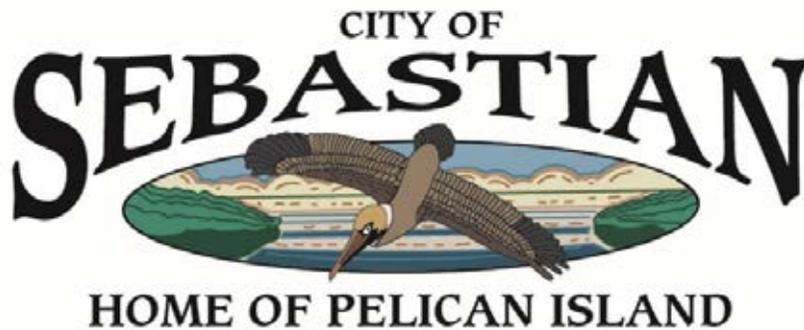




CITY OF SEBASTIAN, FLORIDA

**ANNUAL BUDGET
FISCAL YEAR 2025–2026**



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CITY COUNCIL

Bob McPartlan
Mayor

Fred Jones
Vice-Mayor

Christopher Nunn
Council Member

Ed Dodd
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2025–2026**

CITY MANAGEMENT

Jeanette Williams
City Clerk

Brian Benton
City Manager

Jennifer Cockcroft
City Attorney

DEPARTMENT HEADS

Brian Stewart
Chief Financial Officer

Daniel Acosta
Police Chief

Karen Miller
City Engineer

Alix Bernard
Community Development Director

Wayne Eseltine
Building Official

Richard Blankenship
Leisure Services Director

Greg Gardner
Director of Golf

Jeff Sabo
Airport Manager

Lee Plourde
Public Works Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

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, 2024. 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 device.

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 2025-2026 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2025-2026 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 and Finance Director. 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, community development, public works, facilities maintenance 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 the individual fund as well as detailed line item budget information. This type of fund is used to account for transactions associated with long-term debt. Currently, there is no long-term debt or plans for it.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2024/25 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 expenditures 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 information on the City's long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for Fiscal Year 2026-2031.

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



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

BUDGET MESSAGE



October 1, 2025

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

Re: Fiscal Year 2026 Budget Letter of Transmittal

Dear Mayor McPartlan and City Council Members

In compliance with provisions of the City Charter and Florida Statutes, we are pleased to submit the Fiscal Year 2025-26 Budget. Total appropriations, transfers-out and changes to reserves for all City Funds total \$50,138,221, as compared to the total of \$44,411,347 that was approved before amendments last year.

Total expenditures/expenses and transfers-out are \$49,936,106, in comparison to \$44,317,555 that was initially approved for the prior year for all City Funds. The major components of the increase were a 20.4% increase in budgeted capital expenditures and a 7.1% increase in personnel services expenditures.

There was a \$1,194,558 or 6.4% overall increase in the total budgeted expenditures and transfers-out attributable to General Fund. The budgets for salaries and benefits increased \$1,017,710 or 7.1% due to pay increases and additional cost for employee health insurance. The budgets for operating accounts increased only \$207,274 or 4.9%. However, the increased budgets for the salaries and benefits and the operating accounts were largely offset by decreases in budgeted capital items and reduction to the transfers out to other funds.

The General Fund budget includes no new positions.

Early in the budget process, a proposed millage of 3.5455, an increase of .35 over the prior year's millage rate of 3.1955, was adopted by the City Council and each taxpayer was notified by mail of the proposed tax increase. The City Council then conducted a first public hearing to adopt a tentative millage and a tentative budget, followed by a public hearing on September 24, 2025 at which the final 3.4455 millage, a decrease of .1 mills over the advertised rate, and the final Fiscal Year 2026 Budget was adopted by a unanimous vote. The timeline for notifying each taxpayer and conducting the public hearings, as well as the minimum information required to be presented is stipulated by Florida Statutes and the City must strictly follow each step and certify that the required steps have been followed.

In addition to adhering to the requirements for properly adopting the millage and budget, the City Council voted to approve the enclosed Capital Improvement Program and an update to the City Financial Policies. Discussion of the Financial Policies led to a decision to update the capitalization thresholds to more closely align with industry standards.

AD VALOREM TAXES

The table below is an example of the effect of the approved 3.4455 millage assuming a homesteaded property taxed on a value of \$350,000 last year. In accordance with Florida Statutes, the taxable value for homesteaded properties may only be increased by the consumer price index increase or 3%, whichever is less. Even when the consumer price index increase is greater, the homesteaded taxpayer's taxable value may only increase by 3%. Thus, with the new 3.4455 millage, their tax would be an additional \$111 as compared to last year.

	FY 2024-25 With 3.1955 Millage	FY 2025-26 With 3.4455 Millage
Taxable Value	\$ 350,000	\$ 360,500
Homestead Exemption	50,000	50,000
Net Taxable Value	\$ 300,000	\$ 310,500
Millage	3.1955	3.4455
Taxes for Year	\$959	\$1,070
Tax Increase		\$111

The table below shows the effect of the approved 3.4455 millage assuming a property without the homestead exemption and a taxable value of \$350,000 for the last year. Florida Statutes provides that the taxable value for these properties may increase no more than 10.0%. Therefore, these non-homesteaded taxpayers with the full 10% increase in taxable value will be taxed an additional \$209 for the year.

	FY 2024-25 With 3.1955 Millage	FY 2025-26 With 3.4455 Millage
Taxable Value	\$350,000	\$ 385,000
Millage	3.1955	3.4455
Taxes for Year	\$1,118	\$1,327
Tax Increase		\$209

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

	Amount	Percent Change
FY2025 Final Taxable Value	\$2,297,969,585	
Revised Assessed Values	79,152,410	3.44%
New Construction and Additions	58,569,929	2.55%
FY2026 Certified Taxable Value	\$2,435,691,924	5.99%

Ad Valorem tax revenue is 42.4% of FY 2026 General Fund budgeted revenues, excluding interfund transfers. It is General Fund's largest single source of revenue. This percentage had dropped significantly in 2018 due to large reimbursements from FEMA for hurricane damages. In the years of 2017 to 2020, the City was able to steadily lower the millage but increased it in 2021 due to anticipated reductions in State revenue sharing and sales tax collections. Those reductions were expected due to businesses being shut down or restricted during the worst of the COVID-19 Pandemic. Those revenue sources have since recovered and in 2022 and 2023, the millage was again reduced while maintaining roughly around the same percentage from ad valorem taxes as compared to revenues. Recognizing the need to stay competitive with starting pay rates and to keep up with inflation, the City Council voted to increase the millage for 2024 and again in 2026.

The following table shows total revenues and the percentage that ad valorem taxes were to the total of all General Fund revenues:

<u>Fiscal Year</u>	<u>Total Revenues</u>	<u>Ad Valorem Taxes</u>	<u>% of General Fund</u>
2013	9,109,714	2,904,754	31.9%
2014	9,429,396	2,913,240	30.9%
2015	10,024,963	3,285,808	32.8%
2016	10,644,321	3,588,674	33.7%
2017	11,172,488	3,793,025	33.9%
2018	13,301,990	3,786,661	28.5%
2019	12,949,191	3,941,543	30.4%
2020	12,391,402	3,867,257	31.2%
2021	13,710,021	4,533,635	33.1%
2022	14,495,007	4,701,435	32.4%
2023	14,949,153	5,146,342	34.4%
2024	17,593,645	6,460,718	36.7%
2025	18,689,432	7,131,469	38.2%
2026	19,783,990	8,393,178	42.4%

A concerted effort has been made over the years to provide quality municipal services to the citizens of Sebastian, while minimizing the tax burden. The millage has been reduced to less than half from that levied over 25 years ago due to several factors. These include efficient management that limited spending, economic growth that increased in other revenue sources, as well as additions to the tax roll resulting from the annexation of properties adjacent to the City. Additions to the tax rolls the past two years have exceeded the average of the previous ten years, as shown in the chart below:

Dollar Value of Tax Roll Additions

2026	58,569,929	2020	23,351,814
2025	59,143,508	2019	15,998,366
2024	84,817,696	2018	35,951,704
2023	47,981,095	2017	25,763,700
2022	32,716,715	2016	25,492,245
2021	33,685,698	2015	19,914,805

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 Strategic Planning Process. The City Council and administration have worked diligently on maintaining an identity and character that is distinctively Sebastian. The budget adopted for FY 2025-26 keeps that focus and the forward momentum established by the community, consistent with the City's Strategic Plan goals:

1. **Enhancing Quality of Life** - Proactively address issues that will positively impact quality of life;
2. **Improve Organizational Efficiencies** – Maintain an efficient, user-friendly government;
3. **Preserve Our Hometown Feel & Coastal Charm** - Enhance engagement and understanding of the City's public services with the residents and business owners;
4. **Supporting Smart, Sustainable Growth** - Implement citywide improvement initiatives.

5. **Ensure a High-Level of Public Safety for Our Community** – Adopt proactive, data-driven approaches to address crime trends and improve proactive interaction between the Sebastian Police and the community;
6. **Maintain Fiscal Responsibility** – Ensure resources are managed well
7. **Encourage Economic Development** - Wise planning for community development, technological advances and sound economic policies;

In order to achieve these directives, each department/division develops subordinate goals and objectives. These are presented within the sections for each department. The City completed its strategic plan that encompasses a business plan for each department and associated measures for each priority activity. A citizen survey was accomplished to question what they feel are the most important needs of the City. We are hopeful that this will further our efforts to focus on the activities that will enable us to accomplish the City's goals and objectives.

BUDGET CHALLENGES AND HIGHLIGHTS

The Fiscal Year 2025-2026 budget is a planning document with the purpose of allocating the resources that will accomplish the City's goals and vision. Major challenging factors impacting the budget are:

- **Assessed Values** - Taxable values increased 7.21% this year, largely due to increases in assessed values of properties which were on last year's tax roll. New construction and additions have started to level off.
- **Other Major Revenue Sources** – Projections provided by the State indicate collections from state shared revenues are expected to decrease by 3.0% next year. The City is projecting overall decreases of about 1.6%. Revenues collected from utility companies are being budgeted to decrease about 4.7% next year. Taken together, these revenue sources comprise 38.0% of total General Fund revenues and care must be taken to be sure projections are not overly optimistic. This is consistent with our conservative budget approach.
- **Permitting Revenues** –As the economy dropped-off in past years, permitting revenue declined below amounts required to fund the Building Department's operations. However, in recent years these revenues have been well above operating expenses and we have been able to set aside reserves to soften the impact of any future downturns.
- **Economic Signs** – There is still activity in the housing market and with overall building activity within the City. We feel that forecasting a general long-term growth rate of 3.5% in intergovernmental and sales and utility-based revenues is reasonably conservative and sufficient to sustain current levels of services.
- **Operational Costs** – Budgets for operating expense accounts in the General Fund for recent years have been held level or decreased, leaving little flexibility for unexpected events or cost increases. That budget strategy allowed the City to hold down tax rates but limited the available options for covering unanticipated cost or exploring desirable innovations. This has been recognized and this budget endeavors to address the need for increased levels of funding for advanced technology and equipment, as well as new approaches to how things are done.
- **Capital Outlays and Equipment Replacement** – For many years, capital outlays for new equipment and infrastructure was generally only possible using grant funds or dedicated special revenues. Monies to repair or replace items and to cover routine maintenance were limited. This resulted in a critical level of equipment and facilities in deteriorated condition and in need of repair or replacement. A policy was established to assign a portion of General Fund's cash reserves to a Capital Renewal and Replacement Reserve to address this. This allows the City Manager to quickly proceed with repairs or replacements as they become necessary.
- **Personnel Expenditures** – Personnel expenditures are a challenge in that 77% of the total General Fund budget for operations is allocated to personnel costs. Wages and benefits for police officers are negotiated by collective bargaining agreements. While many personnel modifications have been made to control these costs, several long-term challenges still exist, which include:

- Staying competitive with the job market has become more difficult to manage. A consultant was used a few years ago to document the current responsibilities of every position in the City and make comparisons with the wages and benefits of others. This provided a starting point for adjusting pay rates and initially helped with recruitment but soon became outdated. It remains challenging to keep competitive with pay rates of surrounding agencies and continue to attract competent and skilled applicants.
- The increased cost for health care benefits remains a concern for controlling the City's expenditures on personnel. The City has been successful in holding these increases to a manageable level, while still maintaining an exceptionally good insurance policy for the employees. This year, the City had a 7% increase in insurance premiums.
- To remain competitive and replace an underperforming employee union pension plan, the City introduced a new retirement plan for general employees in FY 2025-2026. This defined benefit plan aligns more closely with those of other cities and aims to attract potential employees, ensuring the City remains competitive in talent recruitment.
- The need to supplement staffing levels in order to adequately address changing requirements mandated by State and Federal legislation or the community's citizens is always a concern. However, no new positions were added to the budget this year.

CAPITAL IMPROVEMENT PROGRAM

The Fiscal Year 2026-2031 Capital Budget does not deviate from the current positive direction of the City. The Citywide goals will continue to be achieved and accomplished by undertaking the following major programs, projects and activities within the listed goals:

Citywide Infrastructure Improvements

- The pavement management program continues to be followed and most of the funding was identified to address the necessary street resurfacing and reconstruction which had been deferred;
- Continuation of improvements to the City-wide storm drainage program;
- Continuation of improvements at the Airport – via partnership with the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA);

Governmental Efficiency:

- Collection of solid waste services will continue with a long-term service contract. The current provider was awarded a franchise for universal service and arrangements were made to add the fees for each residential property owner's property tax bill;
- Contracting for services such as landscaping, ditch mowing and janitorial work when such measures are beneficial and affordable;

Commitment to the Future:

- The Airport Master Plan and Airport Business Plan will be the basis for improvements to be undertaken, with due consideration for the timing of available grant funding;
- Continuation of the economic development marketing efforts in the CRA boundaries;

Environmental Conservation:

- Designate funds for improvements that will help to preserve the Indian River Lagoon;
- Utilize best management practices to effectively maintain the stormwater system;
- Adhere to the approved Coastal Resiliency Plan;
- Continue efforts to obtain grants;

Quality of Life:

- Providing ample and good quality parks and recreation facilities for the community, including a quality facility for golf.
- Partner with the Sebastian Community Redevelopment Agency to initiate additional projects and programs to benefit the Community Redevelopment District.
- Support the Sustainable Sebastian program by reducing use of single-use plastics and identifying alternative products, promoting sustainable energy resources by implementing sustainable technologies where practicable and promoting nature-based tourism and greenways.

The City Council approved the six-year capital improvement program and Staff incorporated the first year of that plan into the FY 2025-26 Budget, including any necessary changes to operation and maintenance accounts needed for new equipment or facilities. The detailed project listing is located in the Capital Improvements Program section of this document, including forecast of how each item may impact operating expenditures. The following listings are highlights of that section:

The General Fund has funding in FY 2025-26 and the subsequent years for equipment and vehicles needed for operations and maintenance of various departments.

Local Option Gas Tax (LOGT) funds will be used to accomplish the street resurfacing and reconstruction projects indicated in the updated paving management program. Projections include funding to have contractors perform the associated drainage improvements to the surrounding areas.

The Riverfront Community Redevelopment Agency (CRA) Fund has identified a number of key initiatives that are scheduled for implementation in the upcoming fiscal year. These projects are part of the agency's ongoing commitment to enhancing the overall quality of life, economic vitality, and visual appeal of the riverfront area. Among the programmed initiatives are the Façade Improvement Program, which is designed to support property owners in upgrading the exterior appearance of their buildings; the Sewer Connection Program, which aims to improve infrastructure and promote environmental sustainability; and the Working Waterfront Expansion, which will enhance access and usability for commercial and recreational maritime activities. Additional projects include the development of the Swing and Bench Park, providing new outdoor seating and recreational space for community members and visitors; improvements to the Fisherman's Landing Facility, which supports local fishing industries and tourism; and the installation of pedestrian crossing signs to increase public safety and walkability in key areas. Each of these projects has been carefully selected to align with the strategic goals outlined in the 2023 CRA Master Plan, ensuring that redevelopment efforts contribute to a cohesive and sustainable vision for the riverfront district.

Discretionary Sales Taxes (DST) will continue to finance the replacement of police department vehicles and equipment and to provide funding to upgrade the City's computer systems. Funding also includes:

- Funding for street reconstruction work, including associated storm drainage requirements.
- Improvements to Riverview Park.
- Stormwater heavy equipment and improvements to drainage.
- Matching requirements for grants at the Airport to design and construct an expansion of the Terminal apron; construct Taxiway Golf; design and construct the Taxiway Golf apron; Taxiway Bravo Rehab; and design and construct the north west Airport access road.

In the Recreation Impact Fee Fund, \$20,000 is allocated each year to be used within the four zones for unanticipated upgrades or repairs to facilities that may need to be addressed immediately. These fees are derived from the addition of new residential units and are required to be spent on upgrades and improvements to the City's parks and recreation facilities. A project to improve playground equipment at various parks is included in the 2025-26 budget.

The Stormwater Utility Fund will purchase new equipment and provide funding for slip lining and pipe replacements each year. Although rates have been increased, they are not sufficient to fund all the necessary capital improvements. Therefore, Discretionary Sales Tax funds are being used for some of the improvements.

The Parking In-Lieu-Of Fund balances are not appropriated for any specific projects at this time. These monies are collected for the purpose of enhancing the available parking facilities in lieu of the business providing the minimum additional parking required for the prospective use of the property. Flexible payment agreements are offered permitting businesses to make monthly payments.

The Golf Course is allocating funds each year for the renovation of the golf course bunkers and also a new Cart Barn building is included in this budget.

At the Airport, Grant matching requirements in the coming years will be covered with Airport funds for the design of Taxiway Golf, construction of the Terminal Apron Expansion, and design of the Northwest Access for Expansion.

The Building Fund will purchase a large scale printer and continue improving software and scanning to streamline the permitting process.

COMPARATIVE AND TREND ANALYSIS

Through various cost efficiency initiatives (e.g. procurement of grants, restructuring departmental staffing and outsourcing), we have continued programs and funded projects while limiting increases in the property tax rate. These initiatives are still imperative to assuring that the cost of government remains reasonable and sustainable. Still, it has been recognized that the need to provide additional funding to keep up with increases in the cost of established service levels is also necessary. This includes the addition of employees and adjustments to pay rates to stay competitive in the labor market.

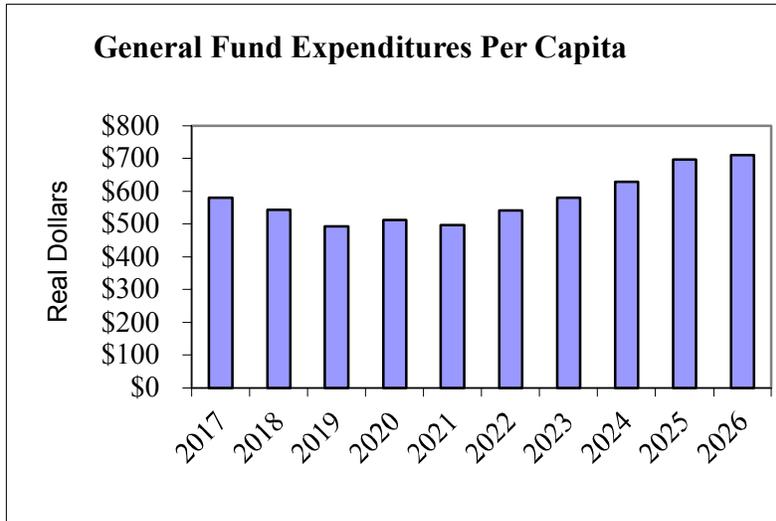
General Fund expenditures have increased since 2017 at an annual rate of 4.38% through 2025. This has been largely due to increases in cost of labor, materials and supplies. As a result, expenditures per capita are now higher than have been experienced in recent years and exceed the rate of growth in population. Recent years reflect the effort to offer annual pay raises and spend the necessary funds for normal maintenance and equipment replacements. Trend information on General Fund expenditures per capita is shown in the table below and in CHART I that follows:

General Fund Expenditures Per Capita

<u>Fiscal Year</u>	<u>Actual</u> <u>2017</u>	<u>Actual</u> <u>2018</u>	<u>Actual</u> <u>2019</u>	<u>Actual</u> <u>2020</u>	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Estimated</u> <u>2025</u>	<u>Budget</u> <u>2026</u>
General Fund Expenditures (in millions)	\$13.41	\$13.14	\$12.15	\$12.89	\$12.72	\$13.76	\$15.00	\$16.30	\$18.70	\$19.88
Population (1)	23,137	24,192	24,630	25,168	25,658	25,454	25,915	26,405	26,907	27,992
Percent Change from Prior Year	2.3%	4.6%	1.8%	2.2%	4.2%	1.1%	1.81%	1.89%	1.90%	4.03%
Expenditures Per Capita	\$580	\$543	\$493	\$512	\$496	\$541	\$579	\$617	\$695	\$710
Percent Change from Prior Year	13.3%	-6.3%	-9.2%	3.8%	-3.2%	9.0%	7.1%	6.7%	12.6%	2.2%

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

CHART I



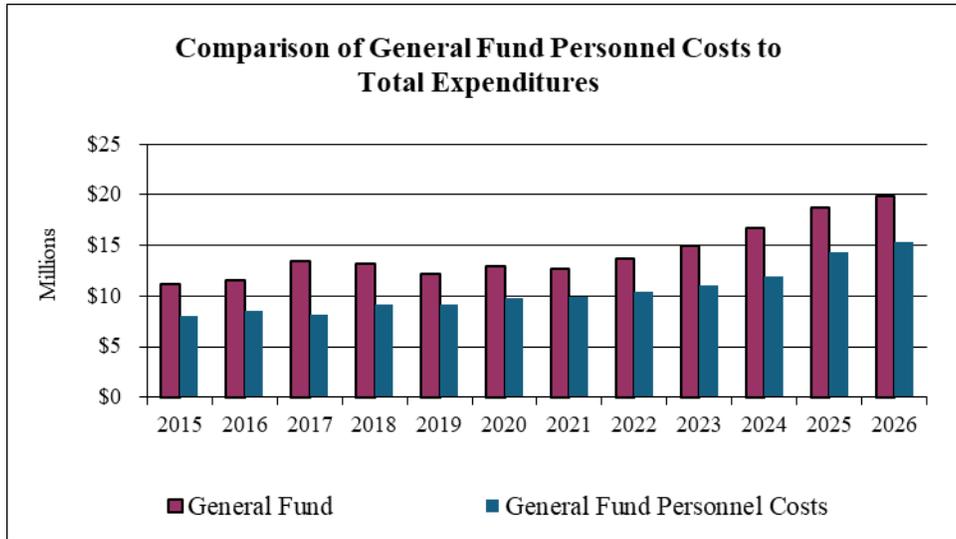
Another important comparison is the ratio of personnel costs to total expenditures. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. Although furlough days, pay freezes and lay-offs reduced personnel costs through FY 2015, the early retirement program payouts in FY 2016 caused an increase. This was followed by large contractual expenditures for debris pickup and rebuilding riverfront piers after Hurricane Matthew in 2017 and due to debris pickup in FY 2018 after Hurricane Irma. The high percentages continued from 2019 through 2023 due to adding employees to continue providing quality services to the public.

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

Fiscal Year		General Fund Personnel Costs	Total General Fund Expenditures	Percentage
2015	Actual	\$7,971,142	\$11,229,408	70.98%
2016	Actual	\$8,527,708	\$11,568,292	73.72%
2017	Actual	\$8,175,533	\$13,408,315	60.97%
2018	Actual	\$9,111,377	\$13,140,369	69.34%
2019	Actual	\$9,198,140	\$12,147,439	75.72%
2020	Actual	\$9,741,182	\$12,887,460	75.59%
2021	Actual	\$9,850,753	\$12,723,227	77.42%
2022	Actual	\$10,408,223	\$13,733,572	75.79%
2023	Actual	\$11,025,613	\$14,969,331	73.65%
2024	Actual	\$11,950,432	\$16,645,592	71.79%
2025	Estimated	\$14,298,715	\$18,689,432	76.51%
2026	Budget	\$15,316,425	\$19,883,990	77.03%

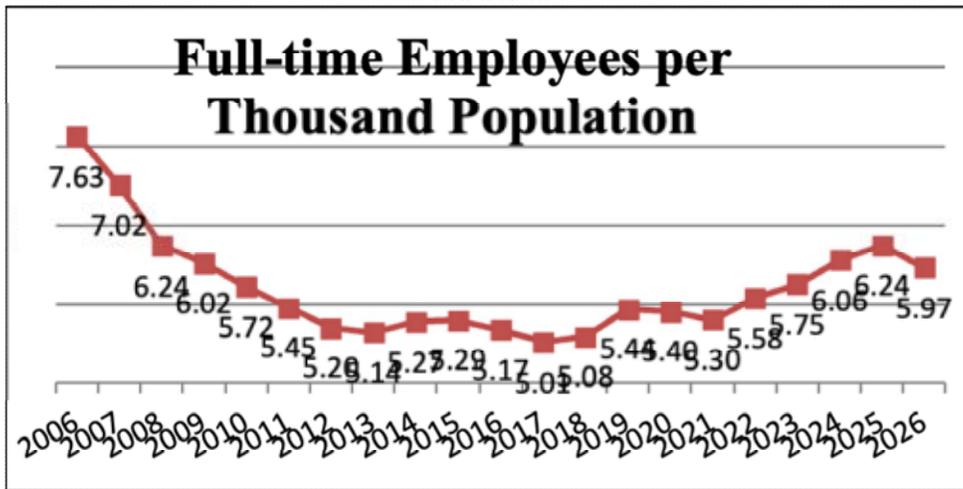
(1) 2017 and 2018 total expenditures were significantly higher due to expenditures related to Hurricane Matthew in 2017 and Hurricane Irma in 2018.

CHART II



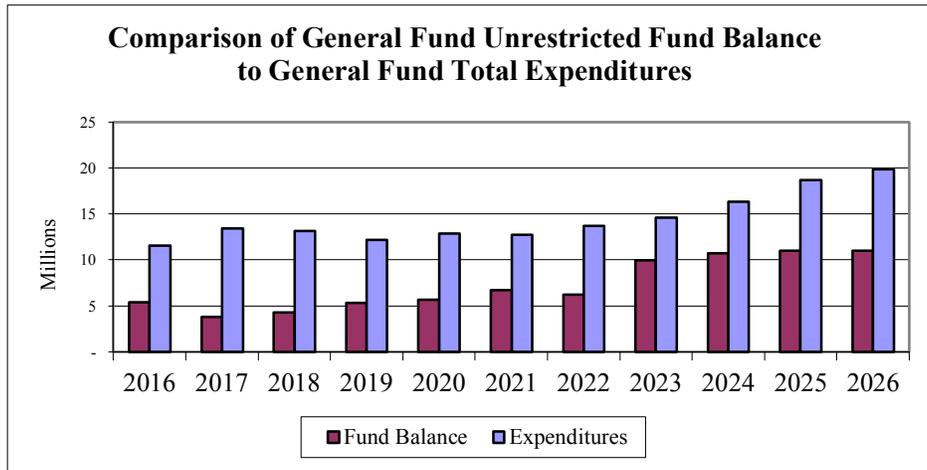
A significant factor continuously examined by the administration is full-time employees per thousand in population. Sebastian has recognized the need to provide increases in staffing in recent years to serve the increasing population and additional demands from the public and other governmental agencies. Accountability through full disclosure of public records and broadcasting of public meetings has had an impact on staffing, as well as expectations that the administration will maintain the highest standards of quality and achievement with the City's public facilities, financial reporting and law enforcement. Still the City is managing to successfully operate with far fewer employees per thousand in population than past years. This is illustrated in Chart III.

CHART III



The comparison of General Fund actual unrestricted fund balance to General Fund total expenditures is illustrated in Chart IV. As stated in the adopted financial policies, the unrestricted fund balances for declared national disasters is targeted at seven million dollars (\$7,000,000). This approximates an amount calculated to sustain City operations following such events. The nationally recognized Government Finance Officers Association recommends unrestricted fund balances be no less than two months of the General Fund operating expenditures but experience has shown that this would be inadequate for this City due to its proximity to the Atlantic coast. The charts below reflect that the City has historically maintained a healthy General Fund unrestricted fund balance. Such trends are reliable indicators of the financial stability of a community.

CHART IV



In addition to the seven million dollars (\$7,000,000) for declared national disasters, the Financial Policies have been expanded to add additional amounts. Up to \$275,000 is targeted as a Capital Renewal and Replacement Reserve; \$460,000 is targeted for Shortfalls in Intergovernmental Revenues; and \$250,000 is targeted for Employee Leave Payouts. In any year that generates a surplus of revenue over expenditures, the City Council will determine the amount to be added to each category.

BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2025 Estimates of Population, the City's population is 27,992. This was a 4.03% increase over the prior year. Sebastian has an approximate "build-out" rate of 75%.

An indicator of good economic health has been the substantial additions to the City's property taxable values in the past few years. Increased collections of sales tax revenues in the past year also suggested that the City of Sebastian's local economy was regaining its strength following the aftermath of the shutdowns and restrictions that were in place during the worst times of the COVID-19 Pandemic. Permitting revenues were also very strong the past few years. However, the increases in interest rates by the Federal Reserve and the higher construction costs have apparently had an impact and a slowdown in activity has become apparent.

Recent infrastructure improvements to properties within the working waterfront location are expected to improve the Community Redevelopment Area (CRA). Additional measures are also being planned in support of several local festivals which will provide economic benefits to this area. 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, which is funded by tax increment contributions from both the City and County governments.

In addition, the Sebastian Municipal Airport's infrastructure is being developed to attract economic development opportunities in an effort to stimulate the business climate and create jobs in our community. Airport funds continue to be used to market the Administrative Building and the hangar and aircraft maintenance buildings as business incubators. These activities have shown steady incremental progress toward airport self-sustainability, along with adding jobs and complementing the City's economic development plans.

The City continues to utilize the web site for businesses, www.sebastianbusiness.com and to attract retirees <http://www.sebastianretirement.com>. The website features information on economic incentives, relocation and business development. The City strives to provide new businesses with information about the community and

promote the local Chamber of Commerce. An effort is made to ensure the City's websites is frequently updated with the most current information.

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 about twenty years ago. This designation markedly increased the Department's ability to prevent and control crime through more effective and efficient delivery of law enforcement services to the community. Primary reasons for seeking accreditation included: the necessity to establish goals and objectives with provisions for periodic updating; constant reevaluation of whether departmental resources are being employed in accordance with agency goals, objectives and mission; constant reevaluation of departmental policies and procedures as documented in the department's written directive system; to accommodate correction of internal deficiencies and inefficiencies before they become public problems; and the opportunity to reorganize without the appearance of personal attacks.

Maintaining accreditation will continue to serve as a yardstick to measure the effectiveness of Sebastian Police Department's programs and services, augmenting standards and practices agency wide. This arrangement also assisted with determining the effects of personnel changes over the past several years. Standards and performance measurements resulting from the accreditation process will continue to guide both Sebastian Police Department and city administration in alleviating potentially adverse conditions.

Transportation

The City continues working on a long-term planning, modeling, study, and coordination with the Metropolitan Planning Organization (MPO) of Indian River County regarding prospective future transportation improvements. Some future City funded projects consist of sidewalk construction and road improvements. Due to a State mandate, the City began a program in FY 2015 to replace City signs and has now brought them into compliance with the State's specifications.

Recognizing the need to make significant road maintenance and roadway improvements, the City updated the paving management plan. This is a professional road condition assessment documenting a systematic plan to ensure that road resurfacing is completed before conditions require a complete rebuilding. In the coming year, the City has allocated funding to catch up on deferred improvements, including the added cost of stormwater drainage work along those roadways. Most of the reconstruction cost will be funded by Discretionary Sales Taxes, while road resurfacing and preservation cost will be funded with Local Option Gas Taxes,

Airport

The Sebastian Municipal Airport Master Plan serves as the guiding document for airport planning. Consultants have recently updated this valuable document. Numerous infrastructure improvements and economic development projects have been completed and others in the 'pipeline will lead to the airport's economic viability and self-sustaining capability. The ability to fund these larger projects is made possible by grants from the Florida Department of Transportation (FDOT) and Federal Aviation Administration (FAA), combined with a City matching funds that have usually been provided from discretionary sales taxes. With additional rental revenues and the improved financial capabilities, it is intended that the Airport will be able to self-fund more of the required matching funds in the future.

Physical Environment

To comprehensively address and implement long-term solutions to community drainage and other stormwater related challenges, the City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. In Fiscal Year 2003-04, the City secured a revenue bond dedicated specifically to large-scale comprehensive stormwater utility improvements. The revenue bond was refinanced with a lower interest bank note in FY 2013-14. The final payment on the bank note was made in FY 2022.

Stormwater maintenance has long been an important issue for City residents and a challenge for the City. The stormwater fee was doubled to \$10.00 a month per ERU (Equivalent Residential Unit) in FY 2018-19 to provide

additional revenue to be allocated for major capital projects that had been deferred during past years. To provide better accountability and transparency, measures were also taken with the FY 2018-19 Budget to account for all stormwater revenues and expenditures directly within the Stormwater Fund, rather through transfers to the General Fund where operation and maintenance cost were previously budgeted as a Division within General Fund. It has become apparent that revenues are not adequate to cover the normal operation and maintenance cost and a further increase in the fees to \$14.00 a month per ERU was approved beginning in FY 2024-25.

Culture and Recreation

The City continues with efforts to devote sufficient funding for beautification and landscaping improvements throughout the City. The organization remains acutely aware that properly maintaining this infrastructure is a high priority for making the City an attractive location to both work and play. Therefore, attention is given to providing the staffing and equipment necessary to properly maintain City parks and recreation facilities. Recreation impact fees are allocated in the capital improvement plan to continue making investments that will enhance their condition and ensure they can be safely enjoyed.

In addition to making the parks and recreation facilities available for use by the public, the City operates a public Golf Course facility. In recent years, a complete renovation of the Golf Course restaurant was done, the irrigation system upgraded, the cart paths replaced and the greens completely rebuilt. With those improvements, there is an expectation that the Golf Course will continue to attract customers and be more self-supporting. The City Council has directed that funds be accumulated for such major capital improvements that will be needed in the coming fiscal years.

SUMMARY

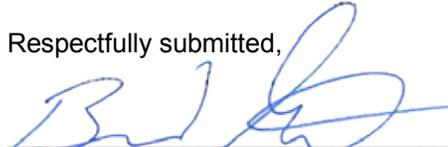
The Proposed Fiscal Year 2025-26 Budget continues to represent the character of a City whose unique identity distinguishes itself from other geographic areas of both Indian River County and throughout the Treasure Coast. There are a lot of numbers, indicators, projections, charts and graphs in this budget 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 Sebastian's community values, goals, objectives, and ideas. In addition, the City has completed a formalized Strategic Plan and intends to implement it throughout the organization to provide guidance and direction in every facet of the City.

Because of conservative 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 2025-26 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 2024-25 budget document. This was the thirteenth consecutive year the City has received this honor. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by our City.

In closing, we wish to acknowledge the steadfast efforts and dedication of the employees of the City of Sebastian. Sebastian has grown into a marquee community due in large part to their efforts. Special recognition and very personal thanks goes out to the Management Team who assisted the Office of the City Manager and the Finance Department in preparing this year's budget submission. With the hard work and dedication provided by all the employees and the Management Team, we are confident in our ability to provide the same high-quality services that the citizens demand and enjoy over the years to come.

Respectfully submitted,



Brian Stewart,
Chief Financial Officer



Brian Benton,
City Manager



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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

BUDGET OVERVIEW

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 27,992 living in an area of approximately 14.74 square miles.

The City boasts beautiful well-maintained parks; maintains unobstructed views of the intra-coastal waterway in the Indian River Lagoon along its riverfront district; has a close proximity to Atlantic beaches, has a good number of shops and restaurants; and includes many churches. Several City festivals are celebrated each year, plus there are monthly arts and crafts shows and concerts in the park. City managed services include a well-respected police department, municipal golf course and airport. The City has a central location for automobile traffic with easy access to I-95 and the Florida Turnpike.

Education

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

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

Workforce

The largest major industry sector in the Sebastian area is Health Care and Social Assistance with 17.83% of the employment, followed by Retail Trade with 15.75%, Accommodation and Food Services with 10.59% and Construction with 8.72%. The historical overall unemployment rate for the area for the past ten years has been greater than that of the state of Florida. The August, 2025 unemployment rate was 4.6%, as compared to 3.8% for Florida and 4.3% Nationwide. 33.2% of the County's population 25 years of age or over hold a bachelor's degree or higher, the area median age is 55.9 years and median household income is \$72,920. The local economy is fueled by retirees and seasonal residents, citrus production and exports, healthcare and related services, residential construction, small service businesses and governmental and educational services.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employees:

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	2,234
Indian River Medical Center	Health Care	2,027
Indian River County	Government	1,455
Publix Supermarkets	Food/Beverage	1,380
Piper Aircraft	Manufacturer	1,100
Wal-Mart	Retail	806
Sebastian River Medical Center	Health Care	750
John's Island	Residential/Resort	495
Indian River Estates	Retirement Community	486
Visiting Nurse Association	Private Health Care/Hospice	300

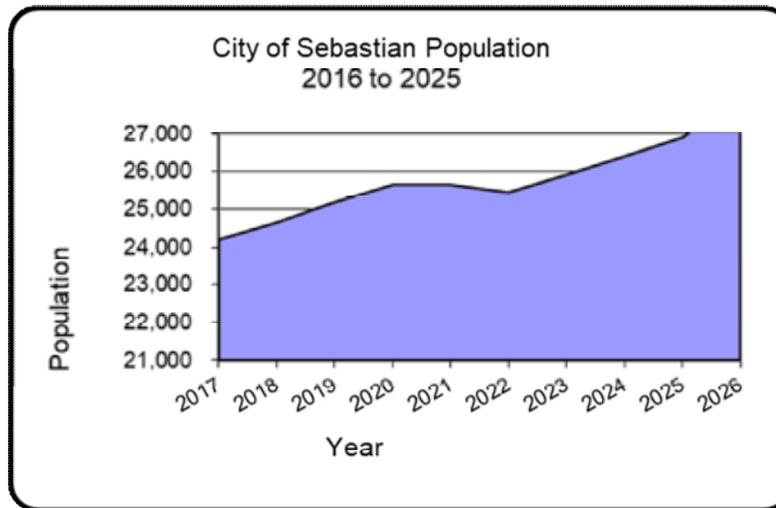
Population/Growth

The City is showing modest population growth and faces growth management challenges, with limited areas for commercial or industrial facilities to support the population. There are concerns about providing lower cost housing to support the workforce, as well as having control over development in the areas surrounding the City. With such dynamics, annexation proposals are given due consideration, while applying sound long-range planning and growth management practices to ensure a small town and good quality of life atmosphere.

POPULATION PERCENTAGE INCREASE

<u>Year</u>	<u>Population</u>	<u>Change from Prior Year</u>
2017	24,192	4.56%
2018	24,630	1.81%
2019	25,168	2.18%
2020	25,658	1.95%
2021	25,658	0.00%
2022	25,454	-0.80%
2023	25,915	1.81%
2024	26,405	1.89%
2025	26,907	1.90%
2026	27,992	4.03%

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET



The Fiscal Year 2025-26 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures continues to be a challenge, as each year becomes more difficult as the budgets have already been kept at a minimum. Despite the State mandated rate increase limitations, the City has exercised many cost cutting techniques over the years to facilitate the adoption of a lower millage rate. Major cost cutting techniques for a number of past years included the implementation of Employee Voluntary Early Retirement Incentive Programs, the elimination of positions, furlough days, as well as years with zero budgets for new positions and minimal purchases of capital items. With increases in taxable property values in the past several years, the City has been able to address deferred maintenance issues, replacement of capital items and the effects of having limited staffing for such a long period. However, in recent years, the City is challenged by the need to closely examine employee compensation and address continuing problems with recruiting qualified applicants.

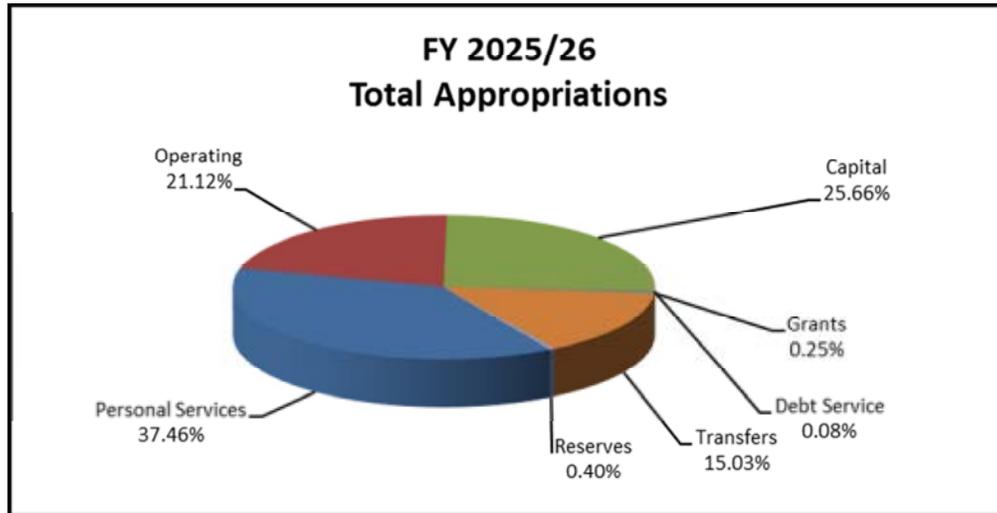
TOTAL BUDGET SUMMARY

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 2025-26 is \$50,138,221. The major components include the following:

- Personal Services: Includes all payroll cost for employees of the City, including overtime, part-time, temporary and all related employee benefits. The budgeted amount for this year is \$18,781,970.
- Operating Budget: The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$10,533,453.
- Capital Budgets: Includes purchases of equipment, facilities and land, plus the construction of City facilities, such as roads, drainage, and parks. The budget this year is \$12,479,308.
- Debt Service Budget: The debt service budget includes scheduled debt service payments for City's long-term debts. The budgeted amount for this fiscal year is \$38,500
- Grants: The grants budget is for façade/sign improvement program for businesses within the Community Redevelopment Area and for connections to the sewer system. the budgeted amount for this fiscal year is \$126,500.
- Transfers Budget: These are made between budgeted funds and total \$7,241,823.
- Reserves: The reserve appropriations are budgeted additions to the unappropriated fund balances available to cover emergency expenses or revenue shortages. The appropriations this fiscal year to increase fund balances total \$202,115.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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



CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

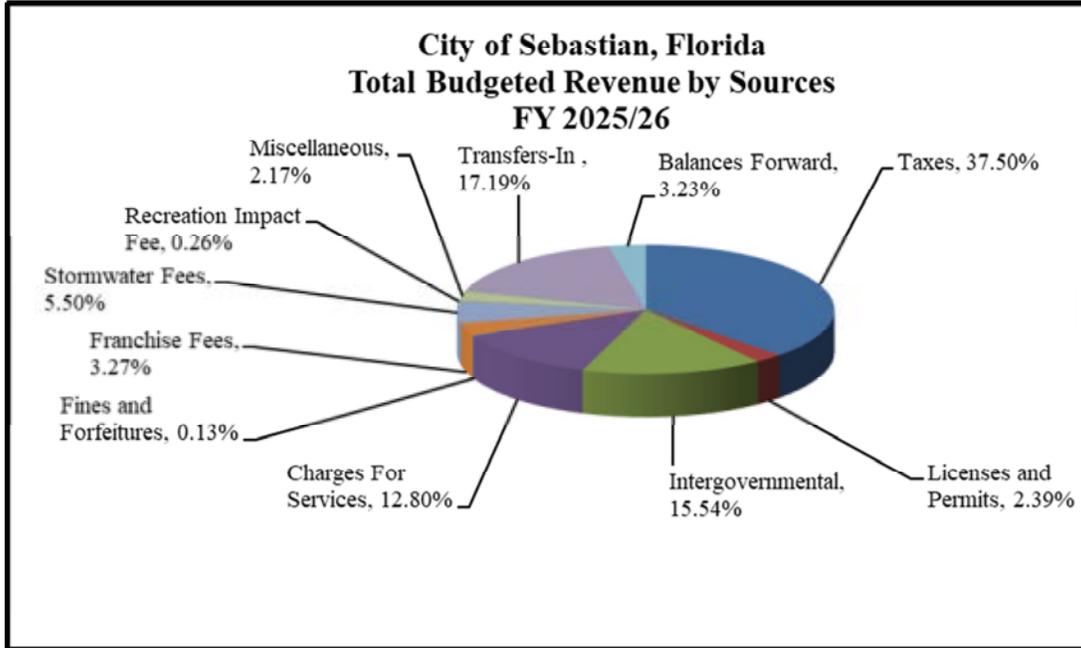
FY 2025-26 BUDGET SUMMARY FOR ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	CAPITAL IMPROVEMENT	ENTERPRISE FUNDS	TOTAL ALL FUNDS
<u>ESTIMATED REVENUES:</u>					
Taxes:					
Ad Valorem	\$ 8,393,178	\$ 638,106	\$ -	\$ -	\$ 9,031,284
Sales and Use Taxes	-	6,031,720	-	-	6,031,720
Utility Service	3,739,500	-	-	-	3,739,500
Licenses and Permits	179,620	-	-	1,021,100	1,200,720
Intergovernmental Revenue	3,832,810	-	3,960,830	-	7,793,640
Charges For Services	1,053,417	2,453,360	-	2,909,395	6,416,172
Fines and Forfeitures	66,400	500	-	-	66,900
Franchise Fees	1,640,800	-	-	-	1,640,800
Stormwater Assessment	-	2,756,060	-	-	2,756,060
Recreation Impact Fees	-	131,300	-	-	131,300
Miscellaneous Revenue	878,265	97,200	-	114,650	1,090,115
TOTAL ESTIMATED REVENUES	\$ 19,783,990	\$ 12,108,246	\$ 3,960,830	\$ 4,045,145	\$ 39,898,211
Transfers-In	100,000	-	8,518,478	-	8,618,478
Cash Balances Brought Forward	-	945,096	-	676,436	1,621,532
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	\$ 19,883,990	\$ 13,053,342	\$ 12,479,308	\$ 4,721,581	\$ 50,138,221
<u>EXPENDITURES/EXPENSES:</u>					
General Government	\$ 7,124,395	\$ 2,850,385	\$ 1,299,683	\$ -	\$ 11,274,463
Public Safety	8,961,110	-	904,400	1,552,312	11,417,822
Physical Environment	-	2,627,568	1,301,055	-	3,928,623
Transportation	1,853,845	131,451	7,274,170	901,147	10,160,613
Economic Environment	-	-	-	-	-
Culture and Recreation	1,944,640	-	1,700,000	2,229,622	5,874,262
Debt Service	-	-	-	38,500	38,500
TOTAL EXPENDITURES/EXPENSES	\$ 19,883,990	\$ 5,609,404	\$ 12,479,308	\$ 4,721,581	\$ 42,694,283
Transfers-Out	-	7,241,823	-	-	7,241,823
Reserves	-	202,115	-	-	202,115
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	\$ 19,883,990	\$ 13,053,342	\$ 12,479,308	\$ 4,721,581	\$ 50,138,221

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SUMMARY OF REVENUES

Funding available to the city in FY 2025/26 from all sources is estimated at \$50,138,221. As illustrated in the graph below, tax revenues make up approximately 37.50% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 15.54% of revenues. These are comprised of state shared revenues and federal, state, and local grants. Charges for services represent 12.80% of revenues and are mainly from the enterprise activities of the city.



