

CITY COUNCIL

Nathan McCollum
Mayor

Brian S. Burkeen
Vice-Mayor

Lisanne Monier
Council Member

Sal Neglia
Council Member

Andrea Coy
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2005–2006**

CITY MANAGEMENT

Al Minner
City Manager

Sally A. Maio, MMC
City Clerk

Rich Stringer
City Attorney

DEPARTMENT HEADS

Shai L. Francis, CPA, CGFO
Finance Director

David W. Fisher, P.E.
City Engineer

James A. Davis
Police Chief

James Sexton
Human Resources Director

Terry Hill
Public Works Director

Greg Gardner
Golf Operations Director

Wayne Eseltine
Building Official

Jan King
Acting Growth Management
Director

Jason Milewski
Airport Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sebastian

Florida

For the Fiscal Year Beginning

October 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Sebastian, Florida for its annual budget for the fiscal year beginning October 1, 2004. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication devise.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Prepared by the City of Sebastian Finance Department, 1225 Main Street, Sebastian, FL 32958

CITY OF SEBASTIAN, FLORIDA

2005-2006 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
2005-2006 ANNUAL BUDGET

HOW TO READ THE BUDGET

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

Budget Message – This section includes three budget transmittal letters from the City Manager. The letters address 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.

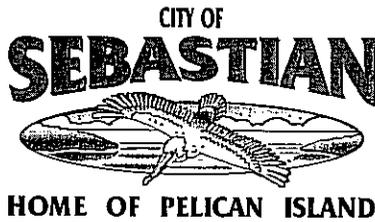
Policies – This section presents the City's policies that guide the preparation of this budget document.

Budget Detail – This section is broken down by fund type.

- **General Fund** - This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditure line item budget detail.
- **Special Revenue Funds** - This section provides description of each individual fund as well as detailed line item budget information.
- **Debt Service Funds** - This section provides description of each individual fund as well as detailed line item budget information.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2005/06 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 line item budget detail.

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 the next five years starting FY 2006/07.

Schedules – This section provides historical trend information on ad valorem tax millage rates and tax collections. Debt service schedules are provided to support the budgeted line item detail. A five-year capital outlay schedule is included for future planning. A schedule of Glossary helps translate some of the budget language into plain English.



1225 MAIN STREET • SEBASTIAN, FLORIDA 32958
 TELEPHONE: (772) 589-5330 • FAX (772) 589-5570

July 29, 2005

The Honorable Mayor Nathan B. McCollum and City Council
 City of Sebastian
 1225 Main Street, City Hall
 Sebastian, Florida, USA

Re: Fiscal Year 2006 Budget Letter of Transmittal

Dear Mayor McCollum and City Council Members:

We are pleased to submit for your review and consideration, the Fiscal Year 2005/06 Proposed Budget, in compliance with provisions of the City Charter and State of Florida Statutes. The budget recommends a decrease in the operating millage rate from the current fiscal year. This is possible as a result of a strong increase in property values over prior years, as well as implementation of conservative budgeting practices in all city departments. Annual increases in taxable property values have averaged 11.66% over the past six years, whereas this year, taxable property values increased 24%. For the Fiscal Year 2005/06 Proposed Budget, Ad Valorem taxes revenue represents 35.71% of total General Fund proposed revenue budget estimates and is the largest single source of revenue for the General Fund. The proposed budget for the coming year reflects our determination to fund important programs and save wisely. The recommendation to decrease the millage rate will not result in a reduction in the delivery of quality services, projects and programs to our residents. Based on the preliminary roll and recommended expenditures, the proposed millage rate is as follow:

	FY 2004/2005	FY 2005/2006	FY 2005/2006	
Millage	Current	Rolled-back	Proposed	Percent Decrease
<u>Category</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>From Current Rate</u>
City Operating	<u>4.5904</u>	<u>3.6996</u>	<u>4.1760</u>	<u>9.03%</u>
Total Millage	<u>4.5904</u>	<u>3.6996</u>	<u>4.1760</u>	<u>9.03%</u>

For illustrative purposes, the effect of the proposed millage on a home with an assessed value of \$150,000 (net of homestead exemption) is presented below.

Millage Category	FY 2004/2005	FY 2005/2006	FY 2005/2006	Dollar Decrease From Current Rate
	Current Millage	Rolled-back Millage	Proposed Millage	
City Operating	\$ 688.56	\$ 554.94	\$ 626.40	(62.16)
Total	\$ 688.56	\$ 554.94	\$ 626.40	(62.16)

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

GOALS

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

With these goals in mind, the highlights of the Fiscal Year 2006 Proposed Budget is as follows:

BUDGET HIGHLIGHTS

A review of the current Fiscal Year 2005 budget highlights confirms that a budget is a planning document recommending the allocation of resources that will accomplish a municipality's goals and vision. During the last month of the Fiscal Year 2004, the City was impacted by two unexpected major hurricanes, which caused more than \$4.5 million in property damage and clean up costs. City staffs have been aggressively working on reimbursement from insurance providers and FEMA and experienced no cash flow shortfall. Beside the hurricane related repairs projects still in progress, nearly 95% of the budget tasks programmed in the Fiscal Year 2005 budget have been completed, with still two months remaining in the current fiscal year.

Currently the City's General Fund accounts for nearly 90% of City personnel. Approximately 68% of the total proposed general fund budget is personnel costs. More than 10% of the general fund budget is for health insurance benefit. City staffs currently are working on negotiating a new health insurance contract. Projected health insurance increase will not be more than 19.5% and the amount has been factored in the proposed budget. Salary increases are governed by Communications Workers of America (CWA) and Police Benevolent Association (PBA) union contracts, as well as management benefits package for exempt employees.

The recommended budget proposes an increase of seven (7) full time positions and three (3) part-time positions and a decrease of one (1) full-time position. The elimination of Skate Park program also is included in the proposed budget resulting in a reduction of six (6) part-time temporary positions. The table below shows the number of recommended full-time and part-time positions for next fiscal year.

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	FY 2004/2005		FY 2005/2006 Proposed		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	0
City Manager	4	2	2	3	(2)	1
Central Garage	3	0	3	0	0	0
City Clerk	4	0	4	1	0	1
City Attorney	2	0	2	0	0	0
Finance	5	0	6	0	1	0
Mgmt Information Svcs	2	0	3	0	1	0
Human Resources	3	0	3	0	0	0
Police Department	55	8	58	8	3	0
Engineering	6	4	6	4	0	0
Stormwater Utility	13	0	13	0	0	0
Roads & Drainage	12	1	12	1	0	0
Building Maintenance	2	0	2	0	0	0
Parks & Recreation	15	17	16	11	1	(6)
Cemetery	2	0	2	0	0	0
Growth Management	4	0	4	0	0	0
Building Department	9	0	11	0	2	0
Golf Course Administration	3	12	3	12	0	0
Golf Course Carts	0	7	0	7	0	0
Airport	3	1	3	2	0	1
SUB-TOTALS	147	57	153	54	6	(3)
TOTALS	204		207		3	

Due to the building activities experienced in the region, a full-time building inspector and a full-time Building Department administrative supervisor are added in the proposed budget. Starting October 1, 2005, the Building Department will start operating as an enterprise fund of the City. The separation from the General Fund has deemed to be necessary due to the fact that the Building Department has the ability to operate independently without the General fund support. Another factor is the State Statute restriction on the uses of the building permit fees. These two positions will be funded entirely by building permit fees.

Other personnel increases Included in this proposed budget are listed below.

- Three (3) full-time road patrol police officers for the Police Department due to the area growth
- One (1) recreation leader for the Parks and Recreation Division due to the expansion of City recreation program
- One (1) system analyst for the management Information System Division due to the workload. During the audit of Fiscal Year 2004, there are seven (7) audit findings concerning the City's information technology issues, which need to be addressed by the City's administration. The majority of these findings can be corrected by increasing one full-time system analyst.

technology issues, which need to be addressed by the City's administration. The majority of these findings can be corrected by increasing one full-time system analyst.

- One (1) part-time recording secretary for the Clerk's office to be in charge of recording minutes for all of the City's committees meetings. This move actually is a cost savings measure by eliminating regular employees overtime costs.
- One (1) part-time clerical assistant for the City Garage. By adding one part-time clerical assistant will reduce the burden of clerical works, currently performed by the mechanics, such as work orders and inventory and increase City Garage productivity.
- One (1) part-time receptionist for the airport administration building. Staff expects the airport administration building will be completed in the fall of 2005. This position is fully funded by airport fees revenues. This part-time position is necessary to accommodate security matters and visitation at the airport administration building.

As part of the reorganization effort to operate more efficiently, starting October 1,2005, the Purchasing and Contract Administration functions are transferred to the Finance Department. The reorganization includes the transfer of the Buyer position to the Finance Department and the elimination of the General Service Administrator position.

The elimination of City's skate park program results in the elimination of six (6) part-time temporary positions. General fund has supplemented the skate park program operation since the start of the program. The justifications supporting this recommendation are mainly internal control issues. Due to the location of the skate park, supervision of skate park attendants has created a lot of management problems for the Parks and Recreation Division, Finance, and Human Resources Department. In addition, it also creates lawsuit opportunities. The total savings generated by this recommendation is approximately \$13,000.

Included in the proposed budget are several major capital projects. All capital projects are funded by special revenue sources such as Local Option Gas Tax, Discretionary Sales Tax, and Recreational Impact Fees. Beside the road paving project and the heavy equipment lease payment, which are on going, staffs have prioritized all the capital project requests and recommended six (6) capital projects for consideration. The detailed project listing is located on page 175. The Public Works Compound Expansion Phase I project is completely funded by Discretionary Sales Tax. The purpose of the Expansion Phase I, is to lay infrastructure ground work for the whole public works compound and provide facility for roads and maintenance field crews. Currently all roads and maintenance field personnel are operating out of the City garage compound area. The Phase II of the project will be initiated in Fiscal Year 2007, which will accommodate the City Garage operation, stormwater and parks and recreation field crews.

With the completion of the airport administration building in mind, additional operating costs such as part-time help for the front desk area, electricity, water and sewer, rent charges from Airport fund to Public Works and Engineering Departments have been programmed in each department's operating line item budget. Staff anticipates the moving of the Public Works and Engineering Departments to airport administration building will take place in first quarter of the Fiscal Y 2006.

The Proposed Fiscal Year 2006 Budget will not depart from the current direction of the city, and we will stay the course by undertaking the following programs, projects and activities:

- Opening and dedication of the historic Sebastian elementary school, with financial assistance from the State of Florida Bureau of Historic Preservation Special Category Grant Program;
- Opening and dedication of Sebastian Municipal Airport Administration Facility, to include the Department of Public Works and the Department of Engineering office space and customer services areas;

- Completion of the Louisiana Avenue Area Improvement Program, with financial assistance from the State of Florida Small Cities Neighborhood Revitalization Category Community Development Block Grant Program;
- Completion of Taxiway A and parking apron at Sebastian Municipal Airport;
- Completion of Public Works Compound Expansion Phase I project;
- Continue partnership with Waste Management, Inc. to provide municipal solid waste collection services via an exclusive five year renewable option franchise agreement authorized by City Council in June 2003;
- Continue implementation of the Sebastian Stormwater Utility Master Plan Capital Improvement Program as adopted by City Council in Fiscal Year 2003;
- Continuation of Citywide Parks Construction Program, with financial assistance from the Parks and Recreation Impact Fee Fund and various state grants;
- Continuation of Street Resurfacing Program;
- Continue successful grantsmanship program;
- Continue Riverview Park Expansion Program;
- Continue School Resource Officer program to provide services to youth at both Sebastian Elementary School and Pelican Island Elementary School;
- Continue implementation of sidewalk installation program;
- Recommend final updates and revisions to the Sebastian Comprehensive Plan – per requirements of the State of Florida Department of Community Affairs;
- Partnership with Sebastian Community Redevelopment Agency to initiate additional projects and programs to benefit the Community Redevelopment District;
- Continue implementation of Sebastian Municipal Airport Master Plan;
- Continue capital improvements at Sebastian Municipal Airport – via partnership with the Florida Department of Transportation (FDOT) Aviation Section and with the Federal Aviation Administration (FAA), to include complete construction and reopening of Runway 9-27;
- Continue economic development policy formulation and marketing efforts.

COMPARATIVE AND TREND ANALYSIS

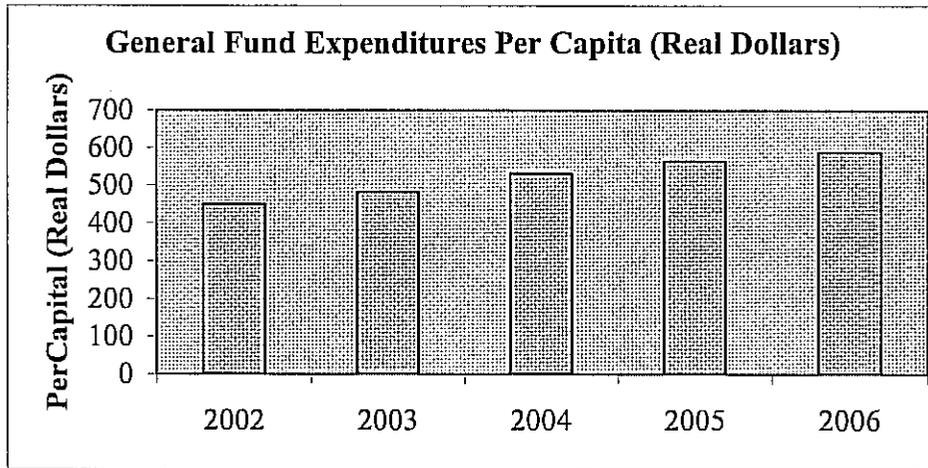
Despite a proposed reduction in property taxes and various cost efficiency initiatives, General Fund expenditures per capita continue to increase (reference the table below and CHART I). This is feasible due to area growth and projected revenue increases in utility service tax and State shared revenues.

City of Sebastian, Florida
General Fund Expenditures Per Capita

<u>Fiscal Year</u>	Actual	Actual	Actual	Amended	Proposed
	FY	FY	FY	Budget	Budget
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund General Fund Expenditures (in millions)	7.709	8.88	10.31	11.5	12.58
CPI	178.9	183.3	188.9	193.2	N/A
Population (1)	17,167	18,425	19,365	20,330	21,350
Expenditures Per Capita	449	482	532	565	589

(1) Population figures are estimates for Fiscal Year 2005 and Fiscal Year 2006.

CHART I

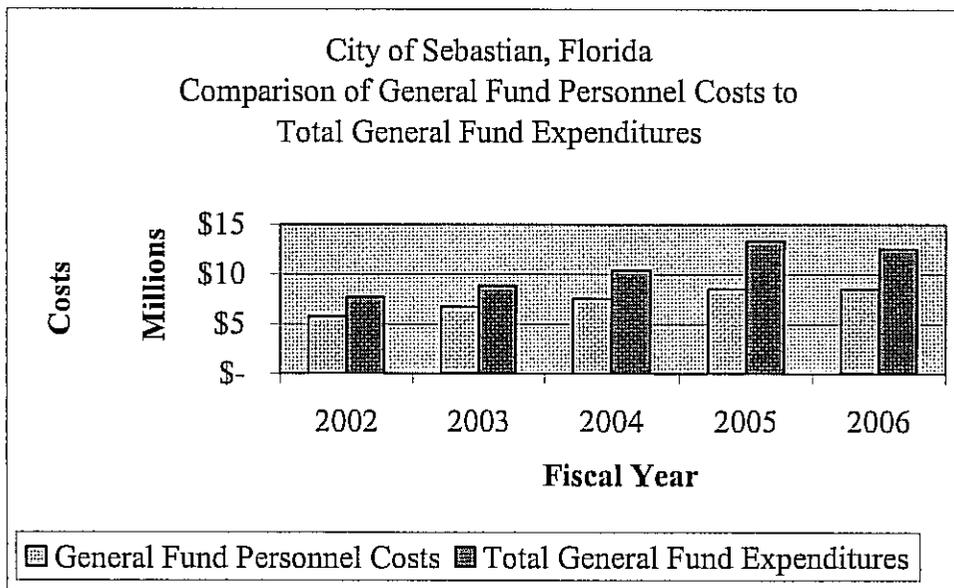


Another important consideration involves strict attention to the cost of personal services in the last three years. The comparison of General Fund personnel costs to total General Fund operating expenditures for the past three years is shown in the table below and CHART II. The percentage of General Fund personnel Costs to the total General Fund operating expenditures actually shows a declining pattern. The exception of Fiscal Year 2005 is due to hurricane related repairs and clean up costs incurred in Fiscal Year 2005. Respective analysis and organizational structuring in various departments has enabled the administration to budget for capital outlay replacement and to secure equipment to ultimately assist field crews to be more productive. In future years this trend may need to be monitored to ensure proper maintenance and care for many of the new programs and facilities implemented during the past several years of growth.

City of Sebastian, Florida
Comparison of General Fund Personnel Costs to Total General Fund Expenditures

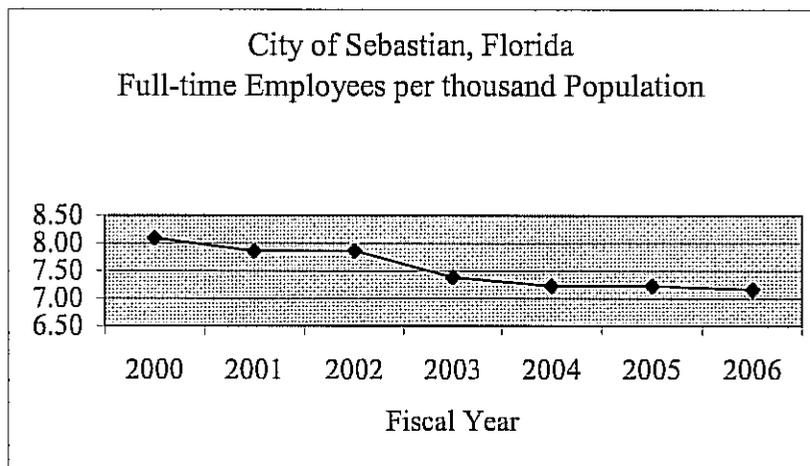
<u>Fiscal Year</u>		<u>Personnel</u>		<u>Total</u>		<u>Percentage</u>
		<u>Costs</u>		<u>General fund</u>		
				<u>Expenditures</u>		
2001-2002	Actual	\$ 5,766,002	\$	7,709,304		74.79%
2002-2003	Actual	\$ 6,728,449	\$	8,880,822		75.76%
2003-2004	Actual	\$ 7,544,709	\$	10,443,026		72.25%
2004-2005	Projected	\$ 8,553,548	\$	13,374,054		63.96%
2005-2006	Proposed	\$ 8,559,027	\$	12,582,837		68.02%

CHART II



A significant factor continuously examined by administration on an annual basis is full-time employees per thousand populations. In the past few years, the City has experienced tremendous growth, which pertains to property values and the populations. Sebastian is actually experiencing a decreasing trend on full-time employees per thousand populations. This is illustrated in Chart III. Sebastian continues to compare quite favorably with other Space Coast and Treasure Coast communities; however, I must advise to caution when using this benchmarking technique since Sebastian does not offer fire protection, water and sewer, and electric utilities services.

CHART III



Sebastian continues to benefit financially via the Fiscal Year 2000 directive to remove the then utility tax cap that impeded progressive taxation efforts for many years prior. The vast majority of Florida cities levy the utility tax to offset rising property tax rates and also to fund various capital improvements. As evident with adopted millage rates during the last three fiscal years (see page 211 in Schedule section) as well as this year’s recommendation, the aforementioned action has yielded a lower incidence of property taxation.

The comparison of General Fund actual undesignated fund balance to General Fund total expenditures is illustrated in Chart IV and Chart V. (Note – Fiscal Year 2005 information is based on projection and includes hurricane related costs.) As required by the adopted financial policy, General Fund unreserved fund balance will be maintained in an amount greater or equal to 15% of the annual General Fund Expenditure Budget. Nationally recognized Government Finance Officers Association also recommend the undesignated fund balance to be no less than one to two months of General Fund regular operating expenditures. The chart reflects a continued trend the administration has encouraged in maintaining a healthy General Fund undesignated fund balance. Such trends are indicators of the financial stability of a community. On October 1, 2002, City Council adopted a resolution to designate \$1,000,000 from General Fund undesignated fund balance to provide an advance to the airport for capital improvements, if needed. The line of credit reserve shall expire at the end of Fiscal Year 2007. This explains the significant General Fund undesignated fund balance decrease in Fiscal Year 2003. Even with this designation, General Fund undesignated fund balance remains healthy and well above the minimum requirement set by the City’s financial policies.

CHART IV

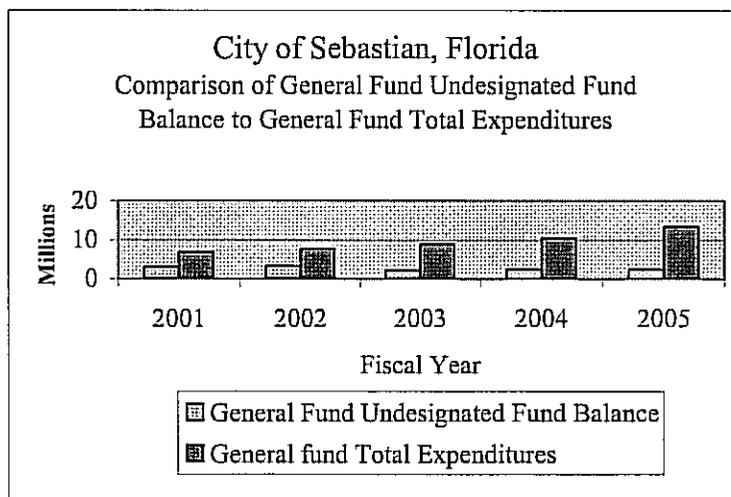
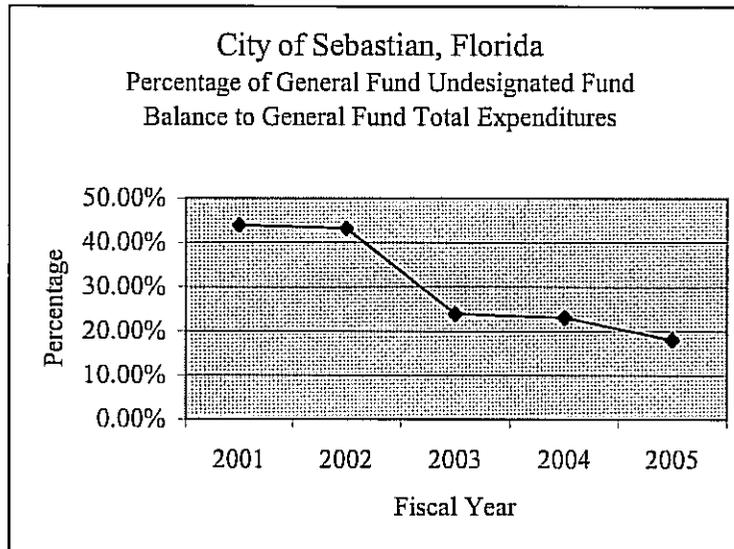


CHART V



BUDGET BY FUNCTION

Economic Environment /Growth Management

As reported by the University of Florida Bureau of Economic and Business Research, 2004 Estimates of Population (delivered in the current fiscal year), the City of Sebastian ranks as being one of the top 100 cities in Florida according to population. In addition, Sebastian is approaching a point in its development evolution reflecting an approximate “build-out” rate of 57%. As such, the City continues to face challenges relative to growth management. In the coming year, the budget will focus on ways to facilitate long range planning. This effort will promote “smart growth” and encourage new commercial and industrial development. To bring this philosophy into fruition, staff will be working closely with the Council and advisory board to modify tree regulations, land development regulations and update the community’s comprehensive plan. Accordingly, through these efforts, growth management practices will help reflect and govern Sebastian’s effort maintains and supports its small town, good quality of life atmosphere.

Fiscal Year 2006 also brings continued funding and support of the Community Redevelopment Agency. This year over \$300,000 of incremental tax revenue will be pledge to move forward the concepts of the CRA Master plan. Specially these items reinforce the CRA Board’s intention to promote historic themes and an ambiance that promote good land practices and themes that are unique to Sebastian.

Community Safety

The Sebastian Police Department (SPD) 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 three years ago. This designation has markedly increased SPD’s ability to prevent and control crime through more effective and efficient delivery of law enforcement services to the community. Essentially, maintaining accreditation will continue to serve as a yardstick to measure the effectiveness of SPD’s programs and services, augmenting standards and practices agency wide. Such an arrangement is most appropriate in that growth oriented communities like Sebastian, tend to experience higher incidence of crime as populations continue to diversify and expand.

Although the City of Sebastian continues to remain as one of the fastest growing municipalities in Florida (ranked 48th by the University of Florida Bureau of Business and Economic Research Estimates of Population, Census

Summary 2004, Rank of Top 100 Cities in Florida by Percent Population Change, an increase of four positions above the previous year's position of 52nd), crime rates have fortunately remained consistently low. As referenced in the Sebastian Police Department 2004 Annual Report, SPD has been quite successful in providing quality law enforcement services to the community.

The Fiscal Year 2006 Proposed Budget also supports the continuation of two progressive safety programs recently initiated in the community, the SPD K-9 Unit and the Sebastian Marine Patrol. The K-9 initiative became possible as a result of numerous charitable efforts in the community, including unsolicited seed funds donated by pupils at Pelican Island Elementary School, as well as contributions from private individuals and area businesses. Employment of police K-9 units will continue to assist officers by conducting extremely sensitive investigations, including narcotics detection and locating missing persons, as well as to help track criminal suspects more expeditiously. The Sebastian Marine Patrol Program was started with a 50% grant from the Florida Inland Navigational District. We were able to assign a patrol officer to the boat last summer and we are currently involved in educational and enforcement actions that most of the boaters are accepting with open arms.

Transportation

The Department of Engineering continues working on a long-term street-resurfacing program for the next 10 to 15 years. City administration will also continue to program funding for streetscape projects to help maintain public safety and beautification efforts. In addition, capital improvement programming for sidewalk installation throughout the City will continue for both the short and long term by the Department of Engineering as funding and resources permit. Fiscal Year 2006 includes plans for beginning the design and engineering of the Fleming Street and Laconia Street extensions.

In April of 2003, the City of Sebastian was awarded a \$700,000 grant from the State of Florida Small Cities Community Development Block Grant (CDBG) program to help finance implementation of an aggressive infrastructure improvement program in the Louisiana Avenue Area, considered by state officials to be the one "blighted" area of the community. Improvements include drainage enhancement, resurfacing and reconstruction of street, and street lighting. This project is slated for completion in early Fiscal Year 2006.

Airport

The Fiscal Year 2002 adoption of the current Sebastian Municipal Airport (SMA) Master Plan has yielded numerous successes and accomplishments involving the ability to receive federal and state grants, which permitted for much needed infrastructure improvements at the Airport. A significant accomplishment during the current year, pursuant to principles and goals of the SMA plan included the completion and reactivation of Runway 8-26 (formerly 9-27).

The opening of Runway 8-26 has enabled SMA to permanently close existing Runway 13-31. As referenced in the plan, this action will result in both more commercial and industrial property to continue the development and construction of SMA Corporate Park West, as well as minimize air traffic over various areas of Sebastian and Roseland residential neighborhoods. In addition, the old asphalt where Runway 13-31 once existed will be refurbished into a new entry road (Corporate Park Drive), creating access for additional property to accommodate both future aviation and non-aviation development.

As Sebastian Municipal Airport's infrastructure is being developed to attract businesses and create jobs in our community, a comprehensive business plan is now being developed, with the assistance of the Florida Department of Transportation, to ensure realistic and sound measures are implemented to assist in maintaining economic development and self-sufficiency for the airport. A thorough business plan is not only critical to the economic viability of the Sebastian Municipal Airport, but also aids the City of Sebastian in controlling growth by establishing minimum standards and guidelines for both aviation and non-aviation development, as demand increases for leaseholds at the airport.

Physical Environment

In response to the need to comprehensively address and implement long-term solutions to community drainage and other stormwater related problems, City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. Since the inception of fee collection in Fiscal Year 2002, the City has received \$2,951,572 and estimates to receive approximately \$804,980 in Fiscal Year 2006.

The first success from implanting the stormwater utility fee is demonstrated by realizing community's first ever revenue bond dedicated specifically to finance large-scale comprehensive stormwater utility improvements. This authorization yielded an initial \$5.6 million commitment to help finance capital improvement programs that govern implementation of a series of projects designed to better facilitate drainage flow dynamics citywide. Such efforts include the implementation of stormwater improvements for Periwinkle Drive, Main Street Twin Ditch Program and creation of expanded stormwater capacity in the Collier Creek Waterway north of Sebastian Boulevard/County Road 512. City Council's recent authorization to move forward with the Collier Creek canal project requires some funding adjustments that involve the stormwater master plan, the 2003 Stormwater Utility Revenue Bonds, and the Stormwater Utility Special Revenue Fund.

Not only are major capital improvements proposed, but the Fiscal Year 2006 Stormwater Budget also examines the potential of shifting spending priorities. Currently, stormwater maintenance is a one million dollar operation funded 84% through General Fund revenues and 14% through stormwater assessments. Stormwater maintenance has long been an issue for City residents. The upkeep of the ditches and swales has been an extreme challenge for the Stormwater Division. Shortage of funding for maintenance crews and proper equipment has contributed to this issue and needs to be addressed by City management. Staff is exploring the possibility of outsourcing swale and ditch maintenance to enable City crews to focus efforts on different stormwater maintenance practices. This action is projected to more consistently maintain ditches and swales, while also reducing the number of swale drainage complaints. However, before funds can be allocated toward additional maintenance activities, increasing the 20% threshold (maximum allowable percentage of stormwater utility fees collected each year to be utilized for stormwater maintenance) established in the original stormwater resolution will be considered by the Council.

Culture and Recreation

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. With the completion of Friendship Park located at our new City Hall Municipal Complex, we will be proceeding in 2006 with the addition of a special needs playground. In Fiscal Year 2006, efforts continue to ensure that residents receive and enjoy quality recreational and leisure amenities.

Summary

There are a lot of numbers, indicators, projections, charts and graphs in this budget document. Rightfully so, being that this budget reflects Sebastian's vision and focus on improving the quality of life for our citizens, businesses, and visitors respectively. This budget reflects community values, goals, objectives, and ideas.

The Proposed Fiscal Year 2006 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.

City administration began finalizing its recommendations for next year's budget with 75% of the current fiscal year completed and 83% of the approved budget expended and 86% of the anticipated revenues collected. The projected Fiscal Year 2005 General Fund Undesignated Fund Balance remains healthy, in that it represents an amount equal to 18% of the General Fund expenditure budget.

Fiscal Year 2006 will mark the seventh consecutive year of administering a performance budget. This budget document contains two additional critical sections indicative of performance measurement, the accomplishment segment and performance indicator section for departments and divisions. However, make no mistake, this is a continuous process, as more work is required to truly solidify our belief that we are on the right track.

Total appropriation for all funds is recommended to be \$23,642,600. As such, the overall Fiscal Year 2006 Proposed Budget is financially sound and delivers services our residents have come to expect.

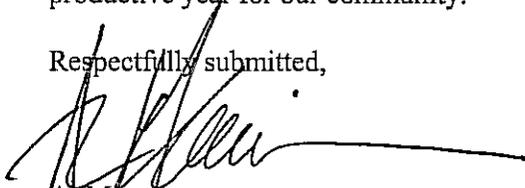
	FY 2005 Amended <u>Budget</u>	FY 2006 Recommended <u>Budget</u>	Dollar <u>Change</u>	Percentage <u>Change</u>
General Fund	\$ 11,491,915	\$ 12,582,837	\$ 1,090,922	9.49%
Special Revenue Funds	4,892,498	4,561,203	\$ (331,295)	-6.77%
Debt Service Fund	1,475,817	1,478,392	\$ 2,575	0.17%
Capital Projects Funds	2,816,688	999,693	\$ (1,816,995)	-64.51%
Golf Course Fund	1,764,573	1,608,584	\$ (155,989)	-8.84%
Airport Fund	432,093	406,801	\$ (25,292)	-5.85%
Building (1)	N/A	2,005,090	N/A	
TOTAL	\$ 22,873,584	\$ 23,642,600	\$ (1,236,074)	-5.40%

(1) Starting October 1, 2005, Building Department will operate as an enterprise fund. Building Department FY 2005 budget is included in the General Fund.

The Sebastian Management Team looks forward to working with the City Council during the upcoming budget workshop and public hearings, as well as welcomes the opportunity to address questions and concerns accordingly. In summary, the Fiscal Year 2006 Proposed Budget outlines and supports the city's good financial position; further expands city-wide beautification; continues attention to preserving and enhancing our community's small town atmosphere; encourages conservation initiatives; 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 2005 budget document. This is the first time the City received this honor. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by our City. A special and very personal thanks goes out to the Management Team who assisted the Office of the City Manager and the Finance Department in preparing this year's budget submission, including department directors who contributed invaluable in preparing the budget document. Our efforts to more thoroughly bench mark municipal services as well as highlight both performance indicators and accomplishments continues to improve and we hope the city and the general public will avail themselves of the many facts and figures contained in this budget document so that we can better meet the challenges and expectations of our residents. The city's administration and organization are up to the challenge and we look forward to another productive year for our community.

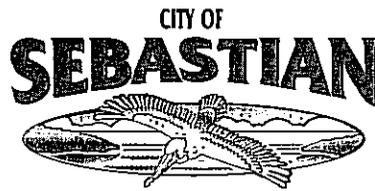
Respectfully submitted,



Al Manner
City Manager



Shai Francis, CPA, CGFO
Director of Finance



HOME OF PELICAN ISLAND

1225 MAIN STREET • SEBASTIAN, FLORIDA 32958
 TELEPHONE: (772) 589-5330 • FAX (772) 589-5570

September 2, 2005

The Honorable Mayor Nathan B. McCollum and City Council
 City of Sebastian
 1225 Main Street, City Hall
 Sebastian, Florida, USA

Re: Fiscal Year 2006 Supplemental Budget Message

Dear Mayor McCollum and City Council Members:

Based on new information received by staff and your direction, several changes have been made to the proposed Fiscal Year 2005-06 Budget subsequent to the August 16, 2005 budget workshop. These changes reduce the originally proposed General Fund budget by \$607,696 from \$12,582,837 to \$11,975,141. The reduction was largely made possible by a \$546,496 reduction in health insurance premiums and a \$61,200 reduction in worker's compensation premiums.

The savings generated by these changes shall eliminate the need to use unrestricted reserve cash as a budget balancing mechanism (\$347,295) and to further reduce the proposed millage rate from 4.1760 to 3.9325. This action decreases Ad Valorem tax revenue by \$260,401.

	CURRENT MILLAGE	ROLLED-BACK MILLAGE	PROPOSED MILLAGE	PERCENT DECREASE
CITY OPERATING	4.5904	3.6996	3.9325	14.33%

For illustrative purposes, the effect of the proposed millage on a home with an assessed value of \$150,000 (net of homestead exemption) is presented below.

	CURRENT MILLAGE	ROLLED-BACK MILLAGE	PROPOSED MILLAGE	PERCENT DECREASE
TOTAL	\$688.56	\$554.94	\$589.88	(\$98.68)

Included in the revised proposed budget, is the reduction of the new police officer positions from three to two, which generates \$25,008 in savings. In addition, all the tentative salary increases related to the compression issue have been eliminated. The total saving generated is \$25,818. These savings are set aside in General Fund non-departmental contingency account. This change does not increase or decrease the total General Fund proposed budget amount.

The health insurance and worker's compensation premiums savings and the elimination of salary increases related to the compression issue also reduce each enterprise fund operating expenses. The savings are set aside in each respective fund's contingency account, which does not increase or decrease each fund's proposed budget amount. The savings generated for each fund are listed below:

SUMMARY OF CONTINGENCY CHANGES

	Original Proposed <u>Contingency</u>	Increase Due to <u>Changes</u>	Revised Proposed <u>Contingency</u>
General Fund	\$ 220,000	\$ 50,826	\$ 270,826
Golf Course Fund	-	16,574	16,574
Airport Fund	33,408	10,255	43,663
Building	1,011,675	54,309	1,065,984
Total	<u>\$ 1,265,083</u>	<u>\$ 131,964</u>	<u>\$ 1,397,047</u>

Total revised appropriation for all funds is recommended to be \$23,034,904.

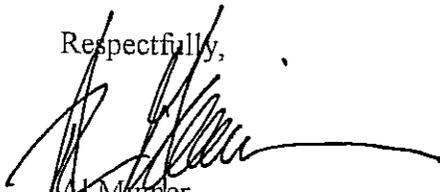
	FY 2006 Original Proposed <u>Budget</u>	FY 2006 Revised Proposed <u>Budget</u>	Dollar <u>Change</u>	Percentage <u>Change</u>
General Fund	\$ 12,582,837	\$ 11,975,141	\$ (607,696)	-4.83%
Special Revenue Funds	4,561,203	4,561,203	\$ -	0.00%
Debt Service Fund	1,478,392	1,478,392	\$ -	0.00%
Capital Projects Funds	999,693	999,693	\$ -	0.00%
Golf Course Fund	1,608,584	1,608,584	\$ -	0.00%
Airport Fund	406,801	406,801	\$ -	0.00%
Building	2,005,090	2,005,090	\$ -	0.00%
TOTAL	<u>\$ 23,642,600</u>	<u>\$ 23,034,904</u>	<u>\$ (607,696)</u>	<u>-2.57%</u>

After making the above changes, the City of Sebastian full and part-time positions for FY 2005-06 are as follows:

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	FY 2004/2005		FY 2005/2006 Proposed		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	0
City Manager	4	2	2	3	(2)	1
Central Garage	3	0	3	0	0	0
City Clerk	4	0	4	1	0	1
City Attorney	2	0	2	0	0	0
Finance	5	0	6	0	1	0
Mgmt Information Svcs	2	0	3	0	1	0
Human Resources	3	0	3	0	0	0
Police Department	55	8	58	8	2	0
Engineering	6	4	6	4	0	0
Stormwater Utility	13	0	13	0	0	0
Roads & Drainage	12	1	12	1	0	0
Building Maintenance	2	0	2	0	0	0
Parks & Recreation	15	17	16	11	1	(6)
Cemetery	2	0	2	0	0	0
Growth Management	4	0	4	0	0	0
Building Department	9	0	11	0	2	0
Golf Course Administration	3	12	3	12	0	0
Golf Course Carts	0	7	0	7	0	0
Airport	3	1	3	2	0	1
SUB-TOTALS	147	57	153	54	5	(3)
TOTALS	204		207		2	

Respectfully,



A. Minter
City Manager



HOME OF PELICAN ISLAND

1225 MAIN STREET • SEBASTIAN, FLORIDA 32958
TELEPHONE: (772) 589-5330 • FAX (772) 589-5570

September 21, 2005

The Honorable Mayor Nathan B. McCollum and City Council
City of Sebastian
1225 Main Street, City Hall
Sebastian, Florida, USA

Re: Fiscal Year 2006 Supplemental Budget Message

Dear Mayor McCollum and City Council Members:

At the final budget hearing, Council authorized the City Manager to put the skate park program back in the FY 2005/06 adopted budget. In order to facilitate the process without changing the total General Fund adopted budget amount, the General Fund contingency account was reduced by \$32,773 to fully fund the skate park program with six (6) part-time skate park attendants.

A budget amendment to increase the General Fund charge for services for skate park fees in the amount of \$20,000 will be included in the City's FY 2005/06 first quarter budget amendment package. The amount will be allocated to General Fund contingency account for future emergency purposes.

Sincerely,



Al Minner
City Manager

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, a Millennium City, and a Tree City USA.

The City of Sebastian was first incorporated as the Town of Sebastian in 1924. In the late 1950s General Development Corporation purchased the land from the Mackle family of Miami and began the development of a planned community that is now the City of Sebastian. The City has a population of approximately 20,000 living in an area of approximately 14.536 square miles. The City has seen rapid growth in the past several years and it is anticipated to continue.

The City of Sebastian boasts beautiful parks, public and private elementary schools, middle schools, and a high school just outside of its limits, an unobstructed view of the intra-coastal waterway in the Indian River Lagoon along its riverfront district, close proximity to Atlantic beaches, a police department, shops and restaurants, many churches, several City festivals each year, monthly arts and crafts shows, concerts in the park, a municipal golf course and airport, and a central location with easy access to I-95 and the Florida Turnpike.

Education

The city of Sebastian hosts five public schools: Pelican Island Elementary School (PK through Grade 5); Sebastian Elementary School (PK through Grade 5); Sebastian Junior High Charter School (Grades 6, 7, 8); Sebastian River Middle School (Grades 6, 7, 8); and Sebastian River Senior High School (Grades 9 through 12).

Higher education is also available in the Sebastian area. There are two 2-year colleges, Indian River Community College and Brevard Community College, and one 4-year institution, Florida Institute of Technology (Florida Tech). Sixty minutes to the northwest, Orlando hosts a number of colleges and universities offering academic and trade curriculum.

Workforce

Retail sales and the service industries remain the largest sectors of employment in Sebastian area. The historical overall unemployment rate for the area over the past ten years and the projected unemployment rate for the next ten years are greater than that of the state of Florida. This high number indicates that the influx of residents to the area continues to outpace job creation. According to the U.S. Census Bureau (2000), 86% of the population age 25 or older are high school graduates and 23.1% hold a bachelor's degree or higher. The geographical area of the City of Sebastian, just north of the Treasure Coast, houses a number of high-tech industries including NASA and various aerospace industry-related businesses. This attracts a workforce with a higher than average education and technical skills to the vicinity. The area median age for 2004 was 48.1 per Bureau of Economic and Business Research and median household income for 2002 was \$39,615 per U.S Census Bureau.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of December 2004.

Major Employers in Indian River County

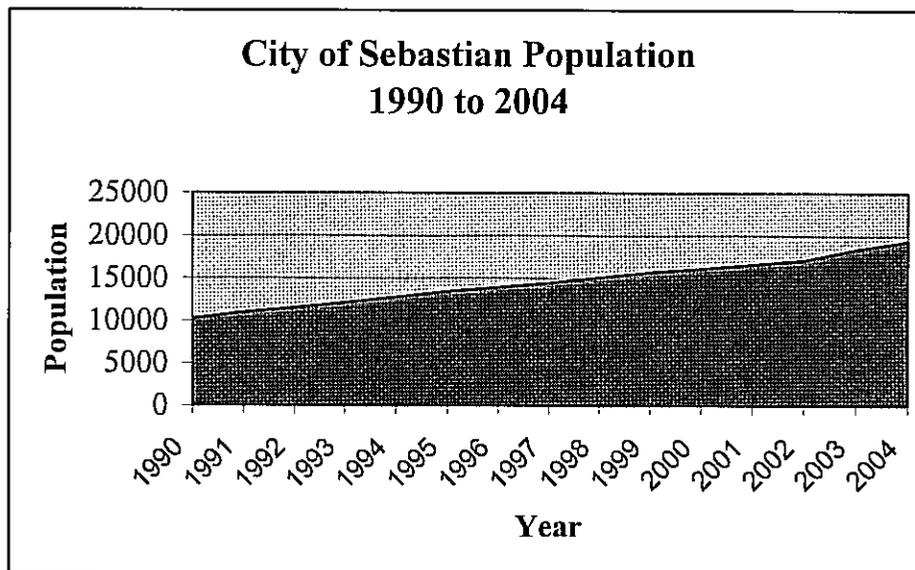
<u>Establishment</u>	<u>Industry/Product</u>	<u>Employed</u>
School District of Indian River County	Government	2,027
Indian River Memorial Hospital	Health Care	1,373
Indian River County	Government	1,445
Publix Supermarkets	Retail Grocery	931
The New Piper Aircraft	Manufacturer	950
Hale Indian River Groves	Citrus	650
City of Vero Beach	Government	600
Sebastian River Medical Center	Health Care	525
Wal-Mart	Retail	505
John's Island	Residential/Resort	500
Indian River Estates	Retirement/Life Care	399
Gracewood Fruit Company, LLC	Citrus	330
Visiting Nurse Association	Health Care	297
Grand Harbor Management	Developer	290
Disney's Vero Beach Resort	Resort Hotel	289
City of Sebastian	Government	212
Macho Products, Inc./MDI	Manufacturer	200
Flight Safety International	Flight Instruction	199
Graves Brothers	Citrus	190
Dodgertown Complex	Convention/Sports	177
Winn-Dixie	Retail Grocery	175
KB Home	Home Builder	123
Sun Ag. Inc.	Citrus, Agric.	120

Source: Indian River County Chamber of Commerce

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Population/Growth

The City of Sebastian has undergone significant growth in the last ten years. The annual growth rate in Indian River County is projected to be 1.9% versus the State of Florida's annual growth rate projection of 1.6%. The City continues to remain as one of the fastest growing municipalities in Florida (ranked 48th by the University of Florida Bureau of Business and Economic Research Estimates of Population, Census Summary 2004, Rank of Top 100 Cities in Florida by Percent Population Change, an increase of four positions above the previous year's position of 52nd). In addition, Sebastian is approaching a point in its development evolution reflecting an approximate "build-out" rate of 57%. The City continues to face challenges relative to growth management, as a tremendous ability to grow and develop, both in residential and commercially zoned areas of the community exist. With such dynamics, new commercial and industrial facilities will likely be proposed in response to respective market demands indicative of an expanding population. Accordingly, it becomes necessary to continue initiatives to facilitate long-range planning and growth management practices to help reflect and govern Sebastian's efforts to maintain and support its small town, good quality of life atmosphere.



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

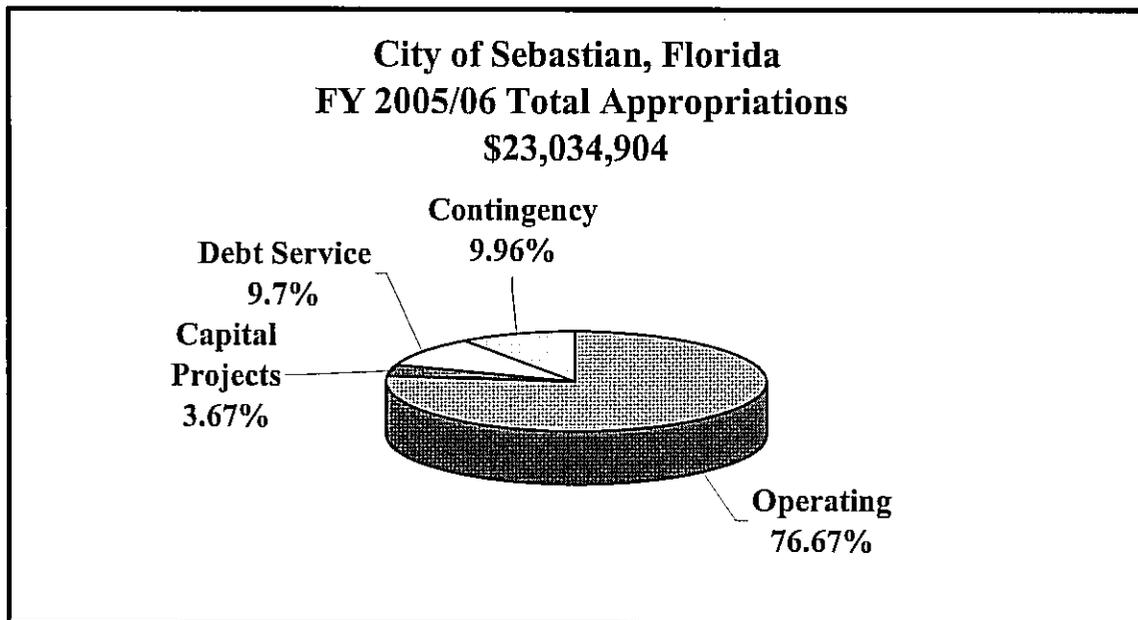
TOTAL BUDGET SUMMARY

INTRODUCTION

The annual budget for the City of Sebastian is divided into four major components, which include all appropriations for the city. The total budget, including all four components, is \$23,034,904. The four components include the following:

- **Operating Budget:** The operating budget finances the day-to day provision of city services. The budgeted amount for Fiscal Year 2005/06 is \$17,661,442.
- **Capital Projects Budget:** The Capital Projects budget funds the construction of city facilities, such as roads, drainage, and parks projects. The budgeted amount for Fiscal Year 2005/06 is \$845,000.
- **Debt Service Budget:** The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for Fiscal Year 2005/06 is \$2,235,275.
- **Contingency/Reserve:** The contingency/reserve appropriation, which is made up of fund reserves and is available to cover emergency expenses or revenue shortage. The contingency/reserve budget for Fiscal Year 2005/06 totals \$2,293,187.

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



CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FY 2005/06 BUDGET SUMMARY FOR ALL FUNDS

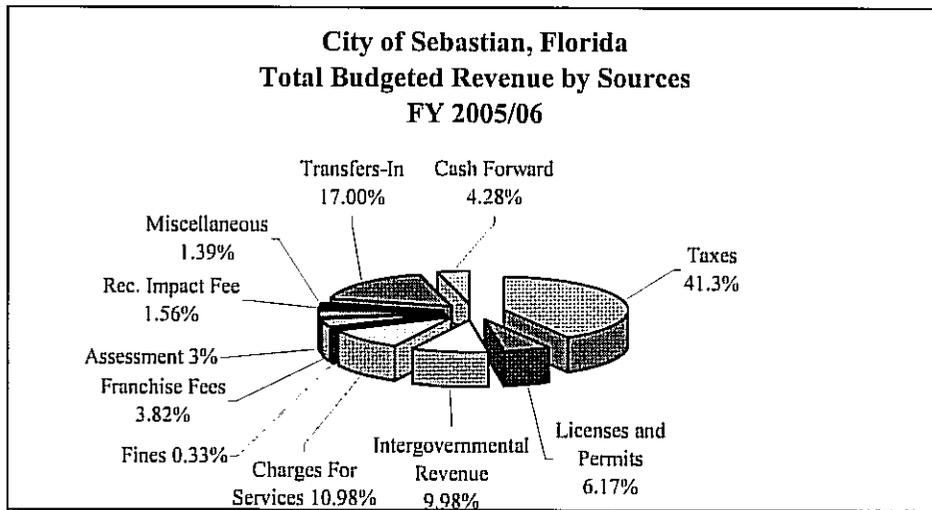
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem	\$ 4,233,424	\$ -	\$ -	\$ -	\$ -	\$ 4,233,424
Sales and Use Taxes	-	3,260,000	-	-	-	3,260,000
Utility Service	2,018,250	-	-	-	-	2,018,250
Licenses and Permits	243,280	-	-	-	1,178,600	1,421,880
Intergovernmental Revenue	2,288,405	9,894	-	-	-	2,298,299
Charges For Services	481,669	-	-	-	1,979,135	2,460,804
Fines and Forfeitures	71,625	5,000	-	-	-	76,625
Franchise Fees	879,700	-	-	-	-	879,700
Stormwater Assessment	-	804,980	-	-	-	804,980
Recreation Impact Fees	-	360,000	-	-	-	360,000
Miscellaneous Revenue	167,720	84,200	7,980	-	60,250	320,150
TOTAL ESTIMATED REVENUES	10,384,073	4,524,074	7,980	-	3,217,985	18,134,112
Transfers-In (1)	643,362	-	1,470,412	999,693	802,490	3,915,957
Cash Balances Brought Forward	947,706	37,129	-	-	-	984,835
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	\$11,975,141	\$4,561,203	\$ 1,478,392	\$ 999,693	\$4,020,475	\$23,034,904
<u>EXPENDITURE/EXPENSES:</u>						
General Government	\$ 2,797,340	\$ -	300	\$ 300,000	\$ -	\$ 3,097,640
Public Safety	4,165,239	19,894	-	-	939,106	5,124,239
Physical Environment	1,424,183	3,500	-	-	-	1,427,683
Transportation	1,550,740	209,129	-	300,000	363,138	2,423,007
Culture and Recreation	997,096	-	-	245,000	1,284,820	2,526,916
Debt Service	-	300,000	1,473,392	154,693	307,190	2,235,275
TOTAL EXPENDITURE/EXPENSES	10,934,598	532,523	1,473,692	999,693	2,894,254	16,834,760
Transfers-Out (1)	802,490	3,104,467	-	-	-	3,906,957
Reserves	238,053	924,213	4,700	-	1,126,221	2,293,187
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	\$11,975,141	\$4,561,203	\$ 1,478,392	\$ 999,693	\$4,020,475	\$23,034,904

(1) The difference between the transfers-in and the transfers-out represents a transfer from the Cemetery Trust Fund to the General Fund for capital equipment purchase. The Cemetery Trust Fund is not a budgeted fund and therefore is not included in the FY 2005-06 annual budget.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

SUMMARY OF REVENUES

Total revenues available to the city in FY 2005/06 from all sources are estimated at \$23,034,904. As illustrated in the graph below, tax revenues make up approximately 41.3% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 9.98% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 10.98% of revenues, and are generated mainly by the enterprise activities of the city.



The table presented below provides a summary of the changes in the FY 2005/06 revenues compared to the FY 2004/05 budget. Intergovernmental Revenue has a decrease of 31.64% mainly due to the FEMA reimbursement for hurricane Frances and Jeanne in FY 2004/05. Fine and forfeitures has a decrease of 38% mainly due to the change in the Florida Constitution, which has shifted the fine revenues from cities to the court system. Starting October 1, 2005, the Building Department will operate as an enterprise fund. Cash forward has an increase of approximately 18% mainly due to the one time transfer of fund balance reserve to the Building Department for the change of fund type.

Total Budgeted Revenue

	Actual FY 2002/03	Actual FY 2003/04	Budget FY 2004/05	Budget FY 2005/06	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 7,325,932	\$ 8,179,344	\$ 8,723,550	\$ 9,511,674	\$ 788,124	9.03%
Licenses and Permits	878,097	1,867,920	1,317,494	1,421,880	104,386	7.92%
Intergovernmental Revenue	1,785,237	3,183,096	3,361,977	2,298,299	(1,063,678)	-31.64%
Charges For Services	1,683,869	2,055,163	1,971,334	2,460,804	489,470	24.83%
Fines and Forfeitures	119,752	118,918	123,615	76,625	(46,990)	-38.01%
Franchise Fees	756,194	770,600	844,293	879,700	35,407	4.19%
Stormwater Assessment	792,018	757,712	804,980	804,980	-	0.00%
Recreation Impact Fee	395,850	557,700	360,000	360,000	-	0.00%
Miscellaneous Revenue	376,785	828,885	503,491	320,150	(183,341)	-36.41%
Total Operating revenues	\$ 14,113,734	\$ 18,319,338	\$ 18,010,734	\$ 18,134,112	\$ 123,378	0.69%
Debt Proceeds	9,500,000	7,756,780	-	-	-	0.00%
Capital Contribution	1,149,437	2,451,212	-	-	-	0.00%
Transfers-In	3,526,908	3,191,598	4,031,763	3,915,957	(115,806)	-2.87%
Cash Forward	-	-	831,087	984,835	153,748	18.50%
Total Revenues	\$ 28,290,079	\$ 31,718,928	\$ 22,873,584	\$ 23,034,904	\$ 161,320	0.71%

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

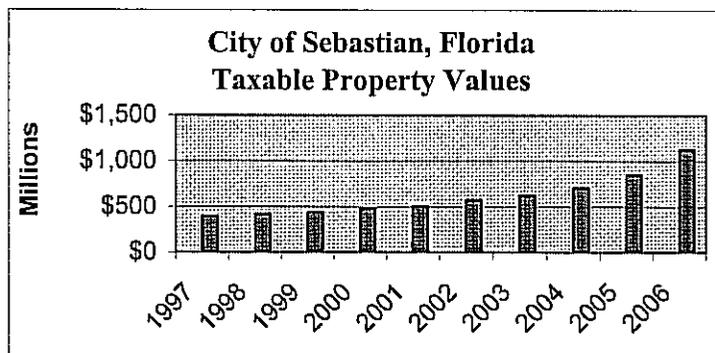
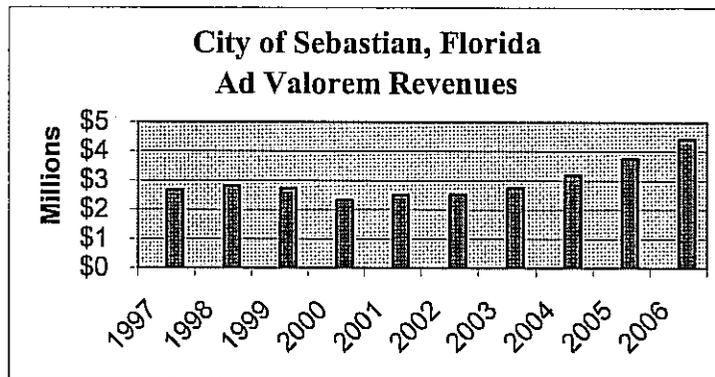
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

Taxes

Ad Valorem Taxes

Florida Statutes provide the authority for municipal governments to adjust their property tax rates. Article 7 of the Florida Constitution allows municipalities to levy property taxes (section 9), creates the homestead exemption (section 6) and exempts motor vehicles (automobiles, boats, and mobile homes) from property taxation (section 1). The value of property is determined by the County Property Appraiser (Florida Statute 192.042). The Property Appraiser assesses each property within the County for that property's value in its highest and best use. Any applicable exemptions are deducted from this total to arrive at the taxable value. Millage rates are charged against the taxable value to arrive at the total tax on each parcel. One mill equals a \$1 tax for each \$1,000 of taxable value. Due to discounts, non-payments and possible Value Adjustment Board changes, it is prudent to budget at less than 100% of assessed property tax revenue. Florida Statute 200.065(2)(a) 1 requires cities to budget at least 95% of taxable value. In FY 2005/06 the city has budgeted at 95%, or \$4,204,924.

