

CITY COUNCIL

Bob McPartlan
Mayor

Don Wright
Vice-Mayor

Andrea B. Coy
Council Member

Jerome Adams
Council Member

Jim Hill
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2013–2014**

CITY MANAGEMENT

Al Minner
City Manager

Sally A. Maio, MMC
City Clerk

Robert Ginsburg
City Attorney

DEPARTMENT HEADS

Debra Krueger
Administrative Services
Director

Kenneth W. Killgore
Finance Director

Joseph Griffin
Community Development
Director

Michelle Morris
Police Chief

Jerry Converse
Public Works Director

Wayne Eseltine
Building Official

Greg Gardner
Golf Operations Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell

President

Jeffrey R. Emery

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, 2012. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication devise.

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

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

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2013-2014 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2013-2014 ANNUAL BUDGET

HOW TO READ THE BUDGET

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

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

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

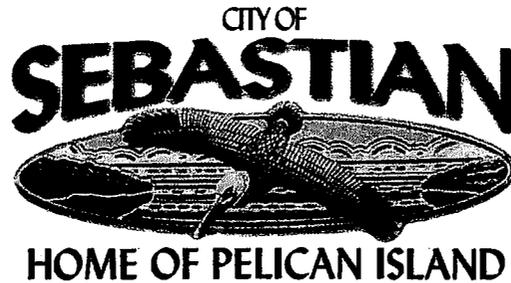
Policies – This section presents the City's policies that guide the preparation of the budget.

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

- **General Fund** - This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditures by line item. General Fund is the main operating fund of the City and includes traditional municipal activities, such as public safety, public works and recreation.
- **Special Revenue Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for revenues dedicated or restricted to specific uses.
- **Debt Service Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for transactions associated with the City's long-term debt.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2013/14 capital projects.
- **Enterprise Funds** - This section provides revenue projection for each enterprise fund and detailed departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditure by line item. These funds are expected to be self-supporting and include the City's Airport, Golf Course and Building Department.

Capital Improvement Program – The Capital Improvement Program section provides a long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for Fiscal Year 2014-2019.

Schedules – This section provides historical trend information on ad valorem tax millage rates and tax collections. Debt service schedules are provided to support the budgeted line item detail. A five-year capital outlay schedule is included for future planning, including narratives on the impacts of those capital outlays on operating costs. Summary projections are also included for the special revenue and enterprise funds. A Glossary helps translate some of the budget language into plain English.



October 1, 2013

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

Re: Fiscal Year 2014 Budget Letter of Transmittal

Dear Mayor McPartlan and City Council Members:

In compliance with provisions of the City Charter and Florida Statutes, I am pleased to submit the Fiscal Year 2013/14 Budget. Total appropriations for all City Funds are \$21,800,524, as compared to the \$25,369,731 that was initially appropriated last year. The difference is attributable to budgeting grant proceeds of \$4,243,000 from the FAA and FDOT last year.

This year, although we had a .61% decrease in taxable values of properties on last year's tax roll, this was offset by improvements and additions and we have a slight overall increase in ad valorem proceeds at the same millage of 3.7166. Total revenues and transfers for General Fund are \$10,060,144 this year, which is a \$352,802 increase over the 2012/13 amended budget. With General Fund expenditures also at \$10,060,144, the result is no expected change to fund balance. At this time, we have continued the budget relief measures we implemented in past years, including reducing positions through attrition, eliminating management positions, early retirement incentives, Police pension reform, creating a two-tier employee health insurance program, requiring employee health insurance contributions and freezing COLA and merit increases. These measures have enabled us to eliminate the mandatory twelve furlough days for FY 2014, after requiring this over the past four years.

With regard to personnel and organizational structure, several changes are being made within General Fund departments in an effort to focus on areas needing attention, while conserving organizational resources and minimize staffing. First, a systems analyst is being added to Management Information Services, which with the planned acquisition and standardization of hardware and software, we expect to restore the dependability of that operation. Second, a position in Planning and Zoning was shifted to a maintenance worker at the Cemetery to address the maintenance workload in that area. Third, a part-time dispatcher position is being made full-time to augment the staffing in that area. Fourth, a maintenance worker vacancy in Facilities Maintenance will not be filled. The only other change is to add a permitting technician in the Building Department Enterprise Fund to assist with the increasing workload that is being experienced from increasing construction activity.

The City Council appointed Budget Review Committee conducted several meetings to review and discuss an initial draft of the proposed budget prior to making their financial recommendations. The Committee was advised that additional revenues were anticipated from utility service taxes and state shared revenue, as well as us being able to return business tax revenues to the General Fund. The Committee specifically noted that in addition to adding a position to Management Information Systems, \$250,000 had been programmed from Discretionary Sales Tax funds to overhaul the City's computer systems. They had a special presentation this year by the Police Chief and Garage Superintendent to explain the policies on law enforcement vehicle assignments and the justification for it. Finally, the Committee reviewed the proposed 3.7166 millage, which balanced the budget and provided funds that would be available for employee compensation and benefits that could be decided during collective bargaining agreement negotiations. The Committee approved staff's recommendation to set the proposed millage at 3.7166 and had a consensus that the reserve funds be maintained and not used to balance the budget.

The City Council appointed Parks and Recreation Advisory Committee also played a role in formulating the budget for the Recreation Impact Fee Fund. At a series of meetings, the Committee worked with staff to develop a priority project list which was recommended to City Council and memorialized in the Capital Improvement Program (CIP). Finally, the Planning and Zoning Commission, per Florida Statutes and City Code requirements, also reviewed and formally recommended to City Council that the FY 2014-19 CIP be adopted.

In preparing the budget the past five difficult years, the primary goals have been to avoid: (1) ad valorem tax increases; (2) excessive reserve spending; and, (3) reductions in the City's workforce that would impact service levels. As the organization proceeded through the budget preparation process this year, we wanted to provide as much funding as possible for increasing employee compensation via the collective bargaining negotiations. An initial formula to quantify the amount available was established, which was the result of the increase in projected revenues over this year's budgeted revenues, plus \$88,838 in personnel cost savings. This sum was then divided by two. This equaled \$195,630 that was established as the target amount to be used for negotiation purposes. After closely reviewing departmental operating accounts and capital request, plus the desired personnel changes, we were able to set aside \$212,210 using the same 3.7166 millage as last year. With strong direction from City Council and after negotiations, tentative agreements have been made to end furlough days, resulting in a General Fund cost of \$277,320. To make up the \$65,110 difference, we developed a repayment schedule to have the Building Department begin repaying the General Fund for the Local Business Tax revenues that were recorded as Building Department revenues over the past five years. Details regarding this calculation may be found on page 219, which is a forecast of projected balances for the Building Fund.

AD VALOREM TAXES

The table below is an example of the effect of keeping the same millage as last year using a homestead property taxed on a value of \$100,000 last year and experienced the average decline of .61% in taxable value:

	<u>FY 2012-13 With 3.7166 Millage</u>	<u>FY 2013-14 With 3.7166 Millage</u>
Taxable Value	\$100,000	\$99,390
Homestead Exemption	<u>50,000</u>	<u>50,000</u>
Net Taxable Value	\$ 50,000	\$ 49,390
Millage	<u>3.7166</u>	<u>3.7166</u>
Taxes	\$185.83	\$183.56
Tax Savings		\$2.27

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

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

	<u>Amount</u>	<u>Percent Change</u>
FY2013 Final Taxable Value	\$820,669,121	
Revised Assessed Values	(\$815,665,252)	(.61%)
New Construction and Additions	\$9,435,090	.1.15%
FY2014 Taxable Value	\$825,100,342	.54%

Ad Valorem tax revenue comprises 30.9% of the total General Fund budgeted sources (excluding interfund transfers) and is the largest source of revenue for the General Fund. This percentage has dropped substantially since 2008, as shown on the following table:

<u>Fiscal Year</u>	<u>Total Revenues</u>	<u>Ad Valorem Taxes</u>	<u>% of General Fund</u>
2008	11,154,578	4,634,338	41.6%
2009	10,636,235	4,193,802	39.4%
2010	10,044,943	3,694,546	36.8%
2011	9,717,613	3,097,353	31.9%
2012	9,225,038	2,757,335	29.9%
2013	9,109,714	2,904,754	31.9%
2014	9,429,396	2,913,240	30.9%

Dating back to FY 2005-06, through the leadership of the City Council, the organization has made a concerted effort to provide quality municipal services to the citizens of Sebastian, while lowering the tax burden. To achieve this goal a number of steps have been taken. This process was then exasperated by the economic crisis that began in 2008, which has eroded the tax base and caused a number of other major revenue sources to decline. Five years into this record setting economic recession, the organization has successfully responded by taking the steps described. In going forward, the organization is poised to maintain its existing budgets, operations and staffing levels at or below 3% inflation.

CITY GOALS

The City of Sebastian has ambitious goals articulated by City Council, administration, and various boards and committees, many of which were outlined during the course of numerous meetings, discussions and presentations provided by City Council and the Office of the City Manager during the past year. The City Council and administration have worked diligently on developing an identity and character that is distinctively Sebastian. The adopted FY 2013-14 budget attempts to keep that focus and forward momentum established by the community, consistent with the following Council goals:

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

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

BUDGET CHALLENGES AND HIGHLIGHTS

The Fiscal Year 2013-2014 budget is a planning document with the purpose of allocating the resources that will accomplish the City's goals and vision. Major challenging factors impacting the budget are:

- **Assessed Values** - Taxable values increased slightly this year. The FY 2013-14 total increase was .54%, which does not generate much of an increase in tax proceeds at the same 3.7166 millage but is a positive sign that we have begun a recovery from the economic drop-off.
- **Major Revenue Source Increases** – In another indication that we have begun a recovery, our projections for utility service taxes and state-shared revenues are showing an increase from the previous year. These projections are still slightly less than projections offered by the State, which is consistent with our conservative budget approach.
- **Business Tax Revenues** – When the Building Department was separated from the General Fund in FY 2005-06, the City recorded a \$1,139,289 transfer to establish a beginning cash balance. As the economy dropped-off and permitting revenue declined below amounts required to the department's operations, the accounting for business taxes was changed in FY 2009, so those revenues would be recorded in the Building Department. With adjustments to staffing and revenues from permitting on an upward trend, it is apparent it can operate without the business tax revenues. We intend to again record the \$100,000 of business taxes as General Fund revenues, while also developing a schedule for the Building Department to repay the General Fund for the last five years.
- **Economic Signs** – There are signs of renewed activity in the local housing market and with overall building activity. Year-over-year median residential home sales prices are showing an increase for our zip code. We feel that forecasting a general growth rate of 3% in ad valorem revenues is reasonable and may be sufficient to sustain the organization at the current level of service.
- **Operational Costs** – Budgets for operating expense accounts in the General Fund have for the most part remained static or decreased, leaving little flexibility for unexpected events or cost increases. We did face a substantial increase in the cost of ditch mowing, with that account needing to be increased by \$121,262 but other accounts have been kept to a minimum. This budget strategy has allowed the City Council to hold down tax rates and cover unexpected spending with the use of cash reserves when needed.
- **Capital Outlays and Equipment Replacement** – Capital outlays continue to be minimized, and the current budget strategy has depleted renewal/replacement accounts. Continued deferral will ultimately lead to higher maintenance costs. Recognizing this, some priority must be given to applying growth in revenues toward replacing these items.
- **Personnel Expenditures** – Personnel expenditures are a challenge that necessitates special mention as approximately 76% of the total proposed General Fund budget is allocated to personnel costs. Salaries and benefits are governed by the Public Employees Association (PEA) and the Police Benevolent Association (PBA) labor collective bargaining agreements. Management employees have benefits memorialized in the "Management Benefits Package", last reviewed and approved by the City Council on October 12, 2011. While many personnel modifications have been made to reduce costs, several long term challenges still exist, which include:
 - Salaries and wages for employees have not been increased in the previous four years. This year, the City decided that any added budgeted revenues and personnel savings would be applied to improving employee wages/benefits before increasing other expenditure accounts. Through the collective bargaining process, pay rates will continue to be frozen and a three percent increase will be granted the following year but the mandatory furlough days will end.
 - Health care benefits are another concern. Last year, the City creatively addressed health care costs increases by creating a two-tier employee benefit plan, implementing employee monthly health care contributions and creating 100% City funded health care

reserve accounts to eliminate deductible costs for plan participants. This year, by applying some of the unused portion of the health care reserve accounts, we were able to absorb part of the increase in premiums. In any case, health care costs will continue to be a challenge.

- Overall, a net of one full-time position is being added in General Fund and one in the Building Department. However, one part-time position is also being eliminated in General Fund. Replacements due to attrition or retirement will continue to receive intense scrutiny and only be replaced when considered absolutely essential. While this approach has saved resources, the organization has reached "critical mass". There is little redundancy in the workforce and personnel workload is stretched to capacity. Should the organization continue to operate in this manner, the desired level of service may begin to decline. The following table demonstrates the changes in staffing levels made to each department/division:

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Amended FY 2009/10		Amended FY 2010/1011		Amended FY 2011/2012		Budget FY 2012/2013		Budget FY 2013/2014		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	5	0	0
City Manager	2.5	0	2	0	2	0	2	0	2	0	0	0
City Clerk	3	0	3	0	3	0	3	0	3	0	0	0
City Attorney	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	0	5	0	5	0	5	0	5	0	0	0
Finance	0	0	0	0	0	0	0	0	0	0	0	0
Mgmt Information Svcs	3	0	3	2	2	2	2	2	3	2	1	0
Human Resources	0	0	0	0	0	0	0	0	0	0	0	0
Planning and Zoning	5	0	4	0	3	0	3	0	2	0	(1)	0
Police Administration	7	0	7	0	7	0	7	0	7	0	0	0
Police Operations	27	1	27	1	27	1	27	1	27	1	0	0
Police Detectives	10	8	10	8	7	8	7	10	7	10	0	0
Police Dispatch	9	1	9	1	9	1	9	1	10	0	1	(1)
Code Enforcement	2.5	0	3	0	3	0	3	0	3	0	0	0
Engineering	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Maintenance	12	0	12	0	10	0	10	0	10	0	0	0
Stormwater Utility	12	0	12	0	9	0	9	0	9	0	0	0
Fleet Management	3	1	2	1	3	1	3	1	3	1	0	0
Parks & Recreation	14	18	12	18	11	18	11	18	11	18	0	0
Cemetery	2	0	1	0	1	0	1	0	2	0	1	0
Facilities Maintenance	2	0	2	0	3	0	3	4	2	4	(1)	0
Golf Course Administration	3	2	3	2	2	3	2	3	2	3	0	0
Golf Course Carts	0	13	0	13	0	13	0	13	0	13	0	0
Airport	3	0	3	0	3	0	2	0	2	0	0	0
Building Department	5	0	5	0	4	0	4	0	5	0	1	0
SUB-TOTALS	130	49	125	51	114	52	113	58	115	57	2	(1)
TOTALS	179		176		166		171		172		1	

CAPITAL IMPROVEMENT PROGRAM

On September 25, 2013, the City Council approved a six-year capital improvement program for Fiscal Year 2014-2019. Staff has incorporated the first year of that plan into the proposed FY 2013-14 Budget, including any necessary changes to operation and maintenance of the constructed facilities. The detailed project listing is located in the Capital Improvements Program section of this document.

Local Option Gas Tax (LOGT) funds will continue to be applied primarily to the payment on the Paving Improvement Bank Note and for the costs of street lighting. There is also limited funding for rail-road crossing maintenance, light pole cleanup and repairs and road striping. In FY 2013-14, there is \$25,000 allocated for sidewalk repairs and \$75,000 for street repaving that will be combined with the allocation in the Discretionary Sales Tax Fund for work on Tulip Drive. Funding is continued in future years for rail-road crossing maintenance, sidewalk repairs and street repaving.

In addition to paying for debt service on the City Hall/Police Station Bonds, Discretionary Sales Tax (DST) proceeds will continue to finance the purchase of police department vehicles. Other allocations from DST in FY 2013-14 include \$250,000 for overhauling the computer system, \$100,000 for sidewalk

construction, \$175,000 for most of the Tulip Drive project, \$50,000 for engineering work for the realignment of Barber Street, \$80,000 for pipe slip-lining and \$175,000 toward the first phase of a Hangar "C" construction project at the Airport. As done for several years, \$500,000 of DST funds will also be used for the continuation of the ¼ Round Swale Improvements Program. In the later years, in addition to continuing to replace police department vehicles and funding the ¼ Round Swale Improvement Program, there are funds programmed for roof repairs to City Hall and the Police Station; painting City Hall; making additional computer firewall compliance upgrades; expanding the Police Department parking lot; sidewalk construction; additional median landscaping on highway #512; and baseball field lighting at the Barber Street Sports Complex; repairs to the Barber Street bridge; plus, several stormwater system improvements.

The major project to be undertaken with the Riverfront CRA Fund is to provide additional funding for the sewer connection program in order to encourage sewer hook-ups in the CRA area, thus promoting a healthier Indian River Lagoon. \$50,000 is also allocated for development of a Riverfront Stormwater Plan. Annual amounts have also been scheduled in the operating budget to continue the façade/sign improvement program, cover renovations/expenditures on the waterfront properties; assist with funding of special events; and making a transfer to General Fund for quality maintenance.

Recreation Impact Fee balances are allocated in FY 2013-14 for building a tennis wall/raquet ball court, conducting a needs analysis for the Community Center, creating a mooring field for the boaters and making improvements to the baseball field batting cages and dugouts. In the later years, an equipment building will be added at Barber Street Sports Complex and the Skate Park ramps will be rebuilt.

Other highlights of the Capital Improvement Program include Stormwater funds being allocated for the debt service on the Stormwater Bonds, equipment replacements and for a transfer to General Fund for the costs of stormwater maintenance. The transfer has been programmed to be stepped-down over the years in order to dedicate those moneys to replacing equipment and funding improvement projects.

In the Golf Course, the Capital Fund created by the last fee increase will be able to allocate funds in FY 2013-14 for a tractor, plus funds in the following year for a fairway mower and to rebuild the greens. The golf cart fleet is also being purchased in FY 2013-14 and is scheduled to be replaced on a four year cycle. Several large projects at the Airport have also been incorporated into the capital budget, assuming that grant opportunities will provide most of the funding.

The Proposed Fiscal Year 2013-14 Budget will not depart from the current direction of the City. The Citywide goals will continue to be achieved and accomplished by undertaking the following major programs, projects and activities within each responsible department/division:

Citywide Infrastructure Improvements

- Continuation of the street resurfacing program;
- Continuation of the sidewalk installation program;
- Continuation of the stormwater ¼ round swale rehabilitation program;
- Continuation of capital improvements at Sebastian Municipal Airport – via partnership with the Florida Department of Transportation (FDOT) Aviation Section and with the Federal Aviation Administration (FAA);

Governmental Efficiency:

- Collection of solid waste services will continue with Waste Management, Inc. This successful partnership has been renewed for another five years, following a competitive selection process in May of 2013. As a result, taxpayers will be provided garbage carts and rates will be reduced.
- Continuation of the stormwater swales and ditches mowing program;

Commitment to the Future:

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

Environmental Conservation:

- Continue efforts to obtain grants;

Quality of Life:

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

COMPARATIVE AND TREND ANALYSIS

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

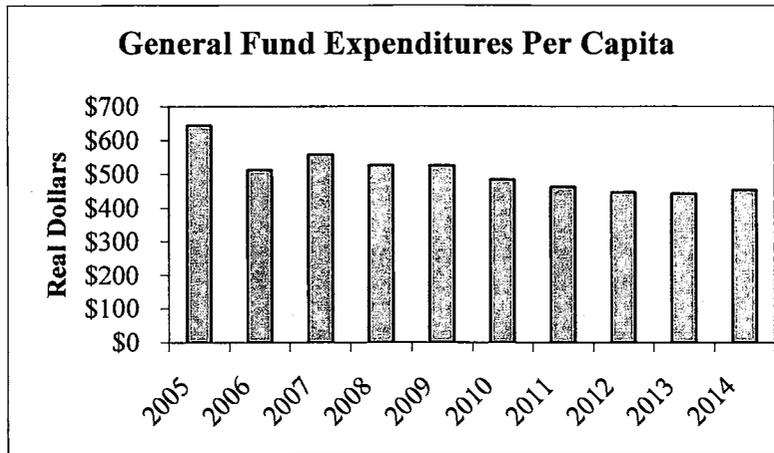
General Fund expenditures per capita in Sebastian for the last several years reflect a continued effort to lower the cost to the residents. The difficulty has been to accomplish this without a reduction in the level of services that are also expected. Sebastian has succeeded in this endeavor. For FY 2014, there is an increase resulting from the elimination of the twelve mandatory furlough days for the employees. The trend information is shown in the table below and in CHART I that follows.

General Fund Expenditures Per Capita

<u>Fiscal Year</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Amended Budget 2013</u>	<u>Adopted Budget 2014</u>
General Fund Expenditures (in millions)	12.91	12.82	12.08	11.78	12.03	10.99	10.59	9.79	9.74	10.06
Population (1)	19,365	20,048	21,666	22,426	22,924	22,722	22,922	21,929	21,995	22,188
Percent Change from Prior Year	5.1%	3.5%	8.1%	3.5%	2.2%	-0.9%	0.0%	-4.3%	0.3%	0.9%
Expenditures Per Capita	\$644	\$512	\$558	\$525	\$525	\$484	\$462	\$446	\$443	\$453
Percent Change from Prior Year	21.0%	-20.4%	8.9%	-5.8%	-0.1%	-7.8%	-12.0%	-3.4%	-0.8%	2.4%

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

CHART I



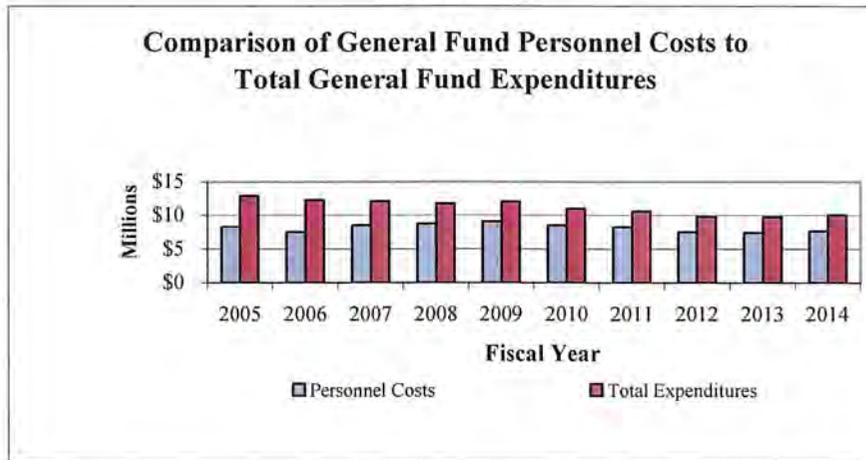
Another important consideration involves strict attention to personnel costs from year to year. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. The percentage of General Fund personnel costs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

Comparison of General Fund Personnel Costs to Total General Fund Expenditures

Fiscal Year		Personnel Costs	Total General Fund Expenditures	Percentage
2005	Actual	\$8,261,416	\$12,906,248	64.01%
2006	Actual (1)	\$7,532,331	\$12,234,243	61.57%
2007	Actual	\$8,524,464	\$12,079,796	70.57%
2008	Actual	\$8,728,170	\$11,776,193	74.12%
2009	Actual	\$9,113,545	\$12,025,198	75.79%
2010	Actual	\$8,534,921	\$10,991,875	77.65%
2011	Actual	\$8,244,295	\$10,589,848	77.85%
2012	Actual	\$7,530,386	\$9,785,294	76.96%
2013	Budget	\$7,401,519	\$9,738,823	76.00%
2014	Proposed	\$7,633,251	\$10,060,164	75.88%

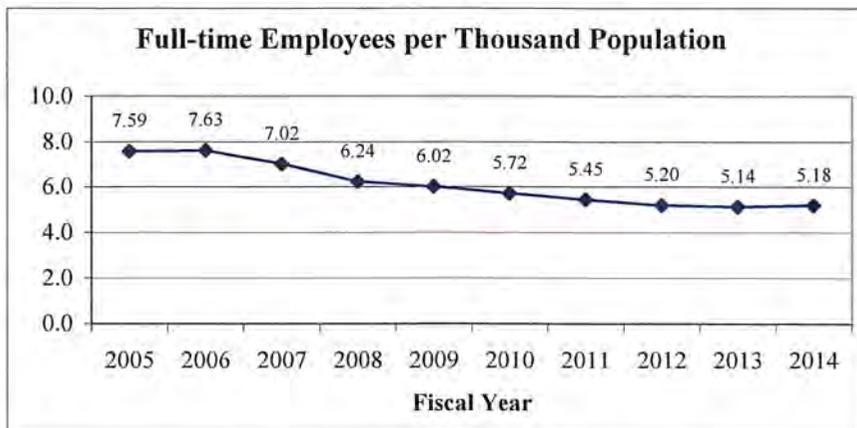
(1) The lower personnel costs is caused by the separation of Building Department from the General fund at the beginning of FY 2006.

CHART II



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

CHART III



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

CHART IV

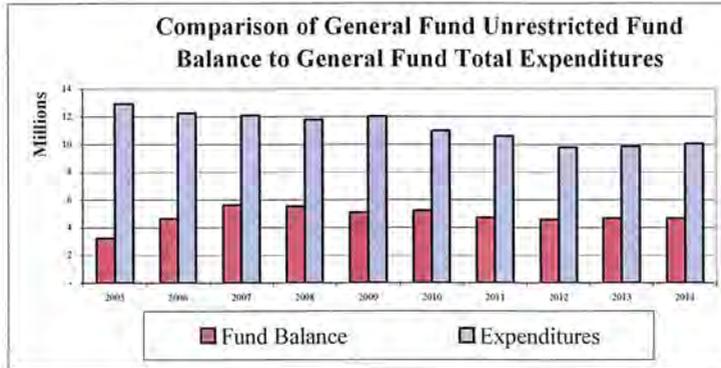
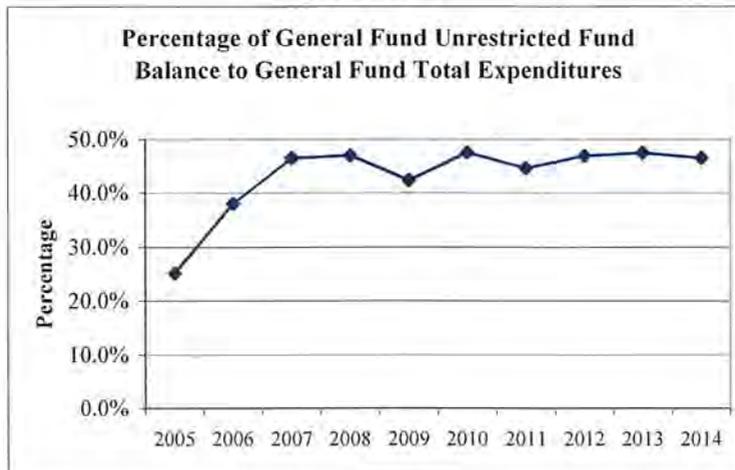


CHART V



BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2012 Estimates of Population, the City's population is 22,188. This was a .88% increase over the prior year. Sebastian has an approximate "build-out" rate of 75%. However, residential and commercial development for the past few years has continued to be at a very slow rate. This was reflective of economic conditions on a State and Nationwide scale and is not considered a local peculiarity. Over the past year, we have seen an encouraging increase in residential building activity and are hopeful that we will see more.

The Sebastian Community Redevelopment Agency (CRA) experienced another decline in property values this year but will still continue to play an important role in Economic Development using accumulated fund balances. Recent infrastructure improvements within the CRA area have done a lot to improve the area and additional measures are being undertaken. The CRA will continue the Façade, Sign and Landscaping Grant Program to award grants to local businesses and improve the overall ambience of the district. It also has instituted a program to encourage sewer hook-ups within the CRA area and allocated funds to

develop a stormwater plan for this specific area and to maintain the properties acquired at the waterfront. Annual amounts are also planned as transfers to the General Fund for quality maintenance. The City provides support to several local festivals that provide direct economic benefit to the community. The CRA website <http://www.cityofsebastian.org/CRA/> highlights news and information within the CRA district.

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

Community Safety

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

Maintaining accreditation will continue to serve as a yardstick to measure the effectiveness of Sebastian Police Department's programs and services, augmenting standards and practices agency wide. Such an arrangement is also very appropriate to determine the effects of personnel reductions that have been necessary due to reductions in revenue. Standards and performance measurements resulting from the accreditation process will continue to guide both Sebastian Police Department and city administration in alleviating potentially adverse conditions.

Transportation

The City continues working on a long-term planning, modeling, study, and coordination with the MPO of Indian River County regarding prospective future capital improvements. Some long-range goals consist of examining the potential of making improvements to the median landscaping in Highway #512. This project offers a way to improve the aesthetics of a major entranceway to the City. During 2012, construction was completed of the North Powerline Road project, which opened up another north/south access road through the City and in 2013 a major section of Engler Drive was repaved.

Public Works continues working on the sidewalk installation and asphalt paving/resurfacing of existing City streets as funding permits. In addition to funding from the Local Option Gas Tax Fund, several projects are funded by Discretionary Sales Taxes in FY 2014. Tulip Drive will be improved and design work will be done to realign a portion of Barber Street.

Airport

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

Sebastian Municipal Airport's infrastructure is being developed to attract economic development opportunities in an effort to stimulate the business climate and create jobs in our community. Airport staff continues to market the Administrative Building and recently added hangar and aircraft maintenance buildings as business incubators. These activities have shown steady incremental progress toward airport self-sustainability, along with complementing the City's economic development plan. Monies have been budgeted for additional outreach activities, such as travel and advertising expenditures that will further economic development efforts.

Physical Environment

In response to the need to comprehensively address and implement long-term solutions to community drainage and other stormwater related problems, City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. In Fiscal Year 2003-04, the City secured a revenue bond dedicated specifically to large-scale comprehensive stormwater utility improvements. This yielded \$5.6 million committed to capital improvement programs that resulted in better drainage flow dynamics citywide. The long-awaited Collier Creek Dredging project was completed utilizing these funds.

Stormwater maintenance has long been an issue for City residents. The upkeep of ditches and swales has always been a challenge for the Stormwater Division. In FY 2005-06, the City began outsourcing swale and ditch maintenance to enable City crews to focus on different stormwater maintenance practices. This action more consistently maintained ditches and swales and reduced drainage complaints. Last year, a re-bidding of those contracts enabled us to substantially reduce the cost of this work but we experienced a lower quality of service. A competitive selection process this year resulted in a much higher price but the additional cost is necessary to restore the desired level of service. The stormwater operation and maintenance cost is budgeted in General Fund at \$1,009,528 in 2013-14. Almost half of this is covered via a transfer of \$500,000 from the Stormwater Revenue Fund.

The City is continuing the ¼ round swale rehabilitation project and is budgeting \$500,000 from discretionary sales tax funds in 2013-14 toward this purpose.

Culture and Recreation

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. The organization remains acutely aware that properly maintaining this infrastructure is a main priority. Recreation funding has been allocated from Recreation Impact Fees in FY 2013-14 for a Community Center needs analysis, concrete pads for the batting cage dugouts, tennis wall/raquet ball court and mooring fields. Other recreational projects are scheduled in FY 2014-15 for an equipment building and to rebuild ramps at the Skate Park.

SUMMARY

The Proposed Fiscal Year 2013-14 Budget continues to represent the character of a city whose unique identity distinguishes itself from other geographic areas of both Indian River County and throughout the Treasure Coast. There are a lot of numbers, indicators, projections, charts and graphs in this budget document. Rightfully so, being that this budget reflects Sebastian's vision and focus on improving the quality of life for our citizens, businesses, and visitors respectively. This budget reflects community values, goals, objectives, and ideas.

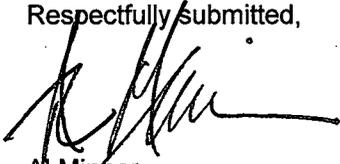
Although major revenue sources declined over the past few years, because of good long-term forecasting, the City has maintained spending within the amount of anticipated revenues, while experiencing no outward signs of lowering levels of service. The Fiscal Year 2013-14 Budget supports the City's sound financial position; continues to enhance our community's small town atmosphere; encourages conservation initiatives; and is supportive of expanding private/public partnerships and economic development.

Earlier this year, the nationally recognized Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the City for its Fiscal Year 2012-13 budget document. This is the ninth consecutive time the City has received this honor. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by our City.

In closing, I would be remiss not to acknowledge the steadfast efforts and dedication of the employees of the City of Sebastian. In spite of continued tough economic times, reduced work force and reductions in wages and benefits, the organization's employees are performing at high levels, making Sebastian a gem along the Treasure Coast region. Sebastian has grown into a marquee community due in large part to these efforts and the leadership of City Council. The community should be proud of its public servants.

Special recognition and very personal thanks goes out to the Management Team who assisted the Office of the City Manager and the Administrative Services Department in preparing this year's budget submission. Department directors contributed invaluable in preparing the budget document. With the hard work and dedication provided by all the employees and the Management Team, I am confident in our ability to provide the same high quality services that the City Council demands and the citizens enjoy for years to come.

Respectfully submitted,

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

Al Mipner
City Manager

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

COMMUNITY PROFILE

General Description

The City of Sebastian, Florida is located in Indian River County approximately midway through the east coast of the Florida Peninsula (between Melbourne and Vero Beach) in an area known as the Treasure Coast. It is recognized as the Home of Pelican Island, the first designated wildlife refuge in the United States.

The City was first incorporated as the Town of Sebastian in 1924. In the late 1950s General Development Corporation purchased the land from the Mackle family of Miami and began the development of a planned community that is now the City of Sebastian. The City has an estimated population of 22,188 living in an area of approximately 14.6 square miles.

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

Education

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

Higher education is also available in the Sebastian area. Indian River State College is the area's main four year college. The main campus is located in Ft. Pierce, with a local campus in Vero Beach. There is also a satellite campus in Sebastian. For those requiring more technical schooling, Florida Institute of Technology (Florida Tech) is located in Palm Bay, some 20 miles north of Sebastian. Sixty minutes to the northwest, Orlando hosts a number of colleges and universities offering academic and trade curriculum.

Workforce

Retail sales and the service industries remain the largest sectors of employment in Sebastian area. The historical overall unemployment rate for the area over the past ten years and the projected unemployment rate for the next ten years are greater than that of the state of Florida. The May, 2013 unemployment rate was 9.1%, which is better than the 10.8% and 12.6% in 2012 and 2011. According to the U.S. Census Bureau (2010), 86.4% of the population age 25 or older are high school graduates and 26.5% hold a bachelor's degree or higher. The local economy is fueled by retirees and seasonal residents, citrus production and exports, healthcare and related services, residential construction, small service businesses and governmental and educational services. The area median age for 2010 was 49.1 and median household income for 2009 was \$43,685 per the U.S. Census Bureau.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of September 2012.

Major Employers in Indian River County

<u>Establishment</u>	<u>Industry/Product</u>	<u>Number of Employees</u>
School District of Indian River County	Government	2,013
Indian River Medical Center	Health Care	1,608
Indian River County	Government	1,354
Publix Supermarkets	Food/Beverage	1,006
Wal-Mart	Retail	727
Piper Aircraft	Manufacturer	700
Sebastian River Medical Center	Health Care	569
John's Island	Residential/Resort	550
City of Vero Beach	Government	492
Visiting Nurse Association	Health Care	399

Source: Indian River County Chamber of Commerce

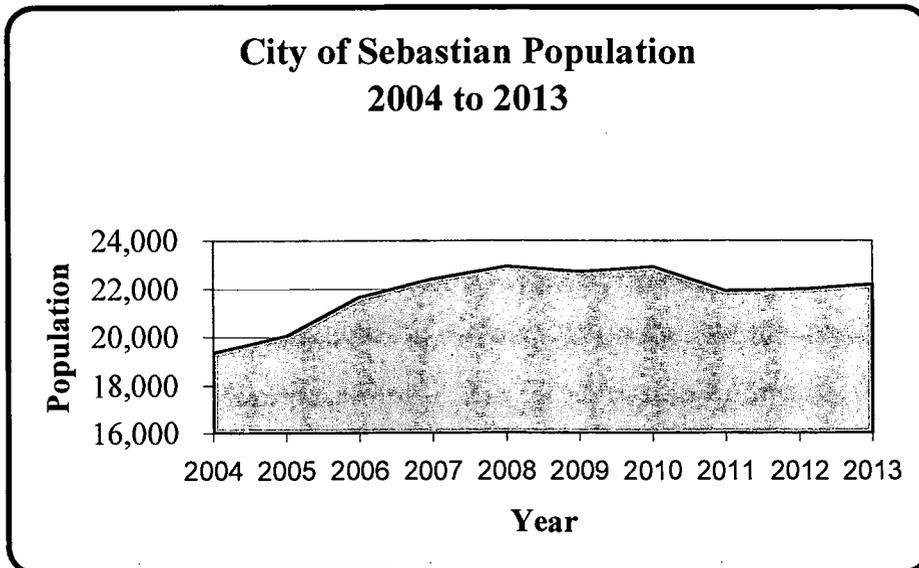
CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Population/Growth

The City of Sebastian underwent significant growth through 2006 but the annual percentage increases have declined in the past couple of years. At this point in its development evolution, the City has an approximate “build-out” rate of 60%. Consequently, the City continues to face challenges relative to growth management, as there is a large potential for it to grow and develop, both in residential and commercially zoned areas of the community. With such dynamics, it can be anticipated that proposals for new commercial and industrial facilities will likely be received in response to population growth. Accordingly, it becomes necessary to continue initiatives to facilitate long-range planning and growth management practices to help reflect and govern Sebastian’s efforts to maintain and support its small town, good quality of life atmosphere.

POPULATION PERCENTAGE INCREASE

<u>Year</u>	<u>Population</u>	<u>% Change from Prior Year</u>
2004	19,365	5.10%
2005	20,048	3.53%
2006	21,666	8.07%
2007	22,426	3.51%
2008	22,924	2.22%
2009	22,722	-0.88%
2010	22,922	0.88%
2011	21,929	-4.33%
2012	21,995	0.30%
2013	22,188	0.88%



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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

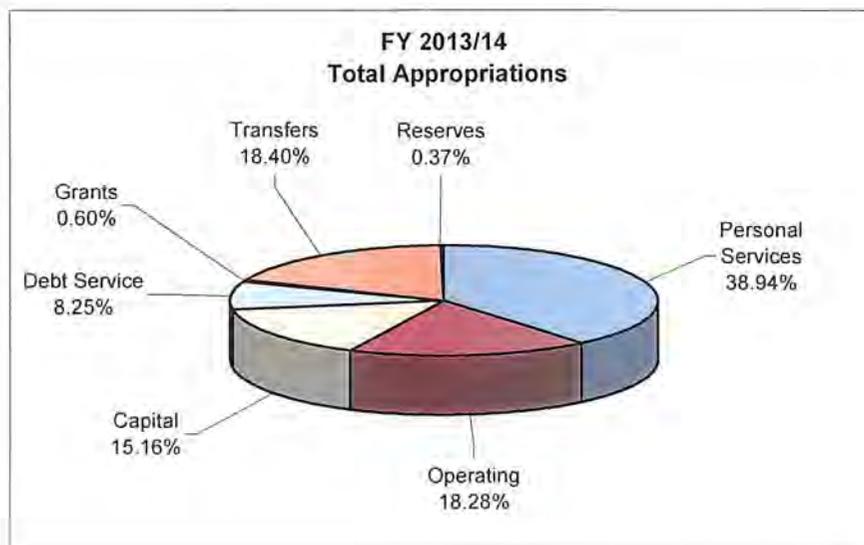
The Fiscal Year 2013/14 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures has become a real challenge for the City Manager and management staff, as each year becomes more difficult as the budgets have already been brought down to a minimum. Despite the State mandated rate increase limitations, the City has exercised many cost cutting techniques over the years to facilitate the adoption of a lower millage rate. Major cost cutting techniques include the implementation of Employee Early Retirement Incentive Program, the elimination of positions, furlough days, as well as zero budgets for new positions and minimal purchases of capital items.

TOTAL BUDGET SUMMARY

The annual budget for the City of Sebastian is divided into the following major components, which include all appropriations for the city. The total budget for Fiscal Year 2013/14 is \$21,800,524. The major components include the following:

- **Personal Services:** This includes all the payroll cost for employees of the City, including overtime, part-time, temporary and all the related employee benefits. The budgeted amount for this fiscal year is \$8,487,456.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$3,985,394.
- **Capital Budget:** The Capital budget includes purchases of equipment, facilities and land, plus the construction of city facilities, such as roads, drainage, and parks projects. The budgeted amount for this fiscal year is \$3,304,950.
- **Debt Service Budget:** The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for this fiscal year is \$1,799,587.
- **Grants Budget:** This includes payments to other individuals or organizations. \$130,000 is appropriated in this fiscal year.
- **Transfers Budget:** These are made between budgeted funds and total \$4,012,063 in this fiscal year.
- **Contingency/Reserve:** The contingency/reserve appropriations are made up of unappropriated fund balances being increased this year and are available to cover emergency expenses or revenue shortages. These appropriations total \$81,074 this fiscal year.

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



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FY 2013/14 BUDGET SUMMARY FOR ALL FUNDS

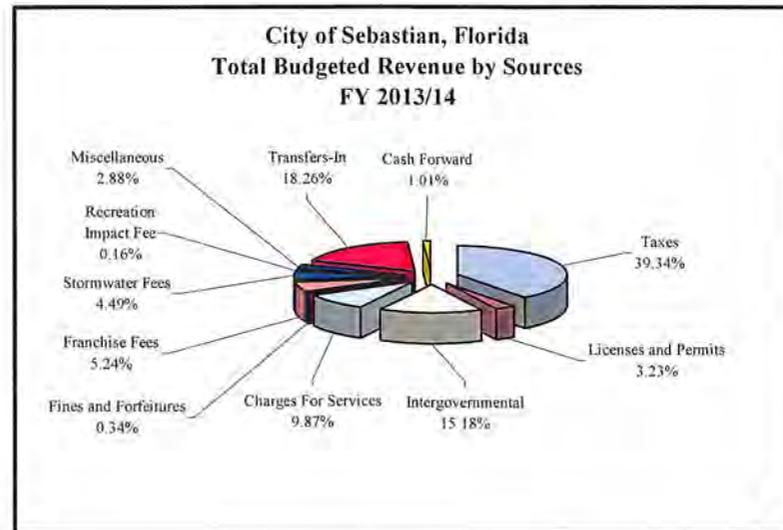
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<u>REVENUES:</u>						
Taxes:						
Ad Valorem	\$ 2,928,240	\$ -	\$ -	\$ -	\$ -	\$ 2,928,240
Sales and Use Taxes	-	3,140,325	-	-	-	3,140,325
Utility Service	2,507,000	-	-	-	-	2,507,000
Licenses and Permits	149,050	-	-	-	555,750	704,800
Intergovernmental Revenue	2,048,300	265,466	-	996,000	-	3,309,766
Charges For Services	373,556	-	-	-	1,777,519	2,151,075
Fines and Forfeitures	65,400	8,000	-	-	-	73,400
Franchise Fees	1,143,000	-	-	-	-	1,143,000
Stormwater Assessment	-	977,788	-	-	-	977,788
Recreation Impact Fees	-	35,000	-	-	-	35,000
Miscellaneous Revenue	214,850	64,272	5,137	-	344,077	628,336
TOTAL REVENUES	<u>9,429,396</u>	<u>4,490,851</u>	<u>5,137</u>	<u>996,000</u>	<u>2,677,346</u>	<u>17,598,730</u>
Transfers-In (1)	630,748	-	1,454,213	1,896,000	-	3,980,961
Cash Balances Brought Forward	-	220,234	599	-	-	220,833
TOTAL REVENUES, BALANCES AND TRANSFERS	<u>\$ 10,060,144</u>	<u>\$ 4,711,085</u>	<u>\$ 1,459,949</u>	<u>\$ 2,892,000</u>	<u>\$ 2,677,346</u>	<u>\$ 21,800,524</u>
<u>EXPENDITURE/EXPENSES:</u>						
General Government	\$ 2,714,289	\$ -	\$ 300	\$ 285,000	\$ -	\$ 2,999,589
Public Safety	4,412,137	-	-	218,000	464,867	5,095,004
Physical Environment	1,009,528	312,595	-	673,000	-	1,995,123
Transportation	1,010,110	208,000	-	1,611,000	423,236	3,252,346
Economic Environment	-	-	-	-	20,000	20,000
Culture and Recreation	914,080	-	-	105,000	1,624,370	2,643,450
Debt Service	-	242,741	1,459,134	-	-	1,701,875
TOTAL EXPENDITURE/EXPENSES	<u>10,060,144</u>	<u>763,336</u>	<u>1,459,434</u>	<u>2,892,000</u>	<u>2,532,473</u>	<u>17,707,387</u>
Transfers-Out (1)	-	3,895,213	-	-	116,850	4,012,063
Increases to Cash Reserves	-	52,536	515	-	28,023	81,074
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	<u>\$ 10,060,144</u>	<u>\$ 4,711,085</u>	<u>\$ 1,459,949</u>	<u>\$ 2,892,000</u>	<u>\$ 2,677,346</u>	<u>\$ 21,800,524</u>

(1) The difference between the transfers-in and the transfers-out represents transfers-in of \$5,638 from the Cemetery Trust Fund, transfers-out of \$51,740 to the Golf Course Improvements Fund and capital items paid of \$15,000 by the Golf Course Improvements Fund. These are not budgeted funds and therefore are not included in the FY 2013/14 adopted budget.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SUMMARY OF REVENUES

Total funding available to the city in FY 2013/14 from all sources are estimated at \$21,800,524. As illustrated in the graph below, tax revenues make up approximately 39.34% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 15.18% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 9.87% 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 2013/14 revenues compared to the FY 2012/13 budget. Intergovernmental Revenue shows a significant decrease due to grants received last year related to the Airport. Licenses and Permits have an increase of 57.7% due to plans to once again record Business Tax receipts in the General Fund, rather than the Building Enterprise Fund. Franchise Fees has an increase of .1% due to some growth in those receipts and Miscellaneous Revenue has an increase of 65.7% due to the expected proceeds from a bank loan for the golf cart fleet. Recreation Impact Fee projections have been decreased based on recent collection levels. Transfers-In has decreased because of less funding for capital projects that is transferred to Capital Project Funds. Similarly, Balances Forward has a decrease resulting from the lower use of accumulated cash reserves in the Special Revenue Funds.

Total Budgeted Revenue

	Budget FY 2009/10	Budget FY 2010/11	Budget FY 2011/12	Budget FY 2012/13	Budget FY 2013/14	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 10,219,302	\$ 8,639,623	\$ 8,249,235	\$ 8,275,108	\$ 8,575,565	\$ 300,457	3.6%
Licenses and Permits	698,923	395,000	422,300	446,900	704,800	\$ 257,900	57.7%
Intergovernmental Revenue	2,299,529	3,295,482	2,316,966	6,427,509	3,309,766	\$ (3,117,743)	-48.5%
Charges For Services	2,379,319	1,937,389	2,006,047	2,196,301	2,151,075	\$ (45,226)	-2.1%
Fines and Forfeitures	67,600	73,500	82,000	78,500	73,400	\$ (5,100)	-6.5%
Franchise Fees	1,159,947	1,450,085	1,352,200	1,141,500	1,143,000	\$ 1,500	0.1%
Stormwater Assessment	820,000	835,000	815,000	1,001,000	977,788	\$ (23,212)	-2.3%
Recreation Impact Fee	100,000	20,000	20,000	38,350	35,000	\$ (3,350)	-8.7%
Miscellaneous Revenue	1,478,568	432,636	390,054	379,244	628,336	\$ 249,092	65.7%
Total Operating revenues	\$ 19,223,188	\$ 17,078,715	\$ 15,653,802	\$ 19,984,412	\$ 17,598,730	\$ (2,385,682)	-11.9%
Transfers-In	6,043,521	4,244,661	3,823,414	4,513,316	3,980,961	(532,355)	-11.8%
Balances Forward	1,707,926	1,055,578	398,837	871,857	220,833	(651,024)	-74.7%
Total Revenues	\$ 26,974,635	\$ 22,378,954	\$ 19,876,053	\$ 25,369,585	\$ 21,800,524	\$ (3,569,061)	-14.1%

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 2013/14 the City has budgeted at 95%, or \$2,913,240 for current ad valorem taxes.

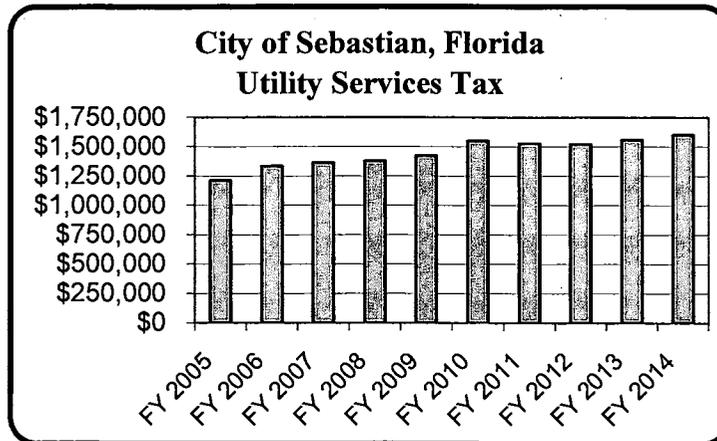
Ad valorem taxes, or property taxes, provide approximately 29.1% of the City's General Fund revenues. The graphs below illustrate a significant increase in ad valorem revenues and property value until FY 2008/09. The FY 2013/14 property value shows a decrease of .61% from the previous year final levy primarily due to changes and reductions in assessed values. Fortunately, new construction and improvements offset this to result in additional ad valorem revenues at the same millage as levied last year. A summary of the City's millage rates since 1986 is located in the schedule section of this document.



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Utility Services Tax

Utility Services Tax is a tax levied on purchases of electricity, water, and LP gas services on customers within the city limits. A rate of 10% of the monthly purchase price is applied for such services. Tax is collected per Florida Statute 166.231 and city Code of Ordinances Sec. 94-26. The majority of the Utility Services Taxes is from the Electric Utility Service Tax. For FY 2013/14, \$1,341,000 is estimated to be received from this tax on electric service based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund and they provide 24.9% of General Fund revenues. The graph below illustrates historical collections in Utility Services Tax, which is consumption driven.



Communication Service Tax

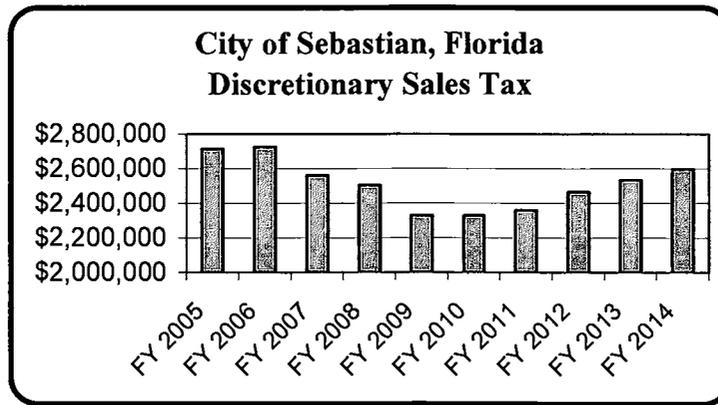
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2013/14 is \$906,000. The revenue estimate is based on trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the city's general fund.

Discretionary Sales Tax

The discretionary sales tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County. The tax is effective for a fifteen-year period. In November of 2002, an extension was approved by voter referendum to extend the Optional One-Cent Sales Tax another fifteen years until December 31, 2019. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population. The City receives the monthly distribution approximately two months after the retail sales take place. For FY 2013/14, \$2,596,325 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Discretionary Sales Tax revenues are recorded in a special revenue fund.

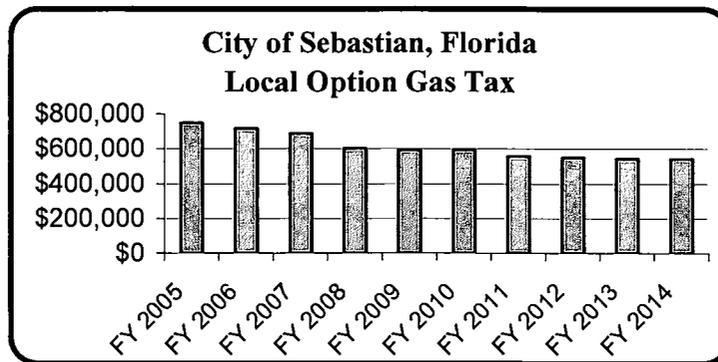
CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

The Discretionary Sales Tax funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore, it serves to reduce the burden of such costs on ad valorem and other taxes. The graph below illustrates a steady increase in Optional One-Cent Sales Tax from FY 2010 but still not to previous levels.



Local Option Gas Tax

The Local Option Gas Tax is a six-cent per gallon tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population and amount of annual transportation-type expenditures. The amounts available for distribution are affected by changes in consumer driving patterns caused by variations in fuel costs and general economic conditions. For FY 2013/14 the revenue is projected to be \$544,000. The Local Option Gas Tax revenues are recorded in a special revenue fund. The revenue is restricted for use in transportation expenditures, thus reducing the burden of such costs on ad valorem taxes.

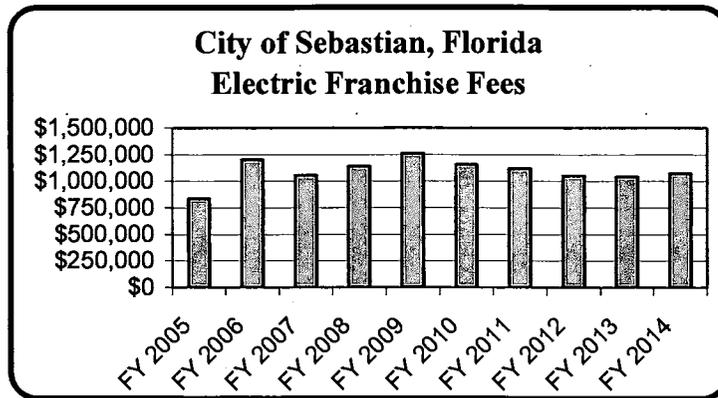


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste) for their use of city streets and property in providing their services. The solid waste franchise fee is 6.0% of gross revenue collected. The electric franchise fee is 5.9% of the utility provider's gross receipts. The majority part of the city's franchise fees revenues comes from electric franchise fees. Electric franchise fees have grown along with population over the last few years. The significant increase in FY 2006 reflects the construction and housing boom carried forward from the years before. For FY 2013/14, \$1,074,000 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

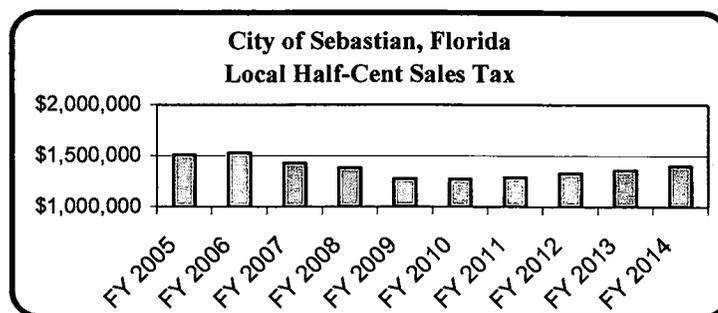


INTERGOVERNMENTAL REVENUES

Local Half-Cent Sales Tax

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

The Local Half-Cent Sales Tax is recorded in the General Fund. The graph below illustrates how collections have declined since 2006. The anticipated revenue for FY 2014 is based on trend analysis and the forecast provided by the Legislative Committee on Intergovernmental Relations (LCIR). The revenue estimate reflects the authorized changes in the State’s sales tax share of the Local Government Half-Cent Sales Tax Program that are incorporated within Chapter 2003-402, L.O.F (Laws of Florida) and Chapter 2003-404, L.O.F.