The table presented below summarizes changes in FY 2025/26 budgeted revenues compared to revenues in the FY 2024/25 original budget. Taxes increased 7.1% due to increases in the ad valorem taxes levied. Licenses and Permits decreased 6.4% in comparison with amounts anticipated last year. Intergovernmental Revenues show an 18.4% increase due to the higher expectations of State and Federal grant funding. Charges for Services increased 42.2% primarily due to the addition of a solid waste fund funded by non ad valorem assessments. The Budget for Franchise Fees decreased by 9.6% due to lower expectations in the amounts to be collected on the electric franchise agreement. The Stormwater Assessment budget is being increased slightly by 2.0%. Recreation Impact Fee projections are anticipated to increase by 1.0% in the coming year. Miscellaneous Revenue increased 9.2% with the anticipation of higher investment returns. Transfers-In were increased by 6.1% due to higher transfers from the Special Revenue Funds to Capital Project Funds to cover scheduled capital improvements. Balances Forward decreased due to revenue increases in the Special Revenue Funds.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

Total Budgeted Revenue

	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24	Budget FY 2024/25	Budget FY 2025/26	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 13,010,698	\$ 14,295,603	\$ 15,966,593	\$ 17,473,536	\$ 18,802,504	\$ 1,328,968	7.1%
Licenses and Permits	1,166,850	1,432,200	1,256,550	1,278,000	1,200,720	(77,280)	-6.4%
Intergovernmental Revenue	15,420,716	18,458,179	16,736,555	6,357,196	7,793,640	1,436,444	18.4%
Charges For Services	2,924,693	3,167,571	3,483,624	3,711,211	6,416,172	2,704,961	42.2%
Fines and Forfeitures	51,900	51,500	67,200	67,250	66,900	(350)	-0.5%
Franchise Fees	1,418,581	1,567,286	1,851,500	1,797,500	1,640,800	(156,700)	-9.6%
Stormwater Assessment	1,952,000	1,952,055	1,926,000	2,702,000	2,756,060	54,060	2.0%
Recreation Impact Fee	150,000	150,000	179,400	130,000	131,300	1,300	1.0%
Miscellaneous Revenue	421,612	501,969	649,796	990,103	1,090,115	100,012	9.2%
Total Operating revenues	\$ 36,517,050	\$ 41,576,363	\$ 42,117,218	\$ 34,506,796	\$ 39,898,211	\$ 5,391,415	13.5%
Transfers-In	8,106,990	5,433,752	5,737,056	8,093,070	8,618,478	525,408	6.1%
Balances Forward	3,554,650	557,027	911,370	1,811,481	1,621,532	(189,949)	-11.7%
Total Revenues	\$ 48,178,690	\$ 47,567,142	\$ 48,765,644	\$ 44,411,347	\$ 50,138,221	\$ 5,726,874	11.4%

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

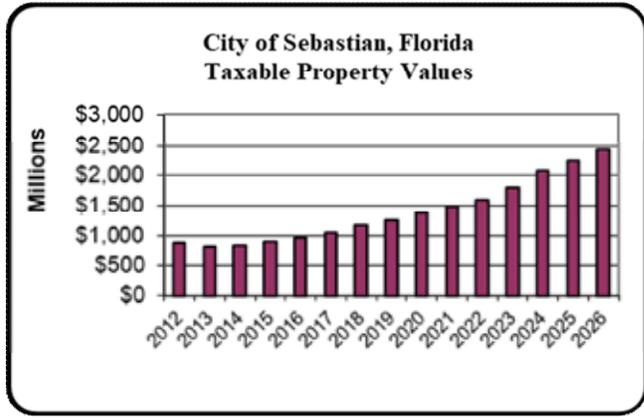
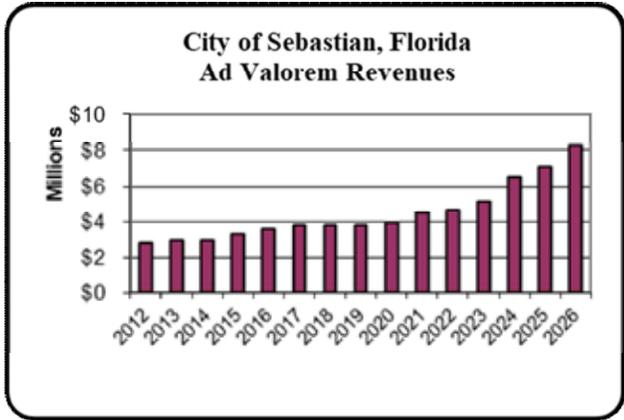
Taxes

Ad Valorem Taxes

Florida Statutes provide the authority for municipal governments to adjust their property tax rates. Article 7 of the Florida Constitution allows municipalities to levy property taxes (section 9), creates the homestead exemption (section 6) and exempts motor vehicles (automobiles, boats, and mobile homes) from property taxation (section 1). The value of property is determined by the County Property Appraiser (Florida Statute 192.042). The Property Appraiser assesses each property within the County for that property's value in its highest and best use. Any applicable exemptions are deducted from this total to arrive at the taxable value. Millage rates are charged against the taxable value to arrive at the total tax on each parcel. One mill equals a \$1 tax for each \$1,000 of taxable value. Due to discounts, non-payments and possible Value Adjustment Board changes, it is prudent to budget at less than 100% of assessed property tax revenue. Florida Statute 200.065(2)(a)1 requires cities to budget at least 95% of the certified tax proceeds. In FY 2025/26 the City has budgeted at 96% or \$8,310,378 for current ad valorem tax collections.

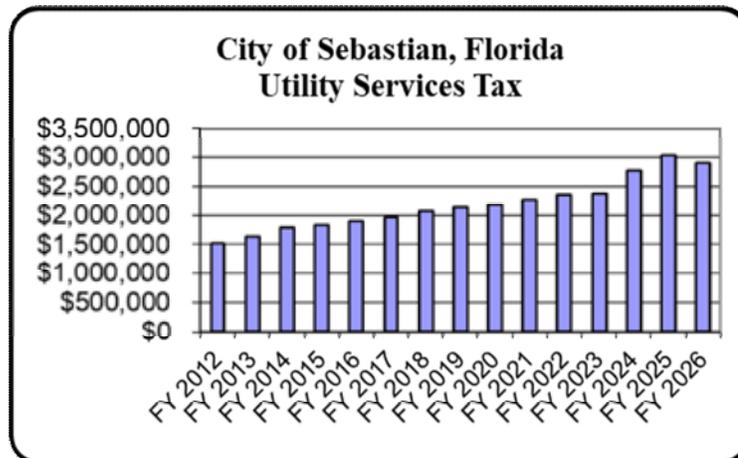
Ad valorem taxes, or property taxes, provide approximately 39.1% of the City's General Fund revenues. The graphs below illustrate a steady increase in ad valorem revenues and property value since FY 2012/13. The FY 2024/25 property value shows an increase from the previous year final levy due to additions to the tax roll, increases in taxable assessed values and an increase in the millage rate. There was an increase of .25 mills from FY 2024/25 to FY 2025/26. A summary of the City's millage rates and tax collections since 1999 is located in the schedule section of this document.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET



Utility Services Tax

Utility Services Tax is a tax levied on purchases of electricity, water, LP gas and natural gas services on customers within the city limits. A rate of 10% of the monthly purchase price is applied for such services. Tax is collected per Florida Statute 166.231 and City Code of Ordinances Sec. 94-26. The majority of the Utility Services Taxes is from the Electric Utility Service Tax. For FY 2025/26, \$2,390,000 is estimated to be received from this tax on electric service based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund and they provide 17.4% of General Fund revenues. The graph below illustrates historical and projected collections in Utility Services Tax, which is consumption driven.



Communication Service Tax

The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2025/26 is \$835,000. The revenue estimate is based on trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the City's General Fund.

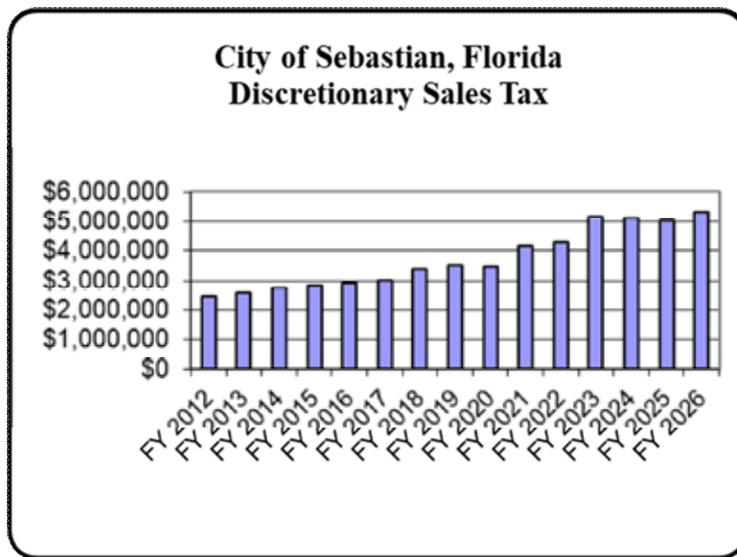
Discretionary Sales Tax

The Discretionary Sales Tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters originally passed the Optional One-cent Sales Tax in March 1989 to be

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

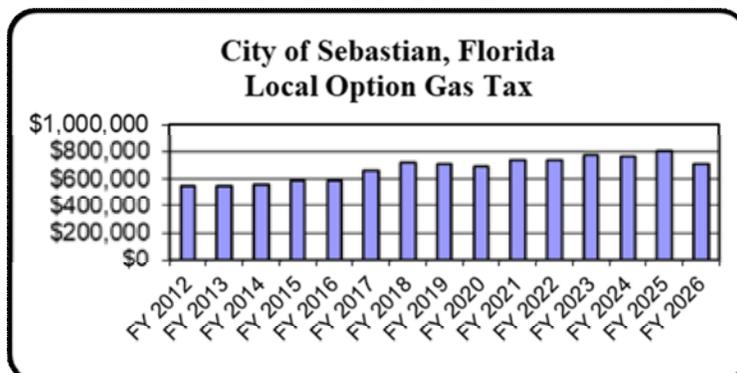
used for infrastructure needs of the County over a fifteen-year period. It was extended in November of 2002 and again in November of 2016, with fifteen-year extensions approved by voter referendums and is now in place until December 31, 2031. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city’s population. The City receives the monthly distribution approximately two months after the retail sales take place. For FY 2025/26, \$5,322,700 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The revenues from the Discretionary Sales Tax are recorded in a special revenue fund.

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 modest increase in this Optional One-Cent Sales Tax over the years.



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 2025/26 the revenue is projected to be about \$709,020. 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.

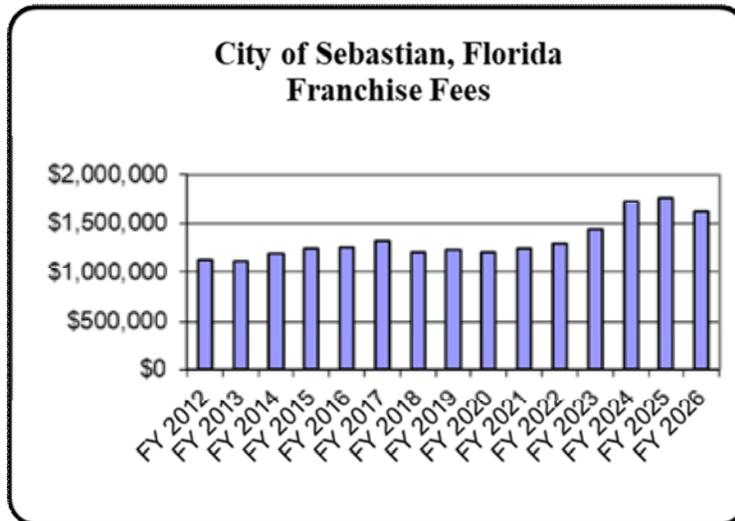


CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FRANCHISE FEES

Franchise fees are paid by utility providers (electricity and natural gas) for their use of city streets and property in providing their services. The natural gas franchise fee is 6.0% of the utility’s gross revenue collected. The electric franchise fee is 5.9% of the utility provider’s gross receipts. The majority of the City’s franchise fee revenue is from electric franchise fees. Electric franchise fees have grown along with population over the last few years. FY 2025/26, \$1,616,200 is budgeted as electric franchise fees revenues.

Franchise fee revenues are recorded in the General Fund. The graph below illustrates a significant increase in total franchise fees based on the growth experienced in recent years.



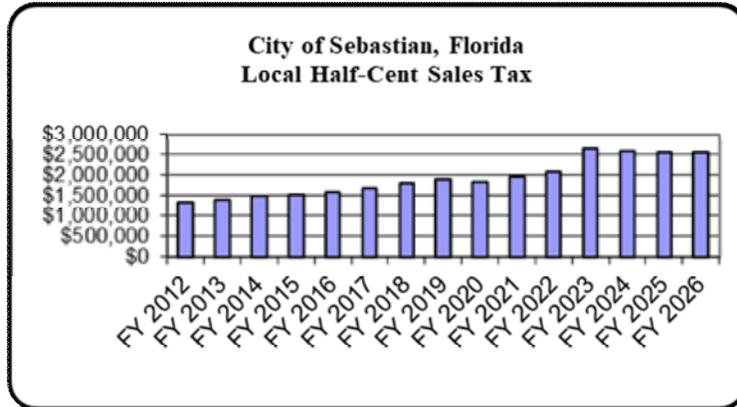
INTERGOVERNMENTAL REVENUES

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. 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 steadily increased over the years. The anticipated revenue for FY 2025 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.

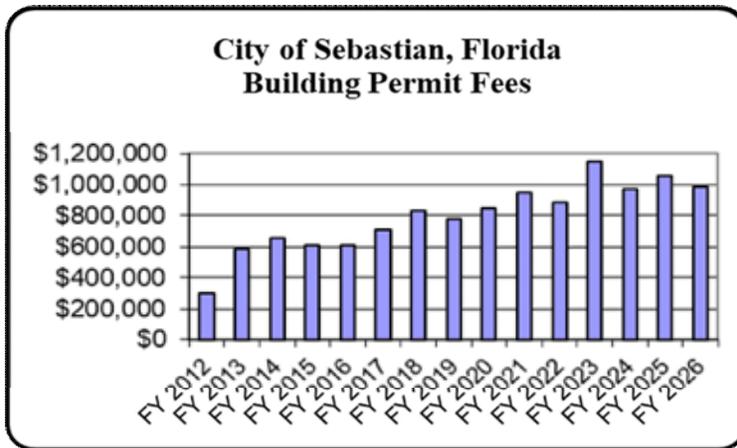
CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET



CHARGES FOR SERVICES

Building Department Revenues

The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The City experienced a slowdown for several years but increased activity since then has resulted in substantial growth in permit fees collections. Although collections declined in FY 2024 due to a slowdown in permitting, it is anticipated they will continue an upward trend. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be.



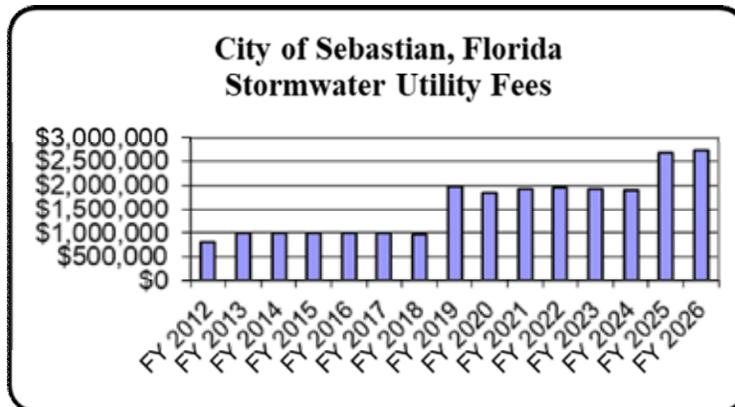
ASSESSMENT

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 has increased the fees over the years for necessary maintenance and capital improvements. Increases

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

occurred in FY 2012/2013 to \$5.00 per month per ERU, in FY 2018/2019 to \$10.00 per month per ERU and in FY 2024/2025 to \$14.00 per month per ERU. In FY 2025-2026 the revenue is estimated to be a net amount of \$2,723,560. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund. The graph below illustrates past and anticipated collections.



SUMMARY OF APPROPRIATIONS

City services are provided through the City Council, three charter officers, operating departments/divisions (excluding the Stormwater Department, Golf Course, Airport and Building Department), which are supported by the General Fund. The Exhibit S-1 on the following page compares the General Fund departmental expenditure budget for FY 2025/26 to the amended expenditure budget for FY 2024/25.

The total increase of 3.2% for the General Fund reflects an increase in personnel costs, adjustments resulting from negotiations with the collective bargaining units and further adjustments to make starting pay rates more competitive. There was also an increase in operating expenditures, an decrease in capital outlays and elimination of transfers to other funds. Notable changes in appropriations for individual departments are:

- City Council decreased 27.1% due to reduction in planned travel and training.
- City Manager increased 0.3% as the result of across-the-board wage increases.
- City Clerk increased 0.5% due to across-the-board wage increases.
- City Attorney increased 21.8% due to additional outside counsel and Special Magistrate rate increases.
- Finance increased 29.0% because of new budget and procurement software and ADP services.
- Management Information Services is up 4.6% primary due to additional internet services and software renewal increases.
- Human Resources increased by 1.9% due to across-the-board wage increases.
- Police Administration is up 5.5% due to increases in pay and group health insurance costs.
- Police Operations is up 6.1% primarily due to increases in pay and group health insurance costs.
- Police Investigations is up 4.4% from pay increases and group health insurance costs.
- Police Dispatch is down 1.6% from health insurance costs election changes.
- Code Enforcement is up by 14.4% from pay increases, health insurance cost and new software.
- Roads and Maintenance is down 8.0% from a reduction in capital purchases.
- Fleet Management is up 46.1% due to the addition on a full time position.
- Facilities Maintenance is down 3.0% due to less budgeted for buildings and equipment.
- Parks and Recreation is down 3.8% from a reduction in capital purchases and contracted services.
- Cemetery decreased 8.6% due to a reduction in staffing costs and utilities.
- Community Development is up 10.0% due to increases in salaries and benefits.
- Non-Departmental decreased by 4.4% as a result of less capital projects funded by General Fund.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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

Org Code	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget	Change From FY 24/25 Budget	% Increase (Decrease)
010001	City Council	\$ 57,224	\$ 55,940	\$ 65,565	\$ 82,305	\$ 61,971	\$ 60,020	\$ (22,285)	-27.1%
010005	City Manager	339,347	337,591	432,937	609,078	609,236	610,675	1,597	0.3%
010009	City Clerk	261,773	226,019	300,422	321,957	273,242	323,630	1,673	0.5%
010010	City Attorney	205,481	373,973	245,640	261,523	293,763	318,490	56,967	21.8%
010020	Finance	747,045	594,889	743,542	792,164	724,772	1,021,600	229,436	29.0%
010021	Management Information Services	549,680	635,465	690,045	785,354	785,259	821,530	36,176	4.6%
010035	Human Resources	0	224,878	263,794	302,517	281,830	308,405	5,888	1.9%
010041	Police Administration	1,087,665	1,112,264	1,259,501	1,020,460	971,000	1,077,030	56,570	5.5%
010043	Police Operations	3,687,563	4,037,999	4,200,000	4,803,457	4,667,623	5,094,710	291,253	6.1%
010047	Police Investigations	1,174,005	1,203,089	1,230,658	1,580,621	1,445,099	1,650,210	69,589	4.4%
010049	Police Dispatch	605,842	681,157	742,412	874,675	834,151	860,265	(14,410)	-1.6%
010045	Code Enforcement Division	180,269	144,720	194,462	243,867	190,702	278,895	35,028	14.4%
010052	Roads and Maintenance	969,560	1,052,165	1,235,146	1,577,449	1,328,538	1,450,855	(126,594)	-8.0%
010054	Fleet Management	229,392	261,653	253,443	275,915	275,656	402,990	127,075	46.1%
010056	Facilities Maintenance	566,354	790,792	869,878	884,558	829,791	858,235	(26,323)	-3.0%
010057	Parks and Recreation	1,106,152	1,217,694	1,300,785	1,825,385	1,717,854	1,756,595	(68,790)	-3.8%
010059	Cemetery	143,561	161,719	169,352	205,748	166,525	188,045	(17,703)	-8.6%
010080	Community Development	480,818	504,123	572,952	722,922	623,167	795,240	72,318	10.0%
010099	Non-Departmental	1,341,840	1,353,201	1,940,657	2,099,644	1,941,270	2,006,570	(93,074)	-4.4%
Total General Fund Expenditures		\$ 13,733,572	\$ 14,969,331	\$ 16,711,190	\$ 19,269,599	\$ 18,021,449	\$ 19,883,990	614,391	3.2%

Exhibit S-2 compares the General Fund expenditure by category budget for FY 2025/26 with the budgeted expenditures for FY 2024/25.

- ❑ Salaries and benefits reflect an increase of 6.9% because of increases to employees pay and increases in payments for employee benefits.
- ❑ Operating expenditures increased 4.9% primarily because of added expenditures associated with salary and benefit increases.
- ❑ Capital outlay reflects a 63.9% decrease due to moving projects into other funds to limit ad valorem tax increases.
- ❑ Transfers to Other Funds have been eliminated.

Exhibit S-2 General Fund Expenditures by Category

By Major Category	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Budget	Increase (Decrease)	Increase (Decrease)
Salaries and Benefits	\$ 10,408,223	\$ 11,025,613	\$ 12,120,996	\$ 14,324,412	\$ 15,316,425	\$ 992,013	6.9%
Operating Expenditures	2,824,607	3,390,205	3,760,528	4,236,386	4,443,660	\$ 207,274	4.9%
Capital Outlays	186,382	272,702	292,159	343,091	123,905	\$ (219,186)	-63.9%
Transfers to Other Funds	314,359	280,811	537,507	365,710		\$ (365,710)	-100.0%
Total	\$ 13,733,571	\$ 14,969,331	\$ 16,711,191	\$ 19,269,599	\$ 19,883,990	\$ 614,391	3.2%

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget by fund for FY 2025/26 to the projected expenditures for FY 2024/25. 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 21/22</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 22/23</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 23/24</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 24/25</u> <u>Projected</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 25/26</u> <u>Budgeted</u> <u>Expenditures/</u> <u>Expenses</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u>
General Fund (1)	\$ 13,733,572	\$ 14,969,331	\$ 16,711,190	\$ 18,021,449	\$ 19,883,990	\$ 1,862,541	10.3%
Special Revenue Funds							
Local Option Gas Tax (2)	300,694	138,132	897,171	1,306,249	951,451	(354,798)	-27.2%
Discretionary Sales Tax (3)	7,980,498	2,668,318	4,226,408	10,164,339	5,177,085	(4,987,254)	-49.1%
Riverfront CRA (4)	341,542	263,251	276,779	1,014,524	1,277,068	262,544	25.9%
Parking In-Lieu-Of	-	-	-	-	-	-	n/a
Recreation Impact Fee (5)	121,276	36,839	463,687	20,000	100,000	80,000	400.0%
Solid Waste (6)	-	-	-	2,432,000	2,432,000	-	0.0%
Stormwater Utility (7)	1,947,950	2,060,863	2,398,495	2,475,695	2,913,623	437,928	17.7%
Law Enforcement Forfeiture	3,061	1,500	1,500	21,200	1,500	(19,700)	-92.9%
Debt Service Funds							
Stormwater Utility Notes	401,834	-	-	-	-	-	n/a
Capital Project Funds (8)	19,678,502	19,664,383	8,098,722	10,968,295	12,479,308	1,511,013	13.8%
Enterprise Funds							
Golf Course Fund (9)	1,433,514	2,254,701	1,754,409	2,019,969	2,229,622	209,653	10.4%
Airport Fund (10)	483,330	679,327	764,002	797,384	939,647	142,263	17.8%
Building Department (11)	964,891	1,182,728	1,112,233	1,260,225	1,552,312	292,087	23.2%
Total All Funds	\$ 47,390,664	\$ 43,919,373	\$ 36,704,596	\$ 50,501,329	\$ 49,937,606	(563,723)	-1.1%

- (1) General Fund shows an increase compared to last year's projected expenditures primarily due to inflationary increases and increases to pay and benefits.
- (2) Local Option Gas Tax spending is expected to decrease based on the scheduled plan for roadway paving.
- (3) Discretionary Sales Tax spending is projected to be lower for major capital projects and equipment and for matching requirements on Airport grants.
- (4) Riverfront CRA is to be increased by the funding for capital improvements at the working waterfront and for work at the Main Street Boat ramp and shoreline.
- (5) Recreation Impact Fee spending based on scheduled parks and playgrounds improvements.
- (6) The Solid Waste Fund expenditures are expected to remain the same.
- (7) Stormwater Utility expenditures are increasing from contract services increases, capital purchases and increases in pay and benefits.
- (8) Capital Project Funds spending was increased for road work and Riverview Park improvements.
- (9) Golf Course Fund is higher due to personnel costs, golf course maintenance contract and a new cart barn.
- (10) Airport Fund spending is increasing due to salary and benefit increases and grant matches.
- (11) Building Department is increasing for pay and benefits and contractual services.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

Exhibit S-4

Fund Name	Balance 9/30/2023	Balance 9/30/2024	Balance 9/30/2025	Change in Fund Balance		Projected Balance 9/30/2026	Percentage Change from Prior Year
	Actual	Actual	Estimated	Projected Sources	Projected Uses		
General Fund (1)	9,903,088	10,747,996	10,973,310	19,883,990	(19,883,990)	10,973,310	0.0%
Special Revenue Funds							
American Rescue Plan (2)	2,907,232	131,960	146,430	25,942	0	172,372	17.7%
Local Option Gas Tax (3)	1,407,307	1,235,530	672,827	722,238	(951,451)	443,614	-34.1%
Discretionary Sales Tax (4)	5,358,856	6,200,920	1,491,034	5,361,200	(5,177,085)	1,675,149	12.3%
Riverfront CRA (5)	889,285	1,134,572	670,855	638,118	(1,277,068)	31,905	-95.2%
Parking In-Lieu-Of Fund (6)	97,781	120,750	130,057	2,340	0	132,397	1.8%
Recreation Impact Fee (7)	389,364	65,262	176,487	131,300	(100,000)	207,787	17.7%
Stormwater Utility Fee Fund (8)	1,900,369	1,491,428	1,849,278	2,837,690	(2,913,623)	1,773,345	-4.1%
Solid Waste Fund	0	0	21,360	2,453,360	(2,432,000)	42,720	100.0%
Law Enforcement Forfeiture Fund	52,756	54,131	54,131	1,500	(1,500)	54,131	0.0%
Capital Project Funds (9)							
General Capital Project	0	0	0	2,204,083	(2,204,083)	0	n/a
Transportation Improvements	0	0	0	4,616,570	(4,616,570)	0	n/a
Recreation Improvements	0	0	0	1,450,000	(1,450,000)	0	n/a
Stormwater Improvements	0	0	0	1,301,055	(1,301,055)	0	n/a
Golf Course Improvements	0	0	0	250,000	(250,000)	0	n/a
Airport Improvements	0	0	0	2,657,600	(2,657,600)	0	n/a
Enterprise Funds							
Golf Course Revenue Fund (10)	60,312	239,584	225,703	2,074,180	(2,229,622)	70,261	-68.9%
Airport Fund (11)	517,525	463,765	465,296	861,315	(939,647)	386,964	-16.8%
Building Department (12)	1,485,427	1,591,790	1,373,639	1,109,650	(1,552,312)	930,977	-32.2%
Total All Funds	24,969,302		18,250,407	48,582,131	(49,937,606)	16,894,932	-7.4%

- (1) General Fund estimated fund balance for 9/30/2026 less amounts not available for emergencies is expected to exceed minimum balance specified in the financial policies.
- (2) American Rescue Plan funds were one-half paid in 2021, with the other half in 2022. Those funds, other than interest earnings, were required to be fully obligated by December 31, 2024 and spent by December 31, 2026.
- (3) Local Option Gas Tax Fund projected uses are almost entirely devoted to the paving program.
- (4) Discretionary Sales Tax Fund continues to be used for computer infrastructure and police vehicles, matching requirements for grant funding of Airport improvements. It is also being used for major road improvement projects.
- (5) Riverfront CRA has accumulated funds for Working Waterfront improvements, Main Street boat ramp and shoreline.
- (6) Parking In-Lieu-Of Fee has no planned expenditures and there are new payment agreements that will increase the balance.
- (7) Recreation Impact Fee fund balance will be allocated for future capital spending on playground and park improvements.
- (8) Stormwater Utility Fee Fund revenues and fund balance will be used for operation and maintenance of the system.
- (9) Capital Project Fund projected receipts are equal to amounts projected to be spent.
- (10) Golf Course Fund balances will decrease due to capital improvements.
- (11) Airport Fund's balances are decreasing due to construction projects.
- (12) Building Department Fund balances will decrease due to personnel cost increases.

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 2025/26, total personnel costs are almost 70% of the city’s budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

Exhibit S-5

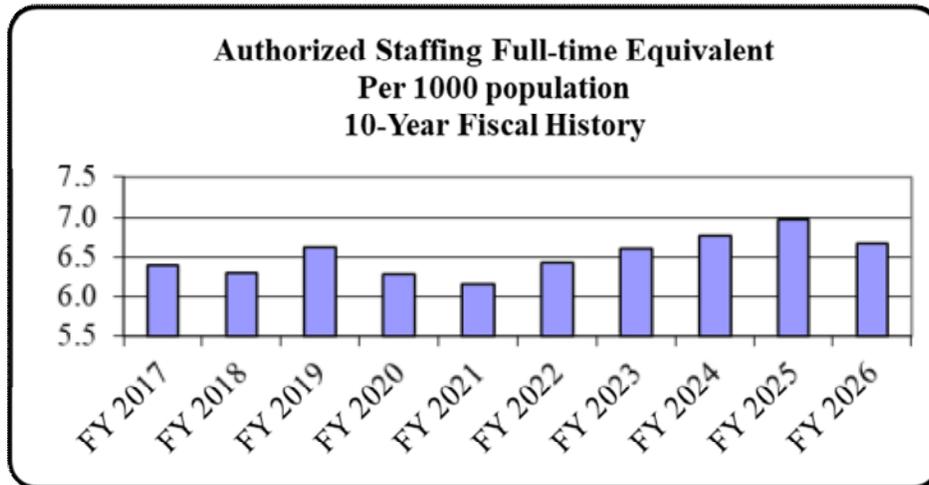
FULL AND PART-TIME POSITIONS

Department/Division	Budget		Budget		Budget		Budget		Amended Budget		Budget	
	FY 2021/2022		FY 2022/2023		FY 2023/2024		FY 2024/2025		FY 2024/2025		FY 2025/2026	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	5	0	5
City Manager	2	0	2	0	4	0	4	0	4	0	4	0
City Clerk	2	1	2	0	3	0	3	0	3	0	2	0
City Attorney	1	0	1	0	1	0	1	0	1	0	1	0
Finance	6	0	7	0	6	0	6	0	6	0	6	0
Mgmt Information Services	5	2	5	2	5	2	6	1	6	1	6	1
Human Resources	0	0	0	0	2	0	2	0	2	0	2	0
Police Administration	8	1	7	1	7	1	7	1	7	1	7	1
Police Operations	32	10	35	10	37	10	37	10	37	10	37	10
Code Enforcement	3	0	3	0	3	0	3	0	3	0	3	0
Police Investigations	9	1	10	1	12	0	12	0	12	0	12	0
Police Dispatch	10	0	10	0	10	0	10	0	10	0	10	0
Roads & Maintenance	10	0	10	0	11	0	13	0	13	0	12	0
Fleet Management	3	0	3	1	4	0	3	0	3	0	4	0
Facilities Maintenance	3	0	4	0	4	0	4	0	4	0	4	0
Parks and Recreation	14	4	14	4	14	4	17	4	17	4	17	4
Cemetery	2	0	2	0	2	0	2	0	2	0	2	0
Community Development	5	0	7	0	7	0	6	0	6	0	6	0
GENERAL FUND TOTALS	115	24	122	24	132	22	136	21	136	21	135	21
Stormwater Utility	15	1	13	2	13	1	18	0	18	0	18	0
Golf Course Administration	2	4	2	4	3	3	3	3	3	3	3	3
Golf Course Carts	0	10	0	10	0	10	0	10	0	10	0	10
Golf Course Total	2	14	2	14	3	13	3	13	3	13	3	13
Airport	2	1	2	1	2	1	2	1	2	1	2	1
Building Department	8	3	10	3	10	4	9	4	9	4	9	4
SUB-TOTALS	142.0	43.0	149.0	44.0	160.0	41.0	168.0	39.0	168.0	39.0	167.0	39.0
TOTAL POSITIONS	185.0		193.0		201.0		207.0		207.0		206.0	
FULL-TIME EQUIVALENTS	163.50		171.00		180.50		187.50		187.50		186.50	

The FY 2025/26 budget reflects a total authorization of 186.5 full-time equivalent (FTE) positions to serve the 2026 estimated population of 27,992. This is a staffing ratio of 6.66 FTE’s per 1,000 population. From the chart and graph below, the trend for the past few years is illustrated.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

<u>Year</u>	<u>FTE</u>	<u>Population</u>	<u>Number of FTE</u>
		<u>To Be Served</u>	<u>Per Thousand</u>
FY 2017	148.00	23,137	6.3967
FY 2018	152.50	24,192	6.3037
FY 2019	163.00	24,630	6.6179
FY 2020	158.00	25,168	6.2778
FY 2021	158.00	25,658	6.1579
FY 2022	163.50	25,454	6.4234
FY 2023	171.00	25,915	6.5985
FY 2024	178.50	26,405	6.7601
FY 2025	187.50	26,907	6.9684
FY 2026	186.50	27,992	6.6626



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 9/30/25</u>
General Obligation Debt	5% of the assessed valuation of taxable property Maturity limited 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%

Debt Outstanding

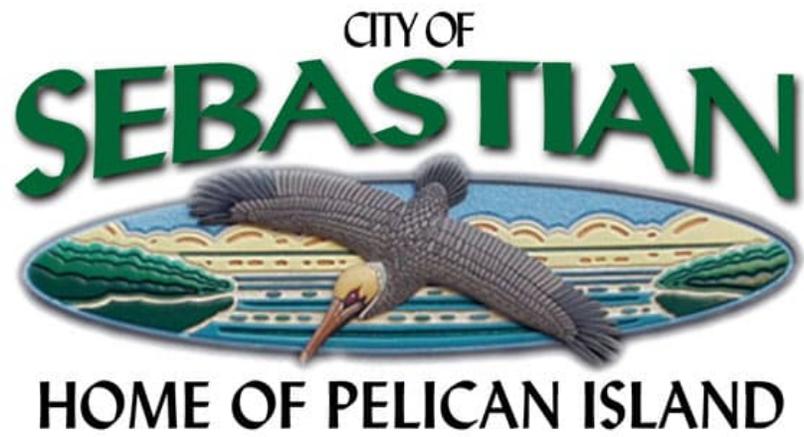
There is no outstanding debt related to the General Fund and the City has no variable rate debt. Debt in past years only included covenants pledging special revenues and specifying prepayment without penalty provisions. A lease purchase arrangement over five years was used in past years to acquire new fleets of golf carts. In September 2023, it was determined to purchase a new fleet of golf carts using the cash reserves of the Golf Course Fund.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

LONG-RANGE FINANCIAL PLANS

Long-term planning is an essential part of any budget document. Many financial projections by the City staff are included in this document based on historical data and awareness of economic trends and world affairs. Potential legislation or regulations by federal, state and county authorities that may interfere with the City's home-rule ability must also be considered. Of course, the views and convictions of the residents as expressed by the current City Council influence the degree projections are more or less conservative. Some of the most relevant or significant assumptions and strategies of the City's financial plans are described below.

- **Ad Valorem Taxation** – Decision makers are reminded of State limitations on millage increases, rates levied by surrounding agencies and the percentage of the budget dependent on this source of funding. Projections for future years anticipate an annual 5% revenue increases each year with the assumption that the City will have that amount of taxable value increases and if not, the millage will be increased to compensate. This source of revenue comprises 39.1% of General Fund revenue and is essential to accomplishing our goals.
- **User and Rental Fees** – Fees must be affordable and reasonable in relation to alternative facilities that are available but also sufficient to operate and maintain the provided facilities efficiently and in unison with our other goals. Nominal fees are set for facilities commonly provided as a governmental service (such as recreation centers, gazebos in parks, senior centers or facilities operated as a public service). Rental fees for commercial operations on Airport property, user fees at the Golf Course and building permit fees are adjusted as needed with the intent to fully support these enterprise funds.
- **Shared State Revenue** – Possible restrictions and reductions of future availability are anticipated to the degree possible. Additional cash reserves are assumed for the possibility of declines in the major on-going sources, such as local option gas taxes, shared sales taxes and the State revenue sharing program to avoid future disruption to revenue levels should future revenues from the State diminish.
- **Franchise and Utility Taxes** – Collections are normally increased each year but care is taken to be conservative with future year projections. Most of these revenues are based on the use of electricity and may decline due to weather variations or changes in the utility company's rate structure.
- **Grant Funding** – The possibility that grants will not be available for essential purchases or projects in the future years are always a concern. Grantor agencies may experience reductions in their funding and result in less availability. Grants funding on-going personnel or operating cost are avoided.
- **Disaster Events** – Plans to handle natural disasters are essential as the City is very close to the Florida coastline. Insurance, Federal Emergency Management Agency (FEMA) and State funding do not fully cover the entire financial impact, due to deductibles and requirements for the City to contribute a portion of the cost of storm events. The City keeps no less than seven million dollars (\$7,000,000) in available cash reserves to have sufficient funds until reimbursements can be eventually recovered.
- **Competition for Employees** – Maintaining a quality workforce is essential and the City must keep pay rates competitive in order to attract qualified applicants, as well as maintain good health insurance, training programs and retirement plans.
- **Maintenance of Equipment and Facilities** - Providing state-of-art tools and computer systems, as well as keeping facilities in excellent condition is made a priority. Two hundred seventy five thousand dollars (\$275,000) is made available each year to permit the City Manager to promptly act to address unexpected equipment failures or emergencies that may disrupt operations or services to the public.

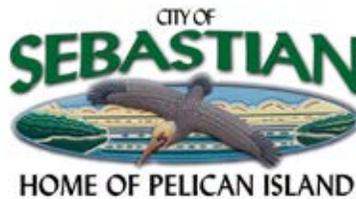


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

POLICIES



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 16, 2024. The City Manager and the Management Team has the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

I. Overall Goals

The overall financial goals underlying these policies are:

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

II. Operating Budget Policies

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

A. Budget Process

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

1. A budget calendar will be designed each year to provide a framework within which the interactions necessary to formulate a sound budget could occur and ensure that the City complies with State legal mandates.
2. The budget must be balanced for all funds. Total revenues and other available funds must equal total estimated expenditures for each fund (Section 166.241 Florida Statutes requires all budgets to be balanced).
3. All operating funds are subject to the annual budget process and reflected in the budget document.
4. The enterprise operations of the City are intended to be self-supporting; i.e., current revenues are expected to cover current expenditures, including debt service.
5. An administrative service fee will be paid to the General Fund by the Stormwater Fund and each Enterprise Fund. This assessment is calculated based upon a percentage (ratio of both the number of full-time equivalent employees of the enterprise fund to the total number of full-time equivalent employees of the City and ratio of the operating budget of the enterprise funds to the total operating budget of the City) of total budgeted General Fund administration expenditures (includes City Council, City Manager, City Attorney, City Clerk, Finance, Management Information Systems, Human Resources, Community Development and Facilities Maintenance). A Management Charge-Back is also assessed by the General Fund against the Community Redevelopment Agency

City of Sebastian, Florida

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(CRA) Fund of the City. This Charge-Back is based on 50% of the pay and benefits of the Community Development Director/CRA Manager and corresponds with the amount of time devoted to administrative support for the CRA. It also includes 75% of the projected cost of two Maintenance Workers assigned to landscape maintenance within the CRA area. In addition, the Stormwater Fund is assessed for 45% of the pay and benefits of the Public Works Director, 25% for the Administrative Assistant and 50% of the GIS Technician.