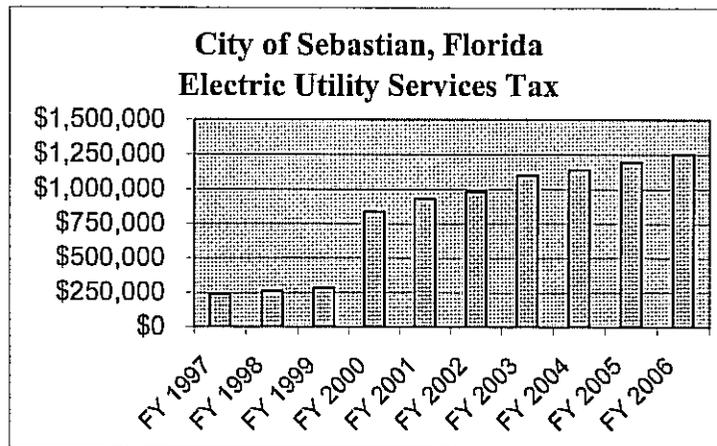
Ad valorem taxes, or property taxes, provide approximately 18.25% of the city's total revenues. The ad valorem taxes are recorded in the city's general fund. The graphs below illustrate a significant increase in ad valorem revenues and property value over the last several years. The rise of ad valorem tax revenue have been generated largely by increase in property value, as millage rates have generally remained unchanged or have declined over that period. A summary of city's millage rates since 1986 is located in the schedule section of this document on page 211.



CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Utility Services Tax

Utility Services Tax is a tax levied on purchases of electricity, water, and LP gas services on customers within the city limits. A rate of 10% of the monthly purchase price is applied for such services. Tax is collected per Florida Statute 166.231 and city Code of Ordinances Sec. 94-26. Majority part of the Utility Services Taxes is from Electric Utility Service Tax. For FY 2005/06, \$1,050,000 is estimated to be received based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund. It provides approximately 4.6% of the city's total revenues. The graph below illustrates a steady increase in Utility Services Tax, which is population driven. The significant increase in revenue from FY 1999 to FY 2000 is due to the removal of the \$2.50 Utility Services Tax cap by the City Council.



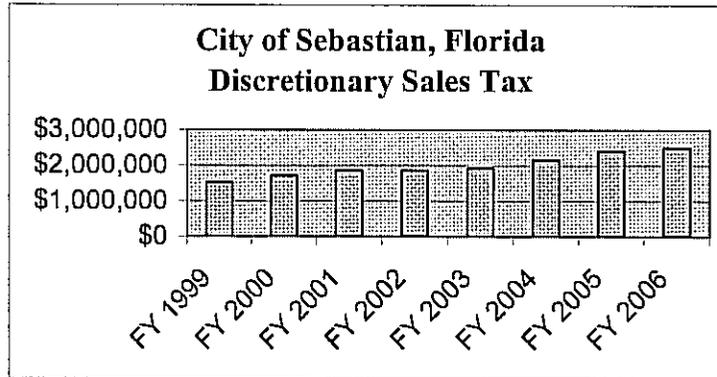
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimate for FY 2005/06 is \$765,000, which is 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 a seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County. The tax is effective for a fifteen-year period. In November of 2002, an extension was approved by voter referendum to extend the Optional One-Cent Sales Tax another fifteen years until December 31, 2019. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population. The city receives the monthly distribution approximately two months after the retail sales take place. For FY 2005/06, \$2,500,000 is estimated to be received based on the trend analysis. Which is a 4.2% increase from the FY 2004/05 collection level. The Discretionary Sales Tax revenues are recorded in a special revenue fund. The Discretionary Sales Tax provides approximately 10.35% of the city's total projected revenues. The funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore reducing the burden of such costs on ad valorem taxes.

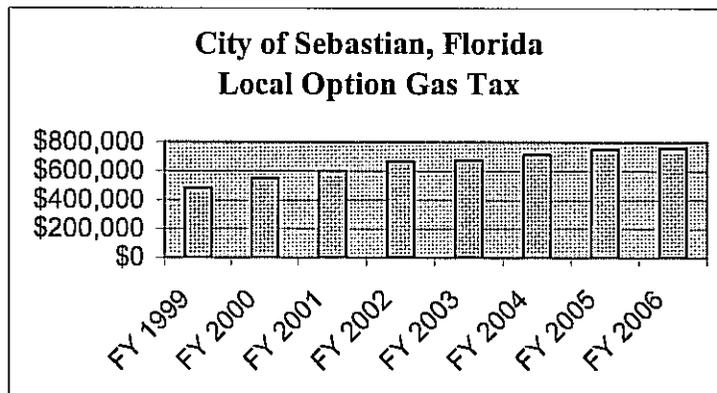
CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

The graph below illustrates a steady increase in Optional One-Cent Sales Tax, which is population driven.



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. For FY 2005/06, \$760,000 is estimated to be received based on the anticipated increase in population and transportation related expenditures. The Local Option Gas Tax revenues are recorded in a special revenue fund, which provides approximately 3.3% of the city's total projected revenues. The revenue is restricted for use in transportation projects, thus reducing the burden of such costs on ad valorem taxes. The graph below illustrates a steady increase in Local Option Gas Tax.

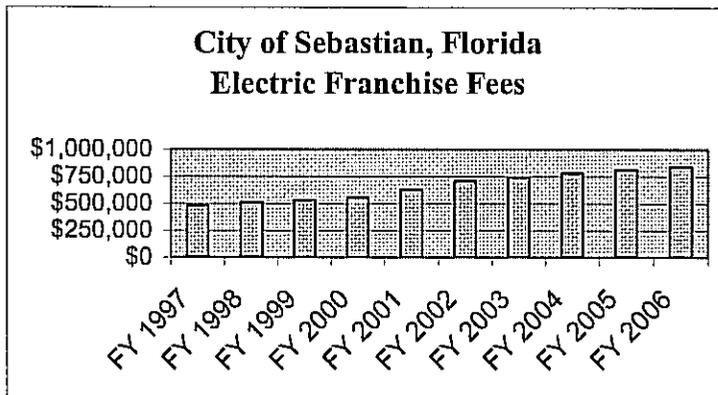


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste) for their use of city streets and property in providing their services. The franchise fee is 6% of the utility provider's gross receipts. The majority part of the city's franchise fees revenues comes from electricity franchise fees. Franchise fees have grown along with population over the last few years, and should continue for the future. For FY 2005/06, \$879,700 is budgeted for franchise fees revenues, which represent an increase of 2.9% from the FY 2004/05 collection level. The franchise fee revenues are recorded in the General Fund. It provides approximately 3.8% of the city's total revenues.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

The graph below illustrates a steady increase in electric franchise fees, which is population driven.

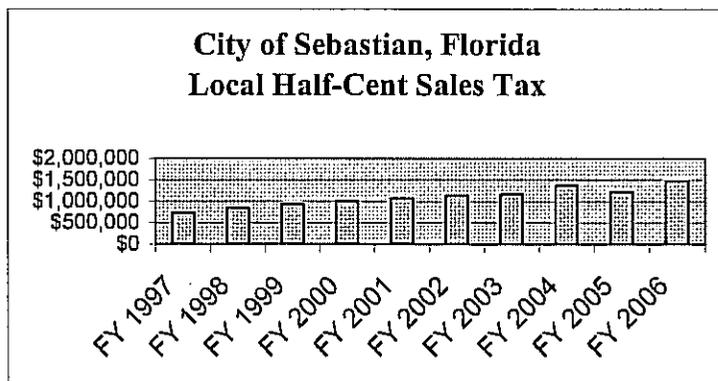


INTERGOVERNMENTAL REVENUES

Local Half-Cent Sales Tax

Sales Tax, pursuant to Chapter 212 Florida Statutes, are collected by businesses and remitted to the State of Florida. In 1982, the Florida Legislature created the “Local Government Half-Cent Sales Tax Fund” program. The program is administered by the Florida Department of Revenue. Monies in this trust fund are distributed monthly to eligible counties and municipalities. The city receives the monthly distribution approximately two months after the retail sales take place. Each June, the Legislative Committee on Intergovernmental Relations (LCIR) provides a forecast of the estimated sales tax distribution. As part of the Half-Cent Sales Tax program, the Florida Legislature earmarks a percentage of the State sales tax collected in each county for distribution to cities in that county according to a population based formula (Florida Statute 218.61). As a result of recent legislation (HB 113-A), effective July 1, 2004 the percentage of sales tax revenue allocated for distribution to cities will be reduced from 9.653% to 8.814%. Under the legislation, cities are supposed to be “held harmless” by a corresponding increase in Municipal Revenue Sharing.

The Local Half-Cent Sales Tax is recorded in the city’s general fund. It provides approximately 6.4% of the city’s total revenues. The graph below illustrates a significant increase in the Local Half-Cent Sales Tax revenue from FY 1996/97 through FY 2005/06. The anticipated revenue for FY 2005/06 is based on 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.

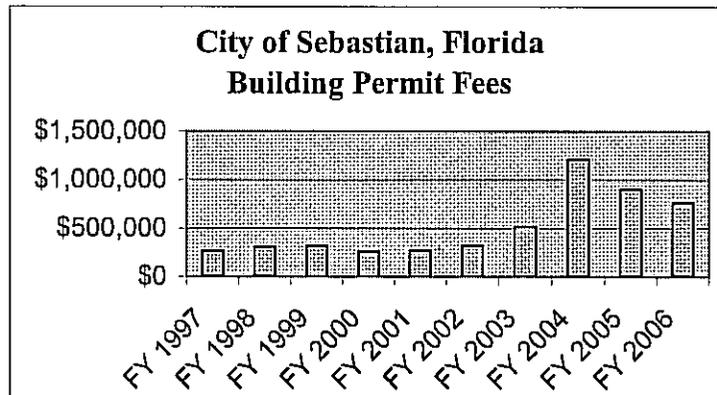


CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CHARGES FOR SERVICES

Building Department Revenues

The Building Department has been part of the city's General Fund operation. Starting October 1, 2005, the Building Department will operate as an enterprise fund of the city due to the financial restructuring effort. A major part of the Building Department Revenue sources is building permit fees. The low interest rate environment and new annexations over the past few years have caused a substantial increase in citywide building activity. The trend of strong Building Department revenues should continue as the city is experiencing strong population growth. The graph below illustrates a significant increase in the building permit fees from FY 2000 through FY 2004. The decrease in revenue estimates for FY 2005 and FY 2006 reflect the impact of the two major hurricanes that came through the city during the last month of the FY 2004. In addition, building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. Building Department revenues are continuously monitored; any adjustments to reflect economic changes shall be made during the budget year.



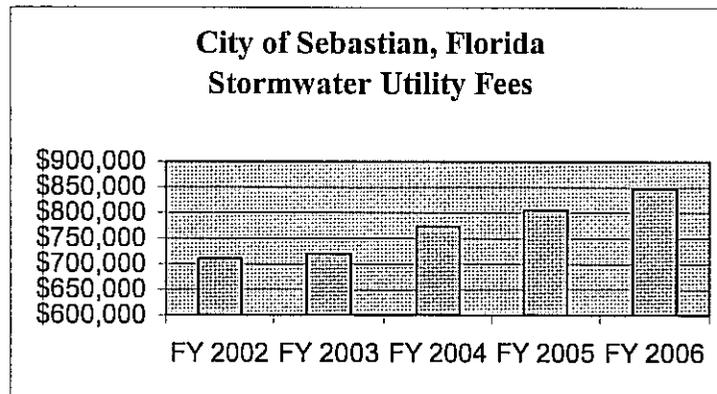
ASSESSMENT

Stormwater Assessment Revenues

The City of Sebastian started to assess city residents Stormwater Utility Fees for the purpose of managing the city's stormwater system in Fiscal Year 2001/02. The fee is based on a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year (City Ordinance O-01-16, O-04-15, and O-05-16). This revenue source is used to provide a dedicated funding source for the purpose of managing the city's stormwater system, to prepare, construct and manage betterments and improvements to the stormwater system, to regulate the use of the stormwater system, and perform routine maintenance and minor improvements. Revenue estimate is based on actual residential ERU as of August 31st each year. For FY 2005/06, the revenue is estimated to be \$847,347. This represents a 5.2% increase from FY 2004/05, primarily due to the increase in new home constructions experienced in the city. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund. It provides approximately 3.5% of the city's total revenues.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

The graph below illustrates a steady increase in Stormwater Utility Fees, which is population driven.



SUMMARY OF APPROPRIATIONS

City services are provided through the City Council, three charter officers, twenty operating departments/divisions (excluding the golf course, airport administration, and building department), and are all supported by the General Fund. The Exhibit S-1 on page 13 compares the revised General Fund departmental expenditure budget for the FY 2004/05 with the approved expenditure budget for FY 2005/06.

- Total increase of 9.39% for the General Fund represents an increase of four full-time and two part-time positions, decrease in health and worker's compensation insurance premiums, annual salary increases, as well as an increase in vehicle fuel costs.
- City Manager decrease of 39.83% reflects the elimination of one full-time position (General Service Administrator) and the transferring of one full-time position (Buyer) to the Finance Department.
- Management Information System Division increase of 33.25% provides for one full-time system analyst position.
- Police Administration decrease of 34.57% reflects one unfunded captain position in the FY 2005/06.
- Police Code Enforcement Division increase of 21.44% reflects the addition of one code enforcement officer position in the second part of the FY 2004/05.
- Stormwater Utility Division increase of 21.24% reflects the additional funding from the Stormwater Utilities Fund for the swales and ditches maintenance.
- Building Maintenance Division decrease of 44.58% reflects the budgeted repair and maintenance costs associated with the two major hurricanes in FY 2004/05.
- Non-departmental increase of 104% reflects a one-time transfer of Building Department unspent building permit fees from the General Fund to the Building Department. Starting October 1, 2005, the Building Department will operate as an enterprise fund instead of being included as part of the General Fund operations.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

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

Org Code	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 05/06 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 44,532	\$ 33,692	\$ 42,807	\$ 41,244	\$ (1,563)	-3.65%
010005	City Manager	301,241	331,783	395,791	238,145	(157,646)	-39.83%
010009	City Clerk	253,321	284,112	319,165	333,135	13,970	4.38%
010010	City Attorney	123,787	134,102	184,065	189,906	5,841	3.17%
010020	Finance	324,771	346,610	381,791	426,647	44,856	11.75%
010021	Management Information Svs	102,473	131,445	145,529	193,918	48,389	33.25%
010035	Human Resources	192,027	211,167	211,955	217,526	5,571	2.63%
010040	Police Special Operations	N/A	N/A	293,035	345,957	52,922	18.06%
010041	Police Administration	164,397	291,585	303,777	198,772	(105,005)	-34.57%
010042	Police School Resource	119,631	126,818	167,396	175,525	8,129	4.86%
010043	Police Patrol Division	1,597,915	1,786,368	1,740,985	1,839,690	98,705	5.67%
010044	Community Policing Unit	127,839	124,271	144,910	139,592	(5,318)	-3.67%
010045	Code Enforcement Division	89,429	107,468	129,369	157,102	27,733	21.44%
010046	Professional Standards	N/A	93,966	105,365	112,096	6,731	6.39%
010047	Police Detective Division	423,792	368,074	503,927	494,510	(9,417)	-1.87%
010048	Police Support Services	274,908	254,347	285,508	292,968	7,460	2.61%
010049	Police Dispatch Unit	360,493	360,531	421,554	409,027	(12,527)	-2.97%
010051	Engineering	416,890	470,632	458,867	480,215	21,348	4.65%
010053	Stormwater Utility	813,907	779,413	1,053,205	1,276,957	223,752	21.24%
010052	Roads and Maintenance	853,688	1,639,126	755,035	874,062	119,027	15.76%
010054	Garage	161,850	170,996	189,413	196,463	7,050	3.72%
010056	Building Maintenance	226,691	N/A	395,185	219,003	(176,182)	-44.58%
010057	Parks and Recreation	672,179	769,039	999,345	997,096	(2,249)	-0.23%
010059	Cemetery	113,650	139,846	177,247	147,226	(30,021)	-16.94%
010080	Growth Management	209,351	236,868	258,046	279,896	21,850	8.47%
010085	Building Department	408,937	518,236	596,354	N/A	N/A	N/A
010099	Non-Departmental	734,148	578,841	832,289	1,698,463	866,174	104.07%
Total General Fund Expenditures		\$ 9,111,846	\$ 10,289,336	\$ 11,491,915	\$ 11,975,141	\$ 1,079,580	9.39%

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2004/05 with the approved expenditure budget for FY 2005/06.

- Salaries and benefits decrease reflects cost savings generated from the new health insurance and worker's compensation insurance contracts.
- Operating expenditures increase mainly due to vehicle fuel cost increase.
- Capital outlay decrease mainly due to a large capital outlay for stormwater equipment in FY 2004/05.
- The increase in interfund transfers out is due to the one time transfer of unspent building permit fees from the General Fund to the Building Department Fund. Starting October 1, 2005, the Building Department will operate as an enterprise fund instead of being included as part of the General Fund operations.
- The increase in contingency is due to the establishment of required contingency fund based on city's adopted financial policy.

Exhibit S-2 Appropriation Comparison By Category General Fund

By Major Category	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Budget</u>	FY 05/06 <u>Adopted Budget</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Salaries and Benefits	\$ 6,561,859	\$ 7,544,709	\$ 8,473,001	\$ 7,933,278	\$ (539,723)	-6.37%
Operating Expenditures	1,527,456	2,398,808	2,285,586	2,464,509	178,923	7.83%
Capital Outlays	508,755	339,319	563,328	536,811	(26,517)	-4.71%
Grants and Aids	200	-	-	-	-	N/A
Interfund Transfers Out	284,000	6,500	-	802,490	802,490	N/A
Contingency	-	-	170,000	238,053	68,053	40.03%
Total	\$ 8,882,269	\$ 10,289,336	\$ 11,491,915	\$ 11,975,141	\$ 483,226	4.20%

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Exhibit S-3 compares the revised total expenditure budget for FY 2004/05 with the approved expenditure budget by fund for FY 2005/06

Exhibit S-3 Total Budget Comparison By Fund

<u>Fund name</u>	<u>FY 02/03 Actual Expenditures/ Expenses</u>	<u>FY 03/04 Actual Expenditures/ Expenses</u>	<u>FY 04/05 Budget</u>	<u>FY 05/06 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund	\$ 9,111,846	\$ 10,289,336	\$ 11,491,915	\$ 11,975,141	\$ 483,226	4.20%
Special Revenue Funds						
Community Development Block Grant (1)	-	63,300	685,000	-	(685,000)	-100.00%
Local Option Gas Tax	700,281	718,555	781,971	809,129	27,158	3.47%
Discretionary Sales Tax (2)	2,210,565	2,134,557	2,265,000	2,525,000	260,000	11.48%
Recreation Impact Fee	190,000	137,927	364,500	372,000	7,500	2.06%
Stormwater Utility Fee Fund	164,470	376,993	831,980	835,180	3,200	0.38%
Law Enforcement Forfeiture Fund (3)	19,581	10,959	12,348	10,000	(2,348)	-19.02%
G.R.E.A.T Program Fund	9,529	10,279	9,894	9,894	-	0.00%
Debt Service Funds						
Discretionary Sales Surtax Revenue Bonds	686,158	808,070	1,033,844	1,040,544	6,700	0.65%
Stormwater Utility Revenue Bonds	-	419,211	441,973	437,848	(4,125)	-0.93%
Capital Project Funds (4)	4,079,118	9,672,917	2,816,688	999,693	(1,816,995)	-64.51%
Enterprise Funds						
Golf Course Fund (5)	1,237,884	1,298,427	1,764,573	1,608,584	(155,989)	-8.84%
Airport Fund (6)	354,905	230,874	432,093	406,801	(25,292)	-5.85%
Building Department (7)	N/A	N/A	N/A	2,005,090	N/A	N/A
Total All Funds	\$ 18,764,337	\$ 26,171,405	\$ 22,931,779	\$ 23,034,904	\$ (1,901,965)	-8.29%

- (1) Community Development Block Grant Fund decrease due to the completion of the Louisiana Avenue road project in FY 2004/05.
- (2) Discretionary Sales Tax Fund increase due to area growth.
- (3) Law Enforcement Forfeiture Fund decrease due to revenue information not available at the time of budget preparation. Budget adjustment will be made during the budget implementation stage.
- (4) Capital Project Funds decrease due to the decrease in planned projects for FY 2005/06 as well as the completion of the Louisiana Avenue road project in FY 2004/05.
- (5) Golf Course Fund decrease due to hurricane repair budget included in the FY 2004/05 budget year.
- (6) Airport Fund decrease due to hurricane repair budget included in the FY 2004/05 budget year.
- (7) Building Department has been part of the General Fund operations. Starting October 1, 2005, the Building Department will operate as an enterprise fund of the city. A one time unspent building permit fees cumulated in the General Fund will be transferred from the General Fund to the Building Department. The figures for FY 02/03 Actual, FY 03/04 Actual, and FY 04/05 Budget are included in the General Fund. For Building Department comparison information, please refer to page 86.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

Exhibit S-4

Fund Name	Balance 9/30/2003 Audited	Balance 9/30/2004 Audited	Balance 9/30/2005 Estimated	Change in Fund Balance		Projected Balance 9/30/2006
				(1) Projected Revenues	(1) Projected Expenditures	
General Fund*	\$2,121,746	\$2,416,042	\$2,853,490	\$12,107,928	(\$11,735,638)	\$3,225,780
Special Revenue Funds						
Local Option Gas Tax	\$241,147	\$278,953	\$316,277	\$809,129	(\$768,673)	\$356,733
Discretionary Sales Tax (2)	\$330,656	\$392,988	\$602,066	\$2,938,595	(\$2,525,000)	\$1,015,661
Recreation Impact Fee	\$471,680	\$900,440	\$908,440	\$372,000	(\$372,000)	\$908,440
Stormwater Utility Fee Fund	\$1,309,263	\$1,711,994	\$1,801,716	\$857,590	(\$831,680)	\$1,827,626
Law Enforcement Forfeiture Fund	\$8,232	\$14,935	\$14,371	\$10,000	(\$10,000)	\$14,371
G.R.E.A.T Program Fund	(\$92)	\$734	\$734	\$9,894	(\$9,894)	\$734
Debt Service Funds						
Discretionary Sales Surtax						
Revenue Bonds (3)	\$392,834	\$448,068	\$214,524	\$856,622	(\$1,040,544)	\$30,602
Stormwater Utility Revenue Bonds	\$0	\$20,676	\$20,163	\$437,568	(\$437,848)	\$19,883
Capital Project Funds						
General Capital Project	\$207,057	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$791,111	\$1,275,824	\$1,370,143	\$245,000	(\$245,000)	\$1,370,143
Transportation Improvements	\$912,205	\$956,296	\$882,294	\$300,000	(\$300,000)	\$882,294
Stormwater Improvements (4)	\$19,793	\$5,359,493	\$4,743,317	\$100,000	(\$3,000,000)	\$1,843,317
Public Facilities Improvements (5)	\$8,293,452	\$2,364,545	\$517,000	\$550,000	(\$1,067,000)	\$0
Enterprise Funds						
Golf Course Fund	\$1,026,182	\$1,167,083	\$928,673	\$1,608,584	(\$1,528,155)	\$1,009,102
Airport Fund	\$950,710	\$1,051,580	\$1,011,185	\$406,801	(\$386,460)	\$1,031,526
Building Department (6)	N/A	\$802,490	\$1,008,061	\$1,202,600	(\$939,106)	\$1,271,555

* Includes undesignated and unreserved amounts only.

- (1) Adjustments have been made to the budgeted revenues and budgeted expenditures. Adjustments are based on the historical trend of each fund. For example, Ad Valorem Taxes are budgeted at 95% of the total property taxes billed. Historically, the city has collected approximately 98% of the total amount.
- (2) Discretionary Sales Tax Fund projected fund balance increase from FY2004/05 level is due to an effort to build up the fund balance to meet future qualified capital project needs.
- (3) Discretionary Sales Surtax Revenue Bonds Fund projected fund balance decrease from FY 2004/05 level is due to the spent down on the fund balance to pay existing debt.
- (4) Stormwater Improvements Projects Fund projected fund balance decrease from FY 2004/05 level is due to the anticipated capital projects expenditures for FY 2005/06. The projects are not expected to be completed in FY 2005/06.
- (5) Public Facility Improvements Fund projected fund balance decrease from FY 2004/05 level is mainly due to the completion of planned capital projects in FY 2005/06.
- (6) Building Department Fund projected fund balance increase from FY 2004/05 level is due to the area growth. Which is directly related to the building activity and building permit fees.

CITY OF SEBASTIAN, FLORIDA 2005/2006 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 2005/06, total personnel costs are approximately 39.6% of the city's total budget. Exhibit S-5 provides a comparison of staffing levels in recent years and the changes for FY 2005/06.

Exhibit S-5

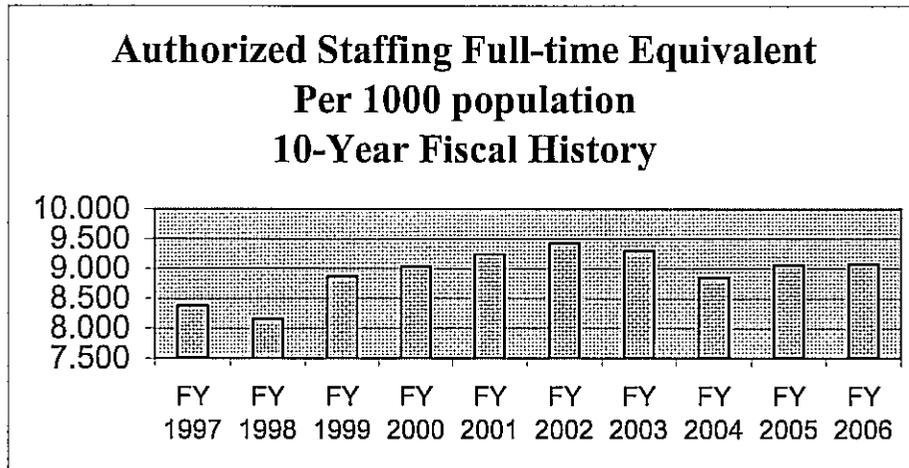
Department/Division	FY 2001/2002		FY 2002/2003		FY 2003/2004		FY 2004/2005		FY 2005/2006	
	F/T	P/T								
City Council		5		5	0	5		5		5
City Manager (1)	4		4		4		4	2	2	2
Central Garage (2)	3		3		3		3		3	1
City Clerk (3)	5		4		4		4		4	1
City Attorney	1		1		1		2		2	
Finance (4)	6		5		5		5		6	
Mgmt Information Svcs (5)			2		2		2		3	
Human Resources	3		3		3		3		3	
Police Department (6)	50	6	51	7	53	7	55	8	57	8
Engineering	6	4	6	3	6	4	6	4	6	4
Stormwater Utility	1		12		12		13		13	
Roads & Drainage	23	1	11	1	14	1	12	1	12	1
Building Maintenance	4		4				2		2	
Parks & Recreation (7)	11	6	12	9	13	9	15	17	16	17
Cemetery	2		2		2		2		2	
Growth Management	4		4		4		4		4	
Building Department (8)	7		7		8		9		11	
Golf Course Administration	4	14	3	14	4	12	3	12	3	12
Golf Course Carts		7	0	7		7		7		7
Airport (9)	1	1	2	1	2	1	3	1	3	2
SUB-TOTALS	135	44	136	47	140	46	147	57	152	60
TOTAL POSITIONS	179		183		186		204		212	
FULL-TIME EQUIVALENT	157		159.5		163.0		175.5		182.0	

Summary of Changes for FY 2005/06:

- (1) City Manager Elimination of General Service Administrator position and transfer of Buyer position to Finance
- (2) City Garage One part-time clerical assistant added
- (3) City Clerk One part-time recording secretary added
- (4) Finance Buyer position transferred from City Manager's office
- (5) MIS One full-time system analyst/AV position added
- (6) Police Department Two full-time police officers added
- (7) Parks & Recreation One full-time recreation aid added
- (8) Building Department One full-time building inspector and one full-time administrative supervisor added
- (9) Airport One part-time receptionist added

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

For FY 2005/06, there are six full-time and three part-time positions added and one full-time position eliminated. Overall, the city takes a conservative approach to adding new positions and expanding its service to ensure that basic services can be sustained regardless of revenue and expense fluctuations.



The total authorization of 182 full-time equivalent (FTE) positions will serve an estimated population of 20,048. This results in a staffing ratio of 9.08 employees per 1,000 populations.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

DEBT OBLIGATION

Debt Limits

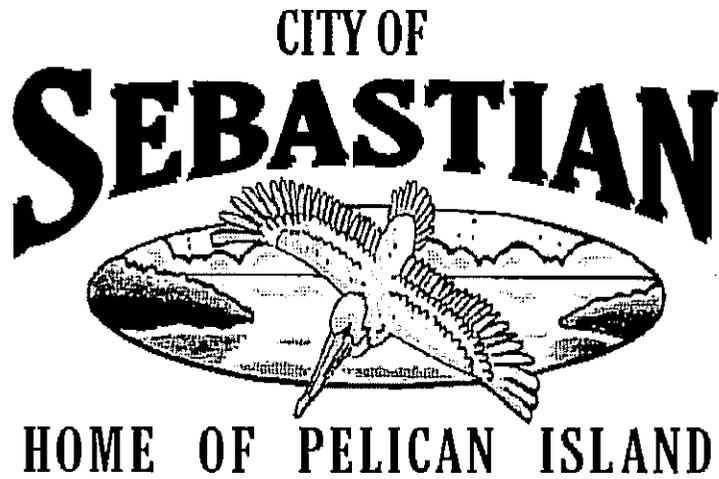
Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the City Council has established the following debt service level policy as part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

<u>Type of Debts</u>	<u>Limits</u>	<u>Actual as of 9/30/05</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

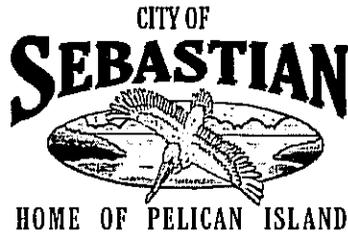
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2005. All long-term debts outstanding are pledged with special revenues. As of September 30, 2005, the city has no variable rate debt. The General Fund has no debt outstanding.

Debt Description	Initial Principal Amount	Principal Remaining 9/30/2005	Interest Rate	Final Maturity	Bond Rating Agency	Security Pledge
Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	\$2,435,000	\$1,645,000	4% to 4.2%	2010	AAA/S&P AAA/Fitch (Insured)	Golf Course revenues along with a covenant to budget and appropriate
Infrastructure Sales Surtax Revenue Bonds, Series 2003	\$9,500,000	\$8,490,000	2% to 4.125%	2018	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Infrastructure Sales Surtax revenues
Stormwater Utility Revenue Bonds, Series 2003	\$5,630,000	\$5,290,000	2% to 4.2%	2022	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Stormwater utility fees
Infrastructure Sales Surtax Revenue Bonds, Series 2003 A	\$2,125,000	\$2,000,000	2% to 4%	2018	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Infrastructure Sales Surtax revenues
Paving Improvements Promissory Notes 1998	\$3,268,890	\$2,004,761	4.40%	2013	N/A	Local Option Gas Tax and Municipal Gas Tax



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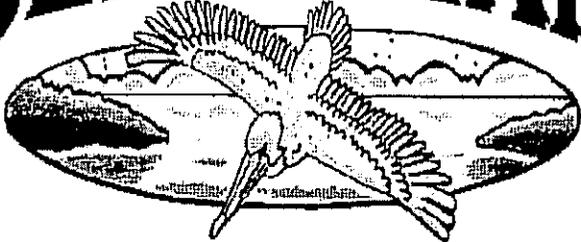
MISSION STATEMENT

City of Sebastian elected officials, volunteer board and advisory committee members, and all employees are committed to making Sebastian the most desirable city in the State of Florida to live, for businesses to flourish and visitors to enjoy. Sebastian will become known as a city that superbly manages and develops its human, natural and financial resources such that it is consistently able to provide and improve upon its reputation as a highly attractive and safe community with enviable business and recreational opportunities.

We will achieve this mission by implementing the following strategies that build on excellent work already begun:

- ❑ Ensure that all employees, volunteers and advisory board members fully understand and will work toward the achievement of the mission.
- ❑ Determine, through citizen committees, workshops and surveys, the most important stated and unstated needs and expectations of the majority of our residents. Concurrently, seek to assess both internal and external attitudes toward all major City sponsored programs designed to meet those needs and expectations.
- ❑ Continually assess the City's recreational and cultural activities and work to provide an optimal mix that satisfies our residents.
- ❑ Develop a Growth Management plan that recognizes the City's current and future growth needs.
- ❑ Continue to improve the budgeting process so that all human, natural and financial resources are allocated and all capital improvements are developed and implemented consistent with this mission.
- ❑ Design and implement an employee recruitment, training and development plan that finds, trains, develops and retains people with the skills and talents needed to achieve the City's mission.
- ❑ Develop and promulgate an Economic Development Policy that will entice commercial enterprises to Sebastian, thereby strengthening and expanding the City's financial resources.
- ❑ Continue to improve methods of communicating information to residents.

Each Department of the City of Sebastian will develop and accept responsibility for specific action steps designed to achieve its portion of the mission. The City will review its mission statement annually and measure its progress periodically based on completion of specific goals set forth in the annual budgeting process. The final measure of success will be realization of the City of Sebastian's mission.

CITY OF
SEBASTIAN

HOME OF PELICAN ISLAND

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City of Sebastian, Florida

Financial Policies

City of Sebastian's financial policies set forth the basic framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. These policies are reviewed annually to assure the highest standards of fiscal management. The City Manager and the Management Team has the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

Overall Goals

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the city is in a solid financial condition at all times. This can be defined as:
 - A. Cash Solvency – the ability to pay bills
 - B. Budgetary Solvency – the ability to balance the budget
 - C. Long Term Solvency – the ability to pay future costs
 - D. Service Level Solvency – the ability to provide needed and desired services
2. **Flexibility:** To ensure that the city is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. **Comply with All Statutory Requirements:** As set forth by the State of Florida and the City ordinances.
4. **Adherence to the highest Accounting and Management Practices:** As set by the Government Finance Officers' Association standards for financial reporting and budgeting, the Government Accounting Standards Board and other professional standards.

Operating Budget Policies

The Finance Department, with support and direction from the Office of the City Manager, coordinates the budget process. The formal budgeting process, which begins in February and ends in September, provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. Revenues and expenditures are projected on the basis of information provided by city departments, outside agencies, current rate structures, historical data and statistical trends.

Budget Process

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

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced).
2. All operating funds are subject to the annual budget process and reflected in the budget document.
3. The enterprise operations of the city are to be self-supporting; i.e., current revenues will cover current expenditures, including debt service.
4. An administrative service fee will be assessed by the General Fund against all enterprise funds of the city. This assessment will be calculated based upon a percentage (number of full-time equivalent employees of the enterprise fund/total number of full-time equivalent employees of the city) of total General Fund administration expenditures budget (includes City Council, City Manager, City Attorney, City Clerk, Finance, Growth Management, and Human Resources) and will be used to reimburse the General Fund for the administrative and support services provided to these funds.

City of Sebastian, Florida

Financial Policies

5. A 2.5 percent administrative service fee will be assessed by the General Fund against the Community Redevelopment Agency (CRA) Fund of the city. This assessment will be based on the total tax increment revenue estimate of the CRA Fund and will be used to reimburse the General Fund for the administrative support services provided to the CRA fund.
6. Pursuant to Ordinance 05-16, stormwater utility fees can be utilized to fund the General Fund stormwater operation. The amount being utilized should be approved by the city council through the budget process.
7. In no event will the City of Sebastian levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies (Section 200.081 of Florida Statutes places this millage limitation on all Florida municipalities.)
8. The city will budget 95 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value.)
9. The city will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement budget is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
10. A budget calendar will be designed each year to provide a framework within which the interactions necessary to formulate a sound budget could occur. At the same time, it will ensure that the city will comply with all applicable State legal mandates.

Basis of Budgeting

The basis of budgeting for General, Special Revenue, and Debt Service Funds shall be prepared on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the fund liability is incurred except for unmatured interest on general long-term debt which is recognized when due, and the non-current portion of accrued fringe benefits (vacation and sick leave) which is recorded as a long-term liability in the Statement of Net Assets in the Comprehensive Annual Financial Report.

The budgets for the Proprietary funds – Golf Course, Airport and Building Department – are prepared using the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when the liability is incurred. Revenues are recognized when they are obligated to the City (e.g., Airport leases).

The differences between the budget basis and the accrual basis of accounting include: (1) budgeting the full amount of capital expenditures as expense rather than depreciating them and (2) presenting debt service, including principal as an expense.

Guidelines

The Comprehensive Annual Financial Report (CAFR) presents the status of the City's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP) (i.e., a statement of net assets and statement of activities are presented on an accrual basis of accounting, including governmental funds, major governmental and proprietary funds are identified, governmental funds use the modified accrual basis of accounting, while the proprietary and trust funds use the accrual basis of accounting.) In order to provide a meaningful comparison of actual results to the final budget, the CAFR presents the City's operations on a GAAP basis and also shows fund revenue and expenditures on a budget basis for the General, Special Revenue, and Debt Service funds.

Current revenues shall be sufficient to support current expenditures. The finance department will monitor each budgeted fund and make timely budgetary recommendations and adjustments to make sure no budgetary expenditures are in excess of appropriations at fiscal year end, which is not permitted under Florida State Statutes.

City of Sebastian, Florida

Financial Policies

The budget process and format shall be performance-based and focused on goals, objectives, programs, and performance indicators.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

Budget Amendment

1. Total fund appropriations changes must be approved by the City Council.
2. Uses of contingency appropriations must be specifically approved by the City Council.
3. Shifts in appropriations within fund totals may be done administratively on the authority of the City manager. In most cases the City Manager will request City Council's approval since the item prompting the change will usually go to the City Council (e.g., award of contract, addition of staff, contract change order). Procedures for appropriation transfers and delegation of budget responsibility will be set by the City manager.
4. A Budgetary Control System will be maintained to ensure compliance with the budget. Monthly operating statements are provided to all Department heads and Quarterly budget status reports will be provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

Planning

The City will annually prepare and distribute to departments and the City Council a Five-Year Forecast. The forecast will include estimated operating costs and revenues for future capital improvements, such as new parks and public works facilities, included in the capital budget.

Fund Balance Policies

On an annual basis, after the year-end audit has been completed, but no later than April 1, the City Finance Director shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surplus for the current year in accordance with the Financial Balance Policies and Use of Surplus Policies. This document will be used not only to ensure compliance with stated and adopted policies, but also to analyze the total reserve and surplus picture to ensure that the policies as adopted do not inadvertently create adverse effects. The Director of Finance shall provide recommended changes to the City Council for any changes to the Fund Balance Policies and Use of Surplus Policies based on needs identified in this analysis.

Working Capital

The General Fund unappropriated fund balance will be maintained in an amount greater than or equal to fifteen percent (15%) of the annual General Fund Expenditures budget. This amount approximates two months or 60 days of working capital.

The City shall include in the General Fund operating budget annually, an Operating Contingency Account equal to 1.5% of the General Fund total expenditures, less debt service, interfund transfers and capital expenditures. This contingency will be used for unforeseen and emergency events that occur during the course of the operating year and will expire at the end of each fiscal year and balances will not be brought forward.

In order to provide the resources necessary to ensure continued operations of the City's programs should a natural disaster or significant changes in the weather pattern occur, the City shall maintain a reserve of \$350,000 for emergency services.

The City shall maintain a reserve of \$100,000 for Property and Casualty claims representing claim deductibles.

All retirement programs, Police Pension, CWA/ITU and 401a programs will be funded at 100% of the obligations calculated annually. The defined benefit pension plan will be funded in accordance with an independent actuarial analysis performed at a minimum of every two years, or as needed.

City of Sebastian, Florida

Financial Policies

Capital Reserves

The City shall include in the General Fund operating budget annually a Capital Contingency Account equal to 0.5% of the General Fund total expenditures, less debt service, interfund transfers and capital expenditures. This contingency will be used for unanticipated expenditures for the maintenance of buildings and replacement of related equipment and will expire at the end of each fiscal year and balances will not be brought forward.

Annually the City shall transfer fifty percent (50%) of the current year's operating surplus (revenues in excess of expenditures) into a capital equipment replacement reserve for the purpose of creating a perpetual funding method for replacing City capital equipment. Prior to any funds being spent, the budget amendment procedure must be followed.

The City shall maintain a reserve of \$1,000,000 for the purpose of providing advances to the airport for capital improvements pursuant to a resolution establishing this loan reserve. The line of credit reserve shall have a term not to exceed five (5) years. The term expires September 30, 2007.

The table listed below is a summary of all reserve and contingency requirements for the General Fund.

Reserve Description	Requirement
Working Capital Reserve	15% of annual General Fund Expenditures budget
Emergency Reserve	\$350,000
Property and Casualty claims Reserve	\$100,000
Capital Equipment Replacement Reserve	50% of the current year's operating surplus (revenues in excess of expenditures)
General Fund Advance to Airport Capital Projects Reserve	\$1,000,000, expire September 12, 2007
General Fund Operating Contingency (for budget purpose only)	1.5% of the General Fund total expenditures budget, less debt service, interfund transfers and capital expenditures
Capital Contingency (for budget purpose only)	0.5% of the General Fund total expenditures budget, less debt service, interfund transfers and capital expenditures
All retirement programs	100% Funded per independent actuarial analysis performed at a minimum of every two years, or as needed

Use of Surplus Policies

Use of Surpluses

It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The City will not use existing fund balances or year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Fund Balance Policies. Excess surplus will then be used for the following purposes, listed in order of priority:

- Capital Replacement Programs. After General Fund reserves have been met, up to 50% of excess reserves may be set aside to provide the cash necessary to implement capital replacement-programs (e.g., vehicle and equipment replacement and facility maintenance programs). Any excess surplus remaining should be carried forward to the next fiscal year.
- Cash Payments for Capital Improvement Program Projects. Using cash to purchase capital items that are budgeted to be purchased with the proceeds from any debt will reduce the future debt burden of the City. This strategy may be combined with retirement to reduce future debt service after performing a financial analysis to determine the greatest net present value savings.
- Cemetery Permanent Trust Fund. After all other needs have been satisfied, excess surpluses may be transferred to the Cemetery Permanent Trust Fund that has been established to care for the Cemetery. The amounts transferred shall be deemed corpus to the Cemetery Trust fund for future earnings growth to fund Cemetery care and maintenance.

City of Sebastian, Florida

Financial Policies

- Riverfront Redevelopment Agency. After all other needs have been satisfied; excess surpluses may be transferred to the Riverfront Redevelopment Agency that has been established to provide infrastructure and public facility needs.

Special Revenue Fund Surpluses

Local Option Gas Tax Revenue Fund - A reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the annual Local Option Gas Tax Fund Expenditures budget. Excess surpluses shall first be used for the purpose of reducing debt for the Road Paving Note Payable.

Discretionary Sales Surtax Revenue Fund - A reserve will be maintained in an amount greater than or equal to ten percent (10%) of the total annual Discretionary Sales Tax Fund Expenditures budget for the purpose of providing sufficient funds for unanticipated major repairs or replacements for eligible capital improvements or equipment.

Discretionary Sales Tax revenues will be used in accordance with the following:

1. fund annual debt service payments for which this revenue source is pledged, then;
2. fund emergency vehicles, then;
3. fund pay-as-you go eligible capital improvements, then;
4. fund equipment for the maintenance of Discretionary Sales Tax funded improvements.

Stormwater Utility Revenue Fund - A reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the total annual Stormwater Utility Revenue Fund Expenditures budget for the purpose of providing sufficient funds for unanticipated major capital improvement program. (Pursuant to City of Sebastian Ordinance No. O-04-15, capital improvement program of the Comprehensive Growth Management Plan on furtherance of the Stormwater Master Plan adopted by the City Council.)

Performance Measurement Policies

Establishing Performance Requirements

Every two years, the City shall update the existing Strategic Plan that identifies Strategic Priorities for the following two years. Each Strategic Priority should provide three to five Key Intended Outcomes (KIOs) that measure appropriate results for each priority.

Annually, each department shall develop departmental performance measures that correspond with the department programs and file them with the City Manager's Office. Goals should be related to core services of the department and should reflect stakeholder needs. The measures should be of a mix of different types, including effectiveness, efficiency, demand and workload. Measures should have sufficiently aggressive "stretch" goals to ensure continuous improvement.

- Workload – Measures the quantity of activity for a department (e.g., number of calls responded to).
- Demand – Measures the amount of service opportunities (e.g., total number of calls).
- Efficiency – Measures the relationship between output and service cost (e.g., average cost of the response to a service call).
- Effectiveness – Measures the impact of an activity (e.g., percent of people who feel safe).

Department Directors shall establish performance measures for each program within their department to monitor and project program performance. These objectives must be linked to the departmental measures they support.

Supervisors shall insure that fair, objective and aggressive performance measures for each employee that directly supports program objectives and departmental measures are part of their annual review.

Reporting Performance

City of Sebastian, Florida

Financial Policies

Quarterly summaries of progress on goals and objectives and departmental performance measures will be provided to the City Manager for publishing in the Council's Quarterly Budget to Actual Report.

Decision Making and Analysis

The City's Strategic Planning and budgeting decisions are based on a number of processes currently in place. The specific tools used are:

- ❖ *Citizen Advisory Boards* – (e.g., Budget Review Committee) are teams made up of Residents and City staff to address specific concerns and provide direction and feedback. Several such advisory boards currently exist;
- ❖ *Master Planning* – Specific functions and processes are included in written plans, such as the Comprehensive Plan, Stormwater Master Plan, and the Airport Master Plan;
- ❖ *Fiscal Impact Model* – Allocation methodology that quantifies average and marginal revenues and the costs of new development by land use type;
- ❖ *Revenue Forecasting Model* – Statistical time series analysis and tracking model of major revenue sources;
- ❖ *Performance Measurement System* – Quarterly performance evaluations and reports;
- ❖ *Capital Budgeting Tools* – Present Value Payback, Net Present Value Analysis, Own/Lease Analysis, and Return on Investment (ROI) Analysis;
- ❖ *Five-Year Financial Plan* – Multi-year forecasting of revenues and expenditures;
- ❖ *Ten-Year Fleet Replacement Program* – Equipment replacement covering the useful life of all vehicle classes;
- ❖ *Ten-Year Equipment and Maintenance Program* - maintenance and replacement schedule covering the useful life of all equipment, other than vehicles;
- ❖ *Financial Trend Monitoring System* – Systematic analysis of major financial indicators;

Capital Improvement Program Policies

Definition

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.

Alignment

The City shall coordinate the development of the Capital Improvement Program budget with the development of the Strategic Plan and Operating Budget, as well as ensuring compliance with the Comprehensive Plan Capital Improvement Element. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the Capital Improvement Program Five-Year Forecasts.

Project Selection

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

Capital Improvement Budget

The City shall adopt an annual Capital Budget based on the Capital Improvement Program. Future capital improvement expenditures necessitated by changes in population, real estate development, or in economic base will be calculated and included in the capital improvement budget projections.

The originating department of the capital improvement project will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the City Council for approval.

City of Sebastian, Florida

Financial Policies

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

The City will determine and use the most prudent financial methods for acquisition of capital improvement projects based upon market conditions at the time of acquisition.

Capital Equipment Outlay

Definition

Capital equipment outlay is defined as capital assets purchased and/or constructed with a cost equal to or greater than \$750 (with the exception of computer software cost which is equal to or greater than \$5,000) with a useful life of one or more years

The City will determine and use the most prudent financial methods for acquisition of new or replacement capital equipment, based upon market conditions at the time of acquisition.

Capital Replacement Programs – The City shall establish equipment replacement and maintenance needs for at least a five-year period and will update this projection each year. From this projection, a maintenance and replacement schedule shall be developed and implemented. Funding should be obtained through year-end surpluses as identified in the Use of Surplus Policies. Maintenance programs shall be paid for on a pay-as-you-go basis.

Maintenance

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

Physical Inventory

An annual physical inventory (see Fixed Asset Policies) will be conducted to ensure that all capital assets listed in the City’s financial system are accounted for, and that sufficient internal control over capital items is exercised.

See Fixed Asset Policies for further information on capital purchases.

Debt Management Policies

Market Review

The City, in conjunction with its financial Consultant, shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and incur less debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of three percent (3%) over the life of the respective issue, at a minimum, must be attainable.

Capital Improvements, equipment and facility projects shall be classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items will be \$150,000 or less with lives of ten years or less. Debt financing will only be used for major, non-recurring items with a minimum of ten (10) years useful life.

Debt Financing for Capital Assets

1. Short-term Borrowing

Short-term borrowing or lease/purchase contracts should be considered for financing major operating capital equipment when the Finance Director, along with the City’s financial advisor, determines that this is the City’s best financial interest. Lease/purchase decisions should have the concurrence of the appropriate department/division head.

City of Sebastian, Florida

Financial Policies

2. Issuance of Debt

When the City finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed.

If General Obligation Bonds are issued, the City's goal will be to limit the maturity to fifteen (15) years.

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

When possible, the City shall use a special assessment or self-supporting financing instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels

Annual General Fund debt service expense, if any, will be limited to eight percent (8%) of the General Fund expenditures budget.

The City will limit its total outstanding General Obligation debt, if any, to five percent (5%) of the assessed valuation of taxable property.

The City will limit the amount of Variable Rate debt to fifteen percent (15%) of the total debt outstanding.

Bond Ratings

The City, along with its Financial Advisor, shall periodically review possible actions to maintain or improve its bond ratings by various rating agencies.

The City shall maintain good communications with bond rating agencies and its bond insurers about its financial condition.

The City shall follow a policy of "full disclosure" in its Comprehensive Annual Financial Report and bond prospectuses.

Revenue Policies

Revenue Projections

The City shall estimate its annual revenues by objective and analytical processes.

The City shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short-term fluctuations in any one-revenue source.

User Fees

The City shall recalculate on a bi-annual basis the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.

The City shall set fees and user charges for the Golf Course fund at a level that fully supports the total direct and indirect costs of operation, including depreciation.

Reporting and Analysis

To ensure compliance with Revenue Policies, Fund Balance Policies, and Budget Policies, the City Finance Department shall prepare reports and analyses annually to monitor, project, and estimate revenue and expenditures, to wit:

- *Five-Year Forecast of Revenues and Expenditures* – A planning tool prepared and used by the Finance Department to forecast and project various funds (General, Local Option Gas Tax, Discretionary Sales Tax, Golf Course and Airport);
- *Situational Analysis* – Every two years, as part of the Strategic Planning Process, an analysis of the demographic, legislative, and customer requirements shall be made. Part of the project includes a "SWOT" (Strengths, Weaknesses, Opportunities, Threat) analysis.

City of Sebastian, Florida

Financial Policies

- *Financial Trend Monitoring System* – A set of financial trends and ratios used as leading indicators and as a measurement of relative performance. The Finance Department shall produce this report annually.
- *Revenue Manual* – A guide to the major revenue sources that indicates the source, calculation, legal requirements, and accounting guidelines. Updated annually, as necessary, by the Finance Department.
- *Reserve Analysis* – The City Finance Director will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.
- *Investment Portfolio Reports* – A quarterly report designed to track and analyze the performance of our investment portfolio.

Investment Policies

Investment Management

The City Finance Department shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to insure optimum cash availability. (See Investment Policy.)

When permitted by law, the City shall pool cash from each respective fund for investment purposes.

Investments shall be managed by a third-party administrator to achieve optimal return on the City's investments.

Investment Analysis

The City shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis.

The City shall prepare quarterly investment portfolio reports containing the overall performance of the fund.



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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 placed in one of three groups for reporting purposes.

Types of Funds

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

- The **General Fund** includes all sources of revenue the city receives that are not designated for a specific purpose. General Fund money may be used by the City Council for legal public purpose.
- **Special Revenue Funds** account for resources received from special sources dedicated or restricted to specific uses (such as certain grants and assessments).
- **Debt Service Funds** are utilized for reporting the accumulation of resources for, and the payments of principal, interest, and other costs associated with long-term debt.
- **Capital Projects Funds** account for the accumulation and use of resources for the construction/acquisition of buildings, land, infrastructure, and other capital facilities.

Enterprise Funds: These funds account for those activities, which are provided by government on a basis consistent with private enterprise. Enterprise Funds are expected to be self-supporting through revenue generated from the services provided. They are reported using the economic resources measurement focus and the accrual basis of accounting. All of the enterprise funds are budgeted funds.

Permanent Funds: Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs. All of the permanent funds are not budgeted funds.

Fiduciary Funds: The fiduciary funds are used to account for the collection and disbursement of monies by the city on behalf of other governments and individuals, such as pension, cash bonds and refundable cash deposits. All of the fiduciary funds are not budgeted funds.

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.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

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

Community Development Block Grant Fund (107) – This fund is used to account for a Small Cities Grant for infrastructure improvements in the Louisiana Avenue area of the City of Sebastian.

Local Option Gas Tax Fund (120) – This fund is used to account for the government’s share of motor fuel tax revenues that are legally restricted to transportation related expenditures within the government’s boundaries.

Discretionary Sales Tax Fund (130) – This fund is used to account for revenues generated by local option one-cent sales tax. Monies are used for infrastructure improvements and equipment purchases.

Recreation Impact Fee Fund (160) – This fund is used to account for recreation impact fees that are restricted for use in the expansion or construction of recreational facilities.

Stormwater Utility Fee Fund (163) – This fund is used to account for fees collected on a per unit basis that are restricted for the purposes of managing the City’s Stormwater system.

Law Enforcement Forfeiture Fund (190) – This fund is used to account for the receipt of forfeited cash and equipment associated with police activities and is restricted to police related equipment purchases and community education initiatives.

G.R.E.A.T. Program Fund (191) – This fund is used to account for a federal law enforcement grant to be used for gang resistance, education and training for school children from grade school through middle school.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Discretionary Sales Surtax Revenue Bonds Debt Service Fund (230) – This fund is used to account for the accumulation of discretionary sales tax monies pledged to pay the principal, interest, and fiscal charges on the Discretionary Sales Surtax Revenue Bonds.

Stormwater Utility Revenue Bonds Debt Service Fund (263) - This fund is used to account for the accumulation of stormwater utility revenue pledged to pay the principal, interest, and fiscal charges on the Stormwater Utility Revenue Bonds.

Capital Project Funds - These funds are used to account for financial resources designated for the acquisition or construction of major capital facilities except those financed by enterprise funds.

General Capital Projects Fund (310) – This fund is used to account for the construction of non-stormwater related improvements and general capital construction projects. Governmental resources and State grant revenues are used to finance the improvements in this fund.

Capital Improvements Fund (320) - This fund is used to account for the accumulated resources associated with infrastructure improvements such as drainage, parks and buildings.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Transportation Improvements Fund (330) – This fund is used to account for transportation related construction such as, roads, intersections, and sidewalks and are funded with governmental resources, impact fees, State and Federal grants.

Stormwater Improvements Fund (363) – This fund is used to account for the construction of stormwater related improvements. Stormwater Utility Revenue Bonds, Series 2003 and stormwater assessment fees are used to finance the improvements in this fund.

Public Facilities Improvements (390) – This fund is used to account for the resources associated with debt for the purposes of constructing and equipping a new city hall complex, renovation and expansion of the police station, and renovation of old schoolhouse.

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund (410) – This fund is used to account for the activities of the municipal golf course.

Airport Fund (450 and 455) – These two funds are used to account for the activities of the municipality's general aviation airport.

Building Department Fund (480) – This fund is used to account for the activities of the city's Building Department.

Permanent Fund

Cemetery Permanent Fund (601) – This fund is used to account for principal trust amounts received, sale of cemetery lots and related interest income. One-half of the cemetery lot sale and the interest portion of the trust can be used to maintain the community cemetery.

Fiduciary Funds

Pension Trust Fund (620) – This fund accounts for the activities of the Police Officer's Retirement System, which accumulates resources for pension benefit payments to qualified officers.

Agency Fund (680) – This fund accounts for deposits placed by bidders and developers to guarantee performance pursuant to bid or contract and for deposits for use of city owned buildings and parks to guarantee performance pursuant to contract.

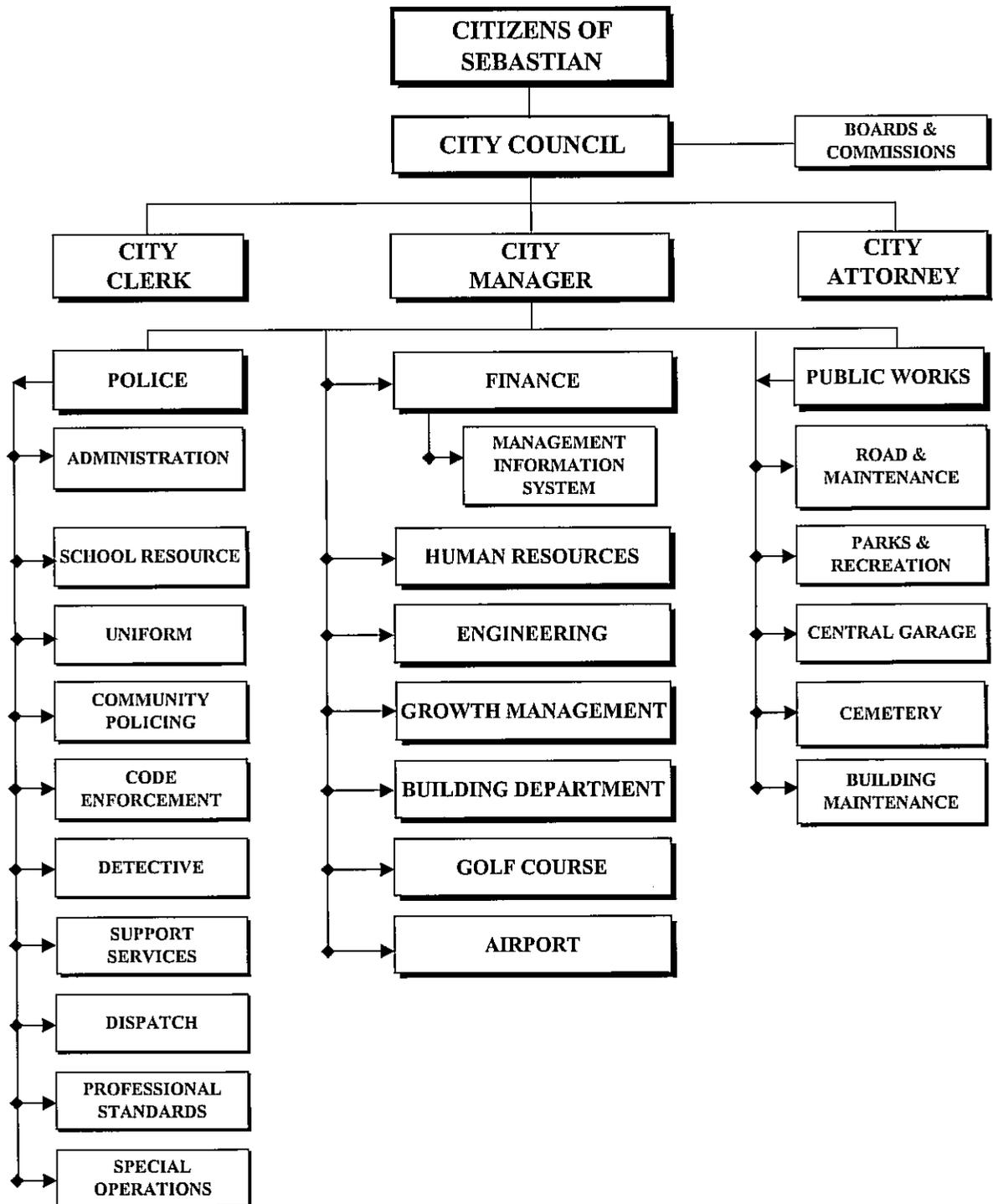
CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

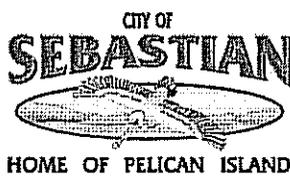
DEPARTMENT/DIVISION AND FUNCTION RELATIONSHIP SUMMARY

This table summarizes the relationship between City departments/divisions and the funds in the accounting and budgetary groupings previously described. In addition, the accounting functions used to summarize the operating expenditures/expenses for each department/division are listed.