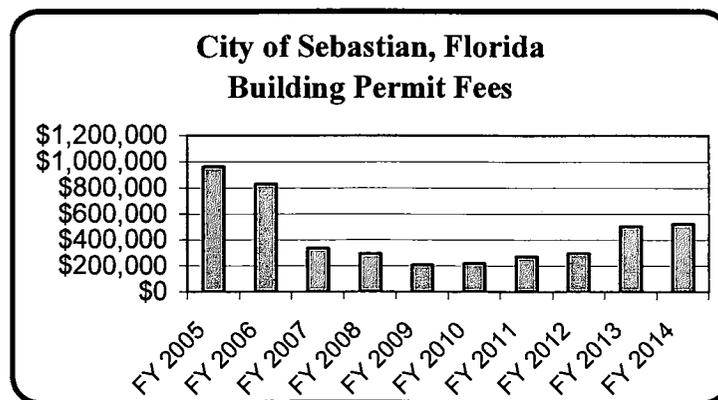


CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CHARGES FOR SERVICES

Building Department Revenues

The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The low interest rate environment and new annexations several years ago caused a substantial increase in citywide building activity but the City experienced a slowdown the past few years. The graph below illustrates this significant decrease in the building permit fees from FY 2005. The decrease since FY 2006 reflects the slow down in the housing market. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be.



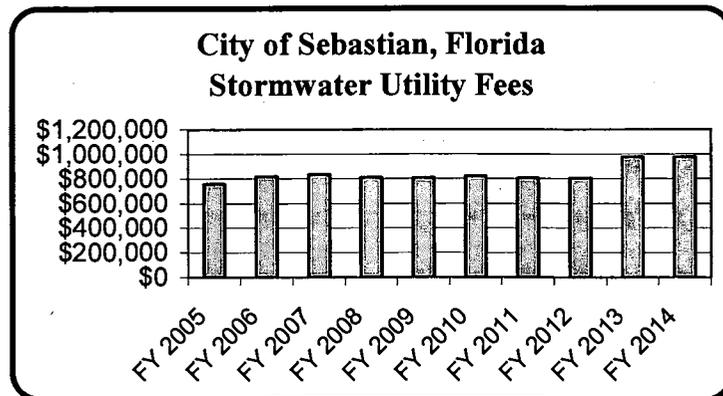
ASSESSMENT

Stormwater Assessment Revenues

The City of Sebastian started to assess city residents Stormwater Utility Fees for the purpose of managing the City's stormwater system in Fiscal Year 2001/02. The fee was based on a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year (City Ordinance O-01-16, O-04-15, and O-05-16). This revenue source is used to provide a dedicated funding source for the purpose of managing the city's stormwater system, to prepare, construct and manage betterments and improvements to the stormwater system, to regulate the use of the stormwater system, and perform routine maintenance and minor improvements. The revenue estimate is based on actual residential ERU as of August 31st each year. The City increased the fee from \$4.00 to \$5.00 per month per ERU for FY 12/13 and estimated the revenue would increase to \$1,001,000. For FY 2013/14, the revenue is estimated to be \$977,788, primarily due to credits given to users that provide facilities that handle stormwater drainage on their property. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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



SUMMARY OF APPROPRIATIONS

City services are provided through the City Council, three charter officers, operating departments/divisions (excluding the golf course, airport administration, and building department), and are all supported by the General Fund. The Exhibit S-1 on page 13 compares the revised General Fund departmental expenditure budget for the FY 2012/13 with the expenditure budget for FY 2013/14.

- Total increase of 3.30% for the General Fund reflects plans to eliminate 12 furlough days, adding one net position and no pay increases. Through collective bargaining this past year, there were some savings in police officer pension costs. In the Cemetery Division of Public Works, a Maintenance Worker I position was added and filled by an employee that was previously assigned to Planning and Zoning. In the Police Dispatch Division, a part-time position was changed to full-time. However, these changes were offset by eliminating a position in the Facilities Maintenance Division of Public Works. The net addition of one full-time General Fund employee was due to adding a Systems Analyst to the Management Information Services Division in order to address staffing issues in that critical area. In addition to personnel changes, one of the larger issues to deal with was the large increase in the cost for ditch and swale mowing services. The City had substantially reduced this cost via accepting a contractor's low bid last year but it was determined the vendor could not satisfactorily perform the necessary work. Notable changes in departmental appropriations are:
- Management Information Services increase of 38.00% was due to the addition of a Systems Analyst position.
- Police Dispatch increased by 9.90% primarily due to increasing a position from part-time to full-time.
- Stormwater Utility increased 11.68% due to the anticipated increase in the cost of ditch and swale mowing services.
- Facilities Management decreased by 5.85% due to the elimination of one position through attrition.
- Cemetery increased by 50.21% due to transferring the employee from Planning and Zoning.
- Planning and Zoning decreased 19.66 due to transferring the employee to the Cemetery.
- Non-Departmental decreased 15.47% due to a reduction in the amount budgeted for the Health Reimbursement Account and because substantial transfers to other funds had been budgeted last year.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

<u>Org Code</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Budget</u>	<u>FY 13/14 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
010001	City Council	\$ 48,016	\$ 47,060	\$ 49,225	\$ 51,717	\$ 53,724	\$ 2,007	3.88%
010005	City Manager	249,377	232,468	223,899	233,387	238,389	5,002	2.14%
010009	City Clerk	292,969	272,887	301,394	283,667	286,600	2,933	1.03%
010010	City Attorney	104,585	98,714	94,719	102,360	102,270	(90)	-0.09%
010020	Administrative Services	489,026	481,049	478,043	478,561	503,521	24,960	5.22%
010021	Management Information Service	265,376	274,798	161,526	163,290	225,341	62,051	38.00%
010041	Police Administration	781,955	771,089	770,531	604,915	634,481	29,566	4.89%
010043	Police Operations	2,534,599	2,651,986	2,406,696	2,253,825	2,361,717	107,892	4.79%
010047	Police Detective Division	1,042,894	1,004,904	700,007	678,740	700,568	21,828	3.22%
010049	Police Dispatch Unit	475,756	485,879	473,149	497,327	546,579	49,252	9.90%
010045	Code Enforcement Division	132,959	159,324	165,366	164,399	168,792	4,393	2.67%
010052	Roads and Maintenance	914,388	789,371	737,117	770,420	794,114	23,694	3.08%
010053	Stormwater Utility	1,055,577	1,025,307	923,303	903,979	1,009,528	105,549	11.68%
010054	Fleet Management	210,676	142,816	194,773	206,766	215,996	9,230	4.46%
010056	Facilities Maintenance	235,324	224,170	248,674	292,623	275,508	(17,115)	-5.85%
010057	Parks and Recreation	983,198	915,276	888,633	914,728	914,080	(648)	-0.07%
010059	Cemetery	142,586	104,314	119,707	117,254	176,132	58,878	50.21%
010080	Planning and Zoning	410,049	349,387	237,574	242,980	195,222	(47,758)	-19.66%
010099	Non-Departmental	622,565	559,049	610,958	777,885	657,582	(120,303)	-15.47%
Total General Fund Expenditures		\$ 10,991,875	\$ 10,589,848	\$ 9,785,294	\$ 9,738,823	\$ 10,060,144	\$ 321,321	3.30%

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2013/14 with the expenditures budget for FY 2012/13.

- Salaries and benefits category reflects an increase of 3.13% primarily because of the elimination of furlough days and net addition of one position.
- Operating expenditures increased 9.33% mainly due to the additional appropriation for the cost of ditch and swale maintenance.
- Capital outlay reflects a reduction in equipment replacements.
- Transfers to Other Funds are not being budgeted in FY 2013//14.

Exhibit S-2 Appropriation Comparison by Category General Fund

By Major Category	FY 09/10 <u>Actual</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Budget</u>	FY 13/14 <u>Budget</u>	Increase (Decrease)	% Increase (Decrease)
Salaries and Benefits	\$ 8,534,921	\$ 8,244,295	\$ 7,530,386	\$ 7,401,519	\$ 7,633,251	\$ 231,732	3.13%
Operating Expenditures	2,353,221	2,288,006	2,219,922	2,147,169	2,347,393	200,224	9.33%
Capital Outlays	103,733	57,547	34,986	126,574	79,500	(47,074)	-37.19%
Transfers to Other Funds	-	-	-	63,561	-	(63,561)	n/a
Total	\$ 10,991,875	\$ 10,589,848	\$ 9,785,294	\$ 9,738,823	\$ 10,060,144	\$ 321,321	3.30%

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget for FY 2013/14 with the amended expenditure budget by fund for FY 2012/13. It shows expenditures only and does not include increases to reserves.

Exhibit S-3 Total Budget Comparison by Fund

<u>Fund name</u>	<u>FY 09/10 Actual Expenditures/ Expenses</u>	<u>FY 10/11 Actual Expenditures/ Expenses</u>	<u>FY 11/12 Actual Expenditures/ Expenses</u>	<u>FY 12/13 Budgeted Expenditures/ Expenses</u>	<u>FY 13/14 Budgeted Expenditures/ Expenses</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund (1)	\$ 10,991,875	\$ 10,589,848	\$ 9,785,294	\$ 9,738,823	\$ 10,060,144	\$ 321,321	3.30%
Special Revenue Funds							
Local Option Gas Tax (2)	1,770,516	1,910,999	2,729,405	740,576	565,741	(174,835)	-23.61%
Discretionary Sales Tax (3)	2,492,641	2,119,705	2,099,275	2,745,621	2,595,493	(150,128)	-5.47%
Riverfront CRA (4)	3,295,486	580,192	245,426	460,040	347,495	(112,545)	-24.46%
Parking In-Lieu-Of	-	-	-	-	-	n/a	n/a
Recreation Impact Fee (5)	19,299	307,596	217,854	355,000	90,000	(265,000)	-74.65%
Stormwater Utility Fee (6)	1,057,305	955,100	1,099,098	1,054,508	1,059,820	5,312	0.50%
Law Enforcement Forfeiture Fund	6,015	7,481	12,239	-	-	n/a	n/a
Debt Service Funds							
Discretionary Sales Surtax							
Revenue Bonds	1,024,463	1,019,612	1,022,367	1,018,123	1,016,944	(1,179)	-0.12%
Stormwater Utility Revenue Bonds	438,360	440,077	440,290	439,048	442,490	3,442	0.78%
Capital Project Funds (7)	2,987,308	3,231,500	1,738,876	6,756,888	2,892,000	(3,864,888)	-57.20%
Enterprise Funds							
Golf Course Fund (8)	1,264,710	1,216,666	1,283,457	1,434,754	1,676,110	241,356	16.82%
Airport Fund	409,494	404,983	424,385	445,628	443,236	(2,392)	-0.54%
Building Department (9)	484,694	463,719	399,271	411,000	529,977	118,977	28.95%
Total All Funds	\$ 26,242,166	\$ 23,247,478	\$ 21,497,237	\$ 25,600,009	\$ 21,719,450	\$ (3,880,559)	-15.16%

- (1) General Fund reflects an added position, elimination of furlough days and the ditch and swale mowing cost increase. This was somewhat off-set by reductions in other accounts.
- (2) Local Option Gas Tax decreased because of declining revenues from fuel taxes and because less was appropriated from prior year fund balance.
- (3) Discretionary Sales Tax decreased due to less being appropriated from prior year fund balance for capital projects.
- (4) Riverfront CRA decreased as well due to less being appropriated from prior year fund balance.
- (5) Recreation Impact Fee also decreased from less being allocated to projects from fund balances.
- (6) Stormwater Utility Fee increased for slightly more spending, which will be funded by using prior year fund balance amounts.
- (7) Capital Project Funds declined due to lesser amounts allocated for planned projects, including those from grant funding for the Airport.
- (8) Golf Course Fund increased primarily due to including the replacement of the golf cart fleet.
- (9) Building Department increased due to the addition of a Permitting Technician.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

Exhibit S-4 FUND BALANCE COMPARISON AND PROJECTED CHANGES

Fund Name	Balance 9/30/2011 Actual	Balance 9/30/2012 Actual	Balance 9/30/2013 Estimated	Change in Fund Balance		Projected Balance 9/30/2014	Percentage Change from Prior Year
				Projected Sources	Projected Uses		
General Fund (1)	4,733,552	4,596,015	4,684,641	10,060,144	(10,060,144)	4,684,641	0.0%
Special Revenue Funds							
Local Option Gas Tax (2)	58,562	190,274	20,311	555,130	(565,741)	9,700	-52.2%
Discretionary Sales Tax (3)	1,623,442	2,015,572	1,380,567	2,623,983	(2,595,493)	1,409,057	2.1%
Riverfront CRA (4)	455,809	478,895	328,771	267,402	(347,495)	248,678	-24.4%
Parking In-Lieu-Of Fund (5)	12,632	26,465	40,321	13,861	-	54,182	34.4%
Recreation Impact Fee (6)	848,187	693,221	181,947	36,569	(90,000)	128,516	-29.4%
Stormwater Utility Fee Fund (7)	453,649	167,554	85,646	983,721	(1,059,820)	9,547	-88.9%
Law Enforcement Forfeiture Fund	66,585	68,905	69,090	10,185	-	79,275	14.7%
Debt Service Funds							
Discretionary Sales Tax Bonds	1,556,577	1,555,410	1,538,730	1,017,459	(1,016,944)	1,539,245	0.0%
Stormwater Utility Revenue Bonds	183,020	182,579	183,937	441,891	(442,490)	183,338	-0.3%
Capital Project Funds (8)							
General Capital Project	-	-	-	503,000	(503,000)	-	n/a
Capital Improvements	2,567	2,643	-	90,000	(90,000)	-	n/a
Transportation Improvements	52,506	17,354	-	616,000	(616,000)	-	n/a
Stormwater Improvements	13,332	-	-	673,000	(673,000)	-	n/a
Golf Course Improvements	-	26,537	85,181	52,123	(15,000)	122,304	43.6%
Airport Improvements	-	-	-	995,000	(995,000)	-	n/a
Enterprise Funds							
Golf Course Revenue Fund (9)	(216,241)	(187,236)	(239,806)	1,676,110	(1,676,110)	(239,806)	0.0%
Airport Fund (10)	(66,889)	(51,562)	(59,813)	443,236	(443,236)	(59,813)	0.0%
Building Department (11)	460,449	487,393	716,299	558,000	(529,977)	744,322	3.9%
Total All Funds	10,237,739	10,270,019	9,015,822	21,616,814	(21,719,450)	8,913,186	-1.1%

- (1) General Fund projected fund balance is unchanged fro FY 2014. Ad valorem taxes are projected based on keeping the same 3.7166 millage, which is same as last year.
- (2) The Local Option Gas Tax Fund allocates funds to road striping, sidewalk repairs and street paving.
- (3) Discretionary Sales Tax projected fund balance increases slightly in FY 2014, as it accumulates funds for large capital projects in future years.
- (4) Riverfront CRA balances are expected to decrease somewhat, with this year's expenses exceeding revenues.
- (5) The Parking In-Lieu-Of Fee was initiated in FY 2011 and no disbursements are projected at this time.
- (6) Recreation Impact Fee expenditures on projects are greater than anticipated revenues.
- (7) Stormwater Utility Fee Fund expenditures are greater than projected revenues. A reduction in the amount transferred to General Fund for stormwater maintenance is being scheduled for future years to address this issue.
- (8) Capital Project Funds equal amounts for FY 2013/2014 in the Capital Improvements Program, except for \$333,450 programmed to replace the golf cart fleet budgeted to be paid directly from the Golf Course Revenue Fund.
- (9) Golf Course Fund shows no change in the negative fund balance for FY 2014 but a small reduction from the required amount was made in the transfer to the Golf Capital account.
- (10) Airport Fund's projected balance is not expected to change in FY 2014.
- (11) Building Department Fund Balance is increasing, as a result of improved economic conditions.

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 2013/14, total personnel costs are approximately 67.35% of the city's budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

Exhibit S-5

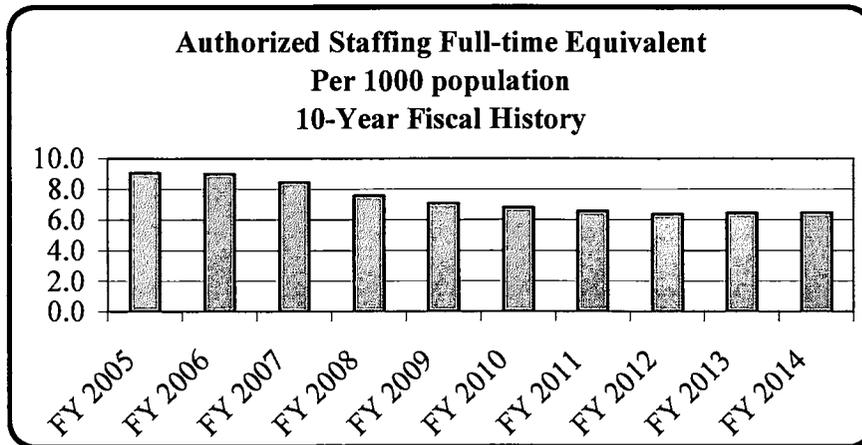
RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Amended FY 2009/10		Amended FY 2010/1011		Amended FY 2011/2012		Budget FY 2012/2013		Budget FY 2013/2014		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	5	0	0
City Manager	2.5	0	2	0	2	0	2	0	2	0	0	0
City Clerk	3	0	3	0	3	0	3	0	3	0	0	0
City Attorney	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	0	5	0	5	0	5	0	5	0	0	0
Finance	0	0	0	0	0	0	0	0	0	0	0	0
Mgmt Information Svcs	3	0	3	2	2	2	2	2	3	2	1	0
Human Resources	0	0	0	0	0	0	0	0	0	0	0	0
Planning and Zoning	5	0	4	0	3	0	3	0	2	0	(1)	0
Police Administration	7	0	7	0	7	0	7	0	7	0	0	0
Police Operations	27	1	27	1	27	1	27	1	27	1	0	0
Police Detectives	10	8	10	8	7	8	7	10	7	10	0	0
Police Dispatch	9	1	9	1	9	1	9	1	10	0	1	(1)
Code Enforcement	2.5	0	3	0	3	0	3	0	3	0	0	0
Engineering	0	0	0	0	0	0	0	0	0	0	0	0
Roads & Maintenance	12	0	12	0	10	0	10	0	10	0	0	0
Stormwater Utility	12	0	12	0	9	0	9	0	9	0	0	0
Fleet Management	3	1	2	1	3	1	3	1	3	1	0	0
Parks & Recreation	14	18	12	18	11	18	11	18	11	18	0	0
Cemetery	2	0	1	0	1	0	1	0	2	0	1	0
Facilities Maintenance	2	0	2	0	3	0	3	4	2	4	(1)	0
Golf Course Administration	3	2	3	2	2	3	2	3	2	3	0	0
Golf Course Carts	0	13	0	13	0	13	0	13	0	13	0	0
Airport	3	0	3	0	3	0	2	0	2	0	0	0
Building Department	5	0	5	0	4	0	4	0	5	0	1	0
SUB-TOTALS	130	49	125	51	114	52	113	58	115	57	2	(1)
TOTAL POSITIONS	179		176		166		171		172		1	
FULL-TIME EQUIVALENTS	154.50		150.50		140.00		142.00		143.50		1.50	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Primarily due to the results of property tax values seeming to have stabilized and increasing activity in the Building Department, the FY 2013/14 budget reflects the addition of an employee to address needs in Management Information Services, an upgrade to full-time for a part-time position in Police Dispatch and an additional clerical position in the Building Department. The total authorization of 143.5 full-time equivalent (FTE) positions will serve an estimated population of 22,188. This results in a staffing ratio of 6.4675 FTE's per 1,000 population. From the chart and graph below, the trend for the past few years is illustrated. It is projected that this generally downward trend will continue in future years due to expectations that any economic growth will be modest and the City will have to limit spending to absolutely essential services.

<u>Year</u>	<u>FTE</u>	<u>Population</u>	<u>Number of FTE Per Thousand</u>
FY 2004	163.00	18,425	8.8467
FY 2005	175.50	19,365	9.0627
FY 2006	180.50	20,048	9.0034
FY 2007	183.00	21,666	8.4464
FY 2008	170.00	22,426	7.5805
FY 2009	162.50	22,924	7.0886
FY 2010	154.50	22,722	6.7996
FY 2011	150.50	22,922	6.5657
FY 2012	140.00	21,929	6.3842
FY 2013	142.00	21,995	6.4560
FY 2014	143.50	22,188	6.4675



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

DEBT OBLIGATIONS

Debt Limits

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

<u>Type of Debts</u>	<u>Limits</u>	<u>Actual as of 9/30/12</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

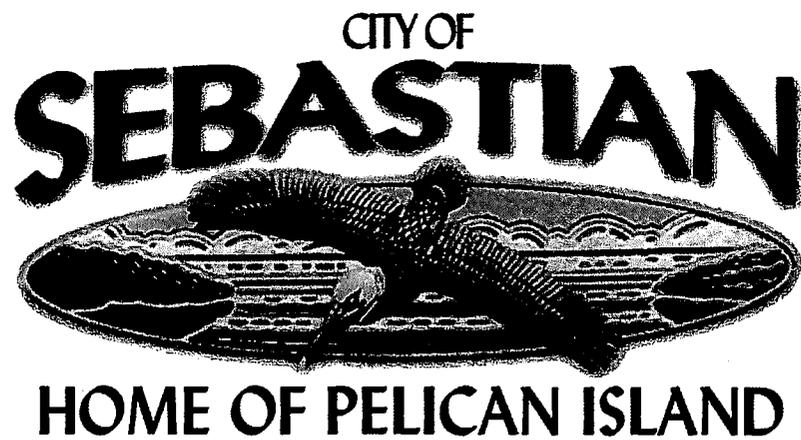
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2013. All of the long-term debt issues outstanding contain covenants pledging special revenues. There is no outstanding debt related to the General Fund. The city has no variable rate debt. All the bond issues were initially issued with an insured rating of AAA.

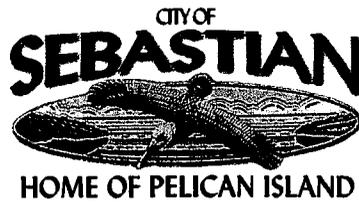
Debt Description	Initial Principal Amount	Principal Remaining 9/30/2013	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
Infrastructure Sales Surtax Revenue Bonds, Series 2003	\$9,500,000	\$3,725,000	2% to 4.125%	2018	AAA/MBIA	Infrastructure Sales Surtax revenues
Stormwater Utility Revenue Bonds, Series 2003	\$5,630,000	\$3,215,000	2% to 4.2%	2022	AAA/MBIA	Stormwater utility fees
Infrastructure Sales Surtax Revenue Bonds, Series 2003 A	\$2,125,000	\$875,000	2% to 4%	2018	AAA/Ambac	Infrastructure Sales Surtax revenues
Paving Improvements Promissory Notes 2012	\$2,296,000	\$2,099,000	1.94%	2023	N/A	Local Option Gas Tax

Effects on Current Operations

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



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MISSION STATEMENT

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

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

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

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

City of Sebastian, Florida

Financial Policies

City of Sebastian's financial policies set forth the basic framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. These policies are reviewed annually to assure the highest standards of fiscal management and were formally adopted by the City Council at a public meeting on September 25, 2013. The City Manager and the Management Team has the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

Overall Goals

The overall financial goals underlying these policies are:

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

Operating Budget Policies

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

Budget Process

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

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced).
2. All operating funds are subject to the annual budget process and reflected in the budget document.
3. The enterprise operations of the City are to be self-supporting; i.e., current revenues will cover current expenditures, including debt service.
4. An administrative service fee will be paid to the General Fund by each enterprise fund. This assessment will be calculated based upon a percentage (ratio of both the number of full-time equivalent employees of the enterprise fund/total number of full-time equivalent employees of the City and ratio of the operating budget of the enterprise funds/total operating budget of the City) of total budgeted General Fund administration expenditures (includes City Council, City Manager, City Attorney, City Clerk, Administrative Services, Planning and Zoning and Facilities Maintenance).
5. A 2.5 percent administrative service fee will be assessed by the General Fund against the Community Redevelopment Agency (CRA) Fund of the city. This assessment will be based on the total tax increment revenue estimate of the CRA Fund and will be used to reimburse the General Fund for the administrative support services provided to the CRA fund.

City of Sebastian, Florida Financial Policies

6. Pursuant to Ordinance 05-16, stormwater utility fees can be utilized to fund the General Fund stormwater operation. The amount being utilized should be approved by the City Council through the budget process.
7. In no event will the City of Sebastian levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies (Section 200.081 of Florida Statutes places this millage limitation on all Florida municipalities.)
8. The City will budget 95 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value.)
9. Retirement programs will be funded at 100% of the obligations calculated annually. The defined benefit pension plan will be funded in accordance with the required annual contribution calculated by an independent actuary.
10. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement budget is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses. It is also evaluated as to proposed projects being consistent with the City's Comprehensive Plan.
11. A budget calendar will be designed each year to provide a framework within which the interactions necessary to formulate a sound budget could occur. At the same time, it will ensure that the City will comply with all applicable State legal mandates.

Basis of Budgeting

The basis of budgeting for governmental funds (General, Special Revenue, Debt Service Funds, and Capital Project funds) shall be prepared on a modified accrual basis of accounting. This means unpaid financial obligations, such as outstanding purchase orders, are immediately reflected as encumbrances when the cost is estimated, although the items may not have been received. However, in most cases revenue is recognized only after it is measurable and actually available.

The budgets for the proprietary funds – Golf Course, Airport and Building Department – are prepared using the accrual basis of accounting. Proprietary funds also recognize expenses as encumbered when a commitment is made (e.g., through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City.

Purchase orders for goods and services received prior to the end of the current fiscal year will be eligible for payment immediately following the close of the fiscal year. Encumbrances for all other purchases, excluding the capital projects funds purchases, will automatically lapse.

The Comprehensive Annual Financial Report (CAFR) presents the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). Since FY 2001, the CAFR has been prepared in compliance with Governmental Accounting Standards Board (GASB) Statement 34 requirements. The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes. In most cases, this conforms to the way the City prepares its budget with the following exceptions:

1. Principal payments on long-term debt within the enterprise funds are applied to the outstanding liability on a GAAP basis as opposed to being expended when paid on a budget basis.
2. Capital outlay within the proprietary funds are recorded as assets on a GAAP basis and expended on a budget basis.
3. Depreciation expense is not budgeted.
4. Inventory is expensed at the time it is used.
5. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees on a GAAP basis as opposed to being expended when paid on a budget basis.

City of Sebastian, Florida

Financial Policies

Guidelines

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

Current revenues shall be sufficient to support current expenditures. The Administrative Services Department will monitor each fund and make timely budgetary recommendations and adjustments to be sure no expenditures are in excess of appropriations at fiscal year end, which is not permitted under Florida State Statutes. The budget process and format shall be performance-based and focus on goals, objectives, programs, and performance indicators. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

Budget Amendment

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

Planning

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

Fund Balance Policies

On an annual basis, after the year-end audit has been completed, but no later than April 1, the City 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 City Finance Director shall provide recommended changes to the City Manager for any changes to the Fund Balance Policies and Use of Surplus Policies based on needs identified in this analysis.

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

In addition, the City shall transfer fifty percent (50%) of any current year General Fund operating surplus (revenues in excess of expenditures) into a capital equipment replacement reserve for the purpose of creating a perpetual funding method for replacing capital equipment.

City of Sebastian, Florida Financial Policies

Use of Surplus Policies

Use of Surpluses

It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The City will avoid using fund balances or year-end surpluses to fund ongoing operating expenses.

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

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

Special Revenue Fund Surpluses

Local Option Gas Tax Revenue Fund – To the extent possible, a reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the annual Local Option Gas Tax Fund expenditures budget for the purpose of alleviating the impact of a decline in amounts of collected revenue.

Discretionary Sales Surtax Revenue Fund – To the extent possible, a reserve will be maintained in an amount greater than or equal to ten percent (10%) of the total annual Discretionary Sales Tax Fund Expenditures budget for the purpose of alleviating the impact of decline in amounts of collected revenue and to provide sufficient funds for unanticipated replacements of eligible capital improvements or equipment.

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

1. fund annual debt service payments for which this revenue source is pledged, then;
2. fund emergency vehicles, then;
3. fund stormwater improvements, then;
4. fund other pay-as-you go eligible capital improvements.

Stormwater Utility Revenue Fund – To the extent possible, a reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the total annual Stormwater Utility Revenue Fund Expenditures budget for the purpose of providing sufficient funds for unanticipated major capital improvements and for the purpose of alleviating the impact of a decline in amounts of collected revenue.

City of Sebastian, Florida Financial Policies

Performance Measurement Policies

Establishing Performance Requirements

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

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

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

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

Reporting Performance

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

Decision Making and Analysis

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

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

City of Sebastian, Florida Financial Policies

Capital Improvement Program Policies

Definition

Capital improvements include streets, buildings, building improvements, park expansions/improvements, new parks, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years. For accounting purposes, lesser cost items funded by Special Revenue Funds may also be included.

Alignment

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

Project Selection

All capital projects submitted for approval must be justified in terms of how the project supports the achievement of the City's Strategic Priorities. The originating department of the capital improvement project will identify the estimated costs and impacts on revenue and operating costs for each capital project proposal. Projects are prioritized and approved based on the relevancy of the project to the City's Strategic Plan and the impact on the end stakeholder(s).

Capital Improvement Plan

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

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

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

Capital Equipment Outlay

Definition

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

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 forecast capital replacement and maintenance needs for at least five-year periods and update this projection each year. From this, a maintenance and replacement schedule shall be developed and implemented. Funding for capital replacement may be obtained through excess year-end surpluses as identified in the Use of Surplus Policies. Maintenance programs shall be paid for on a pay-as-you-go basis.

Maintenance

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

Physical Inventory

An annual physical inventory will be conducted to ensure that all capital assets listed in the City's financial system are accounted for, and that sufficient internal control over capital items is exercised. Further detail on capital purchases and dispositions is detailed in a separately published policy.

City of Sebastian, Florida Financial Policies

Debt Management Policies

Market Review

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

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

Debt Financing for Capital Assets

1. Short-term Borrowing

Short-term borrowing or lease/purchase contracts should be considered for financing major operating capital equipment when the Finance Director, along with the City’s Financial Consultant determines that this is in the City’s best financial interest. Lease/purchase decisions should have the concurrence of the appropriate department/division head and should consider the net cost after factoring in anticipated maintenance expenditures.

2. Issuance of Debt

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

The City shall confine long-term borrowing by bond financing to capital improvements and projects with useful lives in excess of twenty (20) years. Consideration of bank notes will be given for financing over shorter periods.

If General Obligation Bonds are issued, the City’s goal will be to limit the maturity to fifteen (15) years. When possible, the City shall use a special assessment or self-supporting financing instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels

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

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

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

Bond Ratings

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

The City shall maintain good communications with bond rating agencies and its bond insurers about its financial condition. The City Finance Director shall coordinate all communications to ensure a professional and factual response to any inquiries.

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

City of Sebastian, Florida Financial Policies

Revenue Policies

Revenue Projections

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

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

User Fees

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

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

Reporting and Analysis

To ensure compliance with the adopted financial policies, the City Administrative Services Department shall prepare analyses in conjunction with the annual budget process to assist departments/divisions with budget projections. The analyses include the following:

- *Five-Year Forecast of Revenues and Expenditures* – Planning tool prepared and used by the Administrative Services Department to forecast and project various funds (General, Local Option Gas Tax, Discretionary Sales Tax, Recreation Impact Fees, Riverfront CRA, Stormwater Utility, Golf Course, Building, and Airport);
- *Financial Trend Monitoring System* – Set of financial trends and ratios used as leading indicators and as a measurement of relative performance.
- *Revenue Manual* – Guide to the major revenue sources that indicates the source, calculation, legal requirements, historical trends and accounting guidelines. Updated annually and included in the annual budget document.
- *Reserve Analysis* – The City Finance Director will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.

Investment Policies

Investment Management

The City Administrative Services Department shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to insure optimum cash availability. When permitted by law, the City shall pool cash from each respective fund for investment purposes. The City Finance Director shall manage all City investments with the assistance from a third-party administrator to achieve safety, liquidity and optimal return on the City's investments. Further details on allowed investments is contained in a separately published policy.

Investment Analysis

The City Finance Director 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 Finance Director shall prepare quarterly investment portfolio reports containing information on the securities being held and the overall performance of the fund.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FINANCIAL ACCOUNTING STRUCTURE

All operations of the City of Sebastian are accounted for by the use of fund accounting. This system ensures the accountability of the City to its citizens, other governments, and creditors. Various funds are established to track transactions for different types of resources. Each fund is a separate entity with its own resources, liabilities, and residual balance. Departments within the City formed to carry out a specific function are identified and accounted for within the system. Departmental functions may be funded from a number of established funds. Funds with similar objectives, activities, and legal restrictions are grouped together for reporting purposes.

Types of Funds

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

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

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

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

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Description of All Funds

General Fund (001) - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those to be accounted for in another fund. The majority of funding is from ad valorem (property) taxes.

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

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

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

Community Redevelopment Agency (CRA) (140) - The CRA is a blended component unit of the City and is accounted for as a special revenue fund of the City. The Governing Board is the City Council. Management has included the CRA in the audited financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, “Defining the Financial Reporting Entity”. A separate budget adoption is required by the CRA Board; it is presented within this budget for adoption by the City Council.

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

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

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

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

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

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

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

General Capital Projects Fund (310) – This fund is used to account for major capital equipment purchases and general capital construction projects. Governmental resources or State and Federal grant revenues are used to finance the improvements in this fund.

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

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

Stormwater Improvements Fund (363) – This fund is used to account for the construction of stormwater related improvements. Governmental resources and stormwater assessment fees are used to finance the improvements in this fund.

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

Golf Course Fund (410 and 415) – This fund is used to account for the activities of the municipal golf course. 5% of the additional revenues from the FY2012-13 rate increase are transferred to Fund 415 to insure funds are set aside for equipment replacements and capital improvements.

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

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

Permanent Fund

Cemetery Permanent Fund (601) – This fund is used to account for principal trust amounts received, sale of cemetery lots and related interest income. The principal on the non-expendable principal portion of the trust may not be spent but the interest on it can be used to make capital improvement and maintain the community cemetery. The principal and interest on the expendable portion may both be used for capital incidental to providing additional interment sites for future sale.

Fiduciary Funds

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

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

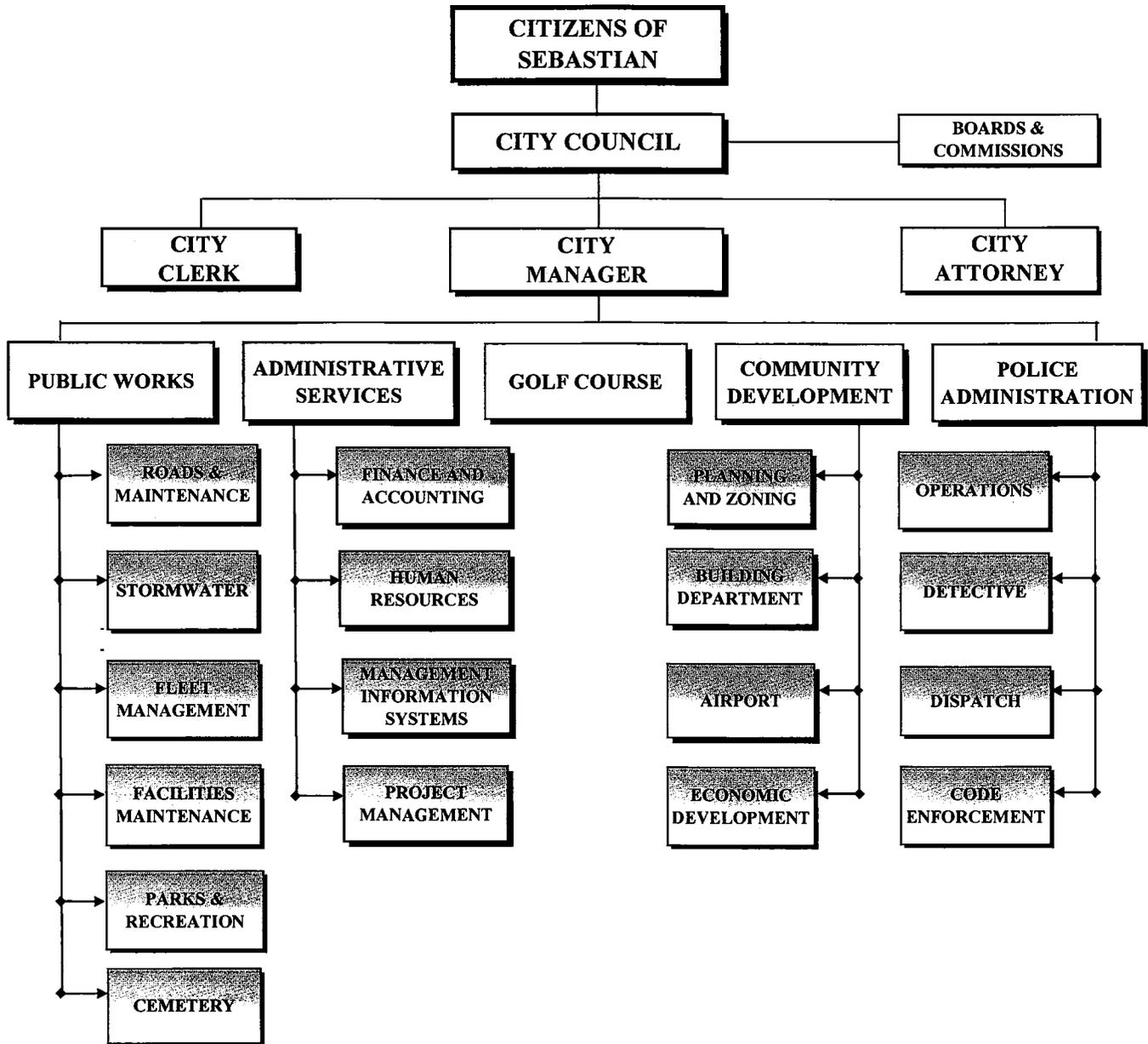
CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

DEPARTMENT/DIVISION AND FUNCTION RELATIONSHIP SUMMARY

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

Department/Division	Function	General Fund	Enterprise Fund
City Council	General Government	X	
City Manager	General Government	X	
City Clerk	General Government	X	
City Attorney	General Government	X	
Administrative Services	General Government	X	
Management Information System	General Government	X	
Planning and Zoning	General Government	X	
Police Administration	Public Safety	X	
Police Operations	Public Safety	X	
Police Detective	Public Safety	X	
Police Dispatch	Public Safety	X	
Police Code Enforcement	Public Safety	X	
Road and Maintenance	Transportation	X	
Stormwater Utility	Physical Environment	X	
Fleet Management	Transportation	X	
Parks and Recreation	Cultural/Recreation	X	
Cemetery	Physical Environment	X	
Facilities Maintenance	General Government	X	
Non-Departmental	General Government	X	
Golf Course Administration	Cultural/Recreation		X
Golf Course Greens Division	Cultural/Recreation		X
Golf Course Cart Division	Cultural/Recreation		X
Airport Administration	Transportation		X
Economic Development (Airport)	Economic Development		X
Building	Public Safety		X

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART



**CITY OF SEBASTIAN
FISCAL YEAR 2013-2014 BUDGET CALENDAR**

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
01/23/13	Wednesday	City Council @6:30pm – Budget Calendar Approval
02/04/13	Monday	Budget Review Advisory Board – Review 4 th Quarter Budget Report
02/27/13	Wednesday	City Council @6:30pm – Goal Setting Discussion
03/18/13	Monday	Departments Receive Instructions for Capital Improvement Program
03/18/13	Monday	Budget Review Advisory Board @6:00pm – Review 1 st Quarter Budget Report
03/27/13	Wednesday	City Council @6:30pm – Approve 1 st Quarter Budget Report
04/17/13	Wednesday	Departments Submit Capital Improvement Program Request to Finance Director
04/12/13	Thursday	Departments Receive Instructions on Operating Budget Preparation
05/16/13	Thursday	Departments Submit Operating Budget Request to Finance Director
06/03/13	Monday	Estimate of Property Values Received from Property Appraiser
06/10/13	Monday	Start City Manager Review of Capital Improvement Program and Operating Budget
06/17/13	Monday	DR-420 Certified Property Values Received from Property Appraiser
06/17/13	Monday	Finish City Manager Review of Capital Improvement Program and Operating Budget
06/17/13	Monday	Budget Review Advisory Board – Review 2 nd Quarter Budget Report
06/24/13	Monday	Parks and Recreation Board @6:00pm - City Manager Review of Capital Improvement Program
06/26/13	Wednesday	City Council @6:30pm – Approve 2 nd Quarter Budget Report/Receive Preliminary Budget Review Advisory Board Report
07/01/13	Monday	Budget Review Advisory Board @6:00pm – City Manager’s Presentation of Budget Recommendations
07/10/13	Wednesday	City Council @6:30pm - Approve Proposed Millage
07/19/13	Wednesday	City Council Receives Capital Improvement Program and Operating Budget
07/19/13	Wednesday	Planning and Zoning Board Receives Capital Improvement Program
07/24/13	Wednesday	Deadline to send DR-420 Proposed Millage Form to Property Appraiser
08/01/13	Thursday	Planning and Zoning Board @7:00pm – Approval of Capital Improvement Program
08/12/13	Monday	Budget Review Advisory Board @6:00pm – Approve Report to City Council & 3 rd Quarter Budget Report
08/19/13	Monday	City Council @6:00pm – Special Meeting/Workshop on Budget Recommendations
09/09/13	Monday	Final Adoption of School Board Budget
09/11/13	Wednesday	First Public Hearing on County Budget
09/16/13	Monday	City Council @6:00pm – Special Meeting for First Public Hearing on Millage and Budget/Approval of Capital Improvement Program
09/18/13	Wednesday	Final Adoption of County Budget
09/21/13	Saturday	Advertise the Tentative Millage and Proposed Budget
09/25/13	Wednesday	CRA Meeting @6:00pm – Approve Community Redevelopment Agency Budget City Council @6:30pm – Final Public Hearing on Millage and Budget
09/26/13	Thursday	Send Resolution Adopting Final Millage to Property Appraiser

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

BUDGET PROCESS

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

Budget Planning Phase

The City maintains a Capital Improvement Program (CIP) as part of the Comprehensive Redevelopment Plan of the City of Sebastian in order to plan for the future needs of capital facilities and infrastructures (see Capital Improvement Program section). This plan covers a five-year period, and identifies major capital projects, as well as the means by which they will be financed. The City adopts the annual capital budget along with the operating budget. As part of the planning process, the operating impact of capital projects must be considered and incorporated into the operating budget. The planning phase for the operating budget begins with the preparation of the budget instructions, examples, and training materials.

Budget Preparation

The process of developing the operating budget begins officially in March of each year. The budget preparation process provides department directors an opportunity to examine their program(s) of operation, to propose changes in current services, to recommend revisions in organizations and methods, and to outline requirements for capital outlay items. The City Administrative Services Department works closely with department/divisions to formulate performance measures for the upcoming fiscal year and assist with proposed personnel changes.

In April each year, basic operating budget request forms, and data on prior year appropriations are distributed to the departments. Each department director must compile a budget request for the new fiscal year and enter the budget request and justification into the Microsoft Excel format forms.

Budget Review

During the budget review phase, the City Manager and City Administrative Services Department analyze proposed personnel changes, operating and capital budget requests; review service levels and compile revenue estimates. Budget recommendations regarding proposed personnel changes and capital request are based on: 1) program priorities as submitted by department directors; and 2) available funding after current services are budgeted (funding levels required to maintain the status quo). The City Manager's recommendations on operating and capital budgets and proposed personnel changes are reviewed with department directors.

In June, a briefing on the general status and relevant issues regarding the current year's budget is provided to the Budget Advisory Committee. In July, the City Manager's recommended budget is distributed to Budget Advisory Committee members and additional meetings are scheduled as determined by the Budget Advisory Committee.

Budget Adoption

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

The final step before budget adoption is to hold two formal budget hearings to present the proposed millage rate and budget. This essential step provides a means for the citizens to comment directly to the Mayor and City Council regarding priorities. According to State regulations, the first public hearing must be held within 80 days of certification of property values but not earlier than 65 days after certification. At this hearing, the City discusses the proposed millage and tentative budget and announces the percent difference the proposed millage is from the rolled-back rate.

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

Budget Implementation

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

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

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



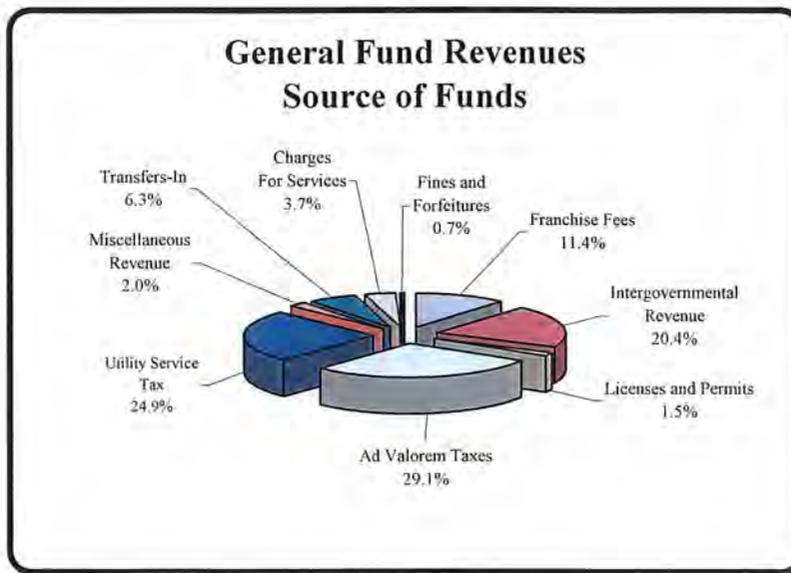
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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

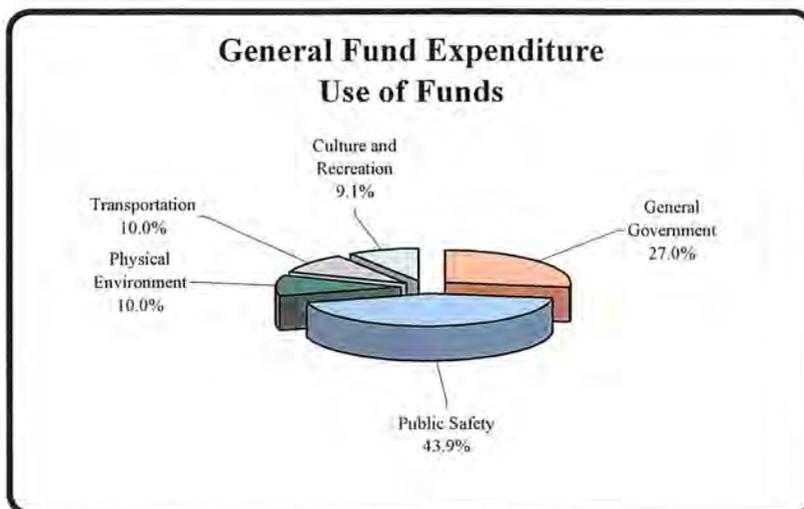
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The adopted budget for Fiscal Year 2013-2014 is \$10,060,164. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

As shown in the graph below, the largest source of revenue within the General Fund is Ad Valorem Taxes, Utility Services Taxes, Franchise Fees and Intergovernmental Revenues. The majority of the Intergovernmental Revenues comes from state shared revenues, such as the Local Half-Cent Sales Tax and Municipal Revenue Sharing. Transfers-In from other funds represent 6.3% of revenues for the General Fund. Table G-1 and Table G-2 presented on the following pages compare the Fiscal Year 2013-14 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 43.9% of total expenditures are allocated to public safety related activities. Other city services, excluding golf course, airport administration, and building department, are included in general government, transportation, culture & recreation, and physical environment.



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2013-2014 proposed budget for General Fund Revenue and Interfund Transfers is \$10,060,144. This is \$107,829 more than projected actual 2012-2013 General Fund Revenue and Other Sources of \$9,952,315.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12/13	Projected FY 12/13	FY 13/14	
Description	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
Taxes and franchise fees	\$ 7,400,140	\$ 6,733,189	\$ 6,320,547	\$ 6,480,333	\$ 6,500,954	\$ 6,578,240	\$ 77,286
Licenses and permits	33,182	23,646	22,431	28,950	35,750	149,050	113,300
Inter-governmental revenue	1,997,119	2,002,032	2,078,685	1,919,700	2,117,635	2,048,300	(69,335)
Charges for service	282,530	260,838	290,950	373,347	375,847	373,556	(2,291)
Fines and forfeits	71,415	80,654	52,307	70,500	65,100	65,400	300
Interest earnings	142,362	23,835	22,744	70,500	24,500	35,500	11,000
Rents and royalties	80,178	89,122	94,661	87,500	90,000	90,000	-
Sales of assets	27,114	23,688	32,084	39,829	80,000	35,000	(45,000)
Contributions/donations	13,442	47,409	34,031	19,000	25,380	18,600	(6,780)
Other miscellaneous revenues	23,799	58,767	43,858	52,284	71,750	35,750	(36,000)
Total revenues	<u>\$10,071,281</u>	<u>\$ 9,343,180</u>	<u>\$ 8,992,298</u>	<u>\$ 9,141,943</u>	<u>\$ 9,386,916</u>	<u>\$ 9,429,396</u>	<u>\$ 42,480</u>
Interfund transfers	764,888	736,727	692,716	565,399	565,399	630,748	65,349
Total revenues and interfund transfers	<u>10,836,169</u>	<u>10,079,907</u>	<u>9,685,014</u>	<u>9,707,342</u>	<u>9,952,315</u>	<u>10,060,144</u>	<u>107,829</u>
Decrease in Fund Balance	155,706	509,941	100,280	31,481	(88,626)	-	88,626
Total revenues and other sources	<u>\$10,991,875</u>	<u>\$10,589,848</u>	<u>\$ 9,785,294</u>	<u>\$ 9,738,823</u>	<u>\$ 9,863,689</u>	<u>\$10,060,144</u>	<u>\$ 196,455</u>

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

FY 2012-13 Projected Revenues:

1. **Taxes and franchise fees** - Increase results from using same 3.7166 millage as last year, plus an expected increase in electric franchise and utility fees.
2. **Licenses and permits** - Increased primarily from reclassifying Business Taxes as General Fund revenues.
3. **Intergovernmental** - Decrease due to not budgeting \$139,000 State Police Pension funding.
4. **Charges for service** - Decreased due to reduction in charges to Enterprise Funds.
5. **Fines and forfeits** - Projection about the same as FY 12-13.
6. **Interest earnings** - Slight increase in earnings expected from an increase in rates.
7. **Rents and royalties** - Projected at the same amounts.
8. **Sales of assets** - A larger than normal number of surplus items were auctioned in FY 12-13.
9. **Contributions/Donations** - Some decrease expected for FY 13-14.
10. **Other miscellaneous revenues** - A reduction is anticipated from FY 13/14, as there was a higher than normal amount of insurance recoveries.
11. **Interfund transfers** - Increase in transfers resulting from scheduling repayment from Building Department of the net Local Business Tax revenues.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

**TABLE G-2
General Fund Revenues Detail**

GENERAL FUND REVENUE DETAIL

Code: 001501

Account		FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13	FY 12/13	FY 13/14
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
TAXES							
311000	Current Ad Valorem Taxes	3,716,797	3,144,864	2,799,146	2,904,754	2,904,754	2,913,240
311001	Delinquent Ad Valorem Taxes	15,305	5,830	9,266	15,000	7,500	10,000
311002	Penalty on Delinquent Taxes	2,296	5,464	14	10,000	5,000	5,000
TOTAL AD VALOREM TAXES		3,734,398	3,156,158	2,808,426	2,929,754	2,917,254	2,928,240
FRANCHISE FEES							
313100	Electric Franchise Fees	1,159,433	1,117,525	1,052,299	1,083,479	1,043,000	1,074,000
313700	Solid Waste Franchise Fees	69,259	67,161	72,269	71,500	76,000	69,000
TOTAL FRANCHISE FEES		1,228,692	1,184,686	1,124,568	1,154,979	1,119,000	1,143,000
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	1,305,187	1,276,549	1,263,888	1,260,000	1,300,000	1,341,000
314300	Water Utility Service Tax	222,524	232,007	233,749	235,000	237,000	238,000
314800	Propane Utility Service Tax	22,098	19,884	23,155	28,600	23,700	22,000
314950	CST Revenue Sharing	887,241	863,905	866,761	872,000	904,000	906,000
TOTAL UTILITY SERVICE TAXES		2,437,050	2,392,345	2,387,553	2,395,600	2,464,700	2,507,000
TOTAL TAXES & FRANCHISE FEES		7,400,140	6,733,189	6,320,547	6,480,333	6,500,954	6,578,240
LICENSES AND PERMITS							
321000	Business Taxes	0	0	0	0	0	100,000
321100	Business Tax - Penalties/Transfers	0	0	0	0	0	3,800
322060	Driveway Permit Fees	10,405	10,600	12,100	7,500	15,000	17,500
322700	Accessory Structure	300	1,150	900	250	250	500
322900	Other Permits & Fees	2,191	1,794	2,105	2,000	2,500	3,000
329100	Zoning Fees	7,381	4,100	5,066	7,500	7,500	8,500
329200	Site Plan Review Fees	7,445	3,900	600	7,500	5,000	8,500
329300	Plat Review Fees	1,200	622	0	2,000	2,000	2,250
329400	Plan Checking Fees	2,600	0	0	1,000	1,000	2,500
329500	Alarm Permits	1,460	1,480	1,660	1,200	2,500	2,500
329600	De-Watering Permits	200	0	0	0	0	0
TOTAL LICENSES AND PERMITS		33,182	23,646	22,431	28,950	35,750	149,050

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account		FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
Number	Description	Actual	Actual	Actual	Adopted Budget	Projected	Adopted Budget
INTERGOVERNMENTAL REVENUE:							
FEDERAL GRANTS							
331200	Fed Grant-Public Safety	31,218	0	0	0	0	0
331204	Fed - LLEBG	5,834	0	4,689	5,000	2,835	3,000
TOTAL FEDERAL GRANTS		37,052	0	4,689	5,000	2,835	3,000
STATE SHARED REVENUES							
335120	Municipal Revenue Sharing	376,297	399,717	421,581	412,400	435,000	456,300
335122	8th Cent Motor Fuel Tax	154,094	160,859	160,650	162,200	160,800	169,200
335140	Mobile Home Licenses	9,545	9,040	9,325	9,300	9,300	9,300
335150	Alcohol Beverage Licenses	10,850	9,315	10,632	10,500	10,700	10,500
335180	Local Half-Cent Sales Tax	1,274,429	1,289,624	1,332,545	1,320,300	1,360,000	1,400,000
335200	Police Pension State Shared Revenue	134,852	133,477	139,263	0	139,000	0
TOTAL STATE SHARED REVENUES		1,960,067	2,002,032	2,073,996	1,914,700	2,114,800	2,045,300
TOTAL INTER-GOV'T REVENUE		1,997,119	2,002,032	2,078,685	1,919,700	2,117,635	2,048,300
CHARGES FOR SERVICES							
341920	Cert. Copying, Record Search	1,318	1,140	1,185	1,500	1,200	1,200
341930	Election Fees	305	391	409	0	0	0
342100	PD Overtime Service Fees	26,230	9,446	8,174	12,000	9,500	10,000
342200	PD Fingerprinting	1,190	1,370	725	1,200	0	0
343805	Cemetery Fees	9,129	6,930	9,838	10,000	9,500	10,000
347550	Skate Facility Fees	3,885	8,280	8,251	8,000	8,000	8,000
347555	Tennis Facility Fees	20,130	19,562	20,128	20,000	20,000	20,000
347556	County Impact Fees Admin. Fees	2,211	4,093	4,870	5,000	12,000	12,000
347557	Community Center Rec Revenues	35,820	29,418	33,705	35,000	35,000	35,000
349140	RRD-Management Fees	13,202	7,440	13,202	13,202	13,202	13,202
349410	Golf Course-Management Fees	54,460	59,906	65,897	82,638	82,638	90,902
349450	Airport-Management Fees	36,656	42,980	44,203	52,772	52,772	47,495
349455	Maintenance Service Fees-AP	1,540	1,441	18,122	68,500	68,500	68,500
349480	Building Dept Management Fees	75,680	68,112	61,301	62,785	62,785	56,507
349485	Maintenance Services Fees-Bldg Dept.	774	329	595	750	750	750
349900	Project Personnel/Equipment Services	0	0	345	0	0	0
TOTAL CHGS FOR SERVICE		282,530	260,838	290,950	373,347	375,847	373,556

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account Number Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
FINES AND FORFEITS						
351100 Court Fines	14,585	15,910	10,782	13,000	11,000	11,000
351115 Police Education-\$2.00 Funds	1,532	1,957	1,104	1,500	1,200	1,200
351120 Drivers Education	1,790	2,953	1,029	2,500	700	1,000
351140 Parking Fines	1,150	2,390	650	1,500	1,200	1,200
354100 Code Enforcement Fines	49,878	53,360	38,393	50,000	50,000	50,000
359000 Other Fines/Forfeits	2,480	4,084	349	2,000	1,000	1,000
TOTAL FINES AND FORFEITS	71,415	80,654	52,307	70,500	65,100	65,400
MISCELLANEOUS REVENUE:						
INTEREST EARNINGS						
361100 Interest Income	138,121	17,459	13,559	65,000	20,000	30,000
361105 State Board Interest Earnings	4,069	6,152	5,518	5,000	4,000	5,000
361150 Other Interest	172	224	3,667	500	500	500
TOTAL INTEREST EARNINGS	142,362	23,835	22,744	70,500	24,500	35,500
RENT AND ROYALTIES						
362100 Rents and Royalties	5,370	8,554	10,743	7,500	10,000	10,000
362150 Nontaxable Rent	74,808	80,568	83,918	80,000	80,000	80,000
TOTAL RENT AND ROYALTIES	80,178	89,122	94,661	87,500	90,000	90,000
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	15,765	16,501	25,203	34,829	75,000	30,000
365000 Sale of Surplus Material/Scrap	11,349	7,187	6,881	5,000	5,000	5,000
TOTAL SALES OF FIXED ASSETS	27,114	23,688	32,084	39,829	80,000	35,000
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	250	29,768	3,975	2,500	2,500	2,500
366050 Donations - SRA	0	0	4,536	0	280	0
366150 75th Anniversary Revenues	450	790	600	500	100	100
366200 Contribution/Greer Trust	6,000	6,000	15,800	6,000	12,000	6,000
366604 Donations-Public Safety Employees	2,213	2,610	2,166	2,000	2,500	2,000
366605 Donations-General Empl Fund	1,929	2,186	1,654	3,000	3,000	3,000
366805 4th of July Donations	2,600	6,055	5,300	5,000	5,000	5,000
TOTAL CONTRIBUTIONS/DONATIONS	13,442	47,409	34,031	19,000	25,380	18,600
OTHER MISCELLANEOUS REVENUES						
367000 Gain/Loss on Sale of Investments	(14,839)	29,350	5,319	0	(2,000)	0
369100 Motor Fuel Tax Rebate	11,387	11,472	11,261	11,000	11,000	11,000
369200 Insurance Proceeds	968	2,741	9,897	11,171	43,000	5,000
369400 Reimbursements	19,834	17,743	11,215	24,250	15,000	15,000
369900 Other Miscellaneous Revenues	5,127	(2,737)	3,794	5,113	4,000	4,000
369955 Vend Mach Sales-Gen Empl Fund	777	198	786	750	750	750
369995 Cash Over/Short	(5)	0	0	0	0	0
369999 Prior Year Recoveries	550	0	1,586	0	0	0
TOTAL OTHER MISCELLANEOUS REV.	23,799	58,767	43,858	52,284	71,750	35,750
TOTAL MISCELLANEOUS REVENUE	286,895	242,821	227,378	269,113	291,630	214,850
TOTAL REVENUES	10,071,281	9,343,180	8,992,298	9,141,943	9,386,916	9,429,396

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13	FY 12/13	FY 13/14
Number Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
INTERFUND TRANSFERS						
381120 Transfer from 120 LOGT	175,000	175,000	125,000	0	0	0
381130 Transfer from 130 DST	0	0	2,069	0	0	0
381140 Transfer from 140 CRA	60,000	60,000	60,000	60,000	60,000	60,000
381148 Transfer from 480 BUILDING	0	0	0	0	0	65,110
381163 Transfer from 163 STORMWATER	500,000	500,000	500,000	500,000	500,000	500,000
381601 Transfer from 601 CEMETERY TR	29,888	1,727	5,647	5,399	5,399	5,638
TOTAL INTERFUND TRANSFERS	764,888	736,727	692,716	565,399	565,399	630,748
TOTAL REVENUES AND TRANSFERS	10,836,169	10,079,907	9,685,014	9,707,342	9,952,315	10,060,144
OTHER FINANCING SOURCES						
389991 Decrease in Fund Balance	155,706	509,941	100,280	31,481	(88,626)	0
TOTAL OTHER SOURCES	155,706	509,941	100,280	31,481	(88,626)	0
TOTAL REV. AND OTHER SOURCES	10,991,875	10,589,848	9,785,294	9,738,823	9,863,689	10,060,144

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Table G-3 lists General Fund expenditures by department/division. Table G-4 lists individual department/division details broken down by salaries & benefits, operating expenses and capital outlay.