6. Pursuant to Ordinance 05-16, stormwater utility fees can be used to fund stormwater operations, as well as capital improvements. Stormwater operations were previously accounted for in General Fund and partially reimbursed with transfers from the Stormwater Fund. Since FY 2019, stormwater operating expenditures are directly accounted for within the Stormwater Fund to better disclose how the fees are being used.

7. In no event will the City of Sebastian levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies (Section 200.081 of Florida Statutes places this millage limitation on all Florida municipalities.)

8. The City will budget 96 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value.)

9. Employees covered by the Public Employee Labor Agreement for non-exempt workers will have 9% of their wages contributed to a pension plan offered by the Communication Workers of America. For Police Officers, the locally administered defined benefit pension plan for police officers will be funded in accordance with the required annual contribution calculated by an independent actuary but no less than 14.6% of the covered payroll. All other employees will have 9% of their wages contributed to a deferred compensation retirement program sponsored by the International City Management Association.

10. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each item included in the capital improvement budget is reviewed for its impact on the operating budget. The review quantifies four main factors, which are maintenance costs, improved efficiency, reduction in liability exposure and savings from taking replaced items out of service. Other considerations include the expectation of generating additional revenue, changes in personnel requirements and consistency with the City's Comprehensive Plan.

11. Explanations shall be made as to how the appropriations for each department and each capital outlay is tied to and expected to further the goals and objectives as documented in the City's adopted Strategic Plan.

B. Basis of Budgeting

The basis of budgeting for governmental funds (General, Special Revenue, Debt Service Funds (if any), 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.

All funds of the City are included in the annual budget except for the Police Pension Trust Fund and Cemetery Trust Fund. The funds in the Police Pension Trust Fund are restricted to that sole purpose and not available for other uses. The funds in the Cemetery Trust Fund that are substantially restricted, with the legal restrictions stipulating that 50% of the lot sales must be used for future expansion of the Cemetery. The budget for the normal operation and maintenance is accounted for within a General Fund Division and as much as 75% of that cost is recovered as a transfer to General Fund from the Cemetery Fund providing that amount of unrestricted funding is available.

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

City of Sebastian, Florida

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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 those for capital projects funds purchases, will automatically lapse at the close of the fiscal year.

The Annual Comprehensive Financial Report (ACFR) presents the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). Since FY 2001, the ACFR has been prepared in compliance with Governmental Accounting Standards Board (GASB) Statement 34 requirements. The ACFR 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. Any 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.

C. Guidelines

As indicated above the Annual Comprehensive Financial Report (ACFR) presents the status of the City's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP). Therefore, a statement of net assets and a statement of activities are presented for total governmental funds and total proprietary funds on an accrual basis of accounting. Additional statements then identify major governmental funds and individual proprietary funds, with the modified accrual basis of accounting used for governmental funds and accrual basis of accounting used for the proprietary and trust funds. In order to provide a meaningful comparison of actual results to the final budget, the ACFR presents the City's operations on a GAAP basis with a reconciliation to presentations of fund revenue and expenditures on a budget basis for the General, Special Revenue, and Debt Service funds.

Current revenues shall be sufficient to support current expenditures. The Finance Department will monitor each fund and make timely budgetary recommendations and adjustments to be sure no expenditures are in excess of appropriations at fiscal yearend, 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 or timely replacement of capital plant and equipment.

D. Budget Amendment

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

City of Sebastian, Florida

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E. Planning

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

III. Revenue Policies

A. Revenue Projections

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

B. User Fees

The City shall recalculate on an annual basis the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases. To the extent possible, the City shall set fees and user charges for the Golf Course, Airport and Building Enterprise Funds with the intent to have them fully support the total direct and indirect costs of their respective operations, including any debt service and depreciation.

IV. Performance Measurement Policies

A. Establishing Performance Requirements

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

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

Department Director's established performance measures shall address each major program within their department and be linked to the support of goals and objectives specified in the City's adopted Strategic Plan. Systematic and cost effective methodologies must also be developed to monitor and project the established performance measures. Supervisors shall insure that fair, objective and aggressive performance measures are identified for each employee or work group that directly supports program goals and objectives and that an evaluation of the success in accomplishing departmental measures are part of the employee's annual performance review.

B. Reporting Performance

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

City of Sebastian, Florida

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V. Investment Policies

A. Investment Management

The City Finance Department shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to insure optimum cash availability. When permitted by law, the City shall pool cash from each respective fund for investment purposes. The Finance Director, as the City's Chief Financial Officer, shall select and manage all City investments. Investments shall always be made with the priority focused on achieving safety, liquidity and optimal return of the investments, in that order. Further detail on allowed investments is contained in a separately published investment policy.

B. Investment Analysis

The Finance Director shall review the investment policy established for investing surplus funds to account for changes in legislation and market conditions on a regular basis. The Finance Director shall prepare quarterly investment portfolio reports containing information on the securities being held and the returns of each investment category. The Finance Director shall meet and discuss any changes in investment strategies or differences in investment holdings as needed, with an Investment Committee consisting of the Finance Director, the City Manager and a third person selected by the City Manager.

VI. Capital Improvement Program Policies

A. Capital Improvement Plan

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

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

B. Capitalization Threshold and Useful Life

To establish a policy for the capitalization of fixed assets to ensure consistent financial reporting and compliance with Governmental Accounting Standards Board (GASB) standards.

1. Definitions

- A. **Capital Asset:** Land, land improvements inexhaustible, construction in Progress, right to use land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and all other tangible or intangible assets with a useful life greater than one year and a cost exceeding the capitalization threshold.
- B. **Capitalization Threshold:** The dollar amount at which expenditures for individual items are recorded as capital assets rather than expenses.
- C. **Useful Life:** The estimated number of years during which an asset is expected to provide service.

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2. Capitalization Thresholds

- A. **Land:** Capitalize all acquisitions, regardless of cost.
- B. **Land Improvements Inexhaustible:** \$50,000
- C. **Construction in Progress:** \$50,000 total project cost
- D. **Right to use assets:** Initial, individual value of \$5,000
- E. **Buildings, Improvements other than Buildings and Infrastructure:** \$50,000
- F. **Machinery & Equipment (including vehicles):** \$5,000 per item

3. Useful Life

- A. **Buildings and Improvements:** 10-40 years
- B. **Public Domain Infrastructure:** 40-50 years
- C. **System Infrastructure:** 15-30 years
- D. **Improvements other than Buildings:** 10-40 years
- E. **Machinery, equipment and other:** 5-15 years
- F. **Airport Runways:** 20 years

4. Depreciation

All capital assets, except land, land improvements inexhaustible, Construction in Progress and certain intangible assets, will be depreciated over their estimated useful lives using the straight-line method of depreciation, consistent with GASB standards.

C. Alignments

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

D. Project Approvals

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

E. Maintenance

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

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F. Physical Inventory

An annual physical inventory will be conducted to ensure that all capital assets listed in the City's financial system are accounted for, and that sufficient internal control over capital items is exercised. Care must also be taken to confirm that significant capital assets are listed in the relevant property and liability policies and insured for reasonable amounts. Further detail on capital purchases, including the level of approvals needed for their disposition are detailed in a separately published policy.

VII. Debt Management Policies

A. Market Review

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

B. Debt Financing for Capital Assets

1. Short-term borrowing or lease/purchase contracts should only be considered for financing major operating capital equipment when the Finance Director 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. Whenever the City finances capital projects or purchases by issuing long-term debt, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. Financing utilizing bank notes will normally be preferred to avoid the higher issuance cost typically incurred with acquiring bonded debt. Except in the most unusual instances, the City will seek competitive bids to assure it selects the financial institution with the most advantageous terms. If General Obligation Bonds are issued, the City's goal will be to limit the maturity to fifteen (15) years. When possible, the City shall use a special assessment or self-supporting financing instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

C. Debt Service Levels

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

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

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

D. Bond Ratings and Full Disclosure

The City recognizes the importance of favorable bond ratings by the various rating agencies. Bond ratings will be obtained when bonds are issued and will be regularly updated for the term of the bond issue. The Finance Director, along with a professionally qualified Financial Consultant, shall periodically review possible actions to maintain or improve its bond ratings and shall maintain good communications with bond rating agencies and its bond insurers about its financial condition. The Finance Director shall coordinate all communications with bond rating agencies to ensure a professional and factual response to any inquiries.

The City shall follow a policy of "full disclosure" in its Annual Comprehensive Financial Report and bond prospectuses. The Finance Director shall coordinate with a professionally qualified bond council to assure that all legally required filings are made in regard to outstanding financings.

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E. Decision Making and Analysis

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

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

VIII. Fund Balance Policies

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

A. General Fund uncommitted and unassigned fund balances will be maintained at a target amount of no less than seven million dollars (\$7,000,000) as a reserve for declared natural disasters. This approximates an amount calculated to sustain City operations in the aftermath of unforeseen or emergency events, such as hurricanes declared to be natural disasters. Key assumptions of this calculation are:

- a. That damage to City-owned and private property will amount to a loss of no greater than 22% in overall property values;
- b. That the damage occurs after the maximum proposed millage is established for the next fiscal year, resulting in up to a year's delay before there is the option of increasing property tax revenues;
- c. Property taxes, franchise fees, utility service taxes and other revenues will decline;
- d. There would be significant public safety and public works employee overtime; large outlays for debris removal; plus expenditures for repairing and replacing City facilities;
- e. Reimbursements from insurance claims will occur within six months and FEMA claims will occur within two years from the month the natural disaster occurs;

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B. In addition, the City shall assign a portion of General Fund Reserves to the Capital Renewal and Replacement Reserve to a balance no greater than \$275,000. This Reserve is assigned for the purpose of allowing the City Manager to immediately proceed with repairing or replacing essential equipment or facilities in instances where those items have not been budgeted. Such expenditures shall be governed by the purchasing thresholds set by City Code Section 2-10. The necessary budget adjustments for these items shall be reported to and approved by the City Council along with the next Quarterly Financial Report.

C. Consideration shall also be given to establishing extra cushions for unanticipated events or extraordinary expenditures, such as:

- a. Uncontrollable shortfalls in intergovernmental revenue occurring due to poor economic conditions at the State and National levels or the willful political action of those attempting to undermine home rule and the effectiveness of City government. (General Fund receives about \$4.6 million each year from Communication Service Taxes, State Revenue Sharing, Motor Fuel Taxes and the Half-cent Sales Taxes which is about 28% of its total revenues) A 10% shortfall would calculate as \$460,000.
- b. Significant payouts of unused employee leave accruals may occur at the time they terminate. These are typically manageable by covering them from the relevant department's other budgeted accounts. It is estimated that the City could be faced with an unexpected payout for a total of about \$250,000.
- c. Unanticipated expenditures on capital outlays or capital replacements of such a magnitude that are beyond the possibility of immediately funding within any legal or normally reasonable means.
 - (1) Although financing from financial institutions may be feasible in certain isolated cases, this possibility may not be available should those creditors have to also consider other events the City could be dealing with at the time.
 - (2) Additional cushions could be established in certain Special Revenue Funds as a capital reserve.
- d. The unfunded Police Pension Fund Actuarial Accrued Liability is also something that could possibly be a concern. Annual contributions to the pension plan are calculated to cover the vested benefits being accumulated by the Police Officers but the deficit occurs when plan changes are made or when assumptions are changed or when assumptions do not materialize. An immediate payout is not required, since repayment of the deficit is allowed to be amortized and calculated into future annual payment requirements. Consideration could be given to paying more than the annual requirement or establishing another cash reserves in case political forces create a future mandate to immediately pay off the deficit.
- e. Localized emergencies that may not be eligible for insurance or FEMA reimbursement, such as flooding, tornados, sink holes, earth quakes, civil disorders, terrorism, explosions, fires, etc. Emergencies of this nature would most likely impact operational accounts such as overtime pay expenditures and utility tax and franchise fee revenues. To the extent possible without increasing tax rates, a cushion of some amount would be warranted.
- f. It should be understood that the amount of Unrestricted Fund Balance includes assets that may not be easily converted to cash. Fund Balance includes such assets such as Inventory, Prepaid Expenditures, Accounts Receivable and amounts due from other funds. Some portion may also be obligated toward uncompleted projects or toward payments the City still has to make on completed orders.

D. Target amounts should be established and reviewed annually during the budgeting process for each of the above. Generally, the targets would be calculated as a reasonable percentage of the total based on a rational analysis of the perceived likelihood of the event actually occurring and amounts that would be sufficient to reduce the negative impact of the event to acceptable levels. At the discretion of the City Council, the creation or replenishment of established target amounts will occur as soon as reasonably possible without tax rate increases or further damaging ongoing levels of service to the public. An effort will be made to replenish the reserve for declared natural disasters within five years.

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E. In some instances, the City's Golf Course, Airport and Building Enterprise Funds may be impacted by the foregoing emergency conditions. Certainly, the Golf Course and Airport may not have the resources that might be necessary to effectively restore their operations. While considering the level of targeted cash reserve balances in the General Fund and Special Revenue Funds, it must be recognized that these operations may also need financial assistance to recover.

F. The following Policies for funding amount targets will be in effect to the extent they are possible:

- a. Declared National Disasters - \$7,000,000 Target Balance.
- b. Capital Renewal and Replacement Reserve – Replenished Up to \$275,000 from Operating Surpluses.
- c. Shortfalls in Intergovernmental Revenues –\$460,000 Based on 10% of Annual State Revenues.
- d. Employee Leave Accrual Payouts – \$250,000 Based on paying the accumulated liability for 5 employees within the year.
- e. Capital Outlay Reserve – Set Aside 5% in Certain Special Revenue Funds:
 - i. Local Option Gas Tax – 5% of budget of gas taxes.
 - ii. Discretionary Sales Tax – 5% of budget for sales taxes.
 - iii. Community Redevelopment Agency – 5% of budget for tax increment receipts.
 - iv. Stormwater Utility –5% of budget for stormwater fee receipts.
- f. Unfunded Police Pension Liability – Address this by increasing annual contribution when possible.
- g. Localized Emergencies – The severity of such events is difficult to envision, thus it is assumed that other balances would have to be utilized.

G. If these funds are used, they should be restored to the funding target as soon as possible by using accumulated Operating Surpluses that result from revenues exceeding expenditures.

IX. Use of Surplus Policies

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

A. Any surpluses realized in the General Fund may, at the discretion of the City Council, be used to restore fund balance targets or other purposes in the following order of priority:

1. \$7,000,000 target reserve for declared national disasters.
2. \$275,000 maximum balance on hand at the beginning of each fiscal year for the Capital Renewal and Replacement Reserve.
3. \$460,000 target reserve for shortfalls in intergovernmental revenues.
4. \$250,000 target reserve for payouts of terminating employee leave accruals.
5. Pay the full budgeted amount based on the Actuary's projection for the required annual contribution to the Police Pension Trust Fund, even in those years when actual investment returns are better than had been projected.

B. After fully satisfying the fund balance targets or additional payments, surpluses may be used for the following purposes, listed in order of priority:

1. Additional Cash Payments for Capital Improvement Program Projects. Using cash to purchase capital items that may otherwise be purchased with the proceeds from debt will reduce the future debt burden of the City. This strategy may be beneficial but a financial analysis should be performed to determine the greatest net present value savings.
2. Cemetery Permanent Trust Fund. After all other needs have been satisfied, excess surpluses may be transferred to the Cemetery Permanent Trust Fund established to care for the Cemetery. The amounts

City of Sebastian, Florida

Financial Policies

transferred shall be deemed corpus to the Cemetery Trust fund for funding Cemetery care and maintenance.

3. Riverfront Redevelopment Agency. After all other needs have been satisfied; excess surpluses may be transferred to the Riverfront Redevelopment Agency that has been established to provide infrastructure and public facility needs in that area that will result in increased property values.

C. Special Revenue Fund Surpluses

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

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

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

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

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

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

X. Reporting and Analysis

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

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

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 2025/2026 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.

American Rescue Plan Fund (104) – This fund was established to account for the revenues received from the United States Department of the Treasury authorized by the American Rescue Plan Act of 2021.

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.

Solid Waste Fund (170) – This fund is used to account for fees collected annually as a non-ad valorem assessment on taxpayer’s property tax bill. Funds are restricted for managing the City’s solid waste collections.

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 principle, interest, and related costs.

Stormwater Utility Revenue Bonds Debt Service Fund (263) - This fund was used to account for the accumulation of revenues pledged to pay the principal, interest, and fiscal charges on the Stormwater Utility Revenue Bonds, which were refunded by Bank Notes. The final payment was made in 2022.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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

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

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

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

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

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

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

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

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

Permanent Fund

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

Fiduciary Funds

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

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

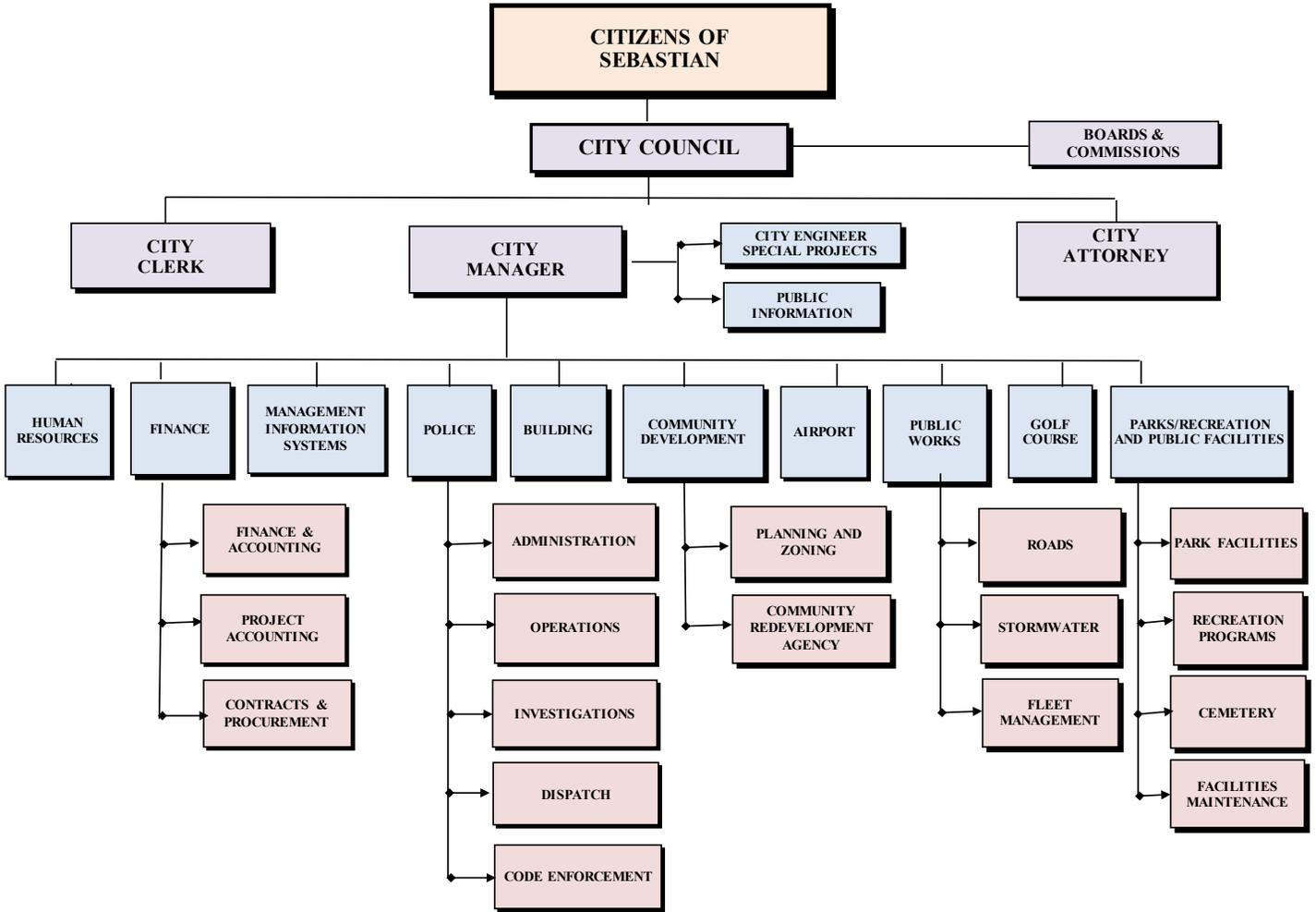
CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

DEPARTMENT/DIVISION AND FUNCTION RELATIONSHIP SUMMARY

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

Department/Division	Function	General Fund	Stormwater Fund	Enterprise Funds
City Council	General Government	X		
City Manager	General Government	X		
City Clerk	General Government	X		
City Attorney	General Government	X		
Finance Department	General Government	X		
Management Information Systems	General Government	X		
Community Development	General Government	X		
Police Administration	Public Safety	X		
Police Operations	Public Safety	X		
Police Detective	Public Safety	X		
Police Dispatch	Public Safety	X		
Police Code Enforcement	Public Safety	X		
Engineering	Transportation	X		
Road and Maintenance	Transportation	X		
Fleet Management	Transportation	X		
Cemetery	Physical Environment	X		
Facilities Maintenance	General Government	X		
Leisure Services	Cultural/Recreation	X		
Non-Departmental	General Government	X		
Stormwater Utility	Physical Environment		X	
Golf Course Administration	Cultural/Recreation			X
Golf Course Greens Division	Cultural/Recreation			X
Golf Course Cart Division	Cultural/Recreation			X
Airport Administration	Transportation			X
Building	Public Safety			X

CITY OF SEBASTIAN, FLORIDA
ORGANIZATIONAL CHART
Fiscal Year 2025/2026





CITY OF SEBASTIAN - FISCAL YEAR 2025-2026 BUDGET CALENDAR

DATE	DAY	EVENT
02/26/25	Wednesday	City Council @6:00pm - Approve Budget Calendar.
02/27/25	Thursday	Departments Receive Forms and Instructions for Capital Improvement Program.
03/10/25	Monday	Budget Review Advisory Meeting @ 6:00pm – Organizational Meeting/1 st Qtr Budget
03/14/25	Friday	Departments Submit Capital Improvement Program Request to Finance Dept.
04/11/25	Friday	Departments Receive Forms and Instructions on Operating Budget Preparation.
05/02/25	Friday	Departments Submit Operating Budget Request to Finance Dept.
05/05/25	Monday	Budget Review Advisory Board @ 6:00pm – Review 2nd Quarter Budget Report.
05/14/25	Wednesday	City Council @6:00pm – Approve 2nd Quarter Budget Report.
05/30/25	Friday	Estimate of Property Values Received from Property Appraiser.
06/13/25	Friday	Complete Review of Department Request and Balancing of CIP and Draft Budgets.
06/27/25	Friday	DR-420 Certified Property Values Received from Property Appraiser.
07/09/25	Wednesday	City Council and Budget Review Advisory Board Provided Recommended CIP and Operating Budget documents.
07/16/25	Wednesday	City Council Budget Workshop @ 9:00am – Budget Review With Departments
07/17/25	Thursday	City Council Budget Workshop @ 9:00am – Budget Review With Departments
07/21/25	Monday	Budget Review Advisory Board @6:00pm – Presentation of Draft CIP and Operating Budget and Consider Proposed Millage to be Recommended to City Council.
07/22/25	Tuesday	Parks and Recreation Board @ 6:00pm – Review of Recreation Impact Fee Uses in CIP.
07/23/25	Wednesday	City Council @6:00pm – Receive Budget Review Advisory Board Recommendation and Approve Proposed Millage.
07/24/25	Thursday	Send DR-420 Proposed Millage Form to Property Appraiser.
08/04/25	Monday	Budget Review Advisory Board @6:00pm – Review 3rd Quarter Budget Report.
08/13/25	Wednesday	City Council @6:00pm – Approve 3 rd Quarter Budget Report.
09/04/25	Thursday	Anticipated Final Adoption of School Board Budget.
09/10/25	Wednesday	Anticipated First Public Hearing on County Budget.
09/15/25	Monday	City Council @6:00pm – Special Meeting for First Public Hearing on the Millage and Budget - Approval of Capital Improvement Program – Approval of Financial Policies.
09/17/25	Wednesday	Anticipated Final Public Hearing on County Budget.
09/21/25	Sunday	Advertise the Tentative Millage and Proposed Budget Final Public Hearing.
09/24/25	Wednesday	CRA/City Council Meeting @6:00pm – Approval of Community Redevelopment Agency Budget - Public Hearing on Final Millage and Final Budget.
09/25/25	Thursday	Send Resolution Adopting Final Millage to Property Appraiser.

- NOTE Budget Workshops With Department Heads :**

9:00am on 7/16/25 – Stormwater, Roads, Fleet, Golf, MIS, City Clerk, City Attorney, and City Manager

9:00am on 7/17/25 – Police, Building, Airport, Parks, Facilities, Cemetery, HR, Finance, and Community Development/CRA

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUDGET PROCESS

The Finance Director coordinates the budget process. The formal budgeting process begins in February and ends in September. This 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 based on 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 to plan for future capital facilities and infrastructures needs (see Capital Improvement Program section). This plan covers a five-year period, and identifies major capital projects, as well as how they will be funded. The City adopts the annual capital budget along with the operating budget. As part of the planning process, the operating impact of capital projects must be considered and incorporated into the operating budget. The planning phase for the operating budget begins with the preparation of the budget instructions, examples, and training materials.

Budget Preparation

The process of developing the operating budget begins officially in February of each year. The budget preparation process provides department directors an opportunity to examine their program(s) of operation, to propose changes in current services, to recommend revisions in organizations and methods, and to outline requirements for capital outlay items. The City Finance 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 and justification for the new fiscal year and submit it to the Finance Department.

Budget Review

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

In early July, a briefing on the general status and relevant issues regarding the current year's budget is provided to the Budget Advisory Committee. By the end of June, the City Manager's recommended budget is presented to Budget Advisory Committee members and additional meetings are scheduled as determined by the Budget Advisory Committee. The Budget Advisory Committee agrees on a proposed millage recommendation and considers any further budget recommendations to be forwarded to the City Council.

During July, the City Council holds Budget Workshops with the City Manager and Department Heads to discuss highlights of each department's budget request. By the end of July, the City Council votes to formally agree on a proposed millage and the County Property Appraiser is notified to use that rate on the tax notices to be sent to each taxpayer.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

Budget Adoption

The formal adoption process begins in September with a formal public hearing to consider the “tentative millage” and the “tentative budget”. According to State regulations, this public hearing must be held within 80 days of certification of property values but not earlier than 65 days after certification of the tax roll by the Property Appraiser. At this hearing, the City discusses the proposed millage and budget and announces the percent difference the proposed millage is from the rolled-back millage. The rolled-back millage is calculated to exclude additions to last year’s tax roll and yield the same amount of revenue as was received the prior year.

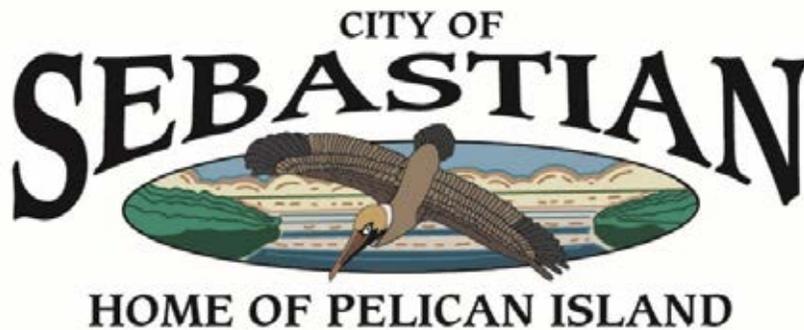
Within 15 days of the first hearing, the City is required to place an advertisement in the newspaper that it intends to adopt a final millage rate and final budget at a public hearing to be held at a certain place and time. This public hearing must then be held not less than two days or more than five days after the day that the advertisement is published. Finally, at the advertised final public hearing, the millage rate and budget are adopted by separate resolutions of the City Council.

Budget Implementation

The budget process does not end with legal adoption of the budget. The Finance 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 or reserves 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 orders). Procedures for appropriation transfers and delegation of budget responsibility are established by the City Manager.
4. A Budgetary Control System is maintained to ensure compliance with the budget. Quarterly budget status reports are reviewed by the Budget Advisory Committee and then provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

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

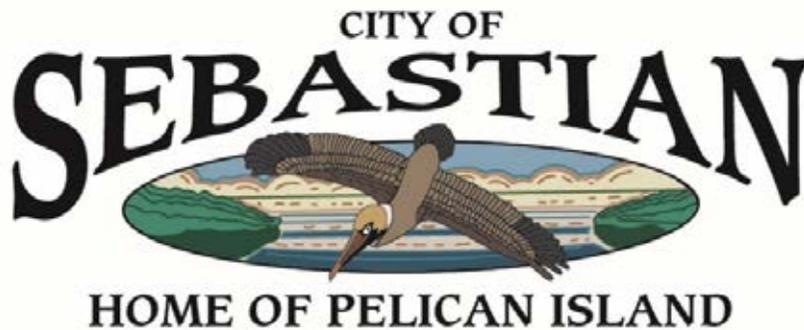


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

BUDGET DETAIL



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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

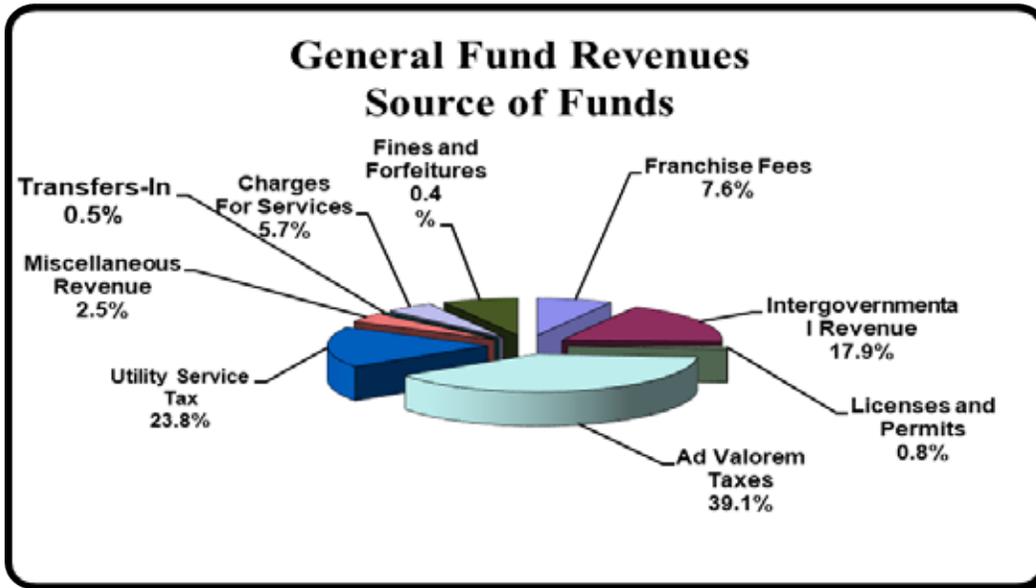
GENERAL FUND

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

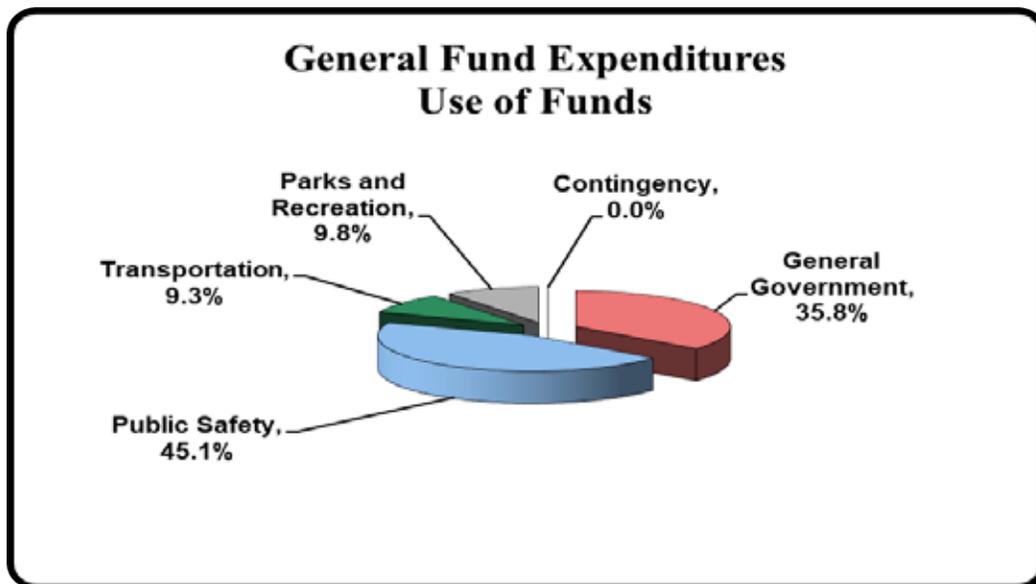
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The General Fund budget for Fiscal Year 2025-2026 is \$19,783,990. 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.



City services are provided mainly through the General Fund revenues. The graph presented below shows that 45.1% of total General Fund expenditures are allocated to public safety related activities. Other city services are included in general government, transportation and parks and recreation.



CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

TABLE G-1

The Fiscal Year 2025-2026 proposed budget for General Fund Revenue and Interfund Transfers is \$ 19,883,990. This is \$ 1,603,325 more than the projected actual General Fund Revenue and Other Sources for 2024-2025 of \$ 18,280,665.

Description	Amended						Difference
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>	
Taxes and franchise fees	\$ 9,414,216	\$ 10,401,284	\$ 11,856,539	\$ 12,854,419	\$ 12,272,125	\$ 13,773,478	\$ 1,501,353
Licenses and permits	189,643	163,719	193,385	184,400	177,615	179,620	2,005
Inter-governmental revenue	4,373,792	4,235,991	4,077,828	3,952,000	4,138,527	3,832,810	(305,717)
Charges for service	778,572	763,311	826,664	957,063	964,608	1,053,417	88,809
Fines and forfeits	82,430	170,718	54,846	67,050	37,965	66,400	28,435
Interest earnings	58,272	179,492	220,052	262,500	197,800	566,065	368,265
Rents and royalties	256,309	237,081	256,545	165,000	170,000	180,000	10,000
Sales of assets	113,625	52,172	25,034	51,000	145,500	56,000	(89,500)
Contributions/donations	9,278	182,453	6,441	5,000	2,750	7,500	4,750
Other miscellaneous revenues	22,105	80,534	141,869	95,262	73,775	68,700	(5,075)
Total revenues	<u>\$ 15,298,242</u>	<u>\$ 16,466,753</u>	<u>\$ 17,659,203</u>	<u>\$ 18,593,694</u>	<u>\$ 18,180,665</u>	<u>\$ 19,783,990</u>	<u>\$ 1,603,325</u>
Interfund transfers	83,094	35,000	-	100,000	100,000	100,000	-
Total revenues and interfund transfers	<u>15,381,336</u>	<u>16,501,753</u>	<u>17,659,203</u>	<u>18,693,694</u>	<u>18,280,665</u>	<u>19,883,990</u>	<u>1,603,325</u>
Appropriated from Fund Balance	-	-	-	-	-	-	-
Total revenues and other sources	<u><u>\$ 15,381,336</u></u>	<u><u>\$ 16,501,753</u></u>	<u><u>\$ 17,659,203</u></u>	<u><u>\$ 18,693,694</u></u>	<u><u>\$ 18,280,665</u></u>	<u><u>\$ 19,883,990</u></u>	<u><u>\$ 1,603,325</u></u>

Fiscal Year 2025-26 Proposed Budget Revenues -

Major Current Level Changes from FY 2024-25 Projected Revenues:

1. **Taxes and franchise fees** - This is primarily due to an increase in taxable values and millage rate.
2. **Licenses and permits** - Collections are dependent on the amount of permitting activity.
3. **Intergovernmental**- Based on anticipated decreases in sales taxes shared by the State.
4. **Charges for service** - Most of the increase is for higher charges to the other funds for administrative support.
5. **Fines and forfeits**- Receipts are expected to increase slightly.
6. **Interest earnings** - Income is expected to increase due to higher rates and more funds being invested.
7. **Rents and royalties**- The rental rate for the old City Hall facility has been increased.
8. **Sales of assets** - Sales are anticipated to decrease.
9. **Contributions/Donations**- Donations have shown an increase.
10. **Other miscellaneous revenues** - Insurance claims are expected to be less.
11. **Interfund transfers**- Anticipated transfers are expected to remain the same.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL

Code: 001501

Account		FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
TAXES							
311000	Current Ad Valorem Taxes	4,536,864	5,019,086	6,347,323	7,053,969	7,062,075	8,310,378
311001	Delinquent Ad Valorem Taxes	66,069	83,184	96,321	77,500	82,000	82,800
TOTAL AD VALOREM TAXES		4,602,933	5,102,270	6,443,644	7,131,469	7,144,075	8,393,178
FRANCHISE FEES							
313100	Electric Franchise Fees	1,448,916	1,645,673	1,622,547	1,770,000	1,600,200	1,616,200
313700	Solid Waste Franchise Fees	103,304	110,138	71,324	0	0	0
313900	Other Franchise Fees - Nat Gas	19,351	19,675	22,145	27,500	24,350	24,600
TOTAL FRANCHISE FEES		1,571,571	1,775,485	1,716,016	1,797,500	1,624,550	1,640,800
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	1,934,010	2,247,352	2,360,754	2,556,750	2,145,000	2,390,000
314300	Water Utility Service Tax	371,931	389,476	421,911	410,000	441,000	457,000
314400	Gas Utility Service Tax	11,528	13,853	13,113	14,700	12,500	12,500
314800	Propane Utility Service Tax	50,816	47,448	43,542	50,000	45,000	45,000
314950	CST Revenue Sharing	871,427	825,399	857,559	894,000	860,000	835,000
TOTAL UTILITY SERVICE TAXES		3,239,711	3,523,528	3,696,879	3,925,450	3,503,500	3,739,500
TOTAL TAXES & FRANCHISE FEES		9,414,216	10,401,284	11,856,539	12,854,419	12,272,125	13,773,478
LICENSES AND PERMITS							
321000	Business Taxes	62,685	62,868	69,169	78,000	73,000	73,730
321100	Business Tax - Penalties/Transfers	3,199	3,641	3,027	3,200	3,200	3,250
322060	Driveway Permit Fees	35,600	27,300	34,600	30,000	25,515	25,770
322075	Reinspection Fees	1,625	875	280	1,000	200	220
322080	Right-of-Way Permits	2,254	3,500	1,750	2,000	4,000	4,000
322100	Land Clearing Permits	14,025	9,325	10,700	10,000	9,000	9,100
322300	Fencing Permits	25,350	26,325	24,550	25,000	20,750	21,000
322700	Accessory Structure	300	200	200	200	100	200
322900	Other Permits & Fees	2,505	2,222	2,731	2,000	2,600	2,700
329100	Zoning Fees	20,025	18,558	34,883	20,000	16,800	17,000
329200	Site Plan Review Fees	13,125	4,100	4,150	6,000	13,000	13,000
329300	Plat Review Fees	5,950	3,200	4,500	5,000	7,350	7,350
329400	Plan Review Fees	1,770	825	2,025	1,000	1,500	1,600
329500	Alarm Permits	1,230	780	820	1,000	600	700
TOTAL LICENSES AND PERMITS		189,643	163,719	193,385	184,400	177,615	179,620
INTERGOVERNMENTAL REVENUE:							
FEDERAL GRANTS							
331200	Fed Grant-Public Safety	6,734	10,469	4,408	5,000	6,600	7,200
334901	FEMA - Federal Reimb	130,846	72,435	4,875	0	31,223	0
334902	FEMA - State Reimb	17,780	0	813	0	5,204	0
TOTAL FEDERAL GRANTS		155,360	82,904	10,096	5,000	43,027	7,200

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account		FY 21/22	FY 22/23	FY 23/24	Amended	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
STATE SHARED REVENUES							
335120	Municipal Revenue Sharing	1,082,592	1,099,007	1,084,731	1,114,000	1,007,500	1,017,575
335122	8th Cent Motor Fuel Tax	284,490	288,803	247,310	250,000	218,900	221,000
335140	Mobile Home Licenses	16,382	15,795	14,340	15,000	15,020	15,170
335150	Alcohol Beverage Licenses	15,458	19,874	20,361	18,000	16,400	16,565
335180	Local Half-Cent Sales Tax	2,592,508	2,457,111	2,393,310	2,550,000	2,530,000	2,555,300
335200	Police Pension State Shared Revenue	227,003	272,496	307,681	0	307,680	0
TOTAL STATE SHARED REVENUES		4,218,432	4,153,087	4,067,733	3,947,000	4,095,500	3,825,610
TOTAL INTER-GOV'T REVENUE		4,373,792	4,235,991	4,077,828	3,952,000	4,138,527	3,832,810
CHARGES FOR SERVICES							
341920	Cert. Copying, Record Search	3,375	2,071	2,977	3,800	4,500	4,550
341930	Election Fees	427	366	183	400	185	400
342100	PD Special Services Fees	19,312	25,669	20,542	20,000	13,000	13,250
342102	School Resource Officers	94,225	91,685	95,283	95,000	107,000	100,000
343805	Cemetery Fees	15,849	9,745	12,845	14,000	17,000	17,250
347551	Pickleball Lighting Fees	2,916	3,915	5,789	4,000	5,000	5,050
347555	Tennis Facility Fees	28,273	31,344	33,242	30,000	30,000	31,000
347556	County Impact Fees Admin. Fees	23,769	12,106	14,740	15,000	10,000	11,000
347557	Community Center Rec Revenues	9,202	12,128	17,262	12,500	18,500	19,000
347558	Senior Center Fees	5,554	7,366	7,237	8,000	6,400	6,600
349140	RRD-Management Fees	92,655	62,431	67,573	149,680	149,680	195,015
349163	Stormwater-Management Fees	90,989	100,088	110,097	121,107	121,107	133,218
349410	Golf Course-Management Fees	106,065	116,672	122,296	134,526	134,526	147,979
349415	Maintenance Service Fees-GC	0	2,600	251	1,000	250	1,000
349450	Airport-Management Fees	104,041	98,374	105,057	115,562	115,262	127,118
349455	Maintenance Service Fees-AP	6,906	1,144	1,861	2,000	1,300	2,000
349480	Building Dept Management Fees	60,095	66,105	72,716	79,988	79,988	87,987
349485	Maintenance Services Fees-BD	919	502	713	500	910	1,000
349601	Cemetery-Management Fees	90,000	95,000	130,000	150,000	150,000	150,000
349620	PD Pension Administrative Fees	24,000	24,000	6,000	0	0	0
TOTAL CHARGES FOR SERVICE		778,572	763,311	826,664	957,063	964,608	1,053,417
FINES AND FORFEITS							
351100	Court Fines	18,874	23,791	19,748	20,000	22,000	23,000
351115	Police Education	1,430	1,270	107	1,600	50	250
351140	Parking Fines	330	390	2,870	300	2,800	3,000
354100	Code Enforcement Fines	61,672	145,041	32,012	45,000	13,000	40,000
359000	Other Fines/Forfeitures	124	226	108	150	115	150
TOTAL FINES AND FORFEITS		82,430	170,718	54,846	67,050	37,965	66,400
MISCELLANEOUS REVENUE:							
INTEREST EARNINGS							
361100	Interest Income	54,011	132,427	131,728	175,000	101,500	60,045
361105	FL Prime (SBA) Interest	4,149	44,781	85,135	85,000	93,000	13,660
361110	FL Trust Interest	0	0	0	0	0	244,680
361115	FL Class Interest	0	0	0	0	0	244,680
361150	Other Interest	112	2,283	3,189	2,500	3,300	3,000
TOTAL INTEREST EARNINGS		58,272	179,492	220,052	262,500	197,800	566,065