Department/Division	Function	General Fund	Enterprise Fund
City Council	General Government	X	
City Manager	General Government	X	
City Clerk	General Government	X	
City Attorney	General Government	X	
Finance	General Government	X	
Management Information System	General Government	X	
Human Resources	General Government	X	
Police Special Operations	Public Safety	X	
Police Administration	Public Safety	X	
Police School Resources	Public Safety	X	
Police Patrol Division	Public Safety	X	
Community Policing Unit	Public Safety	X	
Code Enforcement Division	Public Safety	X	
Police Professional Standards	Public Safety	X	
Police Detective Division	Public Safety	X	
Police Support Services	Public Safety	X	
Police Dispatch Unit	Public Safety	X	
Engineering	Transportation	X	
Stormwater Utility	Physical Environment	X	
Road and Maintenance	Transportation	X	
Garage	Transportation	X	
Building Maintenance	General Government	X	
Parks and Recreation	Cultural/Recreation	X	
Cemetery	Physical Environment	X	
Growth Management	General Government	X	
Non-Departmental	General Government	X	
Building	Public Safety		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

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART





FISCAL YEAR 2005-2006 BUDGET CALENDAR

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
4/15/2005	Friday	Interim City Manager's budget workshop with City Departments/Divisions
4/25/2005	Monday	5-Year CIP Plan Workshop
4/29/2005	Friday	Fiscal Year 2006 Proposed Budgets due to Finance for compilation
5/2/05 –5/11/05	Monday- Wednesday	Finance Department compiles budget
5/11/05	Wednesday	City Council approves budget calendar
5/12/05-5/13/05	Thursday- Friday	Finance Director to meet with Departments/Divisions – go over programs, preliminary budgets, goals, objectives, etc.
6/2/2005	Wednesday	Estimate of Property Value to be received from Property Appraiser
6/6/05-6/10/05	Monday- Friday	City Manager Fiscal Year 2006 proposed budget meetings with Departments/Divisions
6/17/2005	Friday	City Manager's Recommended Budget to be mailed to Budget Advisory Committee members
7/6/2005	Wednesday	Budget Advisory Committee meeting @6:00 p.m.
7/20/2005	Wednesday	Budget Advisory Committee meeting @6:00 p.m.
7/27/2005	Wednesday	DR-420 Certification to Set Proposed Maximum Millage Rate
7/28/2005	Thursday	1 ST Reading of School Board Budget @7:00p.m.
7/29/2005	Friday	Fiscal Year 2005 Proposed Budget to City Council
8/16/2005	Tuesday	Council Budget Workshop @6:00p.m. – Special Meeting
9/6/05	Tuesday	Final Adoption of County School Board Budget @7:00 p.m.
9/7/2005	Wednesday	County 1 ST Reading of County Budget @5:01 p.m.
9/8/2005	Thursday	1st Public Hearing of City Budget-Adopt Preliminary Millage Rate @6:00p.m. – Special Meeting
9/14/2005	Wednesday	Final Adoption of County Budget @5:01 p.m.
9/20/2005	Tuesday	Final Public Hearing of City Budget – Adopt Final Millage Rate and Budget Resolution @6:00 p.m. – special Meeting
9/22/2005	Thursday	Forward Resolutions adopting final millage and budget to Property Appraiser and Tax Collector

BUDGET PROCESS

The Finance Department coordinates the budget process. The formal budgeting process, which begins in February 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 Schedule section – Five Year Capital Improvement Program). This plan covers a five-year period, and identifies major capital projects, as well as the means by which they will be financed. City adopts the annual capital budget along with the operating budget. As part of the planning process, the operating impact of capital projects must be considered and incorporated into the operating budget. The planning phase for the operating budget begins with the preparation of the budget instructions, examples, and training materials.

Budget Preparation

The process of developing the operating budget begins officially in 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. Finance Department works closely with department/divisions to formulate performance measures for the upcoming fiscal year. Human Resources Department assists departments/divisions with new personnel requests.

In March 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 Finance Department analyzes new positions, operating and capital budget requests; review service levels and the Finance Department compiles the revenue estimates; and recommends funding levels. Budget recommendations regarding requests for new personnel and capital are based on: 1) program priorities as submitted by department directors; and 2) available funding after current services are budgeted (funding levels required to maintain the status quo). City Manager's recommendations on operating and capital budgets and new personnel requests are reviewed with department directors.

In June, the City Manager's recommended budget is distributed to Budget Advisory Committee members. Three meetings are scheduled in July for the Budget Advisory Committee and the Finance Department to review the City Manager's recommended budget.

Budget Adoption

The formal adoption process begins with the Budget Advisory Committee's presentation to City Council in August, followed by a budget workshop. The workshop provides council members an opportunity to review the budget submission and capital improvement program with department heads to ensure that the requests meet the best interests of the City of Sebastian and its citizens.

The final step before budget adoption is to hold two budget hearings to present the proposed millage rate and budget. This essential step provides a means for the citizens to comment directly to the Mayor and City Council regarding

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

priorities. According to State regulations, the first public hearing must be held within 80 days of certification of property values but not earlier than 65 days after certification. At this hearing, the City presents the proposed millage rate and tentative budget and, if the millage rate to be adopted is higher, the percent difference from the rolled-back rate is announced at this time.

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

Budget Implementation

The budget process does not end with legal adoption of the budget. Finance staff along with City departments, monitors the budget throughout the fiscal year. An integrated financial software system provides budgetary control and various budgetary reports to aid in this process. Budget adjustments are allowed through budget line item transfers and budget amendments. The budget amendment criteria is listed below:

1. Total fund appropriations changes must be approved by the City Council.
2. Uses of contingency appropriations must be specifically approved by the City Council.
3. Shifts in appropriations within fund totals may be done administratively on the authority of the City manager. In most cases the City Manager will request City Council's approval since the item prompting the change will usually go to the City Council (e.g., award of contract, addition of staff, contract change order). Procedures for appropriation transfers and delegation of budget responsibility will be set by the City manager.
4. A Budgetary Control System will be maintained to ensure compliance with the budget. Quarterly budget status reports will be provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

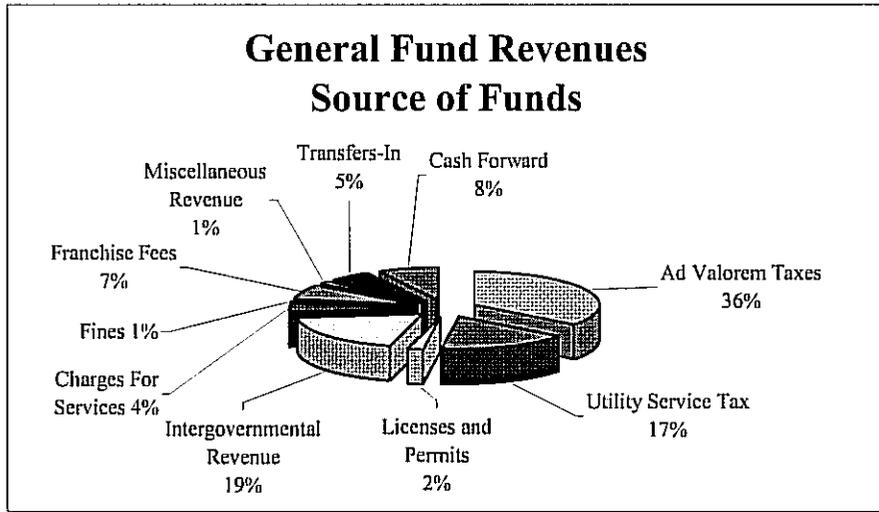
Any unexpended appropriations lapse at the close of the fiscal year.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

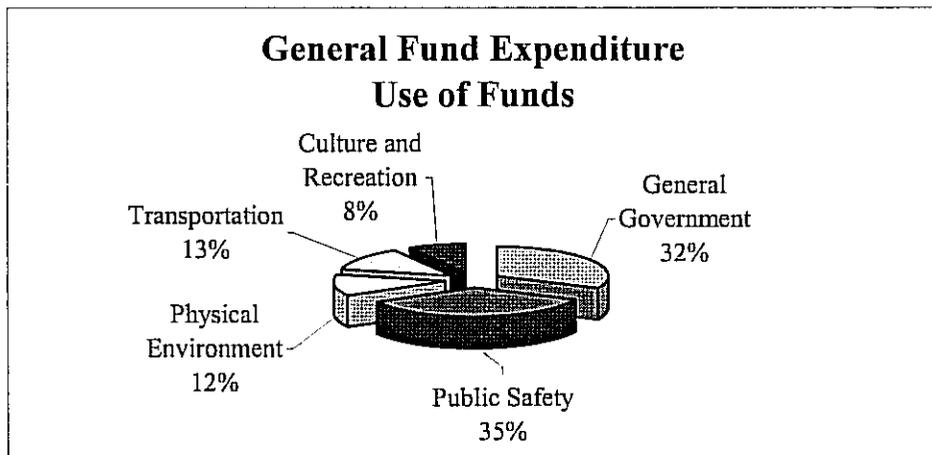
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. Total adopted budget for Fiscal Year 2005-2006 is \$11,975,141. 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 four largest sources of revenue within the General Fund are: Ad Valorem Taxes, Intergovernmental Revenues, Utility Service Tax, Franchise Fees. The majority of the Intergovernmental Revenues comes from state shared revenues, such as Local Half-Cent Sales Tax and Municipal Revenue Sharing. Interfund transfers represents 5.37% of revenues for the General Fund. The Table G-1 and Table G-2 presented on page 42 through page 46 compare the Fiscal Year 2005-06 estimated revenue sources with budget and actual of prior years.



City services are provided mainly through the General Fund revenues. The graph presented below shows that 34.78% of total expenditures are allocated to public safety related activities. Other city services, excluding golf course, airport administration, and building department, are included in general government, transportation, cultural & recreation, and physical environment. Starting October 1, 2005, the Building Department will operate as an enterprise fund. A one-time transfer of building department residual operating fund balance will be made based on the balance as of September 30, 2005. Complete building department proposed budget information is located on page 195-200.



CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2005-2006 adopted budget for General fund Revenue is \$11,975,141. This compares to the 2004-05 projected General fund revenue of \$13,408,855, a decrease of \$1,433,714 or 10.69%.

Description	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Revenue	Adopted FY 05-06 Budget	Difference
Taxes and franchise fees	\$ 5,289,334	\$ 5,795,208	\$ 6,567,843	\$ 6,521,202	\$ 7,131,374	\$ 610,172
Licenses and permits	876,382	1,866,430	1,317,494	1,260,095	243,280	(1,016,815)
Inter-governmental revenue	1,813,365	2,844,245	1,965,787	4,663,027	2,288,405	(2,374,622)
General government charges for service	216,160	118,965	174,937	143,801	481,669	337,868
Fines and forfeits	116,753	108,788	118,615	69,625	71,625	2,000
Interest earnings	81,708	89,890	102,844	96,000	105,000	9,000
Rents and royalties	39,382	38,382	27,316	31,622	27,500	(4,122)
Sales of assets	7,901	6,118	5,861	3,246	2,000	(1,246)
Contributions/donations	20,725	16,345	28,000	20,975	21,200	225
Other miscellaneous revenues	15,195	309,391	14,570	61,259	12,020	(49,239)
Total revenues	\$ 8,476,905	\$ 11,193,762	\$ 10,323,267	\$ 12,870,852	\$ 10,384,073	\$ (2,486,779)
Interfund transfers	531,241	428,140	538,003	538,003	643,362	105,359
Other sources	-	-	630,645	-	947,706	947,706
Total revenues and other sources	\$ 9,008,146	\$ 11,621,902	\$ 11,491,915	\$ 13,408,855	\$ 11,975,141	\$ (1,433,714)

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

FY 2004-05 Projected Revenues:

	Difference
1. Taxes and franchise fees - Increase results from continued growth in home construction and property values as well as an increase in the electric franchise fees based upon current trend analysis.	\$ 610,172
2. Licenses and permits - Decrease results from the separation of Building Department from the General Fund operations.	\$ (1,016,815)
3. Intergovernmental - Decrease results from the hurricane related FEMA and DCA reimbursements received in FY 2004-05.	\$ (2,374,622)
4. General government charges for service - Increase mainly results from the establishment of General Fund Administrative Charges to the Building Department. The charges are based on the total full-time employees and building space.	\$ 337,868
5. Fines and forfeits - Slight increase due to a projected increase in parking ticket revenue.	\$ 2,000
6. Interest earnings - Increase due to a interest rate increase based on interest rate analysis.	\$ 9,000
7. Rents and royalties - Decrease due to the final installment of river front water line assessment fully received in FY 2004-05.	\$ (4,122)
8. Sales of assets - Decrease due to most equipment has been sold in previous years.	\$ (1,246)
9. Contributions/Donations - Slight increase due to the continued popularity and sales of the paver bricks purchased around the clock tower.	\$ 225
10. Other miscellaneous revenues - Decrease due to the increased interest in safety incentives, resulting in a reduction of insurance claims, and therefore a reduction in reimbursement proceeds.	\$ (49,239)
11. Interfund transfers - Increase mainly due to an increase in the transfer from the Stormwater utility Fund for the stormwater swale/ditch mowing contract.	\$ 105,359
12. Other sources - Increase due to a one time transfer of building code enforcement reserve fund balance from the General Fund to the Building Department (enterprise fund) (current estimate \$802,490) and the utilization of capital equipment replacement reserve to fund replacement equipment (\$145,216).	\$ 947,706

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

TABLE G-2
General Fund Revenues Detail

Account		FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 04/05	FY 05/06
Number	Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
TAXES							
311000	Current Ad Valorem Taxes	2,489,854	2,725,515	3,130,521	3,694,064	3,694,064	4,204,924
311001	Delinquent Ad Valorem Taxes	31,842	21,820	34,247	44,000	25,000	25,000
311002	Penalty on Delinquent Taxes	4,579	5,088	5,208	6,500	3,500	3,500
TOTAL AD VALOREM TAXES		2,526,275	2,752,423	3,169,976	3,744,564	3,722,564	4,233,424
FRANCHISE FEES							
313100	Electric Franchise Fees	708,926	741,861	735,010	815,254	815,254	839,700
313200	Telecom Franchise Fees	33,877	0	0	0	0	0
313500	CATV Franchise Fees	3,826	0	0	0	0	0
313700	Solid Waste Franchise Fees	20,272	14,333	35,590	29,039	40,000	40,000
TOTAL FRANCHISE FEES		766,901	756,194	770,600	844,293	855,254	879,700
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	861,922	953,734	960,469	1,043,188	1,000,000	1,050,000
314200	Telecom Utility Service Tax	13	0	0	0	0	0
314300	Water Utility Service Tax	103,067	125,395	154,781	183,602	170,000	178,500
314800	Propane Utility Service Tax	18,234	22,145	23,931	23,384	23,384	24,750
314950	CST Revenue Sharing	578,801	679,443	715,451	728,812	750,000	765,000
TOTAL UTILITY SERVICE TAXES		1,562,037	1,780,717	1,854,632	1,978,986	1,943,384	2,018,250
TOTAL TAXES & FRANCHISE FEES		4,855,213	5,289,334	5,795,208	6,567,843	6,521,202	7,131,374
LICENSES AND PERMITS							
321000	Occupational License	67,673	82,269	91,192	92,000	105,000	110,000
321100	Occ Lic-Penalties/Transfers	1,886	2,531	2,705	2,221	2,800	2,800
321050	Contractor License	26,913	29,255	33,586	32,850	25,000	N/A
321150	Contractor License - Penalties	0	0	0	0	650	N/A
322050	Building Permits	324,327	514,586	1,209,600	670,437	760,880	N/A
322075	Reinspection Fees	17,990	23,730	29,624	38,601	29,380	N/A
322100	Land Clearing Permits	19,770	29,502	41,925	35,370	28,170	N/A
322150	Tree Removal Permits	2,985	3,460	4,260	4,790	1,380	N/A
322200	Electrical Permits	42,301	59,293	87,953	66,905	32,990	N/A
322225	Plumbing Permits	40,751	55,976	83,353	65,532	36,670	N/A
322250	Mechanical Permits	0	201	75,611	71,354	23,780	N/A
322300	Fencing Permits	2,760	3,550	8,344	10,650	8,385	N/A
322400	Irrigation Permits	125	225	167	218	480	N/A
322500	Sign Permits	2,675	1,769	4,480	4,433	4,920	N/A
329400	Plan Checking Fees	0	6,832	109,818	69,143	73,240	N/A
322060	Driveway Permit Fees	0	0	0	67,250	67,250	70,000
329100	Zoning Fees	14,110	45,556	41,004	59,138	15,000	15,000
329200	Site Plan Review Fees	7,250	11,000	20,155	17,409	21,000	21,630
329300	Plat Review Fees	3,509	4,162	18,753	4,790	20,000	20,600
329500	Alarm Permits	3,670	2,485	3,900	4,403	3,120	3,250
TOTAL LICENSES AND PERMITS		578,695	876,382	1,866,430	1,317,494	1,260,095	243,280

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
INTERGOVERNMENTAL REVENUE:							
FEDERAL GRANTS							
331200	Fed Grant-Public Safety	91,839	55,423	12,060	0	0	0
331204	Fed - LLEBG	10,906	10,000	10,000	10,000	10,000	10,000
331901	FEMA - Federal Grant	0	0	792,441	34,119	2,355,722	0
331902	FHWA Grant	0	0	82,496	0	170,138	0
TOTAL FEDERAL GRANTS		102,745	65,423	896,997	44,119	2,535,860	10,000
STATE GRANTS							
334900	FEMA-State matching	0	0	38,655	1,834	57,667	0
TOTAL STATE GRANTS		0	0	38,655	1,834	57,667	0
STATE SHARED REVENUES							
335120	Municipal Revenue Sharing	253,555	252,248	316,295	530,900	400,000	631,817
335122	8th Cent Motor Fuel Tax	139,269	141,541	164,350	144,599	150,000	154,500
335140	Mobile Home Licenses	11,561	11,035	12,637	14,600	9,500	10,000
335150	Alcohol Beverage Licenses	8,528	7,049	10,035	8,610	10,000	10,000
335180	Local Half-Cent Sales Tax	1,133,431	1,160,478	1,276,274	1,221,125	1,500,000	1,472,088
335200	Police Pension State Shared Revenue	0	175,591	106,715	0	0	0
337201	SRO School Board Grant	0	0	0	0	0	0
337705	F.I.N.D. Grant	20,500	0	22,287	0	0	0
TOTAL STATE SHARED REVENUES		1,566,844	1,747,942	1,908,593	1,919,834	2,069,500	2,278,405
TOTAL INTER-GOV'T REVENUE		1,669,589	1,813,365	2,844,245	1,965,787	4,663,027	2,288,405
CHARGES FOR SERVICES							
341910	Sales-Maps & Publications	282	656	314	360	300	300
341920	Cert. Copying, Record Search	1,278	1,238	1,555	1,180	1,000	1,000
341930	Election Fees	125	75	125	125	125	125
342100	PD Overtime Service Fees	15,604	18,312	7,325	8,925	6,000	6,000
343805	Cemetery Fees	0	7,619	7,175	7,166	7,250	7,500
347550	Skate Facility Fees	24,563	20,759	21,436	25,000	19,800	0
347555	Tennis Facility Fees	0	0	0	0	5,000	72,000
347556	County Facility Impact Fees Admin Fees	0	0	0	0	0	56,000
347557	Community Center Rec Revenues	0	25,977	27,154	35,355	22,500	25,000
349140	RRD-Management Fees	5,000	10,118	10,118	10,624	10,624	10,624
349410	Golf Course-Management Fees	38,088	5,088	38,088	38,088	38,088	46,217
349415	Maintenance Service Fees-GC	444	0	0	0	0	0
349450	Airport-Management Fees	32,114	32,114	2,114	32,114	32,114	76,217
349455	Maintenance Service Fees-AP	6,488	820	801	1,000	0	0
349480	Building Dept Administrative Fees	0	0	0	0	0	179,686
349900	Project Personnel & Equipment Services	176,335	87,384	2,760	15,000	1,000	1,000
349950	Special Events Pers Svc Fees	0	6,000	0	0	0	0
TOTAL CHGS FOR SERVICE		300,321	216,160	118,965	174,937	143,801	481,669

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
FINES AND FORFEITS							
351100	Court Fines	88,132	73,457	75,983	85,000	37,000	37,500
351115	Police Education-\$2.00 Funds	4,050	3,160	3,344	3,585	4,500	4,500
351120	Drivers Education	13,599	13,077	12,376	12,464	15,000	15,000
351130	Court Costs	240	96	96	125	125	125
351140	Parking Fines	3,374	9,555	3,971	3,876	1,000	2,500
354100	Code Enforcement Fines	8,180	10,157	8,109	7,034	9,000	9,000
359000	Other Fines/Forfeits	3,077	7,250	4,909	6,531	3,000	3,000
TOTAL FINES AND FORFEITS		120,652	116,753	108,788	118,615	69,625	71,625
MISCELLANEOUS REVENUE:							
INTEREST EARNINGS							
361100	Interest Income	39,317	33,830	66,209	85,000	58,000	65,000
361105	State Board Interest Earnings	63,607	47,030	21,983	16,344	35,000	40,000
361150	Other Interest	2,305	848	1,698	1,500	3,000	0
TOTAL INTEREST EARNINGS		105,229	81,708	89,890	102,844	96,000	105,000
RENT AND ROYALTIES							
362100	Rents and Royalties	5,422	5,038	5,973	5,925	600	2,500
362150	Nontaxable Rent	31,645	34,344	32,409	21,391	20,000	25,000
363150	Special Assessment-Riverfront	0	0	0	0	11,022	0
TOTAL RENT AND ROYALTIES		37,067	39,382	38,382	27,316	31,622	27,500
SALE OF FIXED ASSETS							
364100	Sale of Fixed Assets	7,900	7,901	4,861	4,861	1,000	1,000
365000	Sale of Surplus Material/Scrap	0	0	1,257	1,000	2,246	1,000
TOTAL SALES OF FIXED ASSETS		7,900	7,901	6,118	5,861	3,246	2,000
CONTRIBUTIONS/DONATIONS							
366000	Contributions & Donations	19,000	1,000	780	6,000	1,000	1,000
366150	Clock Tower Brick Sales	8,370	5,390	2,360	2,500	1,750	2,000
366200	K-9 Contribution	0	0	0	5,000	5,025	5,000
366604	Donations-Public Safety Employees	560	1,590	200	500	200	200
366605	Donations-General Empl Fund	2,147	1,020	330	1,000	1,000	1,000
366805	4th of July Donations	7,795	11,725	12,675	13,000	12,000	12,000
TOTAL CONTRIBUTIONS/DONATIONS		37,872	20,725	16,345	28,000	20,975	21,200
OTHER MISCELLANEOUS REVENUES							
369100	Motor Fuel Tax Rebate	3,529	8,378	12,841	12,000	9,750	9,750
369200	Insurance Proceeds	6,625	2,908	289,253	500	19,447	500
369400	Reimbursements	6,833	783	1,075	500	4,000	500
369900	Other Miscellaneous Revenues	617	466	4,961	500	619	500
369954	Vend Mach Sales-Pub Safety Fund	207	186	318	270	270	270
369955	Vend Mach Sales-Gen Empl Fund	634	623	502	800	500	500
369995	Cash Over/Short	0	59	70	0	146	0
369999	Prior Year Recoveries	10,002	1,792	371	0	26,527	0
TOTAL OTHER MISCELLANEOUS REV.		28,447	15,195	309,391	14,570	61,259	12,020
TOTAL MISCELLANEOUS REVENUE		216,515	164,910	460,126	178,591	213,102	167,720
TOTAL REVENUES		7,740,985	8,476,905	11,193,762	10,323,267	12,870,852	10,384,073

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Revenues Detail - Continued

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
INTERFUND TRANSFERS							
381120	Interfund Trfr From 120 LOGT	0	0	61,672	0	0	0
381130	Interfund Trfr From 130 DST	265,850	370,919	198,162	345,559	345,559	240,250
381163	Interfund Trfr From 163 STORMWATE	0	145,322	154,556	160,996	160,996	394,112
381601	Interfund Trfr From 601 CEMETERY T	15,000	15,000	13,750	31,448	31,448	9,000
TOTAL INTERFUND TRANSFERS		280,850	531,241	428,140	538,003	538,003	643,362
OTHER FINANCING SOURCES							
389991	Appropriation From PY Fund Balance-reserve for Building Code Enforcement	0	0	0	0	0	802,490
389991	Appropriation From PY Fund Balance-Reserve for Equipment replacement	0	0	0	0	0	145,216
389991	Appropriation From PY Fund Balance-Unreserve	0	0	0	630,645	0	0
TOTAL OTHER SOURCES		0	0	0	630,645	0	947,706
TOTAL REV. AND OTHER SOURCES		8,021,835	9,008,146	11,621,902	11,491,915	13,408,855	11,975,141

CITY OF SEBASTIAN, FLORIDA 2005/2006 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

<u>Org Code</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>	<u>Change From Prior Year Projected</u>	<u>% Increase (Decrease)</u>
010001	City Council	\$ 37,974	\$ 44,532	\$ 33,692	\$ 42,807	\$ 40,477	\$ 41,244	\$ 767	1.9%
010005	City Manager	256,002	301,241	331,783	395,791	389,025	238,145	(150,880)	-38.8%
010009	City Clerk	272,884	253,321	284,112	319,165	314,374	333,135	18,761	6.0%
010010	City Attorney	114,140	123,787	134,102	184,065	172,034	189,906	17,872	10.4%
010020	Finance	354,044	324,771	346,610	381,791	381,484	426,647	45,163	11.8%
010021	Management Information Svs.	N/A	102,473	131,445	145,529	144,265	193,918	49,653	34.4%
010035	Human Resources	170,099	192,027	211,167	211,955	213,293	217,526	4,233	2.0%
010040	Police Special Operations	N/A	N/A	N/A	293,035	307,632	345,957	38,325	12.5%
010041	Police Administration	140,470	164,397	291,585	303,777	280,991	198,772	(82,219)	-29.3%
010042	Police School Resource	98,820	119,631	126,818	167,396	168,661	175,525	6,864	4.1%
010043	Police Patrol Division	1,212,934	1,597,915	1,786,368	1,740,985	1,760,110	1,839,690	79,580	4.5%
010044	Community Policing Unit	101,050	127,839	124,271	144,910	142,057	139,592	(2,465)	-1.7%
010045	Code Enforcement Division	89,010	89,429	107,468	129,369	130,708	157,102	26,394	20.2%
010046	Professional Standards	N/A	N/A	93,966	105,365	104,258	112,096	7,838	7.5%
010047	Police Detective Division	394,683	423,792	368,074	503,927	503,107	494,510	(8,597)	-1.7%
010048	Police Support Services	203,686	274,908	254,347	285,508	284,885	292,968	8,083	2.8%
010049	Police Dispatch Unit	308,567	360,493	360,531	421,554	441,642	409,027	(32,615)	-7.4%
010051	Engineering	323,195	416,890	470,632	458,867	467,560	480,215	12,655	2.7%
010053	Stormwater Utility	N/A	813,907	779,413	1,053,205	886,953	1,276,957	390,004	44.0%
010052	Roads and Maintenance	1,284,015	853,688	1,639,126	755,035	2,645,336	874,062	(1,771,274)	-67.0%
010054	Garage	142,443	161,850	170,996	189,413	191,386	196,463	5,077	2.7%
010056	Building Maintenance	185,422	226,691	N/A	395,185	396,464	219,003	(177,461)	-44.8%
010057	Parks and Recreation	613,506	672,179	769,039	999,345	1,062,354	997,096	(65,258)	-6.1%
010059	Cemetery	87,866	113,650	139,846	177,247	149,069	147,226	(1,843)	-1.2%
010080	Growth Management	218,274	209,351	236,868	258,046	267,667	279,896	12,229	4.6%
010085	Building	343,929	408,937	518,236	596,354	587,873	N/A	N/A	N/A
010099	Non-Departmental	798,053	734,148	578,841	832,289	537,742	1,698,463	1,160,721	215.9%
Total General Fund Expenditures		7,751,066	\$ 9,111,846	\$ 10,289,336	\$ 11,491,915	\$ 12,971,407	\$ 11,975,141	\$ (996,266)	-7.7%
Total Revenues and Other Sources		8,021,835	\$ 9,008,146	\$ 11,621,902	\$ 11,491,915	\$ 13,408,855	\$ 11,975,141	\$ (1,433,714)	-10.7%
(Revenues) over Expenditures		(270,769)	\$ (103,700)	\$ 1,332,566	\$ -	\$ 437,448	\$ -		

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

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

Department	2003 Actual	2004 Actual	2005 Budget	2005 Projected	2006 Budget	Change from Projected
CITY COUNCIL						
PERSONAL SERVICES	\$ 21,430	\$ 21,490	\$ 21,410	\$ 21,490	\$ 21,398	\$ (92)
OPERATING EXPENDITURES	\$ 19,902	\$ 12,202	\$ 21,397	\$ 18,987	\$ 19,846	\$ 859
CAPITAL OUTLAY	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 44,532	\$ 33,692	\$ 42,807	\$ 40,477	\$ 41,244	\$ 767
CITY MANAGER						
PERSONAL SERVICES	\$ 280,782	\$ 316,764	\$ 373,719	\$ 365,579	\$ 224,738	\$ (140,841)
OPERATING EXPENDITURES	\$ 18,944	\$ 15,019	\$ 19,273	\$ 20,647	\$ 13,407	\$ (7,240)
CAPITAL OUTLAY	\$ 1,515	\$ -	\$ 2,799	\$ 2,799	\$ -	\$ (2,799)
TOTAL	\$ 301,241	\$ 331,783	\$ 395,791	\$ 389,025	\$ 238,145	\$ (150,880)
CITY CLERK						
PERSONAL SERVICES	\$ 198,297	\$ 227,605	\$ 248,760	\$ 248,284	\$ 252,243	\$ 3,959
OPERATING EXPENDITURES	\$ 49,288	\$ 54,407	\$ 70,405	\$ 66,090	\$ 67,871	\$ 1,781
CAPITAL OUTLAY	\$ 5,736	\$ 2,100	\$ -	\$ -	\$ 13,021	\$ 13,021
TOTAL	\$ 253,321	\$ 284,112	\$ 319,165	\$ 314,374	\$ 333,135	\$ 18,761
CITY ATTORNEY						
PERSONAL SERVICES	\$ 118,404	\$ 128,653	\$ 177,282	\$ 165,375	\$ 181,206	\$ 15,831
OPERATING EXPENDITURES	\$ 3,868	\$ 5,449	\$ 6,783	\$ 6,659	\$ 8,700	\$ 2,041
CAPITAL OUTLAY	\$ 1,515	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 123,787	\$ 134,102	\$ 184,065	\$ 172,034	\$ 189,906	\$ 17,872
FINANCE						
PERSONAL SERVICES	\$ 257,080	\$ 278,133	\$ 308,348	\$ 308,640	\$ 355,779	\$ 47,139
OPERATING EXPENDITURES	\$ 66,176	\$ 63,688	\$ 72,443	\$ 72,070	\$ 70,868	\$ (1,202)
CAPITAL OUTLAY	\$ 1,515	\$ 4,789	\$ 1,000	\$ 774	\$ -	\$ (774)
TOTAL	\$ 324,771	\$ 346,610	\$ 381,791	\$ 381,484	\$ 426,647	\$ 45,163
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 73,278	\$ 89,544	\$ 124,401	\$ 122,970	\$ 170,378	\$ 47,408
OPERATING EXPENDITURES	\$ 20,914	\$ 11,828	\$ 21,128	\$ 21,295	\$ 23,540	\$ 2,245
CAPITAL OUTLAY	\$ 8,281	\$ 30,073	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 102,473	\$ 131,445	\$ 145,529	\$ 144,265	\$ 193,918	\$ 49,653
HUMAN RESOURCES						
PERSONAL SERVICES	\$ 152,410	\$ 187,255	\$ 185,924	\$ 187,255	\$ 191,706	\$ 4,451
OPERATING EXPENDITURES	\$ 38,103	\$ 22,750	\$ 26,031	\$ 26,038	\$ 25,820	\$ (218)
CAPITAL OUTLAY	\$ 1,514	\$ 1,162	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 192,027	\$ 211,167	\$ 211,955	\$ 213,293	\$ 217,526	\$ 4,233
POLICE DEPARTMENT - SPECIAL OPERATIONS						
PERSONAL SERVICES	N/A	N/A	\$ 257,430	\$ 267,430	\$ 256,590	N/A
OPERATING EXPENDITURES	N/A	N/A	\$ 31,605	\$ 36,202	\$ 47,167	N/A
CAPITAL OUTLAY	N/A	N/A	\$ 4,000	\$ 4,000	\$ 42,200	N/A
TOTAL	N/A	N/A	\$ 293,035	\$ 307,632	\$ 345,957	N/A
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 143,296	\$ 260,707	\$ 280,712	\$ 260,149	\$ 179,745	\$ (80,404)
OPERATING EXPENDITURES	\$ 21,101	\$ 18,773	\$ 20,065	\$ 17,842	\$ 19,027	\$ 1,185
CAPITAL OUTLAY	\$ -	\$ 12,105	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
TOTAL	\$ 164,397	\$ 291,585	\$ 303,777	\$ 280,991	\$ 198,772	\$ (82,219)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2003 Actual	2004 Actual	2005 Budget	2005 Projected	2006 Budget	Change from Projected
POLICE DEPARTMENT - SCHOOL RESOURCE UNIT						
PERSONAL SERVICES	\$ 109,114	\$ 118,643	\$ 124,484	\$ 124,484	\$ 127,851	\$ 3,367
OPERATING EXPENDITURES	\$ 9,518	\$ 8,175	\$ 10,412	\$ 11,677	\$ 12,174	\$ 497
CAPITAL OUTLAY	\$ 999	\$ -	\$ 32,500	\$ 32,500	\$ 35,500	\$ 3,000
TOTAL	\$ 119,631	\$ 126,818	\$ 167,396	\$ 168,661	\$ 175,525	\$ 6,864

POLICE DEPARTMENT - PATROL

PERSONAL SERVICES	\$ 1,339,735	\$ 1,501,640	\$ 1,413,350	\$ 1,421,469	\$ 1,506,935	\$ 85,466
OPERATING EXPENDITURES	\$ 108,121	\$ 121,557	\$ 126,482	\$ 137,488	\$ 153,115	\$ 15,627
CAPITAL OUTLAY	\$ 150,059	\$ 163,171	\$ 201,153	\$ 201,153	\$ 179,640	\$ (21,513)
TOTAL	\$ 1,597,915	\$ 1,786,368	\$ 1,740,985	\$ 1,760,110	\$ 1,839,690	\$ 79,580

POLICE DEPARTMENT - COMMUNITY POLICING UNIT

PERSONAL SERVICES	\$ 116,389	\$ 117,326	\$ 121,209	\$ 121,209	\$ 121,073	\$ (136)
OPERATING EXPENDITURES	\$ 11,450	\$ 6,945	\$ 23,701	\$ 20,848	\$ 18,519	\$ (2,329)
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 127,839	\$ 124,271	\$ 144,910	\$ 142,057	\$ 139,592	\$ (2,465)

POLICE DEPARTMENT - CODE ENFORCEMENT

PERSONAL SERVICES	\$ 79,596	\$ 97,050	\$ 117,824	\$ 117,824	\$ 136,287	\$ 18,463
OPERATING EXPENDITURES	\$ 9,833	\$ 10,418	\$ 11,545	\$ 12,884	\$ 14,815	\$ 1,931
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
TOTAL	\$ 89,429	\$ 107,468	\$ 129,369	\$ 130,708	\$ 157,102	\$ 26,394

POLICE DEPARTMENT - PROFESSIONAL STANDARDS

PERSONAL SERVICES	N/A	\$ 92,415	\$ 94,095	\$ 93,610	\$ 97,503	\$ 3,893
OPERATING EXPENDITURES	N/A	\$ 1,551	\$ 11,270	\$ 10,648	\$ 13,193	\$ 2,545
CAPITAL OUTLAY	N/A	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400
TOTAL	N/A	\$ 93,966	\$ 105,365	\$ 104,258	\$ 112,096	\$ 7,838

POLICE DEPARTMENT - DETECTIVE

PERSONAL SERVICES	\$ 351,229	\$ 274,200	\$ 374,182	\$ 374,194	\$ 410,277	\$ 36,083
OPERATING EXPENDITURES	\$ 59,281	\$ 59,759	\$ 69,245	\$ 68,413	\$ 78,633	\$ 10,220
CAPITAL OUTLAY	\$ 13,282	\$ 34,115	\$ 60,500	\$ 60,500	\$ 5,600	\$ (54,900)
TOTAL	\$ 423,792	\$ 368,074	\$ 503,927	\$ 503,107	\$ 494,510	\$ (8,597)

POLICE DEPARTMENT - SUPPORT SERVICES

PERSONAL SERVICES	\$ 206,977	\$ 241,718	\$ 265,816	\$ 265,996	\$ 269,525	\$ 3,529
OPERATING EXPENDITURES	\$ 18,756	\$ 12,629	\$ 18,887	\$ 18,889	\$ 20,443	\$ 1,554
CAPITAL OUTLAY	\$ 49,175	\$ -	\$ 805	\$ -	\$ 3,000	\$ 3,000
TOTAL	\$ 274,908	\$ 254,347	\$ 285,508	\$ 284,885	\$ 292,968	\$ 8,083

POLICE DEPARTMENT - DISPATCH

PERSONAL SERVICES	\$ 288,635	\$ 335,666	\$ 383,959	\$ 395,959	\$ 370,502	\$ (25,457)
OPERATING EXPENDITURES	\$ 23,915	\$ 24,865	\$ 27,895	\$ 35,983	\$ 36,025	\$ 42
CAPITAL OUTLAY	\$ 47,943	\$ -	\$ 9,700	\$ 9,700	\$ 2,500	\$ (7,200)
TOTAL	\$ 360,493	\$ 360,531	\$ 421,554	\$ 441,642	\$ 409,027	\$ (32,615)

ENGINEERING

PERSONAL SERVICES	\$ 381,843	\$ 410,583	\$ 415,964	\$ 420,964	\$ 418,078	\$ (2,886)
OPERATING EXPENDITURES	\$ 32,405	\$ 23,706	\$ 39,703	\$ 43,396	\$ 62,137	\$ 18,741
CAPITAL OUTLAY	\$ 2,642	\$ 36,343	\$ 3,200	\$ 3,200	\$ -	\$ (3,200)
TOTAL	\$ 416,890	\$ 470,632	\$ 458,867	\$ 467,560	\$ 480,215	\$ 12,655

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2003 Actual	2004 Actual	2005 Budget	2005 Projected	2006 Budget	Change from Projected
STORMWATER UTILITY						
PERSONAL SERVICES	\$ 455,126	\$ 481,820	\$ 613,937	\$ 538,383	\$ 582,888	\$ 44,505
OPERATING EXPENDITURES	\$ 219,022	\$ 293,535	\$ 353,587	\$ 262,889	\$ 634,069	\$ 371,180
CAPITAL OUTLAY	\$ 139,759	\$ 4,058	\$ 85,681	\$ 85,681	\$ 60,000	\$ (25,681)
TOTAL	\$ 813,907	\$ 779,413	\$ 1,053,205	\$ 886,953	\$ 1,276,957	\$ 390,004

PUBLIC WORKS - ROADS AND MAINTENANCE

PERSONAL SERVICES	\$ 681,597	\$ 782,595	\$ 639,198	\$ 661,764	\$ 640,577	\$ (21,187)
OPERATING EXPENDITURES	\$ 145,990	\$ 844,511	\$ 83,337	\$ 1,951,072	\$ 118,235	\$ (1,832,837)
CAPITAL OUTLAY	\$ 26,101	\$ 12,020	\$ 32,500	\$ 32,500	\$ 115,250	\$ 82,750
TOTAL	\$ 853,688	\$ 1,639,126	\$ 755,035	\$ 2,645,336	\$ 874,062	\$ (1,771,274)

PUBLIC WORKS - CENTRAL GARAGE

PERSONAL SERVICES	\$ 130,574	\$ 148,897	\$ 157,985	\$ 158,758	\$ 168,873	\$ 10,115
OPERATING EXPENDITURES	\$ 20,676	\$ 19,924	\$ 22,288	\$ 23,488	\$ 20,390	\$ (3,098)
CAPITAL OUTLAY	\$ 10,600	\$ 2,175	\$ 9,140	\$ 9,140	\$ 7,200	\$ (1,940)
TOTAL	\$ 161,850	\$ 170,996	\$ 189,413	\$ 191,386	\$ 196,463	\$ 5,077

PUBLIC WORKS - PARKS & REC

PERSONAL SERVICES	\$ 481,921	\$ 598,667	\$ 699,847	\$ 717,715	\$ 779,861	\$ 62,146
OPERATING EXPENDITURES	\$ 147,914	\$ 146,284	\$ 221,348	\$ 266,489	\$ 160,735	\$ (105,754)
CAPITAL OUTLAY	\$ 42,344	\$ 24,088	\$ 78,150	\$ 78,150	\$ 56,500	\$ (21,650)
TOTAL	\$ 672,179	\$ 769,039	\$ 999,345	\$ 1,062,354	\$ 997,096	\$ (65,258)

PUBLIC WORKS - CEMETERY

PERSONAL SERVICES	\$ 94,829	\$ 109,575	\$ 116,082	\$ 116,082	\$ 113,731	\$ (2,351)
OPERATING EXPENDITURES	\$ 17,761	\$ 17,151	\$ 37,665	\$ 29,987	\$ 24,495	\$ (5,492)
CAPITAL OUTLAY	\$ 1,060	\$ 13,120	\$ 23,500	\$ 3,000	\$ 9,000	\$ 6,000
TOTAL	\$ 113,650	\$ 139,846	\$ 177,247	\$ 149,069	\$ 147,226	\$ (1,843)

PUBLIC WORKS - BUILDING MAINTENANCE

PERSONAL SERVICES	\$ 163,705	N/A	\$ 144,490	\$ 144,490	\$ 94,983	\$ (49,507)
OPERATING EXPENDITURES	\$ 59,186	N/A	\$ 250,695	\$ 251,974	\$ 124,020	\$ (127,954)
CAPITAL OUTLAY	\$ 3,800	N/A	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 226,691	N/A	\$ 395,185	\$ 396,464	\$ 219,003	\$ (177,461)

GROWTH MANAGEMENT

PERSONAL SERVICES	\$ 189,152	\$ 217,231	\$ 238,616	\$ 247,131	\$ 250,551	\$ 3,420
OPERATING EXPENDITURES	\$ 18,684	\$ 19,637	\$ 19,430	\$ 20,536	\$ 29,345	\$ 8,809
CAPITAL OUTLAY	\$ 1,515	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 209,351	\$ 236,868	\$ 258,046	\$ 267,667	\$ 279,896	\$ 12,229

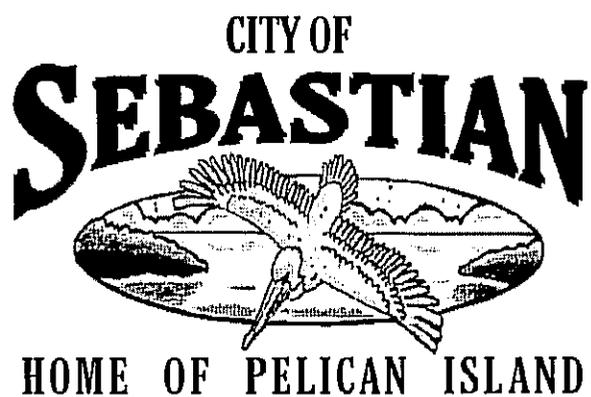
BUILDING DEPARTMENT

PERSONAL SERVICES	\$ 386,922	\$ 497,344	\$ 546,887	\$ 534,187	N/A	N/A
OPERATING EXPENDITURES	\$ 22,015	\$ 20,892	\$ 33,767	\$ 39,926	N/A	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ 15,700	\$ 13,760	N/A	N/A
TOTAL	\$ 408,937	\$ 518,236	\$ 596,354	\$ 587,873	N/A	N/A

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2003 Actual	2004 Actual	2005 Budget	2005 Projected	2006 Budget	Change from Projected
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 26,128	\$ 9,188	\$ 27,090	\$ 10,000	\$ 10,000	\$ -
OPERATING EXPENDITURES	\$ 423,820	\$ 563,153	\$ 635,199	\$ 527,742	\$ 647,920	\$ 120,178
GRANTS AND AIDS	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 284,000	\$ 6,500	\$ -	\$ -	\$ 802,490	\$ 802,490
CONTINGENCY	\$ -	\$ -	\$ 170,000	\$ -	\$ 238,053	\$ 238,053
TOTAL	\$ 734,148	\$ 578,841	\$ 832,289	\$ 537,742	\$ 1,698,463	\$ 1,160,721
TOTALS						
PERSONAL SERVICES	\$ 6,728,449	\$ 7,544,709	\$ 8,473,001	\$ 8,411,391	\$ 7,933,278	\$ (478,113)
OPERATING EXPENDITURES	\$ 1,586,643	\$ 2,398,808	\$ 2,285,586	\$ 4,020,159	\$ 2,464,509	\$ (1,555,650)
CAPITAL OUTLAY	\$ 512,555	\$ 339,319	\$ 563,328	\$ 539,857	\$ 536,811	\$ (3,046)
GRANTS AND AIDS	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 284,000	\$ 6,500	\$ -	\$ -	\$ 802,490	\$ 802,490
CONTINGENCY	\$ -	\$ -	\$ 170,000	\$ -	\$ 238,053	\$ 238,053
TOTAL GENERAL FUND	\$ 9,111,846	\$ 10,289,336	\$ 11,491,915	\$ 12,971,407	\$ 11,975,141	\$ (996,266)



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CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY COUNCIL

The City Council consists of five members. The Mayor and Vice-Mayor are elected by the City Council annually. The City Council is responsible for legislative functions of the City Government, including adoption of ordinances and policies, and is responsible for appointing members of volunteer boards and committees.

Qualified voters of the City elect members of the Council at-large. Terms of office are two years and all City Council members must be at least 18 years of age and be registered voters.

Regular meetings of the City Council are held on the second and fourth Wednesday of each month at City Hall. Workshop and special meetings may also be scheduled.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Completion of new Municipal Complex Facilities - City Hall Building (December 2004) and Friendship Park (June 2005)
- ✓ Approved Lease Agreements with Boys and Girls Club, Sebastian River Area Historical Society, Keep Indian River Beautiful, and Association for Retarded Citizens within the Municipal Complex
- ✓ Provided Early Voting Site to Indian River County Supervisor of Elections within the new City Hall
- ✓ Created Sebastian Boulevard Triangle Overlay District Regulations
- ✓ Awarded contract for historic rehabilitation of the Old Elementary School Building (former City Hall) on Municipal Complex site
- ✓ Removed limits on public input at City Council Meetings

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Reduce Millage rate.
- Provide better public information by means of access to public records on the City's website and by broadcasting more City board meetings.
- Complete municipal airport improvements, including business plan for leases, runway relocation, signage and lighting, t-hangars, and buffering all with grant funding.
- Complete Louisiana Avenue roadway and drainage improvement.
- Complete new Airport Administration Building.
- Complete canal seawall repairs.

PERFORMANCE MEASURES

Performance Indicators	Projected 2004/2005	Projected 2005/2006
Number of Council Meetings Conducted	35	36
Number of CRA Meetings Conducted	1	2
Number of Board of Adjustment Meetings Conducted	4	4
Number of Ordinances Adopted	8	10
Number of Resolutions Adopted	54	55
Number of Board Appointments	27	30

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
40.00%	40.00%	Regular and Special Meetings - Attendance at meetings (24 regular and 12 workshop/special meetings). Responsible for all legislative functions of City Government, including the establishment of laws and policies, and appointing qualified citizens to boards and committees.
20.00%	20.00%	City Functions and Events - Attendance at functions. Public relations.
20.00%	20.00%	Conference, Legislative, County, State, and Local Meetings - Attendance at meetings. City representation at all levels of government and intra-governmental affairs.
20.00%	20.00%	Citizens' Problems and Complaints - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for City Council is \$41,244. This compares to the 2004-05 projected expenditures of \$40,477, an increase of \$767 or 1.9%.

	FY 02-03	FY 03-04	FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 21,430	\$ 21,490	\$ 21,410	\$ 21,490	\$ 21,398	\$ (92)
Operating Expenses	19,902	12,202	21,397	18,987	19,846	859
Capital Outlay	3,200	-	-	-	-	-
Total	\$ 44,532	\$ 33,692	\$ 42,807	\$ 40,477	\$ 41,244	\$ 767

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to reduction in workers' comp premium.	\$ (92)
2. Operating Expenses - Increase due to AV equipment maintenance, which was not budgeted in previous years.	\$ 859
3. Capital Outlay - No request for FY 2005-06.	\$ -

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY COUNCIL			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	POSITION YEARS			Expense	Budget
			03-04	04-05	05-06	04-05	05-06
Mayor	5,400		1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600		1.00	1.00	1.00	3,600	3,600
Council Member	3,600		3.00	3.00	3.00	10,800	10,800
			5.00	5.00	5.00		
TOTAL SALARIES						\$ 19,800	\$ 19,800
						FICA Taxes	1,515
						Worker's Compensation Insurance	175
						Total Personal Services	\$ 21,490
						\$ 21,490	\$ 21,398

CITY COUNCIL

Code: 010001

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Legislative Salaries	19,800	19,800	19,800	19,800	19,800	19,800
512100	FICA Taxes	1,515	1,515	1,515	1,515	1,515	1,515
512400	Worker's Comp Insurance	0	115	175	95	175	83
TOTAL PERSONAL SERVICES		21,430	21,430	21,490	21,410	21,490	21,398
OPERATING EXPENDITURES							
534000	Travel & Per Diem	7,700	11,793	6,997	10,895	10,000	9,531
534101	Telephone	0	0	0	1,002	0	0
534110	Internet Access	0	0	0	75	0	0
534630	R & M Office Equipment	0	0	0	0	62	0
534640	R & M Operating Equipment	4,155	0	0	0	0	1,000
534800	Promotional Activities	588	640	822	1,000	800	800
535200	Departmental Supplies	246	914	469	1,000	1,269	1,500
535210	Computer Supplies	0	0	0	2,300	2,241	2,300
535410	Dues and Memberships	200	200	200	200	200	200
535420	Books and Publications	50	50	124	200	200	200
535450	Training and Education	3,605	6,305	3,590	4,725	4,215	4,315
TOTAL OPERATING EXPENDITURES		16,544	19,902	12,202	21,397	18,987	19,846
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	3,200	0	0	0	0
TOTAL CAPITAL OUTLAY		0	3,200	0	0	0	0
TOTAL CITY COUNCIL		37,974	44,532	33,692	42,807	40,477	41,244

CITY MANAGER

In 1987, the voters of Sebastian adopted the Council/Manager form of government. The City Manager, appointed by and serving at the pleasure of the City Council, is the chief operating officer of municipal government. The City Manager's office provides administrative direction for all municipal operations consistent with goals adopted by City Council. As such, the City Manager implements policies of the City Council and is responsible for the day-to-day operations of the City, as well as ensuring that services and operations function in an efficient, timely and cost effective manner while still in accordance with City Council objectives.

As chief operating officer of the City, the City Manager's office is involved in the following functions: the daily administration of the City; appointing authority for all city employees; supervision and evaluation of the management team; coordination of intra and inter-governmental affairs; acting as the administrative spokesperson for the City; formulation of the annual budget; recommendations with respect to departmental and non-departmental expenditures and the capital improvement program; preparation of reports and data to assist the City Council in making formal decisions; ensuring effective and efficient action on citizen complaints and requests for service; and, conducting administrative research and analysis.

As part of the reorganization effort to operate more efficiently, starting October 1, 2005, the Purchasing and Contract Administration functions are transferred to the Finance Department. The reorganization includes the transfer of the Buyer position to the Finance Department and the elimination of the General Service Administrator position.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Successfully facilitated the adoption of Fiscal Year 2006 annual budget with reduction of property tax rate from 4.5904 mills to 3.9325 mills.
- ✓ Successfully reorganize and streamline the City Manager's office by eliminating the General Service Administrator and transferring the Buyer position to the Finance Department. This action generated approximately \$90,000 in General fund savings.
- ✓ Removed the 20% cap on the General Fund administrative charges to the Stormwater Utility fees. By the adoption of Ordinance 05-16, stormwater utility fees can be utilized to fund the General Fund stormwater operation.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

City Operations

- Apply for grants and secure funding for various city projects
- Conclude Water Expansion Program with Indian River County Department of Utilities.
- Continue citywide street paving program
- Review departmental operations and staffing to assure efficiency and effectiveness.

Quality Service to Citizens

- Meet periodically with community groups to present information about City operations and address questions and/or concerns respectively.
- Participate with other City affiliated activities
- Promote quality service with City employees

Provide Effective Support to City Council

- Resolve City Council concerns, as communicated individually and by citizenry.
- Enhance quantity and quality of information provided to City Council relative to municipal operations.
- Work with City Council to establish and articulate overall mission of local government.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Maintain Positive Intergovernmental Relations

- Full membership and participation in the International City/County Management Association (ICMA), Florida City/County Management Association (FCCMA) and Florida League of Cities activities.
- Meet and communicate regularly with representatives of other jurisdictions and agencies to address issues of mutual interest and benefit.

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
25.00%	50.00%	<u>Management and Supervision of City Programs and Projects</u> - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
12.50%	25.00%	<u>Preparation of City Council Agenda</u> - Provide City Council members with recommendations for actions on matters requiring legislative actions, and implementation of Council decisions. Initiate and review all matters requiring Council actions. Implement Council actions.
12.50%	25.00%	<u>Intergovernmental Affairs</u> - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
50.00%	0.00%	<u>Purchasing and Contract Administration</u> - Provide City Departments/Divisions assistance in written and verbal quotations, sealed bids, request for proposals, request for qualification, vendor contracts, purchasing policy compliance, and other professional service solicitation and review.
100.00%	100.00%	

CITY MANAGER BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for City Manager is \$238,145. This compares to the 2004-05 projected expenditures of \$389,025, a decrease of \$150,880 or 38.8%.