**TABLE G-3
SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT/DIVISION**

Org Code	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget	Change From FY 12/13 Budget
010001	City Council	\$ 48,016	\$ 47,060	\$ 49,225	\$ 51,717	\$ 52,317	\$ 53,724	\$ 2,007
010005	City Manager	249,377	232,468	223,899	233,387	228,711	238,389	5,002
010009	City Clerk	292,969	272,887	301,394	283,667	269,080	286,600	2,933
010010	City Attorney	104,585	98,714	94,719	102,360	97,255	102,270	(90)
010020	Administrative Services	489,026	481,049	478,043	478,561	478,834	503,521	24,960
010021	Management Information Svs.	265,376	274,798	161,526	163,290	162,870	225,341	62,051
010041	Police Administration	781,955	771,089	770,531	604,915	734,491	634,481	29,566
010043	Police Operations	2,534,599	2,651,986	2,406,696	2,253,825	2,355,490	2,361,717	107,892
010047	Police Detective Division	1,042,894	1,004,904	700,007	678,740	676,769	700,568	21,828
010049	Police Dispatch Unit	475,756	485,879	473,149	497,327	464,766	546,579	49,252
010045	Code Enforcement Division	132,959	159,324	165,366	164,399	160,908	168,792	4,393
010052	Roads and Maintenance	914,388	789,371	737,117	770,420	771,091	794,114	23,694
010053	Stormwater Utility	1,055,577	1,025,307	923,303	903,979	889,543	1,009,528	105,549
010054	Fleet Management	210,676	142,816	194,773	206,766	210,466	215,996	9,230
010056	Facilities Maintenance	235,324	224,170	248,674	292,623	297,729	275,508	(17,115)
010057	Parks and Recreation	983,198	915,276	888,633	914,728	898,324	914,080	(648)
010059	Cemetery	142,586	104,314	119,707	117,254	137,618	176,132	58,878
010080	Planning and Zoning	410,049	349,387	237,574	242,980	221,534	195,222	(47,758)
010099	Non-Departmental	622,565	559,049	610,958	777,885	755,893	657,582	(120,303)
Total General Fund Expenditures		\$ 10,991,875	\$ 10,589,848	\$ 9,785,294	\$ 9,738,823	\$ 9,863,689	\$ 10,060,144	\$ 321,321
Total Revenues and Transfers		10,836,169	10,079,907	9,685,014	9,707,342	9,952,315	10,060,144	352,802
Change in Fund Balance		\$ (155,706)	\$ (509,941)	\$ (100,280)	\$ (31,481)	\$ 88,626	\$ -	\$ 31,481

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

TABLE G-4
General Fund Expenditure by Department/Division

Department	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 22,413	\$ 22,747	\$ 22,746	\$ 22,745	\$ 22,745	\$ 22,745
OPERATING EXPENDITURES	24,819	24,313	26,479	28,972	29,572	30,979
CAPITAL OUTLAY	784	-	-	-	-	-
TOTAL	\$ 48,016	\$ 47,060	\$ 49,225	\$ 51,717	\$ 52,317	\$ 53,724
CITY MANAGER						
PERSONAL SERVICES	\$ 243,716	\$ 229,006	\$ 220,243	\$ 229,837	\$ 224,086	\$ 234,769
OPERATING EXPENDITURES	5,661	3,462	3,656	3,550	4,625	3,620
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 249,377	\$ 232,468	\$ 223,899	\$ 233,387	\$ 228,711	\$ 238,389
CITY CLERK						
PERSONAL SERVICES	\$ 240,520	\$ 242,478	\$ 247,928	\$ 246,678	\$ 232,865	\$ 231,664
OPERATING EXPENDITURES	52,449	30,409	53,466	36,989	36,215	54,936
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 292,969	\$ 272,887	\$ 301,394	\$ 283,667	\$ 269,080	\$ 286,600
CITY ATTORNEY						
PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	104,585	98,714	94,719	102,360	97,255	102,270
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 104,585	\$ 98,714	\$ 94,719	\$ 102,360	\$ 97,255	\$ 102,270
ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	\$ 401,669	\$ 398,534	\$ 399,963	\$ 397,206	\$ 397,007	\$ 413,607
OPERATING EXPENDITURES	87,357	82,515	78,080	81,355	81,827	89,914
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 489,026	\$ 481,049	\$ 478,043	\$ 478,561	\$ 478,834	\$ 503,521
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 203,325	\$ 231,289	\$ 117,621	\$ 117,955	\$ 117,955	\$ 198,768
OPERATING EXPENDITURES	44,834	43,144	38,642	40,335	39,915	26,573
CAPITAL OUTLAY	17,217	365	5,263	5,000	5,000	-
TOTAL	\$ 265,376	\$ 274,798	\$ 161,526	\$ 163,290	\$ 162,870	\$ 225,341
PLANNING AND ZONING						
PERSONAL SERVICES	\$ 368,224	\$ 311,678	\$ 223,308	\$ 222,280	\$ 202,670	\$ 175,911
OPERATING EXPENDITURES	41,825	37,709	14,266	20,700	18,864	19,311
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 410,049	\$ 349,387	\$ 237,574	\$ 242,980	\$ 221,534	\$ 195,222
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 671,784	\$ 649,180	\$ 669,551	\$ 501,230	\$ 640,230	\$ 528,736
OPERATING EXPENDITURES	107,640	112,909	100,980	103,685	94,261	105,745
CAPITAL OUTLAY	2,531	9,000	-	-	-	-
TOTAL	\$ 781,955	\$ 771,089	\$ 770,531	\$ 604,915	\$ 734,491	\$ 634,481
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 2,319,598	\$ 2,395,856	\$ 2,185,021	\$ 2,060,690	\$ 2,140,422	\$ 2,154,917
OPERATING EXPENDITURES	183,270	224,205	220,863	193,135	211,421	198,800
CAPITAL OUTLAY	31,731	31,925	812	-	3,647	8,000
TOTAL	\$ 2,534,599	\$ 2,651,986	\$ 2,406,696	\$ 2,253,825	\$ 2,355,490	\$ 2,361,717

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

Department	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
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POLICE DEPARTMENT - DETECTIVE

PERSONAL SERVICES	\$ 954,641	\$ 912,574	\$ 598,853	\$ 580,024	\$ 576,118	\$ 601,452
OPERATING EXPENDITURES	86,483	89,177	99,773	98,716	100,651	99,116
CAPITAL OUTLAY	1,770	3,153	1,381	-	-	-
TOTAL	\$ 1,042,894	\$ 1,004,904	\$ 700,007	\$ 678,740	\$ 676,769	\$ 700,568

POLICE DEPARTMENT - DISPATCH

PERSONAL SERVICES	\$ 473,307	\$ 479,980	\$ 464,406	\$ 489,592	\$ 456,129	\$ 535,092
OPERATING EXPENDITURES	2,449	5,899	6,747	7,735	8,637	11,487
CAPITAL OUTLAY	-	-	1,996	-	-	-
TOTAL	\$ 475,756	\$ 485,879	\$ 473,149	\$ 497,327	\$ 464,766	\$ 546,579

CODE ENFORCEMENT

PERSONAL SERVICES	\$ 111,852	\$ 139,837	\$ 142,210	\$ 143,719	\$ 140,158	\$ 148,287
OPERATING EXPENDITURES	21,107	19,487	23,156	20,680	20,750	20,505
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 132,959	\$ 159,324	\$ 165,366	\$ 164,399	\$ 160,908	\$ 168,792

PUBLIC WORKS - ROADS AND MAINTENANCE

PERSONAL SERVICES	\$ 758,644	\$ 673,724	\$ 623,760	\$ 622,687	\$ 622,687	\$ 654,507
OPERATING EXPENDITURES	123,463	113,982	113,357	108,733	109,824	108,607
CAPITAL OUTLAY	32,281	1,665	-	39,000	38,580	31,000
TOTAL	\$ 914,388	\$ 789,371	\$ 737,117	\$ 770,420	\$ 771,091	\$ 794,114

PUBLIC WORKS - STORMWATER UTILITY

PERSONAL SERVICES	\$ 596,385	\$ 536,240	\$ 456,842	\$ 496,889	\$ 494,932	\$ 482,938
OPERATING EXPENDITURES	459,192	489,067	465,276	405,890	390,611	526,590
CAPITAL OUTLAY	-	-	1,185	1,200	4,000	-
TOTAL	\$ 1,055,577	\$ 1,025,307	\$ 923,303	\$ 903,979	\$ 889,543	\$ 1,009,528

PUBLIC WORKS - FLEET MANAGEMENT

PERSONAL SERVICES	\$ 163,773	\$ 116,266	\$ 174,212	\$ 182,300	\$ 182,900	\$ 189,907
OPERATING EXPENDITURES	34,903	26,550	19,555	20,537	23,637	24,089
CAPITAL OUTLAY	12,000	-	1,006	3,929	3,929	2,000
TOTAL	\$ 210,676	\$ 142,816	\$ 194,773	\$ 206,766	\$ 210,466	\$ 215,996

PUBLIC WORKS - PARKS & REC

PERSONAL SERVICES	\$ 747,688	\$ 677,068	\$ 650,016	\$ 652,045	\$ 645,171	\$ 669,432
OPERATING EXPENDITURES	230,091	226,769	226,488	229,683	231,963	228,148
CAPITAL OUTLAY	5,419	11,439	12,129	33,000	21,190	16,500
TOTAL	\$ 983,198	\$ 915,276	\$ 888,633	\$ 914,728	\$ 898,324	\$ 914,080

PUBLIC WORKS - CEMETERY

PERSONAL SERVICES	\$ 122,322	\$ 85,698	\$ 87,375	\$ 86,814	\$ 106,624	\$ 146,812
OPERATING EXPENDITURES	20,264	18,616	23,532	30,440	30,994	29,320
CAPITAL OUTLAY	-	-	8,800	-	-	-
TOTAL	\$ 142,586	\$ 104,314	\$ 119,707	\$ 117,254	\$ 137,618	\$ 176,132

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

Department	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
PUBLIC WORKS - FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 115,020	\$ 110,977	\$ 140,721	\$ 137,847	\$ 137,847	\$ 130,583
OPERATING EXPENDITURES	120,304	113,193	105,539	110,331	115,437	122,925
CAPITAL OUTLAY	-	-	2,414	44,445	44,445	22,000
TOTAL	\$ 235,324	\$ 224,170	\$ 248,674	\$ 292,623	\$ 297,729	\$ 275,508
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 20,040	\$ 31,163	\$ 105,610	\$ 210,981	\$ 153,000	\$ 113,124
OPERATING EXPENDITURES	602,525	527,886	505,348	503,343	538,614	544,458
INTERFUND TRANSFERS OUT	-	-	-	63,561	63,561	-
CONTINGENCY	-	-	-	-	-	-
TOTAL	\$ 622,565	\$ 559,049	\$ 610,958	\$ 777,885	\$ 755,175	\$ 657,582
TOTALS						
PERSONAL SERVICES	\$ 8,534,921	\$ 8,244,295	\$ 7,530,386	\$ 7,401,519	\$ 7,493,546	\$ 7,633,251
OPERATING EXPENDITURES	2,353,221	2,288,006	2,219,922	2,147,169	2,185,073	2,347,393
CAPITAL OUTLAY	103,733	57,547	34,986	126,574	120,791	79,500
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	-	-	-	63,561	63,561	-
CONTINGENCY	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 10,991,875	\$ 10,589,848	\$ 9,785,294	\$ 9,738,823	\$ 9,862,971	\$ 10,060,144

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY COUNCIL

City Council is the elected governing body for the City of Sebastian and serves in a legislative capacity. City Council directs the offices of the City Manager, City Attorney and City Clerk, adopts the City's annual budget, adopts and amends the Code of Ordinances and LDC, hears appeals to decisions of the Planning and Zoning Commission, acts as the Community Redevelopment Agency and Board of Adjustment, and hears citizen concerns and ideas at Council meetings, through public forums and by individual contact. Individual members represent the Council on various County and regional boards.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- √ Enacted new FEMA Floodplain Codes.
- √ Authorized improvements to Englar Street.
- √ Approved Franchise Agreement with Waste Management for solid waste collection.
- √ Modified the Working Waterfront Lease Agreement.
- √ Supported a voluntary "Florida Green Energy Works Program".
- √ Approved purchase of property for expansion of the Cemetery.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

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

- > Economic Development and Job Creation.
- > Riverfront and Working Waterfront Development.
- > Strategic Financial Planning.
- > Infrastructure Maintenance and Development.
- > Preservation of Indian River Lagoon.
- > Employee Compensation.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Number of Council Meetings Conducted	31	28	25	32	25
Number of CRA Meetings Conducted	10	4	3	4	4
Number of Board of Adjustment Meetings Conducted	4	2	2	4	2
Number of Ordinances Adopted	9	16	11	10	10
Number of Resolutions Adopted	46	33	38	30	35
Number of Board Appointments	19	46	16	20	16

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
35.00%	35.00%	<u>Regular and Special Meetings</u> - Preparation and attendance at meetings (24 regular City Council and other CRA, Board of Adjustment and Council workshops/special meetings). Responsible for all legislative functions of City Government, including the establishment of laws and policies, and appointing qualified citizens to boards and committees.
10.00%	10.00%	<u>City Functions and Events</u> - Attendance at functions. Public relations.
25.00%	25.00%	<u>Conference, Legislative, County, State, and Local Meetings</u> - Attendance at assigned County and regional meetings. City representation at all levels of government and intra-governmental affairs.
30.00%	30.00%	<u>Citizens' Problems and Complaints</u> - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for City Council is \$53,724. This compares to the 2012-2013 projected expenditures of \$52,317, an increase of \$1,407 or 2.7%

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	Amended FY 12-13 Budget	Projected FY 12-13 Expenditures	Adopted FY 13-14 Budget	Difference
Personal Services	\$ 22,413	\$ 22,747	\$ 22,746	\$ 22,745	\$ 22,745	\$ 22,745	\$ -
Operating Expenditures	24,819	24,313	26,479	28,972	29,572	30,979	1,407
Capital Outlay	784	-	-	-	-	-	-
Total	\$ 48,016	\$ 47,060	\$ 49,225	\$ 51,717	\$ 52,317	\$ 53,724	\$ 1,407

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 Projected Expenditures:

	<u>Difference</u>
1. Personal Services - No change.	\$ -
2. Operating Expenditures - Due to a increase in cellular phone and training and education	\$ 1,407
3. Capital Outlay - No capital outlay requested.	\$ -

PERSONAL SERVICES SCHEDULE

CITY COUNCIL

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
		<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Mayor	5,400	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	3.00	3.00	3.00	10,800	10,800
		5.00	5.00	5.00	\$ 19,800	\$ 19,800
	FICA Taxes				2,913	2,913
	Worker's Comp Insurance				34	32
					\$ 22,747	\$ 22,745

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account	FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13	FY 12/13	FY 13/14
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
PERSONAL SERVICES						
511200 Legislative Salaries	19,500	19,800	19,800	19,800	19,800	19,800
512100 FICA Taxes	2,863	2,913	2,913	2,913	2,913	2,913
512400 Worker's Comp Insurance	50	34	33	32	32	32
TOTAL PERSONAL SERVICES	22,413	22,747	22,746	22,745	22,745	22,745
OPERATING EXPENDITURES						
534000 Travel & Per Diem	20,575	20,068	21,382	21,760	23,000	24,000
534101 Telephone	116	115	104	110	114	114
534105 Cellular Telephone	656	883	1,114	1,476	900	1,200
534110 Internet Access	80	81	54	81	0	0
534630 R & M Office Equipment	500	500	500	500	500	200
534800 Promotional Activities	500	90	294	500	500	860
535200 Departmental Supplies	463	540	452	400	413	550
535210 Computer Supplies	179	316	528	1,100	1,100	500
535410 Dues and Memberships	200	200	200	200	200	200
535420 Books and Publications	300	300	188	180	180	180
535450 Training and Education	1,250	1,220	1,663	2,665	2,665	3,175
TOTAL OPERATING EXPENDITURES	24,819	24,313	26,479	28,972	29,572	30,979
CAPITAL OUTLAY						
606400 Vehicles and Equipment	784	0	0	0	0	0
TOTAL CAPITAL OUTLAY	784	0	0	0	0	0
TOTAL CITY COUNCIL	48,016	47,060	49,225	51,717	52,317	53,724

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY MANAGER

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

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- √ Negotiated modifications to Working Waterfront Lease Agreement.
- √ Conducted RFP process for selection of solid waste collection service provider.
- √ Acquired essential Golf Course maintenance equipment via a short-term bank loan.
- √ Coordinated progress on approved capital improvement projects.
- √ Considered options to address concerns regarding employee wages and benefits.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

City Operations

- Apply for grants and secure funding for various city projects.
- Closely monitor spending and consider any cost saving ideas.

Quality Service to Citizens

- Promote quality customer service from City employees.
- Promptly address citizen questions and concerns.

Provide Effective Support to City Council

- Insure that reports and supporting documentation is accurate and complete.
- Insure that the City Council promptly receives pertinent information.

Maintain Positive Intergovernmental Relations

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Per Capita Level of Service Cost	\$ 484	\$ 462	\$ 446	\$ 448	\$ 453
Per Capita Number of Full-time Employees	5.72	5.45	5.20	5.14	5.09
General Fund Unrestricted Funds vs. Expenditur	47.57%	44.70%	46.97%	47.49%	46.57%

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
40.00%	40.00%	Management and Supervision of City Programs and Projects - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	Preparation of City Council Agenda - Provide City Council members with recommendations for actions on matters requiring legislative actions, and implementation of Council decisions. Initiate and review all matters requiring Council actions. Implement Council actions.
20.00%	20.00%	Intergovernmental Affairs - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
20.00%	20.00%	Purchasing and Contract Administration - Provide City Departments/Divisions assistance in purchasing policy compliance. Assist with solicitations for professional services in accordance with applicable policies and legal restrictions.
100.00%	100.00%	

CITY MANAGER BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for City Manager is \$238,389. This compares to the 2012-2013 projected expenditures of \$228,711, an increase of \$9,678 or 4.23%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13 Budget	Projected FY 12-13 Expenditures	Adopted FY 13-14 Budget	Difference
	Actual	Actual	Actual	Actual				
Personal Services	\$260,836	\$243,716	\$229,006	\$220,243	\$229,837	\$ 224,086	\$234,769	\$ 10,683
Operating Expenditures	9,482	5,661	3,462	3,656	3,550	4,625	3,620	(1,005)
Capital Outlay	-	-	-	-	-	-	-	-
Total	\$270,318	\$249,377	\$232,468	\$223,899	\$233,387	\$ 228,711	\$238,389	\$ 9,678

Fiscal Year 2013-14 adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

1. Personal Services - Increase due to ending furlough days.	\$ 10,683
2. Operating Expenses - Net decrease in departmental supplies and promotional activities.	\$ (1,005)
3. Capital Outlay - No capital outlay requested in FY 2013-14.	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER						Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditures</u>	<u>Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
City Manager			1.00	1.00	1.00	\$ 110,076	\$ 115,400
Executive Assistant	43,861 / 79,218	64	1.00	1.00	1.00	62,956	66,000
			2.00	2.00	2.00		
						\$ 173,032	\$ 181,400
						FICA Taxes	13,048
						Deferred Compensation	15,897
						Group Health Insurance Premium	12,138
						Dependant Health Ins Premium	6,067
						Employee Assistance Program	46
						Worker's Comp Insurance	258
						Auto Allowance	3,600
						Total Personal Services	\$ 224,086
						\$ 224,086	\$ 234,769

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY MANAGER

Code: 010005

<u>Account</u>		<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>Amended</u> <u>FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</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	182,311	173,622	172,925	173,032	173,032	181,400
512100	FICA Taxes	12,913	12,762	13,034	13,195	13,048	13,662
512225	Deferred Compensation	16,784	15,250	15,563	15,897	15,897	16,650
512301	Group Health Insurance Premium	16,739	13,113	9,149	14,258	12,138	12,734
512305	Dependant Health Ins Premium	10,851	10,363	5,686	9,533	6,067	6,417
512309	Employee Assistance Program	46	46	46	46	46	46
512400	Worker's Comp Insurance	492	270	260	276	258	260
512601	Auto Allowance	3,580	3,580	3,580	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		243,716	229,006	220,243	229,837	224,086	234,769
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	318	298	320	320	350
534101	Telephone	347	344	278	330	195	195
534105	Cellular Phone	479	186	0	0	0	0
534110	Internet Services	40	41	29	40	0	0
534120	Postage	113	30	64	50	65	50
534630	R & M - Office Equipment	1,003	300	255	250	250	250
534800	Promotional Activities	607	214	525	400	1,000	500
534920	Legal Ads	245	0	120	0	0	0
535200	Departmental Supplies	142	394	456	500	900	500
535210	Computer Supplies	758	26	112	50	50	50
535410	Dues and Memberships	1,589	1,159	1,274	1,160	1,275	1,275
535420	Books and Publications	0	0	0	0	0	0
535450	Training and Education	338	450	245	450	570	450
TOTAL OPERATING EXPENDITURES		5,661	3,462	3,656	3,550	4,625	3,620
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY MANAGER		249,377	232,468	223,899	233,387	228,711	238,389

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY CLERK

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- Continued efforts to become a paperless office by creating a WW-DATA filing system to store short term retention items and obtained individual desktop scanners to accommodate plan.
- Continued with scanning of long term and permanent documents into Laserfiche – City Deeds, Legal Opinions and Elections completed.
- Revised Records Management Program and records disposition form and reactivated the Records Program Committee to implement new system.
- Reorganized vault filing system to accommodate other departments.
- Upgraded Laserfiche Imaging System to version 9.2 and added 11 viewer and 2 user licenses.
- Law Enforcement Records Management RMLO Authority Shifted to Police Department Records Division.
- Created new Electronic Records Manual to coincide with our Procedures Manual.
- Updated Board Appointment procedures – new ordinance and updated handbook.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Finalize Social Media Policy.
- Work with MIS on Technology Manual – update email policy and work with departments on retention of public emails.
- Continue records scanning for long term and permanent documents.
- Complete Cemetery records scanning with volunteer and staff as time allows.
- Promote scanning of long term and permanent documents by other department.
- Review need for Code books and encourage use of on-line codes to reduce costs to Municipal Code.
- Upgrade new board member orientation with more focus on sunshine law regulations.
- Hire Clerical Assistant or Records Clerk to fill vacancy in office.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Records Scanned	716	763	937	800	800
Records Destroyed	210	124	153	125	125
Council Meeting Packets/Minutes	31	28	25	28	25
Cemetery Lots/Niches Sold	44	53	58	54	55
Election - Candidates Qualified	6	7	4	7	6
Legal/Display Ads Published	23	29	15	22	15
Code Supplements Distributed	3	5	4	4	3
Board Appointments Administered	19	46	16	20	20
Instruments Recorded	7	4	3	4	4
Public Records Requests	282	478	305	400	200
Other Committee Meeting Minutes Recorded	37	40	40	30	23

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
20.00%	20.00%	<u>Services for City Council</u> - Prepare Council agendas, advertise hearings, post notices, take minutes of Council meetings, administer follow-up of City Council action items, prepare correspondence, prepare City Council budget, make Council travel arrangements, research services, attest & seal all documents executed by Mayor and City Manager, schedule invocations, prepare proclamations, resolutions, certificates of appreciation, prepare for and conduct Council orientation w/ CM and CA, coordinate w/ MIS for broadcast of Council, CRA, Board of Adjustment meetings.
10.00%	10.00%	<u>Services for Citizens</u> - Receive and respond to general City website e-mail link, respond to public records requests and inquiries, provide computer for public research, post legal notices, and make imaged records available on City website via Laserfiche Weblink.
15.00%	15.00%	<u>Services for Boards/Committees</u> - Board liaison, advertise vacancies, administer financial disclosure forms, update Commission on Ethics website annually, record and provide services to Board of Adjustment, CRA, Natural Resources Board, Budget Advisory Board and Veterans Committee, maintain and update Board Handbook, and conduct board member orientation and prepare outgoing certificates.
30.00%	30.00%	<u>Records Management</u> - Scan all permanent and long term records for staff and public into Laserfiche, administer public records requests, coordinate paper recycling and records destruction with recycling contractor in accordance with State law, maintain, update and distribute adopted Records Management Procedures Manual, coordinate with Records Liaisons Committee, maintain all original City documents, i.e. ordinances, resolutions, agreements, deeds, terminated personnel files, conduct records research for staff as requested. Conduct staff training in records management. Scans and distributes agenda packets for all City boards and Council.
10.00%	10.00%	<u>Cemetery</u> - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
5.00%	5.00%	<u>General Administration</u> - Prepare, post, and distribute monthly calendar, prepare annual budget for department, attend Broadcast meetings, codify ordinances, record final plats and easements, record vacations of easement, keep log of all City vehicles, attest and seal City documents, provide notary services for City documents, respond to Cityseb emails.
10.00%	10.00%	<u>City Election</u> - The City Clerk is the City Elections Official and Chairperson of the City Canvassing Board, qualifies candidates for office and political committees, coordinates with Supervisor of Elections and State of Florida in administration of annual general elections, prepares resolutions and forms, swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for City Clerk is \$286,600. This compares to the 2012-2013 projected expenditures of \$269,080, an increase of \$17,520 or 6.51%.

	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
Personal Services	\$ 240,520	\$ 242,478	\$ 247,928	\$ 246,678	\$ 232,865	\$ 231,664	\$ (1,201)
Operating Expenses	52,449	30,409	53,466	36,989	36,215	54,936	18,721
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 292,969	\$ 272,887	\$ 301,394	\$ 283,667	\$ 269,080	\$ 286,600	\$ 17,520

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to lower paygrade for Records Program Manager, offset by furlough days.	\$ (1,201)
2. Operating Expenses - Net increase mainly due to election costs.	\$ 18,721
3. Capital Outlay - No capital outlay requested in FY 2013-14	\$ -

PERSONAL SERVICES SCHEDULE

CITY CLERK

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			Projected	Adopted
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	Expenditures <u>12-13</u>	Budget <u>13-14</u>
City Clerk			1.00	1.00	1.00	\$ 85,852	\$ 90,000
Deputy City Clerk	41,773 / 75,446	64	1.00	1.00	1.00	58,569	61,400
Records Program Manager	35,367 / 63,877	60	1.00	1.00	0.00	36,289	-
Records Program Manager	22,277 / 40,235	20	0.00	0.00	1.00	-	26,500
			3.00	3.00	3.00		
						\$ 180,710	\$ 177,900
Overtime						-	-
FICA Taxes						13,825	13,609
Deferred Compensation						16,265	15,650
Group Health Insurance Premium						15,535	17,746
Dependant Health Ins Premium						6,170	6,435
Employee Assistance Program						56	69
Worker's Comp Insurance						304	255
Total Personal Services						\$ 232,865	\$ 231,664

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY CLERK

Code: 010009

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Salaries	182,109	185,793	189,896	189,839	180,710	177,900
512100	FICA Taxes	13,281	13,556	13,761	14,075	13,825	13,609
512225	Deferred Compensation	16,390	16,721	17,092	17,162	16,265	15,650
512301	Group Health Insurance Premium	21,172	19,353	20,130	18,023	15,535	17,746
512305	Dependant Health Ins Premium	7,018	6,696	6,694	6,360	6,170	6,435
512309	Employee Assistance Program	69	69	69	69	56	69
512400	Worker's Comp Insurance	481	290	286	304	304	255
TOTAL PERSONAL SERVICES		240,520	242,478	247,928	246,678	232,865	231,664
533400	Other Contractual Services	1,252	1,266	1,022	1,400	1,400	1,400
533490	Codification Services	3,410	3,738	4,690	4,500	4,500	4,800
534000	Travel and Per Diem	117	1,242	898	1,388	1,200	750
534101	Telephone	707	688	517	760	156	156
534110	Internet Services	130	142	84	143	0	0
534120	Postage	455	374	299	310	310	310
534630	R & M - Office Equipment	8,918	9,293	9,277	15,253	15,253	11,500
534910	Clerk of Court Filing Fees	332	38	56	150	150	150
534920	Legal Ads	2,218	3,231	2,030	2,000	1,500	1,500
534990	Election Costs	31,630	7,992	31,815	8,000	8,000	32,000
535200	Departmental Supplies	516	315	291	300	300	300
535210	Computer Supplies	1,757	677	654	1,300	1,300	800
535230	Small Tools	0	0	385	846	846	0
535410	Dues and Memberships	665	875	825	600	600	720
535420	Books and Publications	192	89	23	100	100	100
535450	Training and Education	150	449	600	785	600	450
TOTAL OPERATING EXPENDITURES		52,449	30,409	53,466	36,989	36,215	54,936
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY CLERK		292,969	272,887	301,394	283,667	269,080	286,600

** 534990 Odd year election costs are \$2.00 per registered voter.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY ATTORNEY

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

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

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

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

FISCAL YEAR 2014 GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Number of Resolutions	45	47	31	46	30	30
Number of Ordinances	12	9	17	11	10	10
Number of Meetings	53	51	48	30	48	48

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
25.00%	25.00%	<u>Counsel to City Council and Other City Bodies</u> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
25.00%	25.00%	<u>Function as City's Solicitor</u> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<u>City Legal Advisor</u> - Provide legal counsel to and attends meetings with City Manager , department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager
10.00%	10.00%	<u>Legal Representative</u> - Represent City in litigation and administrative proceedings as required. Act as General Counsel to the City in the supervision of outside counsel.
100.00%	100.00%	

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2013-14 budget for the City Attorney is \$102,270. This compares to the 2012-13 projected expenditures of \$97,255, as an increase of 5.16%.

	Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	Amended FY 12-13 Budget	Projected FY 12-13 Expenditures	Adopted FY 13-14 Budget	Difference
Personal Services	\$ 78,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	106,140	104,585	98,714	94,719	102,360	97,255	102,270	5,015
Capital Outlay	-	-	-	-	-	-	-	-
Total	\$ 184,450	\$ 104,585	\$ 98,714	\$ 94,719	\$ 102,360	\$ 97,255	\$ 102,270	\$ 5,015

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - No change	\$ -
2. Operating Expenses - Possible Increase in Contractual Services	\$ 5,015
3. Capital Outlay - No capital outlay requested for FY 2013-14	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	0	0	0	0	0	0
512100	FICA Taxes	0	0	0	0	0	0
512225	Deferred Compensation	0	0	0	0	0	0
512301	Group Health Insurance Premium	0	0	0	0	0	0
512305	Dependant Health Ins Premium	0	0	0	0	0	0
512309	Employee Assistance Program	0	0	0	0	0	0
512400	Worker's Comp Insurance	0	0	0	0	0	0
TOTAL PERSONAL SERVICES		0	0	0	0	0	0
OPERATING EXPENDITURES							
533400	Other Contractual Services	100,183	95,770	92,100	100,000	95,000	100,000
534000	Travel and Per Diem	428	0	0	0	0	0
534101	Telephone	347	344	253	330	80	80
534105	Cellular Phone	0	0	0	0	0	0
534110	Internet Services	40	41	144	40	0	0
534115	On-Line Services	1,309	1,547	1,309	1,430	1,430	1,430
534120	Postage	9	10	7	10	20	10
534630	R & M - Office Equipment	714	149	149	150	150	150
534995	Litigation Expenses	2	0	10	0	0	0
535200	Departmental Supplies	0	62	0	0	0	0
535210	Computer Supplies	0	49	0	0	0	0
535410	Dues and Memberships	150	365	0	0	125	150
535420	Books and Publications	207	377	747	400	450	450
535450	Training and Education	1,196	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		104,585	98,714	94,719	102,360	97,255	102,270
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL LEGAL DEPARTMENT		104,585	98,714	94,719	102,360	97,255	102,270



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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department primarily provides support services to other City departments. It has been organized into two primary sections, which are Finance and Human Resources. Other activities include administration of grants and major construction projects.

The Finance Section's main responsibility is to conduct the fiscal affairs of the City in compliance with all applicable laws, regulations, and sound business practices and to diligently safeguard the resources of the city and ensure that prudent fiscal management policies are maintained. This Section also coordinates general and liability insurance claims.

The Human Resources Section is responsible for administering effective recruitment, selection, assignment and retention of employees, in addition to implementing and advising on rules and regulations to ensure compliance with employee laws. This department is responsible for labor relations, which include: employee service recognition, employee special events, employee assistance program, employee orientation, employee benefits, employee training, negotiating collective bargaining agreements, discipline and grievance handling and employee salary administration. The Section also administers workers' compensation benefits.

This department is also responsible for documenting compliance with grant provisions and processing grant reimbursements. It also monitors all major construction projects to assure spending is held within amounts appropriated and restricted funds are correctly used.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Retained an A+ bond rating for the Stormwater Utilities Revenue Bonds and an A+ bond rating for the Discretionary Sales Tax Revenue Bonds, Series 2003 and Series 2003A from Standard & Poor's.
- ✓ Achieved an upgrade from AA- to AA bond rating for the Stormwater Utilities Revenue Bonds and retained an AA general obligation bond and AA- for the Discretionary Sales Tax Bonds from Fitch.
- ✓ Retained an A3 bond rating from Moody's for the Stormwater Utilities Revenue Bonds and an A2 bond rating for the Discretionary Sales Tax Bonds from Moody's.
- ✓ Continued to educate employees on the importance of being safety conscientious. This includes training seminars and the safety committee that evaluates safety practices and recommends improvements.
- ✓ Successfully monitored a number of grants and projects.
- ✓ Published the Community Redevelopment Agency Annual Activity Report for FY 2011-2012, as required by State Statue 163.356 (3) (C).
- ✓ Fourteenth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and ninth time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award.
- ✓ Received a clean opinion from the City's external auditors for the FY 2011-2012 financial audit, with no management letter comments.
- ✓ Maintained the American Express corporate card reward program and Bank of America purchasing card program.
- ✓ Implemented the acceptance of credit card payments at the main cashiering window in City Hall.
- ✓ Served as risk manager regarding property and liability insurance policies and claims.
- ✓ Prepared and evaluated request for proposals on insurance coverage for the next fiscal year.
- ✓ Worked with the main depository bank to implement desk-top deposit of checks, whereby checks are scanned and sent to Bank electronically, saving trips to deposit daily receipts.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Generate cost saving ideas through internal audits/staff involvement. Complete revisions to the Standard Operating Procedures Manual. Update Human Resource Policies and put them on City website.
- Provide low cost quality training for City employees. Develop mandatory training that can be provided through the intranet when appropriate.
- Provide FDOT training to certify supervisors of safety sensitive employees to diagnose alcohol or drug misuse symptoms.
- Provide quality affordable health insurance for city employees.
- Recruit and promote the most qualified candidates recognizing the value of diversity in the workplace.
- Promote a work environment that is safe, healthy and reflects the city's commitment to fairness and equality in the workplace.
- Continue to provide quality financial services for the City of Sebastian.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Submit 2012-2013 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award and 2013-2014 Annual Budget document to the Government Finance Officers Association for Distinguished Budget Presentation Award.
- Provide timely financial information to the City administration and the general public by issuing the City's Comprehensive Annual Financial Report no later than February 28th each year.
- Provide timely adopted budget document to the City administration and the general public by issuing the City's Annual Budget document no later than October 30th each year.
- Continue staff training in accounting, risk management, and emergency management.
- Maintain and improve the current bond ratings.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Total Full and Part-time Positions	179	176	166	171	175
Terminations/Resignations/Retirements	34	25	16	25	25
HR hours to process new employee	3	3	3	3	3
Applications processed	296	236	133	250	160
New Hires	27	13	16	34	38
Background Checks conducted - non-sworn	9	8	10	8	25
Reported Workers Compensation Claims	11	15	8	10	5
Time frame to hire new employee - non-sworn	7 days	7 days	7 days	7 days	7 days
Time frame to hire new employee - sworn	2.5 months	2 months	2 months	2 months	2 months
Program Cost Per Capita	\$21.52	\$20.99	\$21.80	\$21.77	\$22.69
Journal Entries Processed	1,010	921	906	900	900
Accounts Payable Invoices Processed	6,073	6,065	5,920	5,950	5,900
Accounts Payable Checks Processed	3,220	2,796	2,643	2,600	2,650
Purchase Orders Processed	216	228	201	225	225
Payroll Checks Processed	4,327	4,300	3,979	4,000	4,050
Purchasing/Corporate Card Transactions Processed	1,466	1,502	1,522	1,500	1,550
Purchasing Card Users	41	39	39	39	39
Garage Sale Permits Issued	842	871	855	900	900
Number of Fixed Assets Records	2,164	2,220	2,207	2,200	2,200
Comprehensive Annual Financial Statement issued	03/14/11	03/19/12	03/19/13	02/28/14	02/28/15
Annual Budget Document issued	10/25/09	11/04/11	10/31/12	10/30/13	10/30/14
Excellence in Financial Reporting Award (consecutive years)	12	13	14	15	16
Distinguished Budget Presentation Award (consecutive years)	6	7	8	9	10

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET FOR ADMINISTRATIVE SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
12/13	13/14	
7.00%	7.00%	<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.
11.00%	11.00%	<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.
2.00%	2.00%	<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 life of existing contracts. Perform support research, document preparation and record minutes. Review, rewrite and organize Rules and Regulations.
2.00%	2.00%	<u>Employee Support</u> - Continue longevity service awards for employees completing 5, 10, 15 and 20 consecutive years of service with the City, Employee of the Quarter and Year awards and the Safe Driving award. Ensure all employees required to possess CDL Drivers Licenses meet Federal Drug and Alcohol Standard through random drug testing, while maintaining the confidentiality of the person being processed. Develop and coordinate the necessary employee training. Maintain the City's Policy and Procedures Manual. Also, maintain an Employee Handbook which contains an abbreviated ready reference of major policies and procedures. Review and revise job descriptions. Disseminate information to employees through the monthly newsletter. Implement a true random drug policy for all employees to ensure a drug free workplace. Insure and provide for an Employee Assistance Program for employees and family members with any mental health and/or stress related problems.
7.00%	7.00%	<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.
8.00%	8.00%	<u>Grants & Special Projects</u> - Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
10.00%	10.00%	<u>General Accounting</u> - Data entry for general ledger activity for all City operations, bank reconciliations, preparation of federal, State and local reports, and allocation of charges to City departments. Ensure all accounting information is entered timely and accurately. Maintain fixed assets records and ensure assets are recorded and tagged properly. Account for all Capital Projects.
15.00%	15.00%	<u>Accounts Payable</u> - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's.
9.00%	9.00%	<u>Payroll</u> - Review and process payroll, including benefits, deductions, leave availability, and workers compensation. Prepare quarterly and annual payroll tax reports and quarterly reports to the workers compensation insurance carrier. Prepare employee insurance invoices for payment and process year end W-2's.
7.00%	7.00%	<u>Budget</u> - Assist the City Manager in preparation of annual budget. Ensure budget is comprehensive as to communication, coordination and control. Submit final budget to the Government Finance Officers Association Awards Program and quarterly budget amendment packages to the Council.
2.00%	2.00%	<u>Risk Management</u> - Ensure that insurance claims are promptly submitted to the insurance carrier. Resolve minor claims that are lower than deductible limits in a fair and consistent manner.
15.00%	15.00%	<u>Auditing and Financial Reporting</u> - Analyze general ledger accounts, develop and prepare subsidiary ledgers for the annual audit. Analyze financial data. Prepare monthly budget to actual statements and annual financial statements. Prepare annual State reports, such as Comptroller's Report, Transportation Report, and other complex financial analyses. Invest operating and construction funds. Make debt service payments and record transactions. Complete the Comprehensive Annual Financial Report and submit to the Government Finance Officers Association Award Program.
5.00%	5.00%	<u>Cash Management</u> - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals. Monitor collections as compared to budget. Invest any available cash balances, as warranted.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

ADMINISTRATIVE SERVICES BUDGET SUMMARY

The Fiscal Year 2013-2014 budget for Administrative Services is \$503,521. This compares to the 2012-2013 projected expenditures of \$478,834, an increase of \$24,687 or 5.16%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	
	Actual	Actual	Actual	Actual	Budget	Expenditure	Budget	Difference
Personal Services	\$ 475,013	\$ 401,669	\$ 398,534	\$ 399,963	\$ 397,206	\$ 397,007	\$ 413,607	\$ 16,600
Operating Expenses	81,202	87,357	82,515	78,080	81,355	81,827	89,914	8,087
Capital Outlay	-	-	-	-	-	-	-	-
Total	\$ 556,216	\$ 489,026	\$ 481,049	\$ 478,043	\$ 478,561	\$ 478,834	\$ 503,521	\$ 24,687

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to ending furlough days.	\$ 16,600
2. Operating Expenses - Increase mainly due to GASB required OPEB report.	\$ 8,087
3. Capital Outlay - No Capital Outlay requested for FY 2013-2014	\$ -

PERSONAL SERVICES SCHEDULE

ADMINISTRATIVE SERVICES DEPARTMENT

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
			11-12	12-13	13-14	12-13	13-14
Admin Services Director	71,093 / 134,822	82	1.00	1.00	1.00	\$ 88,521	\$ 92,800
Director of Finance	71,093 / 134,822	82	1.00	1.00	1.00	86,753	90,950
Junior Accountant	42,637 / 77,007	39	1.00	1.00	1.00	59,627	64,500
Human Resources Specialist	33,953 / 61,323	33	1.00	1.00	1.00	49,630	52,000
Accounting Clerk II	26,545 / 47,943	26	1.00	1.00	1.00	31,487	29,500
			5.00	5.00	5.00		
						\$ 316,018	\$ 329,750
		Overtime				500	500
		FICA Taxes				24,015	25,264
		Deferred Compensation				28,487	29,723
		Group Health Insurance Premium				25,049	27,756
		Dependant Health Ins Premium				2,323	25
		Employee Assistance Program				111	115
		Worker's Comp Insurance				504	474
		Total Personal Services				\$ 397,007	\$ 413,607

Junior Accountant - Longevity July 13

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 11/12 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	315,719	315,985	314,778	316,018	316,018	329,750
511400	Overtime	331	448	330	500	500	500
512100	FICA Taxes	24,215	24,165	23,884	24,015	24,015	25,264
512225	Deferred Compensation	28,445	28,479	28,360	28,487	28,487	29,723
512301	Group Health Insurance Premium	31,507	28,399	29,432	25,254	25,049	27,756
512305	Dependent Insurance	499	451	2,590	2,313	2,323	25
512309	Employee Assistance Program	115	115	115	115	111	115
512400	Worker's Comp Insurance	838	492	474	504	504	474
TOTAL PERSONAL SERVICES		401,669	398,534	399,963	397,206	397,007	413,607
OPERATING EXPENDITURES							
533120	Consultants	7,940	975	444	1,500	526	9,000
533175	Employee Background Testing	5,984	5,633	4,096	4,200	6,000	4,500
533400	Other Contractual Services	34,815	1,691	770	1,200	1,200	1,200
533200	Audit Fees	1,587	35,504	33,854	35,892	34,380	34,325
534000	Travel and Per Diem	2,264	1,872	1,536	1,881	2,000	2,000
534101	Telephone	724	688	551	660	600	384
534105	Cellular Telephone	480	559	563	560	560	560
534110	Internet Access	101	258	543	582	480	480
534120	Postage	2,064	1,847	1,396	1,420	1,950	1,950
534130	Express Mail	178	0	57	100	75	100
534630	R & M - Office Equipment	20,367	21,499	22,223	22,670	23,275	23,915
534700	Printing and Binding	2,093	2,298	1,706	2,150	2,296	2,150
534800	Promotional Activities	490	355	243	400	250	475
534920	Legal Ads	448	938	781	200	700	700
535200	Departmental Supplies	3,358	3,147	4,495	3,000	3,000	3,000
535205	Bank Charges	189	790	169	100	90	115
535210	Computer Supplies	771	654	910	980	650	950
535410	Dues and Memberships	1,503	1,737	1,644	1,625	1,625	1,625
535420	Books and Publications	1,326	1,296	1,394	1,485	1,485	1,485
535450	Training and Education	675	774	705	750	685	1,000
TOTAL OPERATING EXPENDITURES		87,357	82,515	78,080	81,355	81,827	89,914
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL ADMINISTRATIVE SERVICES		489,026	481,049	478,043	478,561	478,834	503,521



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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Successfully completed an enterprise-wide consolidation
- ✓ Completed an upgrade of the Microsoft Exchange from 2000 to 2007
- ✓ Completed an IMC upgrade
- ✓ Completed an IMS system update
- ✓ Upgraded the city's network infrastructure
- ✓ Implemented new Help-Desk software
- ✓ Created and Installed 2 more V-Sphere hosts
- ✓ Implemented city-wide print services

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continue to emphasize the need for users to complete work orders to document the workload and efficiently respond to user needs.
- Initiate acceptable consultant's recommendations regarding improvements to speed and reliability.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Workorders Processed	8433	3571	2146	2000	2500
Server Outages Serviced	5	5	4	5	5
Network Outages Serviced	3	2	2	2	2
Phone System Outages Serviced	3	1	2	1	1
User Training hours performed/supported	200	150	50	200	100

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
10.00%	25.00%	<u>Network Analysis, Design, and Configuration</u> - 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%	<u>End User Support</u> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
10.00%	25.00%	<u>Network Administration</u> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
20.00%	3.00%	<u>Division Administration</u> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
10.00%	1.00%	<u>Technology Research and Development</u> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
20.00%	16.00%	<u>Information Services Support</u> - 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 BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Management Information Systems is \$225,341. This compares to the 2012-2013 projected expenditures of \$162,870, an increase of \$62,471 or 38.36%.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 203,325	\$ 231,289	\$ 117,621	\$ 117,955	\$ 117,955	\$ 198,768	\$ 80,813
Operating Expenses	44,834	43,144	38,642	40,335	39,915	26,573	(13,342)
Capital Outlay	17,217	365	5,263	5,000	5,000	-	(5,000)
Total	\$ 265,376	\$ 274,798	\$ 161,526	\$ 163,290	\$ 162,870	\$ 225,341	\$ 62,471

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 Projected Expenditures:

	Difference
1. Personal Services - Increase due to furlough days, reclassification of employee and added employee.	\$ 80,813
2. Operating Expenses - Net decrease due to broadcasting supplies and repair and maintenance of equipment.	\$ (13,342)
3. Capital Outlay - No Capital Expenditures for FY 13/14	\$ (5,000)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	154,182	177,558	83,050	85,232	85,232	145,000
511300	Temporary Salaries	1,873	6,419	6,762	6,000	6,000	6,000
512100	FICA Taxes	11,902	13,997	6,824	6,979	6,979	11,552
512225	Deferred Compensation	13,877	15,980	7,475	7,671	7,671	13,050
512301	Group Health Insurance Premium	21,015	17,023	13,197	11,875	11,875	17,648
512305	Dependant Health Ins Premium	0	0	0	0	0	5,222
512309	Employee Assistance Program	69	61	46	46	46	69
512400	Worker's Comp Insurance	407	251	267	152	152	227
TOTAL PERSONAL SERVICES		203,325	231,289	117,621	117,955	117,955	198,768
OPERATING EXPENDITURES							
533120	Consultants	0	0	0	0	2,000	0
534000	Travel and Per Diem	0	0	0	0	40	50
534101	Telephone	9,905	8,739	2,355	2,400	240	240
534105	Cellular Phone	1,166	892	938	575	800	1,200
534110	Internet Access	2,481	2,364	1,907	2,400	1,525	1,525
534120	Postage	0	66	93	100	0	100
534130	Express Mail	112	464	120	150	50	100
534630	R & M - Office Equipment	119	45	0	0	0	0
534640	R & M-Operating Equipment	23,199	20,575	25,853	18,150	18,150	11,505
535200	Departmental Supplies	121	381	808	350	350	350
535210	Computer Supplies	7,171	8,231	6,089	8,000	8,000	8,000
535230	Small Tools and Equipment	0	275	178	100	100	0
535280	Broadcast Supplies	0	0	0	7,150	7,800	1,500
535410	Dues and Memberships	225	100	179	360	360	779
535420	Books and Publications	85	112	122	100	0	100
535450	Training and Education	250	900	0	500	500	1,124
TOTAL OPERATING EXPENDITURES		44,834	43,144	38,642	40,335	39,915	26,573
CAPITAL OUTLAY							
606400	Vehicles and Equipment	17,217	365	5,263	5,000	5,000	0
TOTAL CAPITAL OUTLAY		17,217	365	5,263	5,000	5,000	0
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		265,376	274,798	161,526	163,290	162,870	225,341

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PLANNING AND ZONING DEPARTMENT

The Planning and Zoning Department provides proactive planning to facilitate quality development. The department provides technically sound and professional guidance to the City Council, the City Manager, the Planning and Zoning Board, as well as various boards and committees. The Department also provides and is a resource to the public for comprehensive planning, community development, redevelopment and code compliance activities. Overall management of the Planning and Zoning Department, the City of Sebastian Municipal Airport, economic development activities and the Building Department are provided by the Director of Community Services.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Provided Staff assistance to various boards and committees.
- ✓ Reviewed site plan applications in a timely manner.
- ✓ Continued Façade, Sign and Landscaping Grants.
- ✓ Coordinated activities of the Airport, Building Department and Planning and Zoning Division.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continue Façade, Sign and Landscaping Grants.
- Provide Staff assistance to various boards and committees
- Continue to review site plan applications in a timely manner

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Total major & minor site plan reviews	10	9	8	8	12
Preliminary/final plat approvals	2	0	0	1	3
Application requests processed	113	102	83	150	110
Total permits (temporary) issued	30	23	21	30	25
Division of a single lot	0	1	1	2	2
Land use and zoning change requests	2	0	1	2	3
Annexation Requests	2	0	0	1	3
Flood Zone determinations	80	0	77	140	68
Site Plan inspections	33	10	12	35	57
Land Development Code amendments	2	4	2	10	22
Model home conditional use approvals	10	0	3	2	2
Preprocessing time for site plans (months)	3	3	2	2	2

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR PLANNING AND ZONING

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
25.00%	25.00%	Public Assistance - Provide zoning and other regulatory information to the public and work with the public to assure that development is of the highest quality and that all development proposals are consistent with City Regulations.
25.00%	25.00%	Site Plans, Variances, Plats - Work with other agencies to provide comments and public input on items review by the Planning and Zoning Commission and the City Council, as well as other committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated.
15.00%	15.00%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
15.00%	15.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enf.
10.00%	10.00%	Economic Development - Provide direction and guidance for projects that have an economic development impact, including annexations.
10.00%	10.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
100.00%	100.00%	

PLANNING AND ZONING

The Fiscal Year 2013-2014 adopted budget for Planning and Zoning is \$195,222. This compares to the 2012-2013 projected expenditures of \$221,534, a decrease of \$26,312 or 11.88%.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 368,224	\$ 311,678	\$ 223,308	\$ 222,280	\$ 202,670	\$ 175,911	\$ (26,759)
Operating Expenses	41,825	37,709	14,266	20,700	18,864	19,311	447
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 410,049	\$ 349,387	\$ 237,574	\$ 242,980	\$ 221,534	\$ 195,222	\$ (26,312)

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Reduction due to deletion of the Environmental Technician position.	\$ (26,759)
2. Operating Expenses - Net increase resulting from an increase in legal ads.	\$ 447
3. Capital Outlay - No capital outlay is budgeted for FY 2013-14.	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PLANNING AND ZONING

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Community Development Director *	65,104 / 123,464	81	0.00	0.00	0.00	8,781	8,781
Senior Planner	43,030 / 89,967	67	1.00	1.00	1.00	67,922	74,600
Planner	30,797 / 61,323	33	1.00	1.00	1.00	43,894	47,000
Environmental Technician	30,797 / 69,218	33	1.00	0.50	0.00	31,633	-
			3.00	2.50	2.00		
* Additional compensation is reflected in the Airport Fund budget.						\$ 152,230	\$ 130,381
		Overtime				750	750
		FICA Taxes				10,249	10,032
		Deferred Compensation				12,989	11,802
		Clothing Allowance				120	-
		Group Health Insurance Premium				15,921	12,513
		Dependant Health Ins Premium				9,648	10,189
		Employee Assistance Program				61	46
		Worker's Comp Insurance				702	198
		Total Personal Services				\$ 202,670	\$ 175,911

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PLANNING AND ZONING

Code: 010080

Account <u>Number</u>	<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	275,642	238,654	165,968	167,340	152,230	130,381
511400	Overtime	708	1,486	1,172	750	750	750
512100	FICA Taxes	20,108	17,379	11,015	11,405	10,249	10,032
512215	Clothing Allowance	0	0	120	120	120	0
512225	Deferred Compensation	24,871	21,612	14,252	14,349	12,989	11,802
512301	Group Health Insurance Premium	35,120	21,578	19,724	17,897	15,921	12,513
512305	Dependant Health Ins Premium	10,923	10,435	10,339	9,648	9,648	10,189
512309	Employee Assistance Program	115	81	69	69	61	46
512400	Worker's Comp Insurance	737	453	649	702	702	198
TOTAL PERSONAL SERVICES		368,224	311,678	223,308	222,280	202,670	175,911
OPERATING EXPENDITURES							
533100	Professional Services	0	300	0	0	0	0
533120	Consultants	27,949	24,210	4,803	7,000	7,000	7,000
534000	Travel and Per Diem	591	440	0	0	603	0
534101	Telephone	579	573	453	500	276	276
534105	Cellular Telephone	682	423	235	250	235	235
534110	Internet Services	162	162	100	200	0	0
534120	Postage	509	570	343	500	500	500
534130	Express Mail	235	98	0	200	200	200
534620	R & M-Vehicles	58	3	301	500	850	500
534630	R & M-Office Equipment	2,671	3,389	3,222	3,250	3,900	3,900
534700	Printing and Binding	0	44	0	200	0	0
534920	Legal Ads	4,730	3,492	2,139	5,000	2,500	4,000
535200	Departmental Supplies	354	1,230	753	1,300	1,300	1,300
535210	Computer Supplies	1,039	771	760	500	500	500
535260	Gas and Oil	563	287	923	900	800	600
535270	Uniforms & Shoes	0	0	74	200	200	200
535410	Dues and Memberships	588	593	110	0	0	0
535420	Books and Publications	695	74	50	200	0	100
535450	Training and Education	420	1,050	0	0	0	0
TOTAL OPERATING EXPENDITURES		41,825	37,709	14,266	20,700	18,864	19,311
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL PLANNING AND ZONING		410,049	349,387	237,574	242,980	221,534	195,222

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2013-2014 Adopted budget for the Police Department as a whole is \$4,412,137. This compares to the 2012-2013 projected expenditures of \$4,392,424, an increase of \$19,713 or .45%.