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY25/26 Budget
RENT AND ROYALTIES							
362100	Rents and Royalties	22,693	28,492	39,435	45,000	36,000	40,000
362150	Nontaxable Rent	233,616	208,589	217,110	120,000	134,000	140,000
TOTAL RENT AND ROYALTIES		256,309	237,081	256,545	165,000	170,000	180,000
SALE OF FIXED ASSETS							
364100	Sale of Fixed Assets	102,093	47,296	19,682	45,000	140,000	50,000
365000	Sale of Surplus Material/Scrap	11,533	4,876	5,352	6,000	5,500	6,000
TOTAL SALES OF FIXED ASSETS		113,625	52,172	25,034	51,000	145,500	56,000
CONTRIBUTIONS/DONATIONS							
366000	Contributions & Donations	3,528	1,150	2,891	2,500	250	2,500
366150	Memorial Bricks	3,250	1,900	1,050	0	0	0
366601	Donations - PD Programs	0	176,903	0	0	0	0
366805	4th of July Donations	2,500	2,500	2,500	2,500	2,500	5,000
TOTAL CONTRIBUTIONS/DONATIONS		9,278	182,453	6,441	5,000	2,750	7,500
OTHER MISCELLANEOUS REVENUES							
367000	Gain/Loss on Investments	(21,190)	18,949	39,323	20,000	25,000	25,000
369100	Motor Fuel Tax Rebate	15,888	29,771	15,033	25,000	16,275	17,500
369200	Insurance Proceeds	11,430	11,112	71,982	39,262	25,000	15,000
369400	Reimbursements	12,708	20,197	14,744	10,000	6,500	10,000
369900	Other Miscellaneous Revenue	3,268	506	786	1,000	1,000	1,200
TOTAL OTHER MISCELLANEOUS REV.		22,105	80,534	141,869	95,262	73,775	68,700
TOTAL MISCELLANEOUS REVENUE		459,589	731,731	649,941	578,762	589,825	878,265
TOTAL REVENUES		15,298,242	16,466,753	17,659,203	18,593,694	18,180,665	19,783,990
INTERFUND TRANSFERS							
381148	Transfer from 480 Bldg Dept	200	0	0	0	0	0
381163	Transfer from 163 Stormwater	721	0	0	0	0	0
381360	Transfer from 363 Stormwater	47,173	0	0	0	0	0
381410	Transfer from 410 Golf	35,000	35,000	0	100,000	100,000	100,000
TOTAL INTERFUND TRANSFERS		83,094	35,000	0	100,000	100,000	100,000
TOTAL REVENUES AND TRANSFERS		15,381,336	16,501,753	17,659,203	18,693,694	18,280,665	19,883,990
OTHER FINANCING SOURCES							
389991	Appropriated from Fund Balance	0	0	0	0	0	0
TOTAL OTHER SOURCES		0	0	0	0	0	0
TOTAL REV. AND OTHER SOURCES		15,381,336	16,501,753	17,659,203	18,693,694	18,280,665	19,883,990

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 21/22 Actual	FY22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget	Change From FY 24/25 Budget	% Increase (Decrease)
010001	City Council	\$ 57,224	\$ 55,940	\$ 65,565	\$ 82,305	\$ 61,971	\$ 60,020	\$ (22,285)	-27.1%
010005	City Manager	339,347	337,591	432,937	609,078	609,236	610,675	1,597	0.3%
010009	City Clerk	261,773	226,019	300,422	321,957	273,242	323,630	1,673	0.5%
010010	City Attorney	205,481	373,973	245,640	261,523	293,763	318,490	56,967	21.8%
010020	Finance	747,045	594,889	743,542	792,164	724,772	1,021,600	229,436	29.0%
010021	Management Information Services	549,680	635,465	690,045	785,354	785,259	821,530	36,176	4.6%
010035	Human Resources	0	224,878	263,794	302,517	281,830	308,405	5,888	1.9%
010041	Police Administration	1,087,665	1,112,264	1,259,501	1,020,460	971,000	1,077,030	56,570	5.5%
010043	Police Operations	3,687,563	4,037,999	4,200,000	4,803,457	4,667,623	5,094,710	291,253	6.1%
010047	Police Investigations	1,174,005	1,203,089	1,230,658	1,580,621	1,445,099	1,650,210	69,589	4.4%
010049	Police Dispatch	605,842	681,157	742,412	874,675	834,151	860,265	(14,410)	-1.6%
010045	Code Enforcement Division	180,269	144,720	194,462	243,867	190,702	278,895	35,028	14.4%
010052	Roads and Maintenance	969,560	1,052,165	1,235,146	1,577,449	1,328,538	1,450,855	(126,594)	-8.0%
010054	Fleet Management	229,392	261,653	253,443	275,915	275,656	402,990	127,075	46.1%
010056	Facilities Maintenance	566,354	790,792	869,878	884,558	829,791	858,235	(26,323)	-3.0%
010057	Parks and Recreation	1,106,152	1,217,694	1,300,785	1,825,385	1,717,854	1,756,595	(68,790)	-3.8%
010059	Cemetery	143,561	161,719	169,352	205,748	166,525	188,045	(17,703)	-8.6%
010080	Community Development	480,818	504,123	572,952	722,922	623,167	795,240	72,318	10.0%
010099	Non-Departmental	1,341,840	1,353,201	1,940,657	2,099,644	1,941,270	2,006,570	(93,074)	-4.4%
Total General Fund Expenditures		\$ 13,733,572	\$ 14,969,331	\$ 16,711,190	\$ 19,269,599	\$ 18,021,449	\$ 19,883,990	614,391	3.2%
Total Revenues and Transfers		15,381,336	16,501,753	17,659,203	18,693,694	18,280,665	19,883,990	1,190,296	6.4%
Change in Fund Balance		\$ 1,647,764	\$ 1,532,422	\$ 948,012	\$ (575,905)	\$ 259,216	\$ 0	\$ 575,905	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

TABLE G-4
GENERAL FUND OPERATING SUMMARY
EXPENDITURE BY DEPARTMENT/DIVISION

Department	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 22,726	\$ 22,725	\$ 22,718	\$ 22,730	\$ 22,730	\$ 22,715
OPERATING EXPENDITURES	34,498	33,216	42,847	59,575	39,241	37,305
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 57,224	\$ 55,940	\$ 65,565	\$ 82,305	\$ 61,971	\$ 60,020
CITY MANAGER						
PERSONAL SERVICES	\$ 290,514	\$ 325,138	\$ 417,445	\$ 576,968	\$ 577,280	\$ 583,365
OPERATING EXPENDITURES	13,696	12,452	15,493	29,014	28,860	27,310
CAPITAL OUTLAY	35,137	-	-	3,096	3,096	-
TOTAL	\$ 339,347	\$ 337,591	\$ 432,937	\$ 609,078	\$ 609,236	\$ 610,675
CITY CLERK						
PERSONAL SERVICES	\$ 186,822	\$ 187,035	\$ 206,856	\$ 273,702	\$ 226,195	\$ 225,195
OPERATING EXPENDITURES	74,951	38,984	93,566	48,255	47,047	98,435
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 261,773	\$ 226,019	\$ 300,422	\$ 321,957	\$ 273,242	\$ 323,630
CITY ATTORNEY						
PERSONAL SERVICES	\$ 179,916	\$ 150,339	\$ 205,560	\$ 214,838	\$ 217,325	\$ 231,085
OPERATING EXPENDITURES	25,565	223,635	40,080	46,685	76,438	87,405
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 205,481	\$ 373,973	\$ 245,640	\$ 261,523	\$ 293,763	\$ 318,490
FINANCE						
PERSONAL SERVICES	\$ 590,894	\$ 479,222	\$ 613,152	\$ 641,089	\$ 576,940	\$ 692,365
OPERATING EXPENDITURES	156,151	115,667	130,390	151,075	147,832	329,235
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 747,045	\$ 594,889	\$ 743,542	\$ 792,164	\$ 724,772	\$ 1,021,600
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 377,886	\$ 408,928	\$ 467,053	\$ 536,215	\$ 536,920	\$ 567,160
OPERATING EXPENDITURES	171,793	226,537	222,992	223,255	222,455	254,370
CAPITAL OUTLAY	-	-	-	25,884	25,884	-
TOTAL	\$ 549,680	\$ 635,465	\$ 690,045	\$ 785,354	\$ 785,259	\$ 821,530
HUMAN RESOURCES						
PERSONAL SERVICES	\$ -	\$ 177,752	\$ 196,732	\$ 222,702	\$ 210,785	\$ 231,920
OPERATING EXPENDITURES	-	47,126	67,062	79,815	71,045	76,485
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ 224,878	\$ 263,794	\$ 302,517	\$ 281,830	\$ 308,405
COMMUNITY DEVELOPMENT						
PERSONAL SERVICES	\$ 409,741	\$ 472,682	\$ 522,244	\$ 602,432	\$ 562,675	\$ 677,675
OPERATING EXPENDITURES	71,077	31,441	50,708	120,490	60,492	117,565
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 480,818	\$ 504,123	\$ 572,952	\$ 722,922	\$ 623,167	\$ 795,240

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

TABLE G-4

General Fund Expenditure by Department/Division – Continued

Department	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 977,461	\$ 993,831	\$ 1,120,396	\$ 902,230	\$ 854,435	\$ 957,750
OPERATING EXPENDITURES	101,079	118,433	139,106	118,230	116,565	119,280
CAPITAL OUTLAY	9,125	-	-	-	-	-
TOTAL	\$ 1,087,665	\$ 1,112,264	\$ 1,259,501	\$ 1,020,460	\$ 971,000	\$ 1,077,030
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 3,335,083	\$ 3,585,495	\$ 3,728,190	\$ 4,291,861	\$ 4,159,215	\$ 4,535,115
OPERATING EXPENDITURES	319,925	403,572	362,021	466,596	463,408	469,760
CAPITAL OUTLAY	32,555	48,932	109,790	45,000	45,000	89,835
TOTAL	\$ 3,687,563	\$ 4,037,999	\$ 4,200,000	\$ 4,803,457	\$ 4,667,623	\$ 5,094,710
POLICE DEPARTMENT - INVESTIGATIONS						
PERSONAL SERVICES	\$ 1,030,390	\$ 1,051,290	\$ 1,076,017	\$ 1,403,497	\$ 1,268,935	\$ 1,472,220
OPERATING EXPENDITURES	140,023	142,899	149,421	177,124	176,164	177,990
CAPITAL OUTLAY	3,593	8,900	5,220	-	-	-
TOTAL	\$ 1,174,005	\$ 1,203,089	\$ 1,230,658	\$ 1,580,621	\$ 1,445,099	\$ 1,650,210
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 596,697	\$ 672,750	\$ 733,512	\$ 858,200	\$ 818,875	\$ 845,170
OPERATING EXPENDITURES	9,145	8,407	8,901	16,475	15,276	15,095
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 605,842	\$ 681,157	\$ 742,412	\$ 874,675	\$ 834,151	\$ 860,265
POLICE DEPARTMENT - CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 162,658	\$ 130,035	\$ 173,742	\$ 221,512	\$ 175,380	\$ 243,710
OPERATING EXPENDITURES	17,611	14,685	20,720	22,355	15,322	35,185
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 180,269	\$ 144,720	\$ 194,462	\$ 243,867	\$ 190,702	\$ 278,895

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

TABLE G-4

General Fund Expenditure by Department/Division – Continued

Department	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 562,998	\$ 631,473	\$ 702,040	\$ 955,161	\$ 750,365	\$ 970,515
OPERATING EXPENDITURES	346,064	398,078	460,327	469,424	425,965	460,730
CAPITAL OUTLAY	60,498	22,615	72,778	152,864	152,208	19,610
TOTAL	\$ 969,560	\$ 1,052,165	\$ 1,235,146	\$ 1,577,449	\$ 1,328,538	\$ 1,450,855
FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 203,840	\$ 213,524	\$ 210,335	\$ 240,569	\$ 238,275	\$ 340,115
OPERATING EXPENDITURES	25,553	40,530	35,845	35,346	37,381	48,415
CAPITAL OUTLAY	-	7,598	7,263	-	-	14,460
TOTAL	\$ 229,392	\$ 261,653	\$ 253,443	\$ 275,915	\$ 275,656	\$ 402,990
FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 271,376	\$ 256,702	\$ 302,932	\$ 327,348	\$ 327,320	\$ 344,995
OPERATING EXPENDITURES	286,640	472,190	491,706	538,150	502,471	513,240
CAPITAL OUTLAY	8,338	61,901	75,240	19,060	-	-
TOTAL	\$ 566,354	\$ 790,792	\$ 869,878	\$ 884,558	\$ 829,791	\$ 858,235
PARKS AND RECREATION						
PERSONAL SERVICES	\$ 782,422	\$ 811,579	\$ 933,484	\$ 1,335,860	\$ 1,283,085	\$ 1,415,075
OPERATING EXPENDITURES	287,401	285,631	345,434	392,338	351,769	341,520
CAPITAL OUTLAY	36,329	120,484	21,867	97,187	83,000	-
TOTAL	\$ 1,106,152	\$ 1,217,694	\$ 1,300,785	\$ 1,825,385	\$ 1,717,854	\$ 1,756,595
CEMETERY						
PERSONAL SERVICES	\$ 113,984	\$ 128,280	\$ 139,225	\$ 150,008	\$ 120,780	\$ 144,510
OPERATING EXPENDITURES	28,771	31,166	30,127	55,740	45,745	43,535
CAPITAL OUTLAY	806	2,273	-	-	-	-
TOTAL	\$ 143,561	\$ 161,719	\$ 169,352	\$ 205,748	\$ 166,525	\$ 188,045
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 312,815	\$ 326,833	\$ 349,366	\$ 547,490	\$ 440,400	\$ 815,770
OPERATING EXPENDITURES	714,666	745,558	1,053,784	1,186,444	1,135,160	1,190,800
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	314,359	280,811	537,507	365,710	365,710	-
TOTAL	\$ 1,341,840	\$ 1,353,201	\$ 1,940,657	\$ 2,099,644	\$ 1,941,270	\$ 2,006,570
TOTALS						
PERSONAL SERVICES	\$ 10,408,223	\$ 11,025,613	\$ 12,120,996	\$ 14,324,412	\$ 13,367,914	\$ 15,316,425
OPERATING EXPENDITURES	2,824,607	3,390,205	3,760,528	4,236,386	3,978,636	4,443,660
CAPITAL OUTLAY	186,382	272,702	292,159	343,091	309,188	123,905
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	314,359	280,811	537,507	365,710	365,710	-
TOTAL GENERAL FUND	\$ 13,733,572	\$ 14,969,331	\$ 16,711,190	\$ 19,269,599	\$ 18,021,449	\$ 19,883,990

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY COUNCIL

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Completed and Implemented the City’s Strategic Plan
- ✓ Funded Road and Stormwater Improvements
- ✓ Increased Airport activity and enhanced job growth
- ✓ Maintained a respectable and honorable environment at City Council meetings.
- ✓ Secured grant funding for CRA Septic to Sewer and joined with Indian River County on an Inter-Local agreement for CRA Septic to Sewer conversions.
- ✓ Supported Legislative Responsibilities with Local Delegation

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue efforts to protect the Indian River Lagoon
- Pursue grants to further desired Citywide growth and Airport activity
- Enhance Quality of Life
- Improve Organizational Efficiency
- Preserving Hometown Feel and Coastal Charm
- Support Smart and Sustainable Growth
- Ensure a high level of Public Safety
- Maintain Fiscal Responsibility
- Encourage Economic Development
- Partner with the County and Neighboring Cities to address Common Interests
- Monitor Proposals in the State Legislature and seek to preserve Home Rule

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Number of Council Meetings Conducted	20	33	18	36	30
Number of CRA Meetings Conducted	3	5	4	5	10
Number of Board of Adjustment Meetings Conducted	2	1	7	3	5
Number of Ordinances Adopted	20	11	15	15	20
Number of Resolutions Adopted	34	30	61	35	50
Number of Board Appointments	13	16	13	20	30

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY COUNCIL PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
24/25	25/26	
40.00%	40.00%	Regular and Special Meetings - 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.
20.00%	20.00%	City Functions and Events Attendance at functions. Public relations.
20.00%	20.00%	Conference, Legislative, County, State, and Local Meetings - Attendance at assigned County and regional meetings. City representation at all levels of government and intra-governmental affairs.
20.00%	20.00%	Citizens' Problems and Complaints - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for City Council is \$ 60,020. This compares to the 2024-2025 projected expenditures of \$61,971, a decrease of \$1,951, or -3.15%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 22,726	\$ 22,725	\$ 22,718	\$ 22,730	\$ 22,730	\$ 22,715	\$ (15)
Operating Expenditures	34,498	33,216	42,847	59,575	39,241	37,305	(1,936)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 57,224	\$ 55,940	\$ 65,565	\$ 82,305	\$ 61,971	\$ 60,020	\$ (1,951)

Fiscal Year 2025-2026 Adopted Budget -

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures:

	Difference
1. Personnel Services - Slight decrease in worker's compensation rate.	\$ (15)
2. Operating Expenditures - Decrease due to less travel planned.	\$ (1,936)
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

CITY COUNCIL		FULL TIME EQUIVALENTS				Projected	Budget
POSITION	PAY RANGE	23/24	24/25	Amended 24/25	25/26	Expenditure: 24/25	25/26
Mayor	5,400	1.00	1.00	1.00	1.00		
Vice-Mayor	3,600	1.00	1.00	1.00	1.00		
Council Member	3,600	3.00	3.00	3.00	3.00		
		5.00	5.00	5.00	5.00		
TOTAL SALARIES						\$ 19,800	\$ 19,800
FICA Taxes						2,892	2,893
Worker's Compensation Insurance						39	22
Total Personnel Services						\$ 22,731	\$ 22,715

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account		FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
PERSONNEL SERVICES							
511200	Legislative Salaries	19,800	19,800	19,800	19,800	19,800	19,800
512100	FICA Taxes	2,892	2,892	2,892	2,895	2,892	2,893
512400	Worker's Comp Insurance	35	33	27	35	38	22
TOTAL PERSONNEL SERVICES		22,726	22,725	22,718	22,730	22,730	22,715
OPERATING EXPENDITURES							
534000	Travel & Per Diem	26,698	25,873	25,119	44,000	29,684	25,790
534105	Cellular Telephone	1,503	1,248	1,328	1,440	1,355	1,425
534110	Internet Access	1,156	1,156	1,156	1,200	1,200	1,260
534800	Promotional Activities	824	592	58	2,000	1,000	500
534995	Litigation Expenses	0	0	10,000	0	0	0
535200	Departmental Supplies	486	293	642	700	442	745
535210	Computer Supplies	0	0	61	0	0	0
535410	Dues and Memberships	200	200	200	200	200	200
535420	Books and Publications	0	28	33	35	35	35
535450	Training and Education	3,630	3,825	4,249	10,000	5,325	7,350
TOTAL OPERATING EXPENDITURES		34,498	33,216	42,847	59,575	39,241	37,305
TOTAL CITY COUNCIL		57,224	55,940	65,565	82,305	61,971	60,020

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 oversight of 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 2025 ACCOMPLISHMENTS

- ✓ Completed the establishment of the City's Strategic Plan and began implementation
- ✓ Completed swale work and paving plan for FY 24 and 25
- ✓ Completed an ILA with IRC for the CRA Septic to Sewer Conversion project
- ✓ Awarded over \$5 million in grants for various projects throughout the City
- ✓ Continued to improve the City's transparency with residents thru social media outlets, website updates and monthly newsletter
- ✓ Completed Airport Projects to continue the enhancement and further growth of the Airport

FISCAL YEAR 2026 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

City Operations

- Continue Implementation and Improvement of the Strategic Plan
- Continue the implementation of the road paving and swale work plan
- Collaborate and Plan with Indian River County on Septic to Sewer throughout the City

Quality Service to Citizens

- Provide a prompt response to citizen complaints and/or requests and provide help where appropriate
- Continue with High-Quality social media and communications to benefit our residents
- Maintain transparency and work to keep the residents fully informed

Provide Effective Support to City Council

- Provide City Council with information in a proactive manner
- Stay engaged in FLC and follow legislation that may affect the City

Maintain Positive Intergovernmental Relations

- Work closely with neighboring Municipalities and Indian River County to collaborate on projects and issues that face our citizens
- Work with the legislative delegation in Tallahassee to support the City's projects goals and objectives.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Per Capita Level of Service Cost	\$540	\$578	\$633	\$670	\$727
Per Capita Number of Full-time Employees	5.58	5.75	6.06	6.24	6.10
General Fund Unrestricted Funds vs. Expenditures	59.67%	62.79%	64.32%	60.89%	55.19%

CITY MANAGER PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/15</i>	<i>25/26</i>	
40.00%	45.00%	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%	15.00%	Preparation of City Council Agenda - Provide City Council members with recommendations on issues requiring legislative actions and implementation of their decisions. Initiate and review all matters requiring City Council actions.
20.00%	25.00%	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%	15.00%	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 2025-2026 adopted budget for City Manager is \$610,675. This compares to the 2024-2025 projected expenditures of \$609,236, an increase of \$1,439, or .24%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 290,514	\$ 325,138	\$ 417,445	\$ 576,968	\$ 577,280	\$ 583,365	\$ 6,085
Operating Expenditures	13,696	12,452	15,493	29,014	28,860	27,310	(1,550)
Capital Outlay	35,137	-	-	3,096	3,096	-	(3,096)
Total	\$ 339,347	\$ 337,591	\$ 432,937	\$ 609,078	\$ 609,236	\$ 610,675	\$ 1,439

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	<u>Difference</u>
1. Personnel Services - Increase due to wage and insurance costs.	\$ 6,085
2. Operating Expenses - Decrease due to less training and travel planned.	\$ (1,550)
3. Capital Outlay - No capital requested this year.	\$ (3,096)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

CITY MANAGER		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Expenditures</u>	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
City Manager *		1.00	1.00	1.00	1.00		
Special Projects Director/City Engineer	109,144 / 177,424	0.00	1.00	1.00	1.00		
Communications & Social Media Coordinator	60,775 / 98,796	0.00	1.00	1.00	1.00		
Senior Executive Assistant	57,881 / 94,092	1.00	1.00	1.00	1.00		
		2.00	4.00	4.00	4.00		
		TOTAL SALARIES				\$ 437,575	\$ 443,450
* Salary amount includes Auto Allowance of \$ 350/mon (\$ 4,200/yr)						FICA Taxes 32,710	33,923
						Deferred Compensation 38,920	39,536
						Group Insurance Premiums 67,500	65,912
						Employee Assistance Program 63	70
						Worker's Comp Insurance 512	474
						\$ 577,280	\$ 583,365

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY MANAGER

Code: 010005

<u>Account</u>		<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Amended</u> <u>FY 24/25</u>	<u>FY 24/25</u>	<u>FY 25/26</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	222,354	249,779	311,028	432,100	437,575	443,450
512100	FICA Taxes	16,520	19,072	24,569	33,058	32,710	33,923
512225	Deferred Compensation	19,994	19,655	26,665	38,511	38,920	39,536
512301	Group Insurance Premiums	31,280	36,241	54,851	72,544	67,500	65,912
512309	Employee Assistance Program	32	32	42	63	63	70
512400	Worker's Comp Insurance	334	359	290	692	512	474
TOTAL PERSONNEL SERVICES		290,514	325,138	417,445	576,968	577,280	583,365
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,475	956	2,843	7,754	8,000	7,215
534105	Cellular Phone	749	584	815	1,525	1,525	1,595
534120	Postage	4	17	5	250	50	250
534420	Equipment Leases	787	1,697	1,685	1,690	955	0
534620	R & M - Vehicles	1,462	712	96	500	1,200	500
534630	R & M - Office Equipment	316	584	605	590	625	675
534800	Promotional Activities	1,581	1,960	1,958	2,500	3,200	6,000
535200	Departmental Supplies	579	1,705	1,559	1,800	1,000	1,500
535210	Computer Supplies	0	22	322	0	0	0
535230	Small Tools and Equipment	0	0	400	0	0	0
535260	Gas and Oil	4,234	1,684	621	1,500	1,100	1,200
535270	Uniforms	0	0	0	750	750	750
535410	Dues and Memberships	1,908	2,431	2,536	4,450	4,800	5,825
535420	Books and Publication	0	0	50	250	200	200
535450	Training and Education	600	100	1,997	5,455	5,455	1,600
TOTAL OPERATING EXPENDITURES		13,696	12,452	15,493	29,014	28,860	27,310
CAPITAL OUTLAY							
606400	Vehicles and Equipment	35,137	0	0	3,096	3,096	0
TOTAL CAPITAL OUTLAY		35,137	0	0	3,096	3,096	0
TOTAL CITY MANAGER		339,347	337,591	432,937	609,078	609,236	610,675

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY CLERK

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Participated in the promotion of the Centennial via social media and at planned events
- ✓ Participated in the successful Centennial weekend birthday celebrations
- ✓ Compiled office procedures in single manual to ensure continuity of operations
- ✓ Continued to take inventory of records in the vault and determined which have met retention
- ✓ Assisted with the strategic planning process
- ✓ Wrote monthly articles for the Pelican Newsletter
- ✓ Attended City Council, Board of Adjustment, and CRA meetings
- ✓ Administered the election process for two Council seats
- ✓ Continued to provide quality customer service to include public records requests
- ✓ Staff participated in Leadership Training
- ✓ Codified adopted ordinances into the City of Sebastian Code
- ✓ Administered board appointments

FISCAL YEAR 2026 GOALS AND OBJECTIVES

Direct Overall Municipal Service Delivery with specific focus on:

- Train new Executive Assistant to ensure continuity of operations
- Continue to upgrade City Clerk's procedural manual
- Administer the appointment of 15-member Charter Review Committee
- Hold Charter Review meetings during the second fiscal year quarter
- Canvass the 2025 Election with the City Manager and City Attorney
- Administer the election process for three Council seats and any possible Charter referendum
- Continue to take inventory and determine if records in vault have met retention
- Continue to maintain all City ordinances, resolutions, contracts, documents and meeting recordings
- Continue to provide Council support on legislative matters
- Continue to promote staff training and development through webinars and networking events
- Continue to work with Social Media Coordinator on increasing public awareness of meetings and workshops to increase attendance and participation
- ✓ Attended City Council, Board of Adjustment, CRA, and Centennial Task Force meetings
- ✓ Provided Council support on legislative matters
- ✓ Administered the election process for three Council seats
- ✓ Canvassed 2023 Election
- ✓ Continued to provide quality customer service to include public records requests
- ✓ Promoted staff training and development through webinars and networking events
- ✓ Revised the board and committee meeting procedures with the City Attorney
- ✓ Completed the calendar of events and festivals for the Centennial celebration
- ✓ Participated in planning meetings for the Centennial

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Records Scanned (in cubic feet)	10	6	5	10	5
Records Destroyed (in cubic feet)	424	486	494	475	450
Council Meeting Packets/Minutes	21	33	22	30	28
Cemetery Lots/Niches Sold	88	71	68	80	70
Election - Candidates Qualified	7	6	3	3	3
Legal/Display Ads Published	4	13	8	2	8
Code Supplements Distributed	0	0	4	3	6
Board Appointments Administered	8	17	14	15	20
Instruments Recorded	10	4	5	4	5
Public Records Requests	173	236	146	201	225
Other Committee Meeting Minutes Recorded	12	18	7	10	25

CITY CLERK PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
24/25	25/26	
15.00%	15.00%	Services for City Council - Prepare Council agendas, advertise hearings, post notices, take minutes of Council meetings, administer follow-up of City Council action items, prepare correspondence, prepare City Council budget, make Council travel arrangements, research services, attest & seal all documents executed by Mayor and City Manager, schedule invocations, prepare proclamations, resolutions, certificates of appreciation, prepare for and conduct Council orientation w/ CM and CA, coordinate w/ MIS for broadcast of Council, CRA, Board of Adjustment meetings.
30.00%	30.00%	Services for Citizens - Receive and respond to general City website e-mail link, respond to public records requests and inquiries, provide computer for public research, post legal notices, and make imaged records available on City website via Laserfiche Weblink.
15.00%	15.00%	Services for Boards/Committees - Board liaison, advertise vacancies, administer financial disclosure forms, update Commission on Ethics website annually, record and provide services to Board of Adjustment and CRA. Maintain and update Board Handbook, and conduct board member orientation and prepare outgoing certificates.
10.00%	10.00%	Records Management - Scan all permanent and long term records for staff and public into Laserfiche, administer public records requests, coordinate paper recycling and records destruction with recycling contractor in accordance with State law, maintain, update and distribute adopted Records Management Procedures Manual, coordinate with Records Liaisons Committee, maintain all original City documents, i.e. ordinances, resolutions, agreements, deeds, terminated personnel files, conduct records research for staff as requested. Conduct staff training in records management. Scans and distributes agenda packets for all City boards and Council.
10.00%	15.00%	Cemetery - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
10.00%	10.00%	General Administration - Prepare, post, and distribute monthly calendar, prepare annual budget for department, attend staff meetings, codify ordinances, record final plats and easements, record vacations of easement, keep log of all City vehicles, attest and seal City documents, provide notary services for City documents, respond to Cityseb emails.
10.00%	5.00%	City Election - The City Clerk is the City Elections Official and Chairperson of the City Canvassing Board, qualifies candidates for office and political committees, coordinates with Supervisor of Elections and State of Florida in administration of annual general elections, prepares resolutions and forms, swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for City Clerk is \$323,630. This compares to the 2024-2025 projected expenditures of \$273,242, an increase of \$50,388, or 18.44%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 186,822	\$ 187,035	\$ 206,856	\$ 273,702	\$ 226,195	\$ 225,195	\$ (1,000)
Operating Expenses	74,951	38,984	93,566	48,255	47,047	98,435	51,388
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 261,773	\$ 226,019	\$ 300,422	\$ 321,957	\$ 273,242	\$ 323,630	\$ 50,388

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures:

	Difference
1. Personnel Services - Slight decrease due to higher wage of previous employee.	\$ (1,000)
2. Operating Expenses - Increase due primarily to election year costs.	\$ 51,388
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	Budget
		23/24	24/25	24/25	25/26	Expenditures 24/25	25/26
City Clerk	85,517 / 139,016	1.00	1.00	1.00	1.00		
Executive Asst to the City Clerk	50,000 / 81,280	0.00	0.00	1.00	1.00		
Records Specialist II	44,595 / 72,494	0.00	1.00	0.00	0.00		
Administrative Assistant	42,474 / 69,045	1.00	1.00	0.00	0.00		
Records Specialist I	40,456 / 65,765	1.00	0.00	1.00	0.00		
		3.00	3.00	3.00	2.00		
TOTAL SALARIES						\$ 170,000	\$ 168,250
Overtime						279	-
FICA Taxes						13,000	12,869
Deferred Compensation						14,500	15,143
Group Insurance Premiums						28,000	28,716
Employee Assistance Program						33	35
Worker's Comp Insurance						383	182
Total Personnel Services						\$ 226,195	\$ 225,195

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY CLERK

Code: 010009

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
PERSONNEL SERVICES							
511200	Salaries	147,227	146,684	162,374	199,200	170,000	168,250
511400	Overtime	129	35	212	2,635	279	0
512100	FICA Taxes	11,202	11,149	12,402	15,442	13,000	12,869
512225	Deferred Compensation	13,098	13,185	13,467	18,166	14,500	15,143
512301	Group Insurance Premiums	14,901	15,726	18,104	37,885	28,000	28,716
512309	Employee Assistance Program	32	32	32	48	33	35
512400	Worker's Comp Insurance	233	225	265	326	383	182
TOTAL PERSONNEL SERVICES		186,822	187,035	206,856	273,702	226,195	225,195
533400	Other Contractual Services	2,079	2,456	2,184	2,200	1,735	2,000
533490	Codification Services	3,902	2,740	4,558	4,560	4,400	4,620
534000	Travel and Per Diem	15	0	0	1,100	1,093	1,200
534105	Cellular Phone	443	437	438	460	440	460
534120	Postage	550	529	391	500	400	400
534420	Equipment Leases	1,494	2,151	1,083	1,085	620	0
534630	R & M - Office Equipment	1,863	2,580	10,421	10,910	10,515	11,125
534910	Clerk of Court Filing Fees	547	774	312	800	400	800
534920	Legal Ads	3,730	5,635	5,877	4,000	5,108	10,000
534990	Election Costs	59,114	20,294	59,375	20,660	21,118	65,675
535200	Departmental Supplies	528	722	7,610	750	246	745
535210	Computer Supplies	0	67	742	0	0	0
535230	Small Tools and Equipment	200	0	0	0	0	0
535410	Dues and Memberships	315	523	400	630	572	710
535450	Training and Education	170	75	175	600	400	700
TOTAL OPERATING EXPENDITURES		74,951	38,984	93,566	48,255	47,047	98,435
TOTAL CITY CLERK		261,773	226,019	300,422	321,957	273,242	323,630

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 the 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 all legal transactional and litigation matters, and monitors the representation of the City by outside counsel where appropriate.

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 the special magistrate for the Code Enforcement Board and litigated actions, as required.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Attended regular meetings of and provided ethics training to City Council, Planning and Zoning, Community Redevelopment Agency, Budget Advisory Board, and Board of Adjustment
- ✓ Represented City Staff at Code Enforcement/Special Magistrate Hearings.
- ✓ Provided regular updates to the City Council on changes to federal and state laws, as well as pending suits, settlements, and legal cases.
- ✓ Provided legal advice to all City Staff in a prompt manner.
- ✓ Provided legal support on significant police matters.
- ✓ Provided legal support on significant Human Resources matters, including personnel investigation as needed, discipline, Last Chance Agreements, and policies.
- ✓ Maintained a professional network with local government attorneys from Indian River County, and other municipalities in the County.
- ✓ Assisted in reviewing and updating procurement documents and procedures.
- ✓ Reviewed significant legal claims and insurance settlements, as deemed necessary.
- ✓ Drafted and/or reviewed ordinances, resolutions, releases, orders, and other legal documents,
- ✓ Recertified as a Board Certified Specialist in Local City County Government Law.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Attend City Council, Planning and Zoning, Code Enforcement/Special Magistrate, Community Redevelopment Agency, and Board of Adjustment Meetings.
- Attend the Florida Municipal Attorney Association; City, County, and Local Government, Florida Association of Police Attorneys Annual Legal Update Seminars.
- Provide quality legal advice and services to the City Council, various boards, and City Staff.
- Continue to provide regular updates to the City Council on changes to federal and state laws, as well as pending suits, settlements, and legal cases.
- Provided legal support on City elections and the law.
- Continue to serve as the police legal advisor to the City of Sebastian Police Department
- Continue to provide legal support on land use matters, including meeting and negotiating with Staff, developers and their attorneys, and amending the Land Development Codes.
- Continue to provide legal support for all department heads.
- Continue to maintain a professional network with local government attorneys from Indian River County and other municipalities in the County.
- Continue to give advice and assist in reviewing/updating procurement documents and procedures.
- Continue to review significant legal claims and insurance settlements, as deemed necessary.
- Coordinate and monitor the use of any outside counsel services.
- Draft and/or review proposed ordinances, resolutions, releases, orders, and other legal documents, as needed.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Number of Resolutions	34	30	72	50	50
Number of Ordinances	16	11	21	20	20
Number of Meetings	60	39	49	40	40
Number of Orders	20	22	42	40	40

CITY ATTORNEY PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
24/25	25/26	
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 as requested.
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 OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the City Attorney is \$318,490. This compares to the 2024-2025 projected expenditure of \$293,763, an increase of \$24,727, or 8.42%.

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	Projected FY 24/25 Expenditures	FY 25/26 Budget	Difference
Personnel Services	\$ 179,916	\$ 150,339	\$ 205,560	\$ 214,838	\$ 217,325	\$ 231,085	\$ 13,760
Operating Expenses	25,565	223,635	40,080	46,685	76,438	87,405	10,967
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 205,481	\$ 373,973	\$ 245,640	\$ 261,523	\$ 293,763	\$ 318,490	\$ 24,727

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to wage and insurance costs.	\$ 13,760
2. Operating Expenses - Increase due to additional outside counsel services and a new monitor.	\$ 10,967
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

CITY ATTORNEY

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
				<u>Amended</u>		<u>Expenditures</u>	
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
City Attorney *		1.00	1.00	1.00	1.00		
		1.00	1.00	1.00	1.00		
		TOTAL SALARIES				\$ 159,259	\$ 168,450
* Salary amount includes Auto Allowance of \$ 350/mon (\$ 4,200/yr)		Overtime				-	-
		FICA Taxes				12,145	12,885
		Deferred Compensation				13,938	14,783
		Group Insurance Premiums				31,723	34,820
		Employee Assistance Program				16	17
		Worker's Comp Insurance				244	130
		Total Personnel Services				\$ 217,325	\$ 231,085

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONNEL SERVICES						
511200 Salaries	132,819	113,003	152,027	159,400	159,259	168,450
512100 FICA Taxes	10,161	8,645	11,630	12,193	12,145	12,885
512225 Deferred Compensation	11,936	9,306	13,286	13,968	13,938	14,783
512301 Group Insurance Premiums	24,831	19,212	28,437	29,043	31,723	34,820
512309 Employee Assistance Program	16	12	16	16	16	17
512400 Worker's Comp Insurance	153	161	164	218	244	130
TOTAL PERSONNEL SERVICES	179,916	150,339	205,560	214,838	217,325	231,085
OPERATING EXPENDITURES						
533400 Other Contractual Services	15,077	206,850	25,963	30,000	60,000	70,000
534000 Travel and Per Diem	0	1,106	2,036	3,150	3,150	3,150
534105 Cellular Phone	440	402	537	555	546	575
534115 On-Line Services	6,859	7,065	7,947	8,320	8,316	8,565
534120 Postage	0	40	32	50	25	25
534130 Express Mail	0	0	0	50	0	0
534420 Equipment Leases	787	602	598	605	340	0
534630 R & M - Office Equipment	331	225	238	275	175	205
534800 Promotional Activities	0	1,881	0	0	0	0
535200 Departmental Supplies	0	3,334	662	1,000	1,130	1,130
535210 Computer Supplies	0	0	88	0	0	1,000
535410 Dues and Memberships	355	560	610	610	610	610
535420 Books and Publications	1,715	186	0	500	576	575
535450 Training and Education	0	1,385	1,371	1,570	1,570	1,570
TOTAL OPERATING EXPENDITURES	25,565	223,635	40,080	46,685	76,438	87,405
TOTAL CITY ATTORNEY	205,481	373,973	245,640	261,523	293,763	318,490

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FINANCE DEPARTMENT

The Finance Department primarily provides support services to other City departments. It is organized into two primary sections, which are Finance and Purchasing.

The Finance Section's main responsibility is to conduct the fiscal affairs of the City in compliance with all applicable laws, regulations, and sound business practices and to diligently safeguard the resources of the city. It is also responsible for documenting compliance with grant provisions, processing grant reimbursements and monitoring construction projects to assure spending is within amounts appropriated.

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Twenty-sixth time awardee of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and twentieth time awardee of the Government Finance Officers Association Distinguished Budget Presentation Award.
- ✓ Maintained American Express corporate card and Bank of America purchasing card programs.
- ✓ Processed weekly accounts payable checks accurately and with minimal issues.
- ✓ Handled grant accounting and financial reporting requirements in coordination with other departments expected to adhere to requirements for narrative reports on progress.
- ✓ Processed bi-weekly payroll and insured adherence to labor agreement provisions.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Generate cost savings ideas through internal audits/staff involvement.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Submit 2024-2025 Annual Comprehensive Financial Report for Excellence for Financial Reporting Award and 2025-2026 Annual Budget document for the Distinguished Budget Presentation Award to the Government Finance Officers Association.
- Provide timely financial information to the City administration and the general public by issuing the City's Annual Comprehensive Financial Report no later than March 31st each year.
- Provide timely adopted budget document to the City administration and the general public by issuing the City's Annual Budget document no later than October 31th each year.
- Continue staff training in accounting, payroll, budget, and customer service.
- Work to document procurement processes and procedures in a form that can be easily followed.
- Reevaluate purchasing procedures and seek approvals for revisions as needed.
- Participate in efforts to streamline and make the purchasing process more efficient.
- Realign account codes and segments to comply with state issued coding guidance and provide consistency in preparation for upgrades and software advancements which rely on consistent account codes.
- Implement budgeting software and an online budget book to promote administrative efficiency, timeliness, accuracy, and transparency.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Program Cost Per Capita	\$29.35	\$22.96	\$30.00	\$26.94	\$33.60
Journal Entries Processed	961	972	968	1,000	1,000
Accounts Payable Invoices Processed	3,329	3,241	3,861	3,600	3,700
Accounts Payable Checks Processed	2,039	1,906	2,129	2,100	2,150
Purchase Orders Processed	387	450	557	500	475
Payroll Checks Processed	4,557	4,726	4,668	4,750	5,050
Purchasing/Corporate Card Transactions Processed	2,877	2,960	3,008	3,200	3,300
Purchasing Card Users	42	44	46	45	45
Garage Sale Permits Issued	693	516	578	775	800
Number of Fixed Assets Records	2,699	2,760	2,777	2,800	2,900
Annual Comprehensive Financial Report issued	03/22/23	05/31/24	03/31/25	03/31/26	03/31/27
Annual Budget Document issued	11/16/21	12/12/22	10/31/23	11/13/24	10/31/25
Excellence in Financial Reporting Award(consecutive years)	24	25	26	27	28
Distinguished Budget Presentation Award(consecutive years)	18	19	20	21	22

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FINANCE PROGRAM BUDGET

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
23.00%	22.00%	General Accounting - Data entry for general ledger activity for all City operations, bank reconciliations, preparation of federal, state and local reports, and allocation of charges to City departments. Ensure all accounting information is entered timely and accurately. Maintain fixed assets records and ensure assets are recorded and tagged properly. Account for all Capital Projects. Prepare monthly rental and lease invoices. Monitor and review airport and facility lease agreements.
11.00%	10.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's.
9.00%	8.00%	Budget - Assist the City Manager in preparation of annual budget. Ensure budget is comprehensive as to communication, coordination and control. Submit final budget to the Government Finance Officers Association Awards Program and quarterly budget amendment packages to the Council.
7.00%	8.00%	Payroll - Review and process payroll, including benefits, deductions, leave availability, and workers compensation. Prepare quarterly reports to the workers compensation insurance carrier. Prepare employee insurance invoices for payment. Monitor ADP to insure quarterly and annual payroll tax reports and year end W-2's are processed correctly.
6.00%	7.00%	Auditing and Financial Reporting - Analyze general ledger accounts, develop and prepare subsidiary ledgers for the annual audit. Analyze financial data. Prepare monthly budget to actual statements and annual financial statements. Prepare annual State reports, such as Comptroller's Report, Transportation Report, and other complex financial analyses. Invest operating and construction funds. Make debt service payments and record transactions. Complete the Comprehensive Annual Financial Report and submit to the Government Finance Officers Association Award Program.
8.00%	6.00%	Contract and Agreement Management - Maintain a contract database tracking all deliverables, terms, and action dates. Review terms and make recommendations for any potential changes. Support Department Heads and Project Managers on contract issues.
13.00%	11.00%	Procurement - Research, negotiate pricing, seek out best practices and implement for procurement. Support Department Heads and staff in the procurement process. Build City relationships with vendors. Update Policies and Procedures as needed.
6.00%	8.00%	Customer Service - Respond to customer inquiries both in person and on the phone. Route incoming calls, complaints, concerns, etc to the appropriate department. Receive mail and packages and sort and distribute appropriately. Provide support to other employees and departments as needed.
2.00%	6.00%	Grants & Special Projects - Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors. Compile data on hurricane damages, submit, and follow up on.
2.00%	1.00%	Effective Insurance Plans - Develop and maintain a comprehensive, innovative and effectively managed insurance benefits plan for all employees and dependents. Provide clear prevention opportunities and participation options for employees and dependents.
1.00%	1.00%	Union Negotiations, Contract Administration - Negotiate labor agreements with both Police and Hourly Employees and any Memos of Understanding necessary during the life of existing contracts. Perform support research, document preparation and record minutes. Review, rewrite and organize Rules and Regulations.
9.00%	9.00%	Cash Management - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals. Monitor collections as compared to budget. Invest any available cash balances, as warranted.
3.00%	3.00%	Records Management - Records storage, disposition, and destruction. Insure annual compliance. Complete transmittals, box labels, records disposition and destruction forms, and update master log.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FINANCE BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Finance is \$1,021,600. This compares to the 2024-2025 projected expenditures of \$724,772, an increase of \$296,828, or 40.95% .