	FY02-03	FY03-04	FY04-05	Projected FY04-05	Adopted FY05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 280,782	\$ 316,764	\$ 373,719	\$ 365,579	\$ 224,738	\$ (140,841)
Operating Expenses	18,944	15,019	19,273	20,647	13,407	(7,240)
Capital Outlay	1,515	-	2,799	2,799	-	(2,799)
Total	\$ 301,241	\$ 331,783	\$ 395,791	\$ 389,025	\$ 238,145	\$ (150,880)

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

Difference

1. **Personal Services** - Decrease mainly due to reorganization. The reorganization includes the transfer of Buyer position to the Finance Department and the elimination of General Service Administrator position. \$ (140,841)
2. **Operating Expenses** - Decrease mainly due to reorganization. \$ (7,240)
3. **Capital Outlay** - No forecasted capital outlay in FY 2005-06. \$ (2,799)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER			F/T/E			Projected	Adopted	
POSITION	PAY RANGE	GRADE	POSITION YEARS			Expense	Budget	
			03-04	04-05	05-06	04/05	05/06	
City Manager			1.00	1.00	1.00	\$ 105,500	\$ 99,675	
General Services								
Administrator (1)	52,670 / 95,128	81E	1.00	1.00	0.00	61,400	-	
Executive Assistant	36,552 / 66,018	31E	1.00	1.00	1.00	46,700	50,000	
Buyer (2)	30,948 / 55,895	28E	1.00	1.00	0.00	41,400	-	
P/T Receptionist - 2	7.20 / 13.01	10	0.00	1.00	1.00	16,800	20,000	
			4.00	5.00	3.00			
			TOTAL SALARIES			\$ 271,800	\$ 169,675	
						FICA Taxes	20,747	12,980
						Deferred Compensation	22,896	13,471
						Group Health Insurance Premium	29,100	10,748
						Dependant Health Ins Premium	15,350	13,465
						Employee Assistance Program	138	92
						Worker's Comp Insurance	1,311	707
						Auto Allowance	0	3,600
						Total Personal Services	\$ 361,342	\$ 224,738

(1) General Service Administrator position is eliminated due to reorganization.
 (2) Buyer position is transferred to the Finance Department.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account <u>Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY02/03 Actual</u>	<u>FY03/04 Actual</u>	<u>FY04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	175,199	213,955	234,025	277,700	271,800	169,675
512100	FICA Taxes	13,185	16,127	17,478	21,244	20,747	12,980
512225	Deferred Compensation	15,207	19,253	21,037	23,481	22,896	13,471
512301	Group Health Insurance Premium	12,488	17,946	25,559	28,600	32,137	10,748
512305	Dependant Health Ins Premium	8,621	12,177	16,533	21,241	15,350	13,465
512309	Employee Assistance Program	86	92	92	138	138	92
512400	Worker's Comp Insurance	0	1,232	2,040	1,315	1,311	707
512601	Auto Allowance	0	0	0	0	1,200	3,600
TOTAL PERSONAL SERVICES		224,786	280,782	316,764	373,719	365,579	224,738
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	3,040	0	3,200	3,200	2,200
534000	Travel and Per Diem	3,328	3,068	2,967	2,610	2,619	2,306
534101	Telephone	485	246	925	1,088	1,088	480
534105	Cellular Phone	344	559	544	600	600	600
534110	Internet Services	0	0	103	100	100	66
534120	Postage	715	417	379	650	500	300
534130	Express Mail	0	269	190	250	250	150
534620	R & M - Vehicles	71	460	1,428	400	400	0
534630	R & M - Office Equipment	2,678	434	73	600	1,400	1,200
534700	Printing & Binding	0	0	0	600	100	0
534800	Promotional Activities	1,282	1,938	1,772	1,000	1,293	500
534920	Legal Ads	468	1,028	927	500	500	700
534995	Litigation Expenses	0	0	0	0	122	0
535200	Departmental Supplies	1,959	2,969	1,839	2,000	2,000	1,500
535210	Computer Supplies	239	704	338	1,000	2,000	1,000
535260	Gas and Oil	967	942	993	1,200	1,000	0
535410	Dues and Memberships	1,030	1,450	1,502	1,500	1,500	1,155
535420	Books and Publications	105	45	0	500	500	150
535450	Training and Education	1,495	1,375	1,039	1,475	1,475	1,100
TOTAL OPERATING EXPENDITURES		15,166	18,944	15,019	19,273	20,647	13,407
CAPITAL OUTLAY							
606400	Vehicles and Equipment	16,050	1,515	0	2,799	2,799	0
TOTAL CAPITAL OUTLAY		16,050	1,515	0	2,799	2,799	0
TOTAL CITY MANAGER		256,002	301,241	331,783	395,791	389,025	238,145

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY CLERK

The City Clerk is appointed by and serves under the direction of the City Council. This office maintains the City seal, attests all documents, provides legislative support, and maintains all permanent records of the City. The City Clerk is the Elections Official, Canvassing Board Chair and Records Management Liaison Officer for the City. The department is responsible for the City's records management program, cemetery sales and records, administers all appointments, orientations, financial disclosure and handbooks for City boards and committees, and administers codification.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Upgraded Records Specialist to exempt Records Program Manager.
- ✓ Laserfiche upgraded to version 7.0 and City staff training.
- ✓ Established Laserfiche mobile scanning system w/assistance of MIS for use by other departments.
- ✓ Coordinated team for audiovisual equipment in new council chambers.
- ✓ Wrote City Broadcast Policy - adopted by resolution of Council.
- ✓ Set up computer station in Clerk's office for public use.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Purchase Laserfiche United software for better use by all departments and Laserfiche weblink to put imaged documents on city website.
- Hire or contract for Audio-visual person for increased Channel 25 programming, enhanced website to work under Clerk or MIS.
- Add sound deafening, window tinting, upgraded projector and video mixer in chambers for better presentations.
- Look into contracting out or hiring part-time recording secretary to take and transcribe all board meeting minutes for cost savings and to free up dept. clerical staff for other duties.
- Complete the new vault filing system.
- Work with other departments to establish a plans scanning system and start a program to scan all city plans.
- Bring in volunteer to assist with readying documents for scanning - particularly cemetery records.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Records Scanned	200	372	350	400
Records Destroyed	93 Boxes	101 Boxes	100 Boxes	200 Boxes
Council Meeting Packets/Minutes	35	37	35	36
Cemetery Lots/Niches Sold	68	70	112	100
Garage Sale Permits Issued	815	718	800	N/A
Election - Candidates Qualified	5	5	6	6
Legal/Display Ads Published	27	37	35	40
Code Supplements Distributed	4	3	6	2
Board Appointments Administered	40	30	35	40
Instruments Recorded	N/A	14	24	10

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
25.00%	20.00%	Services for Council - Prepare City Council agendas, advertise public hearings, post notices, attend and take minutes of all council meetings, administer follow-up of Council action items, prepare correspondence, prepare Council budget, make Council travel arrangements, research services, attest and seal all documents executed by Mayor, schedule invocations, write proclamations and resolutions as needed, prepare certificates of appreciation, prepare council annual budget, coordinate with multimedia company and MIS for broadcast of all council meetings.
5.00%	5.00%	Services for Citizens - Receive and respond to 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.
15.00%	15.00%	Services for Boards/Committees - Liaison to boards relative to memberships, advertise vacancies, administer financial disclosure forms and update City information on Commission on Ethics website, record Board of Adjustment (council), CRA (council), Tree Advisory Board and CATF (as needed) minutes, maintain and update Board Handbook, and conduct board member orientation.
18.00%	20.00%	Records Management - Scans all permanent and long term records for review by departments on network and for protection, researches records upon request, coordinates paper recycling and records disposition destruction with Shred-It Recycling in accordance with State law. Maintains, updates and distributes adopted Records Management Procedures Manual, coordinates with Records Liaisons and Committee, maintains all original City documents, i.e. ordinances, resolutions, agreements, deeds, terminated personnel files, conducts records research for staff as requested.
15.00%	20.00%	Cemetery - Coordinates with Cemetery Sexton on sale of cemetery lots, maintains cemetery records/database.
15.00%	10.00%	General Administration - Prepares, posts, and distributes monthly calendar, prepares annual budget for department, attends all Management Team meetings, codifies all ordinance, records final plats, runs all outgoing mail and distributes all incoming mail to all staff, maintains City postage meter, records vacation of easements, keeps log of all City vehicles, attests and seals City documents.
7.00%	10.00%	City Election - The City Clerk is the City Elections Official and Chairperson of City Canvassing Board, qualifies candidates for office and coordinates with Supervisor of Elections in administration of annual general elections, prepares resolutions and swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for City Clerk is \$333,135. This compares to the 2004-05 projected expenditures of \$314,374, an increase of \$18,761 or 5.97%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 198,297	\$ 227,605	\$ 248,760	\$ 248,284	\$ 252,243	\$ 3,959
Operating Expenses	49,288	54,407	70,405	66,090	67,871	1,781
Capital Outlay	5,736	2,100	-	-	13,021	13,021
Total	\$ 253,321	\$ 284,112	\$ 319,165	\$ 314,374	\$ 333,135	\$ 18,761

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to an increase of one part-time recording secretary position, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 3,959
2. Operating Expenses - Net increase mainly due to the Supervisor of Elections estimate for election costs.	\$ 1,781
3. Capital Outlay - Increase due to the acquisition of Laserfiche Weblink software and replacement scanner.	\$ 13,021

PERSONAL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense 04-05	Adopted Budget 05-06
			03-04	04-05	05-06		
			City Clerk				
Deputy City Clerk	34,812 / 62,875	31E	1.00	1.00	1.00	43,600	46,000
Administrative Secretary	23,228 / 41,952	18	1.00	1.00	1.00	32,000	34,800
Records Program Manager	30,948 / 55,895	28E	1.00	1.00	1.00	32,000	33,000
Recording Secretary (1/2)	NEW POSITION		0.00	0.00	0.50	0	5,200
			4.00	4.00	4.50		
			TOTAL SALARIES			\$ 176,200	\$ 191,400
		Overtime				100	100
		FICA Taxes				13,537	14,650
		Deferred Compensation				15,926	16,767
		Group Health Insurance Premium				31,553	20,626
		Dependant Health Ins Premium				10,022	7,809
		Employee Assistance Program				92	92
		Worker's Comp Insurance				854	799
		Total Personal Services				\$ 248,284	\$ 252,243

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CITY CLERK DEPARTMENT

<u>Priority</u> <u>Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Laserfiche Weblink Software	\$ 7,995	\$ -	\$ -	\$ -	\$ -	7,995
2	Fujitsu 5650C Scanner (Replacement)	5,026	-	-	-	-	5,026
		<u>\$ 13,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,021</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY CLERK

Code: 010009

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
511200	Regular Salaries	163,179	148,834	164,241	176,200	176,200	191,400
511400	Overtime	478	1,146	900	750	100	100
512100	FICA Taxes	12,617	11,527	12,611	13,536	13,537	14,650
512225	Deferred Compensation	14,767	13,498	14,830	15,926	15,926	16,767
512301	Group Health Insurance Premium	20,884	17,724	25,587	31,356	31,553	20,626
512305	Dependant Health Ins Premium	5,280	4,612	7,903	10,022	10,022	7,809
512309	Employee Assistance Program	115	92	90	92	92	92
512400	Worker's Comp Insurance	0	864	1,443	878	854	799
TOTAL PERSONAL SERVICES		217,320	198,297	227,605	248,760	248,284	252,243
533400	Other Contractual Services	4,831	5,602	9,813	9,500	9,500	9,500
533490	Codification Services	2,211	4,403	3,422	5,000	3,000	3,000
534000	Travel and Per Diem	2,850	2,949	2,350	2,470	2,466	2,466
534101	Telephone	0	6	1,374	1,445	1,300	1,300
534110	Internet Services	261	0	154	140	165	165
534120	Postage	664	666	684	700	360	360
534630	R & M - Office Equipment	4,642	5,321	5,423	6,000	6,000	7,965
534910	Clerk of Court Filing Fees	295	261	534	250	550	550
534920	Legal Ads	1,383	6,024	6,568	6,000	6,000	6,000
534925	Classified Agenda	7,158	0	0	0	0	0
534990	Election Costs	14,669	9,241	9,232	26,000	27,334	29,000
535200	Departmental Supplies	9,791	9,524	10,044	8,000	5,000	3,035
535210	Computer Supplies	2,307	2,456	2,515	2,500	2,000	2,000
535290	Audio/Video Recording Tapes/CDs	267	199	123	100	100	150
535410	Dues and Memberships	644	573	471	600	600	600
535420	Books and Publications	697	928	770	950	950	1,000
535450	Training and Education	1,728	1,135	930	750	765	780
TOTAL OPERATING EXPENDITURES		54,398	49,288	54,407	70,405	66,090	67,871
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,166	5,736	2,100	0	0	13,021
TOTAL CAPITAL OUTLAY		1,166	5,736	2,100	0	0	13,021
TOTAL CITY CLERK		272,884	253,321	284,112	319,165	314,374	333,135

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY ATTORNEY

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

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

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

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
20.00%	25.00%	<u>Counsel to City Council and Other City Bodies</u> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
35.00%	25.00%	<u>Function as City's Solicitor</u> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
30.00%	40.00%	<u>City Legal Advisor</u> - Provide legal counsel to and attends meetings with City Manager , department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager as requested.
15.00%	10.00%	<u>Legal Representative</u> - Represent City in litigation and administrative proceedings as required. Act as General Counsel to the City in the supervision of outside counsel.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for City Attorney is \$189,906. This compares to the 2004-05 projected expenditures of \$172,034, an increase of \$17,872, or 10.4%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 118,404	\$ 128,653	\$ 177,282	\$ 165,375	\$ 181,206	\$ 15,831
Operating Expenses	3,868	5,449	6,783	6,659	8,700	2,041
Capital Outlay	1,515	-	-	-	-	-
Total	\$ 123,787	\$ 134,102	\$ 184,065	\$ 172,034	\$ 189,906	\$ 17,872

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to the Administrative Assistant position being vacant for the first part of the FY 04-05, projected salary increases, a 25% decrease in health insurance premiums, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 15,831
2. Operating Expenses - Net increases due to an anticipated replacement of computer equipment.	\$ 2,041
3. Capital Outlay - No forecasted capital outlay for FY 2005-06.	\$ -

PERSONAL SERVICES SCHEDULE

CITY ATTORNEY

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense FY 04-05	Adopted Budget 05-06
			03-04	04-05	05-06		
City Attorney			1.00	1.00	1.00	\$ 95,600	\$ 99,400
Administrative Asst	30,948 / 55,895	28E	0.00	1.00	1.00	24,500	33,000
			1.00	2.00	2.00		
TOTAL SALARIES						\$ 120,100	\$ 132,400
FICA Taxes						8,690	10,129
Deferred Compensation						17,394	19,371
Group Health Insurance						11,467	10,540
Dependent Health Insurance Premium						3,596	4,625
Employee Assistance Program						46	46
Workers Comp Insurance						482	495
Auto Allowance						3,600	3,600
Total Personal Services						\$ 165,375	\$ 181,206

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04-05 Projected	FY 05-06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	76,483	83,360	89,089	120,100	120,100	132,400
512100	FICA Taxes	6,742	7,021	7,232	9,188	8,690	10,129
512225	Deferred Compensation	12,620	13,754	14,700	17,980	17,394	19,371
512301	Group Health Insurance Premium	4,346	4,589	6,494	15,898	11,467	10,540
512305	Dependant Health Ins Premium	5,359	5,580	6,740	9,922	3,596	4,625
512309	Employee Assistance Program	23	23	23	46	46	46
512400	Worker's Comp Insurance	0	487	787	548	482	495
512601	Auto Allowance	3,590	3,590	3,588	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		109,163	118,404	128,653	177,282	165,375	181,206
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,450	783	1,946	2,000	2,000	2,000
534101	Telephone	0	1	200	538	538	275
534105	Cellular Phone	184	734	1,167	750	500	500
534110	Internet Services	0	0	26	30	30	30
534115	On-Line Services	1,280	1,117	1,144	1,100	1,100	1,100
534120	Postage	12	15	3	20	20	20
534130	Express Mail	30	(10)	0	0	0	0
534630	R & M - Office Equipment	0	149	0	50	94	150
534800	Promotional Activities	0	0	125	125	125	125
534995	Litigation Expenses	430	0	0	0	0	500
535200	Departmental Supplies	143	118	145	600	500	600
535210	Computer Supplies	0	0	0	0	192	1,650
535410	Dues and Memberships	315	365	365	450	450	500
535420	Books and Publications	108	0	10	20	10	150
535450	Training and Education	1,025	596	318	1,100	1,100	1,100
TOTAL OPERATING EXPENDITURES		4,977	3,868	5,449	6,783	6,659	8,700
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,515	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,515	0	0	0	0
TOTAL LEGAL DEPARTMENT		114,140	123,787	134,102	184,065	172,034	189,906

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FINANCE DEPARTMENT

The Finance Department is organized in three areas, each of which provides support services to other City departments. The three areas include Finance, Risk Management, and Management Information System. The Department'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 further diligently safeguard the resources of the city and ensure that prudent fiscal management policies are maintained.

As part of the reorganization effort to operate more efficiently, starting October 1, 2005, the Purchasing and Contract Administration functions are transferred to the Finance Department. The reorganization includes the transfer of the Buyer position to the Finance Department and the elimination of the General Service Administrator position.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ First time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award for fiscal year 2004-2005.
- ✓ Fifth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for fiscal year 2002-2003.
- ✓ Successfully implemented central cashier for internal control as well as reduced workload for other department/division.
- ✓ Increased accounts payable efficiency by maximizing credit card charges and minimizing quantity of checks issued.
- ✓ Completed property insurance reimbursement from insurance carrier for hurricane damages within four months after the storms.
- ✓ Completed 100% of FEMA and Federal Highway Administration reimbursement requests for hurricane Frances and Jeanne and secured more than \$3.5 million in reimbursement.
- ✓ Fully implemented Munis (accounting system) on-line requisition in conjunction with Purchasing.
- ✓ Completed banking services, copier leases, and property/general liability insurance Request for Proposals.
- ✓ Successfully converted banking services from SunTrust Bank to Wachovia Bank.
- ✓ Successfully upgraded the accounting software (Munis), which involved in training all departments personnel.
- ✓ Successfully reorganized and changed citywide cellular telephone plans, which generates approximately \$5,000 annual savings.
- ✓ Successfully completed the Municipal Complex project special audit and closed out the project
- ✓ Successfully recovered over \$25,000 communication tower rent
- ✓ Successfully implemented County facility Impact Fees collections
- ✓ Successfully facilitated the budget process during the absence of a City Manager
- ✓ Successfully transferred purchasing function from the City Manager's office to Finance Department

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue to provide quality financial services for the City of Sebastian.
- Continue to provide responsive service to all Finance department customers, citizens, vendors, and employees.
- Submit 2005-2006 Annual Budget document to the Government Finance Officers Association for distinguished Budget Presentation Award.
- Submit 2004-2005 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award.
- Increase productivity by modifying operating procedure.
- Provide timely financial information to the City administration and the general public by issuing the City's Comprehensive Annual Financial Report no later than the first week of March 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 the end of October each year.
- Continue staff training in accounting, risk management, and emergency management.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected/Actual 2004/2005	Projected 2005/2006
Journal Entries Processed	2,366	2,427	2,250	2,300
Accounts Payable Invoices Processed	11,046	10,380	12,365	13,160
Accounts Payable Checks Processed	4,419	3,972	3,500	3,000
Purchase Orders Processed	372	408	450	475
Payroll Checks Processed	4,498	4,704	5,400	5,500
Program Cost Per Capita	\$17.63	\$17.93	N/A	N/A
Occupational Licenses Processed *	1,078	1,100	1,200	N/A
Purchasing Card Transaction Processed	N/A	822	2,300	3,000
Purchasing Card Users	N/A	27	50	65
Continued Education for two Professional Staff	80 CPE hours	80 CPE hours	80 CPE hours	80 CPE hours
Comprehensive Annual Financial Statement issue date	March 5, 2004	March 23, 2005	March 3, 2006	March 2, 2007
Annual Budget Document issue date	N/A	October 31, 2003	October 31, 2004	October 31, 2005
Receive Excellence in Financial Reporting Award	Yes	Yes	Yes	Yes
Receive Distinguished Budget Presentation Award	N/A	N/A	Yes	Yes

* On May 1, 2005, occupational license function was transferred to the Growth Management Department.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE FINANCE DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
13.00%	11.00%	General Accounting - Data entry for general ledger activity for all City operations, bank reconciliations, cash management, preparation of federal, State and local reports, and allocation of charges to City departments. Ensure all accounting information is entered timely and accurately.
18.00%	15.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's. .
11.00%	10.00%	Payroll - Review and process payroll, to include benefits, deductions, leave availability, and workers compensation. Prepare quarterly and annual payroll tax reports, as well as quarterly reports to the workers compensation insurance carrier, prepare employee insurance invoices for payment and process year end W-2's.
2.00%	2.00%	Fixed Assets - Maintain fixed assets records for all City property and equipment. Ensure assets are recorded and tagged properly.
4.00%	3.00%	Capital Projects - Account for all Capital Projects. Ensure that all expenditures for projects are properly recorded.
10.00%	9.00%	Budget - Prepare annual budget in accordance with procedures outlined in the City Charter and Code. Ensure budget is comprehensive as to communication, coordination and control.
2.00%	2.00%	Risk Management - Ensure compliance with general and property liability issues. Ensure that insurance claims are accurate and timely.
15.00%	12.00%	Staff Accounting and Financial Operations - 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. Provide quality financial data for statement presentation and managerial use.
4.00%	3.00%	Administration - Meet with consultants, attorneys, financial advisors. Preparation and supervision of the annual audit, computer conversions and maintenance of accounting records, payroll, accounts payable, Purchase Order System, and accounting software.
1.00%	1.00%	Information Management Services - Provide networking administration to the Citywide Network System and each subsidiary server. Support each department with information management needs, software installation and hardware analysis.
15.00%	10.00%	Revenue Collections & Billings - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals.
2.00%	2.00%	Grants Administration - Continue monitoring of 17 existing programs (grant value of \$4,103,867) for compliance and grant reimbursements. Preparation of status reports and reimbursement requests.
0.00%	20.00%	Purchasing & Contract Administration - procurement, bids processing, request for proposal/requests for qualification preparation and the administration of current contracts.
3.00%	0.00%	Occupational Licensing - Issues approximately 1000 occupational licenses and maintains occupational license database.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FINANCE DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Finance is \$426,647. This compares to the 2004-05 projected expenditures of \$381,484, an increase of \$45,163 or 11.8%.

	FY 02-03	FY 03-04	FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 257,080	\$ 278,133	\$ 308,348	\$ 308,640	\$ 355,779	\$ 47,139
Operating Expenses	66,176	63,688	72,443	72,070	70,868	(1,202)
Capital Outlay	1,515	4,789	1,000	774	-	(774)
Total	\$ 324,771	\$ 346,610	\$ 381,791	\$ 381,484	\$ 426,647	\$ 45,163

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to the transferring of buyer position from the City Manager's office to the Finance Department, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 47,139
2. Operating Expenses - Decrease due to reduction in training, printing and binding cost, and postage estimate.	\$ (1,202)
3. Capital Outlay - No forecasted capital outlay in FY 2005-06.	\$ (774)

PERSONAL SERVICES SCHEDULE

FINANCE DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense	Adopted Budget	
			03-04	04-05	05-06	04-05	05-06	
			Director of Finance	59,247 / 107,007	84E	1.00	1.00	1.00
Asst. Director of Finance	50,645 / 91,470	40E	1.00	1.00	1.00	52,450	55,400	
Buyer (1)	28,728/51,904	28E	0.00	0.00	1.00	-	44,000	
Accounting Clerk II	23,228 / 41,952	18	2.00	2.00	1.00	61,500	27,000	
Accounting Clerk I	20,634 / 37,267	14	0.00	0.00	1.00	-	22,000	
Computer Operator	26,948 / 48,672	23	1.00	1.00	0.00	40,700	-	
Payroll Specialist	27,757 / 50,132	24	0.00	0.00	1.00	-	42,600	
			5.00	5.00	6.00			
TOTAL SALARIES						\$ 223,400	\$ 264,100	
						Overtime	500	500
						FICA Taxes	17,128	20,242
						Deferred Compensation	20,151	23,814
						Group Health Insurance Premium	39,458	30,875
						Dependant Health Ins Premium	6,806	15,000
						Employee Assistance Program	115	138
						Worker's Comp Insurance	1,082	1,110
Total Personal Services						<u>\$ 308,640</u>	<u>\$ 355,779</u>	

(1) Buyer position is transferred from the City Manager's office.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FINANCE DEPARTMENT

Code: 010020

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	207,619	197,113	205,590	223,350	223,400	264,100
511400	Overtime	791	1,986	554	500	500	500
512100	FICA Taxes	15,665	15,000	15,336	17,125	17,128	20,242
512225	Deferred Compensation	18,756	17,902	18,527	20,147	20,151	23,814
512301	Group Health Insurance Premium	25,184	23,831	36,929	46,072	46,264	45,875
512309	Employee Assistance Program	0	109	115	115	115	138
512400	Worker's Comp Insurance	0	1,139	1,082	1,039	1,082	1,110
TOTAL PERSONAL SERVICES		268,015	257,080	278,133	308,348	308,640	355,779
OPERATING EXPENDITURES							
533200	Audit Fees	39,005	29,354	26,815	29,500	29,674	29,413
534000	Travel and Per Diem	2,374	2,901	3,900	4,316	4,316	4,878
534101	Telephone	1,507	20	1,000	2,409	2,200	1,400
534110	Internet Access	2,733	0	128	108	140	157
534120	Postage	3,680	3,603	3,474	3,860	3,700	2,200
534130	Express Mail	46	159	17	100	100	150
534630	R & M - Office Equipment	9,529	13,605	13,289	13,321	15,000	15,300
534700	Printing and Binding	3,091	2,705	2,980	5,482	3,500	3,500
535200	Departmental Supplies	7,850	6,112	4,054	3,200	3,500	4,000
535205	Bank Charges	95	987	563	700	750	750
535210	Computer Supplies	4,717	3,508	3,554	3,670	3,500	3,800
535410	Dues and Memberships	908	1,103	1,625	1,865	1,800	2,145
535420	Books and Publications	918	890	614	872	850	950
535450	Training and Education	1,926	1,229	1,675	3,040	3,040	2,225
TOTAL OPERATING EXPENDITURES		78,379	66,176	63,688	72,443	72,070	70,868
CAPITAL OUTLAY							
606400	Vehicles and Equipment	7,650	1,515	4,789	1,000	774	0
TOTAL CAPITAL OUTLAY		7,650	1,515	4,789	1,000	774	0
TOTAL FINANCE DEPARTMENT		354,044	324,771	346,610	381,791	381,484	426,647

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

The Management Information Systems Division is responsible for the purchase, operation, and maintenance of the City's approved hardware and software infrastructure, and either provides or recommends training for its use. The division also provides support for the Police Department's Records Management System, Growth Management's Arcview modified GIS system, over 150 microcomputers and printers, hardware and software support for the City's Internet Accounts, and maintenance of the City's telephone system.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Completed two major City moves (Police Department and the New City Hall) with no down time.
- ✓ Tightened the Firewall with 128-bit encryption and Network Security.
- ✓ Upgraded the financial software Munis system to version 2005.
- ✓ Assisted the Finance Department in the change of banking services.
- ✓ Completed the Mobile Laptop project for the Police Department.
- ✓ Completed citywide security and camera system.
- ✓ Set up early voting at City Hall for the citizens of Sebastian, which require high-speed access to transmit election results to the Supervisor of Elections.
- ✓ Installed and completed a major upgrade for the Building Department to the New IMS system with no down time.
- ✓ Developed an official City Broadcast Policy in conjunction with City Clerk's office.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue to provide the City of Sebastian and the Police Department with 24/7 coverage.
- Coordinate and complete the fiber, network, security, and a mobile-based disaster recovery plan project for the new airport administration building.
- Install a new web server and a new Exchange 2000 Server.
- Upgrade the new Siemens phone system.
- Develop a Spam solution.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Workorders Processed	N/A	1261	1800	2200
Server Outages Serviced	N/A	1	2	2
Network Outages Serviced	N/A	1	2	2
Phone System Outages Serviced	N/A	1	2	2
User Training hours performed/supported	N/A	1200	2000	3000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES DIVISION

STAFFING		NATURE OF ACTIVITY
04/05	05/06	
20.00%	20.00%	Network Analysis, Design, and Configuration - This includes the assessment of the city's current data needs, as well as, projected needs for all software and hardware, and the documentation of all systems.
30.00%	30.00%	End User Support - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
7.00%	7.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
7.00%	7.00%	Division Administration - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
16.00%	16.00%	Technology Research and Development - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
20.00%	20.00%	Information Services Support - This includes services such as web hosting and cable channel content that provides Internal and External users access to data and services.
100.00%	100.00%	

MANAGEMENT INFORMATION SYSTEMS DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Management Information Systems is \$193,918. This compares to the 2004-05 projected expenditures of \$149,665, an increase of \$49,653 or 34.4%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	73,278	\$ 89,544	\$ 124,401	\$ 122,970	\$ 170,378	\$ 47,408
Operating Expenses	20,914	11,828	21,128	21,295	23,540	2,245
Capital Outlay	8,281	30,073	-	-	-	-
Total	\$ 102,473	\$ 131,445	\$ 145,529	\$ 144,265	\$ 193,918	\$ 49,653

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to an increase of one full-time system analyst position, a 25% decrease in health insurance premiums, a 5.5% increase for exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 47,408
2. Operating Expenses - Net increase results from operating costs associated with the new system analyst position.	\$ 2,245
3. Capital Outlay - No forecasted capital outlay in FY 2005-06.	\$ -

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES DIVISION							
POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense	Adopted Budget
			03-04	04-05	05-06	04-05	05-06
MIS Manager	40,725 / 73,554	35E	1.00	1.00	1.00	\$ 48,800	\$ 52,400
Systems Analyst	30,948 / 55,895	28E	0.35	1.00	1.00	31,600	33,400
MIS Technician	21,221 / 38,328	15	0.65	0.00	0.00	-	-
Systems Analyst	New Position	28E	0.00	0.00	1.00	-	31,500
			2.00	2.00	3.00		
			TOTAL SALARIES			\$ 80,400	\$ 117,300
		Temporary				10,000	10,000
		FICA Taxes				6,151	8,973
		Deferred Compensation				7,236	10,557
		Group Health Insurance Premium				15,553	14,977
		Dependant Health Ins Premium				3,195	7,968
		Employee Assistance Program				46	69
		Worker's Comp Insurance				389	534
		Total Personal Services				\$ 122,970	\$ 170,378

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES DIVISION							
Priority Number	Description	EXPENDITURES PER FISCAL YEAR					
		2005-06	2006-07	2007-08	2008-09	2009-10	TOTAL
1	Computer	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 4,000
2	Laser Printer	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 2,000
3	Servers and NAS	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 35,000
		\$ -	\$ 8,000	\$ 10,000	\$ 13,000	\$ 10,000	\$ 41,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

Code: 010021

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	N/A	54,905	65,065	80,400	80,400	117,300
511300	Temporary Salaries		0	0	10,000	10,000	10,000
511400	Overtime	N/A	1,667	1,683	0	0	0
512100	FICA Taxes	N/A	4,322	5,037	6,151	6,151	8,973
512225	Deferred Compensation	N/A	4,761	5,286	7,236	7,236	10,557
512301	Group Health Insurance Premium	N/A	7,291	10,962	15,461	15,553	14,977
512305	Dependant Health Ins Premium	N/A	73	897	4,722	3,195	7,968
512309	Employee Assistance Program	N/A	44	42	46	46	69
512400	Worker's Comp Insurance	N/A	215	572	385	389	534
TOTAL PERSONAL SERVICES		N/A	73,278	89,544	124,401	122,970	170,378
OPERATING EXPENDITURES							
533120	Consultants	N/A	0	4,940	5,000	5,000	5,000
534000	Travel and Per Diem	N/A	533	1,047	1,626	1,725	1,540
534101	Telephone	N/A	90	476	1,077	1,270	1,000
534105	Cellular Phone	N/A	3,682	1,939	1,600	1,500	2,250
534110	Internet Access	N/A	2,336	1,067	1,000	1,000	1,000
534120	Postage	N/A	26	61	100	100	100
534130	Express Mail	N/A	163	179	250	200	200
534630	R & M - Office Equipment	N/A	2,321	1,897	1,800	1,800	2,000
534640	R & M-Operating Equipment	N/A	0	0	0	0	0
535200	Departmental Supplies	N/A	748	479	600	750	750
535210	Computer Supplies	N/A	7,401	3,513	6,000	6,000	7,000
535230	Small Tools and Equipment	N/A	422	60	100	100	100
535410	Dues and Memberships	N/A	211	224	250	125	325
535420	Books and Publications	N/A	294	35	250	250	250
535450	Training and Education	N/A	2,687	851	1,475	1,475	2,025
TOTAL OPERATING EXPENDITURES		N/A	20,914	11,828	21,128	21,295	23,540
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	8,281	30,073	0	0	0
TOTAL CAPITAL OUTLAY		N/A	8,281	30,073	0	0	0
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		N/A	102,473	131,445	145,529	144,265	193,918

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

The Human Resources Department is responsible for effective recruitment, selection, assignment, and retention of employees. Additional responsibilities include the administration of employee benefits, including the EAP, health, dental, vision, life insurance, and oversight responsibilities of the 401(a) retirement plan. The Department serves as the risk manager administering workers' compensation benefits and employee safety and incentive programs. Labor relations, including collective bargaining, grievance handling, and employee salary administration are also the responsibility of Human Resources Department.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Successfully recruited and hired a new City Manager within 4 months.
- ✓ Implemented an Emergency Closure Policy addressing employee expectations, payroll, and paid leave issues.
- ✓ Continued the Employee Recognition Program and hosted the Annual Awards Banquet
- ✓ Maintained cordial labor relations with bargaining units through labor/management meetings, including post-hurricane personnel issues.
- ✓ Successfully administered the employee safety committee and incentive program resulting in a reduction in workers' compensation premium.
- ✓ Researched a Health Reimbursement Account as part of the employee group health plan, effective October 1, 2005.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Research employee wellness program to reduce future health insurance premiums.
- Conduct annual harassment training and continue Supervisory Training Academy.
- Administer Employee Recognition Program.
- Provide quarterly lunch and learn training sessions: Retirement Planning, Health Fair, Stress Management, etc.
- Negotiate a successor agreement, effective October 1, 2006, between the City of Sebastian and the Communications Workers of America.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Employee Turnover Rate	10%	8%	8%	10%
Number of training sessions conducted	15	15	25	25
Total number of City employees	183	185	196	209
Personnel expenses per employee	\$1,049.00	\$1,008.56	\$1,088.23	\$1,113.04

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE HUMAN RESOURCES DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
21.00%	18.00%	<u>Hiring New Employees</u> - 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.
20.00%	20.00%	<u>In-Service Actions</u> - 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.
8.00%	15.00%	<u>Union Negotiations, Contract Administration</u> - Negotiate labor agreements with both PBA and CWA and any Memo's of Understanding that may be necessary during the current life of existing contracts. Perform support research, document preparation, record minutes. Review, rewrite and organize Rules and Regulations as needed.
3.00%	2.00%	<u>Employee Recognition</u> - Continue longevity service awards issued to employees who have completed 5, 10, 15 and 20 consecutive years of service with the City. Employee of the Quarter and Year awards. Safe Driving Award.
2.00%	1.00%	<u>CDL Administration</u> - Ensure all employees required to possess CDL Drivers Licenses meet Federal Drug and Alcohol Standard through random drug testing and at the same time maintaining the confidentiality of the person being processed. Maintain appropriate and accurate records in support of this requirement.
2.00%	2.00%	<u>Employee/Safety Newsletter</u> - Gather and disseminate information to all employees through the publishing of a monthly newsletter.
20.00%	15.00%	<u>Management/General Employee Training</u> - Develop and coordinate the necessary training for both management and general employees to provide up to date current laws and management techniques.
8.00%	8.00%	<u>Effective and Responsive Management</u> - Maintain and update the City's Policy and Procedures Manual when necessary. Additionally, maintain an Employee Handbook which contains an abbreviated ready reference of major policies and procedures. Review and revise job descriptions.
10.00%	15.00%	<u>Effective Insurance Plans</u> - 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.
3.00%	2.00%	<u>Drug Free Workplace</u> - Implement a true random drug policy for all employees to ensure a drug free workplace environment.
3.00%	2.00%	<u>Employee Assistance Program</u> - To insure and provide for an Employee Assistance Program for employees and family members with any mental health and/or stress related problems.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Human Resources is \$217,526. This compares to the 2004-05 projected expenditures of \$213,293, an increase of \$4,233 or 2.0%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 152,410	\$ 187,255	\$ 185,924	\$ 187,255	\$ 191,706	\$ 4,451
Operating Expenses	38,103	22,750	26,031	26,038	25,820	(218)
Capital Outlay	1,514	1,162	-	-	-	-
Total	\$ 192,027	\$ 211,167	\$ 211,955	\$ 213,293	\$ 217,526	\$ 4,233

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	4,451
2. Operating Expenses - Net decrease results from reduction in telephone budget.	(218)
3. Capital Outlay - No forecasted capital outlay in FY 2005-06.	-

PERSONAL SERVICES SCHEDULE

HUMAN RESOURCES DEPARTMENT

Position	Pay Range	Grade	F/T/E POSITION YEARS			Projected Expense	Adopted Budget
			03-04	04-05	05-06	FY 04-05	FY 05-06
Human Resources Director	59,247 / 107,007	84E	1.00	1.00	1.00	\$ 68,000	\$ 71,000
Benefits Specialist	28,296 / 51,105	23B	1.00	1.00	1.00	40,000	42,000
Human Resources Technician	25,906 / 46,789	20B	1.00	1.00	1.00	33,000	37,000
			3.00	3.00	3.00		
			TOTAL SALARIES			\$ 141,000	\$ 150,000
			Overtime			600	600
			FICA Taxes			10,832	11,521
			Deferred Compensation			12,744	13,554
			Group Health Insurance Premium			18,298	12,860
			Dependant Health Ins Premium			3,031	2,472
			Employee Assistance Program			69	69
			Worker's Comp Insurance			681	630
			Total Personal Services			\$ 187,255	\$ 191,706

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

HUMAN RESOURCES

Code: 010035

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	111,077	120,430	141,000	138,800	141,000	150,000
511400	Overtime	366	281	600	600	600	600
512100	FICA Taxes	8,327	9,051	10,832	10,664	10,832	11,521
512225	Deferred Compensation	9,397	10,864	12,744	12,546	12,744	13,554
512301	Group Health Insurance Premium	8,633	9,298	18,298	19,535	18,298	12,860
512305	Dependant Health Ins Premium	1,982	1,718	3,031	3,048	3,031	2,472
512309	Employee Assistance Program	69	69	69	69	69	69
512400	Worker's Comp Insurance	0	699	681	662	681	630
TOTAL PERSONAL SERVICES		139,851	152,410	187,255	185,924	187,255	191,706
OPERATING EXPENDITURES							
533120	Consultants	3,573	9,500	0	0	0	0
533175	Employee Background Testing	7,308	8,256	6,259	6,250	6,250	6,250
533400	Other Contractual Services	770	871	664	750	750	750
534000	Travel and Per Diem	3,280	4,570	3,713	3,581	3,581	3,581
534101	Telephone	0	94	725	1,656	1,656	745
534105	Cellular Telephone	0	0	62	0	0	0
534110	Internet Services	0	0	77	75	75	75
534120	Postage	348	410	360	425	425	425
534130	Express Mail	189	149	139	200	200	200
534630	R & M - Office Equipment	375	149	0	472	472	472
534700	Printing and Binding	0	585	398	700	700	700
534800	Promotional Activities	1,993	1,584	1,382	1,000	1,007	1,000
534920	Legal Ads	2,466	1,178	366	2,000	2,000	2,000
535200	Departmental Supplies	3,223	4,076	2,722	2,500	2,500	2,500
535210	Computer Supplies	399	753	219	972	972	1,672
535230	Small Tools and Equipment	335	0	0	250	250	250
535410	Dues and Memberships	840	933	998	850	850	850
535420	Books and Publications	2,008	2,223	1,394	1,000	1,000	1,000
535450	Training and Education	3,141	2,772	3,272	3,350	3,350	3,350
TOTAL OPERATING EXPENDITURES		30,248	38,103	22,750	26,031	26,038	25,820
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,514	1,162	0	0	0
TOTAL CAPITAL OUTLAY		0	1,514	1,162	0	0	0
TOTAL HUMAN RESOURCES		170,099	192,027	211,167	211,955	213,293	217,526

GROWTH MANAGEMENT DEPARTMENT

Responsible for planning and general management of community development and redevelopment, comprehensive planning, planning and zoning, occupational licensing and economic development functions. Work with developers, citizens and other affected parties in creating a vision statement and master plan that have sound implementation strategies and that best meet the needs of the City. Provide guidance and assistance to city management and City Council in formulating planning and economic development policies. Compile, analyze and publish data on economic and community development. Coordinate local comprehensive planning efforts with county, state and regional planning officials.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Obtained \$500,000 Home Again Disaster Relief grant for recovery and reconstruction efforts targeted at disadvantaged families following two major hurricanes in 2004.
- ✓ Negotiated numerous non-City funded public roadway and drainage enhancements resulting in approximately \$15 million of infrastructure improvements at no cost to the taxpayers.
- ✓ Processed five annexation requests resulting in the addition of approximately 1,100 taxable properties in support of positive economic expansion of the city.
- ✓ Assumed full responsibility for review and issuance of occupational license requests.
- ✓ Provided guidance and oversight to the Community Redevelopment Advisory Committee in fostering creation of redevelopment objectives.
- ✓ Processed protective development guidelines for the Triangle District aimed at curbing undesirable uses and enhancing architectural appearances of development within the district.
- ✓ Obtained FDOT Transportation Enhancement grant in the amount of \$280,000 for the scenic beautification of Sebastian Boulevard.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Provide enhanced planning services and growth management principles to foster positive community development.
- Expand opportunities for economic development and redevelopment of the CRA district in accordance with stated objectives within the master plan.
- Deliver updated comprehensive development plan and corresponding future land use map to guide future development
- Update land development regulations and improve efficiencies by instituting appropriate guiding principles.
- Enhance problem solving services and improve customer service/public outreach programs via realignment of duties.
- Assist in rehabilitation and redevelopment efforts and provide guidance for future utilization of the Cain House.
- Coordinate relocation efforts of the Cain House and incorporate plans to redevelop the structure for use as a historical exhibit.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/3005	Projected 2005/2006
Total major & minor site plan reviews	16	28	26	32
Total administrative approvals	305	358	340	350
Preliminary/final plat approvals	6	7	11	8
Application requests processed	88	122	130	140
Total inquiries handled	6,400	7,250	7,500	8,500
Single family residence reviews	96	112	110	150
Total permits (temporary) issued	36	28	24	18
Division of a single lot	6	12	6	18
Land use and zoning change requests	2	4	6	2
Annexation Requests	1	7	8	2
Flood Zone Determinations	65	100	125	175
Site Plan inspections	0	42	16	48
Subdivision inspections	0	16	8	40
Occupational Licenses Processed and Issued*	1,078	1,100	1,200	1,300

* On May 1, 2005, occupational licensing function was transferred from the Finance Department to increase effie

PROGRAM BUDGET DESCRIPTION FOR THE GROWTH MANAGEMENT DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
25.00%	25.00%	Public Assistance - Provide zoning and other regulatory information to the public and work with the public to assure that development is of the highest quality and that all development proposals are consistent with City Regulations.
20.00%	15.00%	Informal Site Plans/Commercial Variances - Work with citizen groups to provide public input and recommendation to the City Council. These include the Planning and Zoning Board and other committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated
32.50%	20.00%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
5.00%	5.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments.
10.00%	5.00%	Economic Development - Provide proper direction and guidance for continued positive/controlled economic growth.
0.00%	20.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
5.00%	5.00%	Code Administration - Ensure proper guidance and direction is given in order to enforce the intent of all applicable City codes.
2.50%	5.00%	Occupational Licensing - Approve and issue occupational licenses and maintain database.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Growth Management is \$279,896. This compares to the 2004-05 projected expenditures of \$267,667, an increase of \$12,229 or 4.6%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 189,152	\$ 217,231	\$ 238,616	\$ 247,131	\$ 250,551	\$ 3,420
Operating Expenses	18,684	19,637	19,430	20,536	29,345	8,809
Capital Outlay	1,515	-	-	-	-	-
Total	\$ 209,351	\$ 236,868	\$ 258,046	\$ 267,667	\$ 279,896	\$ 12,229

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 3,420
2. Operating Expenses - Increase results from the operating costs associated with the new CRA Coordinator position and the occupational license function, and an increase in staff training and travel expenditures.	\$ 8,809
3. Capital Outlay - No forecasted capital outlay for FY 2005-06.	\$ -

PERSONAL SERVICES SCHEDULE

GROWTH MANAGEMENT DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense	Adopted Budget	
			03-04	04-05	05-06	FY 04-05	FY 05-06	
Growth Management Director	56,968 / 102,891	83E	1.00	1.00	1.00	\$ 64,100	\$ 65,000	
Growth Management Manager	41,512 / 74,976	33EC	1.00	1.00	1.00	51,400	54,200	
Zoning Technician	28,296 / 51,105	23B	1.00	1.00	1.00	31,300	33,000	
Clerical Assistant I	19,275 / 34,813	13	1.00	0.00	0.00	-	-	
Administrative Secretary	24,672/44,561	20	0.00	1.00	0.00	29,500	-	
Occupational Licensing Specialist	25,906 / 46,789	20B	0.00	0.00	1.00	-	36,500	
			4.00	4.00	4.00			
TOTAL SALARIES						\$ 176,300	\$ 188,700	
						Overtime	750	750
						FICA Taxes	13,544	14,495
						Deferred Compensation	15,935	17,055
						Group Health Insurance Premium	31,530	20,675
						Dependant Health Ins Premium	8,185	7,968
						Employee Assistance Program	92	92
						Worker's Comp Insurance	795	816
Total Personal Services						\$ 247,131	\$ 250,551	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT

Code: 010080

<u>Account</u>		<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>
							<u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	129,116	143,111	157,032	169,000	176,300	188,700
511400	Overtime	2,028	611	1,214	750	750	750
512100	FICA Taxes	9,357	10,440	11,397	12,986	13,544	14,495
512225	Deferred Compensation	11,696	12,674	14,220	15,278	15,935	17,055
512301	Group Health Insurance Premium	15,457	16,568	25,287	31,530	31,530	20,675
512305	Dependant Health Ins Premium	5,359	4,818	6,601	8,185	8,185	7,968
512309	Employee Assistance Program	84	90	92	92	92	92
512400	Worker's Comp Insurance	0	840	1,388	795	795	816
TOTAL PERSONAL SERVICES		173,097	189,152	217,231	238,616	247,131	250,551
OPERATING EXPENDITURES							
534000	Travel and Per Diem	2,491	2,269	537	1,615	2,100	3,935
534101	Telephone	357	150	800	913	850	800
534105	Cellular Telephone	0	563	771	650	647	650
534110	Internet Services	0	0	103	110	110	110
534120	Postage	1,874	2,811	3,284	2,800	2,700	4,000
534130	Express Mail	85	17	0	0	0	0
534620	R & M-Vehicles	23	47	51	100	100	350
534630	R & M-Office Equipment	1,523	1,600	1,230	1,200	1,860	2,200
534700	Printing and Binding	0	598	527	1,500	1,500	2,500
534910	Clerk of Court Filing Fees	20	0	0	100	0	0
534920	Legal Ads	2,826	5,907	7,888	4,800	4,800	4,500
535200	Departmental Supplies	2,764	2,236	2,055	2,100	2,100	2,500
535210	Computer Supplies	1,793	489	1,135	1,100	1,242	2,650
535230	Small Tools and Equipment	182	133	300	200	200	300
535260	Gas and Oil	182	212	236	200	245	550
535410	Dues and Memberships	221	158	355	600	600	1,000
535420	Books and Publications	267	354	15	200	240	750
535450	Training and Education	1,690	1,140	350	1,242	1,242	2,550
TOTAL OPERATING EXPENDITURES		45,177	18,684	19,637	19,430	20,536	29,345
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,515	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,515	0	0	0	0
TOTAL GROWTH MANAGEMENT		218,274	209,351	236,868	258,046	267,667	279,896

BUILDING DEPARTMENT

Starting October 1, 2005, the Building Department will operate as an enterprise fund. A one-time transfer of building department residual operating fund balance will be made based on the balance as of September 30, 2005. Complete Building Department adopted budget information is located on page 195. Information presented on the following page is the actual and current status for the Building Department. These numbers are included in the General Fund.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 010085

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	224,024	259,518	311,169	350,600	345,900	N/A
511300	Temporary Salaries	0	2,344	7,592	17,000	10,000	N/A
511400	Overtime	4,739	23,401	28,291	14,000	13,000	N/A
512100	FICA Taxes	17,040	21,164	25,732	28,251	28,251	N/A
512215	Clothing Allowance	200	200	217	200	200	N/A
512225	Deferred Compensation	20,341	25,440	29,466	33,237	33,237	N/A
512301	Group Health Insurance Premium	26,982	30,946	43,747	67,074	67,074	N/A
512305	Dependant Health Ins Premium	4,391	5,508	7,558	9,496	9,496	N/A
512309	Employee Assistance Program	152	161	165	202	202	N/A
512400	Worker's Comp Insurance	0	18,240	43,407	26,827	26,827	N/A
TOTAL PERSONAL SERVICES		297,869	386,922	497,344	546,887	534,187	N/A
OPERATING EXPENDITURES							
533200	Audit Fees	0	0	0	0	0	N/A
533201	Administrative Services Provided by GF	0	0	0	0	0	N/A
533400	Other Contractual Services	7,800	0	0	0	0	N/A
534000	Travel and Per Diem	386	1,532	(38)	750	100	N/A
534101	Telephone	316	123	2,078	2,377	3,100	N/A
534105	Cellular Telephone	3,479	3,364	2,946	3,000	2,462	N/A
534110	Internet Services	0	0	205	200	180	N/A
534120	Postage	1,314	2,114	1,560	1,600	1,550	N/A
534130	Express Mail	20	0	0	100	50	N/A
534310	Electric	0	0	0	0	0	N/A
534320	Water / Sewer	0	0	0	0	0	N/A
534400	Rents and Leases	0	0	0	0	0	N/A
534500	Insurance	0	0	0	0	0	N/A
534620	R & M-Vehicles	336	1,200	806	900	880	N/A
534630	R & M - Office Equipment	2,022	2,240	1,953	2,500	2,800	N/A
534910	Clerk of Court Filing Fees	0	0	11	150	0	N/A
535200	Departmental Supplies	4,798	5,030	5,236	5,000	8,500	N/A
535210	Computer Supplies	2,025	480	1,205	6,990	9,000	N/A
535230	Small Tools and Equipment	1,178	755	968	1,000	400	N/A
535260	Gas and Oil	2,042	2,907	3,586	3,500	4,820	N/A
535270	Uniforms and Shoes	0	0	0	0	524	N/A
535275	Safety Equipment	0	0	0	500	300	N/A
535410	Dues and Memberships	119	40	100	400	300	N/A
535420	Books and Publications	179	123	51	600	1,160	N/A
535450	Training and Education	231	2,107	225	4,200	3,800	N/A
TOTAL OPERATING EXPENSES		26,245	22,015	20,892	33,767	39,926	N/A
CAPITAL OUTLAY							
606400	Vehicles and Equipment	19,815	0	0	15,700	13,760	N/A
TOTAL CAPITAL OUTLAY		19,815	0	0	15,700	13,760	N/A
TOTAL BUILDING DEPARTMENT		343,929	408,937	518,236	596,354	587,873	N/A

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2005-2006 adopted budget for Police Department as a whole is \$4,165,239. This compares to the 2004-05 projected expenditures of \$4,124,051, an increase of \$41,188 or 1%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$2,634,971	\$3,039,365	\$3,433,059	\$3,442,324	\$3,476,288	\$ 33,964
Operating Expenses	\$ 261,975	\$ 264,672	\$ 351,107	\$ 370,874	\$ 413,111	42,237
Capital Outlay	\$ 261,458	\$ 209,391	\$ 311,658	\$ 310,853	\$ 275,840	(35,013)
Total	\$3,158,404	\$3,513,428	\$4,095,824	\$4,124,051	\$4,165,239	\$ 41,188

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to the addition of (2) police officers. The net increase also reflects a 25% decrease in health insurance premiums and annual salary increases for PBA employees per the PBA Union Contract.	\$ 33,964
2. Operating Expenses - Net increase reflects increase in wireless aircard service for patrol officer, multi-user dispatch and record support fees (Information Management Corporation), and training costs.	\$ 42,237
3. Capital Outlay - Decrease reflects reduction in capital requests.	\$ (35,013)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE ADMINISTRATION

The Police Administrative Division coordinates the efforts of the Division Commanders, oversees the budget and performs strategic planning for the future.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Maintained an accredited status with the Florida Commission on Accreditation
- ✓ Established a community oriented policing policy
- ✓ Participated in Traffic Safety efforts with the National Traffic Safety Association
- ✓ Provided the division commanders with educational and training opportunities along with command experience
- ✓ Successfully implemented a wireless reporting system
- ✓ Occupied a newly renovated police station

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Establish a Citizens Police Academy for Sebastian residents.
- Continue to provide professional growth for the division commanders.
- Continue to build the department infrastructure to support a total commitment to community policing.
- Maintain accredited status with the Florida Commission on Accreditation.
- Establish a 911 center (PSAP).
- Deliver the best possible police service at the lowest possible cost per capita.
- Establish a computerized statistical review process to accompany staff inspections.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Civic meetings attended	12	12	12	8
Policies reviewed	60	60	60	60
Unit staff meetings attended	18	18	18	12
Senior staff meetings attended	48	36	36	36
Staff inspections performed	12	6	6	6
Computerized statistical reviews	6	6	6	6

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE ADMINISTRATION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
60.00%	60.00%	General Management - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media, and other public and private groups. General administrative duties managing the department.
5.00%	5.00%	Maintain Training and Professional Development Programs.
25.00%	25.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
10.00%	10.00%	Dispatch/Communications - Continue to develop procedures and training personnel to implement a 911 PSAP.
100.00%	100.00%	

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Administration is \$198,772. This compares to the 2004-05 projected expenditures of \$280,991, a decrease of \$82,219 or 29.3%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 143,296	\$ 260,707	\$ 280,712	\$ 260,149	\$ 179,745	\$ (80,404)
Operating Expenses	21,101	18,773	20,065	17,842	19,027	1,185
Capital Outlay	-	12,105	3,000	3,000	-	(3,000)
Total	\$ 164,397	\$ 291,585	\$ 303,777	\$ 280,991	\$ 198,772	\$ (82,219)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 projected expenditures:

Difference

1. **Personal Services** - Decrease mainly due to the retirement of a Captain position. This position is left unfunded for FY 2005-06. \$ (80,404)
2. **Operating Expenses** - A slight increase to reflect increase in computer supplies for the replacement of a desk top computer. \$ 1,185
3. **Capital Outlay** - Decrease due to no capital outlay request for FY 2005-06. \$ (3,000)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
						<u>03-04</u>	<u>04-05</u>
Chief of Police	64,082/115,738	86E	1.00	1.00	1.00	\$ 84,000	\$ 88,500
Captain	50,645/91,470	40E	1.00	1.00	0.00	66,300	-
Administrative Assistant	25,906/46,789	20	1.00	1.00	1.00	39,000	43,500
			3.00	3.00	2.00		
TOTAL SALARIES						\$ 189,300	\$ 132,000
						Overtime	3,900
						FICA Taxes	14,835
						Clothing Allowance	720
						Deferred Compensation	11,453
						Chapter 185 Pension	9,287
						Group Health Insurance Premium	17,580
						Dependant Health Ins Premium	3,432
						Employee Assistance Program	69
						Worker's Comp Insurance	9,573
Total Personal Services						\$ 260,149	\$ 179,745

CAPITAL OUTLAY SCHEDULE

<u>POLICE ADMINISTRATION DIVISION</u>		<u>EXPENDITURES PER FISCAL YEAR</u>					
<u>Priority Number</u>	<u>Description</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
1	Laptop Computer	-	1,500	-	-	-	1,500
2	Replacement of Police Vehicle	-	28,000	-	-	-	28,000
		\$ -	\$ 29,500	\$ -	\$ -	\$ -	\$ 29,500

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	97,915	107,317	187,984	203,300	189,300	132,000
511400	Overtime	2,540	3,717	5,247	3,900	3,900	3,900
512100	FICA Taxes	7,683	8,493	14,696	15,933	14,835	10,438
512215	Clothing Allowance	540	540	1,080	1,080	720	540
512225	Deferred Compensation	9,101	10,043	10,787	11,470	11,453	12,231
512250	Chapter 185 Retirement	0	0	8,904	11,250	9,287	0
512301	Group Health Insurance Premium	4,548	4,959	15,151	19,900	17,580	12,745
512305	Dependant Health Ins Premium	184	174	2,814	3,490	3,432	2,860
512309	Employee Assistance Program	46	46	69	69	69	46
512400	Worker's Comp Insurance	0	8,007	13,975	10,320	9,573	4,985
TOTAL PERSONAL SERVICES		122,557	143,296	260,707	280,712	260,149	179,745
OPERATING EXPENDITURES							
533100	Professional Services	3,163	1,314	0	360	0	0
533175	Employee Background Testing	601	956	43	0	0	0
533400	Other Contractual Services	0	0	0	0	60	0
533440	Electronic Security Services	245	0	0	0	0	0
534000	Travel and Per Diem	496	789	440	1,400	1,400	1,595
534101	Telephone	2,009	1,715	1,738	1,898	1,600	1,600
534105	Cellular Telephone	543	1,138	1,257	1,300	1,300	1,300
534110	Internet Services	0	0	102	100	100	100
534115	On-line Services	0	95	0	875	0	0
534120	Postage	1,505	1,298	1,121	1,100	1,100	1,100
534310	Electric	470	3,629	5,044	4,127	2,500	2,600
534320	Water/Sewer	84	303	573	248	600	600
534610	R & M-Buildings	130	0	0	0	0	0
534620	R & M-Vehicles	0	3,489	170	600	600	600
534630	R & M - Office Equipment	4	0	1,193	500	700	500
534640	R & M-Operating Equipment	42	0	226	500	500	500
534650	R & M-Radio	185	0	0	200	100	150
534800	Promotional Activities	0	621	171	400	400	400
534920	Legal Ads	1,725	0	0	0	0	0
535200	Departmental Supplies	545	2,457	2,817	1,782	1,782	1,782
535210	Computer Supplies	873	674	471	500	800	1,300
535230	Small Tools and Equipment	608	589	159	475	400	400
535260	Gas and Oil	209	650	1,583	1,600	2,200	2,500
535270	Uniforms and Shoes	0	377	667	600	350	350
535410	Dues and Memberships	460	742	510	500	450	450
535420	Books and Publications	72	0	44	200	100	100
535450	Training and Education	250	265	444	800	800	1,100
TOTAL OPERATING EXPENDITURES		17,913	21,101	18,773	20,065	17,842	19,027
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	12,105	3,000	3,000	0
TOTAL CAPITAL OUTLAY		0	0	12,105	3,000	3,000	0
TOTAL POLICE ADMINISTRATION		140,470	164,397	291,585	303,777	280,991	198,772