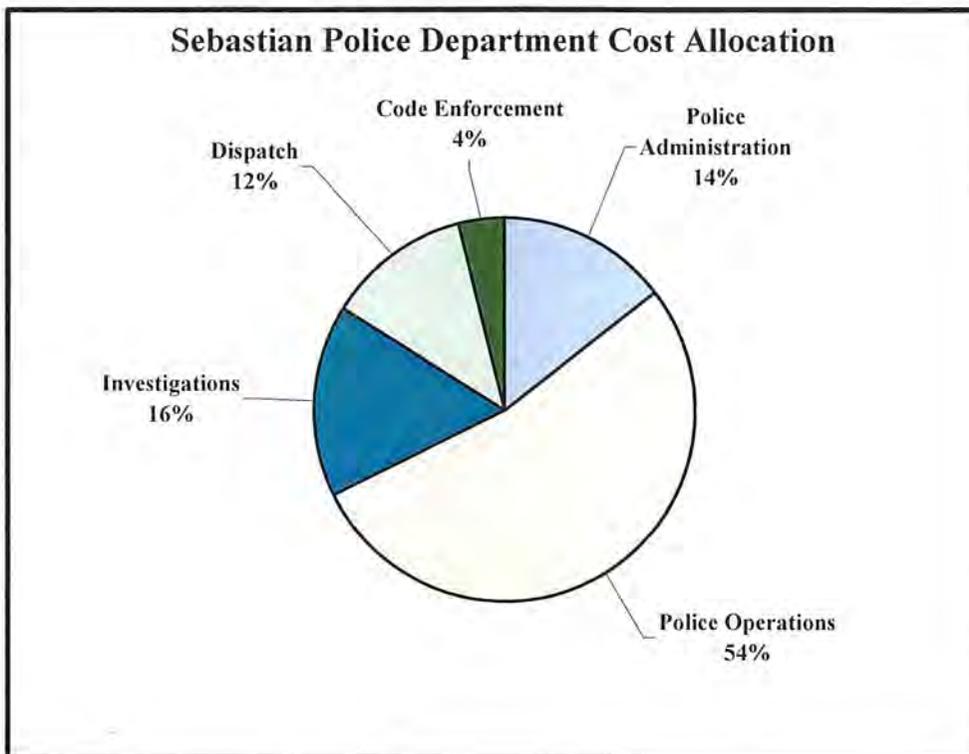
	FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13	Projected FY 12/13	Adopted FY 13/14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$4,531,182	\$4,577,427	\$4,060,041	\$3,775,255	\$3,953,057	\$3,968,484	\$ 15,427
Operating Expenses	400,949	451,677	451,519	423,951	435,720	435,653	(67)
Capital Outlay	36,032	44,078	4,189	-	3,647	8,000	4,353
Total	\$4,968,163	\$5,073,182	\$4,515,749	\$4,199,206	\$4,392,424	\$4,412,137	\$ 19,713

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Decrease from other personnel changes were offset by ending furlough days.	\$ 15,427
2. Operating Expenses - Net decrease due to training and travel charges.	\$ (67)
3. Capital Outlay - Net increase in capital outlay items.	\$ 4,353



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Budget</u>
POLICE ADMINISTRATION						
PERSONAL SERVICES	\$ 671,784	\$ 649,180	\$ 669,551	\$ 501,230	\$ 640,230	\$ 528,736
OPERATING EXPENDITURES	107,640	112,909	100,980	103,685	94,261	105,745
CAPITAL OUTLAY	2,531	9,000	-	-	-	-
TOTAL	\$ 781,955	\$ 771,089	\$ 770,531	\$ 604,915	\$ 734,491	\$ 634,481
POLICE OPERATIONS						
PERSONAL SERVICES	\$ 2,319,598	\$ 2,395,856	\$ 2,185,021	\$ 2,060,690	\$ 2,140,422	\$ 2,154,917
OPERATING EXPENDITURES	183,270	224,205	220,863	193,135	211,421	198,800
CAPITAL OUTLAY	31,731	31,925	812	-	3,647	8,000
TOTAL	\$ 2,534,599	\$ 2,651,986	\$ 2,406,696	\$ 2,253,825	\$ 2,355,490	\$ 2,361,717
POLICE DETECTIVE						
PERSONAL SERVICES	\$ 954,641	\$ 912,574	\$ 598,853	\$ 580,024	\$ 576,118	\$ 601,452
OPERATING EXPENDITURES	86,483	89,177	99,773	98,716	100,651	99,116
CAPITAL OUTLAY	1,770	3,153	1,381	-	-	-
TOTAL	\$ 1,042,894	\$ 1,004,904	\$ 700,007	\$ 678,740	\$ 676,769	\$ 700,568
POLICE DISPATCH						
PERSONAL SERVICES	\$ 473,307	\$ 479,980	\$ 464,406	\$ 489,592	\$ 456,129	\$ 535,092
OPERATING EXPENDITURES	2,449	5,899	6,747	7,735	8,637	11,487
CAPITAL OUTLAY	-	-	1,996	-	-	-
TOTAL	\$ 475,756	\$ 485,879	\$ 473,149	\$ 497,327	\$ 464,766	\$ 546,579
POLICE CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 111,852	\$ 139,837	\$ 142,210	\$ 143,719	\$ 140,158	\$ 148,287
OPERATING EXPENDITURES	21,107	19,487	23,156	20,680	20,750	20,505
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 132,959	\$ 159,324	\$ 165,366	\$ 164,399	\$ 160,908	\$ 168,792
TOTALS						
PERSONAL SERVICES	\$ 4,531,182	\$ 4,577,427	\$ 4,060,041	\$ 3,775,255	\$ 3,953,057	\$ 3,968,484
OPERATING EXPENDITURES	400,949	451,677	451,519	423,951	435,720	435,653
CAPITAL OUTLAY	36,032	44,078	4,189	-	3,647	8,000
TOTAL	\$ 4,968,163	\$ 5,073,182	\$ 4,515,749	\$ 4,199,206	\$ 4,392,424	\$ 4,412,137

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE ADMINISTRATION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Completed one citizen's academy with 22 graduates.
- ✓ Continued the accreditation process through policy reviews and inspections.
- ✓ Continued record maintenance and management of all police department records.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continue to conduct one citizen's academy.
- Provide FDLE & UCR reports as required.
- Provide services through public records requests and inquiries.
- Manage police department personnel for maximum efficiency and effectiveness.

PERFORMANCE MEASURES

Performance Indicators	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Civic meetings attended	20	50	58	62	60	62
Policies reviewed	80	41	50	35	50	70
Unit staff meetings attended	10	15	15	11	20	15
Senior staff meetings attended	40	40	50	35	50	35
Staff inspections performed	5	6	4	4	4	4
Computerized statistical reviews	12	12	12	12	12	12
Crime Prevention Information needs	5	54	82	84	85	90
Youth & Bike Safety Events	2	12	16	24	15	30
Community Events	3	50	60	64	60	63
Background Investigations	10	22	17	13	20	15
Recruitment Functions	2	30	48	50	25	50
Training Assistance	4	23	24	15	24	20
Internal Investigations	3	1	3	4	3	4
Conduct 40 hrs of training for officers	41	40	36	36	36	36
Conduct training for civilian employees	10	23	19	15	19	15
Recruiting and promotional Activities	3	8	5	10	5	10
Number of citations processed	1438	864	1127	738	1000	900
Number of warnings processed	3411	3233	2925	3592	4000	3300
Number of reports processed	2352	2202	1995	2154	2400	2200
Number of parking citations processed	50	87	215	53	100	50
Number of trespass warnings processed	92	62	215	172	100	130
Fingerprints taken	262	213	196	0	100	0
Statistical reports completed	35	35	35	35	35	35

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE ADMINISTRATION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
12/13	13/14	
35.00%	37.00%	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.
4.00%	3.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
3.00%	0.00%	Staff Inspections
28.00%	35.00%	Records Management - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
15.00%	17.00%	Citizen Requests - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
5.00%	5.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
2.00%	0.00%	Fingerprinting - Fingerprint residents when requested.
8.00%	3.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Police Administration is \$634,481. This compares to the 2012-2013 projected expenditures of \$595,491 (excluding State Pension funds), as an increase of \$38,990 or 6.55%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 965,085	\$ 671,784	\$ 649,180	\$ 669,551	\$ 501,230	\$ 640,230	\$ 528,736	\$ (111,494)
Operating Expenses	130,694	107,640	112,909	100,980	103,685	94,261	105,745	11,484
Capital Outlay	-	2,531	9,000	-	-	-	-	-
Total	\$ 1,095,779	\$ 781,955	\$ 771,089	\$ 770,531	\$ 604,915	\$ 734,491	\$ 634,481	\$ (100,010)

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 projected expenditures:

	Difference
1. Personal Services - Net decrease because State Pension funds are projected but not budgeted.	\$ (111,494)
2. Operating Expenses - Net increase mainly due to insurance, the Greer donation account and office equipment maintenance.	\$ 11,484
3. Capital Outlay - No capital items are budgeted	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u> <u>Expenditure</u>	<u>Adopted</u> <u>Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Chief of Police	75,387 / 138,880	85	1.00	1.00	1.00	\$ 95,410	\$ 99,950
Deputy Chief of Police	59,731 / 107,881	77	1.00	1.00	1.00	93,076	97,500
Administrative Assistant	28,196 / 58,952	29	1.00	1.00	1.00	54,858	57,500
Records Specialist II	28,196 / 58,952	29	1.00	1.00	1.00	27,663	27,500
Clerical Assistant I	24,252 / 43,800	23	1.00	1.00	1.00	26,240	33,000
Clerical Assistant II	24,252 / 43,800	23	2.00	2.00	2.00	72,060	77,000
			7.00	7.00	7.00	\$ 369,307	\$ 392,450
		Overtime				500	500
		FICA Taxes				27,314	30,143
		Clothing Allowance				1,080	1,080
		Deferred Compensation				16,274	17,550
		Chapter 185 Pension				36,965	35,934
		Group Health Insurance Premium				32,448	32,799
		Dependant Health Ins Premium				12,844	13,122
		Employee Assistance Program				161	161
		Worker's Comp Insurance				4,337	4,997
		Total Personal Services				\$ 501,230	\$ 528,736

Clerical II 7.5 Longevity 4/2014

Records Specialist - new employee higher rate

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	371,728	361,524	372,939	369,307	369,307	392,450
511300	Temporary Salaries	48	0	0	0	0	0
511400	Overtime	118	1,456	632	500	500	500
512100	FICA Taxes	27,313	26,567	27,168	27,314	27,314	30,143
512215	Clothing Allowance	1,125	1,080	1,080	1,080	1,080	1,080
512225	Deferred Compensation	16,567	15,071	16,247	16,274	16,274	17,550
512250	Chapter 185 Retirement	47,687	45,895	51,866	36,965	36,965	35,934
512251	Chapter 185 State Shared Revenue	134,852	133,477	139,263	0	139,000	0
512301	Group Health Insurance Premium	47,264	42,045	40,822	32,448	32,448	32,799
512305	Dependant Health Ins Premium	19,233	18,478	15,880	12,844	12,844	13,122
512309	Employee Assistance Program	161	131	154	161	161	161
512400	Worker's Comp Insurance	5,688	3,456	3,500	4,337	4,337	4,997
TOTAL PERSONAL SERVICES		671,784	649,180	669,551	501,230	640,230	528,736
OPERATING EXPENDITURES							
533100	Professional Services	3,000	2,676	1,545	600	600	1,500
533415	Janitorial Services	16,740	11,420	11,520	0	960	0
534101	Telephone	10,930	11,605	7,776	11,000	7,020	7,020
534105	Cellular Telephone	1,166	1,354	1,377	1,380	1,380	1,380
534110	Internet Services	1,031	1,034	813	1,200	165	170
534120	Postage	1,218	1,204	1,070	1,000	1,200	1,000
534310	Electric	31,756	30,237	30,649	31,675	30,700	30,700
534320	Water/Sewer	2,247	2,895	2,875	3,000	2,875	2,875
534500	Insurance	131	5,467	131	131	131	5,500
534610	R & M-Buildings	264	0	0	0	0	0
534620	R & M-Vehicles	1,354	654	1,269	1,200	1,000	1,200
534630	R & M - Office Equipment	22,260	26,398	28,708	30,809	31,000	35,500
534640	R & M-Operating Equipment	213	128	440	2,640	2,000	2,000
534650	R & M-Radio	0	0	44	100	125	200
534800	Promotional Activities	423	586	440	500	700	700
534820	Designated Expenditure (Greer Donation)	275	2,916	1,777	6,000	3,000	6,000
535200	Departmental Supplies	4,618	3,963	3,399	3,800	3,800	3,800
535210	Computer Supplies	1,685	2,129	1,324	1,700	1,900	1,000
535230	Small Tools and Equipment	0	163	0	200	0	0
535260	Gas and Oil	6,703	6,573	4,340	4,950	3,200	3,200
535270	Uniforms and Shoes	456	287	88	300	500	500
535410	Dues and Memberships	1,170	1,220	1,395	1,500	1,500	1,500
535450	Training and Education	0	0	0	0	505	0
TOTAL OPERATING EXPENDITURES		107,640	112,909	100,980	103,685	94,261	105,745
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,531	9,000	0	0	0	0
TOTAL CAPITAL OUTLAY		2,531	9,000	0	0	0	0
TOTAL POLICE ADMINISTRATION		781,955	771,089	770,531	604,915	734,491	634,481

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE OPERATIONS DIVISION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Provided directed patrol to deter crime and ensure public safety.
- ✓ Enforced laws and ordinances while maintaining a community policing philosophy.
- ✓ Restructured the interdepartmental training program to better provide advanced and professional developmental training.
- ✓ Participated in grant and no cost training when possible.
- ✓ Continually reviewed and restructured personnel and personnel assignments to maximize service.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City goal: Quality of Life

- Continue directed patrols to deter crime and ensure public safety.
- Continue to enforce laws and ordinances while maintaining a community policing philosophy.
- Continue to maximize in-house training and grant training to augment limited resources.
- Continually evaluate personnel assignments and agency needs to maximize levels of service.
- Continually evaluate asset needs to conserve expenditures.
- Replace specialty unit positions as agency needs and staffing permits.
- Continue to participate in Florida Buckle Up and DUI Enforcement Waves.

PERFORMANCE MEASURES

Performance Indicators	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Traffic Stops	4,636	3,988	5,783	4,243	6,072	4,626
Officer Initiated Activity	28,977	35,199	45,039	39,754	47,290	42,000
Traffic Enforcement	347	3,485	5,111	2,539	5,366	2,700
Parking Enforcement	218	285	68	162	71	100
Alarms	602	522	517	725	542	600
Written Warnings Traffic Stops	3,145	3,233	4,558	5,273	4,785	4,000
Calls for Service	42,068	48,159	58,612	54,541	61,542	60,000
Vehicle check points	1	0	0	0	0	0
Buckle up and DUI enforcement waves	3	4	4	4	4	4
K-9 usage reports	148	175	84	106	88	100
K-9 training days	41	52	52	52	52	52
Child safety seat programs	54	7	14	15	16	12
Boat safety inspections	7	3	23	34	30	30

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE OPERATIONS DIVISION		
STAFFING		NATURE OF ACTIVITY
12/13	13/14	
32.00%	38.00%	Calls for Service - respond to estimated 40,000 - 45,000 calls for service.
15.00%	12.00%	Traffic Stops and Citations - Conduct an estimated 6,000 traffic stops and issue an estimated 2,500 citations and 3,500 warnings.
5.00%	5.00%	Investigations - Conduct vehicle crash investigations.
3.00%	5.00%	Criminal Transportation - Transport arrested adults and juveniles to respective detention facilities.
2.00%	2.00%	Training and Professional Development - Provide a minimum of 40 hours of training to all members of the division.
25.00%	20.00%	Patrol and Crime Prevention - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
13.00%	13.00%	K-9 Unit - Responsible for directed patrol and request for officer assists.
2.50%	3.00%	Motorcycle/Traffic Unit - Criminal and non-criminal traffic law enforcement and accident investigations
2.50%	2.00%	Marine Unit - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Police Operations Division is \$2,361,717. This compares to the 2012-2013 projected expenditures of \$2,355,490, an increase of \$6,227 or .26%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 2,379,437	\$ 2,319,598	\$ 2,395,856	\$ 2,185,021	\$ 2,060,690	\$ 2,140,422	\$ 2,154,917	\$ 14,495
Operating Expenses	155,811	183,270	224,205	220,863	193,135	211,421	198,800	(12,621)
Capital Outlay	71,727	31,731	31,925	812	0	3,647	8,000	4,353
Total	\$ 2,606,975	\$ 2,534,599	\$ 2,651,986	\$ 2,406,696	\$ 2,253,825	\$ 2,355,490	\$ 2,361,717	\$ 6,227

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Decrease from pension changes and positions replaced at lower rates were offset by ending furlough days.	\$ 14,495
2. Operating Expenses - Net decrease mainly due to vehicle maintenance and gas and oil charges.	\$ (12,621)
3. Capital Outlay - Net increase for purchase of capital items.	\$ 4,353

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE OPERATIONS DIVISION							Projected	Adopted
<u>POSITION</u>	PAY	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditure</u>	<u>Budget</u>	
	<u>RANGE</u>		<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>	
Sergeants	46,980 / 105,594	30	4.00	4.00	4.00	293,976	294,000	
Officers	37,148 / 83,494	27	23.00	23.00	23.00	992,744	1,056,000	
Part-time Officer			0.50	0.50	0.50	30,000	30,000	
			27.50	27.50	27.50			
						\$ 1,316,720	\$ 1,380,000	
						Overtime	168,000	150,000
						FICA Taxes	113,581	118,160
						Clothing Allowance	14,580	14,580
						Chapter 185 Retirement	321,493	271,500
						Group Health Insurance Premium	141,951	149,685
						Dependant Health Ins Premium	30,191	32,404
						Employee Assistance Program	622	622
						Worker's Comp Insurance	33,284	37,966
						Total Personal Services	\$ 2,140,422	\$ 2,154,917

CAPITAL OUTLAY SCHEDULE

POLICE OPERATIONS DIVISION						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>TOTAL</u>
Taser Upgrades	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Cross Match Rapid ID	3,000	-	-	-	-	3,000
	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account <u>Number</u>	<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	1,399,126	1,468,186	1,313,178	1,286,720	1,286,720	1,350,000
511300	Temporary Salaries	10,451	28,067	30,321	30,000	30,000	30,000
511400	Overtime	157,043	136,706	168,716	130,000	168,000	150,000
512100	FICA Taxes	118,900	123,087	113,878	109,445	113,581	118,160
512215	Clothing Allowance	14,062	14,558	13,748	14,580	14,580	14,580
512250	Chapter 185 Retirement	383,315	394,613	325,308	286,237	321,493	271,500
512301	Group Health Insurance Premium	167,507	153,185	145,587	141,951	141,951	149,685
512305	Dependant Health Ins Premium	27,130	32,803	30,390	27,851	30,191	32,404
512309	Employee Assistance Program	588	620	582	622	622	622
512400	Worker's Comp Insurance	41,476	44,031	43,313	33,284	33,284	37,966
TOTAL PERSONAL SERVICES		2,319,598	2,395,856	2,185,021	2,060,690	2,140,422	2,154,917
OPERATING EXPENDITURES							
534105	Cellular Telephone	1,741	1,906	2,225	2,000	2,000	2,000
534110	Internet Access	7,764	7,558	7,195	7,835	7,200	7,200
534120	Postage	99	219	30	100	100	100
534130	Express Mail Charges	295	49	0	0	0	0
534620	R & M-Vehicles	25,152	39,052	53,453	30,000	40,000	30,000
534630	R & M - Office Equipment	196	597	500	500	500	500
534640	R & M-Operating Equipment	9,748	7,020	6,851	6,000	6,000	6,000
534650	R & M-Radio	1,411	1,648	860	600	1,600	1,600
534800	Promotional Activities	0	0	0	0	121	0
534810	K-9 Expenditures	4,173	6,807	2,412	2,000	2,500	2,500
535200	Departmental Supplies	7,294	9,198	4,628	5,000	6,000	6,000
535210	Computer Supplies	4,785	1,255	611	600	400	400
535230	Small Tools and Equipment	3,164	416	0	1,500	1,500	1,500
535260	Gas and Oil	95,820	131,221	129,199	125,500	128,000	125,500
535270	Uniforms and Shoes	20,690	16,263	12,234	11,000	15,000	15,000
535275	Safety Equipment	494	616	640	500	500	500
535410	Dues and Memberships	0	0	25	0	0	0
535420	Books and Publications	426	380	0	0	0	0
TOTAL OPERATING EXPENDITURES		183,270	224,205	220,863	193,135	211,421	198,800
CAPITAL OUTLAY							
606400	Vehicles and Equipment	31,731	31,925	812	0	3,647	8,000
TOTAL CAPITAL OUTLAY		31,731	31,925	812	0	3,647	8,000
TOTAL POLICE OPERATIONS DIVISION		2,534,599	2,651,986	2,406,696	2,253,825	2,355,490	2,361,717

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Maintained a clearance rate better than the national average
- ✓ Provided various policing programs to the community
- ✓ Provided safety and awareness programs to our youth
- ✓ Provided advance training and education to members of the department

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Continue various school programs and security
- Continue to host community events
- Maintain an efficient case management system to track assignments and clearances
- Provide analytical data to the community and patrol officers
- Continue to investigate crimes with diligence and professionalism
- Increase clearance rate to reflect and increase from the state average
- Continue to provide training to all agency members

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Burglary Investigations	194	277	336	280	300
Assault Investigations	251	275	259	280	250
Sexual Assault Investigations	18	11	8	20	10
Vehicle Theft Investigation	21	26	15	25	12
Robbery Investigations	10	2	5	5	5
Larceny Investigations	770	802	491	800	600
Juvenile Arrests	63	58	47	75	40
Murder/Attempted Murder Investigations	1	0	0	1	1

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
45.00%	47.00%	Investigations - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
12.00%	13.00%	On Scene Investigations - Perform on-scene investigations and process crime scenes.
10.00%	10.00%	Court Assistance - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	8.00%	Investigations Assistance - Assist Uniform Division and other agencies with investigations.
5.00%	3.00%	Training and Professional Development.
13.00%	16.00%	Community Meetings/Community Policing
5.00%	3.00%	Backgrounds
100.00%	100.00%	

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Police Detectives is \$700,568. This compares to the 2012-2013 projected expenditures of \$676,769, an increase of \$23,799 or 3.52%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 572,907	\$ 954,641	\$ 912,574	\$ 598,853	\$ 580,024	\$ 576,118	\$ 601,452	\$ 25,334
Operating Expenses	85,903	86,483	89,177	99,773	98,716	100,651	99,116	(1,535)
Capital Outlay	2,772	1,770	3,153	1,381	-	-	-	-
Total	\$ 661,582	\$ 1,042,894	\$ 1,004,904	\$ 700,007	\$ 678,740	\$ 676,769	\$ 700,568	\$ 23,799

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to overtime, health insurance costs and ending furlough days.	\$ 25,334
2. Operating Expenses - Net decrease mainly due to books and publications and training and travel.	\$ (1,535)
3. Capital Outlay - No purchases of capital items.	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Investigators	37,148 / 83,494	27	5.00	5.00	5.00	250,535	261,000
Evidence Technician	30,797 / 55,622	33	1.00	1.00	1.00	30,579	32,500
Community Policing Officer	37,148 / 83,494	27	1.00	1.00	1.00	63,967	67,000
Crossing Guards Temp			4.00	5.00	5.00	43,200	43,200
			11.00	12.00	12.00		
						\$ 388,281	\$ 403,700
		Overtime				20,000	24,000
		FICA Taxes				31,740	33,314
		Clothing Allowance				7,240	7,780
		Deferred Compensation				2,752	2,925
		Chapter 185 Retirement				66,398	63,712
		Group Health Insurance Premium				39,478	43,750
		Dependant Health Ins Premium				9,064	11,382
		Employee Assistance Program				161	161
		Worker's Comp Insurance				11,004	10,728
		Total Personal Services				\$ 576,118	\$ 601,452

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account <u>Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	554,841	544,394	347,086	345,081	345,081	360,500
511300	Temporary Salaries	44,071	42,549	46,274	43,200	43,200	43,200
511400	Overtime	50,559	36,641	20,338	26,000	20,000	24,000
512100	FICA Taxes	47,643	46,045	31,346	31,740	31,740	33,314
512215	Clothing Allowance	8,502	7,295	7,240	7,240	7,240	7,780
512225	Deferred Compensation	2,785	2,933	2,997	2,752	2,752	2,925
512250	Chapter 185 Retirement	139,738	135,034	73,481	66,398	66,398	63,712
512301	Group Health Insurance Premium	55,103	51,722	46,549	41,809	39,478	43,750
512305	Dependant Health Ins Premium	28,930	24,962	7,088	6,261	9,064	11,382
512309	Employee Assistance Program	192	180	159	161	161	161
512400	Worker's Comp Insurance	22,277	20,819	16,295	9,382	11,004	10,728
TOTAL PERSONAL SERVICES		954,641	912,574	598,853	580,024	576,118	601,452
OPERATING EXPENDITURES							
533100	Professional Services	53,428	53,428	55,490	56,495	56,495	56,495
533500	Investigations	2,581	616	5,488	1,500	1,000	1,000
534000	Travel and Per Diem	1,237	2,070	2,723	5,000	6,000	6,000
534101	Telephone	0	0	105	0	0	0
534105	Cellular Telephone	1,946	1,975	1,374	1,430	1,430	1,430
534115	On-line Services	925	900	875	900	900	1,000
534130	Express Mail Charges	192	230	81	100	210	200
534400	Rent/Leases	391	391	391	391	391	391
534620	R & M-Vehicles	1,978	1,434	3,887	2,500	2,000	2,000
534630	R & M - Office Equipment	0	0	0	200	300	0
534640	R & M-Operating Equipment	0	23	0	100	100	0
534650	R & M-Radio	76	0	0	100	100	0
534800	Promotional Activities	0	1,716	0	500	600	600
535200	Departmental Supplies	3,682	5,513	3,895	4,500	4,000	4,000
535210	Computer Supplies	1,978	828	393	1,000	800	500
535230	Small Tools and Equipment	1,387	1,235	605	1,000	700	1,000
535260	Gas and Oil	10,825	11,185	16,979	16,500	16,500	16,500
535270	Uniforms and Shoes	2,272	2,472	1,128	1,000	1,500	1,500
535275	Safety Equipment	50	113	140	200	325	200
535410	Dues and Memberships	200	400	0	300	300	300
535420	Books and Publications	85	0	0	0	0	0
535450	Training and Education	3,250	4,648	6,219	5,000	7,000	6,000
TOTAL OPERATING EXPENDITURES		86,483	89,177	99,773	98,716	100,651	99,116
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,770	3,153	1,381	0	0	0
TOTAL CAPITAL OUTLAY		1,770	3,153	1,381	0	0	0
TOTAL POLICE DETECTIVE DIVISION		1,042,894	1,004,904	700,007	678,740	676,769	700,568

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DISPATCH UNIT

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Received and dispatched calls for service in a timely and professional manner.
- ✓ Provided accurate and timely dispatch services to department members.
- ✓ Provided appropriate and professional training to all dispatchers, and hosted free training when possible.
- ✓ Continued compliance with new dispatcher certification requirements.
- ✓ County wide update of all 911 PCAP equipment.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- ✓ Continue to receive and dispatch calls for service in a timely and professional manner.
- ✓ Continue to provide accurate and timely dispatch services to department members.
- ✓ Provide appropriate and professional training to all dispatchers, and continue to utilize grant and free training when possible.
- ✓ Maintain current staffing allocation and recruit as necessary for replacement staff.
- ✓ Work toward full compliance with new dispatcher certification requirements.
- ✓ Evaluate alternative schedules to maximize services.

PERFORMANCE MEASURES

	Actual	Actual	Actual	Projected	Projected
Performance Indicators	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
911 Calls Received	6,924	8,021	8,990	8,200	8,500
Code Violation Calls Received	6,524	6,488	7,871	6,500	6,500
Total Calls Received	49,006	58,612	55,136	60,000	58,000
Calls Per Dispatcher	4,900	6,512	6,892	6,000	6,000

PROGRAM BUDGET DESCRIPTION FOR POLICE DISPATCH UNIT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
55.00%	55.00%	Dispatch - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls
28.00%	28.00%	Calls - Receive complaint calls from public and emergency 911 calls
13.50%	13.00%	Information Retrieval - Check auto tags, VIN's, individuals, articles through the automated in-house records system and FCIC/NCIC systems. Send and receive LETS and fax messages.
1.00%	1.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
2.50%	3.00%	Training and Professional Development.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Police Dispatch is \$546,579. This compares to the 2012-2013 projected expenditures of \$464,766 an increase of \$81,813 or 17.60%.

	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
Personal Services	\$ 473,307	\$ 479,980	\$ 464,406	\$ 489,592	\$ 456,129	\$ 535,092	\$ 78,963
Operating Expenses	2,449	5,899	6,747	7,735	8,637	11,487	2,850
Capital Outlay	-	-	1,996	-	-	-	-
Total	\$ 475,756	\$ 485,879	\$ 473,149	\$ 497,327	\$ 464,766	\$ 546,579	\$ 81,813

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Increase due to increasing part-timer to full-time and current year vacancies.	\$ 78,963
2. Operating Expenses - Increase primarily for training.	\$ 2,850
3. Capital Outlay - No purchases of capital items.	\$ -

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
			11-12	12-13	13-14	12-13	13-14
Communications Supervisor	36,852 / 73,340	39	1.00	1.00	1.00	\$ 58,000	\$ 60,000
Communication Technician	28,196 / 63,373	29	8.00	8.00	9.00	227,700	303,500
Communication Technician (Part-time)			0.50	0.50	0.00	-	-
			9.50	9.50	10.00	\$ 285,700	\$ 363,500
						Overtime	40,000
						FICA Taxes	30,405
						Deferred Compensation	36,315
						Group Health Insurance Premium	57,937
						Dependant Health Ins Premium	6,048
						Employee Assistance Program	230
						Worker's Comp Insurance	657
						Total Personal Services	\$ 456,129
							\$ 535,092

Communications Supervisor Longevity May 2014
Numerous vacancies 2013

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	310,523	306,487	307,318	348,000	285,700	363,500
511400	Overtime	42,743	58,259	43,677	30,000	70,000	40,000
512100	FICA Taxes	26,293	26,835	25,682	28,068	26,446	30,405
512225	Deferred Compensation	30,569	31,016	29,914	31,500	31,113	36,315
512301	Group Health Insurance Premium	52,995	46,031	47,307	43,780	36,493	57,937
512305	Dependant Health Ins Premium	9,146	10,570	9,726	7,473	5,656	6,048
512309	Employee Assistance Program	194	198	204	230	180	230
512400	Worker's Comp Insurance	844	584	578	541	541	657
TOTAL PERSONAL SERVICES		473,307	479,980	464,406	489,592	456,129	535,092
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	600	62	1,000	1,000	1,000
534101	Telephone	0	0	153	0	0	0
534105	Cellular Telephone	202	233	250	235	235	235
534110	Internet Access	0	157	480	500	480	480
534630	R & M-Office Equipment	316	2,305	2,981	2,850	2,500	2,800
534640	R & M-Operating Equipment	273	149	0	100	100	100
534650	R & M-Radios	419	212	10	300	300	300
534800	Promotional Activities	0	81	56	100	200	200
535200	Departmental Supplies	1,013	954	1,220	750	1,200	750
535210	Computer Supplies	134	566	1,058	900	900	900
535270	Uniforms	0	0	0	0	0	1,000
535410	Dues and Memberships	92	222	177	250	222	222
535450	Training and Education	0	420	300	750	1,500	3,500
TOTAL OPERATING EXPENDITURES		2,449	5,899	6,747	7,735	8,637	11,487
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	1,996	0	0	0
TOTAL CAPITAL OUTLAY		0	0	1,996	0	0	0
TOTAL POLICE DISPATCH UNIT		475,756	485,879	473,149	497,327	464,766	546,579

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

The Code Enforcement division enforces regulations to ensure the beauty and character of the City by responding to citizen complaints and self initiated enforcement. While providing support to other departments and the Special Magistrate, this division works to solicit voluntary compliance whenever possible.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Maintained an efficient and effective response to enforcement of ordinances
- ✓ Investigated code complaints with follow ups and abatements
- ✓ Educated community on ordinances and code compliance

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City Goal: Quality of Life

- Continue to educate the community on city ordinances
- Continue to be proactive in addressing code compliance
- Increase efficiency in responding to code complaints

PERFORMANCE MEASURES

Performance Indicators	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Water Violations	57	N/A	N/A	3	25	5
Code Violations	2,041	1,730	1,517	1,732	1,800	1,200
Illegal Signs	299	386	523	520	700	515
Nuisance Abatement	246	993	283	327	300	315
Re-inspections	n/a	n/a	2,155	2,710	2,000	2,000
Property Inspections	n/a	n/a	249	280	270	310

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
STAFFING		NATURE OF ACTIVITY
12/13	13/14	
56.00%	52.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
28.00%	30.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
1.00%	1.00%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
15.00%	17.00%	Documentation - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Code Enforcement is \$168,792. This compares to the 2012-2013 projected expenditures of \$160,908, an increase of \$7,884 or 4.90%.

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	
	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 119,031	\$ 111,852	\$ 139,837	\$ 142,210	\$ 143,719	\$ 140,158	\$ 148,287	\$ 8,129
Operating Expenses	20,447	21,107	19,487	23,156	20,680	20,750	20,505	(245)
Capital Outlay	-	-	-	-	-	-	-	-
Total	\$ 139,478	\$ 132,959	\$ 159,324	\$ 165,366	\$ 164,399	\$ 160,908	\$ 168,792	\$ 7,884

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to health insurance costs and ending furlough days.	\$ 8,129
2. Operating Expenditures - Net decrease due to internet services and repair and maintenance.	\$ (245)
3. Capital Outlay - No purchases of capital items.	\$ -

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
			Code Enforcement Officer	29,874 / 53,956	32	2.00	2.00
Administrative Assistant	37,135 / 67,071	60	1.00	1.00	1.00	42,353	44,400
			3.00	3.00	3.00		
						\$ 106,292	\$ 111,400
		Overtime				100	100
		FICA Taxes				8,124	8,631
		Clothing Allowance				240	1,320
		Deferred Compensation				9,575	10,035
		Group Health Insurance Premium				14,057	14,884
		Dependant Health Ins Premium				493	662
		Employee Assistance Program				69	69
		Worker's Comp Insurance				1,208	1,186
		Total Personal Services				\$ 140,158	\$ 148,287

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	73,508	103,898	104,109	106,292	106,292	111,400
511400	Overtime	87	457	0	100	100	100
512100	FICA Taxes	5,507	7,903	7,817	8,124	8,124	8,631
512215	Clothing Allowance	0	240	240	240	240	1,320
512225	Deferred Compensation	6,624	9,392	9,370	9,575	9,575	10,035
512301	Group Health Insurance Premium	23,278	16,294	18,993	17,695	14,057	14,884
512305	Dependant Health Ins Premium	490	452	430	416	493	662
512309	Employee Assistance Program	61	63	69	69	69	69
512400	Worker's Comp Insurance	2,297	1,138	1,182	1,208	1,208	1,186
TOTAL PERSONAL SERVICES		111,852	139,837	142,210	143,719	140,158	148,287
OPERATING EXPENDITURES							
534000	Travel and Per Diem	482	0	315	400	400	400
534101	Telephone	463	458	340	440	0	0
534105	Cellular Telephone	529	469	491	470	470	470
534110	Internet Services	81	1,001	1,012	1,100	1,010	965
534120	Postage	6,130	5,284	5,509	4,000	4,000	4,000
534620	R & M-Vehicles	1,479	1,410	1,723	1,650	1,650	1,650
534630	R & M - Office Equipment	528	0	0	100	100	0
534650	R & M-Radio	0	0	0	100	100	0
534910	Clerk of Court Filing Fees	3,607	3,259	3,177	3,000	3,000	3,000
535200	Departmental Supplies	1,186	556	753	500	700	700
535210	Computer Supplies	246	147	297	250	250	250
535230	Small Tools and Equipment	499	90	0	0	100	100
535260	Gas and Oil	4,704	6,302	8,824	7,900	8,000	8,000
535270	Uniforms and Shoes	528	451	232	300	500	500
535410	Dues and Memberships	90	60	70	70	70	70
535450	Training and Education	555	0	413	400	400	400
TOTAL OPERATING EXPENDITURES		21,107	19,487	23,156	20,680	20,750	20,505
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CODE ENFORCEMENT DIVISION		132,959	159,324	165,366	164,399	160,908	168,792

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS

The Fiscal Year 2013-2014 Adopted budget for Public Works Department as a whole is \$3,385,358. This compares to the 2012-2013 projected expenditures of \$3,204,771, an increase of \$180,587 or 5.63%.

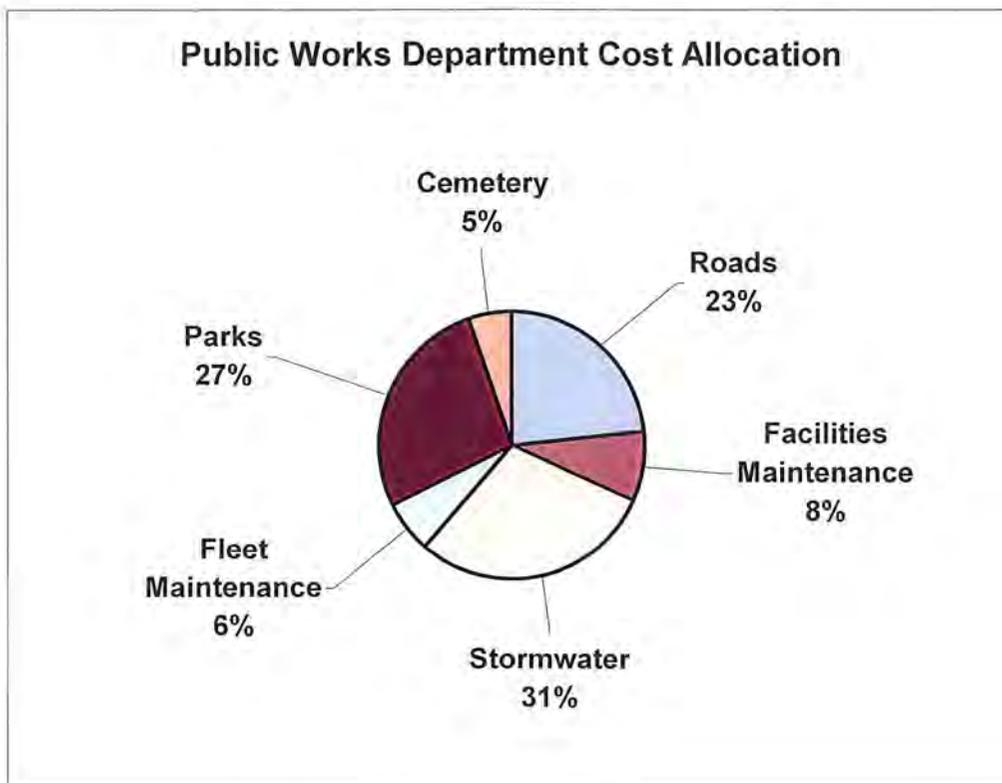
	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
Personal Services	\$ 2,503,832	\$ 2,199,973	\$ 2,132,926	\$ 2,190,161	\$ 2,274,179	\$ 84,018
Operating Expenses	988,217	988,177	953,747	902,466	1,039,679	137,213
Capital Outlay	49,700	13,104	16,734	112,144	71,500	(40,644)
Total	\$ 3,541,749	\$ 3,201,254	\$ 3,103,407	\$ 3,204,771	\$ 3,385,358	\$ 180,587

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Savings from turnover and realignments is offset by ending furloughs.	\$ 84,018
2. Operating Expenses - Increase mainly due to increase in contract mowing.	\$ 137,213
3. Capital Outlay - Decrease due to less spending for capital items.	\$ (40,644)



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CONSOLIDATED PUBLIC WORKS DEPARTMENT

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Budget</u>
ROADS & MAINTENANCE						
PERSONAL SERVICES	\$ 758,644	\$ 673,724	\$ 623,760	\$ 622,687	\$ 622,687	\$ 654,507
OPERATING EXPENDITURES	123,463	113,982	113,357	108,733	109,824	108,607
CAPITAL OUTLAY	32,281	1,665	-	39,000	38,580	31,000
TOTAL	\$ 914,388	\$ 789,371	\$ 737,117	\$ 770,420	\$ 771,091	\$ 794,114
STORMWATER UTILITY						
PERSONAL SERVICES	\$ 596,385	\$ 536,240	\$ 456,842	\$ 496,889	\$ 494,932	\$ 482,938
OPERATING EXPENDITURES	459,192	489,067	465,276	405,890	390,611	526,590
CAPITAL OUTLAY	-	-	1,185	1,200	4,000	-
TOTAL	\$ 1,055,577	\$ 1,025,307	\$ 923,303	\$ 903,979	\$ 889,543	\$ 1,009,528
FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 163,773	\$ 116,266	\$ 174,212	\$ 182,300	\$ 182,900	\$ 189,907
OPERATING EXPENDITURES	34,903	26,550	19,555	20,537	23,637	24,089
CAPITAL OUTLAY	12,000	-	1,006	3,929	3,929	2,000
TOTAL	\$ 210,676	\$ 142,816	\$ 194,773	\$ 206,766	\$ 210,466	\$ 215,996
FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 115,020	\$ 110,977	\$ 140,721	\$ 137,847	\$ 137,847	\$ 130,583
OPERATING EXPENDITURES	120,304	113,193	105,539	110,331	115,437	122,925
CAPITAL OUTLAY	-	-	2,414	44,445	44,445	22,000
TOTAL	\$ 235,324	\$ 224,170	\$ 248,674	\$ 292,623	\$ 297,729	\$ 275,508
PARKS & RECREATION						
PERSONAL SERVICES	\$ 747,688	\$ 677,068	\$ 650,016	\$ 652,045	\$ 645,171	\$ 669,432
OPERATING EXPENDITURES	230,091	226,769	226,488	229,683	231,963	228,148
CAPITAL OUTLAY	5,419	11,439	12,129	33,000	21,190	16,500
TOTAL	\$ 983,198	\$ 915,276	\$ 888,633	\$ 914,728	\$ 898,324	\$ 914,080
CEMETERY						
PERSONAL SERVICES	\$ 122,322	\$ 85,698	\$ 87,375	\$ 86,814	\$ 106,624	\$ 146,812
OPERATING EXPENDITURES	20,264	18,616	23,532	30,440	30,994	29,320
CAPITAL OUTLAY	-	-	8,800	-	-	-
TOTAL	\$ 142,586	\$ 104,314	\$ 119,707	\$ 117,254	\$ 137,618	\$ 176,132
TOTALS						
PERSONAL SERVICES	\$ 2,503,832	\$ 2,199,973	\$ 2,132,926	\$ 2,178,582	\$ 2,190,161	\$ 2,274,179
OPERATING EXPENDITURES	988,217	988,177	953,747	905,614	902,466	1,039,679
CAPITAL OUTLAY	49,700	13,104	16,734	121,574	112,144	71,500
TOTAL	\$ 3,541,749	\$ 3,201,254	\$ 3,103,407	\$ 3,205,770	\$ 3,204,771	\$ 3,385,358

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS ROADS & MAINTENANCE DIVISION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Completed Handicap Pier Improvements
- ✓ Continued regular maintenance of docks, piers, ramps
- ✓ Continued regular pothole maintenance and road crossing paving
- ✓ Continued Schumann Park Improvements
- ✓ Completed Senior Center Improvements
- ✓ Started Dog Park Restroom Construction

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continued regular maintenance on docks, piers and ramps
- Continued regular Pothole Maintenance on streets
- Continue assisting other departments
- Continue assisting Contractors
- Complete construction of Dog Park Restroom

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Miles of Paved Roads Maintained	156	156	157	156	157
Number of Parking Lots Maintained	16	16	16	16	16
Miles of Sidewalks Maintained	26	26	26	26	26

PROGRAM BUDGET DESCRIPTION FOR ROADS & MAINTENANCE DIVISION

STAFFING		NATURE OF ACTIVITY
12/13	13/14	
30.00%	30.00%	Streets and Alleyways - Maintain 157 miles of paved streets. Maintain sixteen (16) municipally owned parking areas. Perform repairs to streets and roadways that are damaged due to deterioration.
20.00%	20.00%	General Maintenance - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
40.00%	40.00%	Assisting other City Departments - Lift heavy material with cranes, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Roads and Maintenance Division is \$794,114. This compares to the 2012-2013 projected expenditures of \$771,091, an increase of \$23,023 or 2.99%.

	FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13	Projected FY 12/13	Adopted FY 13/14	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 758,644	\$ 673,724	\$ 623,760	\$ 622,687	\$ 622,687	\$ 654,507	\$ 31,820
Operating Expenses	123,463	113,982	113,357	108,733	109,824	108,607	(1,217)
Capital Outlay	32,281	1,665	-	39,000	38,580	31,000	(7,580)
Total	\$ 914,388	\$ 789,371	\$ 737,117	\$ 770,420	\$ 771,091	\$ 794,114	\$ 23,023

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures

	Difference
1. Personal Services - Net increase mainly due to scheduled longevity increases and ending furlough days.	\$ 31,820
2. Operating Expenses - Decrease mainly due to repair and maintenance of equipment.	\$ (1,217)
3. Capital Outlay - Budgeted capital outlay are less than the prior year.	\$ (7,580)

PERSONAL SERVICES SCHEDULE

ROADS & MAINTENANCE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Public Works Director	74,648 / 134,822	82	1.00	1.00	1.00	\$ 78,598	\$ 82,400
Administrative Supervisor	37,853 / 68,368	35	1.00	1.00	1.00	62,955	66,000
Maintenance Supervisor	37,853 / 68,368	35	1.00	1.00	1.00	53,434	56,000
Construction Specialist	34,972 / 63,164	34	1.00	1.00	1.00	46,266	48,500
Sign/Traffic Technician	30,729 / 55,500	26	1.00	1.00	1.00	45,790	48,000
Maintenance Worker III	29,851 / 53,914	8	1.00	1.00	1.00	37,202	39,000
Maintenance Worker II	26,842 / 48,480	6	3.00	3.00	3.00	94,030	99,500
Maintenance Worker I	25,254 / 45,612	4	1.00	1.00	1.00	31,480	33,000
			10.00	10.00	10.00		
						\$ 449,755	\$ 472,400
		Overtime				6,000	6,000
		FICA Taxes				33,757	35,457
		Clothing Allowance				960	960
		Deferred Compensation				41,018	43,056
		Group Health Insurance Premium				59,352	62,059
		Dependant Health Ins Premium				14,939	15,865
		Employee Assistance Program				230	230
		Worker's Comp Insurance				16,676	18,480
		Total Personal Services				\$ 622,687	\$ 654,507

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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE ROADS AND MAINTENANCE DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	
Utility Bed Unit 12	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Pick up - replace PW 11	25,000	-	-	-	-	25,000
Enclosed Trailer PW-325	-	9,000	-	-	-	9,000
Toro Mower PW-311	-	13,000	-	-	-	13,000
Gator PW-33	-	10,000	-	-	-	10,000
Bob Cat Skid Steer PW-76	-	70,000	-	-	-	70,000
Dump Truck PW-10	-	-	80,000	-	-	80,000
Pickup PW-301	-	-	-	25,000	-	25,000
Backhoe PW-29	-	-	-	85,000	-	85,000
Trailer PW-76	-	-	-	12,000	-	12,000
Open Trailer PW-358	-	-	-	5,000	-	5,000
Open Trailer PW-360	-	-	-	5,000	-	5,000
Pick Up PW-05	-	-	-	-	25,000	25,000
Pick Up PW-300	-	-	-	-	25,000	25,000
Sign Truck PW-08	-	-	-	-	45,000	45,000
Tractor PW-337	-	-	-	-	35,000	35,000
	<u>\$ 31,000</u>	<u>\$ 102,000</u>	<u>\$ 80,000</u>	<u>\$ 132,000</u>	<u>\$ 130,000</u>	<u>\$ 475,000</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	516,635	470,174	443,275	449,755	449,755	472,400
511400	Overtime	9,891	7,760	8,676	6,000	6,000	6,000
512100	FICA Taxes	38,435	34,240	32,975	33,757	33,757	35,457
512215	Clothing Allowance	1,200	1,080	960	960	960	960
512225	Deferred Compensation	47,387	43,014	40,675	41,018	41,018	43,056
512301	Group Health Insurance Premium	90,113	76,282	68,016	59,352	59,352	62,059
512305	Dependant Health Ins Premium	29,658	24,842	15,662	14,939	14,939	15,865
512309	Employee Assistance Program	276	253	230	230	230	230
512400	Worker's Comp Insurance	25,049	16,079	13,291	16,676	16,676	18,480
TOTAL PERSONAL SERVICES		758,644	673,724	623,760	622,687	622,687	654,507
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	200	1,425	1,600	1,600	2,000
533415	Janitorial Services	558	471	475	0	40	0
533420	Pest/Weed Control/Mowing	864	1,696	1,182	1,900	1,900	1,900
534000	Travel and Per Diem	389	501	396	500	500	1,000
534101	Telephone	1,875	1,409	1,338	1,120	1,305	1,320
534105	Cellular Telephone	2,429	2,702	2,639	2,600	2,900	2,900
534110	Internet Services	158	101	131	101	405	420
534120	Postage	163	159	470	102	100	100
534310	Electric	2,349	2,621	3,372	3,060	3,060	3,075
534320	Water/Sewer	261	295	318	350	350	300
534380	Trash Pickup/Hauling, Etc.	4,997	1,858	808	2,000	2,000	2,000
534420	Equipment Leases	182	180	632	500	500	500
534620	R & M-Vehicles	18,311	26,297	11,019	15,000	12,000	15,000
534630	R & M-Office Equipment	1,223	678	592	1,000	600	600
534640	R & M-Operating Equipment	17,787	16,816	19,518	15,000	20,000	15,000
534830	Special Events	1,468	650	383	2,000	1,000	1,000
534920	Legal Ads	155	189	612	200	200	200
535200	Departmental Supplies	13,090	12,955	18,277	12,000	12,000	12,000
535210	Computer Supplies	947	628	600	500	1,000	600
535230	Small Tools and Equipment	4,699	3,570	3,526	3,000	3,000	3,000
535260	Gas and Oil	26,212	25,680	22,369	20,700	20,000	20,000
535270	Uniforms and Shoes	3,121	2,381	1,594	1,600	1,600	1,600
535275	Safety Equipment	1,156	688	986	1,000	1,000	1,000
535310	Road Materials & Supplies	12,627	5,782	9,101	14,450	9,950	14,000
535350	Cement	7,518	4,644	10,922	7,000	10,000	7,000
535410	Dues and Memberships	439	348	357	450	414	415
535420	Books and Publications	180	0	0	100	0	0
535450	Training and Education	305	483	315	900	2,400	1,677
TOTAL OPERATING EXPENDITURES		123,463	113,982	113,357	108,733	109,824	108,607
CAPITAL OUTLAY							
606400	Vehicles and Equipment	32,281	1,665	0	39,000	38,580	31,000
TOTAL CAPITAL OUTLAY		32,281	1,665	0	39,000	38,580	31,000
TOTAL ROADS & MAINTENANCE		914,388	789,371	737,117	770,420	771,091	794,114

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS STORMWATER UTILITY DIVISION

The Stormwater Utility Division is responsible for the control and maintenance of the City's stormwater drainage system consisting of 280 lane miles of swales, 50 miles of channels, 9 miles of canals and 310 catch basins and culvert structures. It is also the responsibility of the Stormwater Utility Division to enforce compliance with Federal NPDES regulations, as well as improvement of the stormwater runoff water quality prior to discharge into the Sebastian River and Indian River Lagoon in accordance with the Master Stormwater Management Plan.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Completed installation of quarter round for various locations
- ✓ Completed road paving and drainage on major roads
- ✓ Monitored mowing contractor
- ✓ Monitored ditch mowing contractor
- ✓ Worked with Applied Aquatics to spray canals
- ✓ Inspected drainage complaints as received
- ✓ Supervised contractor for the Power Line Road project

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continue quarter round program
- Continue maintenance on collapsed culverts
- Continue monitoring the mowing contract
- Continue mowing of rear ditches and rights of ways.
- Continue working with Applied Aquatics to spray canals.
- Inspect drainage complaints as received.