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 23/24 Budget	Projected FY 23/24 Expenditures	FY 24/25 Budget	Difference
Personnel Services	\$ 590,894	\$ 479,222	\$ 613,152	\$ 641,089	\$ 576,940	\$ 692,365	\$ 115,425
Operating Expenses	156,151	115,667	130,390	151,075	147,832	329,235	181,403
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 747,045	\$ 594,889	\$ 743,542	\$ 792,164	\$ 724,772	\$ 1,021,600	\$ 296,828

Fiscal Year 2025-26 Adopted Budget

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year and wage and insurance costs.	\$ 115,425
2. Operating Expenses - Increase due to new procurement, budget, and financial software as well as additional pay	\$ 181,403
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

FINANCE DEPARTMENT

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected Expenditure 24/25	Budget 25/26
		Amended					
		23/24	24/25	24/25	25/26		
CFO/Finance Director	114,601 / 186,295	1.00	1.00	1.00	1.00		
Assistant Finance Director	89,793 / 145,967	1.00	1.00	1.00	1.00		
Procurement Manager	70,355 / 114,369	1.00	1.00	1.00	1.00		
Financial Assistant	52,500 / 85,344	1.00	1.00	1.00	1.00		
Accounts Payable Specialist	51,626 / 83,923	1.00	1.00	1.00	1.00		
Accounting Clerk II	40,456 / 65,765	1.00	1.00	1.00	1.00		
		6.00	6.00	6.00	6.00		
		TOTAL SALARIES				\$ 447,000	\$ 532,200
		Overtime				-	200
		FICA Taxes				33,000	40,728
		Deferred Compensation				35,000	47,916
		Group Insurance Premiums				61,000	70,658
		Employee Assistance Program				73	104
		Worker's Comp Insurance				867	559
		Total Personnel Services				\$ 576,940	\$ 692,365

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FINANCE DEPARTMENT

Code: 010020

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	473,430	381,617	494,835	478,450	447,000	532,200
511400	Overtime	0	27	1,337	200	0	200
512100	FICA Taxes	35,836	28,916	36,490	36,618	33,000	40,728
512225	Deferred Compensation	42,054	33,731	36,754	43,078	35,000	47,916
512301	Group Insurance Premiums	38,770	34,303	43,073	81,874	61,000	70,658
512309	Employee Assistance Program	94	75	74	95	73	104
512400	Worker's Comp Insurance	710	551	588	774	867	559
TOTAL PERSONNEL SERVICES		590,894	479,222	613,152	641,089	576,940	692,365
OPERATING EXPENDITURES							
533175	Employee Background Testing	15,123	0	0	0	0	0
533200	Audit Fees	36,780	39,252	51,132	57,900	53,400	54,540
533400	Other Contractual Services	46,667	28,573	28,799	33,500	36,750	96,745
534000	Travel and Per Diem	0	0	0	1,250	2,480	5,780
534105	Cellular Telephone	532	0	0	0	0	0
534120	Postage	1,837	1,999	2,009	2,280	2,280	2,520
534420	Equipment Leases	3,640	3,426	3,394	3,405	1,895	0
534630	R & M - Office Equipment	34,926	35,031	35,739	38,400	38,200	144,380
534825	Advertising	9,467	0	0	0	0	0
534920	Legal Ads	1,524	1,526	1,082	2,250	1,750	1,950
535200	Departmental Supplies	3,130	2,644	5,040	5,710	5,500	6,600
535205	Bank Charges	55	130	130	130	130	130
535210	Computer Supplies	271	191	405	0	0	0
535230	Small Tools and Equipment	0	0	0	0	447	0
535410	Dues and Memberships	2,094	2,895	2,659	3,500	3,250	11,590
535420	Books and Publications	88	0	0	250	0	0
535450	Training and Education	17	0	0	2,500	1,750	5,000
TOTAL OPERATING EXPENDITURES		156,151	115,667	130,390	151,075	147,832	329,235
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL FINANCE		747,045	594,889	743,542	792,164	724,772	1,021,600

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DEPARTMENT

The Management Information Systems (MIS) Department supports the City's mission by securing, maintaining, and advancing the technology systems that enable efficient operations and quality public services. With a team of six full-time and one part-time staff, MIS manages the purchase, deployment, and support of all City-approved hardware, software, and communications infrastructure. This includes over 200 computers, public safety technology, access control, GIS, email, phones, records management systems, and city-issued mobile devices. MIS works closely with all City departments to meet their technology needs through collaborative planning, responsive support, and strategic coordination. The department also plays a key role in promoting transparency and civic engagement by maintaining City websites, managing records systems, and broadcasting public meetings and 24/7 COStv content. MIS ensures that all systems are operated securely, efficiently, and in compliance with applicable national, state, and industry regulations.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Produced and aired Centennial programming.
- ✓ Enhanced the security of public areas throughout the City.
- ✓ Developed a FAQ portal and knowledge base to address common questions.
- ✓ Continued improving infrastructure to ensure all City personnel have timely and reliable access to essential digital resources.
- ✓ Assisted the Police Department in evaluating and using new technologies.
- ✓ Worked with the Social Media Coordinator to help her promote the City.
- ✓ Ongoing cost savings and improved service coverage through the migration of various services for the City's cell phones and other data services.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Enhance Technology Support for City Operations
 - Ensure reliable, secure, and efficient technology services that enable all City departments to serve the public effectively.
- Improve Public Access to Government Information
 - Maintain and enhance the City's websites and 24/7 COStv broadcast to promote transparency, accessibility, and civic engagement.
- Support Public Safety and Critical Infrastructure
 - Provide secure and dependable technology support for police, emergency services, and essential operational systems across City facilities.
- Strengthen Cybersecurity and Data Integrity
 - Safeguard the City's digital infrastructure through updated security practices and compliance with applicable laws and standards.
- Advance Digital Services and Resident Engagement
 - Explore and implement user-friendly digital tools that improve internal processes and enhance service delivery.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Workorders Processed	2385	2202	2065	4200	4500
Server/Network/Phone Outages Serviced	12	15	14	12	12
Web/COS-TV Workorders Processed	429	520	330	550	550
Programs Aired Live on COS-TV	81	102	82	85	85
User Training hours performed/supported	135	123	209	250	300

MANAGEMENT INFORMATION SERVICES PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
10.00%	10.00%	Network Analysis, Design, and Configuration - This includes the assessment of the city's current data needs, as well as projected needs for all software and hardware, and the documentation of all systems.
25.00%	25.00%	End User Support - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
3.00%	3.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc.
2.00%	2.00%	Division Administration - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
2.00%	2.00%	Technology Research and Development - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
25.00%	25.00%	Broadcasting/Recording/Content Creation - broadcast board meetings live from council chambers. Filming for commercials or other productions as directed. Creation of the daily programming schedule. Creation of all the video files for the Web Archive service. Creation of print advertising/banners as requested. Creation of COS-TV slides as needed. Any items needed are requested via work order.
2.00%	2.00%	Website Support - posting of all agendas & packets, adding the city's events to the events calendar on the city's main site. Making any additions or changes that are needed for the information on all the city's websites to stay up-to-date. Any additions or changes are requested via work orders.
10.00%	10.00%	Maintenance - monitoring and addressing MIS technical items. These include servers, switches, and other specialized hardware that is essential to the day to day operations of the MIS division. This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
20.00%	20.00%	Security & Training - securing all endpoints and servers against unwanted intrusion. Training of end users on safe usage of city provided technology. Making sure that systems have all needed patches. Securing all internet based services against hacking/breaches.
1.00%	1.00%	Records Management - Maintain the electronic records for the the City of Sebastian. This includes the public emails and the laserfiche system. work with the the City Clerks office to ensure our the city's electronic record storage is both user/public friendly and secured.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Management Information Systems is \$821,530, this compares to the 2024-2025 projected expenditures of \$785,259, an increase of \$36,271, or 4.62%.

	FY 21/22	FY 22/23	FY 23/24	Amended	Projected		Difference
	Actual	Actual	Actual	FY 24/25 Budget	FY 24/25 Expenditures	FY 25/26 Budget	
Personnel Services	\$ 377,886	\$ 408,928	\$ 467,053	\$ 536,215	\$ 536,920	\$ 567,160	\$ 30,240
Operating Expenses	171,793	226,537	222,992	223,255	222,455	254,370	31,915
Capital Outlay	-	-	-	25,884	25,884	-	(25,884)
Total	\$ 549,680	\$ 635,465	\$ 690,045	\$ 785,354	\$ 785,259	\$ 821,530	\$ 36,271

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to wage and insurance costs.	\$ 30,240
2. Operating Expenses - Increase due to anticipated renewal fee increases.	\$ 31,915
3. Capital Outlay - No general fund capital purchases requested this year.	\$ (25,884)

PERSONNEL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES		FULL TIME EQUIVALENTS				Projected	Budget
		PAY		Amended		Expenditure	
<u>POSITION</u>	<u>RANGE</u>	<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
MIS Manager	81,445 / 132,397	1.00	1.00	1.00	1.00		
MIS Assistant Manager	63,814 / 103,736	1.00	1.00	1.00	1.00		
Systems Administrator	63,814 / 103,736	1.00	1.00	1.00	1.00		
Help Desk Technician	44,595 / 72,494	1.00	1.00	1.00	1.00		
Help Desk Technician/Administrative Asst	42,474 / 69,045	1.00	1.00	1.00	1.00		
Audio Visual Technician	34,944 / 56,805	1.00	1.50	1.50	1.50		
		6.00	6.50	6.50	6.50		
		TOTAL SALARIES				\$ 395,350	\$ 417,250
		Overtime				2,800	3,500
		FICA Taxes				29,432	32,190
		Deferred Compensation				33,150	36,104
		Group Insurance Premiums				75,400	77,558
		Employee Assistance Program				92	104
		Worker's Comp Insurance				696	454
		Total Personnel Services				\$ 536,920	\$ 567,160

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>DESCRIPTION</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>
	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	
Audio Visual Equipment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Citywide Computers	45,000	35,000	45,000	35,000	45,000	205,000
Network Infrastructure	30,000	30,000	30,000	30,000	30,000	150,000
Outdoor Security Updates	30,000	30,000	30,000	30,000	30,000	150,000
Campus Security Improvements	155,000	50,000	-	-	-	205,000
Core Security Replacements	-	-	-	100,000	-	100,000
Public Works Core Infrastructure	-	-	-	60,000	-	60,000
Total	\$ 275,000	\$ 160,000	\$ 120,000	\$ 270,000	\$ 120,000	\$ 945,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	286,001	309,543	352,325	395,350	395,350	417,250
511400	Overtime	1,301	5,586	4,029	2,000	2,800	3,500
512100	FICA Taxes	20,887	23,229	26,201	30,400	29,432	32,190
512225	Deferred Compensation	22,440	25,558	28,745	33,890	33,150	36,104
512301	Group Insurance Premiums	46,713	44,467	55,212	73,838	75,400	77,558
512309	Employee Assistance Program	65	71	79	95	92	104
512400	Worker's Comp Insurance	479	474	463	642	696	454
TOTAL PERSONNEL SERVICES		377,886	408,928	467,053	536,215	536,920	567,160
OPERATING EXPENDITURES							
533400	Other Contractual Services	616	0	0	0	0	0
534000	Travel and Per Diem	126	967	0	0	0	1,000
534105	Cellular Phone	2,406	1,068	1,000	1,055	995	1,045
534110	Internet Access	27,134	49,186	57,630	57,345	57,345	77,630
534120	Postage	2	11	1	10	10	10
534130	Express Mail	0	345	0	100	100	100
534420	Equipment Leases	218	214	214	215	125	0
534630	R & M - Office Equipment	97,182	119,070	111,053	116,495	116,495	116,425
535200	Departmental Supplies	491	330	675	1,100	2,000	1,000
535210	Computer Supplies	8,651	10,927	13,576	13,350	13,350	11,695
535230	Small Tools and Equipment	616	158	846	200	200	700
535410	Dues and Memberships	31,321	41,156	35,259	29,335	29,335	41,625
535450	Training and Education	3,032	3,103	2,738	4,050	2,500	3,140
TOTAL OPERATING EXPENDITURES		171,793	226,537	222,992	223,255	222,455	254,370
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	25,884	25,884	0
TOTAL CAPITAL OUTLAY		0	0	0	25,884	25,884	0
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		549,680	635,465	690,045	785,354	785,259	821,530

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

The Human Resources (HR) Department plays a vital role in managing the City's most valuable asset – it's people. The key responsibilities of HR are as follows:

- Recruitment and Staffing – posting job openings, sourcing candidates, conducting interviews, hiring and onboarding.
- Employee Relations – addressing employee concerns, resolving conflicts, and fostering a positive work environment, ensuring fair treatment and compliance with labor laws.
- Training and Development – organizing training sessions and professional development programs, and supporting employee career growth and opportunity.
- Compensation and Benefits – managing payroll, health insurance, retirement plans and other employee benefits, and to ensure competitive and equitable compensation structures.
- Compliance and Legal – ensures that the City adheres to employment laws and regulations as well as maintaining accurate records.
- Performance Management – developing a performance evaluation system and supporting managers in reviews.
- Policy Development and Enforcement – creating and updating City policies and employee handbooks ensuring consistent application of rules and policies.
- Workplace Safety – promoting a safe and healthy work environment, and managing safety programs and addressing hazards; Risk Management – manages liability cases and addresses areas that may need repair.
- HR Strategy and Planning – aligning HR goals with the City's overall strategy and initiatives.
- Employee Engagement and Culture – organizing events, surveys, and initiative to boost morale and engagement.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Strategic Plan – established goals for the plan and objectives.
- ✓ With the help of the Performance Review Committee, wrote and implemented a new Employee Performance Review Plan and new Performance Improvement Plan (PIP).
- ✓ In FY24 we recruited for 45 positions and hired 39 new employees; reviewed 634 applications and 22 in-house applications; the job market is improving. For FY25 to date – recruited for 32 positions and hired 29; reviewed 442 applications and 13 in-house applications.
- ✓ Workers Compensation claims have increased: FY21/22 – 14, FY22/23 – 16, FY 23/24 – 23 (13 PD and 10 City), FY24/25 – 12 to date (7 PD and 5 City).
- ✓ FY24 – 28 terminations (this is down compared to previous years). FY25 to date – 11 terminations.
- ✓ Employee Benefits Committee continues to provide and disseminate employee information about the City's benefits. They help in the process of benefit recommendations to the City.
- ✓ Employees completed a Leadership Training program; they have until the end of the year to continue using the services of BTS.
- ✓ BlueValue Wellness Program for employees – wellness information sent out monthly. Quarterly meetings took place to inform the employees of the progress and the potential cost to employees. As of March 2025 the City was at an 8% rate increase for FY26. 92% of employees completed the Biometric Screening which gave the City 3 points. 58% of the eligible members completed their Adult Wellness Exam which gave the City 1 point. 37% of the eligible members completed the Care Pathways which gave the City 0 points.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

- ✓ Open Enrollment – Gehring Group and insurance vendors were present. Updated the Employee Benefits Booklet with Health Savings Information.
- ✓ Changed and implemented a Health Savings Account (previously had a Health Reimbursement Account)
- ✓ Health Fair and Expo – invited 61 vendors - 30 participants. The Biometric Screening was held at Public Works and City Hall. Open Enrollment, insurance carriers to banks and retirement living vendors attended.
- ✓ Employee Events – Annual Awards Banquet and Chocolate Chip Bake-Off held.
- ✓ Completed the PCORI Fees, ACA (1095's), Prescription Compliance – RxDC. Medicare Report Survey.
- ✓ Risk Management Liability Cases: FY24/25 – 26; City Incidents/Accidents – 10 (7 PD and 3 City).
- ✓ Human Trafficking Training – 100% of employees completed and it has been added to all new employee orientations.
- ✓ Writing the Employee Policy and Procedure Manual for the City employees.
- ✓ Complete union negotiations for the Police Department and City supervisors.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Strategic Plan – implement goals and objectives. Assess employee skills and qualities. Discuss career paths with employees, develop leadership activities and programs. Establish Succession Plans for employees. Foster a leadership culture and increase use of technology.
- Complete and administer the Employee Policy and Procedure Manual for the City employees.
- Establish new Grades and Positions for City Employee for FY26 – FY28.
- BlueValues Wellness Program – promote it by disbursing monthly wellness information; Quarterly Employee meetings; discuss with the Benefits Committee how to promote the Blue Values Program so employees and dependents participate in completing the Adult Wellness Exams – the aim is to get our rate increase from 12% to at or below 6%.
- Open Enrollment – provide updated insurance information so employees can make decision about their health care.
- Health Fair and Expo – provide Biometric Screenings to gain points for the reduction of the Florida Blue medical insurance rate.
- Provide monthly on-line safety and other courses through Florida League of Cities so Workers Compensation injuries are reduced.
- Work with local college (FSU) to provide leadership training.
- Reduce terminations by being competitive through wages and benefits.
- Conduct online employee surveys using ADP.
- Reduce the time for employee onboarding by implementing ADP Onboarding, ADP Benefits option for Open Enrollment, ADP completion of ACA, etc.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Total Full and Part-time Positions	185	193	181	205	205
Terminations/Resignations/Retirements	31	51	28	35	35
HR hours to process new employee	2	2	2	2	4
Applications processed (Outside Applicants / Inhouse Applicants)	232	377	634 / 22	600 / 30	700 / 30
New Hires	18	35	39	40	40
Background Checks conducted - non-sworn	14	25	50	30	50
Reported Workers Compensation Claims	14	16	23	15	15
Time frame to hire new employee - non-sworn	60 days	60 days	40 days	60 days	30 days
Time frame to hire new employee - sworn	3+ months	3 + months	3 + months	3+ months	3 + months
Promotions	8	11	9	10	10
Transfers	1	1	1	3	1

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

HUMAN RESOURCES PROGRAM BUDGET

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
15.00%	10.00%	Payroll - Enter new hire payroll information into ADP including benefits enrollments. Enter, into ADP, new wages and positions. Monitor and maintain records for FMLA and Workers Compensation payments. Prepare quarterly reports to the workers compensation insurance carrier.
15.00%	15.00%	Hiring New Employees - Post positions, accept applications, screen applications for minimum qualifications, prepare employment and rejection letters, prepare new hire packages, schedule pre-employment physicals and drug screens, conduct new hire orientations, conduct employment and background investigations, coordinate with departments regarding examinations for skilled positions. Interview applicants as part of panel.
3.00%	5.00%	Customer Service - Respond to customer inquiries both in person and on the phone. Provide support to other employees and departments as needed.
15.00%	15.00%	Employee Support - Provide protection to both City and employees by following federal and state laws/regulations. Manage employee relations and identify labor costs. Mediate and resolve disputes between management and employees. Write, maintain, update, and implement City Human Resources policies and procedures. Develop and coordinate employee training. Review and revise job descriptions and pay scales. Maintain all employee files. Assist with union negotiations and implement Union contracts.
10.00%	10.00%	In-Service Actions - Process employee action notices for activity - New employees, promotions, demotions and transfers. Maintain personnel and subject files. Update salary schedules and compensation plans. Administer employee evaluation program.
15.00%	18.00%	Effective Insurance Plans - Develop and maintain a comprehensive, innovative and effectively managed insurance benefits plan for all employees and dependents. Provide clear prevention opportunities and participation options for employees and dependents. Implement the BlueValue Florida Blue Plan for the second year. Work with the Benefits Committee to determine employee benefits. Schedule the Health Fair and schedule employee Biometric appointments. Schedule Open Enrollment and help employees with insurance changes. Update Benefits Booklet. Provide Health Savings Account information and guidance.
15.00%	15.00%	Risk Management - Ensure that liability insurance claims are promptly submitted to the insurance carrier. Resolve minor claims that are lower than deductible limits in a fair and consistent manner. Insure Workers Compensation claims are submitted to carrier. Maintain correspondence with insurance carrier for all liability and workers compensation claims from inception to completion or return to work. Work with other carriers for liability claims. Work with Florida League during disaster events; providing all documentation to the insurance carrier and FEMA; Coordinate all safety training.
10.00%	10.00%	Union Negotiations, Contract Administration - Negotiate labor agreements with police, and supervisory unions. Provide, when necessary, any Memos of Understanding necessary during the life of existing contracts. Perform support research, document preparation. Review, rewrite and organize Rules and Regulations.
2.00%	2.00%	Records Management - Records storage, disposition, and destruction. Insure annual compliance. Complete transmittals, box labels, records disposition and destruction forms, and update master log.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

HUMAN RESOURCES BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Human Resources is \$308,405. This compares to the 2024-2025 projected expenditure of \$281,830, an increase of \$26,575, or 9.43% .

	FY 21/22 Actual	FY 22/23 Actual	FY23/24 Actual	Amended FY 24/25 Budget	Projected FY 24/25 Expenditures	FY 25/26 Budget	Difference
Personnel Services	\$ -	\$ 177,752	\$ 196,732	\$ 222,702	\$ 210,785	\$ 231,920	\$ 21,135
Operating Expenses	-	47,126	67,062	79,815	71,045	76,485	5,440
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ 224,878	\$ 263,794	\$ 302,517	\$ 281,830	\$ 308,405	\$ 26,575

Fiscal Year 2025-26 Adopted Budget

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:	Difference
1. Personnel Services - Increase due primarily to wage and insurance costs.	\$ 21,135
2. Operating Expenses - Increase due primarily to higher background testing costs	\$ 5,440
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

HUMAN RESOURCES DEPARTMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	Budget
		<u>23/24</u>	<u>24/25</u>	<u>Amended</u> <u>24/25</u>	<u>24/25</u>	Expenditure <u>24/25</u>	<u>25/26</u>
Human Resources Director	103,946 / 168,976	1.00	1.00	1.00	1.00		
Human Resources Assistant	55,125 / 89,615	1.00	1.00	1.00	1.00		
		2.00	2.00	2.00	2.00		
TOTAL SALARIES						\$ 168,500	\$ 180,500
Overtime						-	-
FICA Taxes						12,650	13,809
Deferred Compensation						14,300	16,247
Group Insurance Premiums						15,000	21,134
Employee Assistance Program						29	35
Worker's Comp Insurance						306	195
Total Personnel Services						\$ 210,785	\$ 231,920

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

Code: 010035

Account <u>Number</u>	<u>Description</u>	<u>FY 21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Actual</u>	<u>FY 23/24</u> <u>Actual</u>	<u>Amended</u> <u>FY 24/25</u> <u>Budget</u>	<u>FY 24/25</u> <u>Projected</u>	<u>FY 25/26</u> <u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	0	140,562	153,717	172,400	168,500	180,500
511400	Overtime	0	0	0	1,000	0	0
512100	FICA Taxes	0	10,639	11,527	13,266	12,650	13,809
512225	Deferred Compensation	0	12,651	13,704	15,607	14,300	16,247
512301	Group Insurance Premiums	0	13,711	17,542	20,117	15,000	21,134
512309	Employee Assistance Program	0	28	32	32	29	35
512400	Worker's Comp Insurance	0	162	210	280	306	195
TOTAL PERSONNEL SERVICES		0	177,752	196,732	222,702	210,785	231,920
OPERATING EXPENDITURES							
533175	Employee Background Testing	0	26,897	27,959	22,000	20,000	36,000
533400	Other Contractual Services	0	3,536	9,854	15,000	14,000	13,500
534000	Travel and Per Diem	0	0	214	500	500	250
534120	Postage	0	45	272	300	200	300
534420	Equipment Leases	0	198	1,262	1,265	711	0
534630	R & M - Office Equipment	0	1,771	2,441	2,650	2,300	2,685
534700	Printing and Binding	0	173	86	300	300	0
534800	Promotional Activities	0	2,011	2,204	2,000	2,000	2,000
534825	Advertising	0	5,388	5,720	7,500	6,000	5,000
535200	Departmental Supplies	0	4,491	2,840	4,000	3,000	3,000
535210	Computer Supplies	0	840	1,115	0	0	0
535410	Dues and Memberships	0	229	244	300	534	750
535420	Books and Publications	0	0	0	500	500	500
535450	Training and Education	0	1,548	12,851	23,500	21,000	12,500
TOTAL OPERATING EXPENDITURES		0	47,126	67,062	79,815	71,045	76,485
TOTAL HUMAN RESOURCES		0	224,878	263,794	302,517	281,830	308,405

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

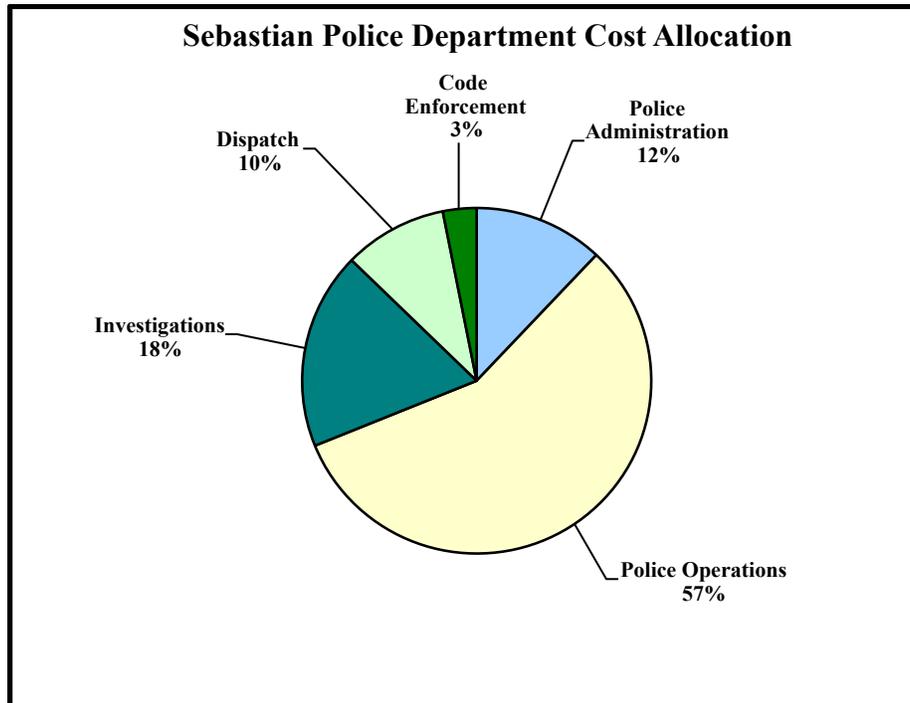
The Fiscal Year 2025-2026 adopted budget for the Police Department as a whole is \$8,961,110. This compares to the 2024-2025 projected expenditures of \$8,108,575, an increase of \$852,535, or 10.5%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personnel Services	\$ 6,102,289	\$ 6,433,401	\$ 6,831,856	\$ 7,677,300	\$ 7,276,840	\$ 8,053,965	\$ 777,125
Operating Expenses	587,783	687,995	680,168	800,780	786,735	817,310	30,575
Capital Outlay	45,273	57,832	115,010	45,000	45,000	89,835	44,835
Total	\$ 6,735,344	\$ 7,179,229	\$ 7,627,033	\$ 8,523,080	\$ 8,108,575	\$ 8,961,110	\$ 852,535

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 777,12
2. Operating Expenses - Increase due to accreditation, ammunition, and software subscriptions.	\$ 30,57
3. Capital Outlay - Increase due to SRT equipment.	\$ 44,83



CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
POLICE ADMINISTRATION						
PERSONNEL SERVICES	\$ 977,461	\$ 993,831	\$ 1,120,396	\$ 902,230	\$ 854,435	\$ 957,750
OPERATING EXPENDITURES	101,079	118,433	139,106	118,230	116,565	119,280
CAPITAL OUTLAY	9,125	-	-	-	-	-
TOTAL	\$ 1,087,665	\$ 1,112,264	\$ 1,259,501	\$ 1,020,460	\$ 971,000	\$ 1,077,030
POLICE OPERATIONS						
PERSONNEL SERVICES	\$ 3,335,083	\$ 3,585,495	\$ 3,728,190	\$ 4,291,861	\$ 4,159,215	\$ 4,535,115
OPERATING EXPENDITURES	319,925	403,572	362,021	466,596	463,408	469,760
CAPITAL OUTLAY	32,555	48,932	109,790	45,000	45,000	89,835
TOTAL	\$ 3,687,563	\$ 4,037,999	\$ 4,200,000	\$ 4,803,457	\$ 4,667,623	\$ 5,094,710
POLICE INVESTIGATIONS						
PERSONNEL SERVICES	\$ 1,030,390	\$ 1,051,290	\$ 1,076,017	\$ 1,403,497	\$ 1,268,935	\$ 1,472,220
OPERATING EXPENDITURES	140,023	142,899	149,421	177,124	176,164	177,990
CAPITAL OUTLAY	3,593	8,900	5,220	-	-	-
TOTAL	\$ 1,174,005	\$ 1,203,089	\$ 1,230,658	\$ 1,580,621	\$ 1,445,099	\$ 1,650,210
POLICE DISPATCH						
PERSONNEL SERVICES	\$ 596,697	\$ 672,750	\$ 733,512	\$ 858,200	\$ 818,875	\$ 845,170
OPERATING EXPENDITURES	9,145	8,407	8,901	16,475	15,276	15,095
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 605,842	\$ 681,157	\$ 742,412	\$ 874,675	\$ 834,151	\$ 860,265
POLICE CODE ENFORCEMENT						
PERSONNEL SERVICES	\$ 162,658	\$ 130,035	\$ 173,742	\$ 221,512	\$ 175,380	\$ 243,710
OPERATING EXPENDITURES	17,611	14,685	20,720	22,355	15,322	35,185
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 180,269	\$ 144,720	\$ 194,462	\$ 243,867	\$ 190,702	\$ 278,895
TOTALS						
PERSONNEL SERVICES	\$ 6,102,289	\$ 6,433,401	\$ 6,831,856	\$ 7,677,300	\$ 7,276,840	\$ 8,053,965
OPERATING EXPENDITURES	587,783	687,995	680,168	800,780	786,735	817,310
CAPITAL OUTLAY	45,273	57,832	115,010	45,000	45,000	89,835
TOTAL	\$ 6,735,344	\$ 7,179,229	\$ 7,627,033	\$ 8,523,080	\$ 8,108,575	\$ 8,961,110

CITY OF SEBASTIAN, FLORIDA 2025/2026 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, manages the procurement, inventory, and issuance of supplies and equipment for the department, and is responsible for strategic planning.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Continued to provide a safe environment to live and work for residents, visitors, and commuters.
- ✓ Continued to develop partnerships with our community through training, social media, and professional interactions.
- ✓ Continued to research and utilize available funding resources to benefit the agency and our community as a whole.
- ✓ Continued staff development through leadership and mentoring programs both internal and external.
- ✓ Completed the second year requirements of reaccreditation status with Commission for Florida Accreditation as an Excelsior agency.
- ✓ Worked to fill vacancies and maintain staffing allocations.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to provide a safe environment to live and work for residents, visitors, and commuters.
- Continue to develop partnerships with our community through training, social media, and professional interactions.
- Continue to research and utilize available funding resources to benefit the agency and our community as a whole.
- Continue staff development through leadership and mentoring programs both internal and external.
- Begin third year requirements of reaccreditation status with Commission for Florida Accreditation as an Excelsior agency.
- Successfully pass our re-accreditation assessment through the Commission for Florida Accreditation; maintaining our Excelsior status.
- Continue to work to fill vacancies and maintain staffing allocations.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Civic meetings attended	36	98	73	108	85
Policies reviewed	125	125	143	125	143
Leadership meetings attended	12	10	12	10	12
Senior staff meetings attended	36	36	30	36	35
Staff inspections performed	4	4	4	2	
Computerized statistical reviews	12	12	12	12	12
Community Events	12	40	55	40	55
Public Records Requests			863	915	930
Training Assistance	5	15	20	20	20
Internal Investigations	3	0	0	0	0
Conduct 40 hrs of training for officers	46	33	39	48	48
Conduct training for civilian employees	15	20	20	30	25
Recruiting and promotional Activities	1	6	5	12	5
Professional Standards reviews			40	32	40
Number of reports processed	1995	2242	1981	2400	2200
Number of trespass warnings processed	160	245	235	245	300
Statistical reports completed	12	12	12	12	12

POLICE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
24/25	25/26	
35.00%	35.00%	General Management - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media, and other public and private groups. General administrative duties managing the department.
5.00%	5.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
1.00%	1.00%	Staff Inspections
30.00%	30.00%	Records Management - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
20.00%	20.00%	Citizen Requests - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
4.00%	4.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
5.00%	5.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Police Administration is \$1,077,030. This compares to the 2024-2025 projected expenditures of \$971,000 (excluding State Pension funds), an increase of \$106,030, or 10.90%.

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	Projected FY 24/25 Expenditures	FY 25/26 Budget	Difference
Personnel Services	\$ 977,461	\$ 993,831	\$ 1,120,396	\$ 902,230	\$ 854,435	\$ 957,750	\$ 103,315
Operating Expenses	101,079	118,433	139,106	118,230	116,565	119,280	2,715
Capital Outlay	9,125	-	-	-	-	-	-
Total	\$ 1,087,665	\$ 1,112,264	\$ 1,259,501	\$ 1,020,460	\$ 971,000	\$ 1,077,030	\$ 106,030

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year and wage and insurance costs.	\$ 103,315
2. Operating Expenses - Slight increase due to accreditation costs and anticipated utility rate increases.	\$ 2,715
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

POLICE ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>Amended</u>		Expenditure	
				<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	
Police Chief	114,601 / 186,295	1.00	1.00	1.00	1.00		
Deputy Police Chief	103,946 / 168,975	1.00	1.00	1.00	1.00		
Police Captain	98,997 / 160,929	1.00	0.00	0.00	0.00		
Lieutenant	94,282 / 153,266	0.00	1.00	1.00	1.00		
Executive Assistant	52,500 / 85,344	1.00	1.00	1.00	1.00		
Accreditation/Records Supervisor	51,626 / 83,923	1.00	1.00	1.00	1.00		
Records Specialist II	44,595 / 72,494	1.00	1.00	1.00	1.00		
Records Specialist I	40,456 / 65,765	1.00	1.00	1.00	1.00		
Quartermaster P/T	\$ 20.42/hr - \$ 33.19/hr	0.50	0.50	0.50	0.50		
		7.50	7.50	7.50	7.50		
		TOTAL SALARIES				\$ 596,500	\$ 677,000
						Overtime	1,500
						FICA Taxes	44,800
						Clothing Allowance	25
						Deferred Compensation	17,900
						Chapter 185 Pension	88,852
						Group Insurance Premiums	89,500
						Employee Assistance Program	100
						Worker's Comp Insurance	15,258
						Total Personnel Services	\$ 854,435
							\$ 957,750

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account <u>Number</u>	<u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	532,984	505,367	566,350	631,500	596,500	677,000
511400	Overtime	3,238	1,494	11,241	1,500	1,500	1,500
512100	FICA Taxes	40,336	37,350	42,917	48,456	44,800	51,936
512215	Clothing Allowance	1,620	576	129	405	25	405
512225	Deferred Compensation	14,608	12,101	17,037	19,652	17,900	21,623
512250	Chapter 185 Retirement	84,784	83,671	84,215	88,852	88,852	77,221
512251	Chapter 185 State Shared Revenue	227,003	272,496	307,681	0	0	0
512301	Group Insurance Premiums	61,601	69,823	80,448	98,327	89,500	118,456
512309	Employee Assistance Program	107	92	98	111	100	122
512400	Worker's Comp Insurance	11,181	10,859	10,278	13,427	15,258	9,487
TOTAL PERSONNEL SERVICES		977,461	993,831	1,120,396	902,230	854,435	957,750
OPERATING EXPENDITURES							
533100	Professional Services	650	3,569	10,650	650	650	4,850
533400	Other Contractual Services	25	0	0	25	0	0
533500	Investigations	0	0	0	1,000	1,000	1,000
534000	Travel and Per Diem	3,741	3,830	5,619	6,000	6,000	6,000
534101	Telephone	4,010	0	0	0	0	0
534105	Cellular Telephone	1,386	1,270	1,453	1,500	1,500	1,575
534110	Internet Services	1,325	977	547	0	0	0
534120	Postage	932	1,130	1,084	1,500	1,500	1,500
534310	Electric	34,660	43,255	42,101	45,500	42,500	44,485
534320	Water/Sewer	3,307	3,788	3,839	4,170	3,850	4,045
534420	Equipment Leases	3,777	3,763	3,739	3,740	2,120	0
534500	Insurance	6,387	0	7,695	0	0	9,235
534610	R & M - Buildings	220	8,562	7,479	2,500	2,500	1,500
534620	R & M - Vehicles	728	2,945	1,622	1,000	2,300	2,000
534630	R & M - Office Equipment	18,651	20,475	21,956	23,000	23,000	13,115
534640	R & M - Operating Equipment	280	0	0	0	0	0
534650	R & M - Radios	0	0	45	100	100	300
534800	Promotional Activities	714	740	740	1,000	1,000	1,000
534820	Designated Expenditure (Greer Donation)	(1,625)	0	0	0	0	0
535200	Departmental Supplies	8,155	7,531	12,196	7,000	7,000	6,055
535210	Computer Supplies	459	97	208	0	0	0
535230	Small Tools and Equipment	0	0	905	1,600	1,600	1,000
535260	Gas and Oil	4,765	5,608	6,703	6,000	8,000	8,000
535270	Uniforms and Shoes	1,267	1,478	1,565	1,500	1,500	1,500
535410	Dues and Memberships	3,371	3,380	3,428	3,445	3,445	3,120
535420	Books and Publications	243	971	498	1,000	1,000	1,000
535450	Training and Education	3,649	5,064	5,032	6,000	6,000	8,000
TOTAL OPERATING EXPENDITURES		101,079	118,433	139,106	118,230	116,565	119,280
CAPITAL OUTLAY							
606300	IOTB	7,500	0	0	0	0	0
606405	Vehicles and Equipment (Designated Funds)	1,625	0	0	0	0	0
TOTAL CAPITAL OUTLAY		9,125	0	0	0	0	0
TOTAL POLICE ADMINISTRATION		1,087,665	1,112,264	1,259,501	1,020,460	971,000	1,077,030

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 six sworn personnel including four K-9 units. Several officers in the division are apart of the Special Response Team (SRT). 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 2025 ACCOMPLISHMENTS

- ✓ Continued to train police officers to meet our operational needs to continue to provide a high level of customer service to citizens.
- ✓ Maintained a positive relationship with the community through the COPE initiative.
- ✓ Continued to focus on mentoring, in-house leadership, mental health, and succession planning.
- ✓ Hired five new police officer recruits and enrolled them into the Police Academy.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to hire officers to meet our operational needs.
- Provide a high level of customer service to the citizens.
- Continue to maintain a positive relationship with the community through the COPE initiative.
- Continue to develop leadership, mentoring, and succession planning through in-house and other educational resources.
- Provide a high level of in-house training to our current and newly-hired police officers.
- Target traffic complaints throughout the city and deter traffic violations.
- Increase natural resources and marine enforcement and education.
- Provide a high level of training to our current and newly-hired officers.
- Target traffic complaints throughout the city and deter traffic violations.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Calls for Service	18,978	21,146	26,821	20,000	27,000
Officer Initiated Activity	9,762	10,975	10,751	12,000	12,000
Traffic Stops	3,200	4,428	4,036	3,500	5,000
Written Warnings Traffic Stops	2,014	2,784	2,679	2,300	3,000
Citations (Traffic Stops)	945	1,352	896	800	1,000
Traffic Enforcement	655	85	614	800	700
Parking Enforcement	24	29	75	30	80
Alarms	386	144	531	300	600
Adult Arrests	243	349	290	300	350
Juvenile Arrests	26	27	28	40	30
Traffic Enforcement Initiatives		4	3	10	7
K-9 usage reports	51	21	14	30	40
K-9 searches	44	47	20	40	50
Marine and Natural Resource Citizen Contacts	72	17	0	30	30

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE OPERATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
40.00%	40.00%	Calls for Service - respond to calls for service.
18.00%	20.00%	Traffic Stops and Citations - Conduct traffic stops and issue citations and warnings.
15.00%	15.00%	Investigations - Conduct vehicle crash investigations.
2.00%	1.00%	Criminal Transportation - Transport arrested adults and juveniles to respective detention facilities.
4.00%	3.00%	Training and Professional Development - Provide a minimum of 40 hours of training to all members of the division.
12.00%	12.00%	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.
4.00%	6.00%	K-9 Unit - Responsible for directed patrol and request for officer assists.
4.00%	2.00%	Motorcycle/Traffic Unit - Criminal and non-criminal traffic law enforcement and accident investigations
1.00%	1.00%	Marine Unit - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Police Operations Division is \$5,094,710. This compares to the 2024-2025 projected expenditures of \$4,667,623, an increase of \$427,087, or 9.15%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 3,335,083	\$ 3,585,495	\$ 3,728,190	\$ 4,291,861	\$ 4,159,215	\$ 4,535,115	\$ 375,900
Operating Expenses	319,925	403,572	362,021	466,596	463,408	469,760	6,352
Capital Outlay	32,555	48,932	109,790	45,000	45,000	89,835	44,835
Total	\$ 3,687,563	\$ 4,037,999	\$ 4,200,000	\$ 4,803,457	\$ 4,667,623	\$ 5,094,710	\$ 427,087

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 375,900
2. Operating Expenses - Slight increase due to replacing expired equipment.	\$ 6,352
3. Capital Outlay - Increase due to SRT equipment.	\$ 44,835

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

POLICE OPERATIONS DIVISION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	Budget
		<u>Amended</u>				Expenditure	
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
Lieutenant	94,282 / 153,266	1.00	1.00	1.00	1.00		
Sergeant	73,443 / 111,315	5.00	5.00	5.00	5.00		
Officer *	59,000 / 99,700	31.00	33.00	33.00	33.00		
Crossing Guards (Temp)	\$ 15.00/hr - \$ 24.38/hr	5.00	5.00	5.00	5.00		
		42.00	44.00	44.00	44.00		
		TOTAL SALARIES				\$ 2,440,300	\$ 2,835,850
* Providing for 33 positions but only funding 31 FTE's in the FY26 budget.						Overtime 300,000	275,000
						FICA Taxes 214,000	238,363
						Clothing Allowance 50	4,995
** As of 09/05/25 there are:						Chapter 185 Retirement 628,021	574,077
25 Active Officers						Group Insurance Premiums 470,000	536,598
6 Certified Officers in Field Training						Employee Assistance Program 565	644
0 Recruits in the Police Academy						Worker's Comp Insurance 106,279	69,588
0 Conditional Offers						Total Personnel Services	\$ 4,159,215 \$ 4,535,115

CAPITAL OUTLAY SCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Tasers (5)	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 65,000
Patrol Rifles (10)	16,250	16,250	16,250	16,250	-	65,000
Night Vision Binoculars (1)	-	14,000	15,500	17,000	18,900	65,400
SRT Rifle Shield (1)	-	4,000	5,000	-	-	9,000
Flock Safety 911	-	15,000	-	-	-	15,000
SRT Gas Masks	11,635	6,650	-	-	20,610	38,895
SRT Rifles	48,950	-	-	-	5,880	54,830
	\$ 89,835	\$ 68,900	\$ 49,750	\$ 46,250	\$ 58,390	\$ 313,125

POLICE OPERATIONS DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Police Vehicles w/Equipment	\$ 636,885	\$ 450,340	\$ 495,375	\$ 544,910	\$ 599,400	\$ 2,726,910
Vehicle/Body Cameras	107,560	140,000	140,000	140,000	140,000	667,560
CAD/RMS System	15,000	15,000	15,000	15,000	15,000	75,000
Parking Lot Infrastructure Improvements	45,120	-	-	-	-	45,120
Security Trailer	-	-	106,200	-	-	106,200
	\$ 804,565	\$ 605,340	\$ 756,575	\$ 699,910	\$ 754,400	\$ 3,620,790

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account		FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
PERSONNEL SERVICES							
511200	Regular Salaries	1,897,678	2,029,229	2,013,065	2,509,650	2,388,000	2,778,600
511300	Temporary Salaries	45,657	44,327	48,350	54,650	52,300	57,250
511400	Overtime	288,118	401,158	434,819	240,000	300,000	275,000
512100	FICA Taxes	164,986	183,747	185,652	214,915	214,000	238,363
512215	Clothing Allowance	15,701	4,595	0	4,995	50	4,995
512250	Chapter 185 Retirement	534,585	522,922	610,188	628,021	628,021	574,077
512301	Group Insurance Premiums	320,043	330,069	363,353	545,127	470,000	536,598
512309	Employee Assistance Program	465	478	462	586	565	644
512400	Worker's Comp Insurance	67,852	68,971	72,301	93,917	106,279	69,588
TOTAL PERSONNEL SERVICES		3,335,083	3,585,495	3,728,190	4,291,861	4,159,215	4,535,115
OPERATING EXPENDITURES							
534000	Travel and Per Diem	8,064	2,334	7,775	7,000	7,000	8,000
534105	Cellular Telephone	6,294	5,901	6,372	7,920	6,100	6,355
534110	Internet Access	14,657	15,673	13,084	15,540	15,000	17,550
534120	Postage	47	4	0	50	50	50
534130	Express Mail Charges	141	121	87	200	200	200
534420	Equipment Leases	744	737	736	740	415	0
534620	R & M - Vehicles	46,674	84,451	90,631	77,000	77,000	75,000
534630	R & M - Office Equipment	8,692	7,336	6,777	8,680	8,000	8,800
534640	R & M - Operating Equipment	11,500	4,179	3,883	4,500	4,500	4,500
534650	R & M - Radios	600	1,041	2,309	2,000	2,000	4,000
534800	Promotional Activities	500	750	1,697	1,000	1,000	2,000
534810	K-9 Expenditures	4,449	6,295	5,372	6,000	6,000	7,500
535200	Departmental Supplies	35,380	53,485	34,770	66,155	66,155	86,865
535210	Computer Supplies	669	572	791	1,500	1,000	1,000
535230	Small Tools and Equipment	3,063	3,730	1,624	25,598	25,000	6,000
535260	Gas and Oil	129,004	124,196	120,004	125,000	115,000	120,000
535270	Uniforms and Shoes	31,716	47,845	26,449	61,238	61,000	57,400
535275	Safety Equipment	4,276	6,295	5,968	4,000	4,000	4,000
535410	Dues and Memberships	1,596	14,720	16,750	32,475	32,475	35,440
535420	Books and Publications	659	768	998	1,000	1,000	1,000
535450	Training and Education	11,201	14,790	15,040	19,000	19,000	24,100
535451	Recruitment Reimbursements	0	8,350	903	0	11,513	0
TOTAL OPERATING EXPENDITURES		319,925	403,572	362,021	466,596	463,408	469,760
CAPITAL OUTLAY							
606400	Vehicles and Equipment	32,555	48,932	109,790	45,000	45,000	89,835
TOTAL CAPITAL OUTLAY		32,555	48,932	109,790	45,000	45,000	89,835
TOTAL POLICE OPERATIONS DIVISION		3,687,563	4,037,999	4,200,000	4,803,457	4,667,623	5,094,710

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE INVESTIGATIONS DIVISION

The investigators assigned to this division work on cases involving crimes against persons, crimes against property, and general investigations, including narcotic and vice investigations. The Evidence Technician is the custodian of the evidence/property room and processes crime scenes for evidence. A primary focus of this Division is to nurture cooperation with other law enforcement agencies and to foster community involvement and promote awareness events. The Crime Analyst provides intelligence support internally and externally for the law enforcement community.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Provided continual training in order to maintain certifications and enhance experience levels.
- ✓ Purged property and evidence in accordance with state laws.
- ✓ Provided professional investigative services to the victims of crime.
- ✓ Replaced older equipment with newer technology to assist with investigations.
- ✓ Fostered and improved professional relationships with surrounding agencies to help improve criminal investigations within the entire county.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Purge property and evidence in accordance with state laws and department policy.
- Provide continual training in order to maintain certifications and enhance experience levels.
- Continue to add new equipment and/or replace outdated equipment to assist with various types of investigations.
- Continue to steer investigators towards intelligence gathering and analytical programs to assist in analyzing and interpreting information and providing insights for improved decision-making.
- Purchase a software license to assist with crime mapping trends.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Burglary Investigations	75	38	15	75	50
Assault Investigations	123	189	157	195	180
Sexual Assault Investigations	15	8	15	15	15
Vehicle Theft Investigation	7	13	13	15	15
Robbery Investigations	2	4	1	5	4
Background Investigations	15	20	13	10	10
Larceny Investigations	155	337	200	180	200
Murder/Attempted Murder Investigations	1	1	1	1	1

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE INVESTIGATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
50.00%	50.00%	Investigations - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
14.00%	15.00%	On Scene Investigations - Perform on-scene investigations and process crime scenes.
9.00%	8.00%	Court Assistance - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	10.00%	Investigations Assistance - Assist Uniform Division and other agencies with investigations.
10.00%	10.00%	Training and Professional Development.
2.00%	2.00%	Community Meetings/Community Policing
5.00%	5.00%	Backgrounds
100.00%	100.00%	

POLICE INVESTIGATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2025-26 adopted budget for Police Investigations is \$1,650,210. This compares to the 2024-2025 projected expenditures of \$1,445,099, an increase of \$205,111, or 14.20%.