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

SCHOOL RESOURCE OFFICER UNIT

The School Resource Unit consists of two full time Police Officers assigned to the elementary schools and the Charter Junior High School located in the City Of Sebastian. These officers fulfill a multifunctional role such as, teachers of school security, aggression management, social skills and consequences of behavior. In addition, the officers provide security to students and faculty, handle reported crimes on school property, teach drug awareness and resistance, gang resistance education training, RAD-KID (Resist Aggression Defensively) program, life skills and provide counseling to students and parents.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Completed 18 weeks of gang resistance education and training.
- ✓ Completed 48 weeks of a 48-week D.A.R.E. program.
- ✓ Completed the G.R.E.A.T. summer camp planning.
- ✓ Completed eight 5-week life skills programs.
- ✓ Completed 10 D.A.R.E. Bowls.
- ✓ New SRO completed 40 hours G.R.E.A.T. Instructors course.
- ✓ Completed 9 D.A.R.E. skates.
- ✓ Completed 1 safety fair.
- ✓ Completed stranger danger for all lower level grades.
- ✓ Initiated Junior High D.A.R.E. Classes.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue D.A.R.E. Program including D.A.R.E. Bowls and D.A.R.E. Skates.
- Conduct In-Service training to school faculty and staff to better prepare them in times of crisis.
- Continue the G.R.E.A.T. Program with the 7th grade students.
- Initiate the G.R.E.A.T. Program in the elementary schools.
- Continue the G.R.E.A.T. summer component with the graduated 7th grade students.
- Initiate the RAD-KID program in the elementary schools.
- Attend school functions, SAC, PTA, and safety committee meetings.
- Initiate D.A.R.E. program in the Junior High School.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
School Resource Classes	5	5	5	2
Number of Students	1450	1,700	1,600	1,800
Bike Rodeos	1	1	2	2
Home Counseling Services	7	32	10	20
G.R.E.A.T. Student Visitations 7th Grade	38	40	50	45
G.R.E.A.T. Student Visitations	238	261	250	287
G.R.E.A.T. Summer Camp Students	36	23	21	27
RAD-KIDS Program Participants	N/A	N/A	N/A	200

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET FOR SCHOOL RESOURCE OFFICER UNIT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
50.00%	40.00%	<u>D.A.R.E.</u> - provides students with structured classroom instruction on drug resistance and education, as well as promotes social interaction and reward for good behavior for fifth grade students.
25.00%	25.00%	<u>School Resource Officer Program</u> - Provides onsite school safety and guidance to the facility, students, teachers, and parents.
25.00%	30.00%	<u>G.R.E.A.T. Program</u> - Teaches gang resistance through education and training. Educational aspects of program involve crime impact on victims, neighborhoods, cultural sensitivity/prejudice, conflict resolution, and goal setting.
0.00%	2.50%	<u>Life Skills</u> - D.A.R.E. like program designed and targeted to third grade students.
0.00%	2.50%	<u>RAD-KIDS</u> - Teaches elementary age student to resist aggression defensively. This course is taught after school hours, and is geared to reduce/prevent child abductions.
100.00%	100.00%	

POLICE SCHOOL RESOURCE OFFICER BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for School Resource Officer Unit is \$175,525. This compares to the 2004-05 projected expenditures of \$168,661, an increase of \$6,864 or 4.07%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 109,114	\$ 118,643	\$ 124,484	\$ 124,484	\$ 127,851	\$ 3,367
Operating Expenses	9,518	8,175	10,412	11,677	12,174	497
Capital Outlay	999	0	32,500	32,500	35,500	3,000
Total	\$ 119,631	\$ 126,818	\$ 167,396	\$ 168,661	\$ 175,525	\$ 6,864

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services -Net increase due to a 25% decrease in health insurance premiums, an annual salary increase for PBA employees per PBA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 3,367
2. Operating Expenses - Increase due to the replacement of shotguns.	\$ 497
3. Capital Outlay - Increase due to a replacement of portable radio.	\$ 3,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE SCHOOL RESOURCE OFFICER UNIT			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	POSITION YEARS			Expense	Budget
			03-04	04-05	05-06	FY 04-05	FY 05-06
School Resource Officers	31,736 / 54,028	27	2.00	2.00	2.00	\$ 75,500	\$ 82,500
			2.00	2.00	2.00		
			TOTAL SALARIES			\$ 75,500	\$ 82,500
		Overtime				5,000	5,000
		FICA Taxes				6,241	6,776
		Clothing Allowance				1,080	1,080
		Chapter 185 Retirement				11,270	12,250
		Group Health Insurance Premium				15,596	10,252
		Dependant Health Ins Premium				4,961	5,339
		Employee Assistance Program				46	46
		Worker's Comp Insurance				4,790	4,608
		Total Personal Services				\$ 124,484	\$ 127,851

CAPITAL OUTLAY SCHEDULE

SCHOOL RESOURCE OFFICER UNIT		EXPENDITURES PER FISCAL YEAR					
Priority Number	Description	2005-06	2006-07	2007-08	2008-09	2009-10	TOTAL
1	Replacement Vehicle (Funded By DST)	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ 32,500
2	Portable Radio Replacement	3,000	-	-	-	-	3,000
3	Laptop Computer		2,600	2,600	-	-	5,200
		\$ 35,500	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ 40,700

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE SCHOOL RESOURCE OFFICER UNIT

Code: 010042

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	64,336	68,281	68,726	75,500	75,500	82,500
511400	Overtime	7,118	6,329	8,482	5,000	5,000	5,000
512100	FICA Taxes	5,343	5,575	5,656	6,241	6,241	6,776
512215	Clothing Allowance	1,080	1,080	1,080	1,080	1,080	1,080
512250	Chapter 185 Retirement	457	8,779	9,356	11,270	11,270	12,250
512301	Group Health Insurance Premium	8,372	8,836	12,417	15,596	15,596	10,252
512305	Dependant Health Ins Premium	2,593	2,718	3,890	4,961	4,961	5,339
512309	Employee Assistance Program	46	46	42	46	46	46
512400	Worker's Comp Insurance	0	7,470	8,994	4,790	4,790	4,608
TOTAL PERSONAL SERVICES		89,345	109,114	118,643	124,484	124,484	127,851
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,376	1,163	2,009	1,090	1,090	840
534101	Telephone	518	269	400	441	377	400
534105	Cellular Telephone	0	0	111	480	480	480
534110	Internet Access	0	0	77	80	68	80
534310	Electric	639	640	93	825	1,564	1,600
534320	Water/Sewer	757	27	222	165	355	400
534410	Pagers	100	7	0	0	0	0
534620	R & M-Vehicles	351	1,004	1,294	250	250	250
534630	R & M - Office Equipment	0	0	0	0	325	100
534640	R & M-Operating Equipment	200	153	0	0	0	0
534650	R & M-Radio	120	0	87	300	305	300
534800	Promotional Activities	782	1,828	50	1,500	1,500	1,500
534967	G.R.E.A.T. Expenditures	0	0	733	0	924	924
535200	Departmental Supplies	351	1,119	248	2,356	2,356	2,000
535210	Computer Supplies	185	244	127	350	350	350
535230	Small Tools and Equipment	60	267	0	150	150	1,000
535260	Gas and Oil	1,120	1,100	1,178	1,300	458	800
535270	Uniforms and Shoes	657	1,008	744	500	500	500
535275	Safety Equipment	15	0	0	50	50	50
535420	Books and Publications	43	99	40	50	50	50
535450	Training and Education	675	590	762	525	525	550
TOTAL OPERATING EXPENDITURES		7,949	9,518	8,175	10,412	11,677	12,174
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,526	999	0	32,500	32,500	35,500
TOTAL CAPITAL OUTLAY		1,526	999	0	32,500	32,500	35,500
TOTAL SCHOOL RESOURCE OFFICER UNIT		98,820	119,631	126,818	167,396	168,661	175,525

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE PATROL DIVISION

The Uniform Division consists of four (4) squads of uniformed officers, each under the supervision of a sergeant. These officers handle a daily operation, which consists of responding to calls for service by citizens, as well as patrolling, traffic enforcement, and criminal and accident investigations.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Have maintained sufficient staffing to respond to calls in a timely manner.
- ✓ All officers and supervisors received at least 40 hours of training in house and at various schools.
- ✓ Direction was provided to supervisors in the course of their normal duties.
- ✓ Courtesy was promoted when dealing with the public to all officers.
- ✓ Directed officers to areas of concern and to resolve problems.
- ✓ Enrolled one of the Sergeants in a Sergeants Academy, which teaches leadership and is the first time it is offered

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Maintain sufficient staff to effectively respond to calls or situations requiring police service in a timely manner.
- Provide training opportunities for supervisors to enhance their supervisory skills.
- Emphasize courtesy when conducting business with citizens.
- Provide maximum training to officers to furnish them with the resources necessary to meet community needs and expectations.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Traffic Stops	3,916	4,855	5,000	5,400
DUI Checkpoints & Saturation Patrols	7	10	Transferred	Transferred
House Watches	3,151	Transferred	Transferred	Transferred
Funeral Escorts	84	Transferred	Transferred	Transferred
Patrol Miles	223,740	N/A	267,000	275,000
Officer Initiated Activity	23,036	15,606	26,600	20,000
Traffic Enforcement	N/A	415	620	270
Parking Enforcement	N/A	1,333	1,600	400
Alarms	N/A	794	770	750
Written Warnings Traffic Stops	N/A	N/A	N/A	2,550

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE PATROL DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
28.00%	28.00%	<u>Calls for Service</u> - respond to estimated 38,000 - 40,000 calls for service.
20.00%	22.00%	<u>Traffic Stops and Citations</u> - Conduct an estimated 6,000 traffic stops and issue an estimated 2,500 citations and 3,500 warnings.
9.00%	9.00%	<u>Investigations</u> - Conduct vehicle crash investigations.
6.00%	7.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
5.00%	5.00%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
32.00%	29.00%	<u>Patrol and Crime Prevention</u> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
100.00%	100.00%	

POLICE PATROL DIVISION BUDGET SUMMARY

The Fiscal Year 2005-06 adopted budget for Police Patrol Division is \$1,839,690. This compares to the 2005-06 projected expenditures of \$1,760,110, an increase of \$79,580 or 4.52%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 1,339,735	\$ 1,501,640	\$ 1,413,350	\$ 1,421,469	\$ 1,506,935	\$ 85,466
Operating Expenses	108,121	121,557	126,482	137,488	153,115	15,627
Capital Outlay	150,059	163,171	201,153	201,153	179,640	(21,513)
Total	\$ 1,597,915	\$ 1,786,368	\$ 1,740,985	\$ 1,760,110	\$ 1,839,690	\$ 79,580

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to the addition of (2) police officers. The net increase also reflects a 25% decrease in health insurance premiums and annual salary increases for PBA employees per the PBA Union Contract.	\$ 85,466
2. Operating Expenses - Net increase mainly due to the operating costs associated with the addition of three new police officers.	\$ 15,627
3. Capital Outlay - Decrease mainly due to the taser purchases approved for FY 2004-05.	\$ (21,513)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE PATROL DIVISION			F/T/E			Projected	Adopted
POSITION	PAY	GRADE	POSITION YEARS			Expense	Budget
	RANGE		03-04	04-05	05-06	FY 04-05	FY 05-06
Lieutenant	45,580 / 82,323	37EC	1.00	1.00	1.00	67,000	77,200
Sergeants	41,340 / 64,407	30	5.00	4.00	4.00	217,800	236,000
Officers	31,736 / 54,028	27	18.00	16.00	16.00	554,000	575,000
Temporary Part-time Officer			0.50	0.00	0.00	-	-
Officers	NEW POSITIONS		0.00	0.00	2.00	-	64,000
			24.50	21.00	23.00		
TOTAL SALARIES						\$ 838,800	\$ 952,200
						Overtime	125,000
						FICA Taxes	80,685
						Clothing Allowance	12,960
						Chapter 185 Retirement	133,978
						Group Health Insurance Premium	153,128
						Dependant Health Ins Premium	18,755
						Employee Assistance Program	553
						Worker's Comp Insurance	57,610
						Total Personal Services	\$1,421,469
							\$1,506,935

CAPITAL OUTLAY SCHEDULE

POLICE PATROL DIVISION		EXPENDITURES PER FISCAL YEAR					
Priority	Description	2005-06	2006-07	2007-08	2008-09	2009-10	TOTAL
Number		\$	\$	\$	\$	\$	\$
1	Vehicle for new officer (Funded by DST)	\$ 37,388	-	-	-	-	\$ 37,388
2	Vehicle for new officer (Funded by DST)	37,388	-	-	-	-	37,388
3	Vehicle for new officer (Funded by DST)	37,387	-	-	-	-	37,387
4	New Vehicle (Funded by DST)	37,387	-	158,660	-	168,320	364,367
5	Radars Replacements (2 per year)	3,090	3,180	3,275	-	-	9,545
6	Radio Replacements (6 per year)	18,000	18,600	19,158	19,732	-	75,490
7	Mobil Video Replacements (3 per year)	9,000	9,110	9,285	-	-	27,395
8	Vehicle Replacement (4) (Funded by DST)	-	154,040	-	163,420	-	317,460
9	Additional Radars	-	-	-	3,700	3,800	7,500
		\$179,640	\$184,930	\$190,378	\$186,852	\$172,120	\$913,920

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE PATROL DIVISION

Code: 010043

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	701,366	817,654	855,075	838,800	838,800	952,200
511400	Overtime	121,606	125,056	182,847	125,000	125,000	125,000
512100	FICA Taxes	62,300	71,577	78,882	74,570	80,685	83,356
512215	Clothing Allowance	10,620	11,516	12,308	10,670	12,960	12,420
512250	Chapter 185 Retirement	5,041	112,448	126,000	134,932	133,978	150,810
512301	Group Health Insurance Premium	83,174	94,593	140,129	158,853	153,128	115,225
512305	Dependant Health Ins Premium	15,481	13,977	19,291	13,678	18,755	18,864
512309	Employee Assistance Program	453	511	532	472	553	530
512400	Worker's Comp Insurance	0	92,403	86,576	56,375	57,610	48,530
TOTAL PERSONAL SERVICES		1,000,041	1,339,735	1,501,640	1,413,350	1,421,469	1,506,935
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	0	2,710	3,100	0	0
534000	Travel and Per Diem	3,237	3,207	3,647	4,000	1,000	3,600
534101	Telephone	2,694	2,093	875	849	1,850	1,200
534105	Cellular Telephone	657	1,715	1,823	1,125	700	450
534110	Internet Access	0	0	1,287	2,880	4,200	8,600
534310	Electric	4,988	4,899	6,940	5,777	14,859	14,900
534320	Water/Sewer	486	303	573	1,571	3,109	3,120
534410	Pagers	858	116	0	0	0	0
534620	R & M-Vehicles	11,451	10,647	14,530	11,000	17,000	17,000
534630	R & M - Office Equipment	0	492	268	600	7,000	600
534640	R & M-Operating Equipment	4,242	5,951	5,327	17,350	17,000	19,000
534650	R & M-Radio	1,501	2,766	3,167	3,000	3,800	3,500
534810	K-9 Expenditures	0	0	619	0	0	0
535200	Departmental Supplies	8,347	9,408	6,326	7,500	7,500	7,575
535210	Computer Supplies	733	729	2,428	3,500	3,000	3,500
535230	Small Tools and Equipment	3,488	7,597	7,200	2,000	3,000	4,100
535260	Gas and Oil	25,289	34,851	48,088	42,000	38,000	40,000
535270	Uniforms and Shoes	9,472	19,486	12,168	15,000	12,000	21,000
535275	Safety Equipment	655	194	119	350	700	1,000
535410	Dues and Memberships	110	140	95	110	100	200
535420	Books and Publications	709	116	807	770	670	770
535450	Training and Education	4,400	3,411	2,560	4,000	2,000	3,000
TOTAL OPERATING EXPENSES		83,317	108,121	121,557	126,482	137,488	153,115
CAPITAL OUTLAY							
606400	Vehicles and Equipment	129,576	150,059	163,171	201,153	201,153	179,640
TOTAL CAPITAL OUTLAY		129,576	150,059	163,171	201,153	201,153	179,640
TOTAL POLICE PATROL DIVISION		1,212,934	1,597,915	1,786,368	1,740,985	1,760,110	1,839,690

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE COMMUNITY POLICING UNIT

The Community-Policing Unit coordinates special events, serves as liaison between the community and the police department for various issues, is the emergency management liaison, conducts background investigations and supervises and trains the community volunteers. This division also is responsible for code enforcement assistance, maintenance on CFA accreditation files, maintaining alarm permits as well as serving as the false alarm administrator.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Attended over 20 community meetings.
- ✓ Supervised and trained police volunteers and crossing guards.
- ✓ Conducted safety and crime prevention checks with businesses and community members.
- ✓ Conducted over 15 background investigations on potential employees.
- ✓ Maintained an efficient false alarm and permit file and collected assessed fees.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Maintain communication between road patrol and the community on crime prevention and policing matters.
- Recruit qualified, principled and interested persons for employment.
- Conduct thorough background investigations on potential employees.
- Assist the Professional Standards division with in-house training of department members.
- Maintain an efficient false alarm and permit file.
- Assess and collect false alarm fines and permits.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Crime Prevention Information Meetings	3	3	3	3
Youth and Bike Safety Events	2	3	3	3
Community Events	4	4	4	4
Background Investigations	20	23	25	25
Emergency Planning	N/A	N/A	10	0
Recruitment Functions	N/A	N/A	N/A	4
Training Assistance	N/A	N/A	N/A	5

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE COMMUNITY POLICING UNIT		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
50.00%	0.00%	<u>Community Relations</u> - Provide full police services to the Community. Conduct security surveys. Coordinate Community Service Volunteer Program. Coordinate public service media segments. Provide commercial and residential security training sessions.
20.00%	20.00%	<u>Community Policing</u> - Prepare and implement public assistance/community policing initiatives.
5.00%	0.00%	<u>Crime Prevention</u> - Coordinate with City Agencies and other law enforcement agencies to reduce criminal activities
5.00%	0.00%	<u>Security Surveys</u> - Provide commercial and residential security training sessions.
20.00%	30.00%	<u>Background investigation</u>
0.00%	35.00%	<u>Training Assistance</u>
0.00%	15.00%	<u>Recruitment</u>
100.00%	100.00%	

POLICE COMMUNITY POLICING UNIT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Community Policing is \$139,592. This compares to the 2004-05 projected expenditures of \$142,057, a decrease of \$2,465 or 1.74%

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 116,389	\$ 117,326	\$ 121,209	\$ 121,209	\$ 121,073	\$ (136)
Operating Expenses	11,450	6,945	23,701	20,848	18,519	(2,329)
Capital Outlay	-	-	-	-	-	-
Total	\$ 127,839	\$ 124,271	\$ 144,910	\$ 142,057	\$ 139,592	\$ (2,465)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (136)
2. Operating Expenses - Decrease mainly due to the purchase of computer software "Are you OK" program in FY 2004-05.	\$ (2,329)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

COMMUNITY POLICING UNIT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected</u>	<u>Adopted</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>Expense</u>	<u>Budget</u>
						<u>FY 04-05</u>	<u>FY 05-06</u>
Community Policing Officer	41,340 / 54,028	27	1.00	1.00	1.00	\$ 39,500	\$ 42,000
Clerical Assistant I	19,275 / 34,813	13	1.00	1.00	1.00	21,000	22,000
Crossing Guards Temp			3.50	3.50	3.50	28,000	28,000
			5.50	5.50	5.50		
			TOTAL SALARIES			\$ 88,500	\$ 92,000
			Overtime			2,500	2,500
			FICA Taxes			7,003	7,271
			Clothing Allowance			540	540
			Deferred Compensation			1,890	1,980
			Chapter 185 Retirement			5,880	6,230
			Group Health Insurance Premium			11,660	7,622
			Dependant Health Ins Premium			88	158
			Employee Assistance Program			46	46
			Worker's Comp Insurance			3,102	2,726
			Total Personal Services			<u>\$ 121,209</u>	<u>\$ 121,073</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE COMMUNITY POLICING UNIT

Code: 010044

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	69,141	54,966	52,522	60,500	60,500	64,000
511300	Temporary Salaries	0	24,774	26,290	28,000	28,000	28,000
511400	Overtime	4,774	3,940	6,942	2,500	2,500	2,500
512100	FICA Taxes	5,466	6,163	6,585	7,003	7,003	7,271
512215	Clothing Allowance	540	540	540	540	540	540
512225	Deferred Compensation	989	1,810	1,151	1,890	1,890	1,980
512250	Chapter 185 Retirement	236	4,559	5,398	5,880	5,880	6,230
512301	Group Health Insurance Premium	6,255	8,765	8,158	11,660	11,660	7,622
512305	Dependant Health Ins Premium	2,923	3,515	1,145	88	88	158
512309	Employee Assistance Program	40	46	42	46	46	46
512400	Worker's Comp Insurance	0	7,311	8,553	3,102	3,102	2,726
TOTAL PERSONAL SERVICES		90,364	116,389	117,326	121,209	121,209	121,073
OPERATING EXPENDITURES							
534000	Travel and Per Diem	100	506	345	650	650	1,579
534101	Telephone	801	894	725	1,198	1,550	875
534105	Cellular Telephone	289	611	713	480	480	480
534110	Internet Services	0	0	103	100	100	100
534310	Electric	639	639	92	3,301	900	900
534320	Water/Sewer	757	27	198	992	200	200
534410	Pagers	100	7	0	0	0	0
534620	R & M-Vehicles	403	994	387	1,800	1,800	2,000
534630	R & M - Office Equipment	0	299	169	300	800	800
534640	R & M-Operating Equipment	4	37	81	200	200	200
534650	R & M-Radio	300	60	95	1,200	500	500
534800	Promotional Activities	726	1,021	165	500	768	1,000
535200	Departmental Supplies	720	625	770	600	800	800
535210	Computer Supplies	257	252	408	3,750	3,750	400
535230	Small Tools and Equipment	431	567	20	400	400	400
535260	Gas and Oil	3,155	2,747	1,422	6,000	6,200	6,200
535270	Uniforms and Shoes	1,056	1,401	562	1,180	700	700
535275	Safety Equipment	23	108	0	300	300	300
535410	Dues and Memberships	20	60	25	100	100	100
535420	Books and Publications	30	0	55	50	50	50
535450	Training and Education	875	595	610	600	600	935
TOTAL OPERATING EXPENDITURES		10,686	11,450	6,945	23,701	20,848	18,519
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL COMMUNITY POLICING UNIT		101,050	127,839	124,271	144,910	142,057	139,592

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

The Code Enforcement Division enforces codes to ensure the beauty and character of the City by responding to citizen complaints and self-initiation enforcement. While providing support to the Code Enforcement Board, this division also administers and enforces the false alarm ordinance and assists residents with false alarm problems.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Cleaned up several neighborhoods of key concern through enforcement and voluntary compliance.
- ✓ Continued code enforcement training was received.
- ✓ Continued inmate correction crew city clean up program.
- ✓ Continued Boy Scout volunteer city clean up program.
- ✓ Used trained police volunteers in the initiation of code enforcement complaints.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Maintain a high violator compliance rate.
- Reduce repeat offenses through compliance and enforcement , while maintaining good public relations.
- Continue the inmate and Boy Scout city clean up programs.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Water Violations	109	158	58	180
Parking Violations	31	25	806	30
Code Violations	3,182	2,206	2,866	2,500
Illegal Signs	266	460	396	506

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
60.00%	60.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
30.00%	30.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
2.00%	2.00%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
8.00%	8.00%	Documentation - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Code Enforcement is \$157,102. This compares to the 2004-05 projected expenditures of \$130,708, an increase of \$26,394 or 20.2%

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 79,596	\$ 97,050	\$ 117,824	\$ 117,824	\$ 136,287	\$ 18,463
Operating Expenses	9,833	10,418	11,545	12,884	14,815	1,931
Capital Outlay	-	-	-	-	6,000	6,000
Total	\$ 89,429	\$ 107,468	\$ 129,369	\$ 130,708	\$ 157,102	\$ 26,394

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to the addition of one full-time code enforcement officer in FY 2004-05, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 18,463
2. Operating Expenses - Increase mainly due to the operating costs associated with the new full-time code enforcement officer hired in FY 2004-05.	\$ 1,931
3. Capital Outlay - Increase due to the addition of two portable radios	\$ 6,000

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
			Code Enforcement Officer	26,141 / 47,213	22	2.00	3.00
			2.00	3.00	3.00		
			TOTAL SALARIES			\$ 75,134	\$ 93,000
						Overtime 1,200	1,200
						FICA Taxes 5,840	7,206
						Deferred Compensation 6,870	8,478
						Group Health Insurance Premium 19,341	15,207
						Dependant Health Ins Premium 1,918	2,397
						Employee Assistance Program 46	69
						Worker's Comp Insurance 7,475	8,730
						Total Personal Services \$ 117,824	\$ 136,287

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CODE ENFORCEMENT DIVISION

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Portable Radios (1) New and (1) Replacement	6,000	3,000	-	-	-	9,000
		<u>\$ 6,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	49,058	52,748	58,206	75,134	75,134	93,000
511400	Overtime	263	123	3,932	1,200	1,200	1,200
512100	FICA Taxes	3,697	3,921	4,589	6,017	5,840	7,206
512225	Deferred Compensation	2,182	4,758	5,570	6,693	6,870	8,478
512301	Group Health Insurance Premium	6,442	8,064	12,596	19,341	19,341	15,207
512305	Dependant Health Ins Premium	141	913	1,546	1,918	1,918	2,397
512309	Employee Assistance Program	36	42	46	46	46	69
512400	Worker's Comp Insurance	0	9,027	10,565	7,475	7,475	8,730
TOTAL PERSONAL SERVICES		62,405	79,596	97,050	117,824	117,824	136,287
OPERATING EXPENDITURES							
534000	Travel and Per Diem	951	1,025	942	1,200	1,200	1,340
534101	Telephone	502	429	554	800	591	1,300
534105	Cellular Telephone	13	59	16	0	34	0
534110	Internet Services	0	0	51	50	46	50
534120	Postage	104	377	709	610	815	850
534310	Electric	1,071	1,270	1,765	825	1,564	1,600
534320	Water/Sewer	470	303	573	165	327	350
534620	R & M-Vehicles	223	652	248	400	721	400
534630	R & M - Office Equipment	329	400	366	400	1,193	400
534650	R & M-Radio	25	224	126	200	200	200
534910	Clerk of Court Filing Fees	18	120	171	300	140	200
535200	Departmental Supplies	1,480	1,156	1,207	1,200	1,027	2,200
535210	Computer Supplies	876	153	241	400	341	400
535230	Small Tools and Equipment	245	620	9	200	200	200
535260	Gas and Oil	581	1,510	2,089	2,250	2,000	2,860
535270	Uniforms and Shoes	284	555	418	975	975	975
535275	Safety Equipment	0	0	0	100	100	50
535410	Dues and Memberships	90	0	105	180	120	140
535420	Books and Publications	43	0	0	90	90	50
535450	Training and Education	795	980	828	1,200	1,200	1,250
TOTAL OPERATING EXPENDITURES		8,100	9,833	10,418	11,545	12,884	14,815
CAPITAL OUTLAY							
606400	Vehicles and Equipment	18,505	0	0	0	0	6,000
TOTAL CAPITAL OUTLAY		18,505	0	0	0	0	6,000
TOTAL CODE ENFORCEMENT DIVISION		89,010	89,429	107,468	129,369	130,708	157,102

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

The Police Detective Division is under the supervision of a sergeant and is staffed by four (4) sworn investigators and one civilian I.D. technician. Three of the investigators are assigned to cases involving crimes against persons, crimes against property and general investigations, and one detective works narcotic and vice investigations and is assigned to the Multi Agency Criminal Enforcement (M.A.C.E.) unit. The I.D. technician is the custodian of the evidence/property room and processes crime scenes for evidence.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Received additional detective to investigate narcotic and vice crimes.
- ✓ Obtained 5 warrants, made 16 felony and 3 misdemeanor arrests, as of reporting date.
- ✓ All the detectives and the ID Technician received formal schooling.
- ✓ 110 cases were assigned, 37 cleared, 40 inactivated, and 109 reports/ supplements written.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Professionally investigate cases with diligence and efficiency, thus ensuring appropriate closure.
- Continue to maintain contact with victims, ensuring they are kept abreast of case progress and informed of their rights as victims.
- Continue to provide quality and adequate educational courses for staff to update investigative skills.
- Continue to maintain a case management system efficiently.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Burglary Investigations	123	133	130	146
Assault Investigations	263	224	196	246
Sexual Assault Investigations	3	7	14	8
Vehicle Theft Investigation	18	18	20	19
Robbery Investigations	4	4	2	5
Larceny Investigations	281	350	310	385
Juvenile Arrests	106	67	90	73
Murder/Attempted Murder Investigations	1	0	1	1

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
65.00%	65.00%	Investigations - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
10.00%	10.00%	On Scene Investigations - Perform on-scene investigations and process crime scenes.
13.00%	13.00%	Court Assistance - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	10.00%	Investigations Assistance - Assist Uniform Division and other agencies with investigations.
2.00%	2.00%	Training and Professional Development.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Detectives is \$494,510. This compares to the 2004-05 projected expenditures of \$503,107, a decrease of \$8,597 or 1.7%

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 351,229	\$ 274,200	\$ 374,182	\$ 374,194	\$ 410,277	\$ 36,083
Operating Expenses	59,281	59,759	69,245	68,413	78,633	10,220
Capital Outlay	13,282	34,115	60,500	60,500	5,600	(54,900)
Total	\$ 423,792	\$ 368,074	\$ 503,927	\$ 503,107	\$ 494,510	\$ (8,597)

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to a transfer of one full-time road patrol officer from Road Patrol Division to cover the vacancy due to the participation of County-wide MACE program in 3rd quarter of the FY 2004-05. The increase also reflects a 25% decrease in health insurance premiums, an annual salary increase for the the PBA employees per the PBA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 36,083
2. Operating Expenses - Increase mainly due to Crime Laboratory Agencies Contributions increase.	\$ 10,220
3. Capital Outlay - Decrease due to the approved capital items purchased in FY 2004-05.	\$ (54,900)

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
Sergeants	41,340 / 64,407	30	1.00	1.00	1.00	57,000	65,000
Investigators	31,736 / 54,028	27	3.00	4.00	4.00	144,000	175,000
Evidence Technician	26,948 / 48,672	23	1.00	1.00	1.00	30,000	31,500
			5.00	6.00	6.00		
			TOTAL SALARIES			\$ 231,000	\$ 271,500
						Overtime 15,000	15,000
						Clothing Allowance 19,280	22,430
						FICA Taxes 6,030	6,700
						Deferred Compensation 2,834	2,835
						Chapter 185 Retirement 30,240	35,700
						Group Health Insurance Premium 43,900	28,210
						Dependant Health Ins Premium 10,878	12,608
						Employee Assistance Program 127	138
						Worker's Comp Insurance 14,905	15,156
						Total Personal Services \$ 374,194	\$ 410,277

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

POLICE DETECTIVE DIVISION

Priority Number	Description	EXPENDITURES PER FISCAL YEAR					TOTAL
		2005-06	2006-07	2007-08	2008-09	2009-10	
1	Portable Radios/Speakers Replaceemnt	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 9,000
2	Laptop Computers Replacement	2,600	2,600	2,600	-	-	7,800
3	Unmarked Vehicle Replacement	-	22,000	-	-	-	22,000
4	Mobile Radio Replacement	-	3,200	-	-	-	3,200
5	Digital Camera	-	1,800	-	-	-	1,800
		\$ 5,600	\$ 32,600	\$ 5,600	\$ -	\$ -	\$ 43,800

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	242,895	233,858	159,638	231,000	231,000	271,500
511400	Overtime	14,129	11,788	26,190	15,000	15,000	15,000
512100	FICA Taxes	19,909	18,862	13,777	19,402	19,280	22,430
512215	Clothing Allowance	6,904	5,788	3,969	6,030	6,030	6,700
512225	Deferred Compensation	2,291	2,544	2,920	2,700	2,834	2,835
512250	Chapter 185 Retirement	1,480	25,964	18,813	30,240	30,240	35,700
512301	Group Health Insurance Premium	26,612	21,902	24,270	43,900	43,900	28,210
512305	Dependant Health Ins Premium	1,372	3,113	8,639	10,878	10,878	12,608
512309	Employee Assistance Program	152	132	96	127	127	138
512400	Worker's Comp Insurance	0	27,278	15,888	14,905	14,905	15,156
TOTAL PERSONAL SERVICES		315,744	351,229	274,200	374,182	374,194	410,277
OPERATING EXPENDITURES							
533100	Professional Services	21,264	22,500	25,126	32,217	32,217	42,491
534000	Travel and Per Diem	4,590	3,433	3,826	4,000	4,000	4,190
534101	Telephone	4,759	3,588	1,411	1,423	1,123	1,200
534105	Cellular Telephone	3,964	3,660	3,086	3,600	2,818	2,800
534110	Internet Access	30	0	180	200	158	200
534115	On-line Services	617	363	265	400	300	300
534130	Express Mail Charges	0	0	89	0	87	100
534310	Electric	3,695	3,629	5,044	4,952	4,300	4,300
534320	Water/Sewer	470	303	573	413	576	300
534410	Pagers	161	82	82	90	0	0
534420	Equipment Leases	408	0	408	250	250	250
534620	R & M-Vehicles	1,992	1,720	2,052	1,100	983	1,100
534630	R & M - Office Equipment	90	1,954	0	500	811	500
534640	R & M-Operating Equipment	199	473	61	300	300	300
534650	R & M-Radio	0	377	192	400	400	400
535200	Departmental Supplies	3,251	2,945	1,962	2,975	2,975	2,927
535210	Computer Supplies	1,354	1,195	1,366	2,000	1,500	1,500
535230	Small Tools and Equipment	337	3,980	375	1,400	1,393	2,200
535260	Gas and Oil	3,124	4,713	5,515	5,500	6,577	7,500
535270	Uniforms and Shoes	2,054	205	2,142	2,000	2,000	2,000
535275	Safety Equipment	0	0	47	100	72	100
535410	Dues and Memberships	20	85	80	250	250	250
535420	Books and Publications	95	0	81	175	323	175
535450	Training and Education	5,485	4,076	5,796	5,000	5,000	3,550
TOTAL OPERATING EXPENDITURES		57,959	59,281	59,759	69,245	68,413	78,633
CAPITAL OUTLAY							
606400	Vehicles and Equipment	20,980	13,282	34,115	60,500	60,500	5,600
TOTAL CAPITAL OUTLAY		20,980	13,282	34,115	60,500	60,500	5,600
TOTAL POLICE DETECTIVE DIVISION		394,683	423,792	368,074	503,927	503,107	494,510

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

SUPPORT SERVICES DIVISION

The Support Services Division is responsible for the processing, distribution and computer entries of incident reports, citations, warnings, parking tickets, trespass warnings and other records processing incidental to police records. The division also provides residents and officers with reports for court and insurance purposes, as well as fingerprinting residents when requested, tracking housewatch participants and providing Florida Department of Law Enforcement (FDLE) with uniform crime reports (UCR).

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Provided training and education to all employees.
- ✓ Stored and disposed of records in accordance with public record retention laws.
- ✓ Provided quality service to the public.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Begin storing outdated documents to laser fiche for easier storage.
- Continue to provide training and education for all employees.
- Continue to store and disposed of records in accordance with public records retention laws.
- Continue to provide quality service to the public.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002-2003	Actual 2003-2004	Projected 2004-2005	Projected 2005-2006
Number of citations processed	1938	2184	2560	2,402
Number of warnings processed	1928	2773	2962	3,050
Number of reports processed	1791	2010	2041	2,211
Number of parking citations processed	712	355	329	390
Number of trespass warnings processed	175	55	278	70

PROGRAM BUDGET DESCRIPTION FOR THE SUPPORT SERVICES DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
50.00%	50.00%	Records Management - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
20.00%	20.00%	Citizen Requests - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
10.00%	10.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
5.00%	5.00%	Fingerprinting - Fingerprint residents when requested.
15.00%	15.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE SUPPORT SERVICES DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Support Services is \$292,968. This compares to the 2004-05 projected expenditures of \$284,885, an increase of \$8,083 or 2.8%

	FY 02-03	FY 03-04	FY 04-05	Projected	Adopted	Difference
	Actual	Actual	Budget	FY 04-05 Expenditures	FY 05-06 Budget	
Personal Services	\$ 206,977	\$ 241,718	\$ 265,816	\$ 265,996	\$ 269,525	\$ 3,529
Operating Expenses	18,756	12,629	18,887	18,889	20,443	1,554
Capital Outlay	49,175	-	805	-	3,000	3,000
Total	\$ 274,908	\$ 254,347	\$ 285,508	\$ 284,885	\$ 292,968	\$ 8,083

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - The net increase reflects a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract as well as an annual salary increase for the PBA employee per PBA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 3,529
2. Operating Expenses - Increase mainly due to computer equipment replacements.	\$ 1,554
3. Capital Outlay - Increase due to the request for one (1) portable radio.	\$ 3,000

PERSONAL SERVICES SCHEDULE

SUPPORT SERVICES DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected	Adopted
			03-04	04-05	05-06	Expense	Budget
			FY 04-05	FY 05-06			
Lieutenant	47,589 / 86,439	37B	1.00	1.00	1.00	\$ 74,300	\$ 77,830
Records Supervisor	30,044 / 54,263	25B	1.00	1.00	1.00	32,000	36,500
Records Specialist	24,672 / 44,561	20	1.00	1.00	1.00	25,500	27,600
Clerical Assistant I	19,275 / 34,813	13	2.00	2.00	2.00	44,000	49,000
			5.00	5.00	5.00		
TOTAL SALARIES						\$ 175,800	\$ 190,930
Overtime						1,225	1,225
FICA Taxes						13,584	14,741
Clothing Allowance						540	540
Deferred Compensation						9,245	10,289
Chapter 185 Retirement						10,402	10,896
Group Health Insurance Premium						38,906	25,564
Dependant Health Ins Premium						11,319	10,525
Employee Assistance Program						115	115
Worker's Comp Insurance						4,860	4,700
Total Personal Services						\$ 265,996	\$ 269,525

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

SUPPORT SERVICES DIVISION

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Portable Radio Replacement	3,000	-	-	-	-	3,000
		\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE SUPPORT SERVICES DIVISION

Code: 010048

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	142,644	148,277	160,003	175,800	175,800	190,930
511400	Overtime	482	600	5,326	1,225	1,225	1,225
512100	FICA Taxes	10,640	10,992	11,896	13,584	13,584	14,741
512215	Clothing Allowance	540	315	540	540	540	540
512225	Deferred Compensation	7,845	8,501	9,126	9,569	9,245	10,289
512250	Chapter 185 Retirement	339	6,458	7,794	9,898	10,402	10,896
512301	Group Health Insurance Premium	20,961	20,140	31,491	38,906	38,906	25,564
512305	Dependant Health Ins Premium	4,111	4,496	9,128	11,319	11,319	10,525
512309	Employee Assistance Program	115	106	115	115	115	115
512400	Worker's Comp Insurance	0	7,092	6,299	4,860	4,860	4,700
TOTAL PERSONAL SERVICES		187,677	206,977	241,718	265,816	265,996	269,525
OPERATING EXPENDITURES							
534000	Travel and Per Diem	561	321	992	1,400	1,400	1,108
534101	Telephone	2,606	2,045	992	1,070	800	800
534105	Cellular Telephone	416	140	59	750	400	750
534110	Internet Services	0	0	128	128	114	850
534310	Electric	2,513	2,359	3,279	2,476	4,250	4,250
534320	Water/Sewer	470	303	573	413	560	250
534620	R & M-Vehicles	41	402	0	500	500	500
534630	R & M - Office Equipment	2,005	250	100	600	1,000	600
534640	R & M-Operating Equipment	30	5,608	305	2,500	1,500	1,500
534650	R & M-Radio	0	558	132	300	300	300
535200	Departmental Supplies	3,947	3,809	3,639	4,100	3,500	4,000
535210	Computer Supplies	867	745	1,044	1,300	1,100	2,750
535230	Small Tools and Equipment	360	681	171	500	500	500
535260	Gas and Oil	324	395	326	700	825	825
535270	Uniforms and Shoes	535	500	362	400	400	400
535275	Safety Equipment	0	0	0	50	50	50
535410	Dues and Memberships	0	0	35	150	140	300
535420	Books and Publications	249	0	20	50	50	50
535450	Training and Education	160	640	472	1,500	1,500	660
TOTAL OPERATING EXPENDITURES		15,158	18,756	12,629	18,887	18,889	20,443
CAPITAL OUTLAY							
606400	Vehicles and Equipment	851	49,175	0	805	0	3,000
TOTAL CAPITAL OUTLAY		851	49,175	0	805	0	3,000
TOTAL SUPPORT SERVICES DIVISION		203,686	274,908	254,347	285,508	284,885	292,968

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DISPATCH UNIT

The police dispatch unit operates around the clock and takes calls for police service from the public, dispatches calls to officers, provides information services to officers and monitors and records the activities of officers, community service volunteers and code enforcement officers. Dispatch uses a number of state of the art automated systems, which are linked to statewide and nationwide databases.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Filled 5 fulltime dispatch vacancies.
- ✓ Transitioned into new dispatch center.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Attract and retain full staff allocation and reduce staff turnover.
- Continue efforts to become primary public safety answering provider. (PSAP)
- Establish a communications training officer (CTO) program.
- Provide more training for all dispatchers.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
911 Calls Received	685	493	1,222	542
Code Violation Calls Received	3,182	2,206	2,866	2,426
Total Calls Received	31,554	36,690	36,130	40,359
Calls Per Dispatcher	3,944	4,077	4,516	4,484

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DISPATCH UNIT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
50.00%	50.00%	<u>Dispatch</u> - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
20.00%	20.00%	<u>Calls</u> - Receive complaint calls from public and emergency 9-1-1 calls
20.00%	20.00%	<u>Information Retrieval</u> - Check auto tags, VIN's, individuals, articles through the automated in-house records system and FCIC/NCIC systems. Send and receive LETS and fax messages.
5.00%	5.00%	<u>Code Enforcement</u> - Receive, document and dispatch code enforcement complaints.
5.00%	5.00%	<u>Training and Professional Development.</u>
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Dispatch is \$409,027. This compares to the 2004-05 projected expenditures of \$441,642, a decrease of \$32,615 or 7.4%

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 288,635	\$ 335,666	\$ 383,959	\$ 395,959	\$ 370,502	\$ (25,457)
Operating Expenses	23,915	24,865	27,895	35,983	36,025	42
Capital Outlay	47,943	-	9,700	9,700	2,500	(7,200)
Total	\$ 360,493	\$ 360,531	\$ 421,554	\$ 441,642	\$ 409,027	\$ (32,615)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - The net decrease reflects a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (25,457)
2. Operating Expenses - Net increase reflects reduction in travel and training budget and increase in 800 MHZ line charges.	\$ 42
3. Capital Outlay - Decrease reflects the purchase of FCIC/NCIC terminal and Instant Playback in FY 2004-05.	\$ (7,200)

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense FY 04-05	Adopted Budget FY 05-06
			03-04	04-05	05-06		
Chief Communications Technician	30,044 / 54,263	25B	1.00	1.00	1.00	\$ 37,700	\$ 40,000
Communication Technician	22,567 / 40,759	17	8.00	8.00	8.00	202,500	203,000
Communication Technician Temporary (P/T)			0.00	0.50	0.50	15,000	15,000
			9.00	9.50	9.50		
			TOTAL SALARIES			\$ 255,200	\$ 258,000
						Overtime 32,000	20,000
						FICA Taxes 21,053	21,267
						Deferred Compensation 23,418	23,670
						Group Health Insurance Premium 61,693	42,784
						Dependant Health Ins Premium 1,143	3,467
						Employee Assistance Program 207	207
						Worker's Comp Insurance 1,245	1,107
						Total Personal Services \$ 395,959	\$ 370,502

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

POLICE DISPATCH UNIT		EXPENDITURES PER FISCAL YEAR					
Priority							
<u>Number</u>	<u>Description</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
1	50" LCD TV Monitor/Security	2,500	-	-	-	-	2,500
2	Replace Chairs	-	1,700	-	-	-	1,700
		\$ 2,500	\$ 1,700	\$ -	\$ -	\$ -	\$ 4,200

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account <u>Number</u>	<u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	197,106	185,347	211,812	240,200	240,200	243,000
511300	Temporary Salaries		3,577	4,203	15,000	15,000	15,000
511400	Overtime	18,462	32,470	32,646	20,000	32,000	20,000
512100	FICA Taxes	16,362	16,756	19,194	21,053	21,053	21,267
512225	Deferred Compensation	18,691	18,655	21,222	23,418	23,418	23,670
512301	Group Health Insurance Premium	30,081	28,314	43,148	61,693	61,693	42,784
512305	Dependant Health Ins Premium	1,089	2,083	1,816	1,143	1,143	3,467
512309	Employee Assistance Program	196	182	196	207	207	207
512400	Worker's Comp Insurance	0	1,251	1,429	1,245	1,245	1,107
TOTAL PERSONAL SERVICES		281,987	288,635	335,666	383,959	395,959	370,502
OPERATING EXPENDITURES							
534000	Travel and Per Diem	898	362	1,060	2,380	2,380	1,608
534101	Telephone	4,185	3,109	2,139	2,307	2,297	2,307
534108	800 MHZ Lines	5,232	8,044	9,203	8,650	11,563	12,638
534110	Internet Access	0	0	128	128	136	136
534310	Electric	2,513	2,359	3,279	3,301	7,700	7,700
534320	Sewer/Water	470	303	573	744	1,037	1,100
534410	Pager Leases	106	82	41	0	0	0
534420	Equipment Leases	4,125	4,125	0	0	0	0
534630	R & M-Office Equipment	666	396	152	500	1,377	500
534640	R & M-Operating Equipment	0	525	110	3,000	3,000	3,000
534650	R & M-Radios	145	1,018	301	500	500	500
535200	Departmental Supplies	2,202	1,164	2,628	1,100	951	2,200
535210	Computer Supplies	1,189	1,484	3,395	1,191	1,091	1,191
535230	Small Tools and Equipment	81	335	203	200	157	500
535275	Safety Equipment	0	0	10	150	150	150
535410	Dues and Memberships	105	190	80	200	100	200
535420	Books and Publications	347	249	0	200	200	100
535450	Training and Education	1,454	170	1,563	3,344	3,344	2,195
TOTAL OPERATING EXPENDITURES		23,718	23,915	24,865	27,895	35,983	36,025
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,862	47,943	0	9,700	9,700	2,500
TOTAL CAPITAL OUTLAY		2,862	47,943	0	9,700	9,700	2,500
TOTAL POLICE DISPATCH UNIT		308,567	360,493	360,531	421,554	441,642	409,027

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE SPECIAL OPERATIONS

The Special Operations Division consists of the K-9 unit, motorcycle traffic unit, marine unit, and special response team (SRT). The purpose for the division is to handle special needs, problems such as searches for missing persons/suspect, drug and building searches, traffic enforcement to include problems areas, criminal traffic violations and traffic homicide investigations, marine enforcement and rescue and all high-risk tactical situations as defined by policy.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Participated in Florida Buckle Up and DUI Enforcement waves.
- ✓ Participated in the weekly county wide K-9 training days.
- ✓ Actively patrolled the waterways within the City of Sebastian.
- ✓ Actively utilized K-9's to enhance road patrols function.
- ✓ Aggressively enforced and educated the public on traffic laws and safety.
- ✓ SRT had its first call out to serve a high risk search warrant, which was completed without incident.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Participate in Florida Buckle Up and DUI Enforcement waves.
- Participate in the weekly county wide K-9 training days to enhance K-9's and handlers' abilities.
- Actively patrol the waterway within the City of Sebastian, enforce marine laws and promote boater safety.
- Actively utilize K-9's to enforce narcotic related offenses and conduct person/suspect searches.
- Actively and aggressively enforce and educate the public on traffic laws and safety.
- SRT will continue to actively train singularly and with the other teams in the area.
- To be prepared to handle any high-risk event that arises in the City of Sebastian or assist another jurisdiction if requested.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Vehicle check points	N/A	N/A	3	3
Buckle up and DUI enforcement waves.	N/A	N/A	3	4
K-9 usage reports.	N/A	N/A	50	75
K-9 training days.	N/A	N/A	40	45
Child safety seat programs.	N/A	N/A	2	2
Boat safety inspections.	N/A	N/A	15	15

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE SPECIAL OPERATIONS		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
50.00%	50.00%	K-9 Unit - Responsible for directed patrol and request for officer assists.
25.00%	25.00%	Motorecycle/Traffic Unit - Criminal and non-criminal traffic law enforcement and accident investigations
25.00%	25.00%	Marine Unit - Patrol waterways, enforce marine laws and perform water rescues.
0.00%	0.00%	SRT Unit - SRT Specially trained/Equip officers available to respond to all new risk events, beyond the abilities or equipment capabilities of the patrol officers.
100.00%	100.00%	

POLICE SPECIAL OPERATIONS BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Special Operations is \$345,957. This compares to the FY 2004-05 projected expenditures of \$307,632, an increase of \$38,325 or 12.5%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	N/A	N/A	257,430	267,430	\$ 256,590	\$ (10,840)
Operating Expenses	N/A	N/A	31,605	36,202	47,167	\$ 10,965
Capital Outlay	N/A	N/A	4,000	4,000	42,200	\$ 38,200
Total	N/A	N/A	\$ 293,035	\$ 307,632	\$ 345,957	\$ 38,325

Fiscal Year 2005-06 Adopted Budget:

Major level changes from

Fiscal Year 2004-05 Projected Expenditure:

	Difference
1. Personal Services - Net decrease due to a 25% decrease in health insurance premiums, an annual salary increase for the PBA employee per PBA Union Contract as well as exempt employees per Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (10,840)
2. Operating Expenses - Increase mainly due to much needed staff training.	\$ 10,965
3. Capital Outlay - Increase mainly due to the request for a marine truck, replacement of radios, and two laptop computers to be shared by special operations personnel.	\$ 38,200

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE SPECIAL OPERATIONS

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
Officer - Motorcycle Patrol	31,736 / 54,028	27	N/A	1.00	1.00	36,000	\$ 39,500
Officer - K-9	31,736 / 54,028	27	N/A	2.00	2.00	74,500	79,500
Officer - Marine Patrol	34,989 / 59,566	27C	N/A	1.00	1.00	52,000	54,000
			N/A	4.00	4.00		
TOTAL SALARIES						\$ 162,500	\$ 173,000
Overtime						10,000	5,000
FICA Taxes						12,979	13,782
Clothing Allowance						2,160	2,160
Chapter 185 Pension						23,450	24,920
Group Health Insurance Premium						31,262	20,552
Dependant Health Ins Premium						9,927	7,492
Employee Assistance Program						92	92
Worker's Comp Insurance						10,060	9,592
Total Personal Services						\$ 262,430	\$ 256,590

CAPITAL OUTLAY SCHEDULE

POLICE SPECIAL OPERATIONS

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Marine Truck (Funded by DST)	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
2	Laptop computer (2)	5,200	2,600	-	-	-	\$ 7,800
3	Portable Radio Replacement (1)	3,000	6,000	-	-	-	\$ 9,000
4	Traffic Vehicle Replacement	-	35,000	-	-	-	\$ 35,000
5	K-9 Vehicle Replacement	-	-	38,000	38,000	-	\$ 76,000
		\$ 42,200	\$ 43,600	\$ 38,000	\$ 38,000	\$ -	\$ 161,800

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE SPECIAL OPERATIONS

Code: 010040

<u>Account</u>		<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>
							<u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	N/A	N/A	N/A	162,500	162,500	173,000
511400	Overtime	N/A	N/A	N/A	5,000	15,000	5,000
512100	FICA Taxes	N/A	N/A	N/A	12,979	12,979	13,782
512215	Clothing Allowance	N/A	N/A	N/A	2,160	2,160	2,160
512250	Chapter 185 Retirement	N/A	N/A	N/A	23,450	23,450	24,920
512301	Group Health Insurance Premium	N/A	N/A	N/A	31,262	31,262	20,552
512305	Dependant Health Ins Premium	N/A	N/A	N/A	9,927	9,927	7,492
512309	Employee Assistance Program	N/A	N/A	N/A	92	92	92
512400	Worker's Comp Insurance	N/A	N/A	N/A	10,060	10,060	9,592
TOTAL PERSONAL SERVICES		N/A	N/A	N/A	257,430	267,430	256,590
OPERATING EXPENDITURES							
534000	Travel and Per Diem	N/A	N/A	N/A	2,144	2,198	7,825
534101	Telephone	N/A	N/A	N/A	2,528	480	480
534105	Cellular Telephone	N/A	N/A	N/A	1,440	1,440	1,440
534110	Interinternet Services	N/A	N/A	N/A	80	23	1,465
534115	On-line Services	N/A	N/A	N/A	270	0	0
534310	Electric	N/A	N/A	N/A	825	3,420	3,420
534320	Water/Sewer	N/A	N/A	N/A	331	420	175
534620	R & M-Vehicles	N/A	N/A	N/A	1,500	1,500	1,500
534630	R & M-Office Equipment	N/A	N/A	N/A	0	587	250
534650	R & M-Radio	N/A	N/A	N/A	1,200	500	500
534810	K-9 Expenditures	N/A	N/A	N/A	5,000	5,000	5,000
535200	Departmental Supplies	N/A	N/A	N/A	5,162	5,000	5,000
535210	Cumputer Supplies	N/A	N/A	N/A	150	210	400
535230	Small Tools and Equipment	N/A	N/A	N/A	500	500	1,500
535260	Gas and Oil	N/A	N/A	N/A	6,000	10,412	10,412
535270	Uniforms and Shoes	N/A	N/A	N/A	2,500	2,500	1,600
535275	Safety Equipment	N/A	N/A	N/A	350	350	350
535410	Dues and Memberships	N/A	N/A	N/A	100	100	100
535420	Books and Publications	N/A	N/A	N/A	100	137	100
535450	Training and Education	N/A	N/A	N/A	1,425	1,425	5,650
TOTAL OPERATING EXPENDITURES		N/A	N/A	N/A	31,605	36,202	47,167
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	N/A	N/A	4,000	4,000	42,200
TOTAL CAPITAL OUTLAY		N/A	N/A	N/A	4,000	4,000	42,200
TOTAL POLICE SPECIAL OPERATIONS		N/A	N/A	N/A	293,035	307,632	345,957

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE PROFESSIONAL STANDARDS

The Professional Standards Division coordinates and conducts training for agency employees, internal affairs investigations, and staff inspections, prepares for reaccreditations and maintains accredited status by gathering proofs and documentation. This division is also responsible for supervising the field training program and recruitment/hiring of sworn officers and civilian employees including background investigations.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Provided training to each member of the agency.
- ✓ Gathered data and produced files for the reaccreditations process.
- ✓ Maintained data on agency assets and staff inspections.
- Supervised the background and hiring phase of potential employees.
- ✓ Conducted 2 internal affair investigations.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Maintain standards set for the agency through state accreditation.
- Continue advanced training for agency members to develop knowledge.
- Ensure agency members perform their duties in an ethical manner.
- Conduct staff inspections to maintain data and equipment.
- Supervise and review the hiring of potential employees.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Internal affairs	N/A	2	3	3
Conduct and/or coordinate 40 hours training blocks per officer	N/A	34	34	36
Conduct and/or coordinate training for civilians per department need	N/A	15	15	20
Recruiting and promotional activities	N/A	2	5	5
CFA mock and onsite inspection	N/A	2	2	2

PROGRAM BUDGET DESCRIPTION FOR THE POLICE PROFESSIONAL STANDARDS

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
40.00%	40.00%	<u>Training</u>
15.00%	15.00%	<u>Staff Inspections</u>
5.00%	5.00%	<u>Internal Affairs</u>
30.00%	30.00%	<u>Accreditation</u>
10.00%	10.00%	<u>Recruiting and Hiring</u>
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE PROFESSIONAL STANDARDS BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Police Professional Standards is \$112,096. This compares to the 2004-05 projected expenditures of \$104,258, an increase of \$7,838 or 7.5%.