PERFORMANCE MEASURES

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR STORMWATER UTILITY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
12/13	13/14	
50.00%	50.00%	Drainage Maintenance - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain 50 miles of ditches, swales and side yard ditches.
25.00%	25.00%	Catch basins, Manholes and Culverts - Hand clean and mow small drainage ditches. Maintain 310 catch basins and large/small culverts.
10.00%	10.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
5.00%	5.00%	Building Dept Related Reviews: Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	Capital Projects - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Stormwater Utility Division is \$1,009,528. This compares to the 2012-2013 projected expenditures of \$889,543 an increase of \$119,985 or 13.49%.

	FY 09-10	FY 10/11	FY 11/12	Amended FY 12/13	Projected FY 12/13	Adopted FY 13/14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 596,385	\$ 536,240	\$ 456,842	\$ 496,889	\$ 494,932	\$ 482,938	\$ (11,994)
Operating Expenses	459,192	489,067	465,276	405,890	390,611	526,590	135,979
Capital Outlay	-	-	1,185	1,200	4,000	-	(4,000)
Total	\$ 1,055,577	\$ 1,025,307	\$ 923,303	\$ 903,979	\$ 889,543	\$ 1,009,528	\$ 119,985

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures:

	Difference
1. Personal Services - Decrease from replacing personnel at lower pay grades offset by ending furlough days.	\$ (11,994)
2. Operating Expenses - Net increase primarily for the cost of contract mowing.	\$ 135,979
3. Capital Outlay - No Capital Outlay items are budgeted.	\$ (4,000)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Stormwater Superintendent	51,311 / 92,674	70	1.00	1.00	1.00	\$ 58,672	\$ 64,400
Stormwater Supervisor	32,699 / 65,112	35	2.00	2.00	2.00	72,792	78,500
Construction Inspector	33,953 / 61,323	33	1.00	1.00	1.00	53,910	59,000
Maintenance Worker III	26,544 / 47,943	26	1.00	2.00	0.00	82,527	-
Maintenance Worker II	26,315 / 47,530	24	2.00	2.00	1.00	55,852	33,000
Maintenance Worker I	23,580 / 42,588	22	2.00	1.00	4.00	23,378	99,000
			9.00	9.00	9.00		
						\$ 347,131	\$ 333,900
		Overtime				3,000	3,000
		FICA Taxes				25,257	24,568
		Clothing Allowance				1,090	960
		Deferred Compensation				31,598	30,407
		Group Health Insurance Premium				52,271	51,709
		Dependant Health Ins Premium				18,063	16,707
		Employee Assistance Program				215	207
		Worker's Comp Insurance				16,307	21,480
		Total Personal Services				<u>\$ 494,932</u>	<u>\$ 482,938</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	407,992	369,879	315,670	347,131	347,131	333,900
511400	Overtime	1,481	2,181	1,678	3,000	3,000	3,000
512100	FICA Taxes	30,156	26,818	22,402	25,257	25,257	24,568
512215	Clothing Allowance	1,320	1,320	960	960	1,090	960
512225	Deferred Compensation	36,853	33,485	28,561	31,598	31,598	30,407
512301	Group Health Insurance Premium	78,395	64,365	55,391	52,999	52,271	51,709
512305	Dependant Health Ins Premium	16,423	21,550	21,109	19,430	18,063	16,707
512309	Employee Assistance Program	276	250	202	207	215	207
512400	Worker's Comp Insurance	23,489	16,392	10,869	16,307	16,307	21,480
TOTAL PERSONAL SERVICES		596,385	536,240	456,842	496,889	494,932	482,938
OPERATING EXPENDITURES							
533150	Engineering Services	6,248	840	0	250	250	250
533400	Other Contractual Services	2,543	2,300	8,875	6,000	9,000	9,000
533420	Pest/Weed Control/Mowing	42,889	34,889	32,298	45,000	45,000	45,000
533425	Contract Mowing Services	211,503	212,728	215,428	136,238	136,238	257,500
533427	Contract Qtr Round Maintenance	12,500	12,000	14,571	6,000	6,000	15,000
534101	Telephone	330	839	820	665	900	910
534105	Cellular Telephone	1,800	1,796	1,753	1,800	1,920	1,920
534110	Internet Services	37	37	26	40	0	0
534120	Postage	51	1	1	10	10	10
534310	Electric	1,338	1,078	1,079	1,015	800	700
534320	Water/Sewer	1,491	3,164	798	1,220	1,000	1,000
534380	Trash Pickup/Hauling, Etc.	9,198	8,438	3,485	6,000	6,000	5,000
534420	Equipment Leases	40	137	1,174	1,500	1,500	1,500
534620	R & M-Vehicles	19,902	32,073	20,323	24,000	24,000	24,000
534630	R & M - Office Equipment	1,301	1,903	1,240	1,352	600	600
534640	R & M-Operating Equipment	28,462	50,570	39,415	52,000	40,000	40,000
534920	Legal Ads	0	0	83	0	0	0
535200	Departmental Supplies	3,265	4,265	5,538	4,500	4,500	4,500
535210	Computer Supplies	7	311	570	200	305	200
535230	Small Tools and Equipment	791	1,420	1,165	1,500	2,000	2,000
535260	Gas and Oil	38,795	41,026	36,561	39,000	30,000	30,000
535270	Uniforms and Shoes	2,716	2,321	1,535	1,350	1,350	1,350
535275	Safety Equipment	1,139	324	261	1,000	1,000	1,000
535310	Road Materials & Supplies	20,494	13,077	11,706	15,000	15,000	15,000
535320	Sod	11,833	18,305	27,559	20,000	13,000	15,000
535350	Cement	19,255	17,139	11,140	10,000	20,000	25,000
535355	Culvert Pipe	19,544	27,881	27,753	30,000	30,000	30,000
535410	Dues and Memberships	113	116	119	150	138	150
535420	Books and Publications	35	0	0	0	0	0
535450	Training and Education	1,572	89	0	100	100	0
TOTAL OPERATING EXPENDITURES		459,192	489,067	465,276	405,890	390,611	526,590
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	1,185	1,200	4,000	0
TOTAL CAPITAL OUTLAY		0	0	1,185	1,200	4,000	0
TOTAL STORMWATER UTILITY DIVISION		1,055,577	1,025,307	923,303	903,979	889,543	1,009,528

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS FLEET MANAGEMENT DIVISION

The Fleet Management Division develops, manages and provides vehicle and equipment maintenance services for all City-owned vehicles and equipment, with the exception of the Golf Course. This includes 120 vehicles, 27 units of major equipment and 160 units of smaller equipment and tools. In addition, the Fleet Management staff also maintains the City's fuel facilities in the compound, assuring fuel availability for the fleet and compliance with E.P.A. requirements.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Maintained fuel facility to EPA standards
- ✓ Upgraded the Hurricane Manual for better planning and completion of fleet management services during emergencies.
- ✓ Expanded the use of government contracts to purchase vehicles, equipment, repair parts and services.
- ✓ Sale of surplus vehicles and equipment.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Replace diesel fuel tank/pump system.
- Expand training for Fleet staff and equipment operators.
- Reduce the repair parts inventory and exchange obsolescent inventory.
- Generate revenue from the sale of surplus vehicles and equipment.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Number of Vehicles Maintained	120	120	121	124	120
Number of Heavy Equipment Maintained	46	46	42	31	27
Number of Light Equipment Maintained	110	110	129	155	160
Preventive Maintenance Services	224	200	209	200	200
Road Service Calls	225	200	185	200	160
Completed Service Requests	983	650	715	650	650

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Vehicle Maintenance is \$215,996. This compares to the 2012-2013 projected expenditures of \$210,466, an increase of \$5,530 or 2.63%.

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	Amended FY 12-13 Budget	Projected FY 12-13 Expenditures	Adopted FY 13-14 Budget	Difference
Personal Services	\$ 163,773	\$ 116,266	\$ 174,212	\$ 182,300	\$ 182,900	\$ 189,907	\$ 7,007
Operating Expenses	34,903	26,550	19,555	20,537	23,637	24,089	452
Capital Outlay	12,000	-	1,006	3,929	3,929	2,000	(1,929)
Total	\$ 210,676	\$ 142,816	\$ 194,773	\$ 206,766	\$ 210,466	\$ 215,996	\$ 5,530

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures

	Difference
1. Personal Services - Increased for longevity and ending furlough days is offset by waiver of group insurance.	\$ 7,007
2. Operating Expenses - Increase mainly due to repair and maintenance of buildings.	\$ 452
3. Capital Outlay - Reduction in budgeted capital outlay items.	\$ (1,929)

PROGRAM BUDGET FOR FLEET MANAGEMENT DIVISION

STAFFING		NATURE OF ACTIVITY
12/13	13/14	
10.00%	10.00%	Administration of City Fleet Management Program - Supervise and direct employees in the implementation of a Fleet Management Program for over 200 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	Vehicle Maintenance - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	Order and Parts Processing - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	Employee Training - Train employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	Vehicle Data Processing - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	General Administrative - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	Administration of City Fuel Facility Management Program - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	Planning and implementation of Fleet Maintenance Programs - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	General Administrative Program - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION							Projected	Adopted
POSITION	PAY	GRADE	FULL TIME EQUIVALENTS			Expenditure	Budget	
	RANGE		11-12	12-13	13-14	12-13	13-14	
Garage Superintendent	46,541 / 84,058	70	1.00	1.00	1.00	\$ 56,280	\$ 59,000	
Head Mechanic	31,058 / 56,144	29	1.00	1.00	1.00	40,060	44,500	
Mechanic	25,063 / 45,266	24	1.00	1.00	1.00	30,535	32,000	
Clerical Assistant	11.01 / 19.89	21	0.50	0.50	0.50	11,000	11,500	
			3.50	3.50	3.50			
						\$ 137,875	\$ 147,000	
Overtime						1,200	1,200	
FICA Taxes						10,612	11,356	
Clothing Allowance						240	240	
Deferred Compensation						11,494	12,325	
Group Health Insurance Premium						18,924	15,015	
Dependant Health Ins Premium						0	0	
Employee Assistance Program						92	92	
Worker's Comp Insurance						2,463	2,679	
Total Personal Services						\$ 182,900	\$ 189,907	

Schmidt Waive Insurance
 Jennings 5% Longevity April 2013
 Richards - off insurance

CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION						
Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2013-14	2014-15	2015-16	2016-17	2017-18	
Replace oil pumps and dispenser.	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 3,000
	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 3,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION

Code: 010054

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	123,045	87,376	128,748	137,875	137,875	147,000
511400	Overtime	1,256	813	1,389	600	1,200	1,200
512100	FICA Taxes	9,488	6,756	10,003	10,612	10,612	11,356
512215	Clothing Allowance	360	120	240	240	240	240
512225	Deferred Compensation	8,283	6,024	10,452	11,494	11,494	12,325
512301	Group Health Insurance Premium	17,814	13,940	21,646	18,924	18,924	15,015
512305	Dependant Health Ins Premium	309	0	0	0	0	0
512309	Employee Assistance Program	71	60	90	92	92	92
512400	Worker's Comp Insurance	3,147	1,177	1,644	2,463	2,463	2,679
TOTAL PERSONAL SERVICES		163,773	116,266	174,212	182,300	182,900	189,907
OPERATING EXPENDITURES							
533400	Other Contractual Services	1,500	750	1,281	1,600	1,600	1,600
533410	Environmental Services	350	50	50	250	250	250
533415	Janitorial Services	2,558	471	475	0	40	0
534000	Travel and Per Diem	0	168	365	665	950	967
534101	Telephone	579	573	436	690	210	210
534105	Cellular Telephone	550	652	849	756	842	842
534110	Internet Access	40	41	30	40	0	0
534310	Electric	3,704	2,940	2,790	2,705	2,530	2,530
534320	Water/Sewer	261	295	318	360	340	340
534440	Rents and Leases	0	200	0	0	0	0
534610	R & M - Buildings	0	58	0	850	850	1,300
534620	R & M-Vehicles	980	962	655	1,400	1,400	1,400
564330	R & M - Office Equipment	175	350	449	500	600	600
534640	R & M-Operating Equipment	5,769	5,958	3,188	2,571	4,000	4,000
534920	Legal Ads	0	0	60	0	0	0
535200	Departmental Supplies	9,909	5,055	3,524	2,300	3,000	3,000
535210	Computer Supplies	253	3,004	307	900	400	450
535230	Small Tools and Equipment	2,601	1,858	1,731	1,500	2,200	2,200
535260	Gas and Oil	3,175	1,717	1,516	1,750	2,200	2,200
535270	Uniforms and Shoes	1,839	1,104	827	950	950	950
535275	Safety Equipment	0	340	405	300	325	300
535420	Books and Publications	660	0	0	0	0	0
535450	Training and Education	0	4	299	450	950	950
TOTAL OPERATING EXPENDITURES		34,903	26,550	19,555	20,537	23,637	24,089
CAPITAL OUTLAY							
606400	Vehicles and Equipment	12,000	0	1,006	3,929	3,929	2,000
TOTAL CAPITAL OUTLAY		12,000	0	1,006	3,929	3,929	2,000
TOTAL FLEET MANAGEMENT DIVISION		210,676	142,816	194,773	206,766	210,466	215,996

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS PARKS & RECREATION DIVISION

The Parks and Recreation Division is responsible for all maintenance and upkeep of the City parks and landscape areas of City properties. Responsibilities include trash removal, landscaping, turf grass maintenance, planting & removal of trees, shrubs, turf and annuals at fifteen (15) parks, grounds of four (4) City Buildings, two (2) boat ramps, Indian River Drive walkway and four (4) piers. Provides irrigation maintenance on all city properties, daily maintenance of eight (8) baseball/softball fields, four (4) football/soccer fields, ten (10) tennis courts including four (4) clay courts, four (4) basketball courts, Dog Park, Splash Pad and medians on US 1 and Schumann Drive. Also provides, aerobics, exercise, dance, Yoga, Tai Chi, gymnastics, baby bees and karate programs at the Community Center. Operates the Skate Park and Clay Tennis Courts at Friendship Park and coordinates the annual Easter Egg Hunt and Halloween Parade. Assist with all Park & Special Events. Starting in FY 2011-12, the maintenance of the Sebastian Blvd. intersections were added as part of the park maintenance program.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Re-Surfaced, Laser Leveled & Installed New Lines, Nets and Posts at Clay Tennis Courts
- ✓ Installed new playground at Community Center.
- ✓ Installed new sports lighting on Multi Purpose Field at B.S.S.C.
- ✓ Renovated Baseball and Football Field Restrooms at B.S.S.C.
- ✓ Installed new sports lighting on Volleyball Courts at Riverview Park.
- ✓ Installed Shade Canopies for Bleachers at B.S.S.C. Baseball Fields.
- ✓ Continued quality maintenance and beautification of all Parks & City Grounds

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Complete capital improvements approved in the C.I.P. Budget
- Continue quality maintenance and beautification of all Parks & City Grounds

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Large Park Areas	280 Acres	280 Acres	280 Acres	280 Acres	280 Acres
Sports Complex	22 Acres	22 Acres	22 Acres	22 Acres	22 Acres
City Grounds	8 Acres	8 Acres	8 Acres	8 Acres	8 Acres
Medians and Walkways	5 miles	5 miles	5 miles	5 miles	5 miles

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR PARKS & RECREATION DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
75.00%	75.00%	Parks - Mow, weed, and edge 50 acres of park land and 15 park locations. Remove trash at all parks to maintain maximum cleanliness. Fertilization and chemical control of weeds and insects.
5.00%	5.00%	Active Recreation - Provide aerobics, exercise, dance, Yoga, Tai Chi, gymnastics, baby bees and karate programs at the Community Center.
2.50%	2.50%	Playgrounds - Repair and maintain equipment at all City owned playground areas.
11.00%	11.00%	Ballfields - Fertilization and Pest Control, drag, rake, mow, remove trash, and maintain facilities at 8 organized-play fields to maintain a safe area of play.
5.00%	5.00%	Landscaping - Trimming, removal and replacement of trees, plants and sod on all City properties.
1.50%	1.50%	Structural Repairs and Irrigation - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

PARKS & RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Parks & Recreation is \$914,080. This compares to the 2012-2013 projected expenditures of \$898,324, a decrease of \$15,756 or 1.75%.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 747,688	\$ 677,068	\$ 650,016	\$ 652,045	\$ 645,171	\$ 669,432	\$ 24,261
Operating Expenses	230,091	226,769	226,488	229,683	231,963	228,148	(3,815)
Capital Outlay	5,419	11,439	12,129	33,000	21,190	16,500	(4,690)
Total	\$ 983,198	\$ 915,276	\$ 888,633	\$ 914,728	\$ 898,324	\$ 914,080	\$ 15,756

Fiscal Year 2013-2014 Adopted Budget:		
Major Current Level Changes from		
Fiscal Year 2012-2013 Projected Expenditures		Difference
1. Personal Services - Decrease from positions replaced at lower pay grades offset by ending furlough days.		\$ 24,261
2. Operating Expenses - Net decrease due to reduction in repair and maintenance of parks.		\$ (3,815)
3. Capital Outlay - Decrease in amount of budgeted capital items.		\$ (4,690)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PARKS & RECREATION DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Parks Superintendent	53,877 / 97,308	70	1.00	1.00	1.00	\$ 66,775	\$ 70,000
Parks Supervisor	34,334 / 62,012	35	1.00	1.00	1.00	39,608	41,500
Recreation Supervisor	34,334 / 62,012	35	1.00	1.00	1.00	39,108	41,000
Foreman	28,196 / 50,925	29	1.00	1.00	0.00	29,578	-
Maintenance Worker II	25,063 / 49,906	24	3.00	3.00	3.00	112,129	119,500
Maintenance Worker I	23,580 / 44,718	22	4.00	4.00	5.00	110,695	142,000
Asst Recreation Supervisor			0.00	0.00	0.50	-	2,000
Skate Park Attendants ⁽¹⁾			2.50	2.50	2.50	21,000	21,000
Gymnastic Assistant ⁽¹⁾			4.50	4.50	4.00	25,000	21,000
Tennis Courts Attendants ⁽¹⁾			2.00	2.00	2.00	28,000	28,000
			<u>20.00</u>	<u>20.00</u>	<u>20.00</u>		
						\$ 471,893	\$ 486,000
						Overtime	10,000
						FICA Taxes	35,105
						Clothing Allowance	1,080
						Deferred Compensation	36,808
						Group Health Insurance Premium	60,552
						Dependant Health Ins Premium	18,725
						Employee Assistance Program	253
						Worker's Comp Insurance	10,755
						<u>Total Personal Services</u>	<u>\$ 645,171</u>
							<u>\$ 669,432</u>

(1) F/T/E position years represents full time equivalent positions. For Gymnastic Assistants, 4 equals eight temporary part-time positions. For Skate Park Attendants, 2.5 equals five temporary part-time positions. For Tennis Courts, 2 equals four temporary part-time positions.

Maintenance Worker II 7.5% Longevity July 2014

Maintenance Worker I 5% Longevity January 2014

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	
Basketball Goals	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Tow Behind Sprayer	-	3,500	-	-	-	3,500
Trailer	-	8,000	-	-	-	8,000
Front Deck Mower	12,500	-	-	-	-	12,500
Truckster	-	9,000	-	-	-	9,000
Front Deck Mower	-	13,000	-	-	-	13,000
Enclosed Trailer	-	9,000	-	-	-	9,000
New Tractor	-	-	50,000	-	-	50,000
	<u>\$ 16,500</u>	<u>\$ 42,500</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,000</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PARKS & RECREATION DIVISION

Code: 010057

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	447,109	415,097	391,279	397,893	397,893	414,000
511300	Temporary Salaries	71,032	65,986	70,330	74,000	74,000	72,000
511400	Overtime	10,943	11,370	13,171	10,000	10,000	10,000
512100	FICA Taxes	38,257	35,562	34,039	35,105	35,105	38,036
512215	Clothing Allowance	1,320	1,080	960	1,080	1,080	1,200
512225	Deferred Compensation	41,225	38,382	36,286	36,808	36,808	38,268
512301	Group Health Insurance Premium	91,594	72,052	68,303	60,552	60,552	64,523
512305	Dependant Health Ins Premium	28,342	26,517	25,868	25,599	18,725	18,435
512309	Employee Assistance Program	307	276	253	253	253	253
512400	Worker's Comp Insurance	17,559	10,746	9,527	10,755	10,755	12,717
TOTAL PERSONAL SERVICES		747,688	677,068	650,016	652,045	645,171	669,432
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	100	0	0	0	0
533415	Janitorial Services	13,809	6,625	3,940	0	308	0
534000	Travel and Per Diem	0	1,036	1,059	900	1,300	1,300
534101	Telephone	2,374	2,440	2,493	2,370	2,825	2,878
534105	Cellular Telephone	2,511	2,671	2,619	2,550	2,200	2,430
534110	Internet Services	20	20	76	20	405	420
534120	Postage	209	149	92	100	100	100
534310	Electric	93,082	85,973	89,111	94,950	86,000	86,000
534320	Water/Sewer	11,342	11,056	10,038	8,000	8,950	9,325
534380	Trash Pickup/Hauling, Etc.	159	0	0	100	100	100
534420	Equipment Leases	0	0	0	100	100	100
534620	R & M-Vehicles	4,705	9,510	8,310	8,500	7,500	7,500
534630	R & M - Office Equipment	653	671	592	600	595	595
534640	R & M - Operating Equipment	18,741	19,411	13,785	18,000	19,000	19,000
534680	R & M - Irrigation Systems	4,724	7,671	3,538	3,000	3,500	3,500
534685	R & M - Grounds Maintenance	14,331	15,225	11,964	14,000	14,000	14,000
534686	R & M - Parks Facilities	17,680	14,588	20,784	16,000	27,000	16,000
534830	Special Event Expense	2,327	2,370	2,430	3,500	3,500	3,500
535200	Departmental Supplies	2,773	3,154	2,251	2,500	2,500	2,500
535210	Computer Supplies	1	76	120	450	730	120
535220	Cleaning Supplies	28	46	126	200	400	400
535221	Fertilizer/Chemical Supplies	10,846	9,500	11,154	12,000	12,000	12,000
535230	Small Tools and Equipment	1,719	2,380	2,816	3,000	5,000	12,500
535260	Gas and Oil	23,053	27,840	35,199	34,600	29,000	29,000
535270	Uniforms and Shoes	3,404	2,596	1,886	1,800	2,300	2,300
535275	Safety Equipment	765	357	205	500	500	500
535410	Dues and Memberships	655	823	1,109	1,143	1,200	1,130
535420	Books and Publications	0	0	142	150	100	100
535450	Training and Education	180	481	649	650	850	850
TOTAL OPERATING EXPENDITURES		230,091	226,769	226,488	229,683	231,963	228,148
CAPITAL OUTLAY							
606300	Improvements Other Than Bldgs	2,475	0	0	16,000	2,000	0
606400	Vehicles and Equipment	2,944	11,439	12,129	17,000	19,190	16,500
TOTAL CAPITAL OUTLAY		5,419	11,439	12,129	33,000	21,190	16,500
TOTAL PARKS & RECREATION DIVISION		983,198	915,276	888,633	914,728	898,324	914,080

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS CEMETERY DIVISION

The Cemetery Division is responsible for the maintenance, upkeep, and beautification of the Sebastian Cemetery that encompasses 10.74 acres of grass, trees, and hedges that are under a perpetual care clause purchased along with burial spaces by Sebastian residents. The staff is responsible for the location of burial sites for sales, internment, assistance in locating burial spaces of family members, friends, and staff from funeral homes and monument companies. Responsibilities also include record administration and adhering to ordinances, rules and regulations.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Continued putting in granite benches
- ✓ Put new wood benches in the gazebo & painted , also all sidewalks
- ✓ Painted the inside of office plus the floor
- ✓ Installed new trash receptacles @ designated areas
- ✓ Purchased new property for expansion

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City Goal: Quality of Life

- Continue putting benches in for the public.
- Have the whole cemetery resurfaced, along with Miami curve.

City Goal: Governmental Efficiency

- Continue to maintain the cemetery in a efficient manner.
- To make it as pleasant for the public as possible.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Cremaains, including niches	43	27	30	32	33
Burials	23	27	35	34	34
Acres of property maintained	9.34	9.34	9.34	9.34	10.74
Operating cost per acre maintained	\$15,266	\$11,169	\$18,142	\$12,554	\$16,400

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CEMETERY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 9.34 acres of grounds through improved scheduling of mowing, trimming, and general cleanup. Removal and trimming of unsightly trees to enhance appearance and increase safety. Continue to apply chemicals and fertilizer to improve the overall appearance of the Cemetery. Perform beautification projects such as planting trees and bushes to enhance appearance.
10.00%	10.00%	Public Relations - Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends.
20.00%	20.00%	Administration - Assist in record keeping, bill processing, sales and products.
10.00%	10.00%	Burials - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Cemetery is \$176,132. This compares to the 2012-2013 projected expenditures of \$137,618, an increase of \$38,514 or 27.99%.

	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
Personal Services	\$ 122,322	\$ 85,698	\$ 87,375	\$ 86,814	\$ 106,624	\$ 146,812	\$ 40,188
Operating Expenses	20,264	18,616	23,532	30,440	30,994	29,320	(1,674)
Capital Outlay	-	-	8,800	-	-	-	-
Total	\$ 142,586	\$ 104,314	\$ 119,707	\$ 117,254	\$ 137,618	\$ 176,132	\$ 38,514

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenditures

	Difference
1. Personal Services - Increase from ending furloughs and transferring employee to a Maintenance Worker I position.	\$ 40,188
2. Operating Expenses - Net decrease mainly due to repair and maintenance of buildings.	\$ (1,674)
3. Capital Outlay - No budgeted capital outlay items.	\$ -

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION			FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Cemetery Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	\$ 62,955	\$ 66,000
Maintenance Worker I	23,580 / 53,000	22	0.00	0.50	1.00	15,110	41,000
			1.00	1.50	2.00		
						\$ 78,065	\$ 107,000
		Overtime				1,200	1,000
		FICA Taxes				5,769	8,280
		Clothing Allowance				120	240
		Deferred Compensation				7,127	9,742
		Group Health Insurance Premium				7,982	12,459
		Dependant Health Ins Premium				3,714	3,922
		Employee Assistance Program				31	46
		Worker's Comp Insurance				2,616	4,123
		Total Personal Services				\$ 106,624	\$ 146,812

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION		EXPENDITURES PER FISCAL YEAR					
<u>Description</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>TOTAL</u>	
Skag's Riding Mower	\$ -	\$ 9,600	\$ -	\$ -	\$ -	\$ 9,600	
	\$ -	\$ 9,600	\$ -	\$ -	\$ -	\$ 9,600	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	85,152	63,186	62,932	62,955	78,065	107,000
511400	Overtime	601	381	740	1,000	1,200	1,000
512100	FICA Taxes	6,094	4,598	4,562	4,613	5,769	8,280
512215	Clothing Allowance	240	120	240	120	120	240
512225	Deferred Compensation	7,718	5,721	5,730	5,767	7,127	9,742
512301	Group Health Insurance Premium	12,282	6,465	7,086	6,006	7,982	12,459
512305	Dependant Health Ins Premium	5,976	3,444	3,772	3,714	3,714	3,922
512309	Employee Assistance Program	38	23	25	23	31	46
512400	Worker's Comp Insurance	4,221	1,760	2,288	2,616	2,616	4,123
TOTAL PERSONAL SERVICES		122,322	85,698	87,375	86,814	106,624	146,812
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	0	3,000	12,000	8,730	9,000
533415	Janitorial Services	2,084	219	252	0	21	0
534101	Telephone	1,526	1,674	1,648	1,800	1,800	1,600
534105	Cellular Telephones	480	559	578	565	644	800
534110	Internet Access	528	574	570	600	555	555
534310	Electric	1,836	2,054	1,813	1,680	1,680	1,700
534610	R & M - Buildings	143	199	0	825	3,925	200
534620	R & M-Vehicles	0	65	284	250	250	550
534630	R & M - Office Equipment	0	0	0	0	0	600
534640	R & M-Operating Equipment	3,093	2,664	4,620	2,700	2,700	2,800
534685	R & M - Grounds Maintenance	4,103	5,140	3,196	3,280	3,280	3,575
535200	Departmental Supplies	3,999	2,935	3,300	3,310	3,310	3,730
535210	Computer Supplies	0	0	136	200	200	205
535220	Cleaning Supplies	0	181	148	250	250	200
535230	Small Tools and Equipment	0	19	1,024	500	500	785
535260	Gas and Oil	1,558	2,047	2,547	2,080	2,080	2,425
535270	Uniforms and Shoes	715	286	185	200	200	395
535275	Safety Equipment	199	0	231	200	869	200
TOTAL OPERATING EXPENDITURES		20,264	18,616	23,532	30,440	30,994	29,320
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	8,800	0	0	0
TOTAL CAPITAL OUTLAY		0	0	8,800	0	0	0
TOTAL CEMETERY DIVISION		142,586	104,314	119,707	117,254	137,618	176,132

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PUBLIC WORKS FACILITIES MAINTENANCE DIVISION

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

FISCAL YEAR 2013 ACCOMPLISHMENTS

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

FISCAL YEAR 2014 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Plan, prioritize and modify as needed current preventive maintenance schedules.
- Continue to review purchases of supplies and materials for competitive pricing.
- Continue to review contract for services to insure competitive pricing.
- Continue to evaluate the effectiveness of the in house janitorial services.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Number of facility and sites maintained	53	55	55	55	55
Total square footage maintained	144,513	160,538	160,538	160,538	160,538
Total number of work orders completed	162	170	132	170	150
Cost per square foot maintained	\$1.63	\$1.40	\$1.55	\$1.85	\$1.72

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION

STAFFING		NATURE OF ACTIVITY
12/13	13/14	
60.00%	20.00%	Property Maintenance - Provide continuous maintenance and repair to all City buildings and facilities. These activities are in the following disciplines: Design/Construction, Electrical, Painting, Plumbing, Cabinetry, Carpentry, and General Maintenance.
20.00%	20.00%	Administration - Supervise City facility contractors to ensure contractual obligations enforced. Provide general administrative duties to ensure overall efficient operation of City owned facilities and the preparation of annual division budget.
20.00%	60.00%	General Services - Perform duties such as supporting community activities, moving offices furniture, and providing janitorial services for all City facilities.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Facilities Maintenance is \$275,508. This compares to the 2012-2013 projected expenditures of \$297,729, a decrease of \$22,221 or 7.46%.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 115,020	\$ 110,977	\$ 140,721	\$ 137,847	\$ 137,847	\$ 130,583	\$ (7,264)
Operating Expenses	120,304	113,193	105,539	110,331	115,437	122,925	7,488
Capital Outlay	-	-	2,414	44,445	44,445	22,000	(22,445)
Total	\$ 235,324	\$ 224,170	\$ 248,674	\$ 292,623	\$ 297,729	\$ 275,508	\$ (22,221)

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 Projected Expenditures	Difference
1. Personal Services - Decrease from reduction of one position is partly offset by ending furlough days.	\$ (7,264)
2. Operating Expenses - Increase mainly due to repair and maintenance of buildings.	\$ 7,488
3. Capital Outlay - Due to less budgeted for capital outlay items.	\$ (22,445)

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
			11-12	12-13	13-14	12-13	13-14
Facilities Maintenance Supervisor	32,699 / 59,058	35	1.00	1.00	1.00	\$ 32,917	\$ 35,500
Maintenance Worker II	25,063 / 45,266	24	1.00	1.00	0.00	10,052	0
Maintenance Worker I	23,580 / 42,588	22	1.00	1.00	1.00	24,810	26,000
Custodian (Part-time)	8.50 /hr		0.00	2.00	2.00	35,360	35,360
			3.00	3.00	3.00		
						\$ 103,139	\$ 96,860
Overtime						7,500	7,500
FICA Taxes						8,458	8,002
Clothing Allowance						360	240
Deferred Compensation						6,807	6,232
Group Health Insurance Premium						8,629	8,668
Dependant Health Ins Premium						833	462
Employee Assistance Program						69	46
Worker's Comp Insurance						2,052	2,573
Total Personal Services						\$ 137,847	\$ 130,583

CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE

Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2013-14	2014-15	2015-16	2016-17	2017-18	
Roof Racks, Lockable Storage	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
New Floor @ Community Center	12,000	-	-	-	-	12,000
Add'l pump @ Yacht Club	10,000	-	-	-	-	10,000
	\$ 22,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 26,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	74,317	74,216	96,492	67,779	67,779	61,500
511300	Temporary Salaries	0	0	0	35,360	35,360	35,360
511400	Overtime	6,805	5,490	8,996	7,500	7,500	7,500
512100	FICA Taxes	5,882	5,751	8,021	8,458	8,458	8,002
512215	Clothing Allowance	120	120	120	360	360	240
512225	Deferred Compensation	7,301	7,173	9,494	6,807	6,807	6,232
512301	Group Health Insurance Premium	13,848	12,635	14,196	8,629	8,629	8,668
512305	Dependant Health Ins Premium	4,092	3,896	960	833	833	462
512309	Employee Assistance Program	46	46	60	69	69	46
512400	Worker's Comp Insurance	2,609	1,650	2,382	2,052	2,052	2,573
TOTAL PERSONAL SERVICES		115,020	110,977	140,721	137,847	137,847	130,583
OPERATING EXPENDITURES							
533400	Other Contractual Services	18,215	18,128	18,908	22,075	22,075	22,000
533410	Environmental Services	0	25	25	0	0	1,500
533415	Janitorial Services	22,634	17,699	17,844	0	1,487	0
533420	Pest/Weed Control	3,291	3,608	3,344	3,800	3,800	3,500
534101	Telephone	116	115	77	110	0	0
534105	Cellular Telephone	431	575	899	950	2,000	2,000
534110	Internet Services	20	20	13	21	0	0
534610	R & M - Buildings	49,178	51,453	36,836	45,555	45,000	55,000
534620	R & M-Vehicles	919	834	3,642	7,500	7,500	5,500
534630	R & M - Office Equipment	479	473	473	475	475	475
534640	R & M-Operating Equipment	271	330	89	500	500	500
534920	Legal Ads	0	0	160	0	0	0
535200	Departmental Supplies	2,219	2,528	1,143	2,500	4,000	2,500
535210	Computer Supplies	86	66	0	150	150	150
535220	Cleaning Supplies	12,856	9,487	13,552	18,000	18,000	18,000
535230	Small Tools and Equipment	1,662	1,223	1,548	1,800	1,800	1,800
535250	Building Supplies	3,325	1,492	2,131	2,500	2,500	2,500
535260	Gas and Oil	3,257	3,697	4,058	2,500	4,500	5,000
535270	Uniforms and Shoes	1,058	891	797	775	1,350	1,400
535275	Safety Equipment	287	139	0	300	300	300
535450	Training and Education	0	410	0	820	0	800
TOTAL OPERATING EXPENDITURES		120,304	113,193	105,539	110,331	115,437	122,925
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	2,414	44,445	44,445	22,000
TOTAL CAPITAL OUTLAY		0	0	2,414	44,445	44,445	22,000
TOTAL FACILITIES MAINTENANCE		235,324	224,170	248,674	292,623	297,729	275,508

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GENERAL FUND – NON-DEPARTMENTAL

This section of the budget includes costs not related to specific departmental service objectives or programs. The largest category of expenditures in this budget is for payments for general government utilities, general property and casualty liability insurance premiums and payment to the Riverfront Community Redevelopment Agency for tax increment contributions.

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Non-departmental is \$657,582. This compares to the 2012-2013 projected expenditures of \$755,893, a decrease of \$98,311, or 13.0%.

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	Amended FY 12-13 Budget	Projected FY 12-13 Expenditures	Adopted FY 13-14 Budget	Difference
Personal Services	\$ 20,040	\$ 31,163	\$ 105,610	\$ 210,981	\$ 153,000	\$ 113,124	\$ (39,876)
Operating Expenses	602,525	527,886	501,935	503,343	538,614	544,458	5,844
Non-Operating	-	-	-	63,561	63,561	-	(63,561)
Total	\$ 622,565	\$ 559,049	\$ 610,958	\$ 777,885	\$ 755,893	\$ 657,582	\$ (98,311)

Fiscal Year 2013-2014 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-2013 Projected Expenditures:

	Difference
1. Personal Services - Net decrease by applying HRA savings to health insurance premium increases.	\$ (39,876)
2. Operating Expenses - Net increase mainly due to anticipated raise in insurance premiums.	\$ 5,844
3. Non-Operating Expenses - Decrease due to transfers in FY 12-13 for paving work and the Englar Street project.	\$ (63,561)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GENERAL FUND NON-DEPARTMENTAL

Code: 010099

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
PERSONAL SERVICES							
512301	Group Health Insurance	0	0	0	0	0	2,861
512307	Health Reimbursement Account	0	0	80,969	195,981	150,000	107,263
512400	Workers Compensation	0	0	12,442	0	0	0
512500	Unemployment	20,040	31,163	12,199	15,000	3,000	3,000
TOTAL PERSONAL SERVICES		20,040	31,163	105,610	210,981	153,000	113,124
OPERATING EXPENDITURES							
533120	Consultants	0	16,960	3,082	3,000	3,000	3,000
533400	Other Contractual Services	2,120	1,425	1,624	750	4,200	4,200
533415	Janitorial	6,360	5,834	5,880	0	490	0
533425	Contract Mowing Services	29,943	43,713	37,851	30,000	35,000	35,000
533426	Code Enforcement Charges	0	0	300	400	400	400
534101	Telephone	6,472	7,001	6,793	6,750	5,000	5,000
534110	Internet Services	4,805	4,755	4,914	5,028	4,800	4,800
534120	Postage	6,626	589	610	200	190	200
534310	Electric	40,926	39,443	37,781	38,030	36,500	37,000
534320	Water/Sewer	6,345	4,161	4,191	4,300	4,300	4,300
534500	Insurance	202,372	161,724	184,659	198,500	203,000	214,000
534501	Claims	17,348	38,434	25,427	24,250	41,200	40,000
534610	R&M Building	0	0	6,591	0	3,510	0
534700	Printing and Binding	5,035	0	0	0	0	0
534805	4th of July	18,500	18,617	18,500	18,500	18,500	18,500
534815	Paver Bricks	247	399	300	200	200	200
534825	Advertising Expenditures	2,128	4,949	2,589	2,396	2,396	2,400
534830	Special Events Expense	900	900	2,135	1,500	770	1,500
534835	Special Employee Events	2,028	1,902	1,273	2,000	1,500	2,000
534944	Supplies-PS Empl Exp Fund	2,486	1,401	1,419	1,500	2,000	1,500
534945	Supplies-General Empl Exp Fund	4,456	2,569	2,628	1,500	3,500	1,500
534955	Refunds	677	0	0	0	0	0
534980	Payment-Riverfront CRA Fund	223,426	153,900	131,821	144,489	145,437	144,856
535200	Departmental Supplies	1,082	1,238	789	1,050	1,050	1,050
535410	Dues and Memberships	2,381	2,371	2,051	2,200	2,310	2,310
535454	PBA Tuition Reimb Plan	1,407	1,142	3,986	1,000	2,465	2,000
535455	CWA Tuition Reimb Plan	0	0	0	1,000	0	1,000
535710	Non-Ad Valorem Tax	14,455	14,459	14,741	14,800	16,896	17,742
TOTAL OPERATING EXPENSES		602,525	527,886	501,935	503,343	538,614	544,458
GRANTS AND AIDS							
708199	Grants and Aids	0	0	3,413	0	718	0
TOTAL GRANTS AND AIDS		0	0	3,413	0	718	0
NON-OPERATING							
909120	Interfund Trfr to 120 LOGT	0	0	0	14,500	14,500	0
909133	Trfr to Transp Impr Fund 330	0	0	0	49,061	49,061	0
TOTAL NON-OPERATING		0	0	0	63,561	63,561	0
TOTAL NON-DEPARTMENTAL		622,565	559,049	610,958	777,885	755,893	657,582



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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for the proceeds of revenue sources (other than Major Capital Projects) that are legally required to be spent for specific purposes. These Special Revenue Funds include the following:

Local Option Gas Tax Fund (LOGT)	\$ 565,741
Discretionary Sales Tax Fund (DST)	2,623,983
Riverfront Community Redevelopment Agency	347,495
Parking In-Lieu-Of Fund	13,861
Recreation Impact Fee Fund	90,000
Stormwater Utility Fund	1,059,820
Law Enforcement Forfeiture Fund	<u>10,185</u>
TOTAL	<u>\$ 4,711,085</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

LOCAL OPTION GAS TAX

The local option gas tax is a six-cent per gallon tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the City's population and amount of annual transportation-type expenditures. The funds can be used for payment of debt service on loans and bonds issued to finance acquisition and construction of roads, as well as road maintenance and signage.

High fuel costs and change in consumer driving patterns have contributed to the decline from prior year collections. The 2013-2014 allocation for the City of Sebastian is estimated at \$544,000. The estimate is based on trend analysis.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
TAXES							
312400	Local Option Gas Tax	595,746	557,930	550,702	560,000	544,000	544,000
TOTAL TAXES		595,746	557,930	550,702	560,000	544,000	544,000
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	18,559	9,353	9,353	9,474	9,474	9,474
361100	Interest Income	2,992	766	75	1,030	1,600	1,000
361105	SBA Interest Earnings	1,294	809	42	600	1,039	656
367000	Gain/Loss on Investments	0	8,048	4,945	0	0	0
TOTAL MISCELLANEOUS REVENUE		22,845	18,976	14,415	11,104	12,113	11,130
NON-REVENUE SOURCES							
381001	Interfund Transfer from Fund 001	0	0	0	14,500	14,500	0
384120	Paving Note Proceeds	2,462,000	0	2,296,000	0	0	0
389991	Appropriation From PY Fund Balance	0	1,334,093	0	154,972	169,963	10,611
TOTAL NON-REVENUE SOURCES		2,462,000	1,334,093	2,296,000	169,472	184,463	10,611
TOTAL LOCAL OPTION GAS TAX		3,080,591	1,910,999	2,861,117	740,576	740,576	565,741

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
OPERATING EXPENDITURES							
533100	Professional Services	31,100	0	30,091	14,500	14,500	0
533400	Other Contractual Services	0	0	0	0	0	5,000
533452	Road Maintenance Service	0	0	0	0	0	10,000
534315	Public Lighting	183,594	185,920	178,005	185,000	185,000	185,000
534695	Railroad Crossing Maintenance	41,231	4,719	5,103	5,000	5,000	5,000
535310	Road Materials and Supplies	0	2,228	0	0	0	25,000
535380	Signalization Supplies	18,599	16,724	11,206	18,000	18,000	18,000
TOTAL OPERATING EXPENDITURES		274,524	209,591	224,405	222,500	222,500	248,000
DEBT SERVICE							
707105	Principal - Paving Loan	1,137,190	168,000	2,246,000	197,000	197,000	203,000
707205	Interest - Paving Loan	51,152	96,463	84,742	46,076	46,076	39,741
707300	Other Debt Service Costs	68,618	0	0	0	0	0
TOTAL DEBT SERVICE		1,256,960	264,463	2,330,742	243,076	243,076	242,741
GRANTS AND AIDS							
820100	GoLine Grant	50,000	50,000	50,000	0	0	0
TOTAL GRANTS AND AIDS		50,000	50,000	50,000	0	0	0
NON-OPERATING							
909101	Trfr to General Fund 001	175,000	175,000	125,000	0	0	0
909133	Trfr to Transp Impr Fund 330	14,032	1,211,945	(742)	275,000	275,000	75,000
909990	Unappropriated	1,310,075	0	131,712	0	0	0
TOTAL NON-OPERATING		1,499,107	1,386,945	255,970	275,000	275,000	75,000
TOTAL LOCAL OPTION GAS TAX		3,080,591	1,910,999	2,861,117	740,576	740,576	565,741

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

DISCRETIONARY SALES TAX

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

The FY 2013-2014 allocation for the City of Sebastian is estimated at \$2,596,325. The estimate is based on the trend analysis.

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

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

Account Number	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
TAXES	Discretionary Sales Tax	2,328,150	2,358,676	2,464,240	2,414,900	2,533,000	2,596,325
	TOTAL TAXES	2,328,150	2,358,676	2,464,240	2,414,900	2,533,000	2,596,325
MISCELLANEOUS REVENUE							
361100	Interest Income	31,195	10,661	18,919	15,975	20,575	26,425
361105	SBA Interest Earnings	602	543	727	6,000	1,400	1,233
367000	Gain/Loss on Sale of Investment	(6,333)	(5,827)	7,520	0	0	0
	TOTAL MISCELLANEOUS REVENUE	25,464	5,377	27,166	21,975	21,975	27,658
NON-REVENUE SOURCES							
381320	Transfer from Fund 330	37,446	1,188	0	0	0	0
381330	Transfer from Fund 363	522,000	0	0	0	0	0
381360	Appropriation From PY Fund Balance	0	0	0	308,746	635,005	0
	TOTAL NON-REVENUE SOURCES	559,446	1,188	0	308,746	635,005	0
	TOTAL DISCRETIONARY SALES TAX	2,913,060	2,365,241	2,491,406	2,745,621	3,189,980	2,623,983

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	0	0	2,069	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	1,162,586	1,015,787	1,016,206	994,621	996,417	1,012,493
909131	Trfr to Capital Projects Fund 310	181,838	401,133	265,271	91,000	278,173	503,000
909132	Trfr to CIP Fund 320	0	0	42,446	325,000	370,663	0
909133	Trfr to Transp Impr Fund 330	0	106,784	302,399	560,000	769,727	325,000
909136	Trfr to Stormwater Impr Fund 363	1,148,217	596,001	493,373	500,000	500,000	580,000
909145	Trfr to Fund 455 AP	0	0	(22,489)	275,000	275,000	175,000
909990	Unappropriated	420,419	245,536	392,131	0	0	28,490
TOTAL NON-OPERATING		2,913,060	2,365,241	2,491,406	2,745,621	3,189,980	2,623,983
TOTAL DISCRETIONARY SALES TAX		2,913,060	2,365,241	2,491,406	2,745,621	3,189,980	2,623,983

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY

City of Sebastian Community Redevelopment Agency was created by City Ordinance in 1995, pursuant to Section 163.387, Florida Statutes. The purpose of the Community Redevelopment Agency is the removal of blighted areas and the development of such areas, pursuant to the Community Redevelopment Act of 1969. All revenues and expenditures related to the City's Community Redevelopment Agency are included in this fund. A transfer is made to General Fund to offset the additional costs of providing enhanced maintenance of parks and medians

COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
TAXES							
338200	Tax Increment Revenue - Sebastian	223,426	153,900	131,821	144,489	145,437	144,856
338200	Tax Increment Revenue - Indian River Cty	206,304	143,720	123,248	120,320	120,886	120,610
TOTAL TAXES		429,730	297,620	255,069	264,809	266,323	265,466
MISCELLANEOUS REVENUE							
361100	Interest Income	1,924	4,794	1,864	2,704	1,600	1,600
361105	SBA Interest Earnings	1,131	358	440	360	292	336
367000	Gain/Loss on Investments	0	0	(861)	0	0	0
362100	Rents and Royalties	0	0	12,000	0	0	0
369900	Other Miscellaneous Revenue	3,781	16,266	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		6,836	21,418	13,443	3,064	1,892	1,936
NON-REVENUE SOURCES							
389991	Fund Balance Carried Forward	2,858,920	261,154	0	192,167	150,124	80,093
TOTAL NON-REVENUE SOURCES		2,858,920	261,154	0	192,167	150,124	80,093
TOTAL RIVERFRONT REDEVELOPMENT		3,295,486	580,192	268,512	460,040	418,339	347,495

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>Amended FY 12/13</u>	<u>FY 12/13</u>	<u>FY 13/14</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	25,149	5,400	7,000	7,000	9,200	7,000
533201	Admin Svcs Provided by the GF	13,202	7,440	13,202	13,202	13,202	13,202
533400	Other Contractual Services	16,140	9,070	200	600	0	50,000
534120	Postage	0	0	0	0	0	0
534315	Public Lighting	15,186	15,000	14,460	15,500	14,800	15,500
534320	Water and Sewer	730	857	1,064	1,000	950	1,000
534400	Rents and Leases	3,326	3,266	3,341	0	0	0
534686	R&M-Park Facilities	888	0	0	2,500	0	0
534699	Other Capital Projects Maintenance Expense	3,541	34,376	32,410	30,000	25,000	25,000
534830	Special Events Expense	34,395	33,782	33,596	42,468	42,468	42,468
534920	Legal Ads	755	53	179	100	620	650
535200	Departmental Supplies	0	580	0	1,000	0	0
535410	Dues & Memberships	670	670	175	670	175	175
535710	Non-Ad Valorem Taxes	0	0	2,438	0	2,326	2,500
TOTAL OPERATING EXPENDITURES		113,982	110,494	108,065	114,040	108,741	157,495
CAPITAL OUTLAY AND PROJECTS							
606100	Land	2,308,392	0	0	0	0	0
606200	Buildings	784,000	0	0	0	0	0
606310	Improvements Other Than Building	4,024	0	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		3,096,416	0	0	0	0	0
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	15,370	78,424	32,903	26,000	26,000	30,000
820200	Sewer Connection Program	0	0	0	10,000	10,000	100,000
TOTAL GRANTS AND AIDS		15,370	78,424	32,903	36,000	36,000	130,000
NON-OPERATING							
909100	Interfund Trfr to General Fund 001	60,000	60,000	60,000	60,000	60,000	60,000
909132	Interfund Trfr to CIP Fund 320	9,829	290,964	594	0	0	0
909133	Interfund Trfr to CIP Fund 330	(111)	40,310	43,864	250,000	213,598	0
909990	Unappropriated	0	0	23,086	0	0	0
TOTAL NON-OPERATING		69,718	391,274	127,544	310,000	273,598	60,000
TOTAL RIVERFRONT REDEVELOPMENT		3,295,486	580,192	268,512	460,040	418,339	347,495

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PARKING IN-LIEU-OF FUND

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

PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account <u>Number</u>	<u>Description</u>	FY 09/10 <u>Actual</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	Amended FY 12/13 <u>Budget</u>	FY 12/13 <u>Projected</u>	FY 13/14 Adopted <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	0	2	0	10	5	10
361105	SBA Interest Earnings	0	2	57	50	75	75
363400	Parking In-Lieu-Of Fee	0	12,628	13,776	13,790	13,776	13,776
389991	Appropriation from PY Fund Balance	0	0	0	26,482	0	0
TOTAL MISCELLANEOUS REVENUE		0	12,632	13,833	40,332	13,856	13,861
TOTAL PARKING IN-LIEU-OF FUND		0	12,632	13,833	40,332	13,856	13,861

PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account <u>Number</u>	<u>Description</u>	FY 09/10 <u>Actual</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	Amended FY 12/13 <u>Budget</u>	FY 12/13 <u>Projected</u>	FY 13/14 Adopted <u>Budget</u>
NON-OPERATING							
909990	Unappropriated	0	12,632	13,833	40,332	13,856	13,861
TOTAL NON-OPERATING		0	12,632	13,833	40,332	13,856	13,861
TOTAL PARKING IN-LIEU-OF FUND		0	12,632	13,833	40,332	13,856	13,861

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	13,272	2,398	3,637	2,700	1,800	1,500
361105	SBA Interest Earnings	1,129	752	282	485	100	69
363270	Recreation Impact Fee	26,000	42,250	58,500	38,350	72,800	35,000
367000	Gain/Loss on Sale of Investment	(2,145)	4,073	469	0	0	0
TOTAL MISCELLANEOUS REVENUE		38,256	49,473	62,888	41,535	74,700	36,569
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	258,123	154,966	313,465	511,274	53,431
TOTAL NON-REVENUE SOURCES		0	258,123	154,966	313,465	511,274	53,431
TOTAL RECREATION IMPACT FEE		38,256	307,596	217,854	355,000	585,974	90,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	0	5,118	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	5,118	0	0	0	0
OPERATING EXPENDITURES							
533100	Professional Services	0	0	0	0	0	10,000
TOTAL OPERATING EXPENDITURES		0	0	0	0	0	10,000
NON-OPERATING							
909132	Transfer to CIP Fund 320	12,317	258,735	201,531	355,000	585,974	80,000
909133	Transfer to CIP Fund 330	(39)	43,743	16,323	0	0	0
909455	Transfer to CIF Fund 455 Airport	7,021	0	0	0	0	0
909990	Unappropriated	18,957	0	0	0	0	0
TOTAL NON-OPERATING		38,256	302,478	217,854	355,000	585,974	80,000
TOTAL RECREATION IMPACT FEE		38,256	307,596	217,854	355,000	585,974	90,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 was originally based upon a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year (Ordinance O-01-16). The fee was increased for FY 12/13 to \$5.00 per month or \$60.00 per year (Resolution No. R-12-18).

STORMWATER UTILITY FUND REVENUE

Code: 163010

Account Number Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
MISCELLANEOUS REVENUE						
361100 Interest Income	608	1,082	1,854	4,000	4,000	4,000
361105 SBA Interest Earnings	2,077	1,463	343	1,800	1,957	1,933
361150 Other Interest	34	60	1,222	157	0	0
363630 Stormwater Utility Fee	819,859	805,969	803,982	1,001,000	977,788	977,788
367000 Gain/Loss on Sale of Investment	36,087	7,839	3,600	0	0	0
369900 Other Miscellaneous Revenue	0	0	2,002	0	0	0
389991 Appropriation from prior year fund balance	198,640	138,687	286,095	47,551	81,908	76,099
TOTAL MISCELLANEOUS REVENUE	1,057,305	955,100	1,099,098	1,054,508	1,065,653	1,059,820
TOTAL STORMWATER UTILITY	1,057,305	955,100	1,099,098	1,054,508	1,065,653	1,059,820

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

Account Number Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
OPERATING EXPENDITURES						
533100 Professional Services	97	104	114	15,100	15,100	100
533411 Permit Fees	0	0	0	0	7,988	0
534310 Electric	0	0	0	30,000	35,000	25,000
534825 Advertising Expenditures	0	0	8,234	0	0	0
TOTAL OPERATING EXPENDITURES	97	104	8,348	45,100	58,088	25,100
NON-OPERATING						
909101 Interfund Trfr to 001 - GF	500,000	500,000	500,000	500,000	500,000	500,000
909263 Interfund Trfr to Fund 263	476,221	440,018	439,674	439,408	440,278	441,720
909131 Interfund Trfr to CIP Fund 310	0	14,978	151,076	70,000	67,287	93,000
909363 Interfund Trfr to CIP Fund 363	80,987	0	0	0	0	0
TOTAL NON-OPERATING	1,057,208	954,996	1,090,750	1,009,408	1,007,565	1,034,720
TOTAL STORMWATER UTILITY	1,057,305	955,100	1,099,098	1,054,508	1,065,653	1,059,820

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

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

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
FINES AND FORFEITS							
351200	Confiscated Property	19,533	880	5,268	8,000	0	8,000
TOTAL FINES AND FORFEITS		19,533	880	5,268	8,000	0	8,000
MISCELLANEOUS REVENUE							
361100	Interest Income	33	15	5	25	35	35
361105	SBA Interest Earnings	121	127	173	100	150	150
365000	Sale of Surplus	0	0	8,476	0	0	0
366000	Contributions and Donations	6,145	0	0	2,000	0	2,000
367000	Gain/Loss on Investments	0	(115)	637	0	0	0
369900	Other Misc. Revenue	(258)	0	0	0	0	0
389991	Appropriation from PY Fund Balance	0	6,574	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		6,041	6,601	9,291	2,125	185	2,185
TOTAL LAW ENFORCEMENT FORFEITURE		25,574	7,481	14,559	10,125	185	10,185

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FLY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	1,702	0	6,000	0	0	0
533400	Other Contractual Services	510	0	636	0	0	0
534966	D.A.R.E. Expenditures	1,791	1,260	1,053	0	0	0
534967	G.R.E.A.T. Expenditures	12	340	4,550	0	0	0
535380	Departmental Supplies	2,000	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		6,015	1,600	12,239	0	0	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	5,881	0	0	0	0
TOTAL CAPITAL OUTLAY		0	5,881	0	0	0	0
NON-OPERATING							
909990	Unappropriated	19,559	0	2,320	10,125	185	10,185
TOTAL NON-OPERATING		19,559	0	2,320	10,125	185	10,185
TOTAL LAW ENFORCEMENT FORFEITURE		25,574	7,481	14,559	10,125	185	10,185

DEBT SERVICE FUNDS

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

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

The City currently has no plan for additional debt in the coming fiscal year. Detailed debt service payment schedules are located in the schedules section of this document.