	FY 21/22		FY 22/23		FY 23/24		Amended	Projected	
	Actual		Actual		Actual		FY 24/25	FY 24/25	FY 25/26
	Budget		Expenditures		Budget		Difference		
Personnel Services	\$ 1,030,390	\$ 1,051,290	\$ 1,076,017	\$ 1,403,497	\$ 1,268,935	\$ 1,472,220	\$ 203,285		
Operating Expenses	140,023	142,899	149,421	177,124	176,164	177,990	1,826		
Capital Outlay	3,593	8,900	5,220	-	-	-	-		
Total	\$ 1,174,005	\$ 1,203,089	\$ 1,230,658	\$ 1,580,621	\$ 1,445,099	\$ 1,650,210	\$ 205,111		

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 203,285
2. Operating Expenses - Increase due to moving software subscriptions from PD Admin this year.	\$ 1,826
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

POLICE INVESTIGATIONS DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>Amended</u>		<u>Expenditure</u>	<u>25/26</u>
				<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	
Lieutenant	94,283 / 153,266	1.00	1.00	1.00	1.00		
Sergeant	73,443 / 111,315	2.00	2.00	2.00	2.00		
Investigator	59,000 / 99,700	5.00	5.00	5.00	5.00		
Crime Scene/Evidence Supervisor	54,207 / 88,119	1.00	1.00	1.00	1.00		
Crime Analyst	51,626 / 83,923	1.00	1.00	1.00	1.00		
Crime Scene/Evidence Technician	44,595 / 72,494	1.00	1.00	1.00	1.00		
Evidence Technician	44,595 / 72,494	1.00	1.00	1.00	1.00		
		12.00	12.00	12.00	12.00		
		TOTAL SALARIES				\$ 787,700	\$ 957,500
						50,000	52,000
						61,725	77,758
						4,000	6,945
						18,300	19,585
						165,968	150,635
						140,000	187,146
						163	209
						41,079	20,442
						\$ 1,268,935	\$ 1,472,220

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE INVESTIGATIONS DIVISION

Code: 010047

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	646,047	657,641	668,949	876,000	787,700	957,500
511400	Overtime	49,848	54,512	49,885	52,000	50,000	52,000
512100	FICA Taxes	52,628	53,349	54,013	71,531	61,725	77,758
512215	Clothing Allowance	10,574	6,680	4,097	7,080	4,000	6,945
512225	Deferred Compensation	5,104	6,701	12,160	18,311	18,300	19,585
512250	Chapter 185 Retirement	151,762	157,073	160,334	165,968	165,968	150,635
512301	Group Insurance Premiums	93,073	93,752	103,491	182,993	140,000	187,146
512309	Employee Assistance Program	139	131	137	190	163	209
512400	Worker's Comp Insurance	21,216	21,451	22,951	29,424	41,079	20,442
TOTAL PERSONNEL SERVICES		1,030,390	1,051,290	1,076,017	1,403,497	1,268,935	1,472,220
OPERATING EXPENDITURES							
533100	Professional Services	76,766	79,178	81,482	85,196	85,196	81,814
533500	Investigations	286	377	649	2,000	2,000	2,000
534000	Travel and Per Diem	4,211	6,230	9,527	8,500	8,500	9,000
534105	Cellular Telephone	3,326	2,606	2,484	2,880	2,800	3,225
534110	Internet Access	4,267	4,491	3,816	3,325	3,000	465
534115	On-line Services	1,854	1,909	2,100	2,400	2,400	2,700
534120	Postage	0	16	0	250	250	250
534130	Express Mail Charges	0	14	23	300	300	300
534400	Rent/Leases	576	576	576	576	576	576
534420	Equipment Leases	381	374	374	375	220	0
534620	R & M - Vehicles	8,419	6,128	5,865	9,262	9,262	9,000
534630	R & M - Office Equipment	11,307	11,963	14,451	16,530	16,530	19,850
534640	R & M - Operating Equipment	1,703	2,697	2,697	3,200	3,200	3,400
534650	R & M - Radios	0	0	406	500	500	2,000
534800	Promotional Activities	373	0	251	400	400	400
534920	Legal Ads	0	0	0	750	350	350
535200	Departmental Supplies	3,836	4,890	4,535	6,180	6,180	7,310
535210	Computer Supplies	676	431	287	0	0	0
535230	Small Tools and Equipment	1,080	1,094	1,613	1,300	1,300	1,400
535260	Gas and Oil	12,671	13,225	10,705	14,000	14,000	14,000
535270	Uniforms and Shoes	525	842	885	3,500	3,500	3,500
535275	Safety Equipment	500	480	520	800	800	900
535410	Dues and Memberships	750	510	440	700	700	1,350
535420	Books and Publications	0	0	0	200	200	200
535450	Training and Education	6,516	4,870	5,734	14,000	14,000	14,000
TOTAL OPERATING EXPENDITURES		140,023	142,899	149,421	177,124	176,164	177,990
CAPITAL OUTLAY							
606400	Vehicles and Equipment	3,593	8,900	5,220	0	0	0
TOTAL CAPITAL OUTLAY		3,593	8,900	5,220	0	0	0
TOTAL POLICE INVESTIGATIONS DIVISION		1,174,005	1,203,089	1,230,658	1,580,621	1,445,099	1,650,210

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE DISPATCH UNIT

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Maintained a high level of customer service while training 4 new dispatchers.
- ✓ Two of the new dispatchers have completed their in-house training and passed the state 911 emergency dispatcher certification and are working as solo dispatchers.
- ✓ Continued to train and develop the Assistant Communications Supervisor.
- ✓ Updated Criticalll for new dispatchers to help with the training process.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Successfully train all of the new dispatchers so everyone is working as a solo dispatcher.
- Provide advanced training to all dispatchers for handling critical incidents, stress management, and leadership.
- Update any aging equipment.
- Implement a program to improve in-house training for new dispatchers before they start the CTO process.
- Implements a new and more efficient Computer Aided Dispatch (CAD) and Records Management System (RMS). This is still an ongoing process until the new CAD and RMS system is live.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
911 Calls Received	9,168	11,071	8,529	12,000	10,000
Code Violation Calls Received	2,928	798	464	3,000	1,000
Total Calls Received	55,312	56,129	50,133	60,000	60,000
Calls Per Dispatcher	8,509	9,354	5,570	10,000	6,000
Administrative Calls Handled	19,284	30,499	13,000	32,000	20,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE DISPATCH UNIT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
50.00%	50.00%	Dispatch - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
35.00%	36.00%	Calls - Receive complaint calls from public and emergency 911 calls.
8.00%	8.00%	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.
2.00%	1.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
5.00%	5.00%	Training and Professional Development
100.00%	100.00%	

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Police Dispatch is \$860,265. This compares to the 2024-2025 projected expenditures of \$834,151, an increase of \$26,114, or 3.10%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 596,697	\$ 672,750	\$ 733,512	\$ 858,200	\$ 818,875	\$ 845,170	\$ 26,295
Operating Expenses	9,145	8,407	8,901	16,475	15,276	15,095	(181)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 605,842	\$ 681,157	\$ 742,412	\$ 874,675	\$ 834,151	\$ 860,265	\$ 26,114

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 26,295
2. Operating Expenses - Slight decrease due to no copier lease payment this year.	\$ (181)
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

POLICE DISPATCH UNIT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>Amended</u>				<u>Expenditure</u>	
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	
911 Emergency Dispatch Supervisor	72,654 / 118,107	1.00	1.00	1.00	1.00		
911 Emergency Dispatcher	44,595 / 72,494	9.00	9.00	9.00	9.00		
		10.00	10.00	10.00	10.00		
		TOTAL SALARIES				\$ 537,000	\$ 562,500
						60,000	55,000
						44,810	47,241
						53,500	55,790
						122,250	110,638
						153	174
						1,162	13,827
						<u>\$ 818,875</u>	<u>\$ 845,170</u>

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

<u>Account</u>		<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Amended</u>	<u>FY 24/25</u>	<u>FY 25/26</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 24/25</u>	<u>Projected</u>	<u>Budget</u>
					<u>Budget</u>		
PERSONNEL SERVICES							
511200	Regular Salaries	365,938	417,149	479,015	559,300	537,000	562,500
511400	Overtime	88,920	102,264	75,338	60,000	60,000	55,000
512100	FICA Taxes	33,924	38,636	42,048	47,377	44,810	47,241
512225	Deferred Compensation	40,832	42,151	48,626	55,734	53,500	55,790
512301	Group Insurance Premiums	66,214	71,698	87,558	134,631	122,250	110,638
512309	Employee Assistance Program	119	104	129	158	153	174
512400	Worker's Comp Insurance	750	747	797	1,000	1,162	13,827
TOTAL PERSONNEL SERVICES		596,697	672,750	733,512	858,200	818,875	845,170
OPERATING EXPENDITURES							
534000	Travel and Per Diem	56	108	0	2,000	2,000	2,000
534105	Cellular Telephone	303	0	1,761	1,760	0	0
534420	Equipment Leases	1,778	1,773	0	0	1,000	0
534630	R & M - Office Equipment	935	974	971	2,430	2,500	3,330
534650	R & M - Radios	0	0	0	200	200	500
534800	Promotional Activities	375	131	425	500	500	700
535200	Departmental Supplies	1,855	1,447	1,259	1,685	1,685	1,390
535210	Computer Supplies	235	89	134	0	0	0
535270	Uniforms	491	0	252	1,000	1,000	1,000
535275	Safety Equipment	0	0	0	100	0	0
535410	Dues and Memberships	345	361	375	375	391	400
535450	Training and Education	2,772	3,524	3,724	6,425	6,000	5,775
TOTAL OPERATING EXPENDITURES		9,145	8,407	8,901	16,475	15,276	15,095
TOTAL POLICE DISPATCH UNIT		605,842	681,157	742,412	874,675	834,151	860,265

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

The Code Enforcement division enforces regulations to ensure the beauty and character of the City of Sebastian 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 2025 ACCOMPLISHMENTS

- ✓ Continued a proactive approach to code violations, while striving for compliance.
- ✓ Provided proactive and professional code enforcement services.
- ✓ Educated the public on code enforcement concerns to improve quality of life.
- ✓ Investigated code violations with follow-ups, magistrate hearings, and abatements.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue a proactive approach to code violations, striving for compliance utilizing fair and consistent enforcement methods.
- Assess and procure a code enforcement reporting software to increase efficiency.
- Implement and train staff on the newly procured software.
- Launch a community educational campaign for the newly procured reporting software.
- Improve time management practices by leveraging technology through the newly procured reporting software.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Water Violations	6	0	0	5	5
Code Violations	1,194	625	721	900	1,000
Illegal Signs	372	264	358	350	450
Nuisance Abatement	228	6	16	150	50
Re-inspections	1,650	858	1,072	1,500	1,000
Property Inspections	724	330	517	500	650

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
50.00%	50.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
25.00%	30.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
5.00%	5.00%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
20.00%	15.00%	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 2025/2026 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Code Enforcement is \$278,895. This compares to the 2024-2025 projected expenditures of \$190,702, an increase of \$88,193 or 46.20%.

	FY 21/22	FY 22/23	FY23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 162,658	\$ 130,035	\$ 173,742	\$ 221,512	\$ 175,380	\$ 243,710	\$ 68,330
Operating Expenses	17,611	14,685	20,720	22,355	15,322	35,185	19,863
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 180,269	\$ 144,720	\$ 194,462	\$ 243,867	\$ 190,702	\$ 278,895	\$ 88,193

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 68,330
2. Operating Expenditures - Increase due primarily to new software system.	\$ 19,863
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>		
		<u>23/24</u>	<u>24/25</u>	<u>Amended 24/25</u>	<u>25/26</u>	<u>Expenditure 24/25</u>	<u>Budget 25/26</u>	
Code Enforcement Officer	46,825 / 76,119	2.00	2.00	2.00	2.00			
Code Enforcement Specialist	42,474 / 69,045	1.00	1.00	1.00	1.00			
		3.00	3.00	3.00	3.00			
		TOTAL SALARIES				\$ 130,000	\$ 176,750	
						Overtime	2,000	2,500
						FICA Taxes	10,200	13,765
						Clothing Allowance	400	670
						Deferred Compensation	12,100	16,409
						Group Insurance Premiums	17,250	31,334
						Employee Assistance Program	35	52
						Worker's Comp Insurance	3,395	2,230
						Total Personnel Services	\$ 175,380	\$ 243,710

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account <u>Number</u>	<u>Description</u>	<u>FY 21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Actual</u>	<u>FY 23/24</u> <u>Actual</u>	<u>Amended</u> <u>FY 24/25</u> <u>Budget</u>	<u>Projected</u> <u>FY 24/25</u> <u>Budget</u>	<u>FY 25/26</u> <u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	118,610	98,427	128,274	153,900	130,000	176,750
511400	Overtime	217	681	5,337	6,000	2,000	2,500
512100	FICA Taxes	8,962	7,702	10,158	12,283	10,200	13,765
512215	Clothing Allowance	1,320	1,165	437	670	400	670
512225	Deferred Compensation	10,981	9,191	11,821	14,615	12,100	16,409
512301	Group Insurance Premiums	20,240	10,546	15,429	30,819	17,250	31,334
512309	Employee Assistance Program	41	32	36	48	35	52
512400	Worker's Comp Insurance	2,287	2,293	2,251	3,177	3,395	2,230
TOTAL PERSONNEL SERVICES		162,658	130,035	173,742	221,512	175,380	243,710
OPERATING EXPENDITURES							
533400	Other Contractual Services	406	157	880	500	550	900
534000	Travel and Per Diem	0	0	447	500	500	800
534105	Cellular Telephone	970	967	974	1,020	972	1,020
534110	Internet Services	851	840	840	840	840	925
534120	Postage	2,009	3,080	5,393	6,000	3,800	4,500
534420	Equipment Leases	266	264	263	265	150	0
534620	R & M - Vehicles	1,772	1,168	2,877	1,000	1,000	1,000
534630	R & M - Office Equipment	52	0	0	180	10	16,260
534650	R & M - Radios	0	0	44	100	500	500
534910	Clerk of Court Filing Fees	949	79	889	1,500	1,500	1,500
535200	Departmental Supplies	432	260	324	800	800	1,580
535210	Computer Supplies	0	0	860	0	0	0
535230	Small Tools and Equipment	0	0	0	100	100	0
535260	Gas and Oil	9,155	7,564	5,526	8,000	3,000	4,000
535270	Uniforms and Shoes	628	156	663	700	700	700
535275	Safety Equipment	0	0	0	100	100	100
535410	Dues and Memberships	120	150	150	150	200	200
535450	Training and Education	0	0	590	600	600	1,200
TOTAL OPERATING EXPENDITURES		17,611	14,685	20,720	22,355	15,322	35,185
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		180,269	144,720	194,462	243,867	190,702	278,895

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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 infrastructure such as docks, piers, boat ramps, and sidewalks. In addition, the division provides heavy construction support to other departments as needed.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ All concrete removal to reduce contractor’s cost.
- ✓ Barber Street Sidewalk extension.
- ✓ Indian River Drive sidewalk repair/replacement
- ✓ N. Central Sidewalk and curb and gutter repair.
- ✓ Main set sidewalk repair and replacement to include extension to US-1.
- ✓ DaVita Retaining wall in Indian River Dr.
- ✓ ADA Mats installation and replacement on Barber St and Schumann Dr.
- ✓ Collier Creek Sidewalk repair/ replacement to include road rehab and curb and gutter installation.
- ✓ 80 tons of asphalt to date.
- ✓ Cleared new dump site at airport
- ✓ Butterfly Garden DE grubbing and topsoil.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continued roadway and pothole maintenance and repair program
- Continue to inspect and assess all City sidewalks for tripping hazards and safety concerns
- Continue repainting STOP sign stop bars markings at highly trafficked areas
- Widen roadway approach aprons on highly trafficked interior roads.
- ADA mats repair and replacement throughout city to maintain MUTCD standards.
- Take over some of contractors mowing assigned work reducing cost by roads crews assuming mowing of vacant lots.
- Pave road crossings as needed.
- Bridge inspections and repairs
- Repair bridge walkways throughout city (3)

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Miles of Paved Roads Maintained	157	157	157	158	158
Number of Parking Lots Maintained	23	23	23	23	23
Miles of Sidewalks Maintained	27	27	27	28	31

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
60.00%	60.00%	Streets and Alleyways - Maintain 160 miles of paved streets. Maintain twenty-three (23) municipally owned parking areas. Perform repairs to streets and roadways that are damaged due to deterioration. Mow and clear street right of ways.
20.00%	20.00%	General Maintenance - maintain hazard free pedestrian sidewalks.
5.00%	5.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
15.00%	15.00%	Assisting other City Departments - Lift heavy material with heavy equipment, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

ROADS & MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the Roads and Maintenance Division is \$1,450,855. This compares to the 2024-2025 projected expenditures of \$1,328,538, an increase of \$122,317, or 8.30%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 562,998	\$ 631,473	\$ 702,040	\$ 955,161	\$ 750,365	\$ 970,515	\$ 220,150
Operating Expenses	346,064	398,078	460,327	469,424	425,965	460,730	34,765
Capital Outlay	60,498	22,615	72,778	152,864	152,208	19,610	(132,598)
Total	\$ 969,560	\$ 1,052,165	\$ 1,235,146	\$ 1,577,449	\$ 1,328,538	\$ 1,450,855	\$ 122,317

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 220,150
2. Operating Expenses - Increase due to higher anticipated utility and repair costs.	\$ 34,765
3. Capital Outlay - Decrease due to fewer large pieces of equipment requested this year.	\$ (132,598)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

ROADS & MAINTENANCE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Projected Expenditure</u>	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
Public Works Director	109,144 / 177,424	1.00	1.00	1.00	1.00		
Roads Superintendent	70,355 / 114,369	1.00	1.00	1.00	1.00		
Public Works Supervisor	54,207 / 88,119	1.00	1.00	1.00	1.00		
Traffic Technician II	44,595 / 72,494	1.00	1.00	1.00	1.00		
Equipment Operator II *	44,595 / 72,494	2.00	3.00	3.00	2.00		
Roads Maintenance Worker I	40,456 / 65,765	3.00	3.00	3.00	3.00		
GIS Technician	54,207 / 88,119	0.00	1.00	1.00	1.00		
Administrative Assistant	42,474 / 69,045	1.00	2.00	2.00	2.00		
Clerical Assistant I	34,944 / 56,805	1.00	0.00	0.00	0.00		
		11.00	13.00	13.00	12.00		
		TOTAL SALARIES				\$ 569,000	\$ 665,750
* Position transferred to Fleet Management in FY26						8,500	8,500
						44,000	50,798
						1,550	1,800
						51,250	59,981
						32,550	156,715
						179	209
						43,336	26,762
						\$ 750,365	\$ 970,515

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Skid Steer Breaker Hammer	\$ 14,610	\$ -	\$ -	\$ -	\$ -	\$ 14,610
Mid-Block Crosswalk	5,000	-	-	-	-	5,000
Citizen Request Program	-	-	16,075	-	-	16,075
	\$ 19,610	\$ -	\$ 16,075	\$ -	\$ -	\$ 35,685

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

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Roadway Assessment PCI	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Schumann Drive Railroad Crossing Maintenance	90,550	-	-	-	-	90,550
Street Preservation	700,000	1,058,750	1,056,000	1,925,000	-	4,739,750
Sidewalk Repair/Replacement	120,000	90,000	90,000	90,000	90,000	480,000
	\$ 945,550	\$ 1,148,750	\$ 1,146,000	\$ 2,015,000	\$ 90,000	\$ 5,345,300

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	
Street Reconstruction	\$ 2,447,500	\$ 1,974,500	\$ 1,666,500	\$ 1,551,000	\$ -	\$ 7,639,500
Debris Claw Truck	-	180,500	-	-	-	180,500
Thermal Striping Trailer	-	-	133,400	-	-	133,400
	\$ 2,447,500	\$ 2,155,000	\$ 1,799,900	\$ 1,551,000	\$ -	\$ 7,953,400

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	383,221	446,623	507,762	655,000	569,000	665,750
511400	Overtime	14,682	5,670	3,936	10,000	8,500	8,500
512100	FICA Taxes	29,660	33,871	39,140	51,025	44,000	50,798
512215	Clothing Allowance	720	1,403	1,617	2,000	1,550	1,800
512225	Deferred Compensation	34,432	39,471	43,748	60,355	51,250	59,981
512301	Group Insurance Premiums	71,390	74,905	77,103	135,142	32,550	156,715
512309	Employee Assistance Program	133	140	156	206	179	209
512400	Worker's Comp Insurance	28,760	29,390	28,580	41,433	43,336	26,762
TOTAL PERSONNEL SERVICES		562,998	631,473	702,040	955,161	750,365	970,515
OPERATING EXPENDITURES							
533150	Engineering Services	0	0	11,793	25,000	0	0
533400	Other Contractual Services	3,200	16,642	13,650	18,800	18,800	16,400
534000	Travel and Per Diem	2,426	1,255	1,240	2,900	400	2,900
534101	Telephone	221	57	0	0	0	0
534105	Cellular Telephone	2,731	2,881	3,000	2,700	4,000	4,200
534110	Internet Services	428	878	529	960	700	765
534120	Postage	41	125	83	100	25	100
534130	Express Mail Charges	0	0	0	50	25	50
534310	Electric	3,976	1,866	1,538	1,225	1,200	380
534315	Street Lighting	202,161	214,619	246,248	237,550	237,550	240,000
534320	Water/Sewer	324	285	237	275	0	0
534380	Trash Pickup/Hauling, Etc.	1,164	230	9,092	2,200	5,000	2,500
534420	Equipment Leases	774	804	3,956	5,970	5,000	8,835
534620	R & M - Vehicles	10,322	25,132	22,430	16,500	12,000	15,000
534630	R & M - Office Equipment	967	514	746	4,900	3,000	3,000
534640	R & M - Operating Equipment	21,776	13,999	30,375	14,589	13,000	23,000
534682	R & M - Sidewalks	0	14,698	0	16,000	16,000	21,000
534920	Legal Ads	0	149	0	300	100	300
535200	Departmental Supplies	2,779	8,345	7,336	8,000	4,000	5,000
535210	Computer Supplies	935	1,739	1,067	9,000	5,000	1,000
535230	Small Tools and Equipment	5,956	3,875	4,301	5,700	5,500	7,000
535260	Gas and Oil	33,464	29,485	32,796	34,000	30,000	34,000
535270	Uniforms and Shoes	2,724	2,454	2,816	2,600	2,000	2,600
535275	Safety Equipment	876	1,606	2,206	1,800	1,800	2,000
535310	Road Materials & Supplies	15,415	18,276	28,919	23,000	25,327	27,000
535350	Cement	1,298	565	1,397	8,771	8,750	3,500
535385	Signs & Marking Supplies	26,304	35,538	31,136	22,434	22,400	34,000
535410	Dues and Memberships	1,008	692	71	400	418	400
535450	Training and Education	4,795	1,372	3,367	3,700	3,970	5,800
TOTAL OPERATING EXPENDITURES		346,064	398,078	460,327	469,424	425,965	460,730
CAPITAL OUTLAY							
606400	Vehicles and Equipment	60,498	22,615	72,778	102,864	102,308	19,610
606900	Infrastructure	0	0	0	50,000	49,900	0
TOTAL CAPITAL OUTLAY		60,498	22,615	72,778	152,864	152,208	19,610
TOTAL ROADS & MAINTENANCE		969,560	1,052,165	1,235,146	1,577,449	1,328,538	1,450,855

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

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 114 vehicles, 47 units of major equipment and 220 units of smaller equipment and tools. In addition, the Fleet Management staff also maintains the City's fuel facilities in the compound, assuring fuel availability for the fleet and compliance with FDEP requirements.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Managed auction sales of obsolete City property items
- ✓ Continued responsible management of fuel/petroleum storage; use; and waste disposal
- ✓ Maintained service schedule with combination of in house and external service
- ✓ Upgraded new Citywide reporting system of work orders
- ✓ Utilized new scanning tools to complete more in house work and service
- ✓ Asset management overhaul and tracking
- ✓ Fuel management upgrade and inspection of underground storage tank
- ✓ Vehicle lift inspections
- ✓ Garage door inspections
- ✓ Staff attended fleet conference

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to update and enhance the work order/asset management system
- Enhance utilization of work order system to track the life cycle cost of a vehicle more effectively
- Utilize the new fueling station's preventative maintenance tracking system more efficiently
- Heavy equipment technical to conduct repairs in house
- Automate scheduling of all required vehicles and equipment requiring preventive maintenance
- Implementation of flex hose program to fabricate high- and low-pressure lines in house
- Heavy Equipment training for potential new hire.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Number of Vehicles Maintained	114	131	130	135	130
Number of Heavy Equipment Maintained	47	48	50	50	50
Number of Light Equipment Maintained	220	244	255	255	255
Preventive Maintenance Services	109	215	220	220	225
Road Service Calls	30	14	20	30	20
Completed Service Requests	1227	903	928	1100	750

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
24/25	25/26	
10.00%	10.00%	Administration of City Fleet Management Program - Supervise and direct employees in the implementation of a Fleet Management Program for over 300 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	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%	

FLEET MANAGEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Fleet Management is \$402,990. This compares to the 2024-2025 projected expenditures of \$275,656, an increase of \$127,334, or 46.19%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 23/24	Projected FY 23/24	FY 24/25	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 203,840	\$ 213,524	\$ 210,335	\$ 240,569	\$ 238,275	\$ 340,115	\$ 101,840
Operating Expenses	25,553	40,530	35,845	35,346	37,381	48,415	11,034
Capital Outlay	-	7,598	7,263	-	-	14,460	14,460
Total	\$ 229,392	\$ 261,653	\$ 253,443	\$ 275,915	\$ 275,656	\$ 402,990	\$ 127,334

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures	Difference
1. Personnel Services - Increase due primarily to a position transferred from Roads as well as wage and insurance costs.	\$ 101,840
2. Operating Expenses - Increase due to additional contractual services required.	\$ 11,034
3. Capital Outlay - Increase due to shop equipment requested this year.	\$ 14,460

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	PAY	Amended				Expenditure	Budget
	<u>RANGE</u>	<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
Fleet Superintendant	67,005 / 108,923	1.00	1.00	1.00	1.00		
Lead Mechanic	51,626 / 83,923	1.00	1.00	1.00	1.00		
Heavy Equipment Mechanic	49,150 / 79,899	0.00	0.00	0.00	1.00		
Mechanic	44,595 / 72,494	1.00	1.00	1.00	1.00		
Lube and Tire Technician	42,474 / 69,045	1.00	0.00	0.00	0.00		
		4.00	3.00	3.00	4.00		
		TOTAL SALARIES				\$ 166,775	\$ 224,000
* Position transferred from Roads in FY26						1,683	1,000
						12,435	17,272
						600	800
						15,050	20,322
						36,375	73,330
						45	70
						5,312	3,321
						<u>\$ 238,275</u>	<u>\$ 340,115</u>

CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	
A/C Recovery Unit	\$ 6,435	\$ -	\$ -	\$ -	\$ -	\$ 6,435
Low & High Pressure Hose Assembly	8,025	-	-	-	-	8,025
	<u>\$ 14,460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,460</u>

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION

Code: 010054

Account	FY 21/22	FY 22/23	FY23/24	Amended FY 24/25	FY 24/25	FY 25/26
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONNEL SERVICES						
511200 Regular Salaries	148,223	154,365	154,133	166,600	166,775	224,000
511400 Overtime	560	1,154	199	1,684	1,683	1,000
512100 FICA Taxes	11,099	11,590	11,517	12,905	12,435	17,272
512215 Clothing Allowance	360	600	633	600	600	800
512225 Deferred Compensation	13,406	14,021	12,926	15,183	15,050	20,322
512301 Group Insurance Premiums	26,480	28,056	27,057	39,591	36,375	73,330
512309 Employee Assistance Program	48	48	41	48	45	70
512400 Worker's Comp Insurance	3,665	3,691	3,830	3,958	5,312	3,321
TOTAL PERSONNEL SERVICES	203,840	213,524	210,335	240,569	238,275	340,115
OPERATING EXPENDITURES						
533400 Other Contractual Services	75	50	0	150	150	6,450
533410 Environmental Services	751	277	1,833	980	2,500	4,500
534000 Travel and Per Diem	16	0	0	50	315	50
534105 Cellular Telephone	1,003	1,026	1,156	1,080	1,500	1,800
534110 Internet Access	0	370	636	1,080	480	0
534310 Electric	3,104	1,395	599	745	1,000	0
534320 Water/Sewer	324	285	237	275	0	0
534420 Equipment Leases	628	623	622	625	350	0
534610 R & M - Buildings	0	27	0	0	0	500
534620 R & M - Vehicles	999	2,169	453	1,400	1,400	1,400
534630 R & M - Office Equipment	1,350	2,362	3,934	4,737	4,668	5,130
534640 R & M - Operating Equipment	7,000	4,207	9,890	5,002	4,000	7,000
535200 Departmental Supplies	4,782	6,824	6,051	5,395	6,607	4,500
535210 Computer Supplies	57	100	174	1,500	1,500	0
535230 Small Tools and Equipment	1,386	14,004	3,865	4,179	4,646	6,800
535260 Gas and Oil	1,734	4,032	2,150	2,400	2,400	3,500
535270 Uniforms and Shoes	712	804	951	985	950	1,385
535275 Safety Equipment	58	8	403	300	300	400
535410 Membership & Professional Dues	1,575	1,575	1,550	1,550	1,550	1,800
535450 Training and Education	0	393	1,343	2,913	3,065	3,200
TOTAL OPERATING EXPENDITURES	25,553	40,530	35,845	35,346	37,381	48,415
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	7,598	7,263	0	0	14,460
TOTAL CAPITAL OUTLAY	0	7,598	7,263	0	0	14,460
TOTAL FLEET MANAGEMENT DIVISION	229,392	261,653	253,443	275,915	275,656	402,990

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Upgraded Friendship Park tennis lights to LED and began testing LED in city hall offices.
- ✓ Upgraded city hall second floor doors
- ✓ Painted community center exterior
- ✓ Added several maintenance related contracts such as generator testing, fire suppression system testing and HVAC testing and repair.
- ✓ Replaced 4 HVAC units
- ✓ Replaced golf course concession

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Analyze performance contracting for HVAC and lighting citywide.
- Harden Police Department roof and exterior for EOC operations.
- Continue conversion to LED in city hall and police department.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Number of facility and sites maintained	57	57	57	57	57
Total square footage maintained	161,358	161,358	185,811	185,811	185,811
Cost per square foot maintained	\$3.51	\$4.90	\$4.68	\$4.47	\$4.91

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
70.00%	70.00%	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.
15.00%	15.00%	Administration - Supervise City facility contractors to ensure contractual obligations are enforced. Provide general administrative duties to ensure overall efficient operation of City owned facilities and the preparation of annual division budget.
15.00%	15.00%	General Services - Perform duties such as supporting community activities, moving office furniture, and providing janitorial services for all City facilities.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Facilities Maintenance is \$858,235. This compares to the 2024-2025 projected expenditures of \$829,791, an increase of \$28,444, or 3.43%.

	FY 21/22	FY22/23	FY23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 271,376	\$ 256,702	\$ 302,932	\$ 327,348	\$ 327,320	\$ 344,995	\$ 17,675
Operating Expenses	286,640	472,190	491,706	538,150	502,471	513,240	10,769
Capital Outlay	8,338	61,901	75,240	19,060	-	-	-
Total	\$ 566,354	\$ 790,792	\$ 869,878	\$ 884,558	\$ 829,791	\$ 858,235	\$ 28,444

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures	Difference
1. Personnel Services - Increase due primarily to wage and insurance costs.	\$ 17,675
2. Operating Expenses - Increase due to higher costs of contracted services and repairs.	\$ 10,769
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

FACILITIES MAINTENANCE		FULL TIME EQUIVALENTS				Projected	Budget
POSITION	PAY					Expenditure	Budget
	RANGE	<u>23/24</u>	<u>24/25</u>	Amended <u>24/25</u>	<u>25/26</u>		
Facilities Maintenance Superintendent	67,005 / 108,923	1.00	1.00	1.00	1.00		
Facilities Foreman	54,207 / 88,119	1.00	1.00	1.00	1.00		
Construction Specialist	42,474 / 69,045	1.00	1.00	1.00	1.00		
Facilities Maintenance Worker II	44,595 / 72,494	1.00	1.00	1.00	1.00		
On-Call	\$ 1.00/hr	0.00	0.00	0.00	0.00		
		4.00	4.00	4.00	4.00		
		TOTAL SALARIES				\$ 228,960	\$ 244,160
		Overtime				2,800	3,500
		FICA Taxes				18,800	19,007
		Clothing Allowance				800	800
		Deferred Compensation				21,075	22,361
		Group Insurance Premiums				45,725	49,371
		Employee Assistance Program				63	70
		Worker's Comp Insurance				9,097	5,726
		Total Personnel Services				\$ 327,320	\$ 344,995

CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE - TO BE FUNDED BY GENERAL FUND						
Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	
Art Center Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Community Center Flooring	-	-	50,000	-	-	50,000
Pick-Up Truck	-	-	-	-	45,000	45,000
	\$ -	\$ 30,000	\$ 50,000	\$ -	\$ 45,000	\$ 125,000

FACILITIES MAINTENANCE - TO BE FUNDED BY DISCRETIONARY SALES TAX						
Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	
Air Conditioner Replacements	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Police Department Roof Replacement	300,000	-	-	-	-	300,000
	\$ 330,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 450,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	203,827	187,021	214,918	228,960	228,960	244,160
511400	Overtime	2,755	2,446	3,529	4,000	2,800	3,500
512100	FICA Taxes	15,751	14,419	17,434	17,883	18,800	19,007
512215	Clothing Allowance	360	680	800	800	800	800
512225	Deferred Compensation	18,618	17,093	19,696	21,038	21,075	22,361
512301	Group Insurance Premiums	23,260	28,331	40,403	46,567	45,725	49,371
512309	Employee Assistance Program	55	61	63	63	63	70
512400	Worker's Comp Insurance	6,749	6,650	6,088	8,037	9,097	5,726
TOTAL PERSONNEL SERVICES		271,376	256,702	302,932	327,348	327,320	344,995
OPERATING EXPENDITURES							
533400	Other Contractual Services	38,928	42,659	55,635	69,895	69,895	85,380
533415	Janitorial Services	113,879	141,611	145,805	155,000	155,000	164,500
533420	Pest/Weed Control	5,070	4,679	4,779	6,000	4,400	4,400
534000	Travel and Per Diem	6	0	0	0	0	0
534105	Cellular Telephone	1,344	1,391	1,761	1,800	1,800	1,890
534310	Electric	0	34,386	36,710	38,580	34,560	36,290
534320	Water/Sewer	0	2,821	3,172	3,350	3,480	3,655
534400	Rents and Leases	6,000	62,860	62,860	62,860	62,860	62,860
534420	Equipment Leases	775	108	468	110	63	0
534610	R & M - Buildings	74,025	137,099	119,717	144,150	114,608	91,500
534620	R & M - Vehicles	6,161	4,048	4,850	6,000	5,000	6,000
534625	R & M - Lighting	3,249	557	3,072	3,500	4,500	5,000
534630	R & M - Office Equipment	890	49	3	25	25	25
534640	R & M - Operating Equipment	2,892	1,565	12,737	3,700	3,700	10,500
535200	Departmental Supplies	4,858	5,991	4,825	6,500	6,500	5,000
535210	Computer Supplies	385	14	0	0	0	0
535220	Cleaning Supplies	15,545	17,677	19,007	22,000	22,000	22,000
535230	Small Tools and Equipment	1,660	3,616	3,890	3,000	3,000	3,000
535260	Gas and Oil	9,587	9,609	10,193	9,000	9,000	9,000
535270	Uniforms and Shoes	1,109	792	974	780	780	940
535275	Safety Equipment	262	59	374	300	300	300
535410	Memberships & Dues	15	0	0	0	0	0
535450	Training and Education	0	598	875	1,600	1,000	1,000
TOTAL OPERATING EXPENDITURES		286,640	472,190	491,706	538,150	502,471	513,240
CAPITAL OUTLAY							
606200	Buildings	0	0	17,000	19,060	0	0
606400	Vehicles and Equipment	8,338	61,901	58,240	0	0	0
TOTAL CAPITAL OUTLAY		8,338	61,901	75,240	19,060	0	0
TOTAL FACILITIES MAINTENANCE		566,354	790,792	869,878	884,558	829,791	858,235

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for all maintenance and upkeep of the City parks and landscaped areas of City properties. Responsibilities include landscaping, sports turf management, trash removal, planting & removal of trees, shrubs, and annuals at seventeen (17) 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 five (5) baseball/softball fields, three (3) football/soccer fields, ten (10) tennis courts including four (4) clay courts, eight (8) pickle ball courts, four (4) basketball courts, Dog Park, Splash Pad, medians on US 1 and Schumann Drive, and all of the Sebastian Blvd. intersections within City limits. The department also provides; aerobics, exercise, dance, Yoga, Tai Chi, 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 Special Events. The Department also reserves the Yacht Club and Community Center facilities, along with Riverview Park and various pavilions for events and meetings. Leisure Services is also responsible for fulfilling City-sponsored special event requirements and to provide the necessary manpower to ensure these events are successful while maintaining the health of Riverview Park.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Several new special events including Star Party, Summer Kickoff and Touch and Tour
- ✓ Youth sports clinics, Fitness event, tennis event and several in park fitness programs were added.
- ✓ General recreation programming increased by 5 programs including senior programs.
- ✓ The department submitted an additional 5 grant applications for various projects in the city.
- ✓ There will be four grant projects completed in 2025 by the grant deadline.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Begin dredging of the Main Street Boat Ramp
- Complete design of Phase One of Riverview Park improvements
- Expand efforts to host sports special events
- Increase general recreation program by an additional fifty percent.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Neighborhood Parks	42.26 Acres	42.26 Acres	42.26 Acres	42.26 Acres	42.26 Acres
Community Parks	62.88 Acres	65.88 Acres	65.88 Acres	65.88 Acres	65.88 Acres
Barber Street Sports Complex	22.54 Acres	22.54 Acres	22.54 Acres	22.54 Acres	22.54 Acres
Special Facilities	7.17 Acres	7.17 Acres	7.17 Acres	7.17 Acres	7.17 Acres
Nature Preserve Areas	244.24 Acres	244.24 Acres	244.24 Acres	244.24 Acres	244.24 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

PARKS AND RECREATION DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
40.00%	40.00%	<u>Parks</u> - Mow, weed, and edge 165 acres of park land and 18 park locations. Remove trash at all parks to maintain maximum cleanliness.
10.00%	15.00%	<u>Active Recreation</u> - Provide aerobics, exercise, dance, Yoga, Tai Chi, baby bees, and karate programs at the Community Center.
10.00%	15.00%	<u>Recreation</u> - Fulfill City-sponsored event requirements and provide the necessary manpower for these. Ensure Riverview Park and/or Riverfront are prepared in a timely manner, per event demands, and insure all efforts are made to maintain the health of Riverview Park.
10.00%	5.00%	<u>Playgrounds</u> - Repair and maintain equipment at all City owned playground areas.
10.00%	10.00%	<u>Ballfields</u> - Fertilization and pest control, drag, rake, mow, remove trash, and maintain facilities at 8 athletic fields to maintain a safe area of play within the 22 acre Sports Complex.
10.00%	5.00%	<u>Landscaping</u> - Trimming, removal and replacement of trees, plants, mulch, and sod on all City properties.
10.00%	10.00%	<u>Structural Repairs and Irrigation</u> - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PARKS AND RECREATION DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Parks and Recreation is \$1,756,595. This compares to the 2024-2025 projected expenditures of \$1,717,854, an increase of \$38,741 or 2.26%.