	FY 02-03	FY 03-04	FY 04-05	Projected	Adopted	Difference
	Actual	Actual	Budget	FY 04-05 Expenditures	FY 05-06 Budget	
Personal Services	N/A	92,415	\$ 94,095	\$ 93,610	\$ 97,503	\$ 3,893
Operating Expenses	N/A	1,551	11,270	10,648	13,193	2,545
Capital Outlay	N/A	-	-	-	1,400	1,400
Total	N/A	\$ 93,966	\$ 105,365	\$ 104,258	\$ 112,096	\$ 7,838

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to a 25% decrease in health insurance premiums, an annual salary increase for the PBA employee per PBA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 3,893
2. Operating Expenses - Increase mainly due to increase in in-house training costs.	\$ 2,545
3. Capital Outlay - Increase due to the request for a redman suit for training purpose.	\$ 1,400

PERSONAL SERVICES SCHEDULE

POLICE PROFESSIONAL STANDARDS							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			Projected	Adopted
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	Expense	Budget
			FY 04-05	FY 05-06	FY 04-05	FY 05-06	
Lieutenant	47,859 / 86,439	37EB	1.00	1.00	1.00	\$ 70,200	\$ 73,800
			1.00	1.00	1.00		
			TOTAL SALARIES			70,200	73,800
		Overtime				655	-
		FICA Taxes				4,977	5,687
		Clothing Allowance				540	540
		Chapter 185 Pension				9,828	10,340
		Group Health Insurance Premium				2,510	2,641
		Dependant Health Ins Premium				524	462
		Employee Assistance Program				23	23
		Worker's Comp Insurance				4,353	4,010
		Total Personal Services				\$ 93,610	\$ 97,503

CAPITAL OUTLAY SCHEDULE

POLICE PROFESSIONAL STANDARDS							
Priority <u>Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
1	Redman Suit	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ 1,400
		\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ 1,400

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

POLICE PROFESSIONAL STANDARDS

Code: 010046

Account <u>Number</u>	<u>Description</u>	FY 01/02 <u>Actual</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Budget</u>	FY 04/05 <u>Projected</u>	FY 05/06 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	N/A	N/A	65,072	70,200	70,200	73,800
511400	Overtime	N/A	N/A	4,144	655	655	0
512100	FICA Taxes	N/A	N/A	5,418	5,462	4,977	5,687
512215	Clothing Allowance	N/A	N/A	679	540	540	540
512250	Chapter 185 Retirement	N/A	N/A	8,471	9,828	9,828	10,340
512301	Group Health Insurance Premium	N/A	N/A	2,289	2,510	2,510	2,641
512305	Dependant Health Ins Premium	N/A	N/A	423	524	524	462
512309	Employee Assistance Program	N/A	N/A	15	23	23	23
512400	Worker's Comp Insurance	N/A	N/A	5,904	4,353	4,353	4,010
TOTAL PERSONAL SERVICES		N/A	N/A	92,415	94,095	93,610	97,503
OPERATING EXPENDITURES							
533100	Professional Services	N/A	N/A	0	2,000	2,000	1,000
534000	Travel and Per Diem	N/A	N/A	1,015	1,500	1,500	3,340
534101	Telephone	N/A	N/A	0	632	200	200
534105	Cellular Telephone	N/A	N/A	36	480	400	430
534110	Internet Services	N/A	N/A	0	28	28	28
534110	On-line Services	N/A	N/A	0	172	0	0
534120	Postage	N/A	N/A	0	200	200	200
534310	Electric	N/A	N/A	0	825	860	860
534320	Water/Sewer	N/A	N/A	0	83	160	160
534620	R & M-Vehicles	N/A	N/A	0	300	300	300
534630	R & M - Office Equipment	N/A	N/A	0	300	300	300
534650	R & M-Radio	N/A	N/A	0	300	50	65
534800	Promotional Activities	N/A	N/A	0	1,000	1,000	1,000
535200	Departmental Supplies	N/A	N/A	0	200	250	250
535210	Computer Supplies	N/A	N/A	13	300	300	300
535230	Small Tools and Equipment	N/A	N/A	0	200	200	2,000
535260	Gas and Oil	N/A	N/A	30	700	550	550
535270	Uniforms and Shoes	N/A	N/A	93	400	200	200
535410	Dues and Memberships	N/A	N/A	0	145	145	150
535420	Books and Publications	N/A	N/A	0	5	5	50
535450	Training and Education	N/A	N/A	364	1,500	2,000	1,810
TOTAL OPERATING EXPENDITURES		N/A	N/A	1,551	11,270	10,648	13,193
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	N/A	0	0	0	1,400
TOTAL CAPITAL OUTLAY		N/A	N/A	0	0	0	1,400
TOTAL PROFESSIONAL STANDARDS		N/A	N/A	93,966	105,365	104,258	112,096

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

ENGINEERING DEPARTMENT

The Engineering Department administers all the City's Capital Improvements Program for construction of new infrastructure systems and maintenance of existing infrastructure. The department provides technical support to other departments and assists the public on engineering-related issues.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Formulated design criteria and parameters for Stormwater Utility Capital projects.
- ✓ Continued working with engineering design contractor and grant administrator on Louisiana Avenue.
- ✓ Replaced all signs in the City damaged by storms.
- ✓ Continued parameters for dredging and seawall renovation on Collier Creek.
- ✓ Continued to develop and organize engineering assistant/intern program.
- ✓ Continued work with engineering contractor on the Master Stormwater Plan and securing approval by St. Johns.
- ✓ Continued monitoring of the construction of the Stormwater Passive Park.
- ✓ Refined the permitting process in conjunction with the Building Department.
- ✓ Initiated a preliminary design for the master plan for Easy Street improvements.
- ✓ Helped all other departments with technical assistance.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Improve and enhance project management program for Capital Projects
- Continue focus and emphasis on timely response and attention to citizen complaints and inquiries.
- Further develop the Traffic and Street Signage program.
- Further develop SWU program, including provision for dealing with seawalls and canals.
- Further develop and enhance Engineering Intern program.
- Continue and enhance review process regarding site plans in conjunction with Growth Management.
- Continue internal organization dealing with all matters including Human Resources, permitting, liaison with contractors and agencies.
- Develop public education program, stormwater and traffic.
- Continue to develop and establish various initiatives as appropriate.
- Assist with City grant program.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Citizen/Homeowner Inquires & Complaints:	120	500	500	500
Drainage/Easement Permits & Work Orders	10	150	150	150
Signage	1647	5000	5000	1500
Site Plan Review	10	100	100	100
Project Management of Specific Capital Projects	15	30	30	20
Program Development	10	18	18	18
Driveway & Drainage Permits & Inspections	524	2000	2000	3000
Ongoing Liaison, Communication & Permitting	4	6	6	6
Internal Department Matters	4	6	6	6
Pool Permits	N/A	N/A	100	150
Driveway & Drainage Inspections	1700	1500	2000	3000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR ENGINEERING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
7.50%	7.50%	Departmental - Direct planning, correspondence, citizen contact, purchasing, budgeting, payroll, management and supervision, records management and maintenance.
10.00%	10.00%	Service Requests - Administration, Inspection and Work Order Preparation, Tracking.
25.00%	25.00%	Capital Projects - Planning , Design, Specifications Consultant Coordination Bidding and Contracts Construction Management inspections.
20.00%	20.00%	Building Construction Activities - Drainage Plan Reviews and Driveway Permitting, Reviews and inspections.
20.00%	20.00%	Inspection - Track Inspections, Drainage & Driveways.
5.00%	5.00%	Site Plans and Plat Reviews - Subdivision, Site Plan Reviews and Final Plat Reviews.
2.50%	2.50%	Grant Administration - Administer various grants supporting the City's capital projects.
2.50%	2.50%	Intergovernmental Coordination - Coordinate Interlocal agreements between the County on joint projects and coordinate Joint Participation Agreements with State and federal agencies.
7.50%	7.50%	Stormwater Utility - Plan, organize and implementation of Master Stormwater Management Plan.
100.00%	100.00%	

ENGINEERING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Engineering is \$480,215. This compares to the 2004-05 projected expenditures of \$467,560, an increase of \$12,655 or 2.7%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 381,843	\$ 410,583	\$ 415,964	\$ 420,964	\$ 418,078	\$ (2,886)
Operating Expenses	32,405	23,706	39,703	43,396	62,137	18,741
Capital Outlay	2,642	36,343	3,200	3,200	0	(3,200)
Total	\$ 416,890	\$ 470,632	\$ 458,867	\$ 467,560	\$ 480,215	\$ 12,655

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - Net decrease mainly due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (2,886)
2. Operating Expenses - Net increase results from the new annual rent expenditure for the space allocated at the airport administration building.	\$ 18,741
3. Capital Outlay - There is no capital outlay request for FY 05-06.	\$ (3,200)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

ENGINEERING DEPARTMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
City Engineer	59,247 / 107,007	84E	1.00	1.00	1.00	\$ 76,800	\$ 81,100
Engineering Technician	26,948 / 48,672	23	1.00	1.00	1.00	35,000	37,500
Construction Inspector	28,296 / 51,105	23B	2.00	2.00	2.00	77,000	81,000
Administrative Assistant	25,906 / 46,789	20B	1.00	1.00	1.00	33,000	36,000
Traffic Technician	24,389 / 44,050	18B	1.00	1.00	1.00	33,000	35,500
			6.00	6.00	6.00		
			TOTAL SALARIES			\$ 254,800	\$ 271,100
		Temporary				\$ 26,550	\$ 26,550
		Overtime				4,000	3,000
		FICA Taxes				21,707	22,954
		Clothing Allowance				400	400
		Deferred Compensation				23,148	24,615
		Group Health Insurance Premium				47,147	31,051
		Dependant Health Ins Premium				16,232	13,392
		Employee Assistance Program				161	161
		Worker's Comp Insurance				26,819	24,855
		Total Personal Services				<u>\$ 420,964</u>	<u>\$ 418,078</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

ENGINEERING DEPARTMENT

Code: 010051

Account <u>Number</u>	<u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	225,733	227,123	241,087	254,800	254,800	271,100
511300	Temporary Salaries	0	27,992	27,254	26,550	26,550	26,550
511400	Overtime	3,226	3,995	3,844	2,000	4,000	3,000
512100	FICA Taxes	16,299	18,104	19,805	21,707	21,707	22,954
512215	Clothing Allowance	400	400	400	400	400	400
512225	Deferred Compensation	16,113	30,790	22,071	23,148	23,148	24,615
512301	Group Health Insurance Premium	22,549	26,467	37,969	47,147	47,147	31,051
512305	Dependant Health Ins Premium	6,173	9,074	10,671	13,232	16,232	13,392
512309	Employee Assistance Program	127	138	138	161	161	161
512400	Worker's Comp Insurance	0	37,760	47,344	26,819	26,819	24,855
TOTAL PERSONAL SERVICES		290,620	381,843	410,583	415,964	420,964	418,078
OPERATING EXPENDITURES							
533150	Engineering Services	3,196	1,035	100	10,000	10,000	3,000
533480	Temporary Employment Service	0	9,222	0	5,000	5,000	2,000
534000	Travel and Per Diem	177	965	870	1,500	1,500	1,500
534101	Telephone	956	876	2,373	2,753	2,753	2,753
534105	Cellular Telephone	920	3,684	3,782	3,500	3,500	3,500
534110	Internet Services	0	0	179	200	200	200
534120	Postage	361	357	75	100	100	100
534130	Express Mail	52	196	14	50	50	50
534310	Electric	0	983	1,088	1,000	1,000	1,000
534380	Trash Pickup/Hauling		0	0	0	93	0
534400	Rent/Leases		0	0	0	0	31,334
534620	R & M-Vehicles	1,341	804	1,244	1,000	1,000	1,000
534630	R & M - Office Equipment	154	149	162	300	300	300
534640	R & M-Operating Equipment	44	116	818	300	2,000	500
534650	R & M-Radio	220	48	0	0	0	0
535200	Departmental Supplies	5,538	6,211	5,885	3,300	4,000	4,000
535210	Computer Supplies	1,126	1,040	906	1,100	1,000	1,000
535230	Small Tools and Equipment	1,011	2,238	641	1,700	3,000	3,000
535260	Gas and Oil	2,127	3,048	3,782	3,600	3,600	3,600
535270	Uniforms and Shoes	410	533	27	500	500	500
535410	Dues and Memberships	158	391	160	800	800	800
535420	Books and Publications	272	209	308	500	500	500
535450	Training and Education	1,487	300	1,292	2,500	2,500	1,500
TOTAL OPERATING EXPENDITURES		19,550	32,405	23,706	39,703	43,396	62,137
CAPITAL OUTLAY							
606400	Vehicles and Equipment	13,025	2,642	36,343	3,200	3,200	0
TOTAL CAPITAL OUTLAY		13,025	2,642	36,343	3,200	3,200	0
TOTAL ENGINEERING		323,195	416,890	470,632	458,867	467,560	480,215

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

ENGINEERING DEPARTMENT

STORMWATER UTILITY DIVISION

The Stormwater Division is responsible for the control and maintenance of the City's stormwater drainage system consisting of 280 lane miles of swales, 50 miles of channels, 9 miles of canals and 275 catch basins and culvert structures. It is also the responsibility of the Stormwater division to enforce compliance with Federal NPDES regulations, as well as improvement of the stormwater runoff water quality prior to discharge into the Sebastian River and Indian River Lagoon in accordance with the Master Stormwater Management Plan.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Received SJRWMD Indian River Lagoon License Plate Matching Grant for Nutrient Removal Baffle Box at Davis Street and Indian River Drive
- ✓ Awaiting final award of EPA 319 Grant for Periwinkle Master Stormwater Project.
- ✓ Data Collection design, and permitting submitted for Periwinkle Drive and Twin Ditches MSMP projects.
- ✓ Permitting submitted for Davis Street Nutrient Removal Baffle Box.
- ✓ Hurricane Frances and Jeanne storm debris removal and disposal from Stormwater system.
- ✓ Stormwater swale projects completed on Toledo, Croquet, and S. Wimbrow.
- ✓ Temporary road crossing pipe installed to replace 60 inch storm damaged main pipe across Schumann Drive.
- ✓ Replaced road-crossing pipes damaged by hurricanes at Seamist, Rosebush, corner of Seamist and Rosebush, Clearbrook and Concha.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Complete the engineering design and permitting for the Master Stormwater Management Plan projects.
- Bid and begin construction of the Master Stormwater Management Plan projects.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Miles of swales	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	20,850	21,500	22,000	22,000
Miles of ditches maintained	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	250	275	275	275
Linear feet Main Ditches reconstructed	35,100	21,000	36,640	36,640
Road Crossing Pipes	30	25	30	30

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE STORMWATER UTILITY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
60.00%	50.00%	Drainage Maintenance - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain 50 miles of ditches, swales and side yard ditches.
30.00%	25.00%	Catch basins, Manholes and Culverts - Hand clean and mow small drainage ditches. Maintain 150 catch basins and large/small culverts.
2.50%	5.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
7.50%	10.00%	Building Dept Related Reviews: Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
0.00%	10.00%	Capital Projects - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

STORMWATER DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for the Stormwater Utility is \$1,276,957. This compares to the 2004-05 projected expenditures of \$886,953, an increase of \$390,004 or 44%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 455,126	\$ 481,820	\$ 613,937	\$ 538,383	\$ 582,888	\$ 44,505
Operating Expenses	219,022	293,535	353,587	262,889	634,069	371,180
Capital Outlay	139,759	4,058	85,681	85,681	60,000	(25,681)
Total	\$ 813,907	\$ 779,413	\$ 1,053,205	\$ 886,953	\$ 1,276,957	\$ 390,004

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

Difference

1. **Personal Services** - Net increase due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven. \$ 44,505
2. **Operating Expenses** - Net increases mainly due to an increase in contract mowing estimates for FY 05-06. \$ 371,180
3. **Capital Outlay** - Decrease due to the change of capital outlay request. \$ (25,681)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
						12.00	13.00
Stormwater Engineer	45,580 / 82,323	37E	1.00	1.00	1.00	\$ 49,000	\$ 51,600
Maintenance Supervisors	28,613 / 54,263	25	2.00	2.00	2.00	81,500	84,500
Maintenance Worker III	23,228 / 44,050	18	6.00	7.00	7.00	160,421	200,000
Maintenance Worker II	21,931 / 39,610	16	2.00	2.00	2.00	41,600	48,500
Maintenance Worker I	20,634 / 37,267	14	1.00	1.00	1.00	21,500	22,500
TOTAL SALARIES						\$ 354,021	\$ 407,100
						Overtime	4,500
						FICA Taxes	31,579
						Clothing Allowance	1,200
						Deferred Compensation	37,044
						Group Health Insurance Premium	60,546
						Dependant Health Ins Premium	8,429
						Employee Assistance Program	300
						Worker's Comp Insurance	32,190
						Total Personal Services	\$ 582,888

CAPITAL OUTLAY SCHEDULE

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Flat Bed Truck (Replacement)	\$ 60,000					\$ 60,000
2	Crew Cab Service Truck	-	27,000	-	-	-	27,000
3	Kaiser	-	-	250,000	-	-	250,000
		\$ 60,000	\$ 27,000	\$ 250,000	\$ -	\$ -	\$ 337,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	N/A	311,129	346,875	399,000	354,021	407,100
511400	Overtime	N/A	5,337	0	4,500	6,000	4,500
512100	FICA Taxes	N/A	23,523	5,254	30,960	27,511	31,579
512215	Clothing Allowance	N/A	1,129	26,629	1,200	1,100	1,200
512225	Deferred Compensation	N/A	27,417	1,000	36,423	32,267	37,044
512301	Group Health Insurance Premium	N/A	40,354	31,177	92,917	68,158	60,546
512305	Dependant Health Ins Premium	N/A	8,582	63,989	8,012	8,425	8,429
512309	Employee Assistance Program	N/A	255	6,625	300	276	300
512400	Worker's Comp Insurance	N/A	37,400	271	40,625	40,625	32,190
TOTAL PERSONAL SERVICES		N/A	455,126	481,820	613,937	538,383	582,888
OPERATING EXPENDITURES							
533150	Engineering Services	N/A	2,053	0	0	245	0
533400	Other Contractual Services	N/A	1,625	23,727	1,878	1,878	1,878
533420	Pest/Weed Control/Mowing	N/A	27,005	30,598	95,910	60,000	60,000
533425	Contract Mowing Services	N/A	43,740	57,257	114,838	35,000	399,641
534000	Travel and Per Diem	N/A	1,718	1,010	1,261	1,261	1,100
534101	Telephone	N/A	162	208	225	225	225
534105	Cellular Telephone	N/A	1,271	1,549	1,350	1,655	3,650
534110	Internet Services	N/A	0	26	25	25	25
534120	Postage	N/A	0	0	50	50	50
534130	Express Mail	N/A	111	41	250	250	250
534310	Electric	N/A	1,435	1,788	1,400	1,400	1,400
534320	Water/Sewer	N/A	481	327	250	250	250
534380	Trash Pickup/Hauling, Etc.	N/A	1,980	4,140	4,000	4,000	4,000
534400	Rents and Leases	N/A	990	990	990	990	990
534420	Equipment Leases	N/A	2,606	1,237	2,000	5,000	2,000
534620	R & M-Vehicles	N/A	2,369	3,737	3,000	5,000	3,000
534630	R & M - Office Equipment	N/A	149	0	250	250	250
534640	R & M-Operating Equipment	N/A	24,291	42,480	25,000	25,000	25,000
534650	R & M-Radio	N/A	359	686	500	500	500
535200	Departmental Supplies	N/A	3,053	5,467	3,500	3,500	3,500
535210	Computer Supplies	N/A	338	187	400	400	1,400
535230	Small Tools and Equipment	N/A	1,553	4,102	2,500	2,500	2,500
535260	Gas and Oil	N/A	19,052	21,728	21,000	26,000	26,000
535270	Uniforms and Shoes	N/A	3,382	3,002	3,000	3,000	3,000
535275	Safety Equipment	N/A	549	890	1,200	1,200	1,200
535310	Road Materials & Supplies	N/A	3,598	6,800	7,500	12,000	7,500
535320	Sod	N/A	36,822	42,732	25,000	25,000	40,000
535350	Cement	N/A	12,456	15,364	17,810	17,810	17,810
535355	Culvert Pipe	N/A	20,163	19,063	15,000	25,000	25,000
535410	Dues and Memberships	N/A	123	110	300	300	300
535420	Books and Publications	N/A	206	69	200	200	200
535450	Training and Education	N/A	5,382	4,220	3,000	3,000	1,450
TOTAL OPERATING EXPENDITURES		N/A	219,022	293,535	353,587	262,889	634,069
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	139,759	4,058	85,681	85,681	60,000
TOTAL CAPITAL OUTLAY		N/A	139,759	4,058	85,681	85,681	60,000
TOTAL STORMWATER UTILITY DIVISION		N/A	813,907	779,413	1,053,205	886,953	1,276,957

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

ROADS AND MAINTENANCE DIVISION

The Roads and Maintenance Division is responsible for the repair and maintenance of the public streets and right-of-ways, and public infrastructures such as, docks, piers, boat ramps, and sidewalks, as well as, provide heavy construction support to other departments as needed.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Rebuilt Indian River Drive shoreline from Hurricane Damage as well as all building repairs.
- ✓ Massive Debris Cleanup.
- ✓ Regular maintenance of streets, buildings and city properties.
- ✓ Assisted other departments as needed.
- ✓ Continued in-house training program.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Regular Maintenance program will be continued for city buildings, structures, docks, piers and ramps.
- To create a quick response to problems from residents or departments without delaying other projects or commitments.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Miles of Paved Roads Maintained	156	156	156	156
Number of Parking Lots Maintained	14	15	16	16
Miles of Sidewalks Maintained	20	22	22	22

PROGRAM BUDGET DESCRIPTION FOR THE ROADS AND MAINTENANCE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
30.00%	30.00%	Streets and Alleyways - Maintain 150 miles of paved streets. Maintain sixteen (16) municipally owned parking areas. Perform repairs to streets and roadways that are damaged due to deterioration.
50.00%	50.00%	General Maintenance - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
10.00%	10.00%	Assisting other City Departments - Lift heavy material with cranes, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

ROADS AND MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for the Roads and Maintenance Division is \$874,062. This compares to the 2004-05 projected expenditures of \$2,645,336, a decrease of \$1,771,274 or 67%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 681,597	\$ 782,595	\$ 639,198	\$ 661,764	\$ 640,577	\$ (21,187)
Operating Expenses	145,990	844,511	83,337	1,951,072	118,235	(1,832,837)
Capital Outlay	26,101	12,020	32,500	32,500	115,250	82,750
Total	\$ 853,688	\$ 1,639,126	\$ 755,035	\$ 2,645,336	\$ 874,062	\$(1,771,274)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004/05 Projected Expenditures

	Difference
1. Personal Services - Net decrease mainly due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (21,187)
2. Operating Expenses - Decrease mainly due to debris clean up after hurricane Frances and Jeanne in FY 2004-05.	\$(1,832,837)
3. Capital Outlay - Increase due to the change in capital outlay request. The request includes the addition of a utility truck, a flatbed truck, a thumb bucket, a grappling rake, an Ice machine, and the replacement of one truck bed.	\$ 82,750

PERSONAL SERVICES SCHEDULE

ROADS AND MAINTENANCE DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected	Adopted
			03-04*	04-05	05-06	Expense	Budget
			FY 04-05	FY 05-06	FY 04-05	FY 05-06	
Public Works Director	65,320 / 117,975	84EC	1.00	1.00	1.00	\$ 77,700	\$ 81,600
Public Works Superintendent	44,900 / 81,094	35EC	1.00	1.00	1.00	56,700	60,100
Administrative Supervisor	31,546 / 56,976	25C	1.00	1.00	1.00	41,300	46,500
Maintenance Supervisors	30,044 / 54,263	25B	2.00	1.00	1.00	36,000	36,000
Maintenance Worker III	23,228 / 44,931	18	2.00	2.00	2.00	60,000	64,000
Maintenance Worker II	21,931 / 42,422	16	3.00	3.00	3.00	83,500	90,500
Maintenance Worker I	20,634 / 39,912	14	4.00	2.00	3.00	55,600	51,000
Clerical Assistant II (P/T)	10,20 / 18.43	15	0.50	0.50	0.50	14,500	15,500
			14.50	11.50	12.50		
TOTAL SALARIES						\$ 425,300	\$ 445,200
						Overtime	7,000
						FICA Taxes	34,655
						Clothing Allowance	800
						Deferred Compensation	39,375
						Group Health Insurance Premium	56,353
						Dependant Health Ins Premium	27,977
						Employee Assistance Program	253
						Worker's Comp Insurance	28,964
						Total Personal Services	\$ 661,764
						\$ 661,764	\$ 640,577

*The reduction of three full-time position in FY 04-05 represents the separation of Building Maintenance Division from Road and Maintenance Division.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION		EXPENDITURES PER FISCAL YEAR					TOTAL
Priority Number	Description	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
1	Utility Truck	35,000	-	-	-	-	35,000
2	Flatbed Truck	60,000	-	-	-	-	60,000
3	Thumb Bucket	2,500	-	-	-	-	2,500
4	Grappling Rake	8,750	-	-	-	-	8,750
5	Ice Machine	3,000	-	-	-	-	3,000
6	Truck Bed Replacement	6,000	-	-	-	-	6,000
7	Brush Truck	-	90,000	-	-	-	90,000
		\$ 115,250	\$ 90,000	\$ -	\$ -	\$ -	\$ 205,250

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

ROADS AND MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	699,446	454,745	490,964	425,300	425,300	445,200
511400	Overtime	24,353	30,672	17,831	2,000	25,000	7,000
512100	FICA Taxes	52,960	35,209	36,254	32,795	32,597	34,655
512215	Clothing Allowance	2,000	700	1,000	800	800	800
512225	Deferred Compensation	63,561	42,522	43,681	37,277	37,044	39,375
512301	Group Health Insurance Premium	106,972	64,767	87,994	80,070	80,070	56,353
512305	Dependant Health Ins Premium	29,952	21,050	30,721	31,277	31,277	27,977
512309	Employee Assistance Program	637	361	346	271	271	253
512400	Worker's Comp Insurance	0	31,571	73,804	29,408	29,405	28,964
TOTAL PERSONAL SERVICES		979,881	681,597	782,595	639,198	661,764	640,577
OPERATING EXPENDITURES							
533400	Other Contractual Services	5,238	1,687	718,079	1,890	1,850,000	0
533410	Environmental Services	368	350	0	100	100	100
533415	Janitorial Services	409	0	96	0	0	0
533420	Pest/Weed Control/Mowing	25,172	1,295	1,089	0	0	0
534000	Travel and Per Diem	3,195	5,211	4,772	3,324	5,000	5,138
534101	Telephone	1,239	449	1,874	2,577	3,653	2,500
534105	Cellular Telephone	1,343	3,166	3,766	3,305	2,800	5,100
534110	Internet Services	0	0	103	100	100	100
534120	Postage	96	48	21	50	50	50
534310	Electric	5,970	7,940	1,665	10,520	10,520	10,520
534320	Water/Sewer	5,293	1,346	327	1,000	1,000	1,000
534380	Trash Pickup/Hauling, Etc.	1,121	10,191	3,009	2,500	3,500	3,000
534400	Rents and Leases	14,154	990	990	800	800	22,328
534420	Equipment Leases	0	597	375	600	600	600
534610	R & M - Buildings	10,974	27,712	17,561	0	0	0
534620	R & M-Vehicles	2,793	3,151	3,127	1,700	5,000	5,000
534630	R & M-Office Equipment	3,745	5	70	300	300	300
534640	R & M-Operating Equipment	39,644	15,115	16,888	11,487	17,000	12,500
534650	R & M-Radio	1,098	1,329	1,582	950	1,000	200
534830	Special Event	0	0	0	1,000	1,000	1,000
535200	Departmental Supplies	15,748	12,610	10,736	6,504	6,500	7,000
535210	Computer Supplies	0	0	203	1,383	1,550	300
535220	Cleaning Supplies	6,820	8,265	9,355	0	0	0
535230	Small Tools and Equipment	10,589	8,594	6,630	4,100	4,100	5,000
535250	Building Supplies	2,401	2,212	1,506	0	0	0
535260	Gas and Oil	24,143	13,699	17,169	12,400	22,000	22,000
535270	Uniforms and Shoes	7,040	3,912	3,339	3,462	3,769	3,769
535275	Safety Equipment	1,355	607	1,080	1,000	1,000	1,000
535310	Road Materials & Supplies	12,521	6,474	3,459	3,500	3,500	3,500
535315	Shoreline Restoration	0	0	0	0	0	0
535350	Cement	15,081	5,986	12,762	7,000	4,000	4,000
535410	Dues and Memberships	276	536	450	330	350	350
535420	Books and Publications	175	193	351	100	100	100
535450	Training and Education	2,887	2,320	2,077	1,355	1,780	1,780
TOTAL OPERATING EXPENDITURES		220,888	145,990	844,511	83,337	1,951,072	118,235
CAPITAL OUTLAY							
606400	Vehicles and Equipment	83,246	26,101	12,020	32,500	32,500	115,250
TOTAL CAPITAL OUTLAY		83,246	26,101	12,020	32,500	32,500	115,250
TOTAL ROADS & MAINTENANCE		1,284,015	853,688	1,639,126	755,035	2,645,336	874,062

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

CENTRAL GARAGE DIVISION

With a staff of three (3) employees the Central Garage Division develops, manages and provides vehicle and equipment maintenance services for all City-owned vehicles and equipment, with the exception of the Golf Course. This includes 107 vehicles, 45 units of major equipment and 113 units of smaller equipment and tools.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Prepared a plan for disaster preparedness of garage vehicles and equipment.
- ✓ Increased and maintained good fleet management to assure the City stays fully operational.
- ✓ Maintained fueling facilities and assured compliance with E.P.A. requirements
- ✓ Developed an emergency disaster plan and chart, which we used effectively through our two hurricanes.
- ✓ Continued shop equipment modernization program to increase the level of quality and service.
- ✓ Assessed condition of garage emergency equipment and upgraded Service Truck with a full service compressor.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Plan the installation of the Police Departments old generator at the Compound to assure the City's Disaster Plan is fully operational.
- Continue with Employee Education and training program, Certification (A.S.E.).
- Continue to develop, increase and maintain good fleet management to assure the City stays fully operational.
- Continue the shop equipment modernization program.
- Follow up on City emergency vehicle and equipment that is essential in the event of a disaster.
- Continue to maintain unleaded and diesel fuel facilities in accordance with E.P.A. requirements.
- Plan and develop design for the new Central Garage at the City's airport.
- Increase the level of repairs on vehicles and equipment that are outsourced.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Number of Vehicles Maintained	86	103	107	116
Number of Heavy Equipment Maintained	43	44	45	48
Number of Light Equipment Maintained	95	113	113	115
Preventive Maintenance Services	292	256	300	330
Road Service Calls	355	169	250	240
Completed Service Requests	1233	1050	1100	1200

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET FOR THE CENTRAL GARAGE DIVISION		
STAFFING		NATURE OF ACTIVITY
04-05	05-06	
5.00%	10.00%	Administration of City Fleet Management Program - Supervise and direct 3 employees in the implementation of a Fleet Management Program for over 200 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
50.00%	45.00%	Vehicle Maintenance - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	Order and Parts Processing - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	Employee Training - Train 3 employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	Vehicle Data Processing - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	General Administrative - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	Administration of City Fuel Facility Management Program - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	Planning and implementation of Fleet Maintenance Programs - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	General Administrative Program - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CENTRAL GARAGE DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Central Garage is \$196,463. This compares to the 2004-05 projected expenditures of \$191,386, an increase of \$5,077 or 2.7%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 130,574	\$ 148,897	\$ 157,985	\$ 158,758	\$ 168,873	\$ 10,115
Operating Expenses	20,676	19,924	22,288	23,488	20,390	(3,098)
Capital Outlay	10,600	2,175	9,140	9,140	7,200	(1,940)
Total	\$ 161,850	\$ 170,996	\$ 189,413	\$ 191,386	\$ 196,463	\$ 5,077

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures	Difference
1. Personal Services - Net increase mainly due to the addition of one part-time clerical assistant position, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 10,115
2. Operating Expenses - Net decrease mainly due to hurricane related expenditures in FY 04-05.	\$ (3,098)
3. Capital Outlay - Decrease due to the change in operating equipment request.	\$ (1,940)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CENTRAL GARAGE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
Garage Supervisor	30,044 / 54,263	25B	1.00	1.00	1.00	\$ 41,700	\$ 44,500
Head Mechanic	27,201 / 49,130	20C	1.00	1.00	1.00	28,800	31,500
Mechanic	21,931 / 39,610	16	1.00	1.00	1.00	34,000	37,000
Clerical Assistant	New Position (part-time)		0.00	0.00	0.50	0	10,025
			3.00	3.00	3.50		
TOTAL SALARIES						\$ 104,500	\$ 123,025
						Overtime	2,000
						FICA Taxes	8,109
						Clothing Allowance	300
						Deferred Compensation	9,513
						Group Health Insurance Premium	23,369
						Dependant Health Ins Premium	5,051
						Employee Assistance Program	69
						Worker's Comp Insurance	5,847
						Total Personal Services	\$ 158,758
							\$ 168,873

CAPITAL OUTLAY SCHEDULE

<u>CENTRAL GARAGE</u>		<u>EXPENDITURES PER FISCAL YEAR</u>					
<u>Priority Number</u>	<u>Description</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
1	Wheel Balancer (Replacement)	4,500	-	-	-	-	4,500
2	Coolspace cooler (1)	1,500	1,500	-	-	-	3,000
3	Scanner Upgrade	1,200	1,300	1,400	-	-	3,900
4	Brake Drum & Rotor Lathe	-	5,000	-	-	-	-
5	Car Lift	-	10,000	-	-	-	10,000
6	Truck Lift	-	20,000	-	-	-	20,000
7	Modis Engine Analyzer	-	-	8,000	-	-	8,000
8	Fork Lift	-	-	15,000	-	-	15,000
		\$ 7,200	\$ 37,800	\$ 24,400	\$ -	\$ -	\$ 64,400

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CENTRAL GARAGE DIVISION

Code: 010054

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	82,436	90,922	98,312	104,500	104,500	123,025
511400	Overtime	1,239	1,793	3,385	1,200	2,000	2,000
512100	FICA Taxes	6,187	6,889	7,480	8,109	8,109	9,587
512215	Clothing Allowance	300	300	300	300	300	300
512225	Deferred Compensation	7,554	8,344	9,120	9,540	9,513	10,350
512301	Group Health Insurance Premium	12,574	13,215	18,903	23,369	23,369	15,317
512305	Dependant Health Ins Premium	3,226	2,822	4,074	5,051	5,051	2,714
512309	Employee Assistance Program	69	69	69	69	69	69
512400	Worker's Comp Insurance	0	6,221	7,254	5,847	5,847	5,511
TOTAL PERSONAL SERVICES		113,585	130,574	148,897	157,985	158,758	168,873
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	249	0	250	524	500
533410	Environmental Services	115	145	45	150	150	200
534000	Travel and Per Diem	0	655	193	880	880	800
534101	Telephone	1,402	366	725	3,174	3,000	1,000
534105	Cellular Telephone	0	373	1,323	1,165	1,165	1,300
534110	Internet Access	20	0	51	50	50	70
534310	Electric	1,761	2,618	2,997	3,100	2,850	2,850
534320	Water/Sewer	410	282	302	350	350	400
534610	R & M - Buildings	14	726	72	100	250	120
534620	R & M-Vehicles	109	833	179	400	400	500
564330	R & M - Office Equipment	0	250	198	200	200	300
534640	R & M-Operating Equipment	654	893	2,780	1,500	2,500	1,700
535200	Departmental Supplies	5,241	5,067	4,638	5,000	5,000	5,000
535210	Computer Supplies	1,365	484	186	100	100	200
535230	Small Tools and Equipment	3,815	3,221	2,706	1,524	1,524	1,550
535250	Building Supplies	198	272	73	100	100	100
535260	Gas and Oil	1,236	1,397	1,398	1,400	1,600	1,600
535270	Uniforms and Shoes	1,033	1,298	1,262	1,200	1,200	1,300
535410	Membership & Professional Dues	0	93	0	0	0	0
535420	Books and Publications	297	254	0	100	100	100
535450	Training and Education	175	1,200	796	1,545	1,545	800
TOTAL OPERATING EXPENDITURES		17,845	20,676	19,924	22,288	23,488	20,390
CAPITAL OUTLAY							
606400	Vehicles and Equipment	11,013	10,600	2,175	9,140	9,140	7,200
TOTAL CAPITAL OUTLAY		11,013	10,600	2,175	9,140	9,140	7,200
TOTAL CENTRAL GARAGE DIVISION		142,443	161,850	170,996	189,413	191,386	196,463

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

PARKS AND RECREATION DIVISION

The Parks and Recreation Division is responsible for all maintenance and upkeep of the City parks and landscape areas of City properties. Responsibilities include trash removal at fourteen (14) parks, two (2) boat ramps and four (4) piers, landscaping and turf grass maintenance, planting and removal of trees, shrubs, and turf and annuals. Provides irrigation maintenance on all city properties, daily maintenance of eight (8) baseball/softball fields, four (4) football/soccer fields, ten (10) tennis courts (four clay courts) and median on US 1 and Schumann Drive. Also provides recreation programs at the Community Center, Skate Facility, along with Easter Egg Hunt and Halloween parade.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Hurricane repairs: New backstops & fence repairs at Barber Street Sports Complex baseball fields and new lights at football field.
- ✓ Improvements to Community Center include new flooring, playground & gazebo.
- ✓ New Lights for basketball court & practice football field at Barber Street Sports Complex.
- ✓ Started development of Easy St., Bryant Court & Riverview Park.
- ✓ Improved recreation programs & held Halloween Parade and Easter Egg Hunt
- ✓ Continued quality maintenance and beautification in all parks and City properties

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue quality maintenance and beautification of existing parks.
- Develop new parks.
- Add special needs playground equipment to Friendship Park
- Expand Recreation programs and improve Halloween parade and Easter egg hunt.
- Replace old lighting at Barber Street Sports Complex baseball fields.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Right-of-way Mowing	150 Miles	N/A	N/A	N/A
Large Park Areas	46 Acres	46 Acres	89 Acres	89 Acres
Sports Complex	14 Acres	14 Acres	14 Acres	14 Acres
City Grounds	7 Acres	7 Acres	7 Acres	7 Acres
Medians and Walkways	4 miles	4 miles	5 miles	5 miles
Ditch Mowing	50 miles	N/A	N/A	N/A

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE PARKS AND RECREATION DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04-05</i>	<i>05-06</i>	
70.00%	70.00%	Parks - Mow, weed, and edge 50 acres of park land and 9 park locations. Remove trash at all parks to maintain maximum cleanliness. Fertilization and chemical control of weeds and insects.
5.00%	5.00%	Active Recreation - Provide fitness gymnastic, yoga and tae kwon do programs at the Community Center.
2.50%	2.50%	Playgrounds - Repair and maintain equipment at 3 playground areas.
16.00%	16.00%	Ballfields - Fertilization and Pest Control, drag, rake, mow, remove trash, and maintain facilities at 8 organized-play fields to maintain a safe area of play.
5.00%	5.00%	Landscaping - Trimming, removal, and replacement of trees, plants and sod on all City properties.
1.50%	1.50%	Structural Repairs and Irrigation - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

PARKS AND RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Parks & Recreation is \$997,096. This compares to the 2004-05 projected expenditures of \$1,062,354, a decrease of \$65,258 or 6.1%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 481,921	\$ 598,667	\$ 699,847	\$ 717,715	\$ 779,861	\$ 62,146
Operating Expenses	147,914	146,284	221,348	266,489	160,735	(105,754)
Capital Outlay	42,344	24,088	78,150	78,150	56,500	(21,650)
Total	\$ 672,179	\$ 769,039	\$ 999,345	\$ 1,062,354	\$ 997,096	\$ (65,258)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures

	Difference
1. Personal Services - Net increase reflects the increase of one full-time recreation leader position, tennis court part-time temporary personnel, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 62,146
2. Operating Expenses - Net decrease mainly due to the hurricane related repair expenditures in FY 2004-05.	\$ (105,754)
3. Capital Outlay - Decrease due to reduction in capital outlay request.	\$ (21,650)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PARKS AND RECREATION DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>	
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>05-06</u>	
Parks Superintendent	47,859 / 77,232	35EB	1.00	1.00	1.00	\$ 45,600	\$ 49,600	
Parks Supervisor	30,044 / 54,263	25B	1.00	1.00	1.00	36,100	38,500	
Foreman	24,672 / 44,561	20	2.00	2.00	2.00	60,800	66,500	
Maintenance Worker II	21,931 / 42,422	16	4.00	3.00	3.00	84,000	88,500	
Maintenance Worker I	20,634 / 37,267	14	4.00	7.00	7.00	154,000	164,500	
Recreation Supervisor	28,613 / 51,679	25	1.00	1.00	1.00	28,500	31,500	
Skate Park Attendants ^{''}			3.00	3.00	0.00	26,000	28,000	
Recreation Aids ^{''}			1.50	1.50	1.50	11,000	15,000	
Tennis Courts Attendants ^{''}			0.00	0.00	4.00	9,375	37,500	
Recreation Leader	NEW POSITION		0.00	0.00	1.00	-	20,633	
			17.50	19.50	21.50			
TOTAL SALARIES						\$ 455,375	\$ 540,233	
						Overtime	8,000	6,000
						FICA Taxes	37,661	41,886
						Clothing Allowance	1,300	1,300
						Deferred Compensation	40,977	42,035
						Group Health Insurance Premium	112,380	81,035
						Dependant Health Ins Premium	25,616	30,165
						Employee Assistance Program	346	346
						Worker's Comp Insurance	36,060	36,861
Total Personal Services						\$ 717,715	\$ 779,861	

(1) Position years represents full time equivalent positions. For Recreation Aides, 1.50 equals three temporary part-time positions, or 1.50 full time equivalent positions. For Skate Park Attendants, 3.00 equals six temporary part-time positions. For Tennis Courts, 4.00 equals eight temporary part-time positions.

CAPITAL OUTLAY SCHEDULE

PARKS AND RECREATION DIVISION

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	4x4 Pickup Truck Replacement	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
2	18ft Enclosed Trailer	5,000	-	-	-	-	5,000
3	44" Zero Turn Mower (Funded by DST)	8,000	-	-	-	-	8,000
4	Infield Groomer (Funded by DST)	15,000	-	-	-	-	15,000
5	Wind Screen (Funded by DST)	1,200	-	-	-	-	1,200
6	Fencing Riverview Park	3,500	-	-	-	-	3,500
7	Gymnastic Roundabout	800	-	-	-	-	800
8	Sound System for Events	1,000	-	-	-	-	1,000
		\$ 56,500	\$ -	\$ -	\$ -	\$ -	\$ 56,500

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PARKS AND RECREATION DIVISION

Code: 010057

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	318,567	290,296	337,051	409,000	409,000	459,733
511300	Temporary Salaries	0	38,642	37,754	37,000	46,375	80,500
511400	Overtime	7,423	10,337	11,660	6,000	8,000	6,000
512100	FICA Taxes	23,718	25,177	28,209	34,678	37,661	41,886
512215	Clothing Allowance	1,000	1,175	1,000	1,300	1,300	1,300
512225	Deferred Compensation	26,076	25,814	31,087	37,467	40,977	42,035
512301	Group Health Insurance Premium	45,597	47,661	75,395	112,380	112,380	81,035
512305	Dependant Health Ins Premium	13,369	8,898	18,385	25,616	25,616	30,165
512309	Employee Assistance Program	252	267	294	346	346	346
512400	Worker's Comp Insurance	0	33,654	57,832	36,060	36,060	36,861
TOTAL PERSONAL SERVICES		436,002	481,921	598,667	699,847	717,715	779,861
OPERATING EXPENDITURES							
533400	Other Contractual Services	586	6,597	4,331	3,000	4,000	4,000
533425	Contract Mowing Services	32,854	3,075	3,942	3,500	879	0
533430	Port-O-Let Services	301	0	0	0	2,000	0
534000	Travel and Per Diem	527	1,245	1,756	1,318	1,166	2,230
534101	Telephone	2,176	6,852	5,178	5,288	5,800	5,800
534105	Cellular Telephone	720	1,904	1,781	2,800	1,500	1,500
534110	Internet Services	0	0	77	75	75	75
534120	Postage	0	90	123	0	100	100
534130	Express Mail Charges	0	19	0	0	0	0
534310	Electric	28,590	32,078	42,741	40,000	35,000	45,000
534320	Water/Sewer	1,955	1,849	5,041	3,000	5,580	6,380
534380	Trash Pickup/Hauling, Etc.	3,291	2,867	983	2,000	1,000	1,000
534420	Equipment Leases	531	199	317	500	500	450
534620	R & M-Vehicles	1,947	2,351	3,346	2,000	4,000	3,000
534640	R & M-Operating Equipment	19,815	11,609	11,329	10,000	50,000	11,500
534650	R & M-Radio	649	451	94	400	400	400
534680	R & M - Irrigation Systems	3,718	2,642	1,389	1,500	2,500	1,500
534681	R & M - Fencing	1,611	29	15	0	338	500
534685	R & M - Grounds Maintenance	10,174	18,251	8,285	9,000	9,000	21,000
534686	R & M - Parks Facilities	9,186	9,516	19,192	102,097	102,097	12,000
534700	Printing and Binding	0	676	186	200	300	300
534830	Special Event Expense	0	0	0	2,000	2,077	2,500
535200	Departmental Supplies	772	4,470	5,120	1,000	1,500	1,800
535210	Computer Supplies	0	0	0	0	1,407	250
535220	Cleaning Supplies	162	478	184	400	300	300
535221	Fertilizer/Chemical Supplies	7,908	8,906	9,296	8,000	8,000	10,000
535230	Small Tools and Equipment	1,686	14,639	2,778	4,500	4,500	6,000
535260	Gas and Oil	11,616	10,701	11,450	10,000	15,000	15,000
535270	Uniforms and Shoes	2,970	4,349	5,280	7,000	5,000	5,500
535275	Safety Equipment	0	551	466	500	500	500
535410	Dues and Memberships	388	403	455	370	370	400
535420	Books and Publications	177	140	27	0	100	100
535450	Training and Education	169	977	1,122	900	1,500	1,650
TOTAL OPERATING EXPENDITURES		144,479	147,914	146,284	221,348	266,489	160,735
CAPITAL OUTLAY							
606400	Vehicles and Equipment	33,025	42,344	24,088	78,150	78,150	56,500
TOTAL CAPITAL OUTLAY		33,025	42,344	24,088	78,150	78,150	56,500
TOTAL PARKS AND RECREATION DIVISION		613,506	672,179	769,039	999,345	1,062,354	997,096

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

CEMETERY DIVISION

The Cemetery Division is responsible for the maintenance, upkeep, and beautification of the Sebastian Cemetery that encompasses 9.34 acres of grass, trees, and hedges that are under a perpetual care clause purchased along with burial spaces by Sebastian residents. The staff is responsible for the location of burial sites for sales, internment, assistance in locating burial spaces of family members, friends, and staff from funeral homes and monument companies. Responsibilities also include record administration and adhering to ordinances, rules and regulations.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Reinstalled and straightened monuments/markers after the hurricanes.
- ✓ Updated & installed Irrigation in Units 1 & 2 (old cemetery section)
- ✓ Completed planned sidewalk project.
- ✓ Painted Gazebo and sidewalks at the Columbarium.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue beautifying Cemetery by expanding with new benches for Columbarium and replacing old ones.
- Expanding one row of double niches back to back.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Cremains, including niches	29	29	30	30
Burials	43	51	44	46
Acres of property maintained	9.34	9.34	9.34	9.34
Operating cots per acre maintained	\$7,233	\$8,141	\$9,877	\$9,671

PROGRAM BUDGET DESCRIPTION FOR THE CEMETERY DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 9.34 acres of grounds through improved scheduling of mowing, trimming, and general cleanup. Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends. Removal and trimming of unsightly trees to enhance appearance and increase safety. Continue to apply chemicals and fertilizer to improve the overall appearance of the Cemetery. Perform beautification projects such as planting trees and bushes to enhance appearance.
10.00%	10.00%	Public Relations - Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends.
20.00%	20.00%	Administration - Assist in record keeping, bills processing, sales and products.
10.00%	10.00%	Burials - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for the Cemetery is \$147,226. This compares to the 2004-05 projected expenditures of \$149,069, a decrease of \$1,843 or 1.2%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 94,829	\$ 109,575	\$ 116,082	\$ 116,082	\$ 113,731	\$ (2,351)
Operating Expenses	17,761	17,151	37,665	29,987	24,495	(5,492)
Capital Outlay	1,060	13,120	23,500	3,000	9,000	6,000
Total	\$ 113,650	\$ 139,846	\$ 177,247	\$ 149,069	\$ 147,226	\$ (1,843)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures

	Difference
1. Personal Services - Net decrease mainly due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (2,351)
2. Operating Expenses - Net decrease due to hurricane repairs in FY 2004-05.	\$ (5,492)
3. Capital Outlay - Increase due to the change in capital outlay request. All capital outlay items are funded by Cemetery Trust Fund.	\$ 6,000

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			Projected Expense	Adopted Budget
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
Cemetery Supervisor	31,546 / 56,976	25C	1.00	1.00	1.00	\$ 46,000	\$ 49,500
Maintenance Worker I	21,666 / 39,130	14B	1.00	1.00	1.00	29,000	30,500
			2.00	2.00	2.00		
			TOTAL SALARIES			\$ 75,000	\$ 80,000
		Overtime				900	900
		FICA Taxes				5,822	6,204
		Clothing Allowance				200	200
		Deferred Compensation				6,849	7,299
		Group Health Insurance Premium				15,608	10,240
		Dependant Health Ins Premium				5,137	2,787
		Employee Assistance Program				46	46
		Worker's Comp Insurance				6,520	6,055
		Total Personal Services				\$ 116,082	\$ 113,731

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION

<u>Priority Number</u>	<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
1	Mower (Funded by Cemetery Trust Fund)	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
2	Columbarium	-	20,000	-	-	-	20,000
3	Brick Wall	-	20,000	-	-	-	20,000
		<u>\$ 9,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,000</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account <u>Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	54,430	64,652	71,820	75,000	75,000	80,000
511400	Overtime	1,499	768	819	900	900	900
512100	FICA Taxes	4,172	4,783	5,239	5,822	5,822	6,204
512215	Clothing Allowance	200	200	200	200	200	200
512225	Deferred Compensation	4,736	5,888	6,516	6,849	6,849	7,299
512301	Group Health Insurance Premium	6,345	8,831	12,623	15,608	15,608	10,240
512305	Dependant Health Ins Premium	1,151	2,892	4,143	5,137	5,137	2,787
512309	Employee Assistance Program	44	46	42	46	46	46
512400	Worker's Comp Insurance	0	6,769	8,173	6,520	6,520	6,055
TOTAL PERSONAL SERVICES		72,577	94,829	109,575	116,082	116,082	113,731
OPERATING EXPENDITURES							
534101	Telephone	607	762	1,036	1,400	1,400	1,400
534110	Internet Access	0	1,058	351	700	600	600
534310	Electric	1,598	1,433	1,723	2,150	1,325	1,325
534420	Equipment Leases	0	98	0	0	0	0
534610	R & M - Buildings	5	428	0	4,427	4,427	200
534620	R & M-Vehicles	311	504	56	200	200	200
534630	R & M - Office Equipment	21	0	0	100	100	100
534640	R & M-Operating Equipment	1,928	2,274	2,535	2,800	2,800	3,900
534650	R & M-Radio	0	0	84	285	285	285
534685	R & M - Grounds Maintenance	5,802	3,990	3,499	19,362	12,559	11,200
535200	Departmental Supplies	1,966	3,507	3,098	3,128	3,128	2,450
535210	Computer Supplies	236	143	59	100	100	100
535220	Cleaning Supplies	223	287	65	100	100	100
535230	Small Tools and Equipment	881	1,363	2,512	820	820	530
535260	Gas and Oil	908	865	1,233	1,000	1,000	1,000
535270	Uniforms and Shoes	603	698	607	798	798	760
535275	Safety Equipment	0	124	98	100	100	100
535410	Dues and Memberships	195	195	195	195	245	245
535420	Books and Publications	5	32	0	0	0	0
TOTAL OPERATING EXPENDITURES		15,289	17,761	17,151	37,665	29,987	24,495
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,060	13,120	23,500	3,000	9,000
TOTAL CAPITAL OUTLAY		0	1,060	13,120	23,500	3,000	9,000
TOTAL CEMETERY DIVISION		87,866	113,650	139,846	177,247	149,069	147,226

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

BUILDING MAINTENANCE DIVISION

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

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Facilitated the move for all departments involved from old city hall to the new city hall.
- ✓ Facilitated the annual City surplus auction.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Facilitate the move for Public Works Department, Engineering Department, and Airport department to the new airport administration building.
- Continue to provide courteous services to all city departments and community activities.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Number of facility and sites maintained	39	39	43	43
Total square footage maintained	60,328	105,328	160,328	160,328
Total number of work orders completed	350	350	500	600
Cost per square foot maintained	\$3.69	N/A	\$2.47	\$1.43

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
80.00%	80.00%	Property Maintenance - Provide continuous maintenance and repair to all City buildings and facilities. These maintenance and repair activities are in the following disciplines: Design/Construction, Electrical, Painting, Plumbing, Cabinetry, Carpentry, and General
10.00%	10.00%	General Administration - Supervise City facility contractors to ensure contractual obligations enforced. Provide general administrative duties to ensure overall efficient operation of City owned facilities and the preparation of annual division budget.
10.00%	10.00%	Janitorial Services - Perform duties such as supporting community activities, moving offices furniture, and providing janitorial services for all City facilities
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 Adopted budget for the Building Maintenance is \$219,003. This compares to the 2004-05 projected expenditures of \$396,464, a decrease of \$177,461 or 44.8%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 163,705	N/A	\$ 144,490	\$ 144,490	\$ 94,983	\$ (49,507)
Operating Expenses	59,186	N/A	250,695	251,974	124,020	(127,954)
Capital Outlay	3,800	N/A	-	-	-	-
Total	\$ 226,691	N/A	\$ 395,185	\$ 396,464	\$ 219,003	\$ (177,461)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures

	Difference
1. Personal Services - Net decrease results from reorganization in FY 2004-05, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ (49,507)
2. Operating Expenses - Net decrease due to hurricane repairs in FY 2004-05.	\$ (127,954)

PERSONAL SERVICES SCHEDULE

BUILDING MAINTENANCE

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>F/T/E</u> <u>POSITION YEARS</u>			<u>Projected</u> <u>Expense</u>	<u>Adopted</u> <u>Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>FY 04-05</u>	<u>FY 05-06</u>
Building Maintenance Supervisor	30,044 / 54,263	25B	N/A	1.00	1.00	\$ 32,500	\$ 34,200
Maintenance Worker I	21,046 / 38,012	14	N/A	2.00	1.00	50,400	24,380
			N/A	3.00	2.00		
TOTAL SALARIES						\$ 82,900	\$ 58,580
Overtime						4,000	6,000
FICA Taxes						6,625	4,940
Clothing Allowance						300	200
Deferred Compensation						7,795	5,812
Group Health Insurance Premium						29,109	10,111
Dependant Health Ins Premium						7,037	5,412
Employee Assistance Program						52	46
Worker's Comp Insurance						6,672	3,882
Total Personal Services						\$ 144,490	\$ 94,983

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	FY 01/02 <u>Actual</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Budget</u>	FY 04/05 <u>Projected</u>	FY 05/06 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	95,896	104,188	N/A	82,900	82,900	58,580
511400	Overtime	7,565	8,420	N/A	4,000	4,000	6,000
512100	FICA Taxes	7,631	8,081	N/A	6,625	6,625	4,940
512215	Clothing Allowance	300	300	N/A	300	300	200
512225	Deferred Compensation	9,311	10,135	N/A	7,795	7,795	5,812
512301	Group Health Insurance Premium	16,691	17,570	N/A	29,109	29,109	10,111
512305	Dependant Health Ins Premium	3,762	5,581	N/A	7,037	7,037	5,412
512309	Employee Assistance Program	92	92	N/A	52	52	46
512400	Worker's Comp Insurance	0	9,338	N/A	6,672	6,672	3,882
TOTAL PERSONAL SERVICES		141,248	163,705	N/A	144,490	144,490	94,983
OPERATING EXPENDITURES							
533400	Other Contractual Services	220	735	N/A	270	270	4,650
533410	Environmental Services	368	350	N/A	0	0	0
533415	Janitorial Services	409	0	N/A	62,000	62,000	67,200
533420	Pest/Weed Control	1,160	1,295	N/A	1,500	1,500	2,400
534000	Travel and Per Diem	252	356	N/A	0	0	0
534101	Telephone	0	3	N/A	0	29	29
534105	Cellular Telephone	0	897	N/A	633	633	1,553
534310	Electric	5,970	6,817	N/A	0	0	0
534320	Water/Sewer	1,132	960	N/A	0	0	0
534380	Trash Pickup/Hauling	645	379	N/A	0	0	0
534420	Equipment Leases	124	0	N/A	0	0	0
534610	R & M - Buildings	10,974	27,554	N/A	172,654	172,654	30,000
534620	R & M-Vehicles	521	332	N/A	300	300	500
534640	R & M-Operating Equipment	549	335	N/A	0	0	400
534650	R & M-Radio	0	129	N/A	50	50	100
535200	Departmental Supplies	865	1,055	N/A	750	1,500	3,250
535220	Cleaning Supplies	6,820	8,265	N/A	7,500	7,500	7,500
535230	Small Tools and Equipment	2,775	3,801	N/A	900	900	1,500
535250	Building Supplies	2,401	2,212	N/A	1,000	1,500	1,500
535260	Gas and Oil	1,660	1,767	N/A	2,600	2,600	2,600
535270	Uniforms and Shoes	1,203	1,354	N/A	538	538	538
535275	Safety Equipment	0	0	N/A	0	0	300
535450	Training and Education	1,285	590	N/A	0	0	0
TOTAL OPERATING EXPENDITURES		39,333	59,186	N/A	250,695	251,974	124,020
CAPITAL OUTLAY							
606400	Vehicles and Equipment	4,841	3,800	N/A	0	0	0
TOTAL CAPITAL OUTLAY		4,841	3,800	N/A	0	0	0
TOTAL BUILDING MAINTENANCE		185,422	226,691	N/A	395,185	396,464	219,003

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GENERAL FUND – NON-DEPARTMENTAL

This budget account includes costs not related to specific departmental service objectives or programs. Funding is specifically provided for General Liability Insurance, Florida League of Cities membership, and a contingency account for unanticipated expenditures.

The largest category of expenditures in this budget is for payments for general property and casualty liability insurance premium, payment to Community Redevelopment Agency for tax increment revenue, and general government utilities.