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 will be \$4,600,000 as of September 30, 2013. The debt proceeds were used to construct the new city hall, the renovation of the old city hall, the expansion of the police department, and the friendship park.

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 230010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	7,038	7,529	11,467	22,365	5,026	4,966
361105	SBA Interest Earnings	0	100	485	0	0	0
367000	Gain/Loss on Investments	0	(1,882)	(6,958)	0	0	0
TOTAL MISCELLANEOUS REVENUE		7,038	7,629	4,994	22,365	5,026	4,966
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	1,162,586	1,015,787	1,016,206	994,621	996,417	1,012,493
389991	Appropriation from PY Fund Balance	0	0	1,167	1,137	16,680	0
TOTAL NON-REVENUE SOURCES		1,162,586	1,015,787	1,017,373	995,758	1,013,097	1,012,493
TOTAL DEBT SERVICE FUND		1,169,624	1,023,416	1,022,367	1,018,123	1,018,123	1,017,459

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
OPERATING EXPENDITURES							
535205	Bank Charges	675	675	300	300	300	300
TOTAL OPERATING EXPENDITURES		675	675	300	300	300	300
DEBT SERVICE							
707130	Principal - DST Series 2003	745,000	765,000	795,000	820,000	820,000	850,000
707230	Interest - DST Series 2003	277,788	252,604	225,359	196,148	196,148	164,969
707300	Other Debt Service Costs	1,000	1,333	1,708	1,675	1,675	1,675
909990	Unappropriated	145,161	3,804	0	0	0	515
TOTAL DEBT SERVICE		1,168,949	1,022,741	1,022,067	1,017,823	1,017,823	1,017,159
TOTAL DEBT SERVICE FUND		1,169,624	1,023,416	1,022,367	1,018,123	1,018,123	1,017,459

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 will be \$3,215,000 as of September 30, 2013. The debt proceeds were used to improve the stormwater system according to the adopted stormwater master plan. The improvement projects included Twin Ditch, Periwinkle Drive, Middle Stonecrop, and Collier Creek.

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND REVENUE

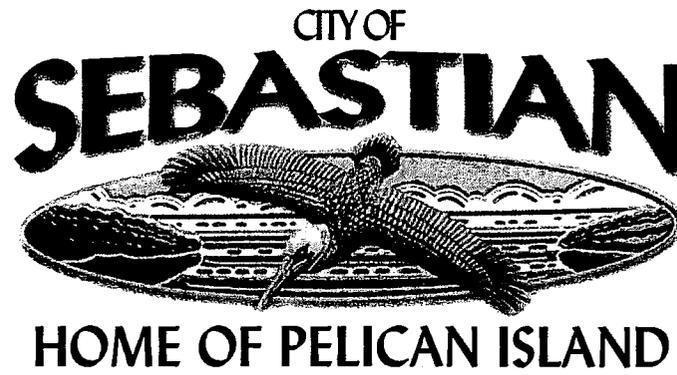
Code: 263010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	455	109	83	1,056	80	81
361150	SBA Interest Earnings	0	19	92	0	90	90
TOTAL MISCELLANEOUS REVENUE		455	128	175	1,056	170	171
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	476,221	440,018	439,674	439,408	440,278	441,720
389991	Appropriation from PY Fund Balance	0	0	441	0	0	599
TOTAL NON-REVENUE SOURCES		476,221	440,018	440,115	439,408	440,278	442,319
TOTAL DEBT SERVICE FUND		476,676	440,146	440,290	440,464	440,448	442,490

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	260,000	270,000	280,000	290,000	290,000	305,000
707263	Interest - Stormwater Series 2003	177,485	169,035	159,248	148,048	148,048	136,448
707300	Other Debt Service Costs	875	1,042	1,042	1,000	1,042	1,042
909990	Unappropriated	37,861	69	0	1,416	1,358	0
TOTAL DEBT SERVICE		476,221	440,146	440,290	440,464	440,448	442,490
TOTAL DEBT SERVICE FUND		476,221	440,146	440,290	440,464	440,448	442,490



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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CAPITAL PROJECT FUNDS

INTRODUCTION

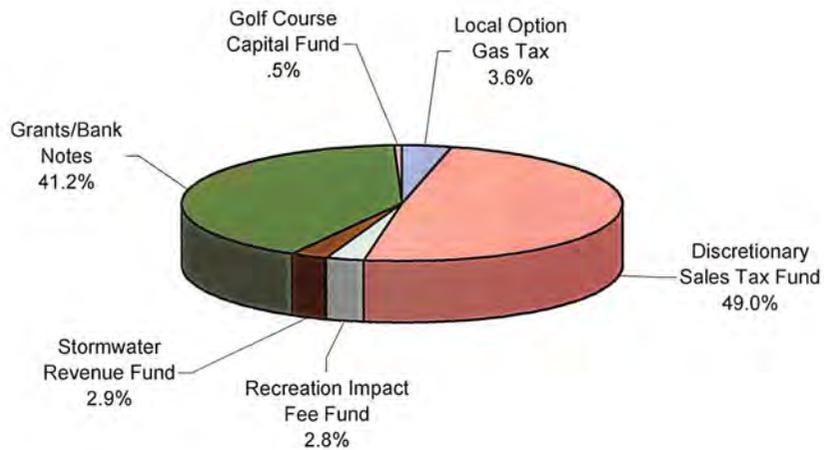
Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years but may also be included when they are funded by Special Revenue Funds. This capital project funds section consists of all capital improvement projects that are scheduled for Fiscal Year 2013-14.

The Capital Projects Funds include all of the City's "Pay as you go", grant and loan funded capital improvement projects. Funding for Fiscal Year 2013-14 projects is provided from Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fees, Stormwater Utility Fund, Golf Course Capital Fund and Grants. Project expenditures are accounted for in Capital Project Funds and the Golf and Airport Projects Funds, but they are presented in a consolidated manner in the budget document to facilitate review of capital projects as a whole. Any projected operating costs associated with the Fiscal Year 2013-14 projects are programmed in the respected department/division's operating budget. The details of each project and projected operating costs associated with each one can be found on the pages following the summary information. For further information regarding the basis for calculating projected operating costs and for summary information by Fund, there are presentations in the Schedules section. Generally, there are savings in increased efficiency, lower liability (risk) and from maintenance on the items being replaced in the years immediately following the acquisition. Then as the savings decline and additional maintenance is required on the new items, the net impact on operating cost significantly escalates.

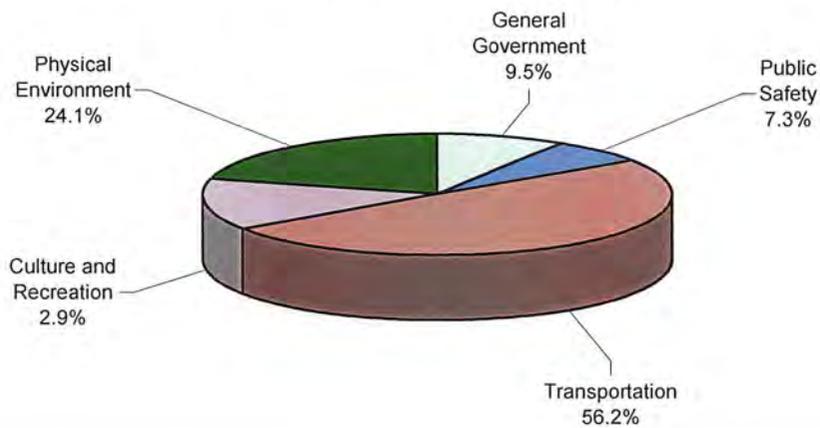
CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2013 – 2014

REVENUES BY SOURCE



USES OF FUNDS



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND REVENUES AND EXPENDITURES
FOR FISCAL YEAR 2013 – 2014

Local Option Gas Tax	\$	115,000
Discretionary Sales Tax Fund		1,583,000
Recreation Impact Fee Fund		90,000
Stormwater Revenue Fund		93,000
Grants/Bank Notes		1,329,450
Golf Course Capital Fund		15,000
Total Capital Improvement Fund Revenues	\$	3,225,450

General Government	\$	285,000
Public Safety		218,000
Transportation		1,611,000
Culture and Recreation		438,450
Physical Environment		673,000
Total Capital Improvement Fund Expenditures	\$	3,225,450

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

	General	Local	Recreation			Golf	Grants/ Bank Note	Riverfront CRA	Cemetery Trust Fund	Total
	Fund	Option Gas Tax	DST	Impact Fees	Stormwater Utility					
<u>FISCAL YEAR 2013/2014</u>										
General Government										
Computer Systems Overhaul			250,000							250,000
Diesel Fuel Tank			35,000							35,000
Police Department										
Police Vehicles and Equipment			218,000							218,000
Roads and Special Projects										
Sidewalk Repairs		25,000								25,000
Sidewalk Construction			100,000							100,000
Street Repaving		75,000								75,000
Tulip Drive			175,000				176,000			351,000
Barber Street Realignment			50,000							50,000
Indian River Drive Light Poles		5,000								5,000
Road Striping		10,000								10,000
Parks & Recreation										
Mooring Fields				15,000						15,000
Community Center Needs Analysis				10,000						10,000
Batting Cage/Dugouts				15,000						15,000
Tennis Wall/Raquet Ball Court				50,000						50,000
Stormwater										
Stormwater Equipment					63,000					63,000
1/4 Swale Improvements			500,000							500,000
Pipe Sliplining			80,000							80,000
Airport										
Construct Hangar			175,000				700,000			875,000
Airport Equipment					30,000		120,000			150,000
Golf Course										
Golf Cart Fleet							333,450			333,450
Tractor						15,000				15,000
Total FY 2013/2014	\$ -	\$ 115,000	\$ 1,583,000	\$ 90,000	\$ 93,000	\$ 15,000	\$ 1,329,450	\$ -	\$ -	\$ 3,225,450

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	Computer Systems Overhaul	Project Description:
Funding Source:	Discretionary Sales Tax	Implement consultant's recommendations to improve reliability and performance of the computer systems

Justification: The City's computer systems have not been updated for several years and there are serious concerns that this could result in increasing problems. A consultant was requested to evaluate all aspects of the computer systems and offer recommended solutions.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	250,000	-	-	-	-	-	250,000

Operating Impact (Savings):

\$	-	(30,000)	(22,500)	(17,500)	(17,500)	(22,500)	(110,000)
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Project Name:	Diesel Fuel Tank	Project Description:
Funding Source:	Discretionary Sales Tax	Replace the existing 1000 gallon diesel tank and pump.

Justification: The existing 1000 gallon diesel tank and pump are in poor condition (rusted) and will not meet new regulations required by the State. The current manual diesel inventory system will be upgraded to a computerized fuel key inventory system.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	35,000	-	-	-	-	-	35,000

Operating Impact (Savings):

\$	-	700	1,400	2,100	2,800	3,500	10,500
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Project Name:	Police Vehicles and Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	13/14 28K Code Enforcement 1/2 Ton Truck, 10K Motorcycle, 180K Police Patrol Units (4). 14/15 270K Police Patrol Units (6), 16K Boat Motor. 15/16 270K Police Patrol Units (6), 15K Light Tower. 16/17 270K Police Patrol Units (6), 20K Motorcycle. 17/18 270K Police Patrol Units (6), 16K 2 Trailers. 18/19 225K Police Patrol Units (5), 170K 200kw Generator.

Justification: These are sceduled replacements of Police Department vehicles and equipment due to high mileage and maintenance needs. 2 Police Patrol Units that were totalled during 12/13 are being replaced. The replacement Motorcycle in 13/14 is net of trading in 2 Motorcycles that are in disrepair.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	218,000	286,000	285,000	290,000	286,000	395,000	1,760,000

Operating Impact (Savings):

\$	-	(10,900)	(14,300)	(3,350)	17,240	44,630	33,320
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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	Public Works Equipment	Project Description:
Funding Source:	General Fund	14/15 70K Skid-Steer, 35.6K Mower (3), 10K Gator, 26K Enclosed Trailer (2), 9K Truckster. 15/16 80K Dump Truck, 50K Tractor 16/17 85K Backhoe, 25K Pickup, 12K Trailer, 10K Open Trailers (2). 17/18 45K 1 Ton Sign Truck, 35K Tractor, 50K Pickup (2). 18/19 145K Cat Loader, 60K Tractor, 50K 1 Ton Utility Bed Truck.
Justification:	These are scheduled replacements of equipment used in the Public Works Department, except for the Stormwater Division that is included separately.	

Project Costs:	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ -	\$ 150,600	\$ 130,000	\$ 132,000	\$ 130,000	\$ 255,000	\$ 797,600
Operating Impact (Savings):							
	\$ -	\$ -	\$ (22,590)	\$ (30,042)	\$ (27,394)	\$ (3,898)	\$ (83,924)

Project Name:	Sidewalk Repairs	Project Description:
Funding Source:	Local Option Gas Tax	Repair of sidewalks throughout the City.
Justification:	This project also focuses on the safety of the residents and allows them to walk off the roadways. Half of FY 13-14 to be used for Riverview Park.	

Project Costs:	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact (Savings):							
	\$ -	\$ 250	\$ 3,250	\$ 8,500	\$ 15,250	\$ 19,250	\$ 46,500

Project Name:	Sidewalk Construction	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of new sidewalks throughout the City.
Justification:	Project focuses on the safety of residents and bikers.	

Project Costs:	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Operating Impact (Savings):							
	\$ -	\$ 3,000	\$ 9,000	\$ 18,000	\$ 30,000	\$ 45,000	\$ 105,000

Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Rehabilitation and repaving of failing road base and roads.
Justification:	This is necessary to keep the streets in good condition. Repaving is expected to reduce pot-hole repairs and complaints, as well as insurance claims for damages and liability.	

Project Costs:	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000
Operating Impact (Savings):							
	\$ -	\$ (3,750)	\$ (3,750)	\$ -	\$ 6,250	\$ 17,500	\$ 16,250

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	Tulip Drive	Project Description:	Engineering and construction of Tulip Drive.
Funding Source:	\$175,000 Discretionary Sales Tax and \$176,000 DEP Grant		

Justification: This is the next priority for roadway improvements and drainage enhancements. This project will include the addition of 50-60 new spaces for on-street parking.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	351,000	-	-	-	-	-	351,000

Operating Impact (Savings):

\$	-	3,510	7,020	10,530	14,040	17,550	52,650
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Project Name:	Barber Street Realignment	Project Description:	Resolve confusion where roadway changes direction.
Funding Source:	Discretionary Sales Tax		

Justification: This ongoing issue needs to be resolved by making improvements that will make the turn more apparent, especially at night.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	50,000	500,000	-	-	-	-	550,000

Operating Impact (Savings):

\$	-	-	5,000	10,000	15,000	20,000	50,000
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Project Name:	Indian River Drive Light Poles	Project Description:	Cleanup and repainting of Light Poles on Indian River Drive.
Funding Source:	Local Option Gas Tax		

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

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	5,000	-	-	-	-	-	5,000

Operating Impact (Savings):

\$	-	250	500	750	1,000	1,250	3,750
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Project Name:	Road Striping	Project Description:	Add new striping to roads.
Funding Source:	Local Option Gas Tax		

Justification: A number of roads in the City need to be striped, such as Englar Drive, Barber Street North, Fleming, Main Street, etc.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	10,000	-	-	-	-	-	10,000

Operating Impact (Savings):

\$	-	500	2,000	3,000	4,000	5,000	14,500
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Project Name:	Community Center Needs Analysis	Project Description:	Use consultant to determine optimum size and features based on intended uses of the proposed facility.
Funding Source:	Recreation Impact Fees		

Justification: This analysis is important to better define the potential costs of a new community center facility.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	10,000	-	-	-	-	-	10,000

Operating Impact (Savings):

\$	-	-	-	-	-	-	-
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CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	Batting Cage/Dugouts	Project Description:					
Funding Source:	Recreation Impact Fees	This will add concrete pads to the Batting Cage and Dugouts.					
Justification:	This project needs to be done at the Barber Street baseball fields.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	15,000	-	-	-	-	-	15,000
Operating Impact (Savings):							
\$	-	300	600	900	1,200	1,500	4,500

Project Name:	Tennis Wall/Raquet Ball Court	Project Description:					
Funding Source:	Recreation Impact Fees	Construction of a tennis wall or raquet ball court.					
Justification:	This was suggested by the Parks and Recreation Board to be placed at a location to be determined at a later time.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	50,000	-	-	-	-	-	50,000
Operating Impact (Savings):							
\$	-	1,000	2,000	3,000	4,000	5,000	15,000

Project Name:	Mooring Fields	Project Description:					
Funding Source:	Recreation Impact Fees	Design and engineering to place mooring fields for boaters.					
Justification:	A mooring field is needed to provide boaters a safe place to tie-up. Design work will be done in FY2013 and project initiated in FY 2014.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	15,000	-	-	-	-	-	15,000
Operating Impact (Savings):							
\$	-	300	600	900	1,200	1,500	4,500

Project Name:	Stormwater Equipment	Project Description:					
Funding Source:	Stormwater Utility Fund	13/14 34K Pickup, 25K Pickup, 4K Generator, 30K Airport Equipment. 14/15 40K Crew Cab, 25K Pickup, 4K Saw/Pumps. 15/16 90K Backhoe. 16/17 140K Dump Truck, 30K 4x4 Pickup. 17/18 340K Vactor. 18/19 150K Dump Truck, 125K Transport Truck.					
Justification:	To schedule an orderly replacement of major equipment that is essential to the operation of the stormwater maintenance program.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	93,000	69,000	90,000	170,000	340,000	275,000	1,037,000
Operating Impact (Savings):							
\$	-	(13,950)	(16,860)	(17,400)	(24,600)	(12,010)	(84,820)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	1/4 Swale Improvements	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of 1/4 round in swales.
Justification:	To continue the program of updating the drainage throughout the City.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Operating Impact (Savings):							
\$	-	10,000	30,000	60,000	100,000	150,000	350,000

Project Name:	Pipe Sliplining	Project Description:
Funding Source:	Discretionary Sales Tax	Slipline pipe to extend useful life.
Justification:	These projects will rehabilitate the pipe under City roadways which is slowly deteriorating.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	80,000	-	100,000	-	-	-	180,000
Operating Impact (Savings):							
\$	-	-	-	-	-	-	-

Project Name:	Golf Cart Fleet	Project Description:
Funding Source:	Bank Note	Replace 86 Golf Carts, plus a Utility and Ranger Cart.
Justification:	These were previously secured under a lease with the vendor. At the expiration of the lease, it was determined that financing via a 4 year bank note would be more advantageous.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	333,450	-	-	-	333,450	-	666,900
Operating Impact (Savings):							
\$	-	(51,685)	3,335	58,354	66,690	(51,685)	25,009

Project Name:	Golf Course Equipment	Project Description:
Funding Source:	Golf Course Capital Fund	\$15K Tractor and \$40K Fairway Mower.
Justification:	These are equipment replacements needed for maintenance.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	15,000	40,000	-	-	-	-	55,000
Operating Impact (Savings):							
\$	-	(2,250)	(7,050)	(2,650)	1,450	4,600	(5,900)

Project Name:	Construct Hangar	Project Description:
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Discretionary Sales Tax funds.	Build new hangar.

Justification: Economic development and infrastructure improvements require additional aviation hangars for anticipated demand.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	875,000	650,000	-	-	-	-	1,525,000
Operating Impact (Savings):							
\$	-	-	-	-	-	-	-

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

Project Name:	Airport Equipment	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Stormwater Revenue Fund.	For purchase of 4-Wheel Tractor, Bobcat and Zero-turn Mower. Total cost is \$150,000 but the \$30,000 City matching requirement is included under Stormwater Equipment.					
Justification:	This equipment can be used to assist with the maintenance of stormwater infrastructure at the Airport.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	120,000
Operating Impact (Savings):							
	\$ -	\$ (14,400)	\$ (1,200)	\$ 12,000	\$ 22,800	\$ 32,400	\$ 51,600

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

MUNICIPAL GOLF COURSE

The Sebastian Golf Course is located in the City of Sebastian off of Main Street at the West entrance to the Airport and provides recreational enjoyment for the citizens of Sebastian and the surrounding communities. The facility includes an 18-hole golf course that is 6,717 yards in length and par 72, driving range, putting and chipping green, restaurant, lounge, and fully stocked Pro Shop. The Golf Course is established as an enterprise fund of the city. The fund is divided into three areas: Administration, Greens Division, and Carts Division.

GOLF COURSE SUMMARY OF REVENUE / EXPENSES

<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,297,411	\$ 1,331,672	\$ 1,354,042	\$ 1,449,171	\$ 1,456,873	\$ 1,676,110
Total GC Administration Division	561,584	528,727	594,776	624,181	614,051	602,115
Total GC Greens Division	562,487	549,690	549,690	664,299	651,438	600,126
Total GC Carts Division	140,639	138,249	138,991	146,274	243,954	473,869
Total Expenses	1,264,710	1,216,666	1,283,457	1,434,754	1,509,443	1,676,110
Change in Unrestricted Reserves	\$ 32,701	\$ 115,006	\$ 70,585	\$ 14,417	\$ (52,570)	\$ -

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2013-2014 adopted budget for Golf Course fund revenue is \$1,676,110. This compares to the 2012-2013 projected revenue of \$1,456,873, an increase of \$219,237 due to contributions and loan proceeds associated with the purchase of new golf carts. Net of those items, it is a decrease of \$11,013 or .81%.

<u>Description</u>	<u>FY 09-10</u> <u>Actual</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>Amended</u> <u>FY 11-12</u> <u>Budget</u>	<u>Projected</u> <u>FY 12-13</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 13-14</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$ 1,291,296	\$ 1,331,561	\$ 1,354,042	\$ 1,392,635	\$ 1,297,237	\$ 1,342,660	\$ 45,423
Non-operating revenues	6,115	111	-	56,536	159,636	333,450	173,814
Total revenues	\$ 1,297,411	\$ 1,331,672	\$ 1,354,042	\$ 1,449,171	\$ 1,456,873	\$ 1,676,110	\$ 219,237

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from
2012-13 Projected Revenue

1. Charges for services - Up due to a projected increase in play and 1.5% increase on some fees.	\$ 45,423
2. Non-operating revenues - Increase due to contributions and loan proceeds for new golf carts.	\$ 173,814

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Amended Budget	FY 12/13 Dept Projected	FY 13/14 Adopted Budget
CHARGES FOR SERVICES							
347501	Green Fees	477,049	492,959	508,327	520,000	476,111	497,800
347502	Cart Rentals	603,424	634,933	636,619	650,000	611,000	624,800
347510	Driving Range Fees	38,626	43,143	42,250	45,000	39,600	42,700
347512	Club Storage Fees	2,046	2,146	2,240	2,300	2,500	2,450
347513	Club Rentals Fees	1,796	2,415	1,820	2,200	2,200	2,300
347520	Initiation Fees	4,500	3,500	2,500	3,000	2,461	2,500
347521	Membership Fees	61,539	60,005	57,667	64,000	59,694	61,000
347522	Handicap Fees	5,620	5,140	4,980	5,200	4,880	5,150
347523	Resident Card Fees	36,370	31,620	34,198	36,000	32,300	32,500
347530	Non-Taxable Sales	52	215	72	75	40	50
347540	Pro Shop Sales	66,760	73,043	61,097	70,000	55,000	55,000
347541	Cost of Sales-Pro Shop	(44,143)	(50,749)	(40,805)	(40,000)	(28,000)	(24,000)
362100	Rents and Royalties	29,744	27,800	27,771	30,000	29,300	30,000
366000	Contributions & Donations	0	0	10,830	0	6,220	6,000
369900	Other Miscellaneous Revenues	2,512	2,188	1,121	1,500	1,120	1,000
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	5,020	2,363	2,776	3,000	2,300	3,050
369995	Cash Over/Short	21	480	219	0	151	0
TOTAL CHARGES FOR SERVICES		1,291,296	1,331,561	1,354,042	1,392,635	1,297,237	1,342,660
NON-OPERATING REVENUE							
361100	Interest Earnings	254	0	0	0	0	0
361105	SBA Interest Earnings	219	0	0	100	0	0
364100	Sale of Fixed Assets	987	0	0	0	0	0
366000	Contributions and Donations	0	0	0	0	103,200	34,400
367000	Gain/Loss on Sale of Investments	4,448	0	0	0	0	0
369400	Reimbursements	207	111	0	0	0	0
384120	Debt Proceeds	0	0	0	56,436	56,436	299,050
TOTAL NON-OPERATING REVENUE		6,115	111	0	56,536	159,636	333,450
TOTAL GOLF COURSE REVENUES		1,297,411	1,331,672	1,354,042	1,449,171	1,456,873	1,676,110
USE OF UNRESTRICTED RESERVES		0	0	0	0	52,570	0
TOTAL GOLF COURSE SOURCES		1,297,411	1,331,672	1,354,042	1,449,171	1,509,443	1,676,110

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION

Administration is responsible for the management of the entire golf course. This includes, but is not limited to: preparing and administering golf course budget; hiring, training and supervision of all employees; promoting the game of golf through lessons and clinics, tournaments and league play; golf shop operations including retail marketing; facility and clubhouse management including the restaurant, advertising and promotions; and golf course maintenance. This division handles all computer operations, monies, and reconciles and balances all cash operations, points of sale, tee times and the web site.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Consistent rounds of golf from numerous golf course patrons, especially patrons participating in the numerous weekly leagues offered, including Wojo's Monday League, Men's & Women's Golf Associations, Business League, etc.
- ✓ Hosted over 40 charity, corporate and/or special events, most of which took place on Saturdays.
- ✓ On track for golf rounds to meet or exceed 54,000 rounds & total revenue to meet or exceed 1.3 million. This is dependent on summer activity and weather.
- ✓ Donated numerous rounds of golf to charitable events and fundraisers, providing key support to community endeavors.
- ✓ Continued development of long range plans including irrigation upgrades, green and tee box improvements, clubhouse, maintenance and cart barn upgrades.
- ✓ Organized, promoted and hosted the 2012 Sebastian Amateur, the premiere tournament for SMGC.
- ✓ Since the inception of Sebastian River High School in 1994, served as home course for the boy's and girls SRHS golf teams. PGA Director of Golf, Greg Gardner is Head Coach for the Boy's Golf Team.
- ✓ Organized, promoted and hosted the 2nd Annual Michael Nichols Memorial Golf Tournament. This event has immediately become the top charitable event of the year, with over 144 players participating.
- ✓ Provided numerous golf lessons to junior golfers in the form of private and (up to) four-person small group clinics. Also gave numerous golf lessons to adults, thus increasing the student's frequency of playing, practicing and supporting SMGC.
- ✓ Received bids for replacing the golf cart fleet.

FISCAL YEAR 2014 GOALS & OBJECTIVES

- Strive for 62,000 round of golf and 1.6 million in revenue.
- Strive to instill in each golf course employee the importance of quality, unsurpassed customer service and the goal of "consider it done" and "whatever it takes" regarding such customer service.
- Continue to work closely with International Golf Maintenance, Inc., the golf course's maintenance contractor, in order to produce the highest-quality golf course conditions possible and (always) keeping lines of communication open with all maintenance workers.
- Continue to offer annual memberships, with the goal of securing new members each year.
- Continue to offer a large variety of weekly leagues, which will help ensure repeat play and increase rounds of golf among regular customers.
- Continue to offer a fully-stocked discount golf shop, complete with quality merchandise and competitive prices, while fulfilling the needs (stated and unstated) of customers.
- Strive to introduce the game of golf (through a variety of clinics, lessons and other specials / functions) to juniors, retirees, and others in the community to ensure future and present growth of the game of golf.
- Continue to be the official home course for the Sebastian River High School Boy's and Girl's Golf Teams.
- Strive to place constant attention to all facilities and grounds, to help ensure that all areas are well-kept and presentable to the public.
- Continue to represent SMGC through volunteer activities, speaking engagements and other public-relation ventures.
- Strive to help community fundraisers and other charitable events, to help SMGC to be considered an integral part of the community.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERFORMANCE MEASUREMENT

SERVICE PROGRAM	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Number of Annual Fees Sold	96	94	88	92	90
Single Resident	38	38	34	35	37
Single Non-Resident	8	8	12	13	11
Family Resident	42	44	40	42	38
Family Non-Resident	8	4	2	2	4
Resident/Discount Cards	844	735	786	850	750
TOTAL ANNUAL FEES SOLD	940	829	874	942	840
Annual Fee Rounds	7,063	7,344	7,062	7,400	7,500
Daily Fee Rounds	42,435	44,009	42,860	45,000	46,000
TOTAL NUMBER OF ROUNDS PLAYED	49,498	51,353	49,992	52,400	53,500
Junior Golf Academy Attendees	90	75	75	75	75
Outside Tournaments	30	29	26	30	30
Sebastian Open Players	105	58	58	100	100

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
20.00%	20.00%	General Supervision - Provide effective, responsive and professional management, direction, control of daily golf operations, including training and forethought for innovative and practical improvements.
20.00%	20.00%	Pro Shop - Provide friendly, consistent quality service to the public. The result of this direct contact combined with the amenities offered, produces customer satisfaction.
20.00%	20.00%	Control of Course Play - Provide for orderly starting of play, speed and flow of play, and prevention of free play and abuse to golf course grounds, to enhance the enjoyment of the game as well as promoting return play.
20.00%	20.00%	Golf Course Administration - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	Promote the Game of Golf - Provide golf instruction, junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Golf Course Administration is \$602,115. This compares to the 2012-2013 projected expenses of \$614,051, a decrease of \$11,936 or 1.94%.

	FY 09/10	FY 10/11	FY 11/12	Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 256,725	\$ 222,573	\$ 210,704	\$ 218,529	\$ 218,529	\$ 226,359	\$ 7,830
Operating Expenses	283,159	301,455	345,070	340,652	336,008	324,016	(11,992)
Capital Outlay	-	4,699	-	-	-	-	-
Debt Service	21,700	-	-	-	-	-	-
Transfers	-	-	39,002	65,000	59,514	51,740	(7,774)
Contingency	32,701	115,006	71,327	14,417	-	-	-
Total	\$ 594,285	\$ 643,733	\$ 666,103	\$ 638,598	\$ 614,051	\$ 602,115	\$ (11,936)

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenses:

	Difference
1. Personal Services - Net increase due to small change in FICA and the ending of furlough days.	\$ 7,830
2. Operating Expenses - Decrease primarily due to a decrease in Airport rent charges.	\$ (11,992)
3. Capital Outlay - No approved capital outlay in FY 13-14 budget.	\$ -
4. Debt Service - The final revenue bond payment was made in FY 09/10.	\$ -
5. Transfers - Added funds from the 2012 fee increases are moved to the Golf Course Capital Improvements Fund. To balance the FY 13/14 Budget, \$12,010 of the projected \$63,750 transfer may not be made.	\$ (7,774)
6. Contingency - By reducing the Capital Improvements Fund transfer, budgeted expenses equal expected revenue.	\$ -

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Golf Course Director	46,541 / 97,308	78	1.00	1.00	1.00	\$ 77,269	\$ 81,000
Head Cashier	26,545 / 69,662	26	1.00	1.00	1.00	42,457	44,500
Assistant Cashier (P/T)	9.23 / 20.76	15	1.00	1.00	1.00	25,000	25,000
Assistant Cashier (TEMP)			0.50	0.50	1.50	18,000	18,000
			3.50	3.50	4.50		
						\$ 162,726	\$ 168,500
Overtime						1,500	1,500
Lesson Bonus						1,500	1,500
FICA Taxes						11,887	13,120
Deferred Compensation						11,045	11,565
Group Health Insurance Premium						12,140	12,680
Dependant Health Ins Premium						9,648	10,189
Health Reimbursement Account						6,108	4,956
Employee Assistance Program						115	115
Worker's Comp Insurance						1,860	2,234
Unemployment Insurance						-	-
Total Personal Services						\$ 218,529	\$ 226,359

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES:							
511200	Regular Salaries	186,992	160,792	142,930	144,726	144,726	150,500
511300	Temporary Salaries	0	5,406	14,972	18,000	18,000	18,000
511400	Overtime	1,224	1,670	883	1,500	1,500	1,500
511500	Lesson Bonus	2,974	1,163	1,268	1,500	1,500	1,500
512100	FICA Taxes	14,213	12,850	11,295	11,887	11,887	13,120
512225	Deferred Compensation	15,174	12,576	10,866	11,045	11,045	11,565
512301	Group Health Insurance Premium	21,046	15,494	13,377	12,140	12,140	12,680
512305	Dependant Health Ins Premium	10,923	10,435	10,339	9,648	9,648	10,189
512307	Health Reimbursement Account	0	0	3,108	6,108	6,108	4,956
512309	Employee Assistance Program	115	102	92	115	115	115
512400	Worker's Comp Insurance	3,404	2,212	1,738	1,860	1,860	2,234
512500	Unemployment Insurance	47	0	0	0	0	0
512600	OPED Accrued Expense	613	(127)	(164)	0	0	0
TOTAL PERSONAL SERVICES		256,725	222,573	210,704	218,529	218,529	226,359
OPERATING EXPENSES:							
533100	Professional Services	1,752	2,141	2,104	2,024	2,024	2,024
533200	Audit Fees	3,274	2,947	2,710	3,046	3,046	3,351
533201	Admin Services provided by GF	54,460	59,906	65,897	82,638	82,638	90,902
533400	Other Contractual Services	148	40	182	0	0	0
533415	Janitorial Services	3,604	899	911	0	76	0
533420	Pest/Weed Control	248	154	322	480	376	376
533440	Electronic Security Services	427	443	449	525	544	550
534101	Telephone	2,075	2,347	2,184	2,584	1,738	1,738
534105	Cellular Telephone	483	559	581	276	328	180
534110	Internet Access	680	494	436	550	412	412
534120	Postage	113	75	102	100	100	100
534310	Electric	23,871	33,831	35,002	35,475	33,584	34,000
534320	Water/Sewer	12,770	14,315	23,898	19,000	14,000	15,000
534445	Airport Property Lease	135,000	135,000	135,000	135,000	135,000	115,000
534500	Insurance	5,360	3,952	7,355	6,800	7,568	8,000
534610	R & M - Buildings	1,327	1,632	11,530	9,000	4,000	4,000
534630	R & M - Office Equipment	1,640	3,374	1,624	4,000	2,500	2,500
534845	Golf Course Promotions	293	93	10,907	0	6,220	6,000
534846	Golf Course Advertising	5,027	5,890	7,901	5,000	10,300	8,000
534900	Other Current Charges	0	0	4	0	0	0
535200	Departmental Supplies	3,063	2,549	4,056	3,900	2,600	3,000
535205	Bank Charges	22,101	24,875	25,374	24,500	22,622	23,000
535210	Computer Supplies	80	130	125	750	250	200
535220	Cleaning Supplies	2,267	2,505	3,412	2,000	2,000	2,000
535230	Small Tools and Equipment	0	312	0	0	399	0
535250	Building Supplies	312	22	0	0	0	0
535410	Dues and Memberships	507	507	507	507	507	507
535710	Non-Ad Valorem Tax	2,277	2,443	2,497	2,497	3,176	3,176
TOTAL OPERATING EXPENSES		283,159	301,455	345,070	340,652	336,008	324,016
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	0	4,699	0	0	0	0
TOTAL CAPITAL OUTLAY		0	4,699	0	0	0	0
DEBT SERVICE:							
707145	Principal - Golf Course	0	0	0	0	0	0
707245	Interest - Golf Course	20,125	0	0	0	0	0
707300	Other Debt Service Costs	1,575	0	0	0	0	0
TOTAL DEBT SERVICE		21,700	0	0	0	0	0
NON-OPERATING EXPENSES							
909541	Intrafund Trfr to GC Capital	0	0	39,002	65,000	59,514	51,740
909901	Contingency	32,701	115,006	71,327	14,417	0	0
TOTAL NON-OPERATING EXPENSES		32,701	115,006	110,329	79,417	59,514	51,740
TOTAL GOLF COURSE ADMINISTRATION		594,285	643,733	666,103	638,598	614,051	602,115

CITY OF SEBASTIAN, FLORIDA 2013/2014 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 2013 ACCOMPLISHMENTS

- ✓ Monitored all golf course grounds with special emphasis on putting greens.
- ✓ Monitored maintenance & preventative maintenance of all golf course owned equipment
- ✓ Continued maintenance and minor improvements on irrigation system.
- ✓ Purchased new greens mower, thus ensuring the quality of cut to putting green turf.
- ✓ Continued minor landscaping improvements, planting of new trees & Brazilian Pepper tree removal projects.
- ✓ Long term plan in place which will entail consideration for new irrigation system (downstream of the pump station) and rebuilt and enlarged greens and tees.
- ✓ Overall, golf course customers offered positive comments about condition and quality of the golf course grounds, with special emphasis on “speed” and roll of the putting greens.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Greens (Acres)	4	4	4	4	4
Tees (Acres)	5	5	5	5	5
Fairways (Acres)	35	35	35	35	35
Rough (Acres)	60	60	60	60	60
Sand Bunkers (Acres)	5	5	5	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	18	18	18
Holes Maintained	18	18	18	18	18
Practice areas (acres total)	4	4	4	4	4

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
75.00%	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.
25.00%	25.00%	Equipment Maintenance - Continue tracking equipment use and repair to insure proper maintenance and availability of equipment.
100.00%	100.00%	

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Golf Course Greens Division is \$600,126. This compares to the 2012-2013 projected expenses of \$651,438, a decrease of \$51,312 or 7.88%.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 539,987	\$ 549,690	\$ 568,243	\$ 583,185	\$ 568,971	\$ 580,115	\$ 11,144
Capital Outlay	22,500	-	23,406	65,476	65,276	-	(65,276)
Non-Operating	-	-	-	15,638	17,191	20,011	2,820
Total	\$ 562,487	\$ 549,690	\$ 591,649	\$ 664,299	\$ 651,438	\$ 600,126	\$ (51,312)

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenses:

	Difference
1. Operating Expenses - Net increase mainly due to an increase in groundskeeping services.	\$ 11,144
2. Capital Outlay - Capital items will be purchased from the Capital Fund.	\$ (65,276)
3. Non-Operating - Loan payments for equipment were only paid for 10 months during 2012-13.	\$ 2,820

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2018-19</u>	
Tractor	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Fairway Mower	-	40,000	-	-	-	40,000
Rebuild Greens	-	125,000	-	-	-	125,000
	\$ 15,000	\$ 165,000	\$ -	\$ -	\$ -	\$ 180,000

Note: These items will be funded from Capital Funds accumulated from the 5% rate increase in FY2011.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
OPERATING EXPENSES							
533100	Professional Services	0	0	500	500	0	0
533420	Pest/Weed Control	0	0	90	0	0	0
533440	Electronic Security Services	521	535	420	300	425	425
533445	Groundskeeping Service	493,700	493,699	502,751	524,640	513,646	524,640
534310	Electric	17,510	18,369	17,290	16,445	15,000	16,000
534610	R & M - Buildings	1,385	1,628	4,130	3,000	2,000	1,000
534640	R & M-Operating Equipment	15,457	16,536	18,502	17,000	17,000	17,000
534680	R & M - Irrigation Systems	9,189	13,524	14,326	15,000	15,000	15,000
534685	R & M - Grounds Maintenance	1,656	4,494	8,904	5,000	5,000	5,000
535200	Departmental Supplies	522	843	586	750	750	750
535220	Cleaning Supplies	47	0	4	100	50	100
535230	Small Tools and Equipment	0	0	740	200	50	100
535250	Building Supplies	0	62	0	250	50	100
TOTAL OPERATING EXPENSES		539,987	549,690	568,243	583,185	568,971	580,115
CAPITAL OUTLAY							
606310	IOTB-Fencing	0	0	0	0	1,107	0
606400	Vehicles and Equipment	22,500	0	23,406	65,476	65,276	0
TOTAL CAPITAL OUTLAY		22,500	0	23,406	65,476	65,276	0
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	0	0	0	13,472	14,997	18,675
707245	Interest - Golf Course Loan	0	0	0	1,651	1,679	1,336
707300	Other Debt Service Costs	0	0	0	515	515	0
TOTAL NON-OPERATING EXPENSES		0	0	0	15,638	17,191	20,011
TOTAL GREENS DIVISION		562,487	549,690	591,649	664,299	651,438	600,126

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

The Golf Course Carts Division many times provides the first and last contact with customers. They maintain golf carts in operational and clean condition for customers, service driving range and water station, maintains and clean all surrounding areas including the cart barn, cart staging area, cart wash area, starter station, locker room and driving range. Facilitates preventative maintenance on golf carts including battery checks, greasing and tire pressure.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Maintained fleet of 86 golf carts, 1 beverage cart, 1 ranger cart and 1 range cart.
- ✓ Maintained cart barn and all surrounding areas including starter's station, water station, cart wash and cart staging areas and driving range area.
- ✓ Through a continued contract with a golf ball retrieval company, provided, at no cost, quality range balls for the driving range.
- ✓ Offered quality customer service, always willing to go the extra step to please our customers, thus ensuring repeat play.
- ✓ Electric improvements completed in the golf cart barn and also researched and received proposals regarding additional electric work in cart barn.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Club Car Electric Golf Carts	86	86	86	86	86
Tires Maintained	352	352	352	352	352
Grease Fittings Maintained	534	534	534	534	534
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	519	519	519	519	519
Beverage Carts	1	1	1	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
30.00%	30.00%	General Maintenance and Care of Golf Carts - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
30.00%	30.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
40.00%	40.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for Golf Course Carts Division is \$473,869. This compares to the 2012-2013 projected expenses of \$243,954, an increase of \$229,915 due to the purchase of new golf carts and final payment on the lease.

	FY 09-10	FY 10-11	FY 11-12	Amended FY 12-13	Projected FY 12-13	Adopted FY 13-14	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 76,382	\$ 74,709	\$ 73,424	\$ 77,089	\$ 76,749	\$ 77,043	\$ 294
Operating Expenses	64,257	63,540	63,662	69,185	167,205	5,700	(161,505)
Capital Outlay	-	-	1,905	-	-	333,450	333,450
Debt Service	-	-	-	-	-	57,676	57,676
Total	\$ 140,639	\$ 138,249	\$ 138,991	\$ 146,274	\$ 243,954	\$ 473,869	\$ 229,915

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenses:

	Difference
1. Personal Services - Small difference in Employee Assistance Program and Worker's Compensation.	\$ 294
2. Operating Expenses - The final lease payment on the golf carts is due in FY 12-13.	\$ (161,505)
3. Capital Outlay - New golf carts. No Capital Outlay was made in FY 12-13.	\$ 333,450
3. Debt Service - Principal and Interest on Golf Cart loan.	\$ 57,676

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION			Projected Expense 12-13	Adopted Budget 13-14
			11-12	12-13	13-14		
Cart Attendants (P/T)	7.25 / 13.09	9	3.00	3.00	2.00	\$ 30,000	\$ 30,000
Cart Attendants (TEMP)			3.50	3.50	3.50	40,000	40,000
			6.50	6.50	5.50		
						\$ 70,000	\$ 70,000
	Overtime					500	800
	FICA Taxes					5,416	5,416
	Employee Assistance Program					98	92
	Worker's Compensation					735	735
	Total Personal Services					\$ 76,749	\$ 77,043

CAPITAL OUTLAY SCHEDULE

GOLF COURSE CART DIVISION

Description	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL
Golf Cart Fleet	\$ 333,450	\$ -	\$ -	\$ -	\$ 333,450	\$ 333,450
	\$ 333,450	\$ -	\$ -	\$ -	\$ 333,450	\$ 333,450

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u>	<u>Description</u>	FY 09/10 <u>Actual</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	Amended FY 12/13 <u>Budget</u>	FY 12/13 <u>Projected</u>	FY 13/14 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	38,685	34,186	31,975	35,000	30,000	30,000
511300	Temporary Salaries	29,150	33,038	34,477	35,000	40,000	40,000
511400	Overtime	1,533	1,228	855	800	500	800
512100	FICA Taxes	5,287	5,249	5,126	5,416	5,416	5,416
512309	Employee Assistance Program	138	138	121	138	98	92
512400	Worker's Comp Insurance	1,589	870	870	735	735	735
TOTAL PERSONAL SERVICES		76,382	74,709	73,424	77,089	76,749	77,043
OPERATING EXPENSES							
534420	Equipment Leases	62,873	62,935	62,935	62,935	160,890	0
534610	R & M - Buildings	0	195	235	4,500	4,500	4,500
534640	R & M-Operating Equipment	739	162	425	500	1,260	500
535200	Departmental Supplies	460	180	51	300	100	100
535220	Cleaning Supplies	185	14	16	100	50	100
535230	Small Tools and Equipment	0	54	0	100	0	100
535270	Uniforms and shoes	0	0	0	750	405	400
TOTAL OPERATING EXPENSES		64,257	63,540	63,662	69,185	167,205	5,700
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	1,905	0	0	333,450
TOTAL CAPITAL OUTLAY		0	0	1,905	0	0	333,450
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	0	0	0	0	0	46,224
707245	Interest - Golf Course Loan	0	0	0	0	0	10,852
707300	Other Debt Service Costs	0	0	0	0	0	600
TOTAL NON-OPERATING EXPENSE		0	0	0	0	0	57,676
TOTAL CARTS DIVISION		140,639	138,249	138,991	146,274	243,954	473,869

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

MUNICIPAL AIRPORT

City of Sebastian operates a 625 acre municipal airport through the establishment of an enterprise fund. The airport property was deeded to the city in 1959 by the federal government. The main source of revenue to support the airport operations is lease revenue. The airport receives federal and state government grants to fund airport capital projects, which are accounted in the city's capital improvement fund. Since the year 2000, the Airport has been involved in over \$10 million in capital improvements, all of which to better develop the facilities and economic growth.

<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 409,481	\$ 389,761	\$ 439,712	\$ 438,319	\$ 432,503	\$ 443,236
Total Airport Administration	\$ 409,494	\$ 404,983	\$ 424,385	\$ 425,628	\$ 421,922	\$ 423,236
Total Economic Development	-	-	-	20,000	20,000	20,000
Change in Unrestricted Reserves	\$ (13)	\$ (15,222)	\$ 15,327	\$ (7,309)	\$ (9,419)	-

AIRPORT BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Municipal Airport Administration is \$423,236. This compares to the 2012-2013 projected expenses of \$420,754, an increase of \$2,482 or .59%.

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	Revised FY 12-13 Budget	Projected FY 12-13 Expenses	Adopted FY 13-14 Budget	Difference
Personal Services	\$ 233,677	\$ 229,190	\$ 208,444	\$ 176,456	\$ 165,188	\$ 169,451	\$ 4,263
Operating Expenses	153,106	167,243	195,866	232,597	238,991	233,760	(5,231)
Capital Outlay	9,001	-	-	-	-	-	-
Debt Service	8,550	8,550	16,575	16,575	16,575	20,025	3,450
Total	\$ 404,334	\$ 404,983	\$ 420,885	\$ 425,628	\$ 420,754	\$ 423,236	\$ 2,482

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenses:

	Difference
1. Personal Services - Decrease due employee decline of health insurance.	\$ 4,263
2. Operating Expenses - Primarily due to a decrease in General Fund administrative charges.	\$ (5,231)
3. Capital Outlay - No capital items are anticipated from operating funds. Projects will be supported from DST grants.	\$ -
4. Non-Operating - Includes \$600 of principal and \$11,400 of interest on the \$285,000 advance from DST Funds and \$8,025 of interest on the \$267,511 advance from DST Funds.	\$ 3,450

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 12/13 Projected</u>	<u>FY 13/14 Adopted Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	89,058	112,782	72,886	125,000	75,000	110,000
347541	Cost of Sales	(69,945)	(95,858)	(55,681)	(100,000)	(55,000)	(85,000)
362150	Nontaxable Rents	391	391	391	391	391	391
362100	Rents and Royalties	303,710	300,744	344,925	344,628	344,628	349,379
369900	Other Miscellaneous Revenues	66,256	62,674	60,095	60,000	59,289	59,869
369941	Sales Tax Commission	245	9	292	300	215	220
TOTAL OPERATING REVENUE		389,715	380,742	422,908	430,319	424,523	434,859
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	(165)	37	5	0	(20)	0
364100	Sale of Fixed Assets	0	0	4,125	0	0	0
365000	Sale of Surplus Materials/Scrap	207	0	0	0	0	0
369200	Insurance Proceeds	0	0	4,475	0	0	0
369400	Reimbursements	9,204	8,982	8,199	8,000	8,000	8,377
381455	Transfer from Fund 455	10,520	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		19,766	9,019	16,804	8,000	7,980	8,377
TOTAL AIRPORT REVENUES		409,481	389,761	439,712	438,319	432,503	443,236
USE OF UNRESTRICTED RESERVES		13	15,222	0	7,309	9,419	0
TOTAL AIRPORT SOURCES		409,494	404,983	439,712	445,628	441,922	443,236

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

AIRPORT ADMINISTRATION

The Growth Management Director is responsible for Airport Operations to include maintenance of the entire property, FDOT compliance issues, Capital Improvement Programs, Economic Development, tenant relations, and project management.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Secured FDOT grant for Airport Drive East Improvements
- ✓ Purchased Maintenance Equipment with FDOT grant funds
- ✓ Re-Numbered, Re-Marked, Surveyed runways with grant funds
- ✓ Upgraded security cameras utilizing FDOT 100% grant
- ✓ Pursued Economic Development opportunities
- ✓ Recruited National Aperture, Inc. as Airport Tenant

FISCAL YEAR 2014 GOALS AND OBJECTIVES

- Continue Economic Growth opportunities
- Pursue FDOT and FAA grant possibilities
- Acquire Airport Stormwater maintenance equipment
- Pursue Tenant and begin planning for Hangar "C"

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Acres Available for Development	108	108	108	108	108
Airport Leasehold Revenues	\$304,101	\$301,135	\$345,316	\$345,019	\$349,770

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>13/14</i>	
25.00%	25.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
25.00%	25.00%	Capital Improvement Project Execution and Monitoring - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
10.00%	10.00%	Tenant and Public Relations - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
40.00%	40.00%	Airport Maintenance - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	POSITION YEARS			Expense	Budget
			11-12	12-13	13-14	12-13	13-14
Community Development Director *	65,104 / 123,464	81	1.00	1.00	1.00	\$ 73,446	\$ 77,000
Airport Operations Specialist III	26,545 / 59,662	26	1.00	0.00	0.00	-	-
Airport Operations Specialist	23,581 / 53,000	22	1.00	1.00	1.00	49,135	51,500
			3.00	2.00	2.00		
* Additional compensation is reflected in the Planning and Zoning budget.						\$ 122,581	\$ 128,500
		Overtime				500	500
		FICA Taxes				9,781	10,214
		Clothing Allowance				120	120
		Deferred Compensation				11,889	11,621
		Group Health Insurance Premium				8,686	8,916
		Dependant Health Ins Premium				4,591	4,384
		Health Reimbursement Account				3,054	1,704
		Employee Assistance Program				46	46
		Worker's Comp Insurance				3,940	3,446
		Total Personal Services				\$ 165,188	\$ 169,451

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account				Amended			
Number	Description	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 12/13	FY 13/14
		Actual	Actual	Actual	Budget	Projected	Adopted
							Budget
PERSONAL SERVICES							
511200	Regular Salaries	172,550	170,060	146,487	122,581	122,581	128,500
511400	Overtime	1,087	0	0	500	500	500
512100	FICA Taxes	11,868	11,464	11,678	9,315	9,781	10,214
512215	Clothing Allowance	240	240	240	240	120	120
512225	Deferred Compensation	15,161	14,489	14,801	11,889	11,889	11,621
512301	Group Health Insurance Premium	21,074	19,241	18,384	12,189	8,686	8,916
512305	Dependant Health Ins Premium	13,185	10,508	10,377	9,648	4,591	4,384
512307	Health Reimbursement Account	0	0	3,033	6,108	3,054	1,704
512309	Employee Assistance Program	69	69	63	46	46	46
512400	Worker's Comp Insurance	4,431	3,326	3,381	3,940	3,940	3,446
512600	OPEB Accrued Expense	(5,988)	(207)	0	0	0	0
TOTAL PERSONAL SERVICES		233,677	229,190	208,444	176,456	165,188	169,451
OPERATING EXPENSES							
533100	Professional Services	0	0	749	0	3,825	3,000
533200	Audit Fees	2,517	2,265	2,039	1,835	1,835	1,652
533201	Admin Services provided by GF	36,656	42,980	44,203	52,772	52,772	47,495
533202	Maintenance Services provided by GF	0	0	15,458	68,500	68,500	68,500
533400	Other Contractual Services	3,268	2,023	3,350	1,500	5,000	2,626
53341	Environmental Services	0	0	175	0	0	0
533415	Janitorial Services	5,461	4,537	4,757	0	532	500
533420	Pest/Weed Control/Mowing	600	600	588	1,000	600	600
534000	Travel and Per Diem	0	0	0	0	0	500
534101	Telephone	17,564	8,031	6,162	1,500	2,300	2,300
534105	Cellular Phone	888	1,044	1,151	810	810	810
534110	Internet Access	1,157	1,173	1,220	1,200	1,260	1,500
534120	Postage	299	387	225	200	300	300
534130	Express Mail	0	0	0	250	200	200
534310	Electric	24,988	26,165	23,710	22,550	22,550	23,000
534312	Water/Sewer	1,511	2,465	2,331	3,000	1,800	2,000
534500	Insurance	13,715	19,434	27,442	25,800	25,800	27,900
534501	Claims	0	0	967	0	0	0
534610	R & M Buildings	6,949	1,714	4,347	3,500	5,000	5,000
534620	R & M-Vehicles	2,455	1,947	4,707	2,000	4,500	4,500
534630	R & M-Office Equipment	18	214	0	500	500	500
534640	R & M-Operating Equipment	6,784	10,694	18,917	9,000	7,000	7,000
534681	R & M-Fencing	1,413	1,597	8,605	5,000	5,000	5,000
534685	R & M-Grounds Maintenance	2,025	2,390	2,890	2,000	3,000	3,000
534800	Promotional Activities	0	0	436	0	500	500
534825	Advertising Expenditures	2,878	5,677	623	0	30	0
535200	Departmental Supplies	603	1,386	748	6,000	1,000	1,000
535205	Bank Charges	2,406	3,043	2,043	2,500	1,500	1,500
535210	Computer Supplies	263	205	55	500	500	500
535230	Small Tools and Equipment	819	185	60	2,000	1,500	1,500
535260	Gas and Oil	6,762	9,518	6,647	5,000	6,500	6,500
535270	Uniforms & Shoes	628	513	339	200	200	200
535275	Safety Equipment	0	0	0	100	100	100
535410	Dues and Memberships	494	400	400	500	500	500
535450	Training and Education	20	0	0	0	250	250
535710	Non-Ad Valorem Tax	9,965	16,656	10,522	12,880	13,327	13,327
TOTAL OPERATING EXPENSES:		153,106	167,243	195,866	232,597	238,991	233,760
CAPITAL OUTLAY:							
606310	IOTB - Fencing	0	0	0	0	1,168	0
606400	Vehicles and Equipment	5,160	0	3,500	0	0	0
TOTAL CAPITAL OUTLAY:		5,160	0	3,500	0	1,168	0
NON-OPERATING EXPENSES							
707146	Principal - DST Fund Advance	0	0	0	0	0	600
707246	Interest - DST Fund Advance	8,550	8,550	16,575	16,575	16,575	19,425
909545	Intrafund Trfr to AP Capital	9,001	0	0	0	0	0
909901	Contingency	0	0	15,327	0	0	0
TOTAL NON-OPERATING EXPENSES		17,551	8,550	31,902	16,575	16,575	20,025
TOTAL AIRPORT ADMINISTRATION		409,494	404,983	439,712	425,628	421,922	423,236

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

AIRPORT ECONOMIC DEVELOPMENT

Code: 450120

Account <u>Number</u>	<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENSES							
534000	Travel and Per Diem	0	0	0	1,000	977	1,000
534110	Internet Services	0	0	0	0	23	0
534700	Printing & Binding	0	0	0	250	250	250
534800	Promotional Activities	0	0	0	2,000	2,000	2,000
534825	Advertising Expenditures	0	0	0	14,280	14,280	14,280
535200	Departmental Supplies	0	0	0	500	500	500
535410	Dues and Memberships	0	0	0	470	470	470
535450	Training and Education	0	0	0	1,500	1,500	1,500
TOTAL OPERATING EXPENSES:		0	0	0	20,000	20,000	20,000
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY:		0	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT		0	0	0	20,000	20,000	20,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

BUILDING DEPARTMENT

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

<u>Description</u>	<u>FY 09/10</u> <u>Actual</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>Amended</u> <u>FY 12/13</u> <u>Budget</u>	<u>FY 12/13</u> <u>Projected</u>	<u>FY 13/14</u> <u>Adopted</u> <u>Budget</u>
Total Revenues and Transfers	\$ 367,001	\$ 405,375	\$ 426,215	\$ 421,550	\$ 637,335	\$ 558,000
Total Expenses	484,694	463,719	399,271	411,000	408,429	529,977
Change in Unrestricted Reserves	\$ (117,693)	\$ (58,344)	\$ 26,944	\$ 10,550	\$ 228,906	\$ 28,023

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2013-2014 adopted budget for the Building Department, excluding budgeted contingency is \$529,977. This compares to the projected FY 2012-2013 expenses of \$408,429, an increase of \$121,548 or 29.76%.