	FY 21/22	FY 22/23	FY 23/24	Amended	Projected		
	Actual	Actual	Actual	FY 24/25 Budget	FY 24/25 Expenditures	FY 25/26 Budget	Difference
Personnel Services	\$ 782,422	\$ 811,579	\$ 933,484	\$ 1,335,860	\$ 1,283,085	\$ 1,415,075	\$ 131,990
Operating Expenses	287,401	285,631	345,434	392,338	351,769	341,520	(10,249)
Capital Outlay	36,329	120,484	21,867	97,187	83,000	-	(83,000)
Total	\$ 1,106,152	\$ 1,217,694	\$ 1,300,785	\$ 1,825,385	\$ 1,717,854	\$ 1,756,595	\$ 38,741

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures	Difference
1. Personnel Services - Increase due to having positions full year as well as wage and insurance costs.	\$ 131,990
2. Operating Expenses - Decrease due to lower event expenses and anticipated repairs.	\$ (10,249)
3. Capital Outlay - Decrease due to no large equipment requested this year.	\$ (83,000)

PERSONNEL SERVICES SCHEDULE

PARKS AND RECREATION DEPARTMENT		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	Amended				<u>24/25</u>	<u>25/26</u>
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>		
Parks and Recreation Director	103,946 / 168,975	1.00	1.00	1.00	1.00		
Parks Superintendent	70,355 / 114,369	1.00	1.00	1.00	1.00		
Parks Assistant Superintendent	54,207 / 88,119	1.00	1.00	1.00	1.00		
Recreation Supervisor	51,626 / 83,923	1.00	1.00	1.00	1.00		
Recreation Coordinator	46,825 / 76,119	0.00	1.00	1.00	1.00		
Special Events Coordinator	46,825 / 76,119	1.00	1.00	1.00	1.00		
Groundskeeper II	42,474 / 69,045	3.00	3.00	3.00	3.00		
Groundskeeper I	40,456 / 65,765	5.00	7.00	7.00	7.00		
Administrative Assistant	42,474 / 69,045	1.00	1.00	1.00	1.00		
Tennis Court Attendants (P/T)	\$ 15.00/hr - \$ 24.38/hr	2.00	2.00	2.00	2.00		
		16.00	19.00	19.00	19.00		
		TOTAL SALARIES				\$ 883,365	\$ 973,750
						Overtime	40,000
						FICA Taxes	70,800
						Clothing Allowance	2,635
						Deferred Compensation	74,350
						Group Insurance Premiums	187,000
						Employee Assistance Program	243
						Worker's Comp Insurance	24,692
						Total Personnel Services	\$ 1,283,085
							\$ 1,415,075

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

PARKS AND RECREATION DEPARTMENT - TO BE FUNDED BY GENERAL FUND						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Parks Restroom Doors	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Parks Maintenance Equipment	-	118,000	22,000	30,000	-	170,000
SMART Irrigation Systems	-	25,000	25,000	25,000	25,000	100,000
	<u>\$ -</u>	<u>\$ 168,000</u>	<u>\$ 47,000</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ 295,000</u>

PARKS AND RECREATION DEPARTMENT - TO BE FUNDED BY RECREATION IMPACT FEES						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Park Improvements	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Playground Improvements	80,000	-	50,000	-	-	130,000
	<u>\$ 100,000</u>	<u>\$ 20,000</u>	<u>\$ 70,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 230,000</u>

PARKS AND RECREATION DEPARTMENT - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Garden Club Park Upgrades (Grant Match)	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Main Street Boat Ramp Dredging (Grant Match)	250,000	-	-	-	-	250,000
Schumann Park Courts Upgrade	-	610,000	200,000	-	-	810,000
Friendship Park Tennis Court Upgrade (Grant Match)	-	70,000	-	-	-	70,000
Riverview Park Master Plan (Grant Match)	-	1,000,000	-	-	-	1,000,000
	<u>\$ 250,000</u>	<u>\$ 1,680,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,130,000</u>

PARKS AND RECREATION DEPARTMENT - TO BE FUNDED BY COMMUNITY REDEVELOPMENT AGENCY						
<u>Description</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Swing & Bench Park (Grant Match)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PARKS AND RECREATION DEPARTMENT

Code: 010057

Account <u>Number</u>	<u>Description</u>	<u>FY 21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Actual</u>	<u>FY 23/24</u> <u>Actual</u>	<u>Amended</u> <u>FY 24/25</u> <u>Budget</u>	<u>FY 24/25</u> <u>Projected</u>	<u>FY 25/26</u> <u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	551,876	578,038	661,437	900,400	883,365	973,750
511400	Overtime	21,362	29,672	30,527	30,000	40,000	30,000
512100	FICA Taxes	42,846	46,077	52,245	71,392	70,800	76,984
512215	Clothing Allowance	1,410	1,787	2,133	2,800	2,635	2,600
512225	Deferred Compensation	46,388	47,671	54,496	78,424	74,350	84,510
512301	Group Insurance Premiums	95,521	85,583	111,768	220,247	187,000	223,549
512309	Employee Assistance Program	185	176	190	269	243	296
512400	Worker's Comp Insurance	22,833	22,577	20,688	32,328	24,692	23,386
TOTAL PERSONNEL SERVICES		782,422	811,579	933,484	1,335,860	1,283,085	1,415,075
OPERATING EXPENDITURES							
533400	Other Contractual Services	932	1,595	43,254	51,178	35,534	21,850
533420	Pest Control	7,861	7,305	7,390	7,000	3,907	4,100
534000	Travel and Per Diem	2,099	511	455	2,000	2,000	1,750
534105	Cellular Telephone	1,704	2,087	2,270	2,605	3,055	3,365
534110	Internet Services	1,355	3,526	5,043	5,100	5,460	7,005
534120	Postage	65	369	79	250	100	150
534310	Electric	75,559	79,213	84,318	94,500	85,380	89,650
534320	Water/Sewer	17,683	17,953	16,151	18,340	20,100	21,105
534380	Trash Pickup/Hauling	0	166	88	3,500	750	1,000
534400	Rents and Leases	6,795	6,795	6,795	6,795	6,795	7,000
534420	Equipment Leases	1,519	796	1,419	750	750	1,500
534610	R & M - Buildings	10,853	8,329	8,567	7,000	7,000	22,000
534615	R & M - Docks & Piers	833	1,167	1,225	17,410	2,500	2,500
534620	R & M - Vehicles	4,056	5,816	8,407	5,500	8,438	8,500
534630	R & M - Office Equipment	571	1,233	1,286	1,395	1,200	1,295
534640	R & M - Operating Equipment	38,460	21,304	19,835	16,000	16,000	16,000
534680	R & M - Irrigation Systems	6,950	5,995	12,222	8,500	8,500	5,500
534681	R & M - Fencing	3,033	12,382	6,686	6,000	6,000	6,000
534685	R & M - Grounds Maintenance	15,563	18,466	20,413	25,000	25,000	20,000
534686	R & M - Parks Facilities	26,705	28,439	27,308	30,000	30,000	22,500
534700	Printing and Binding	0	0	1,144	0	0	0
534830	Special Event Expense	4,276	4,885	4,565	15,000	15,000	9,750
535200	Departmental Supplies	6,283	4,633	4,445	8,000	8,000	7,245
535210	Computer Supplies	171	519	339	0	0	0
535215	Senior Center Expenses	0	1,826	1,921	4,000	4,000	4,000
535220	Cleaning Supplies	0	70	24	0	100	0
535221	Fertilizer/Chemical Supplies	7,173	8,593	12,015	12,000	12,000	10,000
535230	Small Tools and Equipment	3,003	5,023	6,652	5,500	5,500	5,500
535260	Gas and Oil	31,517	27,771	30,076	27,000	27,000	27,000
535270	Uniforms and Shoes	2,893	2,934	3,020	2,600	2,600	4,405
535275	Safety Equipment	2,233	1,851	1,377	3,315	3,000	5,000
535410	Dues and Memberships	3,172	3,061	3,039	4,000	4,000	3,750
535420	Books and Publications	83	4	77	100	100	100
535450	Training and Education	4,004	1,016	3,531	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES		287,401	285,631	345,434	392,338	351,769	341,520
CAPITAL OUTLAY							
606300	Improvements Other Than Bldgs	10,090	6,272	2,900	39,356	38,000	0
606400	Vehicles and Equipment	26,240	114,212	18,967	57,831	45,000	0
TOTAL CAPITAL OUTLAY		36,329	120,484	21,867	97,187	83,000	0
TOTAL PARKS & RECREATION DIVISION		1,106,152	1,217,694	1,300,785	1,825,385	1,717,854	1,756,595

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CEMETERY DIVISION

The Cemetery Division is responsible for the maintenance, upkeep, and beautification of the Sebastian Cemetery that encompasses 13.62 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 2025 ACCOMPLISHMENTS

- ✓ Completed cemetery leveling project.
- ✓ Replaced irrigation well and pump
- ✓ Reorganized staff

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to plan, design and permit new administration building.
- Develop a better online information presence for locating available plots and burials.
- Complete the connection to county sewer.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Cremains, including niches	56	39	44	40	40
Burials	41	26	29	35	35
Acres of property maintained	13.62	13.62	13.62	13.62	13.6
Operating cost per acre maintained	\$10,540	\$11,874	\$12,434	\$12,227	\$15,074

CEMETERY DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
75.00%	75.00%	Cemetery Grounds Maintenance - Maintain 13.62 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.
5.00%	5.00%	Administration - Assist in record keeping, bill processing, sales and products.
10.00%	10.00%	Burials - Markings for gravediggers, policing area for ants, checking flowers, and parking cars.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the Cemetery is \$188,045. This compares to the 2024-2025 projected expenditures of \$166,525, an increase of \$21,520, or 12.90%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 113,984	\$ 128,280	\$ 139,225	\$ 150,008	\$ 120,780	\$ 144,510	\$ 23,730
Operating Expenses	28,771	31,166	30,127	55,740	45,745	43,535	(2,210)
Capital Outlay	806	2,273	-	-	-	-	-
Total	\$ 143,561	\$ 161,719	\$ 169,352	\$ 205,748	\$ 166,525	\$ 188,045	\$ 21,520

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 23,730
2. Operating Expenses - Decrease due to fewer new tools needed as well as anticipated lower fuel usage.	\$ (2,210)
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

CEMETERY DIVISION		FULL TIME EQUIVALENTS				Projected Expenditure	Budget
POSITION	PAY RANGE	Amended				24/25	25/26
		23/24	24/25	24/25	25/26		
Groundskeeper III	46,825 / 76,119	0.00	0.00	1.00	1.00		
Groundskeeper I	38,480 / 62,553	0.00	0.00	1.00	1.00		
Cemetery Supervisor/Sexton	49,150 / 79,899	1.00	1.00	0.00	0.00		
Assistant Cemetery Sexton	44,595 / 72,494	1.00	1.00	0.00	0.00		
		2.00	2.00	2.00	2.00		
TOTAL SALARIES						\$ 73,625	\$ 93,000
Overtime						5,000	3,500
FICA Taxes						5,550	7,415
Clothing Allowance						517	400
Deferred Compensation						6,400	8,721
Group Insurance Premiums						22,000	27,291
Employee Assistance Program						24	35
Worker's Comp Insurance						7,664	4,148
Total Personnel Services						\$ 120,780	\$ 144,510

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION - TO BE FUNDED BY CEMETERY TRUST FUND						
Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2025/26	2026/27	2027/28	2028/29	2029/30	
Administration Building	\$ 660,000	\$ -	\$ -	\$ -	\$ -	660,000
Dump Trailer	-	13,000	-	-	-	13,000
Irrigation Pump	40,000	-	-	-	-	40,000
Zero Turn Mower	-	-	16,000	-	-	16,000
Columbarium Niches	-	-	-	125,000	-	125,000
	\$ 700,000	\$ 13,000	\$ 16,000	\$ 125,000	\$ -	\$ 854,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	72,789	84,602	92,035	95,150	73,625	93,000
511400	Overtime	4,535	3,838	3,298	5,000	5,000	3,500
512100	FICA Taxes	5,704	6,529	7,045	7,830	5,550	7,415
512215	Clothing Allowance	240	400	400	400	517	400
512225	Deferred Compensation	6,992	8,002	8,616	9,212	6,400	8,721
512301	Group Insurance Premiums	18,917	20,099	22,510	25,824	22,000	27,291
512309	Employee Assistance Program	32	32	32	32	24	35
512400	Worker's Comp Insurance	4,777	4,779	5,289	6,560	7,664	4,148
TOTAL PERSONNEL SERVICES		113,984	128,280	139,225	150,008	120,780	144,510
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	0	0	2,000	2,000	1,000
533420	Pest Control	0	4,057	1,389	6,000	6,000	6,000
534101	Telephone	586	0	0	0	0	0
534105	Cellular Telephones	42	17	10	60	25	30
534110	Internet Access	1,103	1,147	60	240	240	265
534310	Electric	6,060	7,680	7,592	8,190	2,500	3,000
534320	Water	0	0	59	3,000	180	190
534610	R & M - Buildings	1,097	1,295	692	2,000	1,000	750
534620	R & M - Vehicles	98	232	363	1,000	1,000	1,000
534640	R & M - Operating Equipment	1,936	1,786	1,433	2,500	2,500	2,000
534680	R & M - Irrigation Systems	0	1,032	1,741	10,000	10,000	10,000
534685	R & M - Grounds Maintenance	2,920	2,356	3,811	4,000	4,000	4,000
535200	Departmental Supplies	8,137	5,753	6,956	7,600	7,600	7,600
535210	Computer Supplies	0	162	48	300	0	0
535220	Cleaning Supplies	0	92	28	200	200	200
535221	Fertilizer/Chemical Supplies	0	2,251	1,997	3,000	3,000	3,000
535230	Small Tools and Equipment	826	256	1,383	1,950	1,500	750
535260	Gas and Oil	5,145	2,503	2,564	2,500	2,750	2,500
535270	Uniforms and Shoes	667	521	0	400	450	450
535275	Safety Equipment	155	25	0	300	300	300
535410	Memberships & Dues	0	0	0	0	0	0
535450	Training and Education	0	0	0	500	500	500
TOTAL OPERATING EXPENDITURES		28,771	31,166	30,127	55,740	45,745	43,535
CAPITAL OUTLAY							
606400	Vehicles and Equipment	806	2,273	0	0	0	0
TOTAL CAPITAL OUTLAY		806	2,273	0	0	0	0
TOTAL CEMETERY DIVISION		143,561	161,719	169,352	205,748	166,525	188,045

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department provides constructive planning to facilitate quality development. The department provides professional guidance to the City Council, the City Manager, the Planning and Zoning Commission, as well as various boards and committees relating to planning and growth management. The Department also provides and is a resource to the public and all city departments for comprehensive planning, community development, redevelopment and code compliance activities. The Department has expanded to manage Planning and Zoning, Environmental Permitting, and Grants Coordination.

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Completed CRA Master Plan projects of Riverview Park and Harrison St
- ✓ Explored the expansion of the Working Waterfront
- ✓ Initiated the restoration of Working Waterfront facilities
- ✓ Succession Planning for Staff
- ✓ Completed the 5-year plan for Sustainable Sebastian
- ✓ Commenced the new goals and objectives for the Natural Resources Board for the next 5 years
- ✓ Completed the remodel of the Community Development Dept Office
- ✓ Installed a new pollinator garden at Garden Club Park
- ✓ Continued administration of CDBG grant
- ✓ Continued support of the City Council, Community Redevelopment Agency Board and the Board of Adjustment
- ✓ Executed Earth Day and air-potato round-up with the NRB
- ✓ Maintained the CDD, CRA and NRB websites
- ✓ Identified and worked with Non-profit Habitat for Humanity on affordable housing
- ✓ Completed the Community Rating System (CRS) Annual Recertification which included the maintenance of the City's Flooding and Hurricane Preparedness Website, Public Information Outreach, and collection of data from various departments within the City.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Initiate the following Strategic Plan objectives: Affordable Housing and Annexation
- Commence the septic to sewer program within the CRA district
- Continue management of Planning and Zoning Board and Natural Resources Board
- Continue support of City Council, Community Redevelopment Agency Board and Board of Adjustment
- Maintain CDD and NRB websites
- Continue to provide permitting and site plan assistance and approvals
- Evaluate Comprehensive Plan amendments, Future Land Use Map Amendments and Re-zonings
- Engage with the local business community
- Continue to improve on the permitting/site plan/development review process
- Continue FIND grant infrastructure improvements on the waterfront
- Initiate a complete update to the LDC
- Explore implementing a platform for digital plan submittal and review

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Total Major & Minor Site Plan Reviews	22	29	10	30	30
Total Major & Minor Site Plan Approvals	2	3	2	7	10
Preliminary/Final Plat Approvals	2	5	3	4	5
Total Temporary Permits Issued	30	20	11	25	25
Division of a Single Lot/Release of Unity of Titles	12	20	12	20	20
Unity of Titles	12	16	11	20	20
Land Use and Zoning Change Requests	12	5	13	9	9
Annexation Requests/Approvals	4	3	0	4	4
Flood Zone Determinations/MT-1 Applications	417	356	388	325	485
Commercial Site Plan Inspections	35	16	63	20	20
Land Development Code Amendments	7	2	4	8	8
Conditional Use/Special Use/Accessory Structure Approvals	8	4	4	5	5
Easements/Acquisitions	2	4	1	2	2
Variances/Appeals/Waivers	3	4	7	4	4
Comp Plan/Element Changes	1	2	1	1	1
Stormwater Credit Program	45	54	65	60	60
Building Permits Zoning Reviews - Residential	993	1,226	1,181	1,300	1,300
Building Permits Zoning Inspections - Environmental	840	569	697	600	600
Façade, Sign, and Landscape Grant	1	0	3	2	3
Septic to Sewer Grant	2	0	0	0	92
Zoning Requests Processed	51	60	80	125	130

PROGRAM BUDGET DESCRIPTION FOR COMMUNITY DEVELOPMENT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
20.00%	20.00%	Public Assistance - Provide planning, zoning and other regulatory information to the public and other departments to assure that development is of the highest quality and that all development proposals are consistent with City regulations. Provide public information to websites and updates to online forms.
30.00%	30.00%	Land Development Code - Work with site development to provide technical review of proposed design in accordance with City regulations. Coordinate review comments and permitting requirements from outside agencies, public input, and direction from the Planning and Zoning Commission and City Council. Provide Environmental reviews for site development requests. Work with special committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated.
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. Provide project management of CIP projects and long range planning projects including annexations and intergovernmental priorities. Provide direction and guidance for projects that have an economic development impact. Maintain position on various committees and Boards such as the MPO. Provide presentations to various interest groups regarding economic development and long range plans .
15.00%	15.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council. Update and implementation to the CRA master plan including economic development goals and opportunities.
20.00%	20.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including staff support to the City Council, CRA Board, Planning and Zoning Commission and Natural Resources Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

COMMUNITY DEVELOPMENT BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Community Development is \$795,240. This compares to the 2024-2025 projected expenditures of \$623,167, an increase of \$172,073, or 27.61%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	Projected FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personnel Services	\$ 409,741	\$ 472,682	\$ 522,244	\$ 602,432	\$ 562,675	\$ 677,675	\$ 115,000
Operating Expenses	71,077	31,441	50,708	120,490	60,492	117,565	57,073
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 480,818	\$ 504,123	\$ 572,952	\$ 722,922	\$ 623,167	\$ 795,240	\$ 172,073

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs .	\$ 115,000
2. Operating Expenses - Increase due to anticipated use of consultants for grants and ordinances.	\$ 57,073
3. Capital Outlay - No change.	\$ -

PERSONNEL SERVICES SCHEDULE

COMMUNITY DEVELOPMENT							
POSITION	PAY RANGE	Amended				Projected	
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	Expenditure <u>24/25</u>	Budget <u>25/26</u>
Community Development Director/CRA Manager	103,946 / 168,975	1.00	1.00	1.00	1.00		
Community Development Manager	77,566 / 126,092	1.00	1.00	1.00	1.00		
Principal Planner	70,355 / 114,369	1.00	1.00	1.00	1.00		
Senior Planner	63,814 / 103,736	1.00	1.00	1.00	1.00		
GIS Technician *	54,207 / 88,119	1.00	0.00	0.00	0.00		
Environmental Technician	49,150 / 79,899	1.00	1.00	1.00	1.00		
Administrative/Zoning Technician	44,595 / 72,494	1.00	1.00	1.00	1.00		
		7.00	6.00	6.00	6.00		
		TOTAL SALARIES				\$ 430,000	\$ 504,750
* Position transferred to Roads in FY25						744	1,500
						31,800	38,730
						37,500	45,563
						61,700	86,481
						83	104
						848	547
						\$ 562,675	\$ 677,675

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY CDBG GRANT

<u>Description</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>TOTAL</u>
CDBG Grant Program	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 580,000
	<u>\$ 116,000</u>	<u>\$ 580,000</u>				

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY RIVERFRONT CRA

<u>Description</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>TOTAL</u>
Pedestrian Crossing Signs	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Working Waterfront Expansion/Docks (Grant Match)	250,000	250,000	-	-	-	500,000
Fisherman's Landing/WW Facility	393,683	167,737				561,420
N. Central Ave Catalyst Site	-	-	500,000	-	-	500,000
	<u>\$ 658,683</u>	<u>\$ 417,737</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,576,420</u>

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Code: 010080

Account				Amended			
Number	Description	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 24/25	FY 25/26
		Actual	Actual	Actual	Budget	Projected	Budget
PERSONNEL SERVICES							
511200	Regular Salaries	316,182	363,600	398,765	443,250	430,000	504,750
511400	Overtime	5,081	3,764	1,907	3,000	744	1,500
512100	FICA Taxes	24,263	27,395	29,679	34,142	31,800	38,730
512215	Clothing Allowance	120	183	0	0	0	0
512225	Deferred Compensation	28,640	31,582	34,090	40,162	37,500	45,563
512301	Group Insurance Premiums	34,877	45,554	57,126	81,062	61,700	86,481
512309	Employee Assistance Program	74	82	88	95	83	104
512400	Worker's Comp Insurance	504	521	588	721	848	547
TOTAL PERSONNEL SERVICES		409,741	472,682	522,244	602,432	562,675	677,675
OPERATING EXPENDITURES							
533120	Consultants	39,000	9,200	26,950	84,500	26,000	84,500
533400	Other Contractual Services	5,882	5,695	2,650	12,000	12,000	9,000
534000	Travel and Per Diem	1,946	180	1,403	2,500	2,500	2,500
534105	Cellular Telephone	161	1	429	540	492	515
534110	Internet Services	433	397	535	840	650	755
534120	Postage	1,409	1,013	878	1,000	600	600
534420	Equipment Leases	2,197	2,191	2,174	2,175	1,250	0
534620	R & M - Vehicles	70	653	51	500	500	500
534630	R & M - Office Equipment	2,274	1,794	1,223	1,235	1,655	1,930
534830	Special Events (NRB)	1,017	1,138	1,096	2,000	3,550	2,500
534831	Sustainable Sebastian	0	0	0	0	0	2,500
534910	Clerk of Court Filing Fees	0	0	318	0	0	0
534920	Legal Ads	10,293	2,130	7,257	5,000	2,768	3,000
535200	Departmental Supplies	2,388	3,293	1,601	2,000	3,051	2,500
535210	Computer Supplies	320	1,461	588	0	0	0
535260	Gas and Oil	556	338	319	400	176	400
535270	Uniforms & Shoes	305	102	138	500	0	500
535410	Dues and Memberships	1,446	1,681	1,491	2,315	2,315	2,880
535420	Books and Publications	0	0	0	0	0	0
535450	Training and Education	1,380	175	1,608	2,985	2,985	2,985
TOTAL OPERATING EXPENDITURES		71,077	31,441	50,708	120,490	60,492	117,565
TOTAL COMMUNITY DEVELOPMENT		480,818	504,123	572,952	722,922	623,167	795,240

CITY OF SEBASTIAN, FLORIDA 2025/2026 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.

GENERAL FUND

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Non-Departmental is \$2,006,570. This compares to the 2024-2025 projected expenditures of \$1,941,270 an increase of \$65,300, or 3.4%.

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	Projected FY 24/25 Expenditures	FY 25/26 Budget	Difference
Personnel Services	\$ 312,815	\$ 326,833	\$ 349,366	\$ 547,490	\$ 440,400	\$ 815,770	\$ 375,370
Operating Expenses	714,666	745,558	1,053,784	1,186,444	1,135,160	1,190,800	55,640
Non-Operating	314,359	280,811	537,507	365,710	365,710	-	(365,710)
Total	\$ 1,341,840	\$ 1,353,201	\$ 1,940,657	\$ 2,099,644	\$ 1,941,270	\$ 2,006,570	\$ 65,300

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Expenditures:

	Difference
1. Personnel Services - Increase due primarily to pension withdrawal fees and new employees receiving HSA funding.	\$ 375,370
2. Operating Expenses - Increase due primarily to anticipated higher property and liability insurance costs.	\$ 55,640
3. Non-Operating Expenses - Decrease due to no general fund capital purchases requested this year.	\$ (365,710)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GENERAL FUND NON-DEPARTMENTAL

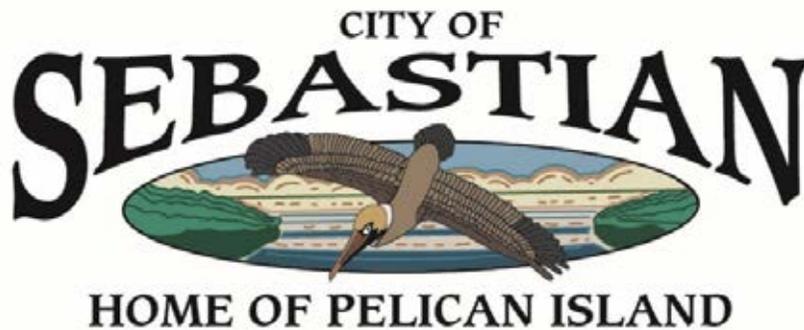
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Account		FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
PERSONNELSERVICES							
512301	Group Insurance Premiums	3,582	2,296	3,384	9,765	8,900	7,000
512307	Health Savings Account	304,082	324,376	340,079	495,225	399,000	489,765
512500	Unemployment	5,151	160	5,903	3,000	500	2,000
512700	Additional Compensation	0	0	0	39,500	32,000	38,000
	CWA Pension Withdrawal Fee	0	0	0	0	0	279,005
TOTAL PERSONNEL SERVICES		312,815	326,833	349,366	547,490	440,400	815,770
OPERATING EXPENDITURES							
533100	Professional Services	57,460	5,300	6,500	0	0	0
533400	Other Contractual Services	43,435	22,030	27,104	36,974	36,974	30,000
533425	Contract Mowing Services	4,067	2,712	6,604	7,500	9,000	7,500
534101	Telephone	11,536	37,698	40,141	39,840	39,840	42,530
534110	Internet Services	1,334	1,343	1,064	0	0	0
534120	Postage	2,981	877	10,158	1,250	1,100	1,175
534310	Electric	45,386	52,145	49,943	50,400	47,350	49,750
534320	Water/Sewer	4,588	5,557	6,856	6,900	9,000	9,450
534500	Insurance	272,946	343,296	543,205	607,683	576,100	554,985
534501	Claims	11,984	6,374	16,122	15,000	7,500	10,000
534630	R&M Office Equipment	2,400	2,400	2,400	2,400	2,400	2,400
534805	4th of July	31,445	33,500	34,410	43,000	42,000	52,500
534815	Memorial Bricks	2,920	1,760	1,124	0	0	0
534825	Advertising Expenditures	1,125	1,225	1,300	1,400	1,275	1,325
534830	Special Events	0	0	44,738	48,700	45,000	57,225
534835	Employee Events	6,285	10,131	13,519	16,000	16,000	21,000
534980	Payment-Riverfront CRA Fund	192,832	195,885	223,665	274,802	273,961	315,000
535200	Departmental Supplies	2,469	2,340	2,283	2,890	4,200	4,560
535410	Dues and Memberships	3,899	4,053	4,328	4,615	4,615	4,945
535454	Police Tuition Reimb Plan	2,591	2,550	1,723	4,000	2,800	4,000
535455	General Employees Tuition Reimb Plan	2,735	2,536	0	4,000	0	4,000
535710	Non-Ad Valorem Tax	10,246	11,845	16,598	19,090	16,044	18,455
TOTAL OPERATING EXPENSES		714,666	745,558	1,053,784	1,186,444	1,135,160	1,190,800
NON-OPERATING							
909131	Interfund Trfr to Fund 310	671	279,396	392,099	214,665	214,665	0
909132	Interfund Trfr to Fund 320	310,046	1,415	68,314	151,045	151,045	0
909133	Interfund Trfr to Fund 330	0	0	77,094	0	0	0
909145	Interfund Trfr to Fund 450	3,643	0	0	0	0	0
TOTAL NON-OPERATING		314,359	280,811	537,507	365,710	365,710	0
TOTAL NON-DEPARTMENTAL		1,341,840	1,353,201	1,940,657	2,099,644	1,941,270	2,006,570
OTHER FINANCING USES							
909330	Unappropriated Budget Savings	0	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER USES		1,341,840	1,353,201	1,940,657	2,099,644	1,941,270	2,006,570



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

***SPECIAL REVENUE
FUNDS***



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SPECIAL REVENUE FUNDS

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

Local Option Gas Tax Fund (LOGT)	\$ 951,451
Discretionary Sales Tax Fund (DST)	5,322,700
Riverfront Community Redevelopment Agency	1,277,068
Parking In-Lieu-Of Fund	2,340
Recreation Impact Fee Fund	131,300
Solid Waste Fund	2,453,360
Stormwater Utility Fund	2,913,623
Law Enforcement Forfeiture Fund	<u>1,500</u>
TOTAL	<u><u>\$ 13,053,342</u></u>

Note that the Riverfront Community Redevelopment Agency (CRA) is a blended component unit. Its governing body is also the City Council and this results in its budget also being approved by the City Council acting as the CRA governing body.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

LOCAL OPTION GAS TAX

The local option gas tax is a six -cent per gallon tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the City’s population and amount of annual transportation -type expenditures. The funds can be used for payment of debt service on loans and bonds issued to finance acquisition and construction of roads, as well as road maintenance and signage. The paving loan matured on December 1, 2022.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Actual</u>	<u>FY 23/24</u> <u>Actual</u>	<u>Amended</u> <u>FY 24/25</u> <u>Budget</u>	<u>FY 24/25</u> <u>Projected</u>	<u>FY 25/26</u> <u>Budget</u>
TAXES							
312400	Local Option Gas Tax	801,509	751,077	715,410	804,572	702,000	709,020
TOTAL TAXES		801,509	751,077	715,410	804,572	702,000	709,020
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	14,528	14,964	15,412	15,875	15,874	13,218
361100	Interest Income	5,106	13,151	21,061	31,000	13,501	0
361105	SBA Interest Earnings	0	7,157	9,282	20,923	11,500	0
TOTAL MISCELLANEOUS REVENUE		19,634	35,272	45,755	67,798	40,875	13,218
NON-REVENUE SOURCES							
389991	Appropriation From Fund Balance	0	0	136,006	815,518	563,374	229,213
TOTAL NON-REVENUE SOURCES		0	0	136,006	815,518	563,374	229,213
TOTAL LOCAL OPTION GAS TAX		821,142	786,349	897,171	1,687,888	1,306,249	951,451

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
OPERATING							
533400	Other Contractual Services	28,500	5,400	0	0	0	35,000
534695	Railroad Crossing Maintenance	5,400	5,901	3,934	5,901	5,901	96,451
TOTAL OPERATING EXPENDITURES		33,900	11,301	3,934	5,901	5,901	131,451
CAPITAL OUTLAY							
606400	Vehicles and Equipment	4,870	0	0	0	0	0
TOTAL CAPITAL OUTLAY		4,870	0	0	0	0	0
DEBT SERVICE							
707105	Principal - Paving Loan	237,000	121,000	0	0	0	0
707205	Interest - Paving Loan	5,801	1,174	0	0	0	0
TOTAL DEBT SERVICE		242,801	122,174	0	0	0	0
NON-OPERATING							
909132	Transfer to Fund 320	0	0	0	0	0	0
909133	Transfer to Fund 330	19,124	4,657	848,001	1,681,987	1,300,348	820,000
909363	Transfer to Fund 363	0	0	45,236	0	0	0
909990	Unappropriated	520,448	648,217	0	0	0	0
TOTAL NON-OPERATING		539,572	652,874	893,237	1,681,987	1,300,348	820,000
TOTAL LOCAL OPTION GAS TAX		821,142	786,349	897,171	1,687,888	1,306,249	951,451

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

DISCRETIONARY SALES TAX

The discretionary sales tax is a seventh-cent or an additional one-cent 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 2025-2026 allocation for the City of Sebastian is estimated to be in the amount of \$5,332,700. The estimate is based on trend analysis. This revenue source was extended by referendum vote in FY 2016-2017 until December 31, 2034.

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

Account Number	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
TAXES							
312600	Discretionary Sales Tax	4,711,995	4,791,513	4,902,213	5,032,170	5,270,000	5,322,700
TOTAL TAXES		4,711,995	4,791,513	4,902,213	5,032,170	5,270,000	5,322,700
MISCELLANEOUS REVENUE							
361100	Interest Income	35,461	67,716	105,889	99,307	62,750	0
361105	SBA Interest Earnings	3,887	25,697	37,283	58,000	29,025	0
369900	Miscellaneous Revenue	0	0	0	0	54,178	0
TOTAL MISCELLANEOUS REVENUE		39,348	93,413	143,172	157,307	145,953	0
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	3,229,155	0	0	4,974,862	4,748,778	0
TOTAL NON-REVENUE SOURCES		3,229,155	0	0	4,974,862	4,748,778	0
TOTAL DISCRETIONARY SALES TAX		7,980,498	4,884,926	5,045,385	10,164,339	10,164,731	5,322,700

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
CAPITAL OUTLAY							
606910	Sidewalks/Bikepaths	7,151	0	0	0	0	0
TOTAL CAPITAL OUTLAY		7,151	0	0	0	0	0
NON-OPERATING							
909131	Trfr to Capital Projects Fund 310	910,683	1,090,833	1,852,950	778,619	778,619	1,409,565
909132	Trfr to Capital Projects Fund 320	20,694	19,995	45,188	1,548,886	1,548,886	340,000
909133	Trfr to Transp Impr Fund 330	6,060,559	964,734	870,334	3,846,087	3,846,087	2,447,500
909263	Trfr to Stormwater Debt Svs 263	220,605	0	0	0	0	0
909363	Trfr to Stormwater Impr Fund 363	270,513	460,969	1,028,317	3,455,638	3,455,638	782,500
909455	Trfr to Fund 455 AP	490,294	131,787	429,621	535,109	535,109	197,520
909990	Unappropriated	0	2,216,608	818,977	0	392	145,615
TOTAL NON-OPERATING		7,973,347	4,884,926	5,045,385	10,164,339	10,164,731	5,322,700
TOTAL DISCRETIONARY SALES TAX		7,980,498	4,884,926	5,045,385	10,164,339	10,164,731	5,322,700

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY

City of Sebastian Community Redevelopment Agency was created by City Ordinance in 1995, pursuant to Section 163.387, Florida Statutes. The purpose of the Community Redevelopment Agency is the removal of blighted areas and the development of such areas, pursuant to the Community Redevelopment Act of 1969.

COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

Account		FY 21/22	FY 22/23	FY 23/24	Amended	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
TAXES							
338200	Tax Increment Revenue - Sebastian	192,832	195,885	223,665	274,802	273,961	314,399
338200	Tax Increment Revenue - County	192,832	274,075	248,303	305,073	304,139	323,707
TOTAL TAXES		385,665	469,960	471,967	579,875	578,101	638,106
MISCELLANEOUS REVENUE							
361100	Interest Income	4,562	12,521	18,044	15,000	15,250	0
361105	SBA Interest Earnings	1,251	6,468	8,318	7,000	7,500	0
362100	Rents and Royalties	36,704	35,701	23,739	12	12	12
TOTAL MISCELLANEOUS REVENUE		42,517	54,690	50,101	22,012	22,762	12
NON-REVENUE SOURCES							
389991	Fund Balance Carried Forward	0	0	0	462,693	413,661	638,950
TOTAL NON-REVENUE SOURCES		0	0	0	462,693	413,661	638,950
TOTAL RIVERFRONT REDEVELOPMENT		428,182	524,650	522,068	1,064,580	1,014,524	1,277,068

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Actual</u>	<u>FY 23/24</u> <u>Actual</u>	<u>Amended</u> <u>FY 24/25</u> <u>Budget</u>	<u>FY 24/25</u> <u>Projected</u>	<u>FY 25/26</u> <u>Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	5,000	9,000	5,000	5,500	5,000	5,000
533120	Consultants	0	0	0	0	0	50,000
533200	Audit Fees	5,000	5,000	4,000	4,000	4,000	4,000
533201	Admin Svcs Provided by the GF	92,655	62,431	67,573	149,680	149,680	195,015
533400	Other Contractual Services	97,842	97,842	80,142	19,000	18,657	13,500
534000	Travel and Per Diem	0	511	1,188	1,200	1,200	3,000
534310	Electricity	0	0	294	0	900	945
534320	Water and Sewer	0		644	0	0	5,100
534400	Rents and Leases	4,429	5,310	5,527	4,800	4,800	4,975
534698	Other CRA Maintenance Expenses	11,685	11,581	19,851	1,080	1,200	1,200
534699	Maint Expenses	19,044	5,375	3,545	3,150	2,300	2,300
534830	Special Events Expense	45,369	49,510	0	0	0	0
534920	Legal Ads	123	123	298	200	200	300
535310	Road Materials and Supplies	0	0	3,696	0	0	4,000
535410	Dues & Memberships	795	795	795	795	795	795
545450	Training and Education	395	395	1,479	1,500	1,000	1,000
535710	Non-Ad Valorem Taxes	1,583	1,827	1,895	2,085	2,047	2,255
TOTAL OPERATING EXPENDITURES		283,921	249,701	195,926	192,990	191,779	293,385
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	8,049	0	33,544	25,000	5,000	25,000
820200	Sewer Connection Program	0	0	0	128,845	100,000	100,000
TOTAL GRANTS AND AIDS		8,049	0	33,544	153,845	105,000	125,000
NON-OPERATING							
909132	Interfund Trfr to CIP Fund 320	15,266	8,550	47,310	717,745	717,745	858,683
909363	Interfund Trfr to CIP Fund 363	34,306	5,000	0	0	0	0
909990	Unappropriated	86,640	261,399	245,289	0	0	0
TOTAL NON-OPERATING		136,212	274,949	292,599	717,745	717,745	858,683
TOTAL RIVERFRONT REDEVELOPMENT		428,182	524,650	522,068	1,064,580	1,014,524	1,277,068

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PARKING IN-LIEU-OF FUND

PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account <u>Number</u>	<u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
MISCELLANEOUS REVENUE							
361105	SBA Interest Earnings	742	4,505	6,040	7,235	5,775	0
363400	Parking In-Lieu-Of Fee	16,828	4,128	16,928	3,532	3,532	2,340
TOTAL MISCELLANEOUS REVENUE		17,570	8,633	22,968	10,767	9,307	2,340
TOTAL PARKING IN-LIEU-OF FUND		17,570	8,633	22,968	10,767	9,307	2,340

PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account <u>Number</u>	<u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
NON-OPERATING							
909990	Unappropriated	17,570	8,633	22,968	10,767	9,307	2,340
TOTAL NON-OPERATING		17,570	8,633	22,968	10,767	9,307	2,340
TOTAL PARKING IN-LIEU-OF FUND		17,570	8,633	22,968	10,767	9,307	2,340

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

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

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

Account <u>Number</u>	<u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	2,073	5,355	0	0	675	0
361105	SBA Interest Earnings	568	2,847	809	800	550	0
363270	Recreation Impact Fee	179,400	99,450	138,775	130,000	130,000	131,300
TOTAL MISCELLANEOUS REVENUE		182,042	107,652	139,584	130,800	131,225	131,300
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	0	0	0
				324,103			
TOTAL NON-REVENUE SOURCES		0	0	324,103	0	0	0
TOTAL RECREATION IMPACT FEE		182,042	107,652	463,687	130,800	131,225	131,300

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account <u>Number</u>	<u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
NON-OPERATING							
909132	Transfer to CIP Fund 320	121,276	36,839	463,687	20,000	20,000	100,000
909990	Unappropriated	60,766	70,813	0	110,800	111,225	31,300
TOTAL NON-OPERATING		182,042	107,652	463,687	130,800	131,225	131,300
TOTAL RECREATION IMPACT FEE		182,042	107,652	463,687	130,800	131,225	131,300

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SOLID WASTE FUND REVENUE

Code: 170010

Account <u>Number</u> <u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
MISCELLANEOUS REVENUE						
313700 Solid Waste Franchise Fee	0	0	0	0	70,000	70,000
363700 Solid Waste Collection Fees	0	0	0	1,966,050	2,346,360	2,346,360
363701 Delinquent Solid Waste Fees	0	0	0	0	37,000	37,000
361100 Interest Income	0	0	0	0	0	0
361105 SBA Interest Earnings	0	0	0	0	0	0
361150 Other Interest	0	0	0	0	0	0
369900 Other Misc. Revenue	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	0	0	0	1,966,050	2,453,360	2,453,360
NON-REVENUE SOURCES						
389991 Appropriation From PY Fund Balance	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES	0	0	0	0	0	0
TOTAL SOLID WASTE	0	0	0	1,966,050	2,453,360	2,453,360

SOLID WASTE FUND EXPENDITURES

Code: 170051

Account <u>Number</u> <u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
OPERATING EXPENDITURES						
534380 Trash Pickup	0	0	0	1,966,050	2,432,000	2,432,000
TOTAL OPERATING EXPENDITURES	0	0	0	1,966,050	2,432,000	2,432,000
NON-OPERATING						
909990 Unappropriated	0	0	0	0	21,360	21,360
TOTAL NON-OPERATING	0	0	0	0	21,360	21,360
TOTAL LAW ENFORCEMENT FORFEITURE	0	0	0	1,966,050	2,453,360	2,453,360

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

STORMWATER UTILITY FUND

The Stormwater Utility Fund was established by the City to provide a dedicated funding source for the purpose of managing the City’s stormwater system, to prepare, construct and manage betterments and improvements, regulate the use of the stormwater system, and perform routine maintenance and minor improvements. The Stormwater Utility Fee is assessed on a single residential ERU in the amount of \$14.00 per month, or \$168.00 per year (Resolution R-24-41). The Stormwater Utility Staff are responsible for the control and maintenance of the City’s stormwater drainage system, consisting of 280 miles of swales, 50 miles of channels, 8.15 miles of canals and 310 catch basins, baffle boxes, and culvert structures for the purposes of flooding prevention and water quality improvement. The Stormwater staff also enforces compliance with Federal NPDES regulations and the City’s Stormwater Management Plan for the purpose of improving the quality of stormwater runoff prior to discharge into the St. Sebastian River and the Indian River Lagoon.