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Non-departmental is \$1,698,463. This compares to the 2004-05 projected expenditures of \$537,742, an increase of \$1,160,721 or 215.9%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenditures	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 26,128	\$ 9,188	\$ 27,090	\$ 10,000	\$ 10,000	\$ -
Operating Expenses	423,820	563,153	635,199	527,742	647,920	120,178
Grants and Aids	200	-	-	-	-	-
Non-Operating	284,000	6,500	170,000	-	1,040,543	1,040,543
Total	\$ 734,148	\$ 578,841	\$ 832,289	\$ 537,742	\$ 1,698,463	\$ 1,160,721

Fiscal Year 2005-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenditures:

	Difference
1. Personal Services - No change from FY 2005 projection.	\$ -
2. Operating Expenses - Increase mainly due to the establishment of insurance deductible reserve and an increase in payment to Sebastian CRA for tax increment revenue.	\$ 120,178
2. Non-Operating Expenses - Increase due to the establishment of Building Department as an enterprise fund starting October 1, 2005 and the contingency per financial policy.	\$ 1,040,543

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

NON-DEPARTMENTAL

Code: 010099

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	0	0		17,090	0	0
512400	Workers Comp Insurance	233,714	17,873	0	0	0	0
512500	Unemployment	5,829	8,254	9,188	10,000	10,000	10,000
TOTAL PERSONAL SERVICES		239,543	26,128	9,188	27,090	10,000	10,000
OPERATING EXPENDITURES							
533100	Professional Services	0	3,500	0	2,500	0	2,500
533120	Consultants	85,394	50,103	93,622	5,919	5,919	0
533400	Other Contractual Services	0	0	922	1,000	0	1,000
533425	Contract Mowing Services	1,580	910	4,160	2,500	11,000	2,500
534101	Telephone	30,035	19,258	3,641	16,196	5,026	4,738
534120	Postage	4,000	5,834	5,918	5,600	6,152	6,200
534310	Electric	16,096	18,376	21,635	19,100	50,194	52,000
534320	Water/Sewer	2,495	2,764	6,116	4,800	4,545	4,600
534500	Insurance	121,767	128,165	229,574	340,908	220,000	313,230
534630	R&M Office equipment	0	0	0	0	405	0
534700	Printing and Binding	8,575	8,911	9,346	8,700	6,980	9,296
534805	4th of July	18,951	20,075	19,198	19,000	19,000	19,000
534815	Brick Paving	1,560	3,318	645	3,498	1,000	1,000
534825	Advertising Expenditures	1,871	4,586	3,488	5,000	5,000	5,000
534830	Special Events Expense	2,521	4,883	4,130	7,750	8,613	8,000
534835	Special Employee Events	3,033	2,542	1,613	3,000	3,000	3,000
534944	Supplies-PS Empl Exp Fund	814	1,719	1,827	1,100	1,100	1,100
534945	Supplies-General Empl Exp Fund	1,976	2,902	2,266	3,000	4,734	3,000
534980	PMT-Riverfront Redevelop Fund	101,625	104,157	136,705	165,000	160,753	191,770
535200	Departmental Supplies	1,842	3,829	4,686	4,678	1,000	4,000
535210	Computer Supplies	0	22,192	0	0	0	0
535260	Gas and Oil	5,270	0	0	0	0	0
535410	Dues and Memberships	1,521	1,543	1,664	1,700	1,736	1,736
535420	Books and Publications	250	0	250	250	250	250
535454	PBA Tuition Reimb Plan	0	2,452	0	1,500	0	1,500
535455	CWA Tuition Reimb Plan	0	0	0	500	0	500
535710	Non-Ad Valorem Tax	9,914	11,801	11,747	12,000	11,335	12,000
TOTAL OPERATING EXPENSES		422,655	423,820	563,153	635,199	527,742	647,920
GRANTS AND AIDS							
708199	Grants and Aids	0	200	0	0	0	0
TOTAL GRANTS AND AIDS		0	200	0	0	0	0
NON-OPERATING							
909139	Trfr to Fund 390 Facility Improvements		0	6,500			
909145	Trfr to Fund 450 Airport	0	284,000	0	0	0	0
909480	Trfr to Fund 480 Building	0	0	0	0	0	802,490
909901	Contingency	0	0	0	170,000	0	238,053
TOTAL NON-OPERATING		100,000	284,000	6,500	170,000	0	1,040,543
TOTAL NON-DEPARTMENTAL		798,053	734,148	578,841	832,289	537,742	1,698,463



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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:

Community Development Block Grant Fund	\$	-
Local Option Gas Tax Fund (LOGT)		809,129
Discretionary Sales Tax Fund (DST)		2,525,000
Recreation Impact Fee Fund		372,000
Stormwater Utility Fund		835,180
Law Enforcement Forfeiture Fund		10,000
G.R.E.A.T. Program Fund		9,894
TOTAL	\$	<u>4,561,203</u>

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant (CDBG) is a Small Cities Grant (\$700,000) for infrastructure improvements in the Louisiana Avenue area of the City of Sebastian. The project is anticipated to be completed before the Fiscal Year 2004-2005 ends.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE

Code: 107010

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
FEDERAL GRANTS							
331501	CDBG Grant	0	0	63,300	685,000	685,000	0
TOTAL FEDERAL GRANTS		0	0	63,300	685,000	685,000	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		0	0	63,300	685,000	685,000	0

COMMUNITY DEVELOPMENT BLOCK GRANT FUND EXPENDITURES

Code: 107051

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	0	0	0	6,900	6,900	0
533120	Consultants	0	0	15,678	34,000	34,000	0
533200	Audit Fees	0	0	0	100	100	0
TOTAL OPERATING EXPENDITURES		0	0	15,678	41,000	41,000	0
NON-OPERATING							
909133	Trfr to Transp Impr Fund 330	0	0	47,622	644,000	644,000	0
TOTAL NON-OPERATING		0	0	47,622	644,000	644,000	0
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		0	0	63,300	685,000	685,000	0

CITY OF SEBASTIAN, FLORIDA 2005/2006 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 2005-2006 allocation for the City of Sebastian is estimated at \$760,000. This represents a 1.3% increase over the 2004-2005 estimated projection of \$750,000.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
TAXES							
312400	Local Option Gas Tax	665,718	675,554	722,828	750,000	750,000	760,000
TOTAL TAXES		665,718	675,554	722,828	750,000	750,000	760,000
MISCELLANEOUS REVENUE							
331900	Federal Grant - FEMA	0	0	13,426	0	86,000	0
331902	Federal Grant - FHWA	0	0	0	0	28,425	0
334100	State Grant - DCA	0	0	746	0	4,800	0
334492	FDOT Lighting Agreement	0	1,755	6,914	0	0	0
361100	Interest Income	2,193	(406)	0	0	3,000	0
361105	SBA Interest Earnings	12,603	11,168	12,447	12,000	17,000	12,000
369200	Insurance Proceeds	0	0	0	0	0	0
369900	Other Miscellaneous Revenues	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		14,796	12,517	33,533	12,000	139,225	12,000
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	19,971	0	37,129
TOTAL NON-REVENUE SOURCES		0	0	0	19,971	0	37,129
TOTAL LOCAL OPTION GAS TAX		680,514	688,071	756,361	781,971	889,225	809,129

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account <u>Number</u> <u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES						
534315 Public Lighting	142,531	147,750	164,177	166,000	166,000	166,000
534505 Railroad Crossing Insurance	0	2,820	0	3,899	3,899	3,899
534695 Railroad Crossing Maintenance	4,553	48,159	4,230	4,230	4,230	4,230
535310 Road Materials and Supplies	0	17,775	0	662	622	0
535380 Signalization Supplies	31,475	33,778	36,304	53,309	130,000	35,000
TOTAL OPERATING EXPENDITURES	178,559	250,282	204,711	228,100	304,751	209,129
CAPITAL OUTLAY						
606400 Vehicles and Equipment	3,890	0	2,172	0	7,150	0
TOTAL CAPITAL OUTLAY	3,890	0	2,172	0	7,150	0
DEBT SERVICE						
707105 Principal - Paving Loan	179,908	187,911	196,283	205,001	205,001	214,121
707205 Interest - Paving Loan	120,092	112,088	103,717	94,999	94,999	85,879
TOTAL DEBT SERVICE	300,000	299,999	300,000	300,000	300,000	300,000
NON-OPERATING						
909101 Trfr to General Fund 001	0	0	61,672	0	0	0
909133 Trfr to Transp Impr Fund 330	148,780	150,000	150,000	240,000	240,000	300,000
909990 Unappropriated	0	0	0	13,871	0	0
TOTAL NON-OPERATING	148,780	150,000	211,672	253,871	240,000	300,000
TOTAL LOCAL OPTION GAS TAX	631,229	700,281	718,555	781,971	851,901	809,129

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

DISCRETIONARY SALES TAX

The discretionary sales tax is a seventh-cent or an additional one-cent sales tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the City's population. The funds can be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement.

The 2005-2006 allocation for the City of Sebastian is estimated at \$2,500,000. This represents a 4.16% increase over the 2004-2005 estimated projection of \$2,400,000.

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

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
TAXES							
312600	Discretionary Sales Tax	1,861,589	1,925,206	2,180,913	2,250,000	2,400,000	2,500,000
TOTAL TAXES		1,861,589	1,925,206	2,180,913	2,250,000	2,400,000	2,500,000
MISCELLANEOUS REVENUE							
361100	Interest Income	1,114	2,089	0	0	3,000	0
361105	SBA Interest Earnings	30,781	23,340	15,976	15,000	36,000	25,000
TOTAL MISCELLANEOUS REVENUE		31,895	25,429	15,976	15,000	39,000	25,000
TOTAL NON-REVENUE SOURCES		0	0	0	0	0	0
TOTAL DISCRETIONARY SALES TAX		1,893,484	1,950,635	2,196,889	2,265,000	2,439,000	2,525,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

Account Number	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	265,850	370,919	198,162	345,559	345,559	240,250
909123	Interfund Trfr to 230-Series 2003 DSF	0	389,390	842,702	1,030,844	1,030,844	1,032,844
909131	Trfr to Capital Projects Fund 310	216,500	234,332	154,693	194,693	194,693	454,693
909132	Trfr to CIP Fund 320	603,484	335,000	434,000	40,000	40,000	0
909133	Trfr to Transp Impr Fund 330	540,486	630,924	330,000	310,000	310,000	0
909145	Trfr to Fund 455 AP	0	250,000	175,000	106,500	106,500	0
909990	Unappropriated	0	0	0	237,404	0	797,213
TOTAL NON-OPERATING		1,626,320	2,210,565	2,134,557	2,265,000	2,027,596	2,525,000
TOTAL DISCRETIONARY SALES TAX		1,626,320	2,210,565	2,134,557	2,265,000	2,027,596	2,525,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

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

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	0	1,918	3,330	0	3,000	0
361105	SBA Interest Earnings	2,680	5,457	5,659	4,500	12,000	12,000
363270	Recreation Impact Fee	255,775	395,850	557,700	360,000	360,000	360,000
TOTAL MISCELLANEOUS REVENUE		258,455	403,225	566,689	364,500	375,000	372,000
TOTAL RECREATION IMPACT FEE		258,455	403,225	566,689	364,500	375,000	372,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
NON-OPERATING							
909132	Trfr to CIP Fund 320	0	190,000	137,927	349,000	349,000	245,000
909990	Unappropriated	0	0	0	15,500	0	127,000
TOTAL NON-OPERATING		0	190,000	137,927	364,500	349,000	372,000
TOTAL RECREATION IMPACT FEE		0	190,000	137,927	364,500	349,000	372,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

STORMWATER UTILITY FUND

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

STORMWATER UTILITY FUND REVENUE

Code: 163010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	0	16,126	8,413	2,000	3,000	3,000
361105	SBA Interest Earnings	9,987	8,082	12,692	25,000	26,000	26,000
361150	Other Interest	797	317	408	0	1,200	1,200
363630	Stormwater Utility Fee	774,899	728,393	757,712	804,980	804,980	804,980
TOTAL MISCELLANEOUS REVENUE		785,683	752,918	779,225	831,980	835,180	835,180
TOTAL STORMWATER UTILITY		785,683	752,918	779,225	831,980	835,180	835,180

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
OPERATING EXPENDITURES							
533100	Professional Services	0	0	7,000	3,500	3,500	3,500
533411	Permit Fees	0	0	5,325	0	0	0
534120	Postage	0	221	125	0	0	0
534955	Refunds	64,869	8,767	0	0	0	0
535200	Departmental Supplies	0	0	600	0	0	0
TOTAL OPERATING EXPENDITURES		64,869	8,988	13,050	3,500	3,500	3,500
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	0	145,322	154,556	160,996	160,996	394,112
909263	Interfund Trfr to Fund 263	0	0	209,387	441,672	441,672	437,568
909363	Interfund Trfr to SIF Fund 363	0	10,160	0	142,790	142,790	0
909990	Unappropriated	0	0	0	83,022	0	0
TOTAL NON-OPERATING		0	155,482	363,943	828,480	745,458	831,680
TOTAL STORMWATER UTILITY		64,869	164,470	376,993	831,980	748,958	835,180

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

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

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
FINES AND FORFEITS							
351200	Confiscated Property	6,375	3,000	10,130	5,000	6,604	5,000
TOTAL FINES AND FORFEITS		6,375	3,000	10,130	5,000	6,604	5,000
MISCELLANEOUS REVENUE							
361100	Interest Income	60	(30)	1	0	180	0
365000	Sale of Surplus	0	805	717	0	0	0
366000	Contributions and Donations	14,851	6,110	6,816	5,000	5,000	5,000
TOTAL MISCELLANEOUS REVENUE		14,911	6,885	7,534	5,000	5,180	5,000
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	2,348	0	0
TOTAL NON-REVENUE SOURCES		0	0	0	2,348	0	0
TOTAL LAW ENFORCEMENT FORFEITURE		21,286	9,885	17,664	12,348	11,784	10,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
OPERATING EXPENDITURES							
534966	D.A.R.E. Expenditures	2,634	2,304	2,319	4,848	4,848	2,500
535380	Departmental Supplies	2,411	6,642	7,437	7,500	7,500	7,500
535450	Training & Education	0	540	0	0	0	0
TOTAL OPERATING EXPENDITURES		5,045	9,486	9,756	12,348	12,348	10,000
CAPITAL OUTLAY							
606400	Vehicles and Equipment	11,585	9,595	1,203	0	0	0
TOTAL CAPITAL OUTLAY		11,585	9,595	1,203	0	0	0
NON-OPERATING							
708199	Other Grants & Aids	0	500	0	0	0	0
909990	Unappropriated	0	0	0	0	0	0
TOTAL NON-OPERATING		0	500	0	0	0	0
TOTAL LAW ENFORCEMENT FORFEITURE		16,630	19,581	10,959	12,348	12,348	10,000

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

G.R.E.A.T. PROGRAM FUND

The Gang Resistance Education and Training (G.R.E.A.T.) Program is designed to help children set goals for themselves, resist pressures, learn how to resolve conflict without violence, and understand how gangs and youth violence impact the quality of their lives. G.R.E.A.T. students discover for themselves the ramifications of gang youth through structured exercises and interactive approaches to learning.

G.R.E.A.T. PROGRAM FUND REVENUE

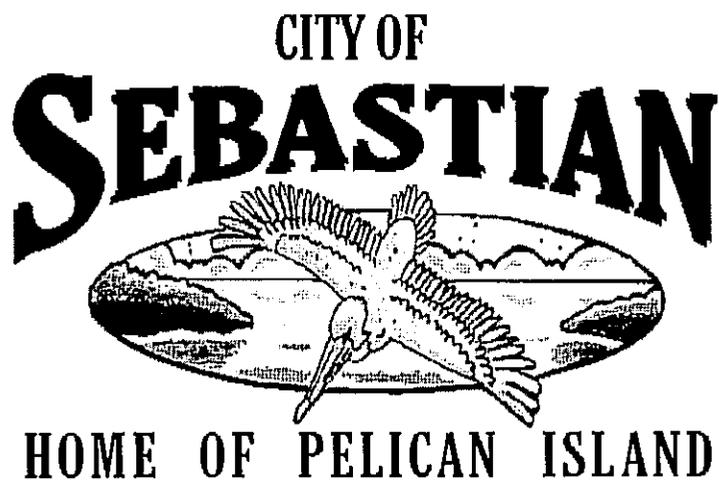
Code: 191010

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
INTERGOVERNMENTAL REVENUE							
331207	G.R.E.A.T. Grant Revenue	10,726	8,704	11,104	9,894	9,894	9,894
TOTAL INTERGOVERNMENTAL REVENUE		10,726	8,704	11,104	9,894	9,894	9,894
MISCELLANEOUS REVENUE							
361100	Interest Income	2	(8)	0	0	0	0
366000	Contributions and Donations	600	200	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		602	192	0	0	0	0
TOTAL G.R.E.A.T. PROGRAM		11,328	8,896	11,104	9,894	9,894	9,894

G.R.E.A.T. PROGRAM FUND EXPENDITURES

Code: 191051

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES							
534000	Travel and Per Diem	849	0	0	1,022	1,022	0
534967	G.R.E.A.T. Expenditures	9,938	9,529	10,279	8,872	8,872	9,894
TOTAL OPERATING EXPENDITURES		10,787	9,529	10,279	9,894	9,894	9,894
TOTAL G.R.E.A.T. PROGRAM		10,787	9,529	10,279	9,894	9,894	9,894



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CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

Debt Service Funds are used to account for the accumulation of pledged funds that are legally restricted to pay the city's general government bonded debt obligations. These Debt Service Funds include the following:

- Discretionary Sales Surtax Revenue Bonds Debt Service Fund
- Stormwater Utility Revenue Bonds Debt Service Fund

The City currently has no plan for future debt. Detailed debt service payment schedule is located on page 214 to 216 in the schedules section of this document.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND

This debt service fund is used to record debt service payments associated with the Discretionary Sales Surtax Revenue Bonds, Series 2003 and Series 2003A. The discretionary sales tax backed revenue bonds are for fifteen (15) years. The outstanding debt for this fund is \$10,490,000 as of September 30, 2005.

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 230010

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	0	(262)	95	0	200	200
361105	SBA Interest Earnings	0	1,030	3,489	3,000	7,500	7,500
TOTAL MISCELLANEOUS REVENUE		0	768	3,584	3,000	7,700	7,700
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	0	389,390	842,702	1,030,844	1,030,844	1,032,844
384090	Debt Proceeds-Pub Fac Debt	0	296,000	126,780	0	0	0
TOTAL NON-REVENUE SOURCES		0	685,390	969,482	1,030,844	1,030,844	1,032,844
TOTAL DEBT SERVICE FUND		0	686,158	973,066	1,033,844	1,038,544	1,040,544

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
OPERATING EXPENDITURES							
535205	Bank Charges	0	0	0	300	300	300
TOTAL OPERATING EXPENDITURES		0	0	0	300	300	300
DEBT SERVICE							
707130	Principal - DST Series 2003	0	0	485,000	650,000	650,000	665,000
707230	Interest - DST Series 2003	0	0	321,770	380,844	380,844	367,844
707300	Other Debt Service Costs	0	0	1,300	2,700	2,700	2,700
707330	Cost of Iss-DST Series 2003	0	292,396	0	0	0	0
707331	Discount - DST Series 2003	0	929	0	0	0	0
909990	Unappropriated	0	392,833	0	0	0	4,700
TOTAL DEBT SERVICE		0	686,158	808,070	1,033,544	1,033,544	1,040,244
TOTAL DEBT SERVICE FUND		0	686,158	808,070	1,033,844	1,033,844	1,040,544

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND

This debt service fund is used to record debt service payments associated with the Stormwater Utility Revenue Bonds, Series 2003. The stormwater utility tax backed revenue bonds are for nineteen (19) years. The outstanding debt for this fund is \$5,290,000 as of September 30, 2005.

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 263010

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	0	0	28	37	230	200
361150	SBA Interest Earnings	0	0	471	264	80	80
TOTAL MISCELLANEOUS REVENUE		0	0	499	301	310	280
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	0	0	209,387	441,672	441,672	437,568
384263	Debt Proceeds - Stormwater Series 2003	0	0	230,000	0	0	0
TOTAL NON-REVENUE SOURCES		0	0	439,387	441,672	441,672	437,568
TOTAL DEBT SERVICE FUND		0	0	439,886	441,973	441,982	437,848

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	0	0	105,000	235,000	235,000	235,000
707263	Interest - Stormwater Series 2003	0	0	94,528	206,672	206,672	201,973
707300	Other Debt Service Costs	0	0	0	0	500	500
707360	Cost of Iss-Stormwater Series 2003	0	0	204,269	301	375	375
707361	Discount - Stormwater Series 2003	0	0	15,414	0	0	0
909990	Unappropriated	0	0	0	0	0	0
TOTAL DEBT SERVICE		0	0	419,211	441,973	442,547	437,848
TOTAL DEBT SERVICE FUND		0	0	419,211	441,973	442,547	437,848



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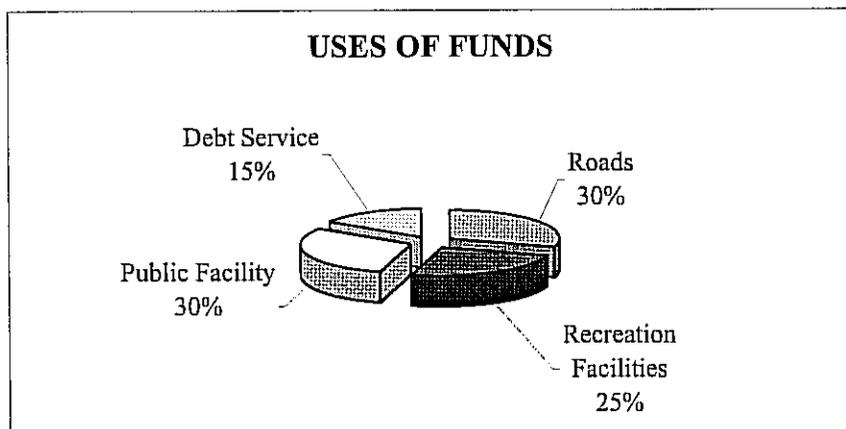
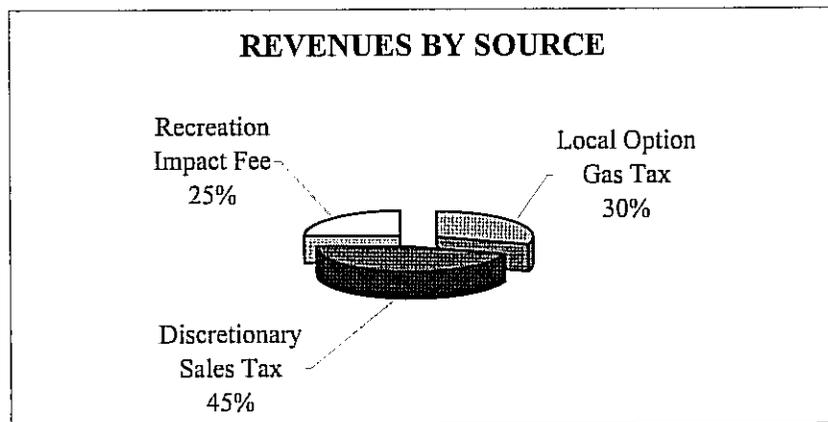
CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

INTRODUCTION

Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years. The capital project funds section consists of all capital improvement projects for Fiscal Year 2005-06. A separate Five-year Capital Improvement Program is located on page 201.

The Capital Projects Funds include all of the City's "Pay as you go" and loan funded Capital Improvement Projects. Funding for the Fiscal Year 2005-06 projects is provided from Discretionary Sales Tax (DST), Local Option Gas Tax (LOGT), Recreation Impact Fee, and State and Federal grants. Project expenditures are accounted for in Capital Project Funds and the Airport Projects Fund, but they are presented in a consolidated manner in the budget document to facilitate review of capital projects as a whole. There are no operating costs projection associated with the Fiscal Year 2005-06 projects due to the fact that these projects are either for replacement purposes or for infrastructure improvements, which do not require maintenance. There is no significant nonroutine capital expenditures included in Fiscal Year 2005-06 capital improvements program.

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2005 - 2006



CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FISCAL YEAR 2005/2006

CAPITAL IMPROVEMENT FUND REVENUES BY SOURCE

Local Option Gas Tax Fund	\$	300,000
Discretionary Sales Tax Fund		454,693
Recreation Impact Fee Fund		245,000
TOTAL	\$	999,693

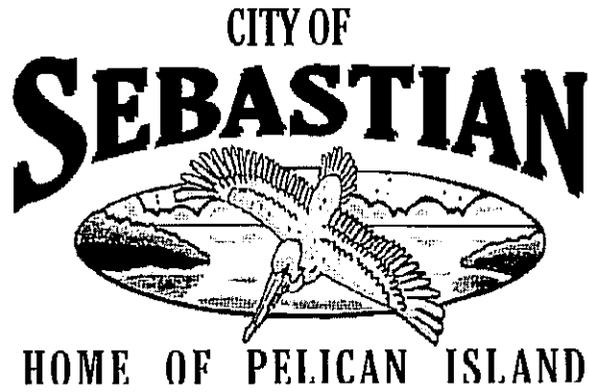
CAPITAL IMPROVEMENT FUND EXPENDITURES BY TYPE

Roads	\$	300,000
Recreation Facilities		245,000
Public Facilities		300,000
Sub-total Capital Projects	\$	845,000
Debt Service		154,693
TOTAL	\$	999,693

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL IMPROVEMENTS BY PROJECT AND FUNDING SOURCE

	<u>Local Option Gas Tax Fund</u>	<u>Discretionary Sales Tax Fund</u>	<u>Recreation Impact Fee Fund</u>	<u>Total</u>
<u>Road Improvements</u>				
Road Paving	150,000			150,000
Laconia Street Extension				
Design & Engineering	75,000			75,000
Fleming Street Extension				
Design & Engineering	75,000			75,000
<u>Recreation Facilities</u>				
Friendship Park				
Special Needs Playground			70,000	70,000
Barber Street Sports Complex				
Lighting at (4) Baseball Fields			150,000	150,000
Special Needs Access			25,000	25,000
Historic Train Depot Relocation (Estimated costs not available)				
<u>Public Facilities</u>				
Public Works Compound Expansion Project, Phase I		300,000		300,000
<u>Debt Service</u>				
Heavy Equipment Lease		154,693		154,693
	\$ 300,000	\$ 454,693	\$ 245,000	\$ 999,693



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CITY OF SEBASTIAN, FLORIDA 2005/2006 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, Green Division, and Carts Division.

GOLF COURSE SUMMARY OF REVENUE / EXPENSES

<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,400,152	\$ 1,679,940	\$ 1,764,573	\$ 1,500,691	\$ 1,608,584
Total GC Administration Division	607,815	679,842	1,062,420	975,504	949,989
Total GC Greens Division	536,741	534,850	592,932	655,419	545,571
Total GC Carts Division	93,328	83,735	109,221	108,178	113,024
Total Expenses	<u>\$ 1,237,884</u>	<u>\$ 1,298,427</u>	<u>\$ 1,764,573</u>	<u>\$ 1,739,101</u>	<u>\$ 1,608,584</u>
Net Revenue over (Expenses)	<u>\$ 162,268</u>	<u>\$ 381,513</u>	<u>\$ -</u>	<u>\$ (238,410)</u>	<u>\$ -</u>

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2005-2006 adopted budget for Golf Course fund revenue is \$1,608,584. This compares to the 2004-05 projected Golf Course fund revenue of \$1,500,691, an increase of \$107,893 or 6.1%.

<u>Description</u>	<u>FY 02-03</u> <u>Actual</u>	<u>FY 03-04</u> <u>Actual</u>	<u>FY 04-05</u> <u>Budget</u>	<u>Projected</u> <u>FY 04-05</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 05-06</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$ 1,386,315	\$ 1,436,004	\$ 1,516,674	\$ 1,399,948	\$ 1,588,584	\$ 188,636
Non-operating revenues	13,837	176,360	235,453	24,972	20,000	(4,972)
Grant revenues	0	67,576	12,446	75,771	0	(75,771)
Total revenues and other sources	<u>\$ 1,400,152</u>	<u>\$ 1,679,940</u>	<u>\$ 1,764,573</u>	<u>\$ 1,500,691</u>	<u>\$ 1,608,584</u>	<u>\$ 107,893</u>

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from
2004-05 Projected Revenue

	<u>Difference</u>
1. Charges for services - Increase due to a projected increase in cart and greens fees, and resident/nonresident fees.	\$ 188,636
2. Non-operating revenues - Net decrease results from a reduction in insurance reimbursements for Hurricanes Frances and Jeanne.	\$ (4,972)
3. Grant revenues - Net decrease results from a reduction in grant reimbursements for Hurricanes Frances and Jeanne.	(75,771)

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

<u>Account</u>		<u>FY 01/02</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>FY 04/05</u>	<u>FY 05/06</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>
							<u>Budget</u>
CHARGES FOR SERVICES							
347501	Green Fees	432,525	457,660	478,383	525,000	485,000	580,000
347502	Cart Rentals	701,410	693,341	734,510	750,000	686,000	770,000
347510	Driving Range Fees	38,180	45,259	43,601	50,000	43,000	50,000
347512	Club Storage Fees	757	633	675	675	450	525
347513	Club Rentals Fees	758	2,006	2,208	2,200	1,850	1,900
347521	Membership Fees	105,240	87,014	74,648	69,789	70,000	63,139
347522	Handicap Fees	5,670	5,520	6,444	6,750	5,868	6,500
347523	Resident Card Fees	22,256	27,225	35,100	41,900	38,500	41,900
347530	Non-Taxable Sales	80	151	255	200	120	150
347540	Pro Shop Sales	80,186	80,246	71,491	81,000	81,000	80,000
347541	Cost of Sales-Pro Shop	(57,514)	(51,287)	(48,628)	(50,000)	(40,000)	(42,000)
362100	Rents and Royalties	29,798	29,476	26,959	32,000	21,000	28,510
369900	Other Miscellaneous Revenues	2,619	3,774	5,915	3,000	3,000	3,800
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	2,630	4,930	4,030	3,800	3,800	3,800
369995	Cash Over/Short	72	7	53	0	0	0
TOTAL CHARGES FOR SERVICES		1,365,027	1,386,315	1,436,004	1,516,674	1,399,948	1,588,584
NON-OPERATING REVENUE							
361100	Interest Earnings	718	(41)	(36)	0	250	0
361105	SBA Interest Earnings	19,635	13,878	12,719	14,000	17,000	20,000
364100	Sale of Fixed Assets	(233)	0	0	0	0	0
369200	Insurance Proceeds	490	0	163,677	79,330	7,722	0
389990	Appr. Reserve for Encumbrances	0	0	0	26,114	0	0
389995	Appr. from PY Retained Earnings	0	0	0	116,009	0	0
TOTAL NON-OPERATING REVENUE		20,610	13,837	176,360	235,453	24,972	20,000
GRANTS							
331901	FEMA - Federal Grant	0	0	64,020	11,811	71,789	0
334901	FEMA - State Grant	0	0	3,556	635	3,982	0
TOTAL GRANT REVENUE		0	0	67,576	12,446	75,771	0
TOTAL GOLF COURSE REVENUES		1,385,637	1,400,152	1,679,940	1,764,573	1,500,691	1,608,584

CITY OF SEBASTIAN, FLORIDA 2005/2006 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 a budget in excess of \$1.5M; 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 2005 ACCOMPLISHMENTS

- ✓ Sebastian Junior Golf Academy (offered during summer) had over 112 junior golfers in attendance.
- ✓ Golf rounds increased by 10% from the 2004.
- ✓ Golf pro shop sales increased by 8% from 2004.
- ✓ All weekly leagues continued to show growth.
- ✓ The Sebastian Open, our premier event, was a huge success with over 150 players competing.
- ✓ Acquisition of county water to clubhouse has been completed.
- ✓ Redesigned and landscaped parking lot in conjunction with Collier Club.
- ✓ Repairs to range netting, clubhouse and restrooms resulting from Hurricanes Frances and Jeanne have been completed.
- ✓ All golf staff offering excellent customer service and friendliness to customers.

FISCAL YEAR 2006 GOALS & OBJECTIVES

- Strive for 65,000 rounds of golf for 2006.
- Continue to offer, organize and operate professional tournaments and leagues.
- Continue to offer a comprehensive Junior Golf Program
- Offer a competitive golf pro shop.
- Continue to work with all golf staff regarding unsurpassed customer service and professionalism.

PERFORMANCE MEASUREMENT

<u>SERVICE PROGRAM</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2002/2003</u>	<u>Actual</u> <u>2003/2004</u>	<u>Projected</u> <u>2004/2005</u>	<u>Projected</u> <u>2005/2006</u>
NUMBER OF ANNUAL FEES SOLD					
Single Resident	71	63	54	50	42
Single Non-Resident	38	24	16	14	7
Family Resident	42	40	34	32	26
Family Non-Resident	18	10	12	10	10
Resident/Discount Cards	890	855	993	1,150	1,000
TOTAL ANNUAL FEES SOLD	1,059	992	1,109	1,256	1,085
NUMBER OF ROUNDS PLAYED					
Annual Fee Rounds	13,087	10,988	8,498	10,000	6,200
Daily Fee Rounds	47,122	52,340	52,318	58,000	60,000
TOTAL NUMBER OF ROUNDS PLAYED	60,209	63,328	60,816	68,000	66,200
Junior Golf Academy Attendees	104	112	112	112	112
Outside Tournaments	45	47	41	50	50
Sebastian Open Players	144	145	145	145	145

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
20.00%	20.00%	General Supervision - Provide effective, responsive and professional management, direction, control of daily golf operations, including training and forethought for innovative and practical improvements.
20.00%	20.00%	Pro Shop - Provide friendly, consistent quality service to the public. The result of this direct contact combined with the amenities offered, produces customer satisfaction.
20.00%	20.00%	Control of Course Play - Provide for orderly starting of play, speed and flow of play, and prevention of free play and abuse to golf course grounds, to enhance the enjoyment of the game as well as promoting return play.
20.00%	20.00%	Golf Course Administration - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	Promote the Game of Golf - Provide golf instruction , junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Golf Course Administration is \$949,989. This compares to the 2004-05 projected expenses of \$975,504, a decrease of \$25,515 or 2.6%.

	FY 02-03	FY 03-04	FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 247,140	\$ 302,065	\$ 299,181	\$ 295,687	306,214	10,527
Operating Expenses	223,267	293,962	382,517	372,627	320,011	(52,616)
Capital Outlay	-	-	1,150	-	-	-
Debt Service	137,408	83,815	306,690	307,190	307,190	-
Contingency	-	-	72,882	-	16,574	16,574
Total	\$ 607,815	\$ 679,842	\$ 1,062,420	\$ 975,504	\$ 949,989	\$ (25,515)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenses:

	Difference
1. Personal Services - Net increase due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 10,527
2. Operating Expenses - Net decrease results in hurricane Frances and Jeanne repairs made in prior year.	\$ (52,616)
3. Capital Outlay - No forecasted capital outlay in FY 2005-06.	\$ -
4. Debt Service - In accordance with debt service schedule.	\$ -
5. Contingency - The amount represents the savings from health insurance and worker's compensation premiums reductions.	\$ 16,574

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION AND PRO SHOP

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>04-05</u>	<u>05-06</u>
Golf Course Director	52,670 / 95,129	81E	1.00	1.00	1.00	\$ 58,500	\$ 64,800
Head Golf Professional	32,186 / 58,131	29E	1.00	1.00	1.00	35,000	36,900
Asst. Head Golf Professional	16,815 / 30,370	11	1.00	0.00	0.00	-	-
Head Cashier	24,389 / 44,050	18B	1.00	1.00	1.00	31,500	34,000
Administrative Secretary	11.16 / 20.16	18	0.50	0.50	0.50	20,000	20,500
Assistant Cashier (P/T)	8.08 / 14.60	11	1.00	1.00	1.00	14,100	15,000
Assistant Cashier (TEMP)			0.00	0.50	0.50	8,300	8,500
Ranger/Starter (6 P/T)	6.34 / 11.46	9	3.00	3.00	3.00	43,300	45,000
Ranger/Starter (2 TEMP)			1.50	1.00	1.00	11,000	11,500
			9.00	8.00	8.00		
			TOTAL SALARIES			\$ 202,400	\$ 216,200
			TEMPORARY SALARIES			19,300	20,000
			Overtime			1,600	1,500
			Lesson Bonus			2,850	2,850
			FICA Taxes			17,293	18,402
			Deferred Compensation			11,642	12,605
			Group Health Insurance Premium			23,004	16,004
			Dependant Health Ins Premium			9,833	10,605
			Employee Assistance Program			300	300
			Worker's Comp Insurance			7,365	6,748
			Unemployment Insurance			100	1,000
			Total Personal Services			\$ 295,687	\$ 306,214

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES:							
511200	Regular Salaries	185,064	178,276	229,466	202,400	202,400	216,200
511300	Temporary Salaries	0	9,847	6,327	19,300	19,300	20,000
511400	Overtime	1,193	1,502	1,825	1,500	1,600	1,500
511500	Lesson Bonus	1,125	3,938	3,161	2,850	2,850	2,850
512100	FICA Taxes	13,870	14,322	14,525	17,293	17,293	18,402
512225	Deferred Compensation	9,448	10,407	10,692	11,642	11,642	12,605
512301	Group Health Insurance Premium	12,890	13,294	18,983	23,004	23,004	16,004
512305	Dependant Health Ins Premium	5,291	5,508	7,930	9,833	9,833	10,605
512309	Employee Assistance Program	252	257	252	300	300	300
512400	Worker's Comp Insurance	11,892	8,952	8,904	10,059	7,365	6,748
512500	Unemployment Insurance	642	837	0	1,000	100	1,000
TOTAL PERSONAL SERVICES		241,667	247,140	302,065	299,181	295,687	306,214
OPERATING EXPENSES:							
533100	Professional Services	0	0	1,075	1,075	1,075	1,075
533200	Audit Fees	7,180	3,331	2,779	2,779	2,779	1,328
533201	Admin Services provided by GF	38,088	5,088	38,088	38,088	38,088	47,000
533410	Environmental Services	1,885	1,794	2,246	2,000	2,000	750
533415	Janitorial Services	1,440	690	0	3,600	3,600	3,600
533420	Pest/Weed Control	168	126	140	168	168	168
533440	Electronic Security Services	381	478	355	400	468	470
534000	Travel and Per Diem	0	24	0	200	0	0
534101	Telephone	6,041	2,256	4,176	2,202	5,200	5,200
534105	Cellular Telephone	0	0	398	360	360	360
534110	Internet Access	1,805	0	180	100	160	160
534120	Postage	145	102	105	200	150	150
534310	Electric	29,262	31,927	33,209	31,000	28,000	28,000
534320	Water/Sewer	573	525	622	13,925	8,000	8,000
534380	Trash Pickup/Hauling, Etc.	1,545	1,147	0	0	465	0
534445	Airport Property Lease	120,000	120,000	150,000	120,000	120,000	175,000
534500	Insurance	34,386	10,871	14,131	13,036	8,600	9,800
534610	R & M - Buildings	4,105	3,120	5,898	117,611	117,611	4,000
534630	R & M - Office Equipment	3,352	921	4,485	2,200	2,451	3,500
534845	Golf Course Promotions	3,075	2,075	2,504	2,500	2,200	2,000
534846	Golf Course Advertising	5,406	8,900	8,266	7,000	7,000	6,000
535200	Departmental Supplies	2,449	4,047	2,465	3,000	3,000	3,000
535205	Bank Charges	16,187	18,740	16,859	15,000	15,000	15,000
535210	Computer Supplies	612	741	622	750	1,300	750
535220	Cleaning Supplies	1,171	2,055	1,453	1,100	1,100	900
535230	Small Tools and Equipment	208	0	28	0	52	0
535250	Building Supplies	115	85	96	100	100	100
535270	Uniforms and Shoes	271	230	287	200	209	0
535410	Dues and Memberships	913	931	650	700	650	700
535420	Books and Publications	128	133	145	0	145	0
535450	Training and Education	0	0	0	200	0	0
535710	Non-Ad Valorem Tax	2,935	2,930	2,700	3,023	2,696	3,000
TOTAL OPERATING EXPENSES		283,826	223,267	293,962	382,517	372,627	320,011
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	3,116	0	0	1,150	0	0
TOTAL CAPITAL OUTLAY		3,116	0	0	1,150	0	0
DEBT SERVICE:							
707145	Principal - Golf Course	0	0	0	240,000	240,000	250,000
707245	Interest - Golf Course	112,803	137,408	83,815	66,690	66,690	56,690
707300	Other Debt Service Costs	0	0	0	0	500	500
909901	Contingency	0	0	0	72,882	0	16,574
TOTAL DEBT SERVICE		112,803	137,408	83,815	379,572	307,190	323,764
TOTAL GOLF COURSE ADMINISTRATION		641,412	607,815	679,842	1,062,420	975,504	949,989

CITY OF SEBASTIAN, FLORIDA 2005/2006 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 2005 ACCOMPLISHMENTS

- ✓ Repairs to the Maintenance Barn from Hurricanes Frances and Jeanne have been completed.
- ✓ All trees that were lost from Hurricane Frances and Jeanne have been replaced.
- ✓ Irrigation control panel damaged during Hurricane Frances and Jeanne has been replaced
- ✓ Continued Brazilian pepper tree removal program.
- ✓ Driving range improvement program executed.
- ✓ Golf Course condition remained in excellent shape and playability.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue identifying areas that need improvement and carry out plans to improve such areas on the golf course.
- Track and monitor all equipment preventative maintenance and repairs.
- Continue to evaluate horticultural and turf practices in order to produce the best possible playing conditions.

PERFORMANCE MEASURES

Performance Indicators	Projected 2004/2005	Projected 2005/2006
Greens (Acres)	4	4
Tees (Acres)	5	5
Fairways (Acres)	35	35
Rough (Acres)	60	60
Sand Bunkers (Acres)	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000
Non-Play Area (Acres)	18	18
Holes Maintained	18	18

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
70.00%	75.00%	Golf Course Maintenance - Provide administrative oversight of independent golf course maintenance contract which provides daily turf care resulting in the quality appearance and playability of the golf course. Keeping the golf course in the best possible condition throughout the year adds to the enjoyment of the customers and insures return play.
30.00%	25.00%	Equipment Maintenance - Continue tracking equipment use and repair to insure proper maintenance and useability of equipment.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Golf Course Greens Division is \$545,571. This compares to the 2004-05 projected expenses of \$655,419, a decrease of \$109,848 or 16.8%.

	FY 02-03	FY 03-04	FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 524,319	\$ 534,850	\$ 546,018	\$ 547,860	\$ 545,571	\$ (2,289)
Capital Outlay	1,100	-	46,914	107,559	-	(107,559)
Non-Operating	11,322	-	-	-	-	-
Total	\$ 536,741	\$ 534,850	\$ 592,932	\$ 655,419	\$ 545,571	\$ (109,848)

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenses:

	Difference
1. Operating Expenses - Net decrease results from a reduction in R & M Irrigation Systems. Irrigation system was damaged during Hurricanes Frances & Jeanne.	\$ (2,289)
2. Capital Outlay - No forecasted capital outlay in FY 2005-06.	\$ (107,559)
3. Non-Operating - No forecasted non-operating expenses for FY 2005-06.	\$ -

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION

Priority Number	Description	EXPENDITURES PER FISCAL YEAR					TOTAL
		2005-06	2006-07	2007-08	2008-09	2009-10	
1	Asphalt Parking Lot	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
2	Carry All	-	5,200	-	-	-	5,200
3	Mig Welder	-	3,000	-	-	-	3,000
4	Rotary Mower	-	-	22,000	-	-	22,000
5	Sand Pro	-	-	-	12,000	-	12,000
6	Greens Mower	-	-	-	22,000	-	22,000
7	Tractor	-	-	-	-	15,000	15,000
		\$ -	\$ 20,200	\$ 22,000	\$ 34,000	\$ 15,000	\$ 91,200

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

<u>Account Number</u>	<u>Description</u>	<u>FY 01/02 Actual</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Budget</u>	<u>FY 04/05 Projected</u>	<u>FY 05/06 Adopted Budget</u>
OPERATING EXPENSES							
533440	Electronic Security Services	386	378	380	450	464	500
533445	Groundskeeping Service	475,349	482,479	482,479	482,472	482,472	496,946
534310	Electric	18,129	15,930	17,455	18,000	17,500	18,000
534610	R & M - Buildings	1,863	2,254	1,562	1,500	800	1,000
534640	R & M-Operating Equipment	8,241	6,989	12,936	13,000	13,000	13,000
534680	R & M - Irrigation Systems	9,933	12,382	11,910	26,446	26,446	12,000
534685	R & M - Grounds Maintenance	996	1,438	5,150	1,500	4,578	1,500
535200	Departmental Supplies	3,068	2,039	2,673	2,300	2,300	2,300
535220	Cleaning Supplies	199	349	124	100	100	100
535230	Small Tools and Equipment	272	70	90	150	100	125
535250	Building Supplies	76	11	91	100	100	100
TOTAL OPERATING EXPENSES		518,512	524,319	534,850	546,018	547,860	545,571
CAPITAL OUTLAY							
606400	Vehicles and Equipment	31,656	1,100	0	46,914	107,559	0
TOTAL CAPITAL OUTLAY		31,656	1,100	0	46,914	107,559	0
NON-OPERATING EXPENSES							
909541	Intrafund Trfr to GC Capital	0	11,322	0	0	0	0
909901	Contingency	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	11,322	0	0	0	0
TOTAL GREENS DIVISION		550,168	536,741	534,850	592,932	655,419	545,571

CITY OF SEBASTIAN, FLORIDA 2005/2006 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, services driving range and water station, maintains and cleans all surrounding areas including the cart barn, cart staging area, cart wash area, starter station, locker room and driving range. Facilitates preventative maintenance on golf carts including battery checks, greasing and tire pressure.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Maintained fleet of 85 electric golf cars, including 516 batteries, 344 tires and 170 grease fittings.
- ✓ Maintained, cleaned and kept organized the following areas: cart barn, starter station, water station, locker room, driving range tee and surrounding areas, on course restrooms and cart staging area.
- ✓ Maintained and cleaned driving range practice golf balls, driving range cart, ranger cart and beverage cart.
- ✓ Repairs to cart barn, starter stations, water station and lockers from Hurricanes Frances and Jeanne have been completed.
- ✓ Maintained a high level of customer service.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Continue to maintain carts, complete with detailing, battery maintenance, tires, etc.
- Continue to maintain cart barn, starter's station, water station & surrounding areas
- Continue to maintain driving range balls, keeping good shape, presentable for public use.
- Continue to provide the best possible customer service.
- Training for golf staff in CPR and AED.

PERFORMANCE MEASURES

Performance Indicators	Projected 2004/2005	Projected 2005/2006
Club Car Electric Golf Carts	84	84
Tires Maintained	336	348
Grease Fittings Maintained	504	504
Range Carts	1	1
Ranger Carts	1	1
Batteries Maintained	512	512
Beverage Carts	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION		
STAFFING		NATURE OF ACTIVITY
04/05	05/06	
40.00%	40.00%	General Maintenance and Care of Golf Carts - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
25.00%	25.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
35.00%	35.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for Golf Course Carts Division is \$113,024. This compares to the 2004-05 projected expenses of \$108,178, a increase of \$4,846 or 4.5%.

	FY 02-03 Actual	FY 03-04 Actual	Amended FY 04-05 Budget	Projected FY 04-05 Expenses	Adopted FY 05-06 Budget	Difference
Personal Services	\$ 39,166	\$ 30,332	\$ 55,271	\$ 54,326	\$ 56,374	\$ 2,048
Operating Expenses	54,162	53,403	53,950	53,852	54,450	598
Capital Outlay	-	-	-	-	2,200	2,200
Total	\$ 93,328	\$ 83,735	\$ 109,221	\$ 108,178	\$ 113,024	\$ 4,846

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenses:

	Difference
1. Personal Services - Increase mainly due to a 5.5% increase for CWA employees per CWA Union Contract and a decrease in worker's compensation premium.	\$ 2,048
2. Operating Expenses - Increase results from additional department supplies.	\$ 598
3. Capital Outlay - Increase due to Range Picker per five (5) year capital outlay schedule	2,200

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

<u>POSITION</u>	<u>PAY</u> RANGE	<u>GRADE</u>	<u>F/T/E</u> <u>POSITION</u>			<u>Projected</u> Expense	<u>Adopted</u> Budget
			<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>04-05</u>	<u>05-06</u>
Golf Course Attendant (1 P/T)	8.08 / 14.60	11	0.50	0.50	0.50	\$ 13,000	\$ 14,100
Cart Attendants (4) (P/T)	6.34 / 11.46	9	1.00	2.00	2.00	22,500	23,500
Cart Attendants (TEMP)			2.00	1.00	1.00	13,000	13,200
			3.50	3.50	3.50		
			TOTAL SALARIES			\$ 48,500	\$ 50,800
						600	300
						3,603	3,909
						92	92
						1,531	1,273
						\$ 54,326	\$ 56,374

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

GOLF COURSE CART DIVISION

Priority							
Number	Description	2005-06	2006-07	2007-08	2008-09	2009-10	TOTAL
1	Range Picker	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ 2,200
2	Golf Ball Washer	-	1,900	-	-	-	\$ 1,900
		\$ 2,200	\$ 1,900	\$ -	\$ -	\$ -	\$ 4,100

GOLF COURSE CARTS DIVISION

Code: 410130

Account		FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 04/05	FY 05/06
Number	Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	34,862	35,476	20,127	35,500	35,500	37,600
511300	Temporary Salaries	0	0	7,177	13,000	13,000	13,200
511400	Overtime	458	860	816	300	600	300
512100	FICA Taxes	2,702	2,780	2,131	3,733	3,603	3,909
512309	Employee Assistance Program	46	50	81	92	92	92
512400	Worker's Comp Insurance	0	0	0	2,646	1,531	1,273
TOTAL PERSONAL SERVICES		38,068	39,166	30,332	55,271	54,326	56,374
OPERATING EXPENSES							
534420	Equipment Leases	52,250	52,250	52,250	52,250	52,250	52,250
534610	R & M - Buildings	90	385	280	500	502	500
534640	R & M-Operating Equipment	784	730	471	500	500	1,000
535200	Departmental Supplies	5,272	698	365	500	400	500
535220	Cleaning Supplies	57	60	29	100	100	100
535230	Small Tools and Equipment	108	39	8	100	100	100
TOTAL OPERATING EXPENSES		58,561	54,162	53,403	53,950	53,852	54,450
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	2,200
TOTAL CAPITAL OUTLAY		0	0	0	0	0	2,200
TOTAL CARTS DIVISION		96,629	93,328	83,735	109,221	108,178	113,024

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

MUNICIPAL AIRPORT

City of Sebastian operates a 625 acres 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.

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2005-2006 adopted budget for Airport fund revenue is \$406,801. This compares to the 2004-05 projected Airport fund revenue of \$301,539, an increase of \$105,262 or 34.9%.

<u>Description</u>	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Budget	Projected FY 04-05 Revenue	Adopted FY 05-06 Budget	Difference
Operating revenue	167,676	189,674	424,073	285,299	390,551	105,252
Intergovernmental	-	32,000	-	-	-	-
Non-operating revenues	7,953	22,963	8,020	16,240	16,250	10
Total revenues and other sources	175,629	244,637	432,093	301,539	406,801	105,262

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due primarily to the Golf Course Lease	\$ 105,252
2. Intergovernmental - No forecasted intergovernmental revenue for FY 2005-06.	\$ -
3. Non-operating revenues - Slight increase in interest .	\$ 10

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

Account <u>Number</u> <u>Description</u>	<u>FY 01/02</u> <u>Actual</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Budget</u>	<u>FY 04/05</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
OPERATING REVENUE						
3625XX Rents and Royalties	167,061	160,695	183,164	202,426	213,389	330,419
369900 Other Miscellaneous Revenues	11,682	6,981	6,510	221,647	71,910	60,132
TOTAL OPERATING REVENUE	178,743	167,676	189,674	424,073	285,299	390,551
NON-OPERATING REVENUE:						
INTERGOVERNMENTAL SOURCES						
334451 Airport - FDOT JPA Revenue	0	0	32,000	0	0	0
TOTAL INTERGOV'T SOURCES	0	0	32,000	0	0	0
OTHER NON-OPERATING REVENUE:						
361100 Interest Earnings	448	(42)	81	20	240	250
361105 SBA Interest Earnings	10,767	7,995	11,010	8,000	16,000	16,000
364100 Sale of Fixed Assets	0	0	(274)	0	0	0
366000 Contributions & Donations	0	0	12,146	0	0	0
389995 Appr. from PY Retained Earnings	0	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE	11,215	7,953	22,963	8,020	16,240	16,250
TOTAL NON-OPERATING REVENUES	11,215	7,953	54,963	8,020	16,240	16,250
TOTAL AIRPORT REVENUES	189,958	175,629	244,637	432,093	301,539	406,801

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

AIRPORT ADMINISTRATION

The Airport Director is responsible for Airport Operations and compliance issues with the Federal Aviation Administration and the Florida Department of Transportation; airport related capital improvement programs execution and monitoring, tenant relations, and economic development of Corporate Park West and other airport properties.

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Completed Airport, Public Works, Engineering and Administrative Facility.
- ✓ Completed Police Evidence Compound.
- ✓ Completed the Reactivation of Runway 8-26 (Formerly 9-27).
- ✓ Completed the total renovation of Taxiway "A"
- ✓ Facilitated the leasing of 18 acres of airport property for commercial development.
- ✓ Secured over \$2.1M in grant funding from Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA).

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Administration of the Airport in accordance with Federal, State and Local regulations.
- Revise Joint Automated Capital Improvement Program (JACIP), via partnership with Florida Department of Transportation and Federal Aviation Administration.
- Coordination of safety and logistics associated with airport construction activities.
- Monitoring of airport lease agreements with Finance and Legal departments.
- Promotion of open and positive relations with airport users and citizens.
- Complete construction of Corporate Park Drive.
- Complete airfield signage and taxiway lighting.
- Complete airport business plan.

PERFORMANCE MEASURES

Performance Indicators	Actual 2001/2002	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Number of Based Aircraft	50	50	85	90	85
Number of Aircraft Operations	47,000	48,000	58,000	62,000	62,000
Number of Development Acres	188	190	218	218	230
Airport Leasehold Revenues	N/A	N/A	\$183,164	\$213,389	\$330,419

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
10.00%	10.00%	Federal Aviation Compliance - Conduct operations at the Airport in accordance with Federal Aviation Regulations.
40.00%	35.00%	Capital Improvement Project Execution and Monitoring - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
15.00%	15.00%	Tenant and Public Relations - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
35.00%	40.00%	Airport Maintenance - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

AIRPORT ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for the Airport is \$406,801 This compares to the 2004-05 projected expenses of \$341,934, an increase of \$64,867 or 15%.

			Projected		Adopted		Difference
	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 05-06		
	Actual	Actual	Budget	Expenses	Budget		
Personal Services	\$ 118,349	\$ 148,299	\$ 202,024	\$ 200,424	\$ 205,854	\$ 5,430	
Operating Expenses	82,097	57,575	107,564	136,510	157,284	20,774	
Capital Outlay	2,459	-	5,000	5,000	-	(5,000)	
Non-Operating	152,000	25,000	117,505	-	43,663	43,663	
Total	\$ 354,905	\$ 230,874	\$ 432,093	\$ 341,934	\$ 406,801	\$ 64,867	

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenses:

	Difference
1. Personal Services - Net increase due to a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 5,430
2. Operating Expenses - Net increase results from an increase in general fund administrative charges.	\$ 20,774
3. Capital Outlay - No forecasted capital outlay for FY 2005-06.	\$ (5,000)
4. Non-Operating - This amount represents the airports contingency.	\$ 43,663

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION			F/T/E			Projected	Adopted
<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expense</u>	<u>Budget</u>
	<u>RANGE</u>		<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>04-05</u>	<u>05-06</u>
Airport Director	52,670 / 95,129	81E	1.00	1.00	1.00	\$ 55,800	\$ 60,700
Airport Operations Specialist III	24,389 / 44,050	18B	1.00	1.00	1.00	36,000	38,000
Maintenance Worker I	22,099 / 39,912	14B	0.00	1.00	1.00	35,773	39,500
Intern			0.50	0.50	0.50	8,400	8,400
Receptionist	New Position		0.00	0.00	0.50	-	7,312
			2.50	3.50	4.00		
TOTAL SALARIES						\$ 135,973	\$ 153,912
Salaries - Contra Account						-	(2,881)
Overtime						3,000	3,000
FICA Taxes						11,122	12,019
Clothing Allowance						290	200
Deferred Compensation						11,922	12,726
Group Health Insurance Premium						17,976	12,836
Dependant Health Ins Premium						5,126	5,873
Employee Assistance Program						46	69
Worker's Comp Insurance						14,969	8,100
Total Personal Services						\$ 200,424	\$ 205,854

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account		FY01/02	FY 02/03	FY 03/04	FY 04/05	FY 04/05	FY 05/06
Number	Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	50,192	83,298	106,196	135,973	127,573	145,512
511205	Salaries - Contra Account	0	0	(402)	0	0	(2,881)
511300	Temporary Salary	0	3,284	7,468	0	8,400	8,400
511400	Overtime	0	1,847	1,812	4,600	3,000	3,000
512100	FICA Taxes	3,622	6,528	7,492	11,122	11,122	12,019
512215	Clothing Allowance	0	100	100	290	290	200
512225	Deferred Compensation	3,998	4,666	8,048	11,922	11,922	12,726
512301	Group Health Insurance Premium	4,950	8,876	8,925	17,976	17,976	12,836
512305	Dependant Health Ins Premium	2,693	2,863	667	5,126	5,126	5,873
512309	Employee Assistance Program	23	42	46	46	46	69
512400	Worker's Comp Insurance	2,351	6,845	7,947	14,969	14,969	8,100
TOTAL PERSONAL SERVICES		67,829	118,349	148,299	202,024	200,424	205,854
OPERATING EXPENSES							
533200	Audit Fees	991	1,294	7,785	7,800	7,760	6,273
533201	Admin Services provided by GF	32,114	32,114	2,114	32,114	47,000	77,000
533400	Other Contractual Services	1,527	1,014	127	500	0	0
533420	Pest/Weed Control/Mowing	0	1,259	1,750	4,000	4,000	4,000
534000	Travel and Per Diem	4,721	4,346	5,885	5,350	5,350	5,244
534101	Telephone	781	217	200	400	200	200
534105	Cellular Phone	1,307	1,424	1,671	1,200	1,300	1,300
534110	Internet Access	138	0	51	100	100	100
534120	Postage	270	554	151	200	200	200
534310	Electric	1,797	2,421	1,810	1,600	1,300	1,600
534420	Equipment Leases	0	0	110	500	500	500
534500	Insurance	5,992	5,555	4,461	4,800	13,442	20,942
534620	R & M-Vehicles	299	473	550	500	1,000	1,000
534630	R & M-Office Equipment	0	0	382	0	1,200	1,200
534640	R & M-Operating Equipment	1,738	3,024	3,500	3,000	3,000	3,000
534681	R & M-Fencing	0	0	0	15,500	15,500	0
534685	R & M-Grounds Maintenance	8,962	7,780	3,488	3,000	4,000	4,000
534825	Advertising Expenditures	0	0	500	3,000	2,774	3,000
534995	Litigation Expenses	0	0	0	0	226	0
535200	Departmental Supplies	2,089	841	1,030	800	800	800
535210	Computer Supplies	45	436	411	500	300	300
535230	Small Tools and Equipment	2,224	2,287	1,126	2,000	2,000	2,000
535260	Gas and Oil	855	2,600	5,546	5,000	9,000	9,000
535270	Uniforms & Shoes	0	444	320	700	700	700
535410	Dues and Memberships	2,140	1,385	1,510	1,650	1,650	1,800
535420	Books and Publications	0	0	350	200	200	200
535450	Training and Education	2,475	1,485	1,875	2,150	2,150	1,925
535710	Non-Ad Valorem Tax	11,170	11,144	10,872	11,000	10,858	11,000
TOTAL OPERATING EXPENSES:		81,635	82,097	57,575	107,564	136,510	157,284
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	25,001	2,459	0	5,000	5,000	0
TOTAL CAPITAL OUTLAY:		25,001	2,459	0	5,000	5,000	0
NON-OPERATING EXPENSES							
909545	Intrafund Trfr to AP Capital	0	152,000	25,000	13,917	0	0
909901	Contingency	0	0	0	103,588	0	43,663
TOTAL NON-OPERATING EXPENSES		0	152,000	25,000	117,505	0	43,663
TOTAL AIRPORT ADMINISTRATION		174,465	354,905	230,874	432,093	341,934	406,801

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING DEPARTMENT

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

Contractor licensing, checks and administers the registration of licensed contractors and also sends new contractor license applications to the Construction Board for final approval.