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	Amended FY 12/13 Budget	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
	Actual	Actual	Actual	Actual				
Personal Services	\$ 403,746	\$ 375,457	\$ 366,796	\$ 311,652	\$ 319,884	\$ 320,884	\$ 381,352	\$ 60,468
Operating Expenses	117,789	109,237	96,923	87,619	91,116	87,545	83,515	(4,030)
Transfers	-	-	-	-	-	-	65,110	65,110
Contingency	-	-	-	26,944	10,550	228,906	28,023	(200,883)
Total	\$ 521,535	\$ 484,694	\$ 463,719	\$ 426,215	\$ 421,550	\$ 637,335	\$ 558,000	\$ (79,335)

Fiscal Year 2013-14 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2012-13 Projected Expenses

	Difference
1. Personal Services - Net increase due to longevity increases and ending furlough days.	\$ 60,468
2. Operating Expenses - Decrease mainly due to reduction in allocation for General Fund administrative services.	\$ (4,030)
3. Transfers - Repayments to General Fund, net of charge for services provided.	\$ 65,110
3. Contingency - Reduced due to loss of Local Business Tax revenue and repayment to General Fund.	\$ (200,883)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
OPERATING REVENUE							
321000	Business Taxes	100,162	98,726	91,678	100,000	95,000	0
321100	Business Taxes - Penalties/Transfers	2,860	4,211	2,815	3,800	2,700	0
321050	Contractor License	15,888	13,876	13,716	15,000	14,000	15,000
321150	Contractor License - Penalties	2,931	2,310	1,165	1,500	2,650	2,700
322050	Building Permits	119,800	138,356	156,466	145,000	305,000	310,000
322055	Roofing Permits	11,578	18,165	20,075	20,000	31,000	35,000
322065	Alumimum Structure	0	8,125	8,150	8,500	8,000	8,500
322070	Shed Permits	0	3,900	5,475	6,000	3,700	3,900
322075	Reinspection Fees	7,403	3,675	6,265	6,250	7,000	7,000
322100	Land Clearing Permits	2,380	5,700	6,750	8,000	13,200	13,500
322150	Tree Removal Permits	2,475	0	0	0	0	0
322200	Electrical Permits	9,816	14,060	14,832	13,000	24,000	25,000
322225	Plumbing Permits	8,225	12,501	12,741	12,000	20,500	21,500
322230	Pool Permits	0	6,800	7,725	6,000	7,500	7,500
322240	Solar Permits	0	2,400	2,250	2,600	3,700	3,800
322250	Mechanical Permits	24,621	25,376	27,185	23,000	30,400	31,500
322300	Fencing Permits	11,166	10,800	9,336	12,000	10,800	11,200
322400	Irrigation Permits	575	0	0	0	0	0
322500	Sign Permits	4,176	3,375	2,340	3,200	1,600	2,300
322600	Expired Permit Fee	4,658	1,500	2,700	1,300	3,300	3,250
329400	Plan Checking Fees	13,486	16,995	16,058	19,000	35,500	38,000
341920	Cert. Copying/Record Research	735	480	255	300	210	250
347556	County Facility Admin Fee	2,210	4,093	4,870	6,000	11,700	12,000
359000	Other Fines and Forfeitures	10,755	4,954	5,738	5,500	3,700	3,850
TOTAL OPERATING REVENUE		355,900	400,378	418,585	417,950	635,160	555,750
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	5,714	1,075	1,872	1,800	550	600
361105	SBA Interest Earnings	1,080	1,002	1,082	900	725	800
364100	Sale of Fixed Assets	0	365	0	0	0	0
367000	Gain/Loss on Investment	3,944	1,912	3,556	0	0	0
369900	Other Miscellaneous Revenue	363	643	1,120	900	900	850
TOTAL OTHER NON-OPERATING REVENUE		11,101	4,997	7,630	3,600	2,175	2,250
TOTAL BUILDING DEPARTMENT REVENUES		367,001	405,375	426,215	421,550	637,335	558,000
USE OF UNRESTRICTED RESERVES		117,693	58,344	0	0	0	0
TOTAL BUILDING DEPARTMENT SOURCES		484,694	463,719	426,215	421,550	637,335	558,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

Contractor licensing, checks and administers the registration of licensed contractors who work in the City of Sebastian. Licensees are sent annual renewal notices. Returned renewal notices are processed and licensees are sent new registrations.

Checks and administers business tax receipt requests for those who conduct business in the City of Sebastian. Business owners are sent annual renewal notices. Returned renewal notices are processed and new Business Tax Receipts are sent to business owners.

FISCAL YEAR 2013 ACCOMPLISHMENTS

- ✓ Maintained timeliness and delivery of permitting services with a turn around time of 10 days or less.
- ✓ Provided continuing education to employees to meet minimum state licensing requirements. Customer service training is on going.
- ✓ Chapter 46 of the City Code of Ordinances entitled "Floods" was revised to the Florida Department of Emergency Management recommended model Flood Plain Ordinance in order to be in compliance with the National Flood Insurance Program. Ordinance was approved by Council.
- ✓ Continued to enforce state laws and city ordinances regarding unlicensed contractor activity and willful code violations. Citations were written as needed. Cases go before the Special Magistrate for final resolution where necessary.
- ✓ Continue to follow up on expired permits and scan documents into laser-fiche for permanent record keeping.

FISCAL YEAR 2014 GOALS AND OBJECTIVES

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Projected 2012/2013	Projected 2013/2014
Residential permits issued	38	83	86	106	210	220
Commercial permits issued	36	38	43	31	35	38
Other permits issued	1,575	1,711	1,641	1,782	2,300	2,500
Total number of inspections	5,020	5,123	4,938	5,625	6,650	6,800
Total number of reinspections	652	568	373	442	615	645
Number of Professional licenses processed	462	484	444	414	440	450
Expired permits processed	88	75	20	37	40	50
Business Tax Reciepts processed and issued	1358	1252	1224	1075	1150	1200
Building permits turn around time (working days)	10	10	10	10	10	10

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT

STAFFING		NATURE OF ACTIVITY
12/13	13/14	
8.00%	8.00%	Administration - The Director supervises the enforcement of all Florida Building Codes, including Sebastian City and Land Development Codes related to construction. Courtesy inspections are performed as needed. Reviews commercial plan review and projects that include Mechanical, Electrical or Plumbing details. Approval of all department expenditures and prepares the annual budget.
27.00%	27.00%	Permitting - Accepts permit applications, calculates fees, issuance of permits, scheduling of inspections, closing out permits when completed, prepares certificates of occupancy for signature, and answers questions concerning building permits.
15.00%	15.00%	Plan Review - Perfoms plan review of all permit applications and building plans for code approval, including structural, electrical, plumbing and mechanical. Also includes the review of all zoning on residential building applications. Answers code questions for builders and general public related to plan review.
40.00%	40.00%	Building and Alteration Inspection - On-site inspections for commercial and residential, including structural, electrical, plumbing, and mechanical. Post inspections into computer database daily. Answer code questions for builders and general public related to inspections.
3.00%	3.00%	Contractor Licensing - Accepts contractor license application for registration and calculates fees. Review applicants for applicable insurance and workman's comp. coverages. Review letters of reciprocity. Process annual re-newal notices and issues new registrations. Check permit applications for properly licensed and insured contractors.
5.00%	5.00%	Business Tax Receipts - Accepts applications for Business Tax Receipt from business owners. Reviews applications for acceptance. Verify professional licenses and fictitious/corporation names. Process annual re-newal notices and issues new Business Tax Reciepts.
1.00%	1.00%	Safety Following up on expired permits and unsafe structures.
1.00%	1.00%	Records Retention Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E</u>			<u>Projected</u>	<u>Adopted</u>
			<u>POSITION YEARS</u>			<u>Expense</u>	<u>Budget</u>
			<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>12-13</u>	<u>13-14</u>
Building Official	60,192 / 114,149	78	1.00	1.00	1.00	\$ 81,841	\$ 85,800
Chief Inspector	43,030 / 85,683	44	1.00	1.00	1.00	51,057	54,000
Plans Examiner	43,030 / 85,683	44	1.00	1.00	1.00	67,735	71,500
Local Business Tax Specialist	26,545 / 59,662	26	1.00	1.00	1.00	46,267	49,500
Permitting Technician	26,545 / 59,662	26	1.00	0.00	1.00	-	25,500
			5.00	4.00	5.00		
TOTAL SALARIES						\$ 246,900	\$ 286,300
						Overtime	4,200
						FICA Taxes	21,749
						Clothing Allowance	240
						Deferred Compensation	26,167
						Group Health Insurance Premium	22,966
						Dependant Health Ins Premium	6,435
						Health Reimbursement Account	9,162
						Employee Assistance Program	115
						Worker's Comp Insurance	4,018
						Unemployment Insurance	-
Total Personal Services						\$ 320,884	\$ 381,352

Chief Inspector Longevity July 14
 Bus Tax Spec. 7.5 Longevity Aug 14
 Plans Examiner 7.5 Dec 2013

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Amended FY 12/13 Budget	FY 12/13 Projected	FY 13/14 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	285,883	282,264	241,891	246,900	246,900	286,300
511400	Overtime	76	424	0	0	1,000	4,200
512100	FICA Taxes	21,189	20,743	17,949	18,416	18,416	21,749
512215	Clothing Allowance	240	240	240	240	240	240
512225	Deferred Compensation	25,366	24,917	21,424	22,243	22,243	26,167
512301	Group Health Insurance Premium	30,155	28,210	18,137	16,158	16,158	22,966
512305	Dependant Health Ins Premium	6,692	6,393	6,413	6,078	6,078	6,435
512307	Health Reimbursement Account	0	0	2,333	6,108	6,108	9,162
512309	Employee Assistance Program	115	113	92	92	92	115
512400	Worker's Comp Insurance	7,161	3,607	3,546	3,649	3,649	4,018
512500	Unemployment Compensation	4,675	0	0	0	0	0
512600	OPED Accrued Expense	(6,095)	(115)	(373)	0	0	0
TOTAL PERSONAL SERVICES		375,457	366,796	311,652	319,884	320,884	381,352
OPERATING EXPENSES							
533200	Audit Fees	1,099	989	897	987	945	1,013
533201	Administrative Services Provided by GF	75,680	68,112	61,301	62,785	62,784	56,507
533400	Other Contractual Services	67	0	0	0	0	0
534000	Travel and Per Diem	643	640	676	600	688	721
534101	Telephone	1,505	1,490	1,097	1,600	352	360
534105	Cellular Telephone	1,081	1,091	1,157	1,110	1,110	1,160
534110	Internet Services	742	743	649	824	480	480
534120	Postage	2,122	1,738	1,479	1,800	1,300	1,700
534310	Electric	3,435	3,376	3,302	3,350	3,114	3,300
534320	Water / Sewer	186	271	274	300	280	282
534500	Insurance	8,685	3,364	3,138	4,100	3,960	4,200
534620	R & M-Vehicles	876	3,213	1,594	1,200	1,600	1,200
534630	R & M - Office Equipment	4,594	5,047	4,427	4,510	4,500	4,800
535200	Departmental Supplies	1,193	947	1,016	1,100	900	1,100
535210	Computer Supplies	897	677	916	800	400	800
535230	Small Tools and Equipment	48	0	19	100	75	100
535260	Gas and Oil	4,663	3,909	3,365	4,000	3,400	3,500
535270	Uniforms and Shoes	239	0	234	250	250	250
535275	Safety Equipment	0	0	0	50	25	50
535410	Dues and Memberships	480	415	290	350	535	658
535420	Books and Publications	202	131	1,081	400	100	400
535450	Training and Education	800	770	707	900	747	934
TOTAL OPERATING EXPENSES		109,237	96,923	87,619	91,116	87,545	83,515
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
NON-OPERATING EXPENSES							
909100	Transfer to General Fund	0	0	0	0	0	65,110
909901	Contingency	0	0	26,944	10,550	228,906	28,023
TOTAL NON-OPERATING EXPENSES		0	0	26,944	10,550	228,906	93,133
TOTAL BUILDING DEPARTMENT		484,694	463,719	426,215	421,550	637,335	558,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROGRAM

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

What are Capital Improvements?

Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years. Major equipment purchases and any other equipment/projects funded by Special Revenue Funds are also included to provide a more comprehensive forecast of the City's capital funding requirements.

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

1. The City shall adopt an annual Capital Budget based on the Capital Improvement Program. Future capital improvement expenditures necessitated by changes in population, real estate development, or in economic base will be calculated and included in the capital improvement budget projections.
2. The City shall make all capital improvements in accordance with an adopted Capital Improvement Program budget.
3. The City will determine and use the most prudent financial methods for acquisition of capital improvement projects based upon market conditions at the time of acquisition.

The pages that follow provide details and summary information on projects scheduled for the next six years for all the City's operations. In addition to the General Fund, Golf Course and Airport Fund, these documents include projects funded by the Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fee (RIF), Riverfront CRA, Cemetery Trust Fund, developer contributions, debt financings, as well as State and Federal Grants. The Capital Improvement Program is intended to be a complete listing of projects needed for replacement or improvement of the City's major equipment, facilities, roadways, and structures. Although, potential funding has been identified, changes may be made in conjunction with alternative sources as they become available or adjustments become necessary due to reductions in projected revenues. The timing of projects identified may also be altered from year to year to meet changing circumstances.

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

<u>List of Projects</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Totals</u>
General Government							
Computer Systems Overhaul	250,000	-	-	-	-	-	250,000
Computer Systems Upgrades	-	86,000	60,000	60,000	60,000	60,000	326,000
Roof Repairs	-	75,000	-	-	-	-	75,000
Paint City Hall	-	45,000	-	-	-	-	45,000
Police Station Air Conditioner	-	-	30,000	-	-	-	30,000
FDLE Computer Firewall	-	5,000	-	5,000	-	5,000	15,000
Diesel Fuel Tank	35,000	-	-	-	-	-	35,000
Police Department							
Police Vehicles and Equipment	218,000	286,000	285,000	290,000	286,000	395,000	1,760,000
Police - Public Parking	-	50,000	-	-	-	-	50,000
Roads and Special Projects							
Public Works Equipment	-	150,600	130,000	132,000	130,000	255,000	797,600
Sidewalk Repairs	25,000	25,000	25,000	-	-	-	75,000
Sidewalk Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
512 Median Landscaping	-	-	-	-	-	500,000	500,000
Barber Street Bridge Repairs	-	-	500,000	-	-	-	500,000
Street Repaving	75,000	75,000	75,000	100,000	100,000	100,000	525,000
Tulip Drive	351,000	-	-	-	-	-	351,000
Barber Street Realignment	50,000	500,000	-	-	-	-	550,000
Indian River Drive Light Poles	5,000	-	-	-	-	-	5,000
Road Striping	10,000	-	-	-	-	-	10,000
Parks & Recreation							
Community Center Needs Analysis	10,000	-	-	-	-	-	10,000
Tennis Wall/Raquet Ball Court	50,000	-	-	-	-	-	50,000
Skate Park Rebuild	-	125,000	-	-	-	-	125,000
Equipment Building	-	100,000	-	-	-	-	100,000
Batting Cage/Dugouts	15,000	-	-	-	-	-	15,000
Baseball Field Lighting	-	-	300,000	-	-	-	300,000
Mooring Fields	15,000	-	-	-	-	-	15,000
Stormwater							
Stormwater Equipment	93,000	69,000	90,000	170,000	340,000	275,000	1,037,000
1/4 Swale Improvements	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Pipe Sliplining	80,000	-	100,000	-	-	-	180,000
Stormwater Pond Installation	-	-	-	500,000	-	-	500,000
Road Crossings/Sideyard Pipes	-	200,000	100,000	100,000	100,000	100,000	600,000
Bevan Ditch Piping	-	-	-	750,000	-	-	750,000
Cemetery							
Redo South Paved Roadway	-	-	-	-	-	100,000	100,000
Scissor Lift Storage Building	-	100,000	-	-	-	-	100,000
Golf Course							
Golf Cart Fleet	333,450	-	-	-	333,450	-	666,900
Rebuild Greens	-	125,000	-	-	-	-	125,000
Golf Course Equipment	15,000	40,000	-	-	-	-	55,000
Airport							
Construct Hangar	875,000	650,000	-	-	-	-	1,525,000
Airport Equipment	120,000	-	-	-	-	-	120,000
Construct Access Road West	-	-	-	-	800,000	-	800,000
Totals	3,225,450	3,306,600	2,295,000	2,707,000	2,749,450	2,390,000	16,673,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19
SUMMARY**

	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Total</u>
<u>Grouped by Department</u>							
General Government	\$ 285,000	\$ 211,000	\$ 90,000	\$ 65,000	\$ 60,000	\$ 65,000	\$ 776,000
Police Department	218,000	336,000	285,000	290,000	286,000	395,000	1,810,000
Public Works Department							
Roads and Special Projects	616,000	850,600	830,000	332,000	330,000	955,000	3,913,600
Parks & Recreation	90,000	225,000	300,000	-	-	-	615,000
Stormwater	673,000	769,000	790,000	2,020,000	940,000	875,000	6,067,000
Cemetery	-	100,000	-	-	-	100,000	200,000
Golf Course	348,450	165,000	-	-	333,450	-	846,900
Airport	995,000	650,000	-	-	800,000	-	2,445,000
Total by Departments	\$ 3,225,450	\$ 3,306,600	\$ 2,295,000	\$ 2,707,000	\$ 2,749,450	\$ 2,390,000	\$16,673,500

<u>Grouped by Function</u>							
General Government	\$ 285,000	\$ 311,000	\$ 90,000	\$ 65,000	\$ 60,000	\$ 165,000	\$ 976,000
Public Safety	218,000	336,000	285,000	290,000	286,000	395,000	1,810,000
Transportation	1,611,000	1,500,600	830,000	332,000	1,130,000	955,000	6,358,600
Parks & Recreation	438,450	390,000	300,000	-	333,450	-	1,461,900
Physical Environment	673,000	769,000	790,000	2,020,000	940,000	875,000	6,067,000
Total by Functions	\$ 3,225,450	\$ 3,306,600	\$ 2,295,000	\$ 2,707,000	\$ 2,749,450	\$ 2,390,000	\$16,673,500

<u>Grouped by Funding Source</u>							
General Fund	\$ -	\$ 236,600	\$ 190,000	\$ 192,000	\$ 190,000	\$ 315,000	\$ 1,123,600
DST	1,583,000	1,891,000	1,915,000	2,245,000	1,146,000	1,600,000	10,380,000
LOGT	115,000	100,000	100,000	100,000	100,000	100,000	615,000
Recreation Impact Fees	90,000	225,000	-	-	-	-	315,000
Golf Course	15,000	165,000	-	-	-	-	180,000
Grants/Bank Notes	1,329,450	520,000	-	-	973,450	-	2,822,900
Cemetery	-	100,000	-	-	-	100,000	200,000
Stormwater Fund	93,000	69,000	90,000	170,000	340,000	275,000	1,037,000
Total Funding Sources	\$ 3,225,450	\$ 3,306,600	\$ 2,295,000	\$ 2,707,000	\$ 2,749,450	\$ 2,390,000	\$16,673,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	General Fund	Local Option Gas Tax	Recreation Impact Fees	Stormwater Utility	Golf	Grants/ Bank Note	Riverfront CRA	Cemetery Trust Fund	Total	
<u>FISCAL YEAR 2013/2014</u>										
General Government										
Computer Systems Overhaul			250,000						250,000	
Diesel Fuel Tank			35,000						35,000	
Police Department										
Police Vehicles and Equipment			218,000						218,000	
Roads and Special Projects										
Sidewalk Repairs		25,000							25,000	
Sidewalk Construction			100,000						100,000	
Street Repaving		75,000							75,000	
Tulip Drive			175,000			176,000			351,000	
Barber Street Realignment			50,000						50,000	
Indian River Drive Light Poles		5,000							5,000	
Road Striping		10,000							10,000	
Parks & Recreation										
Mooring Fields				15,000					15,000	
Community Center Needs Analysis				10,000					10,000	
Batting Cage/Dugouts				15,000					15,000	
Tennis Wall/Raquet Ball Court				50,000					50,000	
Stormwater										
Stormwater Equipment					63,000				63,000	
1/4 Swale Improvements			500,000						500,000	
Pipe Sliplining			80,000						80,000	
Airport										
Construct Hangar			175,000			700,000			875,000	
Airport Equipment					30,000	120,000			150,000	
Golf Course										
Golf Cart Fleet						333,450			333,450	
Tractor					15,000				15,000	
Total FY 2013/2014	\$ -	\$ 115,000	\$ 1,583,000	\$ 90,000	\$ 93,000	\$ 15,000	\$ 1,329,450	\$ -	\$ -	\$ 3,225,450

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2014/2015</u>										
General Government										
Computer Systems Upgrades	86,000									86,000
Roof Repairs			75,000							75,000
Paint City Hall			45,000							45,000
FDLE Computer Firewall			5,000							5,000
Police Department										
Police Vehicles and Equipment			286,000							286,000
Police - Public Parking			50,000							50,000
Roads and Special Projects										
Public Works Equipment	150,600									150,600
Sidewalk Repairs		25,000								25,000
Sidewalk Construction			100,000							100,000
Street Repaving		75,000								75,000
Barber Street Realignment			500,000							500,000
Parks & Recreation										
Skate Park Rebuild				125,000						125,000
Equipment Building				100,000						100,000
Stormwater										
Stormwater Equipment					69,000					69,000
1/4 Swale Improvements			500,000							500,000
Road Crossings/Sideyard Pipes			200,000							200,000
Cemetery Trust Fund										
Scissor Lift Storage Building									100,000	100,000
Airport										
Construct Hangar			130,000				520,000			650,000
Golf Course										
Rebuild Greens						125,000				125,000
Fairway Mower						40,000				40,000
Total FY 2014/2015	\$ 236,600	\$ 100,000	\$ 1,891,000	\$ 225,000	\$ 69,000	\$ 165,000	\$ 520,000	\$ -	\$ 100,000	\$ 3,306,600

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2015/2016</u>										
General Government										
Computer Systems Upgrades	60,000									60,000
Police Department										
Police Station Air Conditioner			30,000							30,000
Police Vehicles and Equipment			285,000							285,000
Roads and Special Projects										
Public Works Equipment	130,000									130,000
Sidewalk Repairs		25,000								25,000
Sidewalk Construction			100,000							100,000
Barber Street Bridge Repairs			500,000							500,000
Street Repaving		75,000								75,000
Parks & Recreation										
Baseball Field Lighting			300,000							300,000
Stormwater										
Stormwater Equipment					90,000					90,000
1/4 Swale Improvements			500,000							500,000
Pipe Sliplining			100,000							100,000
Road Crossings/Sideyard Pipes			100,000							100,000
Total FY 2015/2016	\$ 190,000	\$ 100,000	\$ 1,915,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 2,295,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2016/2017</u>										
General Government										
Computer Systems Upgrades	60,000									60,000
FDLE Computer Firewall			5,000							5,000
Police Department										
Police Vehicles and Equipment			290,000							290,000
Roads and Special Projects										
Public Works Equipment	132,000									132,000
Sidewalk Construction			100,000							100,000
Street Repaving		100,000								100,000
Stormwater										
Stormwater Equipment					170,000					170,000
1/4 Swale Improvements			500,000							500,000
Stormwater Pond Installation			500,000							500,000
Road Crossings/Sideyard Pipes			100,000							100,000
Bevan Ditch Piping			750,000							750,000
Total FY 2016/2017	\$ 192,000	\$ 100,000	\$ 2,245,000	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 2,707,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2017/2018</u>										
General Government										
Computer Systems Upgrades	60,000									60,000
Police Department										
Police Vehicles and Equipment			286,000							286,000
Roads and Special Projects										
Public Works Equipment	130,000									130,000
Sidewalk Construction			100,000							100,000
Street Repaving		100,000								100,000
Stormwater										
Stormwater Equipment					340,000					340,000
1/4 Swale Improvements			500,000							500,000
Road Crossings/Sideyard Pipes			100,000							100,000
Golf Course										
Golf Cart Fleet							333,450			333,450
Airport										
Construct Access Road West			160,000				640,000			800,000
Total FY 2017/2018	\$ 190,000	\$ 100,000	\$ 1,146,000	\$ -	\$ 340,000	\$ -	\$ 973,450	\$ -	\$ -	\$ 2,749,450

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2018/2019</u>										
General Government										
Computer Systems Upgrades	60,000									60,000
FDLE Computer Firewall			5,000							5,000
Police Department										
Police Vehicles and Equipment			395,000							395,000
Roads and Special Projects										
Public Works Equipment	255,000									255,000
Sidewalk Construction			100,000							100,000
512 Median Landscaping			500,000							500,000
Street Repaving		100,000								100,000
Stormwater										
Stormwater Equipment					275,000					275,000
1/4 Swale Improvements			500,000							500,000
Road Crossings/Sideyard Pipes			100,000							100,000
Cemetery										
Redo South Paved Roadway									100,000	100,000
Total FY 2018/2019	\$ 315,000	\$ 100,000	\$ 1,600,000	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 2,390,000
Grand Total	\$ 1,123,600	\$ 615,000	\$ 10,380,000	\$ 315,000	\$ 1,037,000	\$ 180,000	\$ 2,822,900	\$ -	\$ 200,000	\$ 16,673,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

GENERAL GOVERNMENT

Project Name:	Computer Systems Overhaul	Project Description:
Funding Source:	Discretionary Sales Tax	Implement consultant's recommendations to improve reliability and performance of the computer systems

Justification: The City's computer systems have not been updated for several years and there are serious concerns that this could result in increasing problems. A consultant was requested to evaluate all aspects of the computer systems and offer recommended solutions.

Project Costs:

<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Operating Impact (Savings):

\$ -	\$ (30,000)	\$ (22,500)	\$ (17,500)	\$ (17,500)	\$ (22,500)	\$ (110,000)
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Project Name:	Computer Systems Upgrades	Project Description:
Funding Source:	General Fund	Server and equipment replacement and new software releases.

Justification: Following the computer systems overhaul, it is anticipated that a continuing annual investment should be made to keep up-to-date with technology and maintain its reliability and performance.

Project Costs:

<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$ -	\$ 86,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 326,000

Operating Impact (Savings):

\$ -	\$ -	\$ -	\$ 12,900	\$ 34,800	\$ 65,700	\$ 113,400
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Project Name:	Roof Repairs	Project Description:
Funding Source:	Discretionary Sales Tax	Replace City Hall and Police Department Roofs.

Justification: Minor repairs have been needed continuously over the past several years on both roofs. Leaks have been experienced and bubbles have been observed.

Project Costs:

<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Operating Impact (Savings):

\$ -	\$ -	\$ (3,750)	\$ (3,750)	\$ (4,500)	\$ (5,250)	\$ (17,250)
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Project Name:	Paint City Hall	Project Description:
Funding Source:	Discretionary Sales Tax	Paint exterior of old City Hall and new City Hall.

Justification: These buildings need to be painted.

Project Costs:

<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000

Operating Impact (Savings):

\$ -	\$ -	\$ 900	\$ 1,800	\$ 2,700	\$ 3,600	\$ 9,000
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Project Name:	Police Station Air Conditioner	Project Description:
Funding Source:	Discretionary Sales Tax	Replace roof top air conditioner at the Police Station.

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

Project Costs:

<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000

Operating Impact (Savings):

\$ -	\$ -	\$ -	\$ (600)	\$ (300)	\$ (300)	\$ (1,200)
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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

GENERAL GOVERNMENT

Project Name:	FDLE Computer Firewall	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrade Firewall for compliance with FDLE requirements.					
Justification:	This is required by FDLE regulations.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
Operating Impact (Savings):							
\$	-	\$ -	\$ 350	\$ 700	\$ 1,400	\$ 2,100	\$ 4,550

Project Name:	Diesel Fuel Tank	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the existing 1000 gallon diesel tank and pump.					
Justification:	The existing 1000 gallon diesel tank and pump are in poor condition (rusted) and will not meet new regulations required by the State. The current manual diesel inventory system will be upgraded to a computerized fuel key inventory system.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Impact (Savings):							
\$	-	\$ 700	\$ 1,400	\$ 2,100	\$ 2,800	\$ 3,500	\$ 10,500

PUBLIC SAFETY

Project Name:	Police Vehicles and Equipment	Project Description:					
Funding Source:	Discretionary Sales Tax	13/14 28K Code Enforcement 1/2 Ton Truck, 10K Motorcycle, 180K Police Patrol Units (4). 14/15 270K Police Patrol Units (6), 16K Boat Motor. 15/16 270K Police Patrol Units (6), 15K Light Tower. 16/17 270K Police Patrol Units (6), 20K Motorcycle. 17/18 270K Police Patrol Units (6), 16K 2 Trailers. 18/19 225K Police Patrol Units (5), 170K 200kw Generator.					
Justification:	These are sceduled replacements of Police Department vehicles and equipment due to high mileage and maintenance needs. 2 Police Patrol Units that were totalled during 12/13 are being replaced. The replacement Motorcycle in 13/14 is net of trading in 2 Motorcycles that are in disrepair.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	218,000	\$ 286,000	\$ 285,000	\$ 290,000	\$ 286,000	\$ 395,000	\$ 1,760,000
Operating Impact (Savings):							
\$	-	\$ (10,900)	\$ (14,300)	\$ (3,350)	\$ 17,240	\$ 44,630	\$ 33,320

Project Name:	Police - Public Parking	Project Description:					
Funding Source:	Discretionary Sales Tax	Creation of public parking areas closer to the Police Station.					
Justification:	This will add parking spaces and provide more convenient parking for visitors to the Police Station.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):							
\$	-	\$ -	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 10,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

Project Name:	Public Works Equipment	Project Description:
Funding Source:	General Fund	14/15 70K Skid-Steer, 35.6K Mower (3), 10K Gator, 26K Enclosed Trailer (2), 9K Truckster. 15/16 80K Dump Truck, 50K Tractor 16/17 85K Backhoe, 25K Pickup, 12K Trailer, 10K Open Trailers (2). 17/18 45K 1 Ton Sign Truck, 35K Tractor, 50K Pickup (2). 18/19 145K Cat Loader, 60K Tractor, 50K 1 Ton Utility Bed Truck.
Justification:	These are scheduled replacements of equipment used in the Public Works Department, except for the Stormwater Division that is included separately.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	- \$	150,600	\$ 130,000	\$ 132,000	\$ 130,000	\$ 255,000	\$ 797,600
Operating Impact (Savings):							
\$	- \$	- \$	(22,590)	(30,042)	(27,394)	(3,898)	(83,924)

Project Name:	Sidewalk Repairs	Project Description:
Funding Source:	Local Option Gas Tax	Repair of sidewalks throughout the City.
Justification:	This project also focuses on the safety of the residents and allows them to walk off the roadways. Half of FY 13-14 to be used for Riverview Park.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact (Savings):							
\$	- \$	\$ 250	\$ 3,250	\$ 8,500	\$ 15,250	\$ 19,250	\$ 46,500

Project Name:	Sidewalk Construction	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of new sidewalks throughout the City.
Justification:	Project focuses on the safety of residents and bikers.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Operating Impact (Savings):							
\$	-	3,000	9,000	18,000	30,000	\$ 45,000	\$ 105,000

Project Name:	512 Median Landscaping	Project Description:
Funding Source:	Discretionary Sales Tax	Work to improve the appearance of this major entryway to the City. Irrigation and landscaping will be added.
Justification:	This project is desirable to enhance the view of those entering the City.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	- \$	- \$	- \$	- \$	- \$	500,000	\$ 500,000
Operating Impact (Savings):							
\$	- \$	- \$	- \$	- \$	- \$	- \$	-

Project Name:	Barber Street Bridge Repairs	Project Description:
Funding Source:	Discretionary Sales Tax	Guardrails being done in FY 12-13 to meet DOT standards. Major repairs will be addressed in FY15-16.
Justification:	This project is needed to maintain the bridge to DOT standards based on yearly bridge inspections.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	- \$	- \$	500,000	\$ -	\$ -	\$ -	\$ 500,000
Operating Impact (Savings):							
\$	- \$	- \$	- \$	(95,000)	(95,000)	(100,000)	(290,000)

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Rehabilitation and repaving of failing road base and roads.
Justification:	This is necessary to keep the streets in good condition. Repaving is expected to reduce pot-hole repairs and complaints, as well as insurance claims for damages and liability.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000

Operating Impact (Savings):

\$	-	\$ (3,750)	\$ (3,750)	\$ -	\$ 6,250	\$ 17,500	\$ 16,250
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Project Name:	Tulip Drive	Project Description:
Funding Source:	\$175,000 Discretionary Sales Tax and \$176,000 DEP Grant	Engineering and construction of Tulip Drive.
Justification:	This is the next priority for roadway improvements and drainage enhancements. This project will include the addition of 50-60 new spaces for on-street parking.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	351,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,000

Operating Impact (Savings):

\$	-	\$ 3,510	\$ 7,020	\$ 10,530	\$ 14,040	\$ 17,550	\$ 52,650
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Project Name:	Barber Street Realignment	Project Description:
Funding Source:	Discretionary Sales Tax	Resolve confusion where roadway changes direction.
Justification:	This ongoing issue needs to be resolved by making improvements that will make the turn more apparent, especially at night.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000

Operating Impact (Savings):

\$	-	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 50,000
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Project Name:	Indian River Drive Light Poles	Project Description:
Funding Source:	Local Option Gas Tax	Cleanup and repainting of Light Poles on Indian River Drive.
Justification:	These light poles are in need of being cleaned up and repainted.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Operating Impact (Savings):

\$	-	\$ 250	\$ 500	\$ 750	\$ 1,000	\$ 1,250	\$ 3,750
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Project Name:	Road Striping	Project Description:
Funding Source:	Local Option Gas Tax	Add new striping to roads.
Justification:	A number of roads in the City need to be striped, such as Englar Drive, Barber Street North, Fleming, Main Street, etc.	

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Operating Impact (Savings):

\$	-	\$ 500	\$ 2,000	\$ 3,000	\$ 4,000	\$ 5,000	\$ 14,500
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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

Project Name:	Mooring Fields	Project Description:
Funding Source:	Recreation Impact Fees	Design and engineering to place mooring fields for boaters.
Justification:	A mooring field is needed to provide boaters a safe place to tie-up. Design work will be done in FY2013 and project initiated in FY 2014.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	15,000	\$ -	\$ -	\$ -	\$ -	\$ -	15,000
Operating Impact (Savings):							
\$	-	\$ 300	\$ 600	\$ 900	\$ 1,200	\$ 1,500	\$ 4,500

Project Name:	Stormwater Equipment	Project Description:
Funding Source:	Stormwater Utility Fund	13/14 34K Pickup, 25K Pickup, 4K Generator, 30K Airport Equipment. 14/15 40K Crew Cab, 25K Pickup, 4K Saw/Pumps. 15/16 90K Backhoe. 16/17 140K Dump Truck, 30K 4x4 Pickup. 17/18 340K Vactor. 18/19 150K Dump Truck, 125K Transport Truck.

Justification: To schedule an orderly replacement of major equipment that is essential to the operation of the stormwater maintenance program.

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	93,000	\$ 69,000	\$ 90,000	\$ 170,000	\$ 340,000	\$ 275,000	\$ 1,037,000
Operating Impact (Savings):							
\$	-	\$ (13,950)	\$ (16,860)	\$ (17,400)	\$ (24,600)	\$ (12,010)	\$ (84,820)

Project Name:	1/4 Swale Improvements	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of 1/4 round in swales.
Justification:	To continue the program of updating the drainage throughout the City.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Operating Impact (Savings):							
\$	-	\$ 10,000	\$ 30,000	\$ 60,000	\$ 100,000	\$ 150,000	\$ 350,000

Project Name:	Pipe Sliplining	Project Description:
Funding Source:	Discretionary Sales Tax	Slipline pipe to extend useful life.
Justification:	These projects will rehabilitate the pipe under City roadways which is slowly deteriorating.	

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	80,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 180,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name:	Stormwater Pond Installation	Project Description:
Funding Source:	Discretionary Sales Tax	Creation of a new stormwater pond at either Barber/Acorn location or Azine Terrace.

Justification: This project will allow creation of a stormwater pond similar to the one installed on Periwinkle at one of the two locations mentioned based on recommendations from the engineer, Neel-Schaffer.

Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 15,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

Project Name:	Road Crossings/Sideyard Pipes	Project Description:
Funding Source:	Discretionary Sales Tax	Installing new pipes in side yard ditches as quarter round is installed and replacing failing road crossing pipes.

Justification: This project will help eliminate major flooding throughout the City by replacing failing pipes under roads and also save on maintenance by the mowing contractor by eliminating the side ditches to be maintained. Side ditches are getting harder to maintain due to the housing boom in 2004.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Operating Impact (Savings):

\$	-	-	\$ 2,000	\$ 5,000	\$ 9,000	\$ 14,000	\$ 30,000
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Project Name:	Bevan Ditch Piping	Project Description:
Funding Source:	Discretionary Sales Tax	Piping of Bevan Ditch.

Justification: This project is necessary.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	-	-	\$ 750,000	-	-	\$ 750,000

Operating Impact (Savings):

\$	-	-	-	-	\$ 7,500	\$ 15,000	\$ 22,500
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CEMETERY TRUST FUND

Project Name:	Redo South Paved Roadway	Project Description:
Funding Source:	Cemetery Trust Fund	Remove 100 feet of road way, redirect and construct new. It was put in during the 1970's over some grave space of the Carpenter family.

Justification: We would like to resolve this issue before the family presents this as a problem to the City.

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	-	-	-	-	\$ 100,000	\$ 100,000

Operating Impact (Savings):

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

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

Project Costs:

	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	\$ 100,000	-	-	-	-	\$ 100,000

Operating Impact (Savings):

\$	-	-	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 10,000
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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

GOLF COURSE FUND

Project Name:	Golf Cart Fleet	Project Description:					
Funding Source:	Bank Note	Replace 86 Golf Carts, plus a Utility and Ranger Cart.					
Justification:	These were previously secured under a lease with the vendor. At the expiration of the lease, it was determined that financing via a 4 year bank note would be more advantageous.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	333,450	-	-	-	333,450	-	666,900
Operating Impact (Savings):							
\$	-	(51,685)	3,335	58,354	66,690	(51,685)	25,009

Project Name:	Rebuild Greens	Project Description:					
Funding Source:	Golf Course Capital Fund	Fumigate and rebuild the greens.					
Justification:	This project would include fumigation to treat the different grass mutations growing on the greens. Within reason, it would bring the greens out to their original dimensions.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	-	125,000	-	-	-	-	125,000
Operating Impact (Savings):							
\$	-	-	(15,000)	(11,250)	(8,750)	(8,750)	(43,750)

Project Name:	Golf Course Equipment	Project Description:					
Funding Source:	Golf Course Capital Fund	\$15K Tractor and \$40K Fairway Mower.					
Justification:	These are equipment replacements needed for maintenance.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	15,000	40,000	-	-	-	-	55,000
Operating Impact (Savings):							
\$	-	(2,250)	(7,050)	(2,650)	1,450	4,600	(5,900)

AIRPORT FUND

Project Name:	Construct Hangar	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Discretionary Sales Tax funds.	Build new hangar.					
Justification:	Economic development and infrastructure improvements require additional aviation hangars.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	875,000	650,000	-	-	-	-	1,525,000
Operating Impact (Savings):							
\$	-	-	-	-	-	-	-

Project Name:	Airport Equipment	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Stormwater Revenue Fund.	For purchase of 4-Wheel Tractor, Bobcat and Zero-turn Mower. Total cost is \$150,000 but the \$30,000 City matching requirement is included under Stormwater Equipment.					
Justification:	This equipment can be used to assist with the maintenance of stormwater infrastructure at the Airport.						
Project Costs:							
	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
\$	120,000	-	-	-	-	-	120,000
Operating Impact (Savings):							
\$	-	(14,400)	(1,200)	12,000	22,800	32,400	51,600

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2014-19**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

AIRPORT FUND

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

Justification: Airport West development requires infrastructure.

Project Costs:	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
Operating Impact (Savings):							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 20,000

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
1987	5.6440	\$1,025,054	
1988	6.1440	\$1,265,974	
1989	6.6440	\$1,599,100	
1990	6.4400	\$1,658,583	
1991	6.5000	\$1,755,315	
1992	6.6320	\$2,054,356	
1993	6.4410	\$2,122,641	
1994	6.9000	\$2,372,649	
1995	6.9000	\$2,461,390	
1996	6.9000	\$2,619,790	
1997	6.9000	\$2,664,153	
1998	6.9000	\$2,810,622	
1999	6.5000	\$2,729,769	
2000	5.0000	\$2,323,566	
2001	5.0000	\$2,514,960	
2002	4.5904	\$2,526,276	
2003	4.5904	\$2,752,423	
2004	4.5904	\$3,169,977	
2005	4.5904	\$3,729,917	
2006	3.9325	\$4,306,213	
2007	3.0519	\$4,537,100	
2008	2.9917	\$4,645,663	
2009	3.3456	\$4,276,800	
2010	3.3456	\$3,716,797	
2011	3.3041	\$3,144,864	
2012	3.3041	\$2,799,146	
2013	3.7166	\$2,904,754	Estimated
2014	3.7166	\$2,913,240	Estimated

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE TWO

LONG TERM DEBT SERVICE DETAIL

<u>Description</u>	<u>Date of Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>FY 2013-14 Total Debt Service</u>
Revenue Bonded Debts				
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$690,000	\$146,106	\$836,106
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$305,000	\$136,448	\$441,448
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$160,000	\$35,000	\$195,000
Notes Payable				
\$2,296,000 Paving Improvements Promissory Notes	5/2012	<u>\$203,000</u>	<u>\$39,741</u>	<u>\$242,741</u>
Total Debt Service Payments		<u>\$1,358,000</u>	<u>\$357,295</u>	<u>\$1,715,295</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

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

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2013	\$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	\$3,725,000	\$456,611.30	\$4,181,611.30	\$4,181,611.30

CITY OF SEBASTIAN, FLORIDA 2013/2014 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
11/01/2013	\$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	\$3,215,000	\$740,592.50	\$3,955,592.50	\$3,955,592.50

CITY OF SEBASTIAN, FLORIDA 2013/2014 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
10/01/2013	\$0	\$17,500.00	\$17,500.00	
04/01/2014	\$160,000	\$17,500.00	\$177,500.00	\$195,000.00
10/01/2014	\$0	\$14,300.00	\$14,300.00	
04/01/2015	\$170,000	\$14,300.00	\$184,300.00	\$198,600.00
10/01/2015	\$0	\$10,900.00	\$10,900.00	
04/01/2016	\$175,000	\$10,900.00	\$185,900.00	\$196,800.00
10/01/2016	\$0	\$7,400.00	\$7,400.00	
04/01/2017	\$185,000	\$7,400.00	\$192,400.00	\$199,800.00
10/01/2017	\$0	\$3,700.00	\$3,700.00	
04/01/2018	\$185,000	\$3,700.00	\$188,700.00	\$192,400.00
Total	\$875,000	\$107,600.00	\$982,600.00	\$982,600.00

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$2,296,000 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
12/01/2013	\$101,000.00	\$20,360.30	\$121,360.30	
06/01/2014	\$102,000.00	\$19,380.60	\$121,380.60	\$242,740.90
12/01/2014	\$103,000.00	\$18,391.20	\$121,391.20	
06/01/2015	\$104,000.00	\$17,392.10	\$121,392.10	\$242,783.30
12/01/2015	\$105,000.00	\$16,383.30	\$121,383.30	
06/01/2016	\$106,000.00	\$15,364.80	\$121,364.80	\$242,748.10
12/01/2016	\$107,000.00	\$14,336.60	\$121,336.60	
06/01/2017	\$108,000.00	\$13,298.70	\$121,298.70	\$242,635.30
12/01/2017	\$109,000.00	\$12,251.10	\$121,251.10	
06/01/2018	\$110,000.00	\$11,193.80	\$121,193.80	\$242,444.90
12/01/2018	\$111,000.00	\$10,126.80	\$121,126.80	
06/01/2019	\$113,000.00	\$9,050.10	\$122,050.10	\$243,176.90
12/01/2019	\$114,000.00	\$7,954.00	\$121,954.00	
06/01/2020	\$115,000.00	\$6,848.20	\$121,848.20	\$243,802.20
12/01/2020	\$116,000.00	\$5,732.70	\$121,732.70	
06/01/2021	\$117,000.00	\$4,607.50	\$121,607.50	\$243,340.20
12/01/2021	\$118,000.00	\$3,472.60	\$121,472.60	
06/01/2022	\$119,000.00	\$2,328.00	\$121,328.00	\$242,800.60
02/01/2022	\$121,000.00	\$1,173.70	\$122,173.70	\$122,173.70
Total	\$2,099,000.00	\$209,646.10	\$2,308,646.10	\$2,308,646.10

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Business-type Activities:					
Airport Land Lease	<u>\$ 115,000</u>				
Total Business-type Activities Lease Payments	<u>\$ 115,000</u>				

LOAN PAYMENTS SCHEDULE

Loan Description	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Business-type Activities:					
Golf Equipment 36 month Bank Loan	\$ 20,011	\$ 20,011	\$ 5,003	\$ 0	\$ 0
Golf Carts 48 month Bank Loan	<u>57,075</u>	<u>57,075</u>	<u>57,075</u>	<u>57,075</u>	<u>0</u>
Total Business-type Activities Loan Payments	<u>\$ 77,086</u>	<u>\$ 77,086</u>	<u>\$ 62,078</u>	<u>\$ 57,075</u>	<u>\$ 0</u>

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE FIVE

SIX YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Total</u>
<u>Grouped by Department</u>							
General Government	\$ 285,000	\$ 211,000	\$ 90,000	\$ 65,000	\$ 60,000	\$ 65,000	\$ 776,000
Police Department	218,000	336,000	285,000	290,000	286,000	395,000	1,810,000
Public Works Department							
Roads and Special Projects	616,000	850,600	830,000	332,000	330,000	955,000	3,913,600
Parks & Recreation	90,000	225,000	300,000	-	-	-	615,000
Stormwater	673,000	769,000	790,000	2,020,000	940,000	875,000	6,067,000
Cemetery	-	100,000	-	-	-	100,000	200,000
Golf Course	348,450	165,000	-	-	333,450	-	846,900
Airport	995,000	650,000	-	-	800,000	-	2,445,000
Total by Departments	\$ 3,225,450	\$ 3,306,600	\$ 2,295,000	\$ 2,707,000	\$ 2,749,450	\$ 2,390,000	\$16,673,500

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>List of Projects</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Totals</u>
General Government							
Computer Systems Overhaul	250,000	-	-	-	-	-	250,000
Computer Systems Upgrades	-	86,000	60,000	60,000	60,000	60,000	326,000
Roof Repairs	-	75,000	-	-	-	-	75,000
Paint City Hall	-	45,000	-	-	-	-	45,000
Police Station Air Conditioner	-	-	30,000	-	-	-	30,000
FDLE Computer Firewall	-	5,000	-	5,000	-	5,000	15,000
Diesel Fuel Tank	35,000	-	-	-	-	-	35,000
Police Department							
Police Vehicles and Equipment	218,000	286,000	285,000	290,000	286,000	395,000	1,760,000
Police - Public Parking	-	50,000	-	-	-	-	50,000
Roads and Special Projects							
Public Works Equipment	-	150,600	130,000	132,000	130,000	255,000	797,600
Sidewalk Repairs	25,000	25,000	25,000	-	-	-	75,000
Sidewalk Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
512 Median Landscaping	-	-	-	-	-	500,000	500,000
Barber Street Bridge Repairs	-	-	500,000	-	-	-	500,000
Street Repaving	75,000	75,000	75,000	100,000	100,000	100,000	525,000
Tulip Drive	351,000	-	-	-	-	-	351,000
Barber Street Realignment	50,000	500,000	-	-	-	-	550,000
Indian River Drive Light Poles	5,000	-	-	-	-	-	5,000
Road Striping	10,000	-	-	-	-	-	10,000
Parks & Recreation							
Community Center Needs Analysis	10,000	-	-	-	-	-	10,000
Tennis Wall/Raquet Ball Court	50,000	-	-	-	-	-	50,000
Skate Park Rebuild	-	125,000	-	-	-	-	125,000
Equipment Building	-	100,000	-	-	-	-	100,000
Batting Cage/Dugouts	15,000	-	-	-	-	-	15,000
Baseball Field Lighting	-	-	300,000	-	-	-	300,000
Mooring Fields	15,000	-	-	-	-	-	15,000
Stormwater							
Stormwater Equipment	93,000	69,000	90,000	170,000	340,000	275,000	1,037,000
1/4 Swale Improvements	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Pipe Sliplining	80,000	-	100,000	-	-	-	180,000
Stormwater Pond Installation	-	-	-	500,000	-	-	500,000
Road Crossings/Sideyard Pipes	-	200,000	100,000	100,000	100,000	100,000	600,000
Bevan Ditch Piping	-	-	-	750,000	-	-	750,000
Cemetery							
Redo South Paved Roadway	-	-	-	-	-	100,000	100,000
Scissor Lift Storage Building	-	100,000	-	-	-	-	100,000
Golf Course							
Golf Cart Fleet	333,450	-	-	-	333,450	-	666,900
Rebuild Greens	-	125,000	-	-	-	-	125,000
Golf Course Equipment	15,000	40,000	-	-	-	-	55,000
Airport							
Construct Hangar	875,000	650,000	-	-	-	-	1,525,000
Airport Equipment	120,000	-	-	-	-	-	120,000
Construct Access Road West	-	-	-	-	800,000	-	800,000
Totals	3,225,450	3,306,600	2,295,000	2,707,000	2,749,450	2,390,000	16,673,500

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATION CRITERIA

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

	<u>Year of Purchase</u>	<u>1 Year After</u>	<u>2 Years After</u>	<u>3 Years After</u>	<u>4 Years After</u>	<u>5 Years After</u>
Maintenance Factor - As items get older, costs for maintaining them will increase. Annual amount should not exceed 100%.						
30+ Year Useful Life	0%	1%	2%	3%	4%	5%
20 Year Useful Life	0%	2%	4%	6%	8%	10%
10 Year Useful Life	0%	3%	6%	9%	12%	15%
7 Year Useful Life	0%	5%	10%	15%	20%	25%
5 Year Useful Life	0%	7%	14%	21%	28%	35%
3 Year Useful Life	0%	10%	20%	30%	40%	50%
Efficiency Factor - As items get older, the initially improved efficiency declines. Annual amount could be a loss in subsequent years.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	2%
5 Year Useful Life	0%	-10%	-6%	-2%	2%	4%
3 Year Useful Life	0%	-10%	-5%	0%	5%	10%
Risk Management Factor - Items may have savings by reducing liability exposure. Annual amount should not be less than zero.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	2%
5 Year Useful Life	0%	-10%	-6%	-2%	2%	4%
3 Year Useful Life	0%	-10%	-5%	0%	5%	10%
Replacement Factor - A savings would occur by taking replaced items out of service. Annual amount would continue to compound.						
30+ Year Useful Life	0%	-30%	-31%	-32%	-33%	-34%
20 Year Useful Life	0%	-20%	-21%	-22%	-23%	-24%
10 Year Useful Life	0%	-10%	-11%	-12%	-13%	-14%
7 Year Useful Life	0%	-7%	-8%	-9%	-10%	-11%
5 Year Useful Life	0%	-5%	-6%	-7%	-8%	-9%
3 Year Useful Life	0%	-3%	-4%	-5%	-6%	-7%

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATIONS BY PROJECT

List of Projects	Life Years	Life						Capital Totals
		FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	
General Government								
Computer Systems Overhaul	10	250,000	-	-	-	-	-	250,000
<i>Maintenance</i>		-	7,500	15,000	22,500	30,000	37,500	
<i>Efficiency</i>		-	(25,000)	(20,000)	(15,000)	(10,000)	(5,000)	
<i>Replacement</i>		-	(12,500)	(17,500)	(25,000)	(37,500)	(55,000)	
<i>Total</i>		-	(30,000)	(22,500)	(17,500)	(17,500)	(22,500)	
Computer Systems Upgrades	3	-	86,000	60,000	60,000	60,000	60,000	326,000
<i>Maintenance</i>		-	-	8,600	23,200	43,800	70,400	
<i>Efficiency</i>		-	-	(8,600)	(10,300)	(9,000)	(4,700)	
<i>Total</i>		-	-	-	12,900	34,800	65,700	
Roof Repairs	20	-	75,000	-	-	-	-	75,000
<i>Maintenance</i>		-	-	1,500	3,000	4,500	6,000	
<i>Replacement</i>		-	-	(5,250)	(6,750)	(9,000)	(11,250)	
<i>Total</i>		-	-	(3,750)	(3,750)	(4,500)	(5,250)	
Paint City Hall	20	-	45,000	-	-	-	-	45,000
<i>Maintenance</i>		-	-	900	1,800	2,700	3,600	
<i>Total</i>		-	-	900	1,800	2,700	3,600	
Police Station Air Conditioner	10	-	-	30,000	-	-	-	30,000
<i>Maintenance</i>		-	-	-	900	1,800	2,700	
<i>Replacement</i>		-	-	-	(1,500)	(2,100)	(3,000)	
<i>Total</i>		-	-	-	(600)	(300)	(300)	
FDLE Computer Firewall	5	-	5,000	-	5,000	-	5,000	15,000
<i>Maintenance</i>		-	-	350	700	1,400	2,100	
<i>Replacement</i>		-	-	(250)	(300)	(600)	(700)	
<i>Total</i>		-	-	350	700	1,400	2,100	
Diesel Fuel Tank	7	35,000	-	-	-	-	-	35,000
<i>Maintenance</i>		-	1,750	3,500	5,250	7,000	8,750	
<i>Replacement</i>		-	(1,050)	(2,100)	(3,150)	(4,200)	(5,250)	
<i>Total</i>		-	700	1,400	2,100	2,800	3,500	
Police Department								
Police Vehicles and Equipment	7	218,000	286,000	285,000	290,000	286,000	395,000	1,760,000
<i>Maintenance</i>		-	10,900	36,100	75,550	129,500	197,750	
<i>Risk</i>		-	(15,260)	(28,740)	(33,570)	(34,560)	(34,470)	
<i>Replacement</i>		-	(6,540)	(21,660)	(45,330)	(77,700)	(118,650)	
<i>Total</i>		-	(10,900)	(14,300)	(3,350)	17,240	44,630	
Police - Public Parking	20	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	
<i>Total</i>		-	-	1,000	2,000	3,000	4,000	
Roads and Special Projects								
Public Works Equipment	7	-	150,600	130,000	132,000	130,000	255,000	797,600
<i>Maintenance</i>		-	-	7,530	21,560	42,190	69,320	
<i>Efficiency</i>		-	-	(15,060)	(23,542)	(28,324)	(15,946)	
<i>Risk</i>		-	-	(10,542)	(15,124)	(15,946)	(15,680)	
<i>Replacement</i>		-	-	(4,518)	(12,936)	(25,314)	(41,592)	
<i>Total</i>		-	-	(22,590)	(30,042)	(27,394)	(3,898)	
Sidewalk Repairs	5	25,000	25,000	25,000	-	-	-	75,000
<i>Maintenance</i>		-	1,750	5,250	10,500	15,750	19,250	
<i>Risk</i>		-	(1,500)	(2,000)	(2,000)	(500)	-	
<i>Total</i>		-	250	3,250	8,500	15,250	19,250	
Sidewalk Construction	10	100,000	100,000	100,000	100,000	100,000	100,000	600,000
<i>Maintenance</i>		-	3,000	9,000	18,000	30,000	45,000	
<i>Total</i>		-	3,000	9,000	18,000	30,000	45,000	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATIONS BY PROJECT - CONTINUED

List of Projects	Life Years	Life						Capital Totals
		FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	
Roads and Special Projects (Continued)								
512 Median Landscaping	10	-	-	-	-	-	500,000	500,000
<i>Maintenance</i>		-	-	-	-	-	-	-
<i>Total</i>		-	-	-	-	-	-	-
Barber Street Bridge Repairs	30+	-	-	500,000	-	-	-	500,000
<i>Maintenance</i>		-	-	-	5,000	10,000	15,000	-
<i>Risk</i>		-	-	-	(50,000)	(45,000)	(45,000)	-
<i>Replacement</i>		-	-	-	(50,000)	(60,000)	(70,000)	-
<i>Total</i>		-	-	-	(95,000)	(95,000)	(100,000)	-
Street Repaving	10	75,000	75,000	75,000	100,000	100,000	100,000	525,000
<i>Maintenance</i>		-	2,250	6,750	13,500	23,250	36,000	-
<i>Risk</i>		-	(6,000)	(10,500)	(13,500)	(17,000)	(18,500)	-
<i>Total</i>		-	(3,750)	(3,750)	-	6,250	17,500	-
Tulip Drive	30+	351,000	-	-	-	-	-	351,000
<i>Maintenance</i>		-	3,510	7,020	10,530	14,040	17,550	-
<i>Total</i>		-	3,510	7,020	10,530	14,040	17,550	-
Barber Street Realignment	30+	50,000	500,000	-	-	-	-	550,000
<i>Maintenance</i>		-	-	5,000	10,000	15,000	20,000	-
<i>Total</i>		-	-	5,000	10,000	15,000	20,000	-
Indian River Drive Light Poles	7	5,000	-	-	-	-	-	5,000
<i>Maintenance</i>		-	250	500	750	1,000	1,250	-
<i>Total</i>		-	250	500	750	1,000	1,250	-
Road Striping	3	10,000	-	-	-	-	-	10,000
<i>Maintenance</i>		-	1,000	2,000	3,000	4,000	5,000	-
<i>Risk</i>		-	(500)	-	-	-	-	-
<i>Total</i>		-	500	2,000	3,000	4,000	5,000	-
Parks & Recreation								
Community Center Needs Analysis	30+	10,000	-	-	-	-	-	10,000
<i>Maintenance</i>		-	-	-	-	-	-	-
<i>Total</i>		-	-	-	-	-	-	-
Tennis Wall/Raquet Ball Court	20	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	1,000	2,000	3,000	4,000	5,000	-
<i>Total</i>		-	1,000	2,000	3,000	4,000	5,000	-
Skate Park Rebuild	20	-	125,000	-	-	-	-	125,000
<i>Maintenance</i>		-	-	2,500	5,000	7,500	10,000	-
<i>Risk</i>		-	-	(12,500)	(11,250)	(10,000)	(8,750)	-
<i>Replacement</i>		-	-	(25,000)	(26,250)	(27,500)	(28,750)	-
<i>Total</i>		-	-	(35,000)	(32,500)	(30,000)	(27,500)	-
Equipment Building	30+	-	100,000	-	-	-	-	100,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	-
<i>Efficiency</i>		-	-	(10,000)	(10,000)	(9,000)	(9,000)	-
<i>Risk</i>		-	-	(10,000)	(10,000)	(9,000)	(9,000)	-
<i>Total</i>		-	-	(19,000)	(18,000)	(15,000)	(14,000)	-
Batting Cage/Dugouts	20	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	300	600	900	1,200	1,500	-
<i>Total</i>		-	300	600	900	1,200	1,500	-
Baseball Field Lighting	20	-	-	300,000	-	-	-	300,000
<i>Maintenance</i>		-	-	-	6,000	12,000	18,000	-
<i>Efficiency</i>		-	-	-	(30,000)	(27,000)	(24,000)	-
<i>Replacement</i>		-	-	-	(21,000)	(27,000)	(36,000)	-
<i>Total</i>		-	-	-	(45,000)	(42,000)	(42,000)	-
Mooring Fields	20	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	300	600	900	1,200	1,500	-
<i>Total</i>		-	300	600	900	1,200	1,500	-

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATIONS BY PROJECT - CONTINUED

List of Projects	Life Years	Life						Capital Totals
		FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	
Stormwater								
Stormwater Equipment	7	93,000	69,000	90,000	170,000	340,000	275,000	1,037,000
Maintenance		-	4,650	12,750	25,350	46,450	84,550	
Efficiency		-	(9,300)	(13,410)	(17,550)	(26,990)	(14,330)	
Risk		-	(6,510)	(8,550)	(9,990)	(16,190)	(31,500)	
Replacement		-	(2,790)	(7,650)	(15,210)	(27,870)	(50,730)	
Total		-	(13,950)	(16,860)	(17,400)	(24,600)	(12,010)	
1/4 Swale Improvements	20	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Maintenance		-	10,000	30,000	60,000	100,000	150,000	
Total		-	10,000	30,000	60,000	100,000	150,000	
Pipe Sliplining	5	80,000	-	100,000	-	-	-	180,000
Maintenance		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Stormwater Pond Installation	30+	-	-	-	500,000	-	-	500,000
Maintenance		-	-	-	-	5,000	10,000	
Total		-	-	-	-	5,000	10,000	
Road Crossings/Sideyard Pipes	30+	-	200,000	100,000	100,000	100,000	100,000	600,000
Maintenance		-	-	2,000	5,000	9,000	14,000	
Total		-	-	2,000	5,000	9,000	14,000	
Bevan Ditch Piping	30+	-	-	-	750,000	-	-	750,000
Maintenance		-	-	-	-	7,500	15,000	
Total		-	-	-	-	7,500	15,000	
Cemetery								
Redo South Paved Roadway	30+	-	-	-	-	-	100,000	100,000
Maintenance		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Scissor Lift Storage Building	30+	-	100,000	-	-	-	-	100,000
Maintenance		-	-	1,000	2,000	3,000	4,000	
Total		-	-	1,000	2,000	3,000	4,000	
Golf Course								
Golf Cart Fleet	10	333,450	-	-	-	333,450	-	666,900
Maintenance		-	28,343	56,687	85,030	113,373	28,343	
Efficiency		-	(33,345)	(18,340)	(3,335)	(11,671)	(33,345)	
Risk		-	(33,345)	(18,340)	(3,335)	(11,671)	(33,345)	
Replacement		-	(13,338)	(16,673)	(20,007)	(23,342)	(13,338)	
Total		-	(51,685)	3,335	58,354	66,690	(51,685)	
Rebuild Greens	7	-	125,000	-	-	-	-	125,000
Maintenance		-	-	3,750	7,500	11,250	15,000	
Efficiency		-	-	(12,500)	(10,000)	(7,500)	(5,000)	
Replacement		-	-	(6,250)	(8,750)	(12,500)	(18,750)	
Total		-	-	(15,000)	(11,250)	(8,750)	(8,750)	
Golf Course Equipment	7	15,000	40,000	-	-	-	-	55,000
Maintenance		-	750	3,500	6,250	9,000	11,750	
Efficiency		-	(1,500)	(5,050)	(3,400)	(1,750)	(100)	
Risk		-	(1,050)	(3,400)	(1,750)	(400)	-	
Replacement		-	(450)	(2,100)	(3,750)	(5,400)	(7,050)	
Total		-	(2,250)	(7,050)	(2,650)	1,450	4,600	
Airport								
Construct Hangar	30+	875,000	650,000	-	-	-	-	1,525,000
Maintenance		-	8,750	24,000	39,250	54,500	69,750	
Revenue		-	(8,750)	(24,000)	(39,250)	(54,500)	(69,750)	
Total		-	-	-	-	-	-	
Airport Equipment	7	120,000	-	-	-	-	-	120,000
Maintenance		-	6,000	12,000	18,000	24,000	30,000	
Efficiency		-	(12,000)	(8,400)	(4,800)	(1,200)	2,400	
Risk		-	(8,400)	(4,800)	(1,200)	-	-	
Total		-	(14,400)	(1,200)	12,000	22,800	32,400	
Construct Access Road West	30+	-	-	-	-	800,000	-	800,000
Maintenance		-	-	-	-	-	8,000	
Total		-	-	-	-	-	8,000	
Total of All Items								\$ 16,673,500

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST PROJECT EXPLANATIONS

Computer Systems Overhaul – FY2013-14 – These funds are earmarked for a comprehensive update of the City's computer systems and network. Anticipated maintenance expenditures will initially be offset by savings from improved efficiencies and from eliminating maintenance on the replaced equipment.

Computer System Upgrades – FY2014-15 Thru FY2018-19 – These allocations are being made to provide the continuing annual investment needed to keep the systems up-to-date. Anticipated maintenance expenditures will be partially offset by savings from efficiencies that would not otherwise occur.

Roof Repairs – FY2014-15 – City Hall and Police Station roofs will be replaced. Annual maintenance expenditures are expected to decrease as a result of these repairs.

Paint City Hall – FY2014-15 – The exterior of both the old and the new City Hall will be painted. Annual maintenance expenditures are expected to progressively increase in future years.

Police Station Air Conditioner – FY2015-16 – The roof-top air conditioner at the Police Department will be replaced. The progressive increase in annual maintenance expenditures will be offset by eliminating maintenance on the old unit.

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

Diesel Fuel Tank – FY2013-14 – This project will replace the existing diesel tank and pump. There is expected to be a net increase in operating costs to maintain the equipment versus savings from taking the old equipment out of service.

Police Vehicles and Equipment – Annual Purchases – Regular replacement of older, high mileage and high maintenance cost vehicles is expected to allow the City to mitigate the cost of maintaining the vehicle fleet. The projected increase in maintenance expenditures is offset by reduced exposure to injury and liability claims and elimination of maintenance on the old units.

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

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

Sidewalk Repairs – FY2013-14 Thru FY2015-16 – These repairs will result in progressive increases in annual maintenance expenditures but will be partially offset by savings in potential injury and liability claims.

Sidewalk Construction – Annual Allocations – This is for new installation of sidewalks throughout the City. There will be additional maintenance costs associated with the construction.

512 Median Landscaping – FY2018-19 – The purpose of these improvements would be to improve the appearance of this major entranceway to the City. It is expected that irrigation and landscaping will be designed to minimize maintenance costs but those improvements will have an impact on future maintenance expenditures beyond the planning period.

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

Street Repaving – Annual Allocations – Funds are allocated to the extent possible to repave City roadways. Repaving is expected to reduce complaints, as well as insurance claims for damages and liability. There will be a net future impact on maintenance expenditures.

Tulip Drive – FY2013-14 – This project is the next priority for roadway and drainage improvements. It will also add parking close to the Barber Street Recreational Complex. A progressive increase in annual maintenance cost is anticipated.

Barber Street Realignment – FY2013-14 and FY2014-15 – This improvement project will be designed to resolve confusion where the roadway changes. Additional maintenance expenditures are anticipated.

Indian River Drive Light Poles – FY2013-14 – These funds will be used to cleanup and repaint the light poles. Some ongoing maintenance expenditures are expected.

Road Striping – FY2013-14 – These funds will be used for new striping to existing roadways. There will be additional maintenance, partially offset by initial savings from potential insurance claims for damages and liability.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST PROJECT EXPLANATIONS - CONTINUED

Community Center Needs Analysis – FY2013-14 – A consultant will be used to determine the optimum size and features of a proposed facility. The study will not affect operating cost.

Tennis Wall/Raquet Ball Court – FY2013-14 – This project will construct a new court for this activity. Some maintenance expenditures are anticipated, which will progressively increase from year to year.

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

Equipment Building– FY2014-15 – An equipment storage building will be constructed at the Barber Street Sports Complex. There will be savings in efficiency and reduction in risk, since the transport of equipment can be avoided. There will also be new maintenance expenditures on the building that will ultimately cause an increase in net operating cost.

Batting Cage/Dugouts – FY2013-14 – This will improve these facilities by adding concrete pads for the flooring and will add some amount of maintenance cost.

Baseball Field Lighting – FY2015-16 – The existing lights are the oldest lights in the City and replacement is expected to save as much as \$1,500 per year in electric costs, as well as savings in on-going light bulb replacement cost.

Mooring Fields – FY2013-14 – This project will add a mooring field for boaters and will require some amount of maintenance costs.

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

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

Pipe Sliplining – FY2013-14 – This project will rehabilitate the pipe under roadways, which is slowly deteriorating. No additional maintenance is anticipated as a result of this work.

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

Road Crossings/Sideyard Pipes – FY2014-15 Thru FY2018-19 – This work will replace failing pipes under roads and install new pipes in side yard ditches. There will be some additional maintenance required.

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

Redo South Paved Roadway – FY2018-19 – This will relocate a roadway at the Cemetery and will ultimately have an impact on maintenance expenditures beyond the planning period.

Scissor Lift Storage Building – FY2017-18 – This project will construct a storage building and will have an impact on maintenance expenditures.

Golf Cart Fleet – FY2013-14 and FY 2017-18 – This replaces the golf carts on a four year schedule to insure they are dependable when used by the public.

Rebuild Greens – FY2014-15 – This is to fumigate and rebuild the greens at the Golf Course. There will be ongoing maintenance expenses, offset by savings in efficiency attributable to less maintenance than currently necessary and by elimination of the high maintenance cost for the old greens.

Golf Course Equipment – FY2013-14 and FY2014-15 – These equipment replacements are necessary for maintaining the Golf Course. There is expected to be a progressive increase in the net annual maintenance expenditures, offset by both savings in efficiency and from potential injury and liability claims. Progressive increases in the annual maintenance required on the eliminated equipment will also be saved.

Construct Hangars – FY2014-15 and FY2015-16 – This new facility is expected to be built in conjunction with securing a tenant that would be responsible for the monthly operating costs but the Airport would have responsibilities for progressively increasing maintenance expenses. The City would anticipate full recovery of those expenses via the new rental revenues that would be generated.

Airport Equipment – FY2013-14 – This equipment is needed for maintaining the Airport's stormwater infrastructure. A progressive increase in annual maintenance expenditures is expected, offset by both savings in efficiency and potential injury and liability claims. There will also be savings from eliminating the maintenance on the replaced units but the net cost is expected to progressively increase.

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

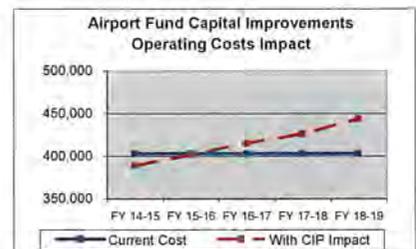
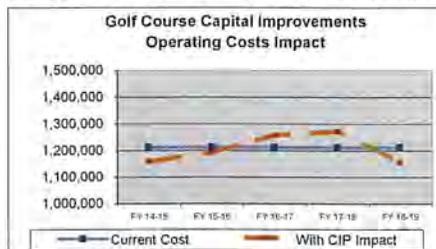
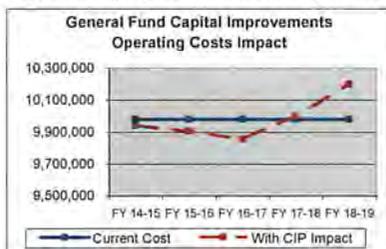
CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

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

Project Names	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Computer Systems Overhaul	(30,000)	(22,500)	(17,500)	(17,500)	(22,500)
Computer Systems Upgrades	-	-	12,900	34,800	65,700
Roof Repairs	-	(3,750)	(3,750)	(4,500)	(5,250)
Paint City Hall	-	900	1,800	2,700	3,600
Police Station Air Conditioner	-	-	(600)	(300)	(300)
FDLE Computer Firewall	-	350	700	1,400	2,100
Diesel Fuel Tank	700	1,400	2,100	2,800	3,500
Police Vehicles and Equipment	(10,900)	(14,300)	(3,350)	17,240	44,630
Police - Public Parking	-	1,000	2,000	3,000	4,000
Public Works Equipment	-	(22,590)	(30,042)	(27,394)	(3,898)
Sidewalk Repairs	250	3,250	8,500	15,250	19,250
Sidewalk Construction	3,000	9,000	18,000	30,000	45,000
512 Median Landscaping	-	-	-	-	-
Barber Street Bridge Repairs	-	-	(95,000)	(95,000)	(100,000)
Street Repaving	(3,750)	(3,750)	-	6,250	17,500
Tulip Drive	3,510	7,020	10,530	14,040	17,550
Barber Street Realignment	-	5,000	10,000	15,000	20,000
Indian River Drive Light Poles	250	500	750	1,000	1,250
Road Striping	500	2,000	3,000	4,000	5,000
Community Center Needs Analysis	-	-	-	-	-
Tennis Wall/Raquet Ball Court	1,000	2,000	3,000	4,000	5,000
Skate Park Rebuild	-	(35,000)	(32,500)	(30,000)	(27,500)
Equipment Building	-	(19,000)	(18,000)	(15,000)	(14,000)
Batting Cage/Dugouts	300	600	900	1,200	1,500
Baseball Field Lighting	-	-	(45,000)	(42,000)	(42,000)
Mooring Fields	300	600	900	1,200	1,500
Stormwater Equipment	(13,950)	(16,860)	(17,400)	(24,600)	(12,010)
1/4 Swale Improvements	10,000	30,000	60,000	100,000	150,000
Pipe Sliplining	-	-	-	-	-
Stormwater Pond Installation	-	-	-	5,000	10,000
Road Crossings/Sideyard Pipes	-	2,000	5,000	9,000	14,000
Bevan Ditch Piping	-	-	-	7,500	15,000
Total General Fund	\$ (38,790)	\$ (72,130)	\$ (123,062)	\$ 19,086	\$ 218,622
Redo South Paved Roadway	-	-	-	-	-
Scissor Lift Storage Building	-	1,000	2,000	3,000	4,000
Total Cemetery Trust Fund	\$ -	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000
Golf Cart Fleet	(51,685)	3,335	58,354	66,690	(51,685)
Rebuild Greens	-	(15,000)	(11,250)	(8,750)	(8,750)
Golf Course Equipment	(2,250)	(7,050)	(2,650)	1,450	4,600
Total Golf Course	\$ (53,935)	\$ (18,716)	\$ 44,454	\$ 59,390	\$ (55,835)
Construct Hangar	-	-	-	-	-
Airport Equipment	(14,400)	(1,200)	12,000	22,800	32,400
Construct Access Road West	-	-	-	-	8,000
Total Airport	\$ (14,400)	\$ (1,200)	\$ 12,000	\$ 22,800	\$ 40,400

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



CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST SUMMARY OF CRITERIA BY FUND

	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Total Impacts</u>
General Fund:							
<i>Maintenance</i>	-	48,160	162,450	337,890	578,780	878,720	2,006,000
<i>Efficiency</i>	-	(34,300)	(67,070)	(106,392)	(110,314)	(72,976)	(391,052)
<i>Risk</i>	-	(29,770)	(82,832)	(145,434)	(148,196)	(162,900)	(569,132)
<i>Replacement</i>	-	(22,880)	(83,678)	(207,126)	(298,184)	(420,222)	(1,032,090)
Totals	-	(38,790)	(71,130)	(121,062)	22,086	222,622	13,726

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

Cemetery Trust Fund:							
<i>Maintenance</i>	-	-	1,000	2,000	3,000	4,000	10,000
Totals	-	-	1,000	2,000	3,000	4,000	10,000

Golf Course Fund:							
<i>Maintenance</i>	-	29,093	63,937	98,780	133,623	55,093	380,526
<i>Efficiency</i>	-	(34,845)	(35,890)	(16,735)	(20,921)	(38,445)	(146,835)
<i>Risk</i>	-	(34,395)	(21,740)	(5,085)	(12,071)	(33,345)	(106,635)
<i>Replacement</i>	-	(13,788)	(25,023)	(32,507)	(41,242)	(39,138)	(151,697)
Totals	-	(53,935)	(18,716)	44,454	59,390	(55,835)	(24,641)

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

Airport Fund:							
<i>Maintenance</i>	-	14,750	36,000	57,250	78,500	107,750	294,250
<i>Efficiency</i>	-	(12,000)	(8,400)	(4,800)	(1,200)	2,400	(24,000)
<i>Risk</i>	-	(8,400)	(4,800)	(1,200)	-	-	(14,400)
<i>Replacement</i>	-	-	-	-	-	-	-
<i>Revenue</i>	-	(8,750)	(24,000)	(39,250)	(54,500)	(69,750)	(196,250)
Totals	-	(14,400)	(1,200)	12,000	22,800	40,400	59,600

The purchase of new equipment in the Airport Fund results in a progressively higher annual net maintenance cost.

All Funds:							
<i>Maintenance</i>	-	92,003	263,387	495,920	793,903	1,045,563	2,690,776
<i>Efficiency</i>	-	(81,145)	(111,360)	(127,927)	(132,435)	(109,021)	(561,887)
<i>Risk</i>	-	(72,565)	(109,372)	(151,719)	(160,267)	(196,245)	(690,167)
<i>Replacement</i>	-	(36,668)	(108,701)	(239,633)	(339,426)	(459,360)	(1,183,787)
<i>Revenue</i>	-	(8,750)	(24,000)	(39,250)	(54,500)	(69,750)	(196,250)
Totals	-	(107,125)	(90,046)	(62,608)	107,276	211,187	58,685

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

LOCAL OPTION GAS TAX FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Local Option Gas Taxes	\$ 550,702	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000	\$ 544,000
FDOT Lighting Agreement	9,353	9,474	9,474	9,474	9,474	9,474	9,474	9,474
Paving Loan Proceeds	2,296,742	0	0	0	0	0	0	0
Transfer from General Fund	0	14,500	0	0	0	0	0	0
Investment Income	5,062	2,639	1,656	1,596	1,621	1,645	1,671	1,697
Total Revenues	\$ 2,861,859	\$ 570,613	\$ 555,130	\$ 555,070	\$ 555,095	\$ 555,119	\$ 555,145	\$ 555,171
Debt Payment	2,330,742							
Financing Costs	30,091							
Operating Costs (Street Lights, etc.)	189,211							
R/R Crossing Maintenance	5,103							
Transfer to General Fund	125,000							
Go-Line Grant Match	50,000							
TOTAL	2,730,147							
Debt Payment		243,076						
Operating Costs (Street Lights, etc.)		203,000						
R/R Crossing Maintenance		5,000						
Sign Inventory		14,500						
Street Repaving		275,000						
TOTAL		740,576						
Debt Payment			242,741					
Operating Costs (Street Lights)			203,000					
R/R Crossing Maintenance			5,000					
Indian River Drive Light Poles			5,000					
Road Striping			10,000					
Sidewalk Repairs			25,000					
Street Repaving			75,000					
TOTAL			565,741					
Debt Payment				242,783				
Operating Costs (Street Lights)				203,000				
R/R Crossing Maintenance				5,000				
Sidewalk Repairs				25,000				
Street Repaving				75,000				
TOTAL				550,783				
Debt Payment					242,748			
Operating Costs (Street Lights)					203,000			
R/R Crossing Maintenance					5,000			
Sidewalk Repairs					25,000			
Street Repaving					75,000			
TOTAL					550,748			
Debt Payment						242,635		
Operating Costs (Street Lights)						203,000		
R/R Crossing Maintenance						5,000		
Street Repaving						100,000		
TOTAL						550,635		
Debt Payment							242,445	
Operating Costs (Street Lights)							203,000	
R/R Crossing Maintenance							5,000	
Street Repaving							100,000	
TOTAL							550,445	
Debt Payment - Final FY22-23								243,177
Operating Costs (Street Lights)								203,000
R/R Crossing Maintenance								5,000
Street Repaving								100,000
TOTAL								551,177
BEGINNING FUND BALANCE	\$ 58,562	\$ 190,274	\$ 20,311	\$ 9,700	\$ 13,988	\$ 18,334	\$ 22,818	\$ 27,518
BUDGET RESERVE - 15% OF EXPENSE	55,397	72,450	44,700	42,450	42,450	46,200	46,200	46,200
UNRESTRICTED RESERVE BALANCE	3,165	117,824	(24,389)	(32,750)	(28,462)	(27,866)	(23,382)	(18,682)
TOTAL REVENUES	2,861,859	570,613	555,130	555,070	555,095	555,119	555,145	555,171
TOTAL EXPENDITURES+TRANSFERS	2,730,147	740,576	565,741	550,783	550,748	550,635	550,445	551,177
ENDING FUND BALANCE	\$ 134,877	\$ (52,139)	\$ (35,000)	\$ (28,462)	\$ (24,116)	\$ (23,382)	\$ (18,682)	\$ (14,688)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

DISCRETIONARY SALES TAX FUND (DST) PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
DST Revenue	\$ 2,464,240	\$ 2,533,000	\$ 2,596,325	\$ 2,661,233	\$ 2,727,764	\$ 2,795,958	\$ 2,865,857	\$ 2,937,503
Principal from \$285,000 Airport Advance 09/29/08	0	0	600	624	649	675	702	6,730
Interest from \$285,000 Airport Advance	8,550	8,550	11,400	11,376	11,351	11,325	11,298	11,270
Principal from \$267,511 Airport Advance 01/05/11	22,489	0	0	0	0	1,800	1,872	1,946
Interest from \$267,511 Airport Advance	8,025	8,025	8,025	8,025	8,025	10,700	10,628	10,554
Investment Income	10,590	5,400	8,233	6,732	6,884	6,427	6,038	6,328
DST PROJECT REVENUE	\$ 2,513,894	\$ 2,554,975	\$ 2,624,583	\$ 2,687,990	\$ 2,754,673	\$ 2,826,885	\$ 2,896,395	\$ 2,974,331
Phone System	65,836							
Powerline Road	(23,074)							
512 Corridor	24,336							
Stormwater Master Plan	-	32,500						
City Hall Debt (Retires 2018)	1,016,206							
Police Vehicles and Equipment	169,870							
Fleet Maintenance Equipment	19,865							
Badge Printer	2,069							
Building Painting	9,700							
Schumann Park Restrooms	4,337	45,663						
US #1 Improvements	295,544							
Enhancements to Presidential Streets	19,679	440,321						
4 Chaplins Project	18,429							
North Indian River Drive Parking	5,594	119,406						
Davis Street Lift Station Relocation	0	150,000						
1/4 Round Swale Improvement	493,373							
TOTAL FY 12	\$ 2,121,764							
City Hall Debt (Retires 2018)		996,417						
Code Enforcement 1/2 Ton Truck		26,000						
Police Truck/Boat		30,000						
Building - Glazing Windows at Old City Hall		15,000						
Diesel Fuel Tank		-	35,000					
FDLE Computer Firewall		5,000						
Excavator		202,173						
Barber Street Bridge Guardrails		60,000						
Fish House Improvements		325,000						
1/4 Round Swale Improvement		467,500						
Airport Drive East		275,000						
TOTAL FY 13		\$ 3,189,980						
City Hall Debt (Retires 2018)			1,012,493					
Computer Systems Overhaul			250,000					
Police Vehicles and Equipment			218,000					
Sidewalk Construction			100,000					
Tulip Drive			175,000					
Barber Street Realignment			50,000	500,000				
Pipe Sliplining			80,000					
1/4 Round Swale Improvement			500,000					
Construct Hangars			175,000					
TOTAL FY 14			\$ 2,595,493					
City Hall Debt (Retires 2018)				1,013,315				
Roof Repairs				75,000				
Building Painting				45,000				
FDLE Computer Firewall				5,000				
Police Vehicles and Equipment				286,000				
Police - Public Parking				50,000				
Sidewalk Construction				100,000				
Road Crossings/Sideyard Pipes				200,000				
1/4 Round Swale Improvement				500,000				
Construct Hangars				130,000				
TOTAL FY 15				\$ 2,904,315				
City Hall Debt (Retires 2018)					1,031,331			
Police Vehicles and Equipment					285,000			
Police Station Air Conditioning					30,000			
Baseball Field Lighting					300,000			
Sidewalk Construction					100,000			
Barber Street Bridge Repairs					500,000			
Road Crossings/Sideyard Pipes					100,000			
1/4 Round Swale Improvement					500,000			
Pipe Sliplining					100,000			
TOTAL FY 16					\$ 2,946,331			
City Hall Debt (Retires 2018)						500,752		
Police Vehicles and Equipment						290,000		
FDLE Computer Firewall						5,000		
Sidewalk Construction						100,000		
Road Crossings/Sideyard Pipes						100,000		
Bevan Ditch Piping						750,000		
Stormwater Pond Installation						500,000		
1/4 Round Swale Improvement						500,000		
TOTAL FY 17						\$ 2,745,752		
Police Vehicles and Equipment							286,000	
Sidewalk Construction							100,000	
Road Crossings/Sideyard Pipes							100,000	
1/4 Round Swale Improvement							500,000	
Construct Access Road West							160,000	
TOTAL FY 18							\$ 1,146,000	
Police Vehicles and Equipment								395,000
FDLE Computer Firewall								5,000
Sidewalk Construction								100,000
512 Median Landscaping								500,000
Road Crossings/Sideyard Pipes								100,000
1/4 Round Swale Improvement								500,000
TOTAL FY 19								\$ 1,600,000
BEGINNING FUND BALANCE	\$ 1,623,442	\$ 2,015,572	\$ 1,380,567	\$ 1,409,657	\$ 1,193,332	\$ 1,001,674	\$ 1,082,807	\$ 2,833,201
BUDGET RESERVE - 10% OF EXPENSES	212,176	318,998	259,549	290,432	294,633	274,575	114,600	160,000
RESERVE FOR ADVANCE TO AIRPORT	552,511	552,511	551,911	551,287	550,638	548,163	545,589	536,913
UNRESTRICTED RESERVE BALANCE	\$ 858,755	\$ 1,144,063	\$ 569,107	\$ 567,938	\$ 348,061	\$ 178,936	\$ 422,618	\$ 2,136,288
TOTAL REVENUES	2,513,894	2,554,975	2,624,583	2,687,990	2,754,673	2,826,885	2,896,395	2,974,331
TOTAL EXPENDITURES+DEBT+TRANSFERS	2,121,764	3,189,980	2,595,493	2,904,315	2,946,331	2,745,752	1,146,000	1,600,000
ENDING FUND BALANCE	\$ 1,250,885	\$ 509,058	\$ 598,197	\$ 351,613	\$ 156,403	\$ 260,068	\$ 2,173,012	\$ 3,510,619

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT RECREATION IMPACT FEE FUNDS PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Recreation Impact Fees	\$ 58,500	\$ 72,800	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Pelican Isles Escrow Release	-	-	-	146,250	-	-	-	-
Investment Income	4,388	1,900	1,569	1,022	723	973	1,225	1,478
PROJECTED REVENUE	\$ 62,888	\$ 74,700	\$ 36,569	\$ 182,272	\$ 35,723	\$ 35,973	\$ 36,225	\$ 36,478
Schumann Park	56,027							
Hardee Park	(2,568)							
Easy Street Path Lights	57,401							
Schumann Park Pavillion	28,340							
Riverview Park Irrigation and Fountains	-	16,738						
Bark Park Amenities	10,029	88,522						
Riverview Park Electrical	7,389							
Powerline Road	16,323							
Lift Station - Riverview Park	904							
Blueway/Signage Improvements	-	25,000						
Barber Street Baseball Field Drainage	43,923							
Barber Street Bleacher Shields	86	49,914						
Community Center Playground Equipment	-	25,000						
Handicap Pier - Yacht Club	-	15,000						
TOTAL FY 12	217,854							
Mooring Fields		2,800	15,000					
Dog Park Concrete Pad		3,000						
Creative Playground Improvements		130,000						
Riverview Park Volleyball Lights		20,000						
Schumann Playground Equipment		25,000						
Barber Street Multi-use Field Lights		185,000						
TOTAL FY 13		585,974						
Community Center Needs Analysis			10,000					
Batting Cage/Dugouts			15,000					
Tennis Wall/Raquet Ball Court			50,000					
TOTAL FY 14			90,000					
Equipment Building				100,000				
Rebuild Skate Park Ramps				125,000				
TOTAL FY 15				225,000				
TOTAL FY 16					0			
TOTAL FY 17						0		
TOTAL FY 18							0	
TOTAL FY 19								0
BEGINNING FUND BALANCE	\$ 848,187	\$ 693,221	\$ 181,947	\$ 128,516	\$ 85,788	\$ 121,511	\$ 157,484	\$ 193,709
TOTAL REVENUES	62,888	74,700	36,569	182,272	35,723	35,973	36,225	36,478
TOTAL EXPENDITURES	217,854	585,974	90,000	225,000	0	0	0	0
ENDING FUND BALANCE	\$ 693,221	\$ 181,947	\$ 128,516	\$ 85,788	\$ 121,511	\$ 157,484	\$ 193,709	\$ 230,188

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
BEGINNING FUND BALANCE:								
Zone A	177,289	136,718	40,749	29,351	(7,916)	(482)	7,014	14,568
Zone B	71,494	99,016	50,033	34,414	98,438	106,768	115,123	123,518
Zone C	71,660	17,938	1,603	(3,683)	3,788	11,320	18,910	26,557
Zone D	527,744	439,549	89,562	68,434	(8,522)	3,906	16,438	29,065
All Zones	848,187	693,221	181,947	128,516	85,788	121,511	157,484	193,709
Recreation Impact Fees								
Zone A	11,050	39,000	7,500	7,500	7,500	7,500	7,500	7,500
Zone B	37,050	11,375	7,500	153,750	7,500	7,500	7,500	7,500
Zone C	1,950	4,550	7,500	7,500	7,500	7,500	7,500	7,500
Zone D	8,450	17,875	12,500	12,500	12,500	12,500	12,500	12,500
All Zones	58,500	72,800	35,000	181,250	35,000	35,000	35,000	35,000
Investment Income								
Zone A	917	375	351	233	(67)	(4)	55	111
Zone B	370	271	431	274	830	855	895	943
Zone C	371	49	14	(29)	32	91	147	203
Zone D	2,730	1,205	772	544	(72)	31	128	222
All Zones	4,388	1,900	1,569	1,022	723	973	1,225	1,478
Transfers:								
Zone A	52,538	135,344	19,250	45,000	-	-	-	-
Zone B	9,898	60,630	23,550	90,000	-	-	-	-
Zone C	56,043	20,934	12,800	-	-	-	-	-
Zone D	99,376	369,067	34,400	90,000	-	-	-	-
All Zones	217,854	585,974	90,000	225,000	-	-	-	-
Ending Balances:								
Zone A	136,718	40,749	29,351	(7,916)	(482)	7,014	14,568	22,179
Zone B	99,016	50,033	34,414	98,438	106,768	115,123	123,518	131,961
Zone C	17,938	1,603	(3,683)	3,788	11,320	18,910	26,557	34,260
Zone D	439,549	89,562	68,434	(8,522)	3,906	16,438	29,065	41,787
All Zones	693,221	181,947	128,516	85,788	121,511	157,484	193,709	230,188

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT RIVERFRONT CRA FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Tax Increment from City	\$ 131,821	\$ 145,437	\$ 144,856	\$ 144,856	\$ 144,856	\$ 144,856	\$ 144,856	\$ 144,856
Tax Increment from County	123,248	120,886	120,610	120,610	120,610	120,610	120,610	120,610
Rents	12,000	-	-	-	-	-	-	-
Investment Income	1,443	1,892	1,936	1,930	1,930	1,930	1,930	1,930
PROJECTED REVENUE	268,512	268,215	267,402	267,396	267,396	267,396	267,396	267,396
Operating Expenditures	42,059							
Waterfront Renovations/Expenses	20,410							
Waterfront Rent Credits	12,000							
Façade/Sign Improvement Program	32,903							
Special Events	33,596							
Transfer to General Fund for Quality Maintenance	60,000							
Presidential Streets/Coolidge	594	188,598						
Gateway Enhancements	-	25,000						
CavCorp Enhancements	43,864							
TOTAL RIVERFRONT CRA FY12	245,426							
Operating Expenditures		41,273						
Waterfront Renovations/Expenses		25,000						
Façade/Sign Improvement Program		26,000						
Sewer Connection Program		10,000						
Special Events		42,468						
Transfer to General Fund for Quality Maintenance		60,000						
TOTAL RIVERFRONT CRA FY13		418,339						
Operating Expenditures			40,027					
Waterfront Renovations/Expenses			25,000					
Façade/Sign Improvement Program			30,000					
Special Events			42,468					
Sewer Connection Program			100,000					
Riverfront Stormwater Plan			50,000					
Transfer to General Fund for Quality Maintenance			60,000					
TOTAL RIVERFRONT CRA FY14			347,495					
Operating Expenditures				40,027				
Waterfront Renovations/Expenses				25,000				
Façade/Sign Improvement Program				30,000				
Special Events				42,468				
Sewer Connection Program				100,000				
Transfer to General Fund for Quality Maintenance				60,000				
TOTAL RIVERFRONT CRA FY15				297,495				
Operating Expenditures					40,027			
Waterfront Renovations/Expenses					25,000			
Façade/Sign Improvement Program					30,000			
Special Events					42,468			
Sewer Connection Program					100,000			
Transfer to General Fund for Quality Maintenance					60,000			
TOTAL RIVERFRONT CRA FY16					297,495			
Operating Expenditures						40,027		
Waterfront Renovations/Expenses						25,000		
Façade/Sign Improvement Program						30,000		
Special Events						42,468		
Transfer to General Fund for Quality Maintenance						60,000		
TOTAL RIVERFRONT CRA FY17						197,495		
Operating Expenditures							40,027	
Waterfront Renovations/Expenses							25,000	
Façade/Sign Improvement Program							30,000	
Special Events							42,468	
Transfer to General Fund for Quality Maintenance							60,000	
TOTAL RIVERFRONT CRA FY18							197,495	
Operating Expenditures								40,027
Waterfront Renovations/Expenses								25,000
Façade/Sign Improvement Program								30,000
Special Events								42,468
Transfer to General Fund for Quality Maintenance								60,000
TOTAL RIVERFRONT CRA FY19								197,495
BEGINNING FUND BALANCE	\$ 455,809	\$ 478,895	\$ 328,771	\$ 248,678	\$ 218,579	\$ 188,480	\$ 258,382	\$ 328,283
ANNUAL REVENUES	268,512	268,215	267,402	267,396	267,396	267,396	267,396	267,396
ANNUAL EXPENDITURES	245,426	418,339	347,495	297,495	297,495	197,495	197,495	197,495
ENDING FUND BALANCE	\$ 478,895	\$ 328,771	\$ 248,678	\$ 218,579	\$ 188,480	\$ 258,382	\$ 328,283	\$ 398,185

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

STORMWATER UTILITY FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Stormwater Fees	\$ 803,983	\$ 977,788	\$ 977,788	\$ 977,788	\$ 977,788	\$ 977,788	\$ 977,788	\$ 977,788
Investment Income	9,020	5,957	5,933	5,014	4,997	5,280	5,250	3,933
SW PROJECTED REVENUE	\$813,003	\$983,745	\$983,721	\$982,802	\$982,785	\$983,068	\$983,038	\$981,721
Rate Increase Notices	8,348							
Excavation Equipment	113,797							
Backhoe	26,600							
Mower	10,679							
Debt Service	439,674							
Transfer to General Fund for Swale Maintenance	500,000							
TOTAL STORMWATER FY12	\$1,099,098							
Professional Services		15,100						
NPDES 5 Year Permit		7,988						
Debt Service		440,278						
Stormwater Park Maintenance		35,000						
3/4 Ton Pickup Truck		22,270						
Equipment Attachment		1,710						
Equipment Trailer		6,119						
Loader (\$185,940 less \$148,752 Grant)		37,188						
Transfer to General Fund for Swale Maintenance		500,000						
TOTAL STORMWATER FY13		\$1,065,653						
Professional Services			100					
Debt Service			441,720					
Stormwater Park Maintenance			25,000					
SW-604 Pickup			34,000					
SW619 Pickup			25,000					
Generator			4,000					
Airport Equipment			30,000					
Transfer to General Fund for Swale Maintenance			500,000					
TOTAL STORMWATER FY14			\$1,059,820					
Professional Services				100				
Debt Service				439,929				
Stormwater Park Maintenance				25,000				
SW-616 Pickup				25,000				
SW-606 1 Ton Crew Cab Pickup				40,000				
Cutoff Saws/Pumps				4,000				
Transfer to General Fund for Swale Maintenance				450,000				
TOTAL STORMWATER FY15				\$984,029				
Professional Services					100			
Debt Service					439,429			
Stormwater Park Maintenance					25,000			
SW-621 2001 Backhoe					90,000			
Transfer to General Fund for Swale Maintenance					400,000			
TOTAL STORMWATER FY16					\$954,529			
Professional Services						100		
Debt Service						441,038		
Stormwater Park Maintenance						25,000		
SW-614 2006 Pickup 4x4						30,000		
SW-628 1995 Tandem Dump						140,000		
Transfer to General Fund for Swale Maintenance						350,000		
TOTAL STORMWATER FY17						\$986,138		
Professional Services							100	
NPDES 5 Year Permit							7,988	
Debt Service							441,694	
Stormwater Park Maintenance							25,000	
Vac Truck SW-618							340,000	
Transfer to General Fund for Swale Maintenance							300,000	
TOTAL STORMWATER FY18							\$1,114,782	
Professional Services								100
Debt Service - Retires 2022								441,058
Stormwater Park Maintenance								25,000
SW-615 2001 Dump Truck								150,000
SW-609 2000 Transport Truck								125,000
Transfer to General Fund for Swale Maintenance								250,000
TOTAL STORMWATER FY19								\$991,158
BEGINNING FUND BALANCE	\$ 453,649	\$ 167,554	\$ 85,646	\$ 9,547	\$ 8,321	\$ 36,577	\$ 33,507	\$ (98,237)
BUDGET RESERVE - 15% OF EXPENSES	164,865	159,848	158,973	147,604	143,179	147,921	167,217	148,674
UNRESTRICTED RESERVE BALANCE	288,784	7,706	(73,327)	(138,057)	(134,859)	(111,344)	(133,711)	(246,910)
ANNUAL REVENUES	813,003	983,745	983,721	982,802	982,785	983,068	983,038	981,721
ANNUAL EXPENDITURES	1,099,098	1,065,653	1,059,820	984,029	954,529	986,138	1,114,782	991,158
ENDING FUND BALANCE	\$ 2,689	\$ (74,202)	\$ (149,425)	\$ (139,284)	\$ (106,603)	\$ (114,414)	\$ (265,454)	\$ (256,348)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

GOLF COURSE FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Charges for Services *	1,310,964	1,264,126	1,308,250	1,308,250	1,308,250	1,308,250	1,308,250	1,308,250
Rents	27,771	29,300	30,000	30,000	30,000	30,000	30,000	30,000
Other Revenue	15,307	3,811	4,410	4,410	4,410	4,410	4,410	4,410
Contributions	-	103,200	34,400	-	-	-	-	-
Bank Note Proceeds	-	56,436	299,050	-	-	-	333,450	-
Investment Income	-	-	-	-	-	-	-	-
PROJECTED REVENUE	\$ 1,354,042	\$ 1,456,873	\$ 1,676,110	\$ 1,342,660	\$ 1,342,660	\$ 1,342,660	\$ 1,676,110	\$ 1,342,660
Operating Costs *	1,260,724							
Transfer to Capital Fund	39,002							
Equipment	25,311							
TOTAL FY 12	1,325,037							
* Cost of Sales is excluded from Operating Costs and offsets Revenues.								
Operating Costs		1,367,462						
Transfer to Capital Fund		59,514						
Bank Note Payments - Equipment		17,191						
Equipment		65,276						
TOTAL FY 13		1,509,443						
Operating Costs			1,213,233					
Golf Cart Purchase			333,450					
Bank Note Payments - Equipment			20,011					
Bank Note Payments - Golf Carts			57,676					
Transfer to Capital Fund (Reduced)			51,740					
TOTAL FY 14			1,676,110					
Operating Costs				1,213,233				
Bank Note Payments - Equipment				20,011				
Bank Note Payments - Golf Carts				57,076				
Transfer to Capital Fund				63,750				
TOTAL FY 15				1,354,070				
Operating Costs					1,213,233			
Bank Note Payments - Equipment					3,335			
Bank Note Payments - Golf Carts					57,076			
Transfer to Capital Fund					63,750			
TOTAL FY 16					1,337,394			
Operating Costs						1,213,233		
Bank Note Payments - Golf Carts						57,076		
Transfer to Capital Fund						63,750		
TOTAL FY 17						1,334,059		
Operating Costs							1,213,233	
Golf Cart Purchase							333,450	
Bank Note//Lease Payments - Golf Carts							63,630	
Transfer to Capital Fund							63,750	
TOTAL FY 18							1,674,063	
Operating Costs								1,213,233
Bank Note//Lease Payments - Golf Carts								63,630
Transfer to Capital Fund								63,750
TOTAL FY 18								1,340,613
BEGINNING FUND BALANCE	\$ (216,241)	\$ (187,236)	\$ (239,806)	\$ (239,806)	\$ (251,216)	\$ (245,950)	\$ (237,349)	\$ (235,302)
TOTAL REVENUES	1,354,042	1,456,873	1,676,110	1,342,660	1,342,660	1,342,660	1,676,110	1,342,660
EXPENDITURES	1,325,037	1,509,443	1,676,110	1,354,070	1,337,394	1,334,059	1,674,063	1,340,613
OPERATING FUND BALANCE	\$ (187,236)	\$ (239,806)	\$ (239,806)	\$ (251,216)	\$ (245,950)	\$ (237,349)	\$ (235,302)	\$ (233,255)
BEGINNING FUND BALANCE	\$ -	\$ 26,537	\$ 85,181	\$ 122,304	\$ 21,605	\$ 85,452	\$ 149,586	\$ 214,010
Transfer from Operating Fund	39,002	59,514	51,740	63,750	63,750	63,750	63,750	63,750
Investment Income	48	120	383	550	97	385	673	963
Capital Outlays	12,513	990	15,000	165,000	-	-	-	-
CAPITAL FUND BALANCE	\$ 26,537	\$ 85,181	\$ 122,304	\$ 21,605	\$ 85,452	\$ 149,586	\$ 214,010	\$ 278,723

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

AIRPORT FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
OPERATING FUND:								
Net Fuel Sales (2.5% Increase)	\$ 17,205	\$ 20,000	\$ 25,000	\$ 20,500	\$ 21,013	\$ 21,538	\$ 22,076	\$ 22,628
Non-taxable Rents	391	391	391	391	391	391	391	391
Golf Course Rents	135,000	135,000	115,000	115,000	115,000	115,000	115,000	115,000
Taxable Rents (2.5% Increase)	209,925	209,628	234,379	240,238	246,244	252,401	258,711	265,178
Other Revenue	77,186	67,504	68,466	67,504	68,466	67,504	68,466	67,504
Investment Income	5	(20)	-	43	43	43	44	44
PROJECTED REVENUE	\$ 439,712	\$ 432,503	\$ 443,236	\$ 443,677	\$ 451,157	\$ 456,877	\$ 464,688	\$ 470,746
Operating Costs								
Repayment of DST Fund Advance								
Transfer to Construction Fund								
TOTAL FY 11								
Operating Costs								
Repayment of DST Fund Advance	404,310							
Capital Outlays	16,575							
TOTAL FY 12	424,385							
Operating Costs								
Repayment of DST Fund Advance		424,179						
TOTAL FY 13		440,754						
Operating Costs								
Repayment of DST Fund Advance			423,211					
TOTAL FY 14			443,236					
Operating Costs								
Repayment of DST Fund Advance				423,211				
TOTAL FY 15				443,236				
Operating Costs								
Repayment of DST Fund Advance					423,211			
TOTAL FY 16					443,236			
Operating Costs								
Repayment of DST Fund Advance						423,211		
TOTAL FY 17						447,711		
Operating Costs								
Repayment of DST Fund Advance							423,211	
TOTAL FY 18							447,711	
Operating Costs								
Repayment of DST Fund Advance								423,211
TOTAL FY 19								453,711
BEGINNING FUND BALANCE	\$ (66,889)	\$ (51,562)	\$ (59,813)	\$ (59,813)	\$ (59,372)	\$ (51,451)	\$ (42,286)	\$ (25,309)
TOTAL REVENUES	439,712	432,503	443,236	443,677	451,157	456,877	464,688	470,746
EXPENDITURES+DEBT+TRANSFERS	424,385	440,754	443,236	443,236	443,236	447,711	447,711	453,711
ENDING FUND BALANCE	\$ (51,562)	\$ (59,813)	\$ (59,813)	\$ (59,372)	\$ (51,451)	\$ (42,286)	\$ (25,309)	\$ (8,274)
CAPITAL FUND:								
BEGINNING FUND BALANCE	\$ (46,939)	\$ (13,568)	\$ -					
Grants	150,083	833,568	520,000	-	-	1,200,000	640,000	-
Miscellaneous	104	-	-	-	-	-	-	-
Transfers from DST	(22,489)	175,000	130,000	-	-	300,000	160,000	-
Transfers from Stormwater	-	30,000	-	-	-	-	-	-
Capital Outlays	94,327	1,025,000	650,000	-	-	1,500,000	800,000	-
ENDING FUND BALANCE	\$ (13,568)	\$ -						
TOTAL OPERATING AND CAPITAL	\$ (65,130)	\$ (59,813)	\$ (59,813)	\$ (59,372)	\$ (51,451)	\$ (42,286)	\$ (25,309)	\$ (8,274)
Interfund Loans	(752,511)	(752,511)	(751,911)	(751,287)	(750,638)	(748,163)	(745,589)	(736,913)
AIRPORT FUND COMBINED FUNDS	\$ (817,641)	\$ (812,324)	\$ (811,724)	\$ (810,659)	\$ (802,089)	\$ (790,449)	\$ (770,898)	\$ (745,187)

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE EIGHT

BUILDING FUND PROJECTED BALANCES FISCAL YEARS 2014-2019

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Operating Revenue	\$ 418,585	\$ 635,160	\$ 555,750	\$ 555,750	\$ 555,750	\$ 555,750	\$ 555,750	\$ 555,750
Other Revenue	1,120	900	850	900	850	900	850	900
Transfer from General Fund	-	-	-	-	-	-	2,473	16,484
Investment Income	6,510	1,275	1,400	1,704	1,732	1,740	1,837	1,916
PROJECTED REVENUE	\$ 426,215	\$ 637,335	\$ 558,000	\$ 558,354	\$ 558,332	\$ 558,390	\$ 560,910	\$ 575,050
Operating Costs								
TOTAL FY 11								
Operating Costs	399,271							
TOTAL FY 12	399,271							
Operating Costs		408,429						
TOTAL FY 13		408,429						
Operating Costs			464,867					
Transfer to General Fund			65,110					
TOTAL FY 14			529,977					
Operating Costs				476,489				
Transfer to General Fund				65,110				
TOTAL FY 15				541,599				
Operating Costs					488,401			
Transfer to General Fund					65,110			
TOTAL FY 16					553,511			
Operating Costs						500,611		
Transfer to General Fund						65,110		
TOTAL FY 17						500,611		
Operating Costs							513,126	
TOTAL FY 18							513,126	
Operating Costs								525,954
TOTAL FY 19								525,954
BEGINNING FUND BALANCE	\$ 460,449	\$ 487,393	\$ 716,299	\$ 744,322	\$ 761,078	\$ 765,899	\$ 823,679	\$ 871,462
TOTAL REVENUES	426,215	637,335	558,000	558,354	558,332	558,390	560,910	575,050
EXPENDITURES+DEBT+TRANSFERS	399,271	408,429	529,977	541,599	553,511	500,611	513,126	525,954
ENDING FUND BALANCE	\$ 487,393	\$ 716,299	\$ 744,322	\$ 761,078	\$ 765,899	\$ 823,679	\$ 871,462	\$ 920,558

Building Dept Repayment to General Fund

	FY09	FY14	Average
Percent of Pay/Benefits of Local Business Tax Specialist	\$ 47,363 75% of time	\$ 16,484 25% of time	\$ 31,923
5 Years Average Expense FY09 through FY13			\$ 159,615
5 Years Revenue FY09-FY13 from Local Business Tax			\$ 500,000
Amount Owed to General Fund			\$ 340,385
<u>For FY14:</u>			Outstanding
General Fund pays Building Dept for services		\$ 16,484	Balance
Building Dept payment toward Amount Owed		81,594	
Net Transfer to General Fund		\$ 65,110	
Building Dept still owes			\$ 258,792
<u>For FY15:</u>			
Net Transfer to General Fund		\$ 65,110	
Building Dept still owes			\$ 177,198
<u>For FY16:</u>			
Net Transfer to General Fund		\$ 65,110	
Building Dept still owes			\$ 95,605
<u>For FY17:</u>			
Net Transfer to General Fund		\$ 65,110	
Building Dept still owes			\$ 14,011
<u>For FY18:</u>			
General Fund pays Building Dept for services		\$ 16,484	
Net Transfer from General Fund		2,473	
<u>For FY19:</u>			
General Fund pays Building Dept for services		\$ 16,484	

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

SCHEDULE NINE

GLOSSARY

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

Accrual – Recognition of changes in economic resources as soon as the underlying event or transaction occurs, as opposed to when cash is received or spent.

Ad Valorem Taxes – A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

Anticipated (revenue, deficit, expenses, etc.) – Estimates used in analyzing and preparing budgets. Anticipated figures are the equivalent of educated guesses. They are based on experience and information from a variety of sources that help government officials determine what they think the income or expenses will be.

Appropriation from Prior Year Fund Balance (Retained Earnings) – Money which is not spent in one fiscal year but carried forward to the next year. Cash carried forward is used to supplement revenues required to pay all expenses.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues.

CAFR – Comprehensive Annual Financial Report

Capital Improvement Program – Governmental agencies set up five-year programs for major costs such as the construction of buildings, land acquisition, road improvements and heavy equipment. Capital expenses are listed separately from operating expenses within the budget.

Capital Outlay – Fixed assets which have a value of \$750 or more have a useful economic lifetime of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes.

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

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

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

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

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

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

Enterprises – Activities of government, which are operated and accounted for as businesses. Enterprises rely principally on user fees earned by the business to fund operations. In City of Sebastian, the Golf Course, Airport, and the Building Department are enterprises.

Expenditures/Expenses – Cost of goods or services used.

FAA – Federal Aviation Administration

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Agency

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

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

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

Reserved Fund Balance – Portion of a fund balance that is not available for appropriation. This usually is due to statutory authority and/or internal policies.

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

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

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

SPD – Sebastian Police Department

Special Revenue Fund – A governmental accounting fund used to account for special revenues that are legally restricted to expenditures for particular purposes.

State-Shared Revenue – Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor license taxes, and half-cent sales taxes.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the values on which the millage rate is applied and taxes are computed.

CITY OF SEBASTIAN, FLORIDA 2013/2014 ANNUAL BUDGET

TRIM Bill – Florida's Truth in Millage Law that requires cities to calculate next year's property taxes based on the same tax dollars they received during the current fiscal year.

Trust Fund – A Fund used to account for assets held in a trustee capacity or as an agent for individuals, private organizations or other governmental units.

Under Budget – Under budget in revenue means that money being collected from taxes and other sources is not as much as was anticipated. It might necessitate spending adjustments to prevent a deficit. Under budget in expenses means that actual expenses are less than the budget.

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

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

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

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

Working Capital – Excess of current assets including cash-on-hand equivalents over current liabilities that can be used to satisfy cash flow needs.