Starting October 1, 2005, the Building Department will operate as an enterprise fund. A one-time transfer of building department residual operating fund balance will be made based on the balance as of September 30, 2005.

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2005-2006 adopted budget for the Building Department fund revenue is \$2,005,090. This compares to the 2004-05 projected Building Department fund revenue of \$1,025,925, an increase of \$979,165 or 95.4%.

<u>Description</u>	FY 02-03*	FY 03-04*	FY 04-05*	Projected FY 04-05*	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Revenue	Budget	
Operating revenue	\$ 728,379	\$1,688,721	\$1,070,283	\$1,025,925	\$1,178,600	\$ 152,675
Non-operating revenues	-	-	-	-	826,490	826,490
Total revenues and other sources	\$ 728,379	\$1,688,721	\$1,070,283	\$1,025,925	\$2,005,090	\$ 979,165

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase results from building permit fees, reinspection fees, plumbing permits, mechanical permits and plan checking fees.	\$ 152,675
2. Non-operating revenues - Increase results from the transfer of building department operating fund balance from the General Fund as well as the projection for the interest revenue.	\$ 826,490

* Information presented for FY 02-03 Actual, FY 03-04 Actual, FY 04-05 Budget and Projected FY 04-05 Revenue, are for comparison purpose only. The Building Department is part of the General Fund for these fiscal years, therefore, these numbers are also included in the General Fund budget presentation.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

<u>Account Number</u>	<u>Description</u>	<u>FY 02-03*</u> <u>Actual</u>	<u>FY 03/04*</u> <u>Actual</u>	<u>FY 04/05*</u> <u>Budget</u>	<u>FY 04/05*</u> <u>Projected</u>	<u>FY 05/06</u> <u>Adopted</u> <u>Budget</u>
OPERATING REVENUE						
321050	Contractor License	29,255	33,586	32,850	25,000	25,000
321150	Contractor License - Penalties	0	0	0	650	700
322050	Building Permits	514,586	1,209,600	670,437	760,880	762,500
322075	Reinspection Fees	23,730	29,624	38,601	29,380	40,000
322100	Land Clearing Permits	29,502	41,925	35,370	28,170	40,000
322150	Tree Removal Permits	3,460	4,260	4,790	1,380	1,200
322200	Electrical Permits	59,293	87,953	66,905	32,990	50,000
322225	Plumbing Permits	55,976	83,353	65,532	36,670	50,000
322250	Mechanical Permits	201	75,611	71,354	23,780	50,000
322300	Fencing Permits	3,550	8,344	10,650	8,385	8,000
322400	Irrigation Permits	225	167	218	480	400
322500	Sign Permits	1,769	4,480	4,433	4,920	4,800
329400	Plan Checking Fees	6,832	109,818	69,143	73,240	90,000
347556	Capital Facility Admin Facility Impact Fee	0	0	0	0	56,000
TOTAL OPERATING REVENUE		728,379	1,688,721	1,070,283	1,025,925	1,178,600
OTHER NON-OPERATING REVENUE:						
361105	SBA Interest Earnings	0	0	0	0	24,000
381001	Transfer from General Fund	0	0	0	0	802,490
TOTAL OTHER NON-OPERATING REVENUE		0	0	0	0	826,490
TOTAL BUILDING DEPARTMENT REVENUES		728,379	1,688,721	1,070,283	1,025,925	2,005,090

* Information presented for FY 02/03 Actual, FY 03/04 Actual, FY 04/05 Budget, and FY 04/05 Projected are for comparison purpose only. The Building Department is part of the General Fund for these fiscal years, therefore, these numbers are also included in the General Fund budget presentation.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING DEPARTMENT ADMINISTRATION

FISCAL YEAR 2005 ACCOMPLISHMENTS

- ✓ Implemented and carried out post-disaster inspection and recovery efforts resulting from Hurricanes Frances and Jeanne.
- ✓ Processed and issued numerous hurricane repair permits with no fee to November 24, 2004.
- ✓ Processed and issued an unprecedented amount of new construction permits that was submitted prior to the County impact fee increase on September 1, 2004.
- ✓ Implemented a plan tracking software package upgrade that streamlined the permit process.
- ✓ Provided continuing education for Building Department staff to keep abreast of new code developments.

FISCAL YEAR 2006 GOALS AND OBJECTIVES

- Increase timeliness and delivery of permit services with a turn around time of no more than 15 working days.
- Provide customer service training and continuing education to meet minimum state licensing requirements.
- In cooperation with Code Enforcement, increase the enforcement of State contracting laws and City Ordinances.
- Re-construct the Building Department web site and include the IMS web page program that allows online access to Building Department information.
- Develop a procedure for following up on expired permits.
- Begin process of archiving building permit history into laserfiche.

PERFORMANCE MEASURES

Performance Indicators	Actual 2001/2002	Actual 2002/2003	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006
Residential permits issued	340	N/A	571	550	1,200
Commercial permits issued	11	N/A	27	12	23
Other permits issued	12	N/A	3,650	4,000	8,000
Total number of inspections	10,367	12,431	12,841	12,000	25,500
Total number of reinspections	1,370	678	2,092	1,000	3,800
Number of contractor licensing requests	1,500	1,500	1,300	1,500	1,000
Number of tests given	50	129	70	200	70
Number of Professional licenses processed	400	300	600	400	600
Expired permits processed	N/A	N/A	N/A	N/A	500
Building permits turn around time (working days)	N/A	N/A	N/A	15	15

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>04/05</i>	<i>05/06</i>	
5.00%	8.00%	Administration - The Director enforces all Florida Building Codes, Sebastian City and Land Development Codes related to construction. Courtesy inspections are done as well as inspecting and issuing land clearing and tree removal permits. Approval of all department expenditures and preparing the annual budget.
30.00%	30.00%	Permitting - Accepting permits with fees, issuing permits, scheduling and posting of inspections, closing out permits when completed, issuing the certificate of occupancy, and answering questions concerning building permits.
27.50%	12.00%	Plan Review - The reviewing of all building plans for code approval, including structural, electrical, plumbing and mechanical. Also reviews all zoning on residential building applications.
27.50%	42.00%	Building and Alteration Inspection - On-site inspections for commercial and residential including structural, electrical, plumbing, and mechanical, as well as answer code book questions for builders and general public.
10.00%	5.00%	Contractor Licensing - Issuance of all contractor licenses on a daily basis, accept applications to go before the Construction Board for testing approval, accept and approve in-house applications for licensing of non-tested trades, letters of reciprocity and grandfathering from Indian River County and check permit applications for properly licensed and up to date contractors.
0.00%	2.00%	Following up on expired permits and unsafe structures.
0.00%	1.00%	Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2005-2006 adopted budget for the Building Department is \$2,005,090 This compares to the 2004-05 projected expenses of \$587,873, an increase of \$1,417,217 or 241.1%.

	FY 02-03	FY 03-04	Amended FY 04-05	Projected FY 04-05	Adopted FY 05-06	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 386,922	\$ 497,344	\$ 546,887	\$ 534,187	\$ 623,235	\$ 89,048
Operating Expenses	22,015	20,892	33,767	39,926	275,971	236,045
Capital Outlay	-	-	15,700	13,760	39,900	26,140
Non-Operating	-	-	-	-	1,065,984	1,065,984
Total	\$ 408,937	\$ 518,236	\$ 596,354	\$ 587,873	\$ 2,005,090	\$ 1,417,217

Fiscal Year 05-06 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Expenses

	Difference
1. Personal Services - Net increase mainly due to the addition of one full-time building inspector and one full-time administrative supervisor, a 25% decrease in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, a decrease in worker's compensation premiums, and an increase in deferred compensation which is wage driven.	\$ 89,048
2. Operating Expenses - Increase results from addition of utilities and administrative services costs, as a result of transition to Enterprise Fund.	\$ 236,045
3. Capital Outlay - Increases due to one new vehicle and one laptop computer needed for Building Inspectors, as well as a plan scanner for archiving large documents for permanent record keeping. Also included is a web page package that provides online search capabilities for properties, permits, etc.	\$ 26,140
4. Non-Operating Expenses - The amount represents the contingency/reserve for the building department due to the transfer of building department operating fund balance from the General Fund.	\$ 1,065,984

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT			F/T/E POSITION YEARS			Projected Expense	Adopted Budget
POSITION	PAY RANGE	GRADE	03-04	04-05	05-06	04-05	05-06
Building Official	52,670 / 95,129	81EB	1.00	1.00	1.00	\$ 64,200	\$ 68,500
Chief Inspector	39,535 / 71,405	33EB	1.00	1.00	1.00	50,400	53,100
Plans Examiner	39,535 / 71,405	33EB	1.00	1.00	1.00	48,200	51,000
Building Inspector II	29,494 / 53,269	26	1.00	1.00	1.00	33,000	35,000
Building Inspector I	28,613 / 51,679	25	1.00	1.00	1.00	31,200	31,000
Administrative Assistant	25,906 / 46,789	20B	1.00	1.00	1.00	38,000	40,500
Administrative Secretary	24,389 / 44,050	18	1.00	1.00	0.00	35,400	-
Clerical Assistant II	22,282 / 40,244	15	1.00	1.00	0.00	32,500	-
Clerical Assistant I	19,275 / 34,813	13	0.00	1.00	1.00	13,000	20,500
Permitting Technicians	24,389 / 44,050	18B	0.00	0.00	2.00	-	71,500
Building Inspector I	New Position		0.00	0.00	1.00	-	29,500
Administrative Supervisor	New Position		0.00	0.00	1.00	-	29,500
			8.00	9.00	11.00		
TOTAL SALARIES						\$ 345,900	\$ 430,100
						Temporary	-
						Overtime	15,000
						FICA Taxes	34,073
						Clothing Allowance	300
						Deferred Compensation	40,086
						Group Health Insurance Premium	53,574
						Dependant Health Ins Premium	26,377
						Employee Assistance Program	253
						Worker's Comp Insurance	23,472
						Total Personal Services	\$ 623,235

CAPITAL OUTLAY SCHEDULE

BUILDING DEPARTMENT		EXPENDITURES PER FISCAL YEAR					
Priority Number	Description	2005-06	2006-07	2007-08	2008-09	2009-10	TOTAL
1	Small Pickup Truck	\$ 13,800	\$ -	\$ 13,800	\$ -	\$ -	\$ 27,600
2	Laptop Computer w/Printer	1,300	-	5,200	-	-	\$ 6,500
3	IMS Web Page package	6,000	-	-	-	-	\$ 6,000
4	MIS Server for Laserfiche	5,000	-	-	-	-	\$ 5,000
5	SQL Database for above	5,000	-	-	-	-	\$ 5,000
6	Laserfiche plus scanner	8,800	-	-	-	-	\$ 8,800
		\$ 39,900	\$ -	\$ 19,000	\$ -	\$ -	\$ 58,900

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 01/02 Actual	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 04/05 Projected	FY 05/06 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	224,024	259,518	311,169	350,600	345,900	430,100
511300	Temporary Salaries	0	2,344	7,592	17,000	10,000	0
511400	Overtime	4,739	23,401	28,291	14,000	13,000	15,000
512100	FICA Taxes	17,040	21,164	25,732	28,251	28,251	34,073
512215	Clothing Allowance	200	200	217	200	200	300
512225	Deferred Compensation	20,341	25,440	29,466	33,237	33,237	40,086
512301	Group Health Insurance Premium	26,982	30,946	43,747	67,074	67,074	53,574
512305	Dependant Health Ins Premium	4,391	5,508	7,558	9,496	9,496	26,377
512309	Employee Assistance Program	152	161	165	202	202	253
512400	Worker's Comp Insurance	0	18,240	43,407	26,827	26,827	23,472
TOTAL PERSONAL SERVICES		297,869	386,922	497,344	546,887	534,187	623,235
OPERATING EXPENDITURES							
533200	Audit Fees	0	0	0	0	0	450
533201	Administrative Services Provided by GF	0	0	0	0	0	179,686
533400	Other Contractual Services	7,800	0	0	0	0	0
534000	Travel and Per Diem	386	1,532	(38)	750	100	1,575
534101	Telephone	316	123	2,078	2,377	3,100	3,300
534105	Cellular Telephone	3,479	3,364	2,946	3,000	2,462	3,500
534110	Internet Services	0	0	205	200	180	1,140
534120	Postage	1,314	2,114	1,560	1,600	1,550	1,600
534130	Express Mail	20	0	0	100	50	100
534310	Electric	0	0	0	0	0	4,948
534320	Water / Sewer	0	0	0	0	0	167
534400	Rents and Leases	0	0	0	0	0	37,500
534500	Insurance	0	0	0	0	0	2,500
534620	R & M-Vehicles	336	1,200	806	900	880	900
534630	R & M - Office Equipment	2,022	2,240	1,953	2,500	2,800	3,800
534910	Clerk of Court Filing Fees	0	0	11	150	0	100
535200	Departmental Supplies	4,798	5,030	5,236	5,000	8,500	9,955
535210	Computer Supplies	2,025	480	1,205	6,990	9,000	13,330
535230	Small Tools and Equipment	1,178	755	968	1,000	400	500
535260	Gas and Oil	2,042	2,907	3,586	3,500	4,820	6,000
535270	Uniforms and Shoes	0	0	0	0	524	780
535275	Safety Equipment	0	0	0	500	300	250
535410	Dues and Memberships	119	40	100	400	300	500
535420	Books and Publications	179	123	51	600	1,160	500
535450	Training and Education	231	2,107	225	4,200	3,800	2,890
TOTAL OPERATING EXPENSES		26,245	22,015	20,892	33,767	39,926	275,971
CAPITAL OUTLAY							
606400	Vehicles and Equipment	19,815	0	0	15,700	13,760	39,900
TOTAL CAPITAL OUTLAY		19,815	0	0	15,700	13,760	39,900
NON-OPERATING EXPENSES							
909901	Contingency	0	0	0	0	0	1,065,984
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0	1,065,984
TOTAL BUILDING DEPARTMENT		343,929	408,937	518,236	596,354	587,873	2,005,090

CAPITAL IMPROVEMENT PROGRAM

City of Sebastian’s adopted financial policies requires the City to coordinate the development of the Capital Improvement Program budget with the development of the strategic plan and operating budget, as well as ensuring compliance with the Comprehensive Plan Capital Improvement Element. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the Capital Improvement Program Five-Year Forecast. The Capital Improvement Program is updated annually and encompasses a period of five years (the current plan covers FY 2006/07 – FY 2010/11).

What are Capital Improvements?

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

Policies Used in Developing the Capital Improvement Program

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

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

Historical Background

The City of Sebastian has experienced rapid growth in the past three years. The City currently has a population of approximately 20,000 living in an area of approximately 14.556 square miles. As reported by the University of Florida Bureau of Economic and Business Research, 2004 Estimates of Population, the City of Sebastian ranks as being one of the top 100 cities in Florida according to population. In addition, Sebastian is approaching a point in its development evolution reflecting an approximate “build-out” rate of 57%. The City has kept pace with its rapid growth through many significant public improvements. Notable projects completed in excess of \$500,000 include:

<u>Project Name</u>	<u>Year Started</u>	<u>Year Completed</u>
Construction of Stonecrop/Elkcam Dam	1995	2003
Road Drainage Improvements	1998	2001
Road Paving Program	1998	2003
Riverview Park Expansion – Land Development	1999	2000
Golf Course Renovation	2001	2003
Airport T-Hangar Construction	2001	2004
Airport Access Roads, Water/Sewer & Gate	2001	2005
Sitework for City Hall Municipal Complex	2003	2005
City Hall Municipal Complex	2003	2005
Renovation and Expansion of Sebastian Police Department	2003	2005
Friendship Park	2003	2005

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

The following are major projects in excess of \$500,000 that have been funded but not yet completed:

<u>Project Name</u>	<u>Year Started</u>
Louisiana Avenue Renovation, Reconstruction & Improvements	2002
Airport Clearing of Runway 8-26 Safety Areas	2002
Airport Rehabilitation of Runway 8-26, Phase II	2003
Airport Administration Building	2003
Old School House (Old City Hall) Renovation	2003
Airport Rehabilitation of Taxiway A & Apron	2004
Stormwater Master Plan Capital Improvement Program	2004

Following is the anticipated five-year Capital Improvement Program (CIP) Project Schedule for the Capital Projects Fund and Airport Fund, beginning with Fiscal Year 2006/2007. In addition to the Airport fund (AP) and the Golf Course Fund (GC), the CIP also includes projects funded by the Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Cemetery Trust Fund (CTF), Recreation Impact Fee (RIF), Stormwater Utility Fees (SUF) as well as State and Federal Grants. It is a listing of projects needed for replacement or improvement of the City's major facilities, roadways, and structures. The list is categorized by the nature of the project. Although, potential funding has been identified, changes may be made in conjunction with alternative sources as they become available in each of these subsequent years. As with the annual Capital Projects Program, funding will be provided in a combination of pay-as-you-go and bond/grant financed sources. The timing of projects identified may be altered from year to year to meet changing circumstances.

The Five Year Capital Improvement Schedule is consolidated as follows:

Roads	\$	750,000
Sidewalks/Bikeways	\$	900,000
Recreation	\$	365,000
Stormwater Utilities	\$	500,000
Cemetery	\$	100,000
Golf Course	\$	47,000
Airport	\$	5,449,680
Debt Service	\$	464,079
TOTAL	\$	8,575,759

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SUMMARY OF FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

	October 1, 2006 to September 30, 2007	October 1, 2007 to September 30, 2008	October 1, 2008 to September 30, 2009	October 1, 2009 to September 30, 2010	October 1, 2010 to September 30, 2011	Total
Revenues:						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Gas Tax	150,000	150,000	150,000	150,000	150,000	750,000
Discretionary Sales Surtax	334,693	334,693	334,693	180,000	180,000	1,364,079
Cemetery Trust Fund	-	100,000	-	-	-	100,000
Rec Impact Fee	100,000	150,000	55,000	60,000	-	365,000
Stormwater Utility Fee	100,000	100,000	100,000	100,000	100,000	500,000
Golf Course Fund	47,000	-	-	-	-	47,000
Airport Funds	239,936	320,000	300,000	230,000	-	1,089,936
Other Funding(Bonds, Grants, etc.)	959,744	1,280,000	1,200,000	920,000	-	4,359,744
Total Revenues	\$ 1,931,373	\$ 2,434,693	\$ 2,139,693	\$ 1,640,000	\$ 430,000	\$ 8,575,759
Expenditures:						
Fiscal Year 2006/2007 Summary	\$ 1,931,373					\$ 1,931,373
Fiscal Year 2007/2008 Summary		2,434,693				2,434,693
Fiscal Year 2008/2009 Summary			2,139,693			2,139,693
Fiscal Year 2009/2010 Summary				1,640,000		1,640,000
Fiscal Year 2010/2011 Summary					430,000	430,000
Total Expenditures	\$ 1,931,373	\$ 2,434,693	\$ 2,139,693	\$ 1,640,000	\$ 430,000	\$ 8,575,759
Difference	\$ -	\$ -				

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

	October 1, 2006 to September 30, 2007	October 1, 2007 to September 30, 2008	October 1, 2008 to September 30, 2009	October 1, 2009 to September 30, 2010	October 1, 2010 to September 30, 2011	Total
Revenues:						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Gas Tax	150,000	150,000	150,000	150,000	150,000	750,000
Discretionary Sales Surtax	334,693	334,693	334,693	180,000	180,000	1,364,079
Cemetery Trust Fund	-	100,000	-	-	-	100,000
Rec Impact Fee	100,000	150,000	55,000	60,000	-	365,000
Stormwater Utility Fee	100,000	100,000	100,000	100,000	100,000	500,000
Golf Course Fund	47,000	-	-	-	-	47,000
Airport Funds	239,936	320,000	300,000	230,000	-	1,089,936
Other Funding(Bonds, Grants, etc.)	959,744	1,280,000	1,200,000	920,000	-	4,359,744
Total Revenues	\$ 1,931,373	\$ 2,434,693	\$ 2,139,693	\$ 1,640,000	\$ 430,000	\$ 8,575,759
Expenditures:						
<u>FISCAL YEAR 2006/2007</u>						
<u>Road Improvements</u>						
Road Paving	\$ 150,000					\$ 150,000
<u>Sidewalks and Bikeways</u>						
Annual Sidewalk Program	180,000					180,000
<u>Recreation Facilities</u>						
Keen Terr/S. Wimbrow Park (Zone B)	60,000					60,000
Walking trail, clean lake, benches and small playground.						
Hardee Park Playground - Regional Park	40,000					40,000
<u>Stormwater Utilities</u>						
Quality Improvement Projects	100,000					100,000
<u>Golf Course</u>						
Rebuild Golf Course Restrooms	47,000					47,000
<u>Airport</u>						
Conduct Master Plan	300,000					300,000
Construct Multi-aircraft Hangars (Phased)	234,375					234,375
Construct Apron	365,305					365,305
Airfield Signage	300,000					300,000
<u>Debt Service</u>						
Heavy Equipment Lease	154,693					154,693

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

	October 1, 2006 to September 30, 2007	October 1, 2007 to September 30, 2008	October 1, 2008 to September 30, 2009	October 1, 2009 to September 30, 2010	October 1, 2010 to September 30, 2011	Total
<u>FISCAL YEAR 2007/2008</u>						
<u>Road Improvements</u>						
Road Paving		\$ 150,000				\$ 150,000
<u>Sidewalks and Bikeways</u>						
Annual Sidewalk Program		180,000				180,000
<u>Recreation Facilities</u>						
Friendship Park - Regional Park (2) new tennis courts		80,000				80,000
Barber & Acorn Park Development (Zone C)		40,000				40,000
Carnival & Periwinkle Park Development (Zone D)		30,000				30,000
<u>Stormwater Utilities</u>						
Quality Improvement Projects		100,000				100,000
<u>Cemetery</u>						
Columbariums		100,000				100,000
<u>Airport</u>						
Construct Perimeter Road		800,000				800,000
Construct Access Road		800,000				800,000
<u>Debt Service</u>						
Heavy Equipment Lease		154,693				154,693
<u>FISCAL YEAR 2008/2009</u>						
<u>Road Improvements</u>						
Road Paving			150,000			150,000
<u>Sidewalks and Bikeways</u>						
Annual Sidewalk Program			180,000			180,000
<u>Recreation Facilities</u>						
Cheltenham & Cownie Park Development (Zone D)			25,000			25,000
Celtric & Crown Park Development (Zone D)			30,000			30,000
<u>Stormwater Utilities</u>						
Quality Improvement Projects			100,000			100,000
<u>Airport</u>						
Construct Air Traffic Control Tower			1,500,000			1,500,000
<u>Debt Service</u>						
Heavy Equipment Lease			154,693			154,693

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

	October 1, 2006 to September 30, 2007	October 1, 2007 to September 30, 2008	October 1, 2008 to September 30, 2009	October 1, 2009 to September 30, 2010	October 1, 2010 to September 30, 2011	Total
<u>FISCAL YEAR 2009/2010</u>						
<u>Road Improvements</u>						
Road Paving				\$ 150,000		\$ 150,000
<u>Sidewalks and Bikeways</u>						
Annual Sidewalk Program				180,000		180,000
<u>Recreation Facilities</u>						
Newhall & Rosebush Park Development (Zone D)				30,000		30,000
Surrey & Tuxedo Park Development (Zone D)				30,000		30,000
<u>Stormwater Utilities</u>						
Quality Improvement Projects				100,000		100,000
<u>Airport</u>						
Construct T-hangars				800,000		800,000
Acquire Loader / Excavator				350,000		350,000
<u>FISCAL YEAR 2010/2011</u>						
<u>Road Improvements</u>						
Road Paving					150,000	150,000
<u>Sidewalks and Bikeways</u>						
Annual Sidewalk Program					180,000	180,000
<u>Stormwater Utilities</u>						
Quality Improvement Projects					100,000	100,000
Total Expenditures	\$ 1,931,373	\$ 2,434,693	\$ 2,139,693	\$ 1,640,000	\$ 430,000	\$ 8,575,759

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM BY FUNDING SOURCE

	<u>LOGT</u>	<u>DST</u>	<u>CTF</u>	<u>RIF</u>	<u>SUF</u>	<u>GC</u>	<u>AP</u>	<u>Other Sources</u>	<u>Total</u>
<u>FISCAL YEAR 2006/2007</u>									
<u>Road Improvements</u>									
Road Paving	\$150,000								\$150,000
<u>Sidewalks and Bikeways</u>									
Annual Sidewalk Program		180,000							180,000
<u>Recreation Facilities</u>									
Keen Terr/S. Wimbrow Park (Zone B) Walking trail, clean lake, benches and small playground.				60,000					60,000
Hardee Park Playground - Regional Park				40,000					40,000
<u>Stormwater Utilities</u>									
Quality Improvement Projects					100,000				100,000
<u>Golf Course</u>									
Rebuild Golf Course Restrooms						47,000			47,000
<u>Airport</u>									
Conduct Master Plan							240,000	60,000	300,000
Construct Multi-aircraft Hangars (Phased)							187,500	46,875	234,375
Construct Apron							292,244	73,061	365,305
Airfield Signage							240,000	60,000	300,000
<u>Debt Service</u>									
Heavy Equipment Lease		154,693							154,693
Total FY 2006/2007	\$150,000	\$334,693	\$0	\$100,000	\$100,000	\$47,000	\$959,744	\$239,936	\$1,931,373
<u>FISCAL YEAR 2007/2008</u>									
<u>Road Improvements</u>									
Road Paving	150,000								150,000
<u>Sidewalks and Bikeways</u>									
Annual Sidewalk Program		180,000							180,000
<u>Recreation Facilities</u>									
Friendship Park - Regional Park (2) new tennis courts				80,000					80,000
Barber & Acorn Park Development (Zone C)				40,000					40,000
Carnival & Periwinkle Park Development (Zone D)				30,000					30,000
<u>Stormwater Utilities</u>									
Quality Improvement Projects					100,000				100,000
<u>Cemetery</u>									
Columbariums			100,000						100,000
<u>Airport</u>									
Construct Perimeter Road							160,000	640,000	800,000
Construct Access Road							160,000	640,000	800,000
<u>Debt Service</u>									
Heavy Equipment Lease		154,693							154,693
Total FY 2007/2008	\$150,000	\$334,694	\$100,000	\$150,000	\$100,000	\$0	\$320,000	\$1,280,000	\$2,434,693

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM BY FUNDING SOURCE

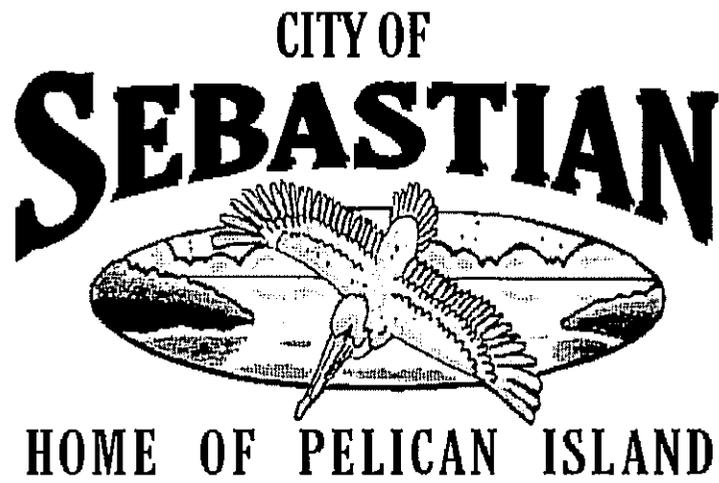
	<u>LOGT</u>	<u>DST</u>	<u>CTF</u>	<u>RIF</u>	<u>SUF</u>	<u>GCF</u>	<u>APF</u>	<u>Other Sources</u>	<u>Total</u>
<u>FISCAL YEAR 2008/2009</u>									
<u>Road Improvements</u>									
Road Paving	\$150,000								\$150,000
<u>Sidewalks and Bikeways</u>									
Annual Sidewalk Program		180,000							180,000
<u>Recreation Facilities</u>									
Cheltenham & Cownie Park Development (Zone D)				25,000					25,000
Celtric & Crown Park Development (Zone D)				30,000					30,000
<u>Stormwater Utilities</u>									
Quality Improvement Projects					100,000				100,000
<u>Airport</u>									
Construct Air Traffic Control Tower							300,000	1,200,000	1,500,000
<u>Debt Service</u>									
Heavy Equipment Lease		154,693							154,693
Total FY 2008/2009	\$150,000	\$334,693	\$0	\$55,000	\$100,000	\$0	\$300,000	\$1,200,000	\$2,139,693
<u>FISCAL YEAR 2009/2010</u>									
<u>Road Improvements</u>									
Road Paving	150,000								150,000
<u>Sidewalks and Bikeways</u>									
Annual Sidewalk Program		180,000							180,000
<u>Recreation Facilities</u>									
Newhall & Rosebush Park Development (Zone D)				30,000					30,000
Surrey & Tuxedo Park Development (Zone D)				30,000					30,000
<u>Stormwater Utilities</u>									
Quality Improvement Projects					100,000				100,000
<u>Airport</u>									
Construct T-hangars							160,000	640,000	800,000
Acquire Loader / Excavator							70,000	280,000	350,000
Total FY 2009/2010	\$150,000	\$180,001	\$0	\$60,000	\$100,000	\$0	\$230,000	\$920,000	\$1,640,000
<u>FISCAL YEAR 2010/2011</u>									
<u>Road Improvements</u>									
Road Paving	150,000								150,000
<u>Sidewalks and Bikeways</u>									
Annual Sidewalk Program		180,000							180,000
<u>Stormwater Utilities</u>									
Quality Improvement Projects					100,000				100,000
Total FY 2010/2011	\$150,000	\$180,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$430,000
Total Five Year Capital Improvement Plan	\$750,000	\$1,364,081	\$100,000	\$365,000	\$500,000	\$47,000	\$1,809,744	\$3,639,936	\$8,575,759

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

IMPACT OF THE CAPITAL IMPROVEMENT PROGRAM ON THE OPERATING BUDGET

The Capital Improvement Program has significant short and long-term effects on Sebastian's operating budget. The exact costs of future operations and maintenance for new CIP projects are difficult to determine. However, they can be reasonably estimated by each department based on past experience and anticipated increases in the costs of material, labor and other project components. Operating expenditures/expenses associated with the projects in the Capital Improvement Program are summarized in the table below.

<u>Program</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>
Park Facilities	\$ 9,600	\$ 30,528	\$ 51,236	\$ 68,603	\$ 78,779
Airport	-	5,000	13,300	52,428	59,070
Total Operating Impa	<u>\$ 9,600</u>	<u>\$ 35,528</u>	<u>\$ 64,536</u>	<u>\$ 121,031</u>	<u>\$ 137,849</u>



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CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET**SCHEDULE ONE****SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS**

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>
1986	4.9972	838,068
1987	5.6440	1,025,054
1988	6.1440	1,265,974
1989	6.6440	1,599,100
1990	6.4400	1,658,583
1991	6.5000	1,755,315
1992	6.6320	2,054,356
1993	6.4410	2,122,641
1994	6.9000	2,372,649
1995	6.9000	2,461,390
1996	6.9000	2,619,790
1997	6.9000	2,664,153
1998	6.9000	2,810,622
1999	6.5000	2,729,769
2000	5.0000	2,323,566
2001	5.0000	2,514,960
2002	4.5904	2,526,276
2003	4.5904	2,752,423
2004	4.5904	3,169,976
2005	4.5904	3,744,564
2006	3.9325	4,426,281

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET**SCHEDULE TWO****LONG TERM DEBT SERVICE DETAIL**

<u>Bond Description</u>	<u>Date of Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>FY 2005-06 Total Debt Service</u>
Revenue Bonded Debts				
\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	3/2001	\$250,000	\$61,690	\$311,690
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$535,000	\$298,356	\$833,356
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$235,000	\$201,973	\$436,973
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$130,000	\$69,488	\$199,488
Notes Payable				
\$3,268,890 Paving Improvements Promissory Notes	8/1998	<u>\$214,121</u>	<u>\$85,879</u>	<u>\$300,000</u>
Total Debt Service Payments		<u>\$1,364,121</u>	<u>\$717,386</u>	<u>\$2,081,507</u>

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET**SCHEDULE THREE****DEBT SERVICE PAYMENT SCHEDULE****\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001**

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2005	\$250,000	\$33,345	\$283,345	
04/01/2006	\$0	\$28,345	\$28,345	\$311,690
10/01/2006	\$255,000	\$28,345	\$283,345	
04/01/2007	\$0	\$23,245	\$23,245	\$306,590
10/01/2007	\$270,000	\$23,245	\$293,245	
04/01/2008	\$0	\$17,845	\$17,845	\$311,090
10/01/2008	\$280,000	\$17,845	\$297,845	
04/01/2009	\$0	\$12,245	\$12,245	\$310,090
10/01/2009	\$290,000	\$12,245	\$302,245	
04/01/2010	\$0	\$6,300	\$6,300	\$308,545
10/01/2010	\$300,000	\$6,300	\$306,300	\$306,300
Total	1,645,000	\$209,305	\$1,854,305	\$1,854,305

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE - CONTINUED

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

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2005	\$0	\$149,178.13	\$149,178.13	
04/01/2006	\$535,000	\$149,178.13	\$684,178.13	\$833,356.26
10/01/2006	\$0	\$143,159.38	\$143,159.38	
04/01/2007	\$550,000	\$143,159.38	\$693,159.38	\$836,318.76
10/01/2007	\$0	\$134,909.38	\$134,909.38	
04/01/2008	\$565,000	\$134,909.38	\$699,909.38	\$834,818.76
10/01/2008	\$0	\$126,434.38	\$126,434.38	
04/01/2009	\$585,000	\$126,434.38	\$711,434.38	\$837,868.76
10/01/2009	\$0	\$116,928.13	\$116,928.13	
04/01/2010	\$600,000	\$116,928.13	\$716,928.13	\$833,856.26
10/01/2010	\$0	\$107,178.13	\$107,178.13	
04/01/2011	\$620,000	\$107,178.13	\$727,178.13	\$834,356.26
10/01/2011	\$0	\$96,638.13	\$96,638.13	
01/01/2012	\$645,000	\$96,638.13	\$741,638.13	\$838,276.26
10/01/2012	\$0	\$85,189.38	\$85,189.38	
04/01/2013	\$665,000	\$85,189.38	\$750,189.38	\$835,378.76
10/01/2013	\$0	\$73,053.13	\$73,053.13	
04/01/2014	\$690,000	\$73,053.13	\$763,053.13	\$836,106.26
10/01/2014	\$0	\$60,115.63	\$60,115.63	
04/01/2015	\$715,000	\$60,115.63	\$775,115.63	\$835,231.26
10/01/2015	\$0	\$46,530.63	\$46,530.63	
04/01/2016	\$745,000	\$46,530.63	\$791,530.63	\$838,061.26
10/01/2016	\$0	\$32,003.13	\$32,003.13	
04/01/2017	\$770,000	\$32,003.13	\$802,003.13	\$834,006.26
10/01/2017	\$0	\$16,603.13	\$16,603.13	
04/01/2018	\$805,000	\$16,603.13	\$821,603.13	\$838,206.26
Total	\$8,490,000	\$2,375,841.38	\$10,865,841.38	\$10,865,841.38

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003

Date	Principal	Interest	Total	Fiscal Year Total
11/01/2005	\$0	\$100,986.25	\$100,986.25	
05/01/2006	\$235,000	\$100,986.25	\$335,986.25	\$436,972.50
11/01/2006	\$0	\$98,636.25	\$98,636.25	
05/01/2007	\$240,000	\$98,636.25	\$338,636.25	\$437,272.50
11/01/2007	\$0	\$95,936.25	\$95,936.25	
05/01/2008	\$245,000	\$95,936.25	\$340,936.25	\$436,872.50
11/01/2008	\$0	\$92,567.50	\$92,567.50	
05/01/2009	\$255,000	\$92,567.50	\$347,567.50	\$440,135.00
11/01/2009	\$0	\$88,742.50	\$88,742.50	
05/01/2010	\$260,000	\$88,742.50	\$348,742.50	\$437,485.00
11/01/2010	\$0	\$84,517.50	\$84,517.50	
05/01/2011	\$270,000	\$84,517.50	\$354,517.50	\$439,035.00
11/01/2011	\$0	\$79,623.75	\$79,623.75	
05/01/2012	\$280,000	\$79,623.75	\$359,623.75	\$439,247.50
11/01/2012	\$0	\$74,023.75	\$74,023.75	
05/01/2013	\$290,000	\$74,023.75	\$364,023.75	\$438,047.50
11/01/2013	\$0	\$68,223.75	\$68,223.75	
05/01/2014	\$305,000	\$68,223.75	\$373,223.75	\$441,447.50
11/01/2014	\$0	\$62,505.00	\$62,505.00	
05/01/2015	\$315,000	\$62,505.00	\$377,505.00	\$440,010.00
11/01/2015	\$0	\$56,362.50	\$56,362.50	
05/01/2016	\$325,000	\$56,362.50	\$381,362.50	\$437,725.00
11/01/2016	\$0	\$49,862.50	\$49,862.50	
05/01/2017	\$340,000	\$49,862.50	\$389,862.50	\$439,725.00
11/01/2017	\$0	\$42,892.50	\$42,892.50	
05/01/2018	\$355,000	\$42,892.50	\$397,892.50	\$440,785.00
11/01/2018	\$0	\$35,437.50	\$35,437.50	
05/01/2019	\$370,000	\$35,437.50	\$405,437.50	\$440,875.00
11/01/2019	\$0	\$27,112.50	\$27,112.50	
05/01/2020	\$385,000	\$27,112.50	\$412,112.50	\$439,225.00
11/01/2020	\$0	\$18,450.00	\$18,450.00	
05/01/2021	\$400,000	\$18,450.00	\$418,450.00	\$436,900.00
11/01/2021	\$0	\$9,450.00	\$9,450.00	
05/01/2022	\$420,000	\$9,450.00	\$429,450.00	\$438,900.00
Total	\$5,290,000	\$2,170,660.00	\$7,460,660.00	\$7,460,660.00

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

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

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2005	\$0	\$34,743.75	\$34,743.75	
04/01/2006	\$130,000	\$34,743.75	\$164,743.75	\$199,487.50
10/01/2006	\$0	\$33,443.75	\$33,443.75	
04/01/2007	\$130,000	\$33,443.75	\$163,443.75	\$196,887.50
10/01/2007	\$0	\$31,900.00	\$31,900.00	
04/01/2008	\$135,000	\$31,900.00	\$166,900.00	\$198,800.00
10/01/2008	\$0	\$30,043.75	\$30,043.75	
04/01/2009	\$135,000	\$30,043.75	\$165,043.75	\$195,087.50
10/01/2009	\$0	\$28,018.75	\$28,018.75	
04/01/2010	\$145,000	\$28,018.75	\$173,018.75	\$201,037.50
10/01/2010	\$0	\$25,662.50	\$25,662.50	
04/01/2011	\$145,000	\$25,662.50	\$170,662.50	\$196,325.00
10/01/2011	\$0	\$23,125.00	\$23,125.00	
01/01/2012	\$150,000	\$23,125.00	\$173,125.00	\$196,250.00
10/01/2012	\$0	\$20,406.25	\$20,406.25	
04/01/2013	\$155,000	\$20,406.25	\$175,406.25	\$195,812.50
10/01/2013	\$0	\$17,500.00	\$17,500.00	
04/01/2014	\$160,000	\$17,500.00	\$177,500.00	\$195,000.00
10/01/2014	\$0	\$14,300.00	\$14,300.00	
04/01/2015	\$170,000	\$14,300.00	\$184,300.00	\$198,600.00
10/01/2015	\$0	\$10,900.00	\$10,900.00	
04/01/2016	\$175,000	\$10,900.00	\$185,900.00	\$196,800.00
10/01/2016	\$0	\$7,400.00	\$7,400.00	
04/01/2017	\$185,000	\$7,400.00	\$7,400.00	\$199,800.00
10/01/2017	\$0	\$3,700.00	\$3,700.00	
04/01/2018	\$185,000	\$3,700.00	\$188,700.00	\$192,400.00
Total	\$2,000,000	\$562,287.50	\$2,562,287.50	\$2,562,287.50

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET**SCHEDULE THREE****DEBT SERVICE PAYMENT SCHEDULE – CONTINUED****\$3,268,890 Paving Improvements Promissory Notes**

Date	Principal	Interest	Total	Fiscal Year Total
02/27/2006	\$105,895.64	\$44,104.36	\$150,000.00	
08/27/2006	\$108,225.35	\$41,774.65	\$150,000.00	\$300,000.00
02/27/2007	\$110,606.31	\$39,393.69	\$150,000.00	
08/27/2007	\$113,039.64	\$36,960.36	\$150,000.00	\$300,000.00
02/27/2008	\$115,526.52	\$34,473.48	\$150,000.00	
08/27/2008	\$118,068.10	\$31,931.90	\$150,000.00	\$300,000.00
02/27/2009	\$120,665.60	\$29,334.40	\$150,000.00	
08/27/2009	\$123,320.24	\$26,679.76	\$150,000.00	\$300,000.00
02/27/2010	\$126,033.29	\$23,966.71	\$150,000.00	
08/27/2010	\$128,806.02	\$21,193.98	\$150,000.00	\$300,000.00
02/27/2011	\$131,639.75	\$18,360.25	\$150,000.00	
08/27/2011	\$134,535.83	\$15,464.17	\$150,000.00	\$300,000.00
02/27/2012	\$137,495.25	\$12,504.75	\$150,000.00	
08/27/2012	\$140,520.51	\$9,479.49	\$150,000.00	\$300,000.00
02/27/2013	\$143,611.96	\$6,388.04	\$150,000.00	
08/27/2013	\$146,771.42	\$3,228.58	\$150,000.00	\$300,000.00
Total	\$2,004,761.43	\$395,238.57	\$2,400,000.00	\$2,400,000.00

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Business-type Activities:					
Golf Carts Operating Lease	\$52,250.16	\$107,987.62	\$0.00	\$0.00	\$0.00
Airport Land Lease	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$175,000.00</u>
Total Business-type Activities					
Annual Lease Payments	\$227,250.16	\$282,987.62	\$175,000.00	\$175,000.00	\$175,000.00
Governmental-type Activities:					
Construction Equipment	<u>\$154,693.39</u>	<u>\$154,693.39</u>	<u>\$154,693.39</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Governmental-type					
Activities Annual Lease					
Payments	\$154,693.39	\$154,693.39	\$154,693.39	\$0.00	\$0.00

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE FIVE

FIVE YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
GENERAL FUND						
010001 LEGISLATIVE	\$0	\$0	\$0	\$0	\$0	\$0
010005 CITY MANAGER	0	0	0	0	0	0
010009 CITY CLERK	13,021	0	0	0	0	13,021
010010 CITY ATTORNEY	0	0	1,900	0	0	1,900
010020 FINANCE	0	0	0	0	0	0
010021 MANAGEMENT INFO SERVICES	0	8,000	10,000	13,000	10,000	41,000
010035 HUMAN RESOURCES	0	0	0	0	0	0
010040 POLICE SPECIAL OPERATIONS	42,200	43,600	38,000	38,000	0	161,800
010041 POLICE ADMINISTRATION	0	29,500	0	0	0	29,500
010042 POLICE SCHOOL RESOURCE UNIT	35,500	2,600	2,600	0	0	40,700
010043 POLICE UNIFORM DIVISION	179,640	184,930	190,378	186,852	172,120	913,920
010044 POLICE COMMUNITY POLICING UNIT	0	0	0	0	0	0
010045 CODE ENFORCEMENT DIVISION	6,000	3,000	0	0	0	9,000
010046 PROFESSIONAL SERVICES	1,400	0	0	0	0	1,400
010047 POLICE DETECTIVE DIVISION	5,600	32,600	5,600	0	0	43,800
010048 SUPPORT SERVICES DIVISION	3,000	0	0	0	0	3,000
010049 POLICE DISPATCH DIVISION	2,500	1,700	0	0	0	4,200
010051 ENGINEERING	0	0	0	0	0	0
010053 STORMWATER UTILITY DIVISION	60,000	27,000	250,000	0	0	337,000
010052 P/W-ADMIN AND ROADS	115,250	90,000	0	0	0	205,250
010054 GARAGE	7,200	37,800	24,400	0	0	69,400
010056 BUILDING MAINTENANCE	0	0	0	0	0	0
010057 PARKS AND RECREATION	56,500	0	0	0	0	56,500
010059 CEMETERY	9,000	40,000	0	0	0	49,000
010080 GROWTH MANAGEMENT	0	3,620	15,000	2,500	0	21,120
TOTAL GENERAL FUND	536,811	504,350	537,878	240,352	182,120	2,001,511
GOLF COURSE FUND						
410110 GOLF COURSE ADMINISTRATION	0	0	0	0	0	0
410120 GOLF COURSE GREENS	0	20,200	22,000	34,000	15,000	91,200
410130 GOLF COURSE CARTS	2,200	1,900	0	0	0	4,100
TOTAL GOLF COURSE FUND	2,200	22,100	22,000	34,000	15,000	95,300
TOTAL AIRPORT FUND	0	0	0	0	0	0
TOTAL BUILDING DEPT FUND	39,900	0	19,000	0	0	58,900
TOTAL ALL FUNDS	\$578,911	\$526,450	\$578,878	\$274,352	\$197,120	\$2,155,711

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE SIX

FIVE YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
010001 LEGISLATIVE	-	-	-	-	-	-
	\$0	\$0	\$0	\$0	\$0	\$0
010005 CITY MANAGER	-	-	-	-	-	-
	0	0	0	0	0	0
010009 CITY CLERK						
1 Laserfiche Weblink Software	7,995	-	-	-	-	7,995
2 Fujitsu 5650C Scanner (Replacement)	5,026	-	-	-	-	5,026
	13,021	0	0	0	0	13,021
010010 LEGAL						
1 Computer	-	-	1,200	-	-	1,200
2 Printer	-	-	700	-	-	700
	0	0	1,900	0	0	1,900
010020 FINANCE	-	-	-	-	-	-
	0	0	0	0	0	0
010021 MANAGEMENT INFORMATION SYSTEMS						
1 Computer	-	2,000	-	2,000	-	4,000
2 Laser Printer	-	1,000	-	1,000	-	2,000
3 Servers and NAS	-	5,000	10,000	10,000	10,000	35,000
	0	8,000	10,000	13,000	10,000	41,000
010035 HUMAN RESOURCES	-	-	-	-	-	-
	0	0	0	0	0	0
010040 POLICE SPECIAL OPERATIONS						
1 Marine Truck (Funded by DST)	34,000	-	-	-	-	34,000
2 Laptop computer (2)	5,200	2,600	-	-	-	7,800
3 Portable Radio Replacement (1)	3,000	6,000	-	-	-	9,000
4 Traffic Vehicle Replacement	-	35,000	-	-	-	35,000
5 K-9 Vehicle Replacement	-	-	38,000	38,000	-	76,000
	42,200	43,600	38,000	38,000	0	161,800
010041 POLICE ADMINISTRATION						
1 Laptop Computer	-	1,500	-	-	-	1,500
2 Replacement of Police Vehicle	-	28,000	-	-	-	28,000
	\$ -	\$ 29,500	\$ -	\$ -	\$ -	\$ 29,500

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE SIX – CONTINUED

FIVE YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
010042 POLICE SCHOOL RESOURCE						
OFFICER UNIT						
1 Replacement Vehicle (Funded By DST)	32,500	-	-	-	-	32,500
2 Portable Radio Replacement	3,000	-	-	-	-	3,000
3 Laptop Computer	-	2,600	2,600	-	-	5,200
	\$35,500	\$2,600	\$2,600	\$0	\$0	\$40,700
010043 POLICE ROAD PATROL DIVISION						
1 Vehicle for new officer (Funded by DST)	37,388	-	-	-	-	37,388
2 Vehicle for new officer (Funded by DST)	37,388	-	-	-	-	37,388
3 Vehicle for new officer (Funded by DST)	37,387	-	-	-	-	37,387
4 New Vehicle (Funded by DST)	37,387	-	158,660	-	168,320	364,367
5 Radars Replacements (2 per year)	3,090	3,180	3,275	-	-	9,545
6 Radio Replacements (6 per year)	18,000	18,600	19,158	19,732	-	75,490
7 Mobil Video Replacements (3 per year)	9,000	9,110	9,285	-	-	27,395
8 Vehicle Replacement (4) (Funded by DST)	-	154,040	-	163,420	-	317,460
9 Additional Radars	-	-	-	3,700	3,800	7,500
	179,640	184,930	190,378	186,852	172,120	913,920
010044 POLICE COMMUNITY						
POLICING UNIT	-	-	-	-	-	-
	0	0	0	0	0	0
010045 CODE ENFORCEMENT DIVISION						
1 Portable Radios (1) New and (1) Replacement	6,000	3,000	-	-	-	9,000
	6,000	3,000	0	0	0	9,000
010046 PROFESSIONAL STANDARDS						
1 Redman Suit	1,400	-	-	-	-	1,400
	1,400	0	0	0	0	1,400
010047 POLICE DETECTIVE DIVISION						
1 Portable Radios/Speakers Replacemnt	3,000	3,000	3,000	-	-	9,000
2 Laptop Computers Replacement	2,600	2,600	2,600	-	-	7,800
3 Unmarked Vehicle Replacement	-	22,000	-	-	-	22,000
4 Mobile Radio Replacement	-	3,200	-	-	-	3,200
5 Digital Camera	-	1,800	-	-	-	1,800
	5,600	32,600	5,600	0	0	43,800
010048 SUPPORT SERVICES DIVISION						
1 Portable Radio Replacement	3,000	-	-	-	-	3,000
	\$3,000	\$0	\$0	\$0	\$0	\$3,000

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE SIX – CONTINUED

FIVE YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

DEPARTMENT		EXPENDITURES PER FISCAL YEAR					TOTAL
		2005-06	2006-07	2007-08	2008-09	2009-10	
010049	POLICE DISPATCH DIVISION						
1	50" LCD TV Monitor/Security	2,500	-	-	-	-	2,500
2	Replace Chairs	-	1,700	-	-	-	1,700
		\$2,500	\$1,700	\$0	\$0	\$0	\$4,200
010051	ENGINEERING	-	-	-	-	-	-
		0	0	0	0	0	0
010053	STORMWATER UTILITY DIVISION						
1	Flat Bed Truck (Replacement)	60,000	-	-	-	-	60,000
2	Crew Cab Service Truck	-	27,000	-	-	-	27,000
3	Kaiser	-	-	250,000	-	-	250,000
		60,000	27,000	250,000	0	0	337,000
010052	PUBLIC WORKS						
	ROADS AND MAINTENANCE						
1	Utility Truck	35,000	-	-	-	-	35,000
2	Flatbed Truck	60,000	-	-	-	-	60,000
3	Thumb Bucket	2,500	-	-	-	-	2,500
4	Grappling Rake	8,750	-	-	-	-	8,750
5	Ice Machine	3,000	-	-	-	-	3,000
6	Truck Bed Replacement	6,000	-	-	-	-	6,000
7	Brush Truck	-	90,000	-	-	-	90,000
		115,250	90,000	0	0	0	205,250
010054	CENTRAL GARAGE						
1	Wheel Balancer (Replacement)	4,500	-	-	-	-	4,500
2	Coolspace cooler (1)	1,500	1,500	-	-	-	3,000
3	Scanner Upgrade	1,200	1,300	1,400	-	-	3,900
4	Brake Drum & Rotor Lathe	-	5,000	-	-	-	5,000
5	Car Lift	-	10,000	-	-	-	10,000
6	Truck Lift	-	20,000	-	-	-	20,000
7	Modis Engine Analyzer	-	-	8,000	-	-	8,000
8	Fork Lift	-	-	15,000	-	-	15,000
		7,200	37,800	24,400	0	0	69,400
010056	BUILDING MAINTENANCE	-	-	-	-	-	-
		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE SIX – CONTINUED

FIVE YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>		<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
		<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	
010057	PARKS AND RECREATION						
1	4 x 4 Pickup Truck Replacement	22,000	-	-	-	-	22,000
2	18' Enclosed Trailer	5,000	-	-	-	-	5,000
3	44" Zero Turn Mower (Funded by DST)	8,000	-	-	-	-	8,000
4	Infield Groomer (Funded by DST)	15,000	-	-	-	-	15,000
5	Wind Screen (Funded by DST)	1,200	-	-	-	-	1,200
6	Fencing Riverview Park	3,500	-	-	-	-	3,500
7	Gymnastic Roundabout	800	-	-	-	-	800
8	Sound System for Events	1,000	-	-	-	-	1,000
		-	-	-	-	-	-
		\$56,500	\$0	\$0	\$0	\$0	56,500
010059	CEMETERY						
1	Mower (Funded by Cemetery Trust Fund)	9,000	-	-	-	-	9,000
2	Columbarium	-	20,000	-	-	-	20,000
3	Brick Wall	-	20,000	-	-	-	20,000
		9,000	40,000	0	0	0	49,000
010080	GROWTH MANAGEMENT						
1	Personal Computer	-	3,620	1,500	2,500	-	7,620
2	Vehicle	-	-	13,500	-	-	13,500
		0	3,620	15,000	2,500	0	21,120
TOTAL GENERAL FUND		\$536,811	\$504,350	\$537,878	\$240,352	\$182,120	\$2,001,511

CITY OF SEBASTIAN, FLORID 2005/2006 ANNUAL BUDGET

SCHEDULE SIX – CONTINUED

FIVE YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>TOTAL</u>
MUNICIPAL GOLF COURSE						
410110 GOLF COURSE ADMIN	-	-	-	-	-	-
	\$0	\$0	\$0	\$0	\$0	\$0
410120 GOLF COURSE GREENS						
1 Asphalt Parking Lot	-	12,000	-	-	-	12,000
2 Carry All	-	5,200	-	-	-	5,200
3 Mig Welder	-	3,000	-	-	-	3,000
4 Rotary Mower	-	-	22,000	-	-	22,000
5 Sand Pro	-	-	-	12,000	-	12,000
6 Greens Mower	-	-	-	22,000	-	22,000
7 Tractor	-	-	-	-	15,000	15,000
	0	20,200	22,000	34,000	15,000	91,200
410130 GOLF COURSE CARTS						
1 Range Picker	2,200	-	-	-	-	2,200
2 Golf Ball Washer	-	1,900	-	-	-	1,900
	\$2,200	\$1,900	\$0	\$0	\$0	\$4,100
TOTAL GOLF COURSE FUND	\$2,200	\$22,100	\$22,000	\$34,000	\$15,000	\$95,300
450110 MUNICIPAL AIRPORT	-	-	-	-	-	-
TOTAL AIRPORT FUND	\$0	\$0	\$0	\$0	\$0	\$0
480110 BUILDING DEPARTMENT						
1 Small Pickup Truck	13,800	-	13,800	-	-	27,600
2 Laptop Computer w/Printer (1)	1,300	-	5,200	-	-	6,500
3 IMS Web Page package	6,000	-	-	-	-	6,000
4 MIS Server for Laserfiche Data	5,000	-	-	-	-	5,000
5 SQL Database for above	5,000	-	-	-	-	5,000
6 Laserfiche plus scanner	8,800	-	-	-	-	8,800
TOTAL BUILDING DEPARTMENT FUND	39,900	0	19,000	0	0	58,900
TOTAL ALL FUNDS	\$578,911	\$526,450	\$578,878	\$274,352	\$197,120	\$2,155,711

SCHEDULE SEVEN

GLOSSARY

This is a glossary of terms commonly used at public meetings at which financial matters are discussed:

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 budget year. Cash carried forward is used to supplement revenues required to pay for all budgeted expenses.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues. City employees prepare an adopted budget; it becomes formal when adopted by elected officials. If changes occur during the year, local governments can transfer funds within a budget or raise fees, etc. to keep the budget in balance.

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 document.

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 as a fixed asset.

Capital Project – A project to acquire or improve an asset with costs more than \$50,000 and last more than five year. Capital project includes land acquisition, construction, repair or structural improvement of a facility, engineering and design for a facility, and acquisition or repair of equipment. Detailed information for a capital improvement to include the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Project Fund – A governmental Fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

City of Sebastian Cemetery Trust Fund – The City of Sebastian Cemetery Trust Fund is used to account for principal trust amounts received, sale of cemetery lots and related interest income. One-half of the cemetery lot sales and the interest portion of the trust can be used to maintain the community cemetery.

Contingency Account – Money set-aside for emergencies or unexpected expenses. Each City fund usually has such an account to cover higher-than-expected costs or purchases that were not anticipated when the budget was being prepared.

Debt Service Fund – A governmental accounting fund used to account for the accumulation of pledged funds that are legally restricted to pay debts.

Deficit – A term generally applied to the budget as a whole, reflecting real or projected shortages in revenue. It means there is not enough revenue to cover expenses.

Expenditures/Expenses – Cost of goods or services used.

FAA – Federal Aviation Administration

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Agency

Fiscal year – A 12-month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. In Florida, the fiscal year for all local governments extends from October 1 to September 30.

Franchise Fees – Money collected, usually from a private utility, in exchange for use of a governmental agency’s easements and rights-of-way. Cities authorize the use and collect a fee in return. Franchise fees also are collected from garbage and trash services allowed to operate with a government’s boundaries.

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.

CITY OF SEBASTIAN, FLORIDA 2005/2006 ANNUAL BUDGET

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

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

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

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

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

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

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

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

Revenue – Revenues may be operationally defined in governmental fund accounting as “all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers, or long term debt issues”.

Rolled Back Millage Rate – The tax rate necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation.

Shortfall – A term generally synonymous with deficit but applied to individual revenue accounts instead of to the budget of a fund or the whole City. A City might have a shortfall in a particular account, but a shortfall in the total budget is called a deficit.

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.

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.

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.

User Fee – The payment of a fee for direct receipt of a public service by the benefiting party.

Utility Service Taxes – Taxes paid to municipalities by users of electricity, telephones, cellular phones, beepers, natural gas, bottled gas, and fuel oil.

Valuation – The dollar value of property assigned by the County property appraiser.