SUMMARY OF REVENUES AND EXPENDITURES

<u>Description</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Amended</u> <u>FY 24/25</u>	<u>FY 24/25</u>	<u>FY 25/26</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 2,173,692	\$ 2,004,107	\$ 2,002,675	\$ 2,770,664	\$ 2,833,545	\$ 2,837,690
Total Expenses	<u>\$ 1,947,950</u>	<u>\$ 2,060,863</u>	<u>\$ 2,398,495</u>	<u>\$ 2,872,705</u>	<u>\$ 2,475,695</u>	<u>\$ 2,913,623</u>
Change in Unrestricted Reserves	<u>225,741</u>	<u>(56,756)</u>	<u>(395,820)</u>	<u>\$ (102,041)</u>	<u>\$ 357,850</u>	<u>\$ (75,933)</u>

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Completed all 2023/2024/2025 swale work utilizing outside contractors
- ✓ Significant slip lining and road crossing (12) replacements were completed in conjunction with the 2023/2024/2025 drainage improvements
- ✓ Begin utilizing GIS system to track all City assets included ditches, catch basins, baffle boxes, and road crossings, Cemetery plots and city owned street lights as well as their maintenance
- ✓ Completed Drainage Zone 1/ 2 and currently working on zone 3 ditch regrading per its five-year scheduled rotation
- ✓ N. Central Drainage and curbing
- ✓ Davis St drainage
- ✓ New Public works staging areas (2)
- ✓ Stonecrop water basin cleared and dredged
- ✓ All three Stormwater pumps serviced and rebuilt
- ✓ Barber Street drainage

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Complete 2026 Roadway repaving related drainage improvements
- Complete Drainage Zone 4, 5 and 6 regrading
- Expand Field Maps and GIS system data to the public for viewing of asset maintenance
- Continue with Stormwater Action Plan according to Stormwater Master Plan as well as public input
- Slip lining and road crossings as identified
- Pond and canal dredging
- Ditch and canal tree trimming
- Barber Street Sports Complex drainage improvements
- 512 Alleyway drainage improvements

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Miles of swales	280	280	280	280	280
Linear feet of swales reconstructed	20,000	20,000	30,000	81,000	70,000
Miles of ditches maintained	80	50	80	80	80
Catch basin and culverts maintained	120	132	200	275	250
Linear feet Main Ditches reconstructed	160	1,100	5,005	2,000	2,000
Road Crossing Pipe Replacements	4	4	8	5	10

STORMWATER UTILITY PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
60.00%	60.00%	<u>Drainage Maintenance</u> - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain ditches, swales and side yard ditches.
10.00%	10.00%	<u>Catch basins, Manholes and Culverts</u> - Hand clean and mow small drainage ditches. Maintain 310 catch basins and large/small culverts.
8.00%	8.00%	<u>General Administration</u> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
12.00%	12.00%	<u>Building Dept Related Reviews:</u> Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	<u>Capital Projects</u> - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

STORMWATER UTILITY DIVISION REVENUE

Code: 163010

Account Number Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
CHARGES FOR SERVICES						
363630 Stormwater Utility Fee	1,915,404	1,917,803	1,913,518	2,672,000	2,693,320	2,723,560
363631 Delinquent Stormwater Fees	36,764	31,501	35,217	30,000	32,000	32,500
TOTAL CHARGES FOR SERVICES	1,952,168	1,949,304	1,948,735	2,702,000	2,725,320	2,756,060
MISCELLANEOUS REVENUE						
361100 Interest Income	17,348	35,178	35,847	46,164	27,000	8,539
361105 FL Prime (SBA) Interest	4,020	18,716	17,116	21,800	14,725	1,943
361110 FL Trust Interest	0	0	0	0	0	34,794
361115 FL Class Interest	0	0	0	0	0	34,794
361150 Other Interest	57	909	978	700	1,500	1,560
369900 Miscellaneous Revenue	100	0	0	0	65,000	0
381360 Interfund Transfer from Fund 363	200,000	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	221,524	54,803	53,940	68,664	108,225	81,630
TOTAL STORMWATER REVENUES	2,173,692	2,004,107	2,002,675	2,770,664	2,833,545	2,837,690
USE OF UNRESTRICTED RESERVES	0	56,757	395,820	102,041	0	75,933
TOTAL STORMWATER UTILITY	2,173,692	2,060,864	2,398,495	2,872,705	2,833,545	2,913,623

STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the Stormwater Utility Division, excluding budgeted contingency, is \$ 2,913,623. This compares to the 2024 2025 projected expenditures of \$2,475,695, an increase of \$437,928, or 17.69%.

	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget	Difference
Personnel Services	\$ 679,375	\$ 770,017	\$ 1,331,870	\$ 1,331,870	\$ 1,045,060	\$ 1,385,495	\$ 340,435
Operating Expenses	817,843	1,061,813	1,232,206	1,232,206	1,123,010	1,242,073	119,063
Capital Outlay	139,071	43,836	108,004	108,004	107,000	0	(107,000)
Non-Operating	311,661	185,198	200,625	200,625	200,625	286,055	85,430
Total	\$ 1,947,950	\$ 2,060,863	\$ 2,872,705	\$ 2,872,705	\$ 2,475,695	\$ 2,913,623	\$ 437,928

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenditures:

	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 340,435
2. Operating Expenses - Increase due primarily to mowing contract rate increase, additional culvert pipe, and repair costs.	\$ 119,063
3. Capital Outlay -Decrease due to no capital equipment requested in the operating budget.	\$ (107,000)
4. Non-Operating -Increase in projects and equipment requested in the SW Projects Fund.	\$ 85,430

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION		FULL TIME EQUIVALENTS				Projected	
<u>POSITION</u>	<u>PAY RANGE</u>					<u>Expenditures</u>	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>Amended</u> <u>24/25</u>	<u>25/26</u>		
Stormwater Superintendent	70,355 / 114,369	1.00	1.00	1.00	1.00		
Stormwater Utility Inspector	49,150 / 79,899	1.50	1.00	1.00	1.00		
Heavy Equipment Operator	49,150 / 79,899	3.00	4.00	4.00	4.00		
Equipment Operator II	44,595 / 72,494	3.00	4.00	4.00	4.00		
Stormwater Maintenance Worker I	40,456 / 65,765	5.00	8.00	8.00	8.00		
		13.50	18.00	18.00	18.00		
TOTAL SALARIES						\$ 675,000	\$ 869,750
Overtime						15,000	15,000
FICA Taxes						53,000	68,452
Clothing Allowance						2,965	3,600
Deferred Compensation						53,400	81,176
Group Insurance Premiums						133,000	234,804
Health Savings Account						37,750	51,790
Employee Assistance Program						195	313
Worker's Comp Insurance						70,900	54,210
Additional Compensation						3,850	6,400
Total Personnel Services						\$ 1,045,060	\$ 1,385,495

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM STORMWATER UTILITY FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Sliplining	\$ 160,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 880,000
Barber Street Sports Complex Pipe	50,000	-	-	-	-	50,000
Mini Excavator	58,465	-	-	-	-	58,465
Zero Turn Mower	17,590	-	-	-	-	17,590
Bush Hog Flex Wing Rotary Cutter	-	-	31,325	-	-	31,325
	\$ 286,055	\$ 180,000	\$ 211,325	\$ 180,000	\$ 180,000	\$ 1,037,380

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Dump Body Truck (4WD)	\$ 89,000	\$ -	\$ -	\$ -	\$ -	\$ 89,000
Commercial Clear Span Shelter	450,000	-	-	-	-	450,000
Vacuum Truck Trailer	166,000	-	-	-	-	166,000
Stonecrop Upstream Drainage (Grant Match)	77,500	86,250	-	-	-	163,750
Pond Dredging	-	635,810	-	-	-	635,810
Barber Street Stormwater Storage (Grant Match)	-	-	1,240,000	-	-	1,240,000
Dump Body Truck (2WD)	-	-	-	119,080	-	119,080
	\$ 782,500	\$ 722,060	\$ 1,240,000	\$ 119,080	\$ -	\$ 89,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

STORMWATER UTILITY DIVISION EXPENDITURES

Code: 163051

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	434,956	500,065	528,962	800,850	675,000	869,750
511400	Overtime	17,466	14,166	8,763	20,000	15,000	15,000
512100	FICA Taxes	33,869	38,551	40,461	63,577	53,000	68,452
512215	Clothing Allowance	1,650	2,457	2,700	3,600	2,965	3,600
512225	Deferred Compensation	37,293	43,335	46,569	75,120	53,400	81,176
512301	Group Insurance Premiums	85,122	95,422	111,751	234,548	133,000	234,804
512307	Health Savings Account	21,117	27,810	28,586	56,000	37,750	51,790
512309	Employee Assistance Program	161	170	173	285	195	313
512400	Worker's Comp Insurance	47,742	48,041	44,842	75,139	70,900	54,210
512700	Additional Compensation	0	0	0	2,751	3,850	6,400
TOTAL PERSONNEL SERVICES		679,375	770,017	812,807	1,331,870	1,045,060	1,385,495
OPERATING EXPENSES							
533100	Professional Services	6,869	5,793	0	43,000	0	12,000
533150	Engineering Services	0	0	0	0	0	0
533201	Admin Svcs Provided by GF	90,989	100,088	110,097	121,107	121,107	133,218
533400	Other Contractual Services	4,693	2,098	16,303	11,600	11,600	5,230
533411	Permit Fees	0	0	0	7,988	7,988	5,000
533420	Pest/Weed Control	40,252	41,432	40,855	57,000	57,000	40,525
533425	Contract Mowing Services	421,742	622,342	606,642	576,500	576,500	608,195
534000	Travel and Per Diem	1,014	116	912	1,850	500	4,820
534105	Cellular Telephone	1,339	1,293	1,270	1,560	1,245	1,325
534110	Internet Services	231	603	1,041	1,600	1,395	1,535
534120	Postage	643	296	9,302	9,900	100	7,000
534310	Electric	12,836	8,674	13,936	9,135	21,900	23,000
534320	Water/Sewer	1,090	1,414	6,124	3,180	2,760	3,200
534380	Trash Pickup/Hauling	9,388	8,312	68,770	47,300	35,000	40,000
534420	Equipment Leases	1,998	3,289	30,390	16,520	16,000	20,000
534500	Insurance	16,563	17,843	22,402	32,695	35,740	35,400
534620	R & M - Vehicles	36,894	28,814	20,118	24,000	20,000	25,000
534630	R & M - Office Equipment	142	225	356	325	275	350
534640	R & M - Operating Equipment	56,997	81,631	73,025	55,147	50,000	60,000
534920	Legal Ads	523	600	0	2,250	0	2,250
535200	Departmental Supplies	5,574	10,630	11,726	8,385	7,000	8,000
535210	Computer Supplies	81	205	5,942	0	0	0
535230	Small Tools and Equipment	3,411	4,705	8,143	1,186	4,500	5,500
535260	Gas and Oil	55,815	57,912	66,267	62,000	52,000	55,000
535270	Uniforms and Shoes	3,152	3,572	3,416	3,610	3,500	3,820
535275	Safety Equipment	1,689	1,583	4,503	3,280	3,200	3,200
535310	Road Materials & Supplies	8,908	3,969	39,393	13,800	13,800	15,250
535320	Sod	1,850	8,266	6,412	7,400	7,400	12,150
535350	Cement	3,503	4,769	2,218	16,673	15,000	4,600
535355	Culvert Pipes	24,352	39,400	74,187	82,000	50,000	90,000
535410	Membership & Professional Dues	295	301	948	1,465	500	1,100
535450	Training and Education	5,012	1,636	3,863	9,750	7,000	15,405
TOTAL OPERATING EXPENDITURES		817,843	1,061,813	1,248,561	1,232,206	1,123,010	1,242,073
CAPITAL OUTLAY							
606200	Buildings	0	0	3,450	0	0	0
606300	IOTB	6,962	5,343	0	0	0	0
606400	Vehicles and Equipment	132,110	38,493	46,489	108,004	107,000	0
TOTAL CAPITAL OUTLAY		139,071	43,836	49,939	108,004	107,000	0
NON-OPERATING							
909101	Interfund Transfer to Gen Fund 001	721	0	0	0	0	0
909363	Interfund Transfer to Fund 363	310,940	185,198	287,188	200,625	200,625	286,055
TOTAL NON-OPERATING		311,661	185,198	287,188	200,625	200,625	286,055
TOTAL STORMWATER UTILITY		1,947,950	2,060,863	2,398,495	2,872,705	2,475,695	2,913,623
OTHER FINANCING USES							
909990	Unappropriated	225,742	0	0	0	357,850	0
TOTAL EXPENDITURES AND OTHER USES		2,173,692	2,060,863	2,398,495	2,872,705	2,833,545	2,913,623

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

The Law Enforcement Forfeiture Fund is established pursuant to Section 932.705 for reporting revenues associated with seized or forfeited property by the Police Department under the Florida Contraband Forfeiture Act as well as expenditures related to funding equipment purchases for law enforcement purposes, matching funds for Federal Grants, and to support Drug Treatment Programs, Drug Prevention Programs, School Resource Officer Program, Crime Prevention, or Safe Neighborhood Programs. Expenditures are not budgeted, until individually approved by the City Council.

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
FINES AND FORFEITS							
351200	Confiscated Property	21,315	50	183	200	400	500
TOTAL FINES AND FORFEITS		21,315	50	183	200	400	500
MISCELLANEOUS REVENUE							
361100	Interest Income	303	761	814	750	560	0
361105	SBA Interest Earnings	111	396	378	395	300	0
369900	Other Misc. Revenue	1,500	0	0	0	0	0
389991	Appropriation from PY Fund Balance	0	293	125	0	19,940	1,000
TOTAL MISCELLANEOUS REVENUE		1,914	1,450	1,317	1,145	20,800	1,000
TOTAL LAW ENFORCEMENT FORFEITURE REVENUE		23,229	1,500	1,500	1,345	21,200	1,500

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	3,061	0	0	0	0	0
535200	Departmental Supplies	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		3,061	0	0	0	0	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	19,700	0
TOTAL CAPITAL OUTLAY		0	0	0	0	19,700	0
NON-OPERATING							
708199	Other Grants & Aids	0	1,500	1,500	0	1,500	1,500
909990	Unappropriated	20,168	0	0	1,345	0	0
TOTAL NON-OPERATING		20,168	1,500	1,500	1,345	1,500	1,500
TOTAL LAW ENFORCEMENT FORFEITURE EXPENDITURES		23,229	1,500	1,500	1,345	21,200	1,500



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

DEBT SERVICE FUNDS



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DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of pledged funds that are legally restricted to pay the city's general government bonded debt obligations. These Debt Service Funds recently included the following Bank Note which was fully paid during Fiscal Year 2022:

- Stormwater Utility Revenue Bonds/Notes Debt Service Fund

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

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

STORMWATER UTILITY REVENUE DEBT SERVICE FUND

This debt service fund was used to record debt service payments associated with the Stormwater Utility Revenue Bonds, Series 2003. The stormwater utility tax backed revenue bonds were for nineteen (19) years. The Bonds were refinanced using Bank Notes on December 18, 2013. The debt proceeds were used to improve the stormwater system according to the adopted stormwater master plan. The improvement projects included Twin Ditch, Periwinkle Drive, Middle Stonecrop, and Collier Creek. The Bonds were totally paid with the final payment on May 1, 2022.

STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND REVENUE

Code: 263010

Account	FY21/22	FY 22/23	FY 23/24	Amended	FY 24/25	FY 25/26
Number Description	Actual	Actual	Actual	FY 24/25	Projected	Budget
	Budget			Budget		Budget
MISCELLANEOUS REVENUE						
361100 Interest Income	397	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	397	0	0	0	0	0
NON-REVENUE SOURCES						
381130 Interfund Trfr from 130 DST	220,605	0	0	0	0	0
389991 Appropriation from PY Fund Balance	180,832	0	0	0	0	0
TOTAL NON-REVENUE SOURCES	401,437	0	0	0	0	0
TOTAL DEBT SERVICE FUND	401,834	0	0	0	0	0

STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND - EXPENDITURES

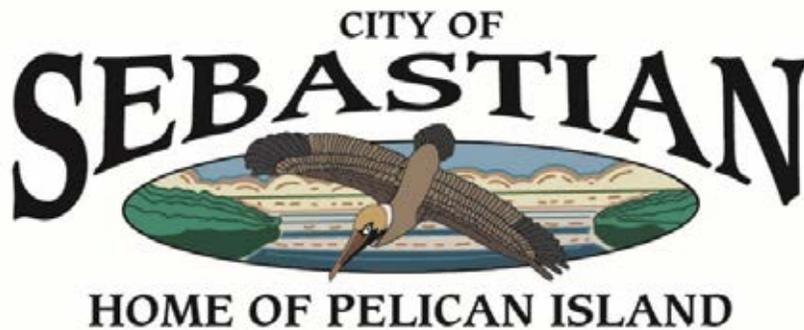
Code: 263051

Account	FY21/22	FY 22/23	FY 23/24	Amended	FY 24/25	FY 25/26
Number Description	Actual	Actual	Actual	FY 24/25	Projected	Budget
	Budget			Budget		Budget
DEBT SERVICE						
707163 Principal - Stormwater Series 2003	395,000	0	0	0	0	0
707263 Interest - Stormwater Series 2003	6,834	0	0	0	0	0
909990 Unappropriated	0	0	0	0	0	0
TOTAL DEBT SERVICE	401,834	0	0	0	0	0
TOTAL DEBT SERVICE FUND	401,834	0	0	0	0	0



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

***CAPITAL PROJECT
FUNDS***



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CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CAPITAL PROJECT FUNDS

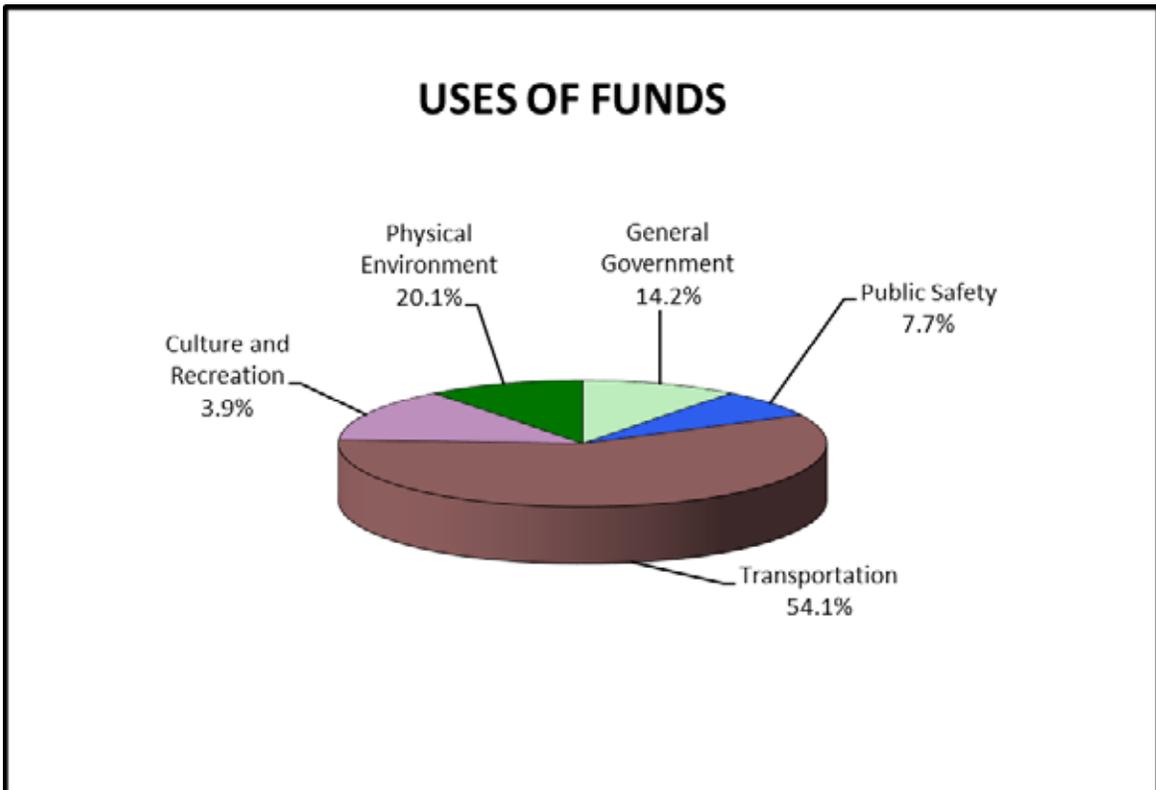
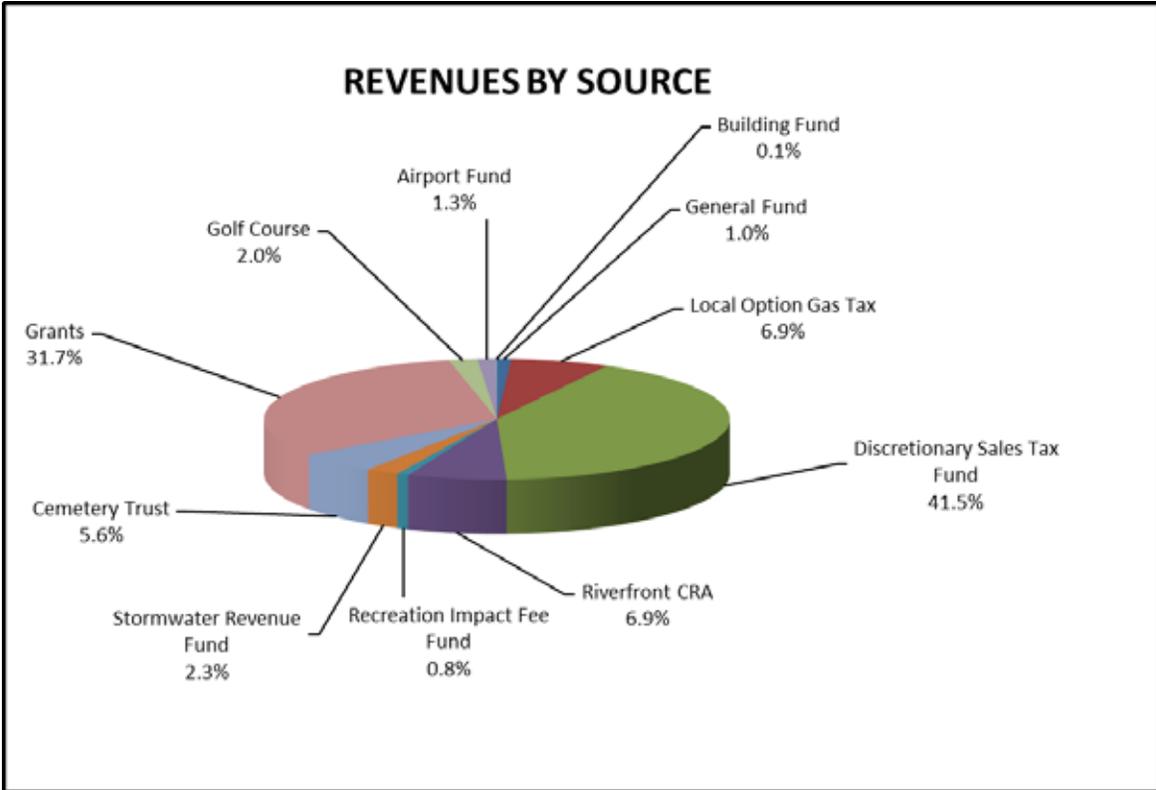
INTRODUCTION

Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years but lesser capital items may also be included when they are funded by Special Revenue Funds. This section of the annual budget document consists of information on all capital improvement projects that are scheduled for Fiscal Year 2025-26.

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 2025-26 projects is provided from General Fund, American Rescue Plan Act, Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Riverfront CRA, Recreation Impact Fees, Stormwater Fees, Cemetery Trust, Grants, Golf Course and Airport Fund revenues. Project expenditures are accounted for in Capital Project Funds and the Airport Project Fund, but they are presented in a consolidated manner in the budget document to facilitate review of capital projects as a whole. Any projected operating costs associated with the Fiscal Year 2025-26 projects are programmed in the respected department/division's operating budget. The details of each project and projected operating costs associated with each one can be found on the pages following the summary information. For further information regarding the basis for calculating projected operating costs and for summary information by Fund is also provided in the Capital Improvement Program presented in a subsequent section of this document. 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 2025/2026 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2025 – 2026



CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

CITY OF SEBASTIAN, FLORIDA FISCAL YEAR 2026-2031 CAPITAL IMPROVEMENT PROGRAM BY FUNDING SOURCE

	General	Local	Community			Recreation		Cemetery	Grants/	Golf	Airport	Building	American	Total
	Fund	Option	Redevelopment	Impact	Stormwater	Fees	Trust						Bank Note	
		Gas Tax	DST	Agency								Plan		
FISCAL YEAR 2025/2026														
General Government														
Audio Visual Equipment			15,000											15,000
City Wide Computers			45,000											45,000
Network Infrastructure			30,000											30,000
Outdoor Security Updates			30,000											30,000
Campus Security Improvements			155,000											155,000
Police Department														
Police Vehicles			636,885											636,885
Vehicle/Body Cameras			107,560											107,560
PD Parking Lot Improvements			45,120											45,120
Road Patrol Equipment	29,250													29,250
SRT Equipment	60,585													60,585
CAD/RMS System Update			15,000											15,000
Community Development														
Pedestrian Crossing Signs				15,000										15,000
Working Waterfront Expansion				250,000				250,000						500,000
Fisherman's Landing Working Waterfront				393,683										393,683
CDBG Grant Program								116,000						116,000
Roads Department														
Skid Steer Breaker Hammer	14,610													14,610
Mid-Block Crosswalks	5,000													5,000
Roadway Assessment PCI		35,000												35,000
Sidewalk Repair/Replacement		120,000												120,000
Street Reconstruction			2,447,500											2,447,500
Street Preservation (Repaving)		700,000												700,000
Fire Department														
A/C Recovery Unit	6,435													6,435
Low & High Pressure Hose Assembly	8,025													8,025
Public Facilities Department														
Air Conditioner Replacement			30,000											30,000
Police Dept Roof Hardening								250,000						250,000
Police Dept Roof Replacement			300,000											300,000
Cemetery														
Cemetery Administration Building							660,000							660,000
Cemetery Irrigation Pump							40,000							40,000
Parks and Recreation Department														
Park Improvements					20,000									20,000
Playground Improvements					80,000									80,000
Garden Club Park			90,000					360,000						450,000
Main Street Ramp Dredging			250,000					250,000						500,000
Swing and Bench Park				200,000				200,000						400,000
Parks Restroom Doors														-
Stormwater														
Dump Body Truck (4WD)			89,000											89,000
Commercial Clear Span Shelter			450,000											450,000
Slip Lining/Pipe Replacement							160,000							160,000
Barber Street Sports Complex Pipe							50,000							50,000
Mini Excavator							58,465							58,465
Zero-Turn Mower							17,590							17,590
Vacuum Truck Trailer			166,000											166,000
Stoncrop Upstream Drainage			77,500					232,500						310,000
Golf Course														
Course Renovations									50,000					50,000
Golf Course Cart Barn									200,000					200,000
Airport														
Terminal Bldg Rehab							30,000			30,000				60,000
Design Taxiway Golf Apron							200,000			50,000				250,000
Construct Terminal Apron Expansion							1,082,250			27,750				1,110,000
Construct Taxiway Golf			197,520				790,080							987,600
Design NW Access for Expansion							200,000			50,000				250,000
Building Department														
Large Scale Printer												10,000		10,000
Total FY 2025/2026	\$ 123,905	\$ 855,000	\$ 5,177,085	\$ 858,683	\$ 100,000	\$ 286,055	\$ 700,000	\$ 3,960,830	\$ 250,000	\$ 157,750	\$ 10,000	\$ -	\$ 12,479,308	

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION

Project Name:	Audio Visual Equipment	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement and updating of various audio visual equipment					
Justification:	COSTv continuously updates and replaces equipment to ensure reliable public access to broadcasts of board meetings, committee sessions, and community events. As part of this effort, the scheduled replacement of the hardware responsible for all our broadcasts is essential to maintaining seamless AV outreach and uninterrupted programming for residents.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Operating Impact:							
	-	(2,550)	(3,000)	(1,350)	2,100	6,750	\$ 1,950
Project Pricing:	Looking to replace the aging Cablecast hardware. Main server MSRP: 10,500 with Hardware Assurance of 1,055 annually. There is also an add on license needed that is per channel at 1,550 each. We only have one channel.						

Project Name:	City Wide Computers	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of computers and peripherals within all departments and divisions in the City					
Justification:	This project serves to replace aging workstations and provide appropriate hardware for new users. It also includes the replacement of road patrol laptops and the necessary accessories for connectivity within their vehicles. We strive to replace workstations after 5 to 7 years of service.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 45,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 240,000
Operating Impact:							
	\$ -	\$ (7,650)	\$ (7,300)	\$ (3,750)	\$ 6,900	\$ 18,250	\$ 6,450
Project Pricing:	Road patrol machines cost approx 3,500 each (simple vehicle dock, 5 yr warranty, and car charger) Desktops (5 yr warranty, speakers and (2) monitors) are running approx 1,700 each Surface Machines Setup (3 year warranty, dock, pen, speakers, keyboard/mouse combo, and 2 monitors, car charger) running approx 3,000 each						

Project Name:	Network Infrastructure	Project Description:					
Funding Source:	Discretionary Sales Tax	Replaces aging network switches and modules across the City of Sebastian to enhance speed, reliability, and efficiency of municipal services.					
Justification:	This annual project focuses on replacing aging network switches, wiring and modules throughout all our facilities. By upgrading these critical components each year, the city ensures improved network speed, enhanced system reliability, and uninterrupted delivery of essential services. This proactive approach supports long-term efficiency, security, and the ability to adapt to evolving technological needs.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact:							
	\$0	\$ (5,100)	\$ (6,000)	\$ (2,700)	\$ 4,200	\$ 13,500	\$ 3,900
Project Pricing:	Depending on the use of the hardware, availability and the restriction of where some devices come from will determine the price of the hardware. Installation services for Fiber Optic runs are also on a per-job basis.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Outdoor Security Updates	Project Description:					
Funding Source:	Discretionary Sales Tax	Addition and updates of Security Cameras.					
Justification:	Work with Parks and Recreation and the Police department to get a least 3 parks online per year, along with updating or adding additional cameras within city properties. This budget will allow for 6 cameras annually.						
Project Costs:							
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact:							
	\$ -	\$ (5,100)	\$ (6,000)	\$ (2,700)	\$ 4,200	\$ 13,500	\$ 3,900
Project Pricing:	Verkada Cameras are about \$3,000 a piece (5 yr support) for the small view or \$5,000 a piece for a camera housing with 4 cameras. A remote internet connection is \$1,100 (with 5 years of support) with a monthly charge of around 30.00 a month. There are also other costs that will need to be addressed such as poles and electric.						

Project Name:	Campus Security Improvements	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of aging cameras and security infrastructure within the Police Department, City Hall, and Airport Admin Areas.					
Justification:	This project involves replacing aging cameras and security infrastructure at the Police Department, City Hall, and Airport areas, along with updating supporting infrastructure as needed to accommodate new hardware, ensuring enhanced security, reliability, and operational efficiency.						
Project Costs:							
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 155,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Operating Impact:							
	\$ -	\$ (26,350)	\$ (13,150)	\$ 15,550	\$ 41,150	\$ 59,550	\$ 76,750
Project Pricing:	Pricing based on project undertaken in FY 24-25 to start the replacement process.						

POLICE DEPARTMENT

Project Name:	Police Vehicles	Project Description:					
Funding Source:	Discretionary Sales Tax	25/26: (7) Total Vehicles: (2) Two replacement patrol vehicles. (2) Two new additional patrol vehicles to include equipment, for 2 new added police officers. (1) One replacement K-9 vehicle to include equipment. (1) One replacement unmarked patrol vehicle to include equipment. (1) One new crime scene vehicle to include equipment. 26/27 - 30/31: Projected (5) five replacement TBD vehicles each year.					
Justification:	Replacement of older higher milage vehicles and the addition of a crime scene vehicle due to staffing increases in the Crime Scene Unit.						
Project Costs:							
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 636,885	\$ 450,340	\$ 495,375	\$ 544,910	\$ 599,400	\$ 659,345	\$ 3,386,255
Operating Impact:							
	\$ -	\$ (108,270)	\$ (95,664)	\$ (27,667)	\$ 88,525	\$ 237,259	\$ 94,182
Project Pricing:	No written quotes available due to impending price increase. Project costs projected from current year purchases plus 10% to adjust for inflation and tariffs.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Vehicle/Body Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	25/26 - Increase by (2) two in-car cameras and (2) two body cameras for the addition of two officers. 26/27 - Renew lease agreement with Lenslock for vehicle in-car and body worn cameras to include unlimited cloud storage and maintenance fees. \$140,000 per year (estimate based on price of new in-car and body cameras).					
Justification:	To promote full transparency and obtain video footage of every encounter with patrol officers for evidentiary purposes. The addition of additional cameras is due to the growth of the department and ensuring all patrol vehicles are outfitted with a camera system.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 107,560	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 807,560
Operating Impact:							
	\$ -	\$ (18,285)	\$ (27,027)	\$ (16,168)	\$ 12,139	\$ 52,944	\$ 3,602
Project Pricing:	In last year of contract.						

Project Name:	PD Parking Lot Improvements	Project Description:					
Funding Source:	Discretionary Sales Tax	Electric gate opener with remotes added to the north PD parking lot dual gate \$17,625. Carolina Carports Hurricane Rated Metal Carport (26x80x15) for PD Parking lot \$27,495.					
Justification:	<p>To enhance police operations by reducing response time and increasing efficiency, the Sebastian Police Department is seeking to add an electronic opener to the North PD parking lot gate. Currently, this gate is utilized for ingress and egress for a variety of emergency vehicles to include the Armored Rescue Vehicle and Patrol Vessel. The COPE unit and Evidence unit utilize this gate to maneuver larger trailers for community events, as well as, the delivery of evidence (tow trucks) to the evidence building. The current gate is secured by a chain, which can easily be compromised. An electronic gate will enhance security measures, by increasing restricted access to PD facilities.</p> <p>25/26 - To enhance police operations and reduce repair/maintenance costs to department vehicles, the Sebastian Police Department is seeking to add a carport to the PD parking lot. Currently the City of Sebastian has several vehicles which are exposed to the elements, resulting in added maintenance costs. Costs such as replacing vinyl vehicle wraps, replacing delaminated ballistic glass, and replacing engine wiring from rodents has added thousands of dollars to vehicle maintenance. A carport will protect the Armored Rescue Vehicle, Police Vessel, COPE trailers, UTV and golf cart from the elements.</p>						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 45,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,120
Operating Impact:							
	\$ -	\$ (7,670)	\$ (1,354)	\$ 4,963	\$ 10,378	\$ 13,987	\$ 20,304
Project Pricing:	Gearface LLC/CDA Electronics estimates \$17,625 to upgrade the current North PD gate to an electric power gate, factoring inflation and tariffs (includes concrete/labor/materials - the City will need to run electric and upgrade gate hinges needed for install). Carolina Carports estimates \$27,495 for the cost of the carport (includes materials, delivery, and install), factoring inflation and tariffs.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Road Patrol Equipment	Project Description:
Funding Source:	General Fund	<p>25/26 - 5 Tasers w/warranty \$13,000, 10 Patrol Rifles \$ 16,250. 26/27 - 5 Tasers w/warranty \$13,000, 1 SRT Rifle Shield \$ 4,000, 10 Patrol Rifles \$16,250, 1 EOTECH Night Vision Binocular \$ 14,000, Flock Safety 911 \$ 15,000. 27/28 - 5 Tasers w/warranty \$13,000, 1 SRT Rifle Shield \$ 5,000, 10 Patrol Rifles \$ 16,250, 1 EOTECH Night Vision Binocular \$15,500. 28/29 - 5 Tasers w/warranty \$13,000, 10 Patrol Rifles \$ 16,250, 1 EOTECH Night Vision Binocular \$17,000. 29/30 - 5 Tasers w/warranty \$13,000, 1 EOTECH Night Vision Binocular \$18,900. 30/31 - 5 Tasers w/ warranty \$13,000, 1 EOTECH Night Vision Binocular \$22,000.</p>

Justification:

25/26 - Continue to replace old taser units. Replace existing patrol rifles with new and better functioning rifles due to occurring functionality issues and concerns. The current rifles are no longer under warranty and the manufacturer is no longer in business.

26/27 - Continue to replace old taser units. Replace expiring SRT Rifle Shield. Continue to replace old patrol rifles. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage. Flock 911 will advance officer safety and response time for officers providing them with the ability to listen to real-time 911 calls as they are happening with 911 dispatchers.

27/28 - Continue to replace old taser units. Continue to replace old patrol rifles. Replace expiring SRT Rifle Shield. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

28/29 - Continue to replace old taser units. Continue to replace old patrol rifles. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

29/30 - Continue to replace old taser units. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

30/31 - Continue to replace old taser units. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 29,250	\$ 62,250	\$ 49,750	\$ 46,250	\$ 31,900	\$ 35,000	\$ 254,400
Operating Impact:							
	\$ -	\$ (4,973)	\$ (11,460)	\$ (7,108)	\$ 4,220	\$ 22,047	\$ 2,727
Project Pricing:	Written quotes obtained.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	SRT Equipment	Project Description:
Funding Source:	General Fund	25/26 - Replace 8 gas masks. The current gas masks will be replaced with the Avon FM54 Kit \$11,635, (10) semi-automatic rifles with red dot sighting systems and muzzle break/suppression devices \$48,950. 26/27 - 4 additional gas masks to account for projected growth of the team \$6,650. 29/30 - Replace 12 gas masks \$20,610, replace muzzle brake/suppression devices for rifles \$5,880.

Justification: The Sebastian Police Department Special Response Team is in need of replacing their current gas masks, which are approximately ten years old. Some masks have degraded to the point they can no longer be utilized. By upgrading our current gas masks to the Avon FM54, SRT will be able to expand their tactical capabilities. Upgraded masks will provide SRT with added CBRN capabilities, allowing SRT the ability to respond to higher risk incidents.

The Sebastian Police Department Special Response Team is in need of replacing their current rifles, which have all undergone repair. These repairs were due to an increase in firearm malfunctions, which are a result of manufacturer flaws and age/use of the rifles. The current rifles are no longer under warranty as the manufacturer is no longer in business. Replacing the current rifles will increase officer/community safety, reduce liability and enhance the Sebastian Police Department's response to critical incidents.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 60,585	\$ 6,650	\$ -	\$ -	\$ 26,490	\$ -	\$ 93,725

Operating Impact:							
	\$ -	\$ (10,299)	\$ (2,948)	\$ 6,465	\$ 14,666	\$ 15,808	\$ 23,691

Project Pricing: Lawmen's and Shooters' Supply estimate each Avon FM54 mask kit to be \$1,385. Each mask kit includes the Avon FM54, face form (to prolong shape of mask) 1 CBRN filter and 1 chemical agent filter. Factoring for inflation and tariffs, the total projected cost is \$11,635 for eight masks. Lou's Police Distributors estimates the cost of 10 semi-automatic rifles with red dot sighting systems and muzzle brake/suppression devices to be \$48,950, factoring inflation and tariffs. For projected growth of the team, an additional four masks (\$6,650 with 20% inflation) will be needed for 26-27. Operating costs include replacing CBRN filters every four years or as needed at \$95 per filter. 29-30 anticipates the need to replace 12 gas masks after five years for a total of \$20,610, factoring inflation. Depended on use, muzzle brake/ suppression devices may need to be replaced after five years with a total cost of \$5,880, factoring inflation. Select vendors will accept the current rifles on trade, providing credit, resulting in a reduced project cost.

Project Name:	CAD/RMS System Update	Project Description:
Funding Source:	Discretionary Sales Tax	CAD/RMS System

Justification: Updated CAD/RMS system to address security abd FDLE Technical Audit shortcomings and assist in providing fluid workflow throughout the Police Department. Future year projections assume renreal or an alternate system at that level of expenditure.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000

Operating Impact:							
	\$ -	\$ (2,550)	\$ (3,000)	\$ (1,350)	\$ 2,100	\$ 6,750	\$ 1,950

Project Pricing: Based on approved agreement.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

COMMUNITY DEVELOPMENT DEPARTMENT

Project Name:	Pedestrian Crossing Signs	Project Description:					
Funding Source:	Community Redevelopment	Push button traffic safety warning signs following MUTCD requirements. This will be for a total of 12 signs at 3 locations on Indian River Drive. Each crosswalk will require 4 signs					
Justification:	In a effort to encourage the walkability and life safety within the CRA, new push button LED flashing crosswalk systems are being proposed at 4 different locations along Indian River Dr within the CRA district.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Operating Impact:							
	\$ -	\$ (3,000)	\$ (2,700)	\$ (2,400)	\$ (2,100)	\$ (1,800)	\$ (12,000)
Project Pricing:	This pricing is based on an online estimate from LED Lighting Solutions.						

Project Name:	Working Waterfront Expansion	Project Description:					
Funding Source:	50% FIND Grant \$750,000 50% CRA Fund \$750,000	Expansion of the Working Waterfront Submerged Land Lease and Addition of Dock Facilities - Phase I.					
Justification:	Expand the Working Waterfront facilities and secure safe harbor for our commercial and aquaculture industry. Many existing marina facilities are no longer able to accommodate commercial fishing vessels The City has taken steps with the FDEP to expand the existing Submerged Land Lease and to receive grant funding from FIND. Phase I funding will include engineering design, permitting, and construction bid documents and award. This is a 3 year project spanning FY25 thru FY27.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Impact:							
	\$ -	\$ (170,000)	\$ (340,000)	\$ (330,000)	\$ (320,000)	\$ (310,000)	\$ (1,470,000)
Project Pricing:	FIND grant award may cover half the cost of the projected project costs.						

Project Name:	Fisherman's Landing Working Waterfront	Project Description:					
Funding Source:	CRA	Link several parcels together to educate the public about the commercial fishing heritage of the community through the restoration of retail/wholesale fish house, exhibitions, educational venues and events.					
Justification:	This project is the catalyst for new economic activity and a tourist anchor within the CRA and the riverfront district specifically.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 393,683	\$ 167,737	\$ -	\$ -	\$ -	\$ -	\$ 561,420
Operating Impact:							
	\$ -	\$ (133,852)	\$ (190,883)	\$ (183,009)	\$ (179,654)	\$ (171,781)	\$ (859,179)
Project Pricing:	FIND grant award may cover half the cost of the projected project costs.						

Project Name:	CDBG Grant Program	Project Description:					
Funding Source:	HUD Community Development Block Grant Program	HUD Community Development Block Grant Program					
Justification:	CDBG Entitlement grant. Projects are approved and awarded each year. Past projects have included sidewalks and housing repairs.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ -	\$ 580,000
Operating Impact:							
	\$ -	\$ (15,080)	\$ (25,520)	\$ (31,320)	\$ (32,480)	\$ (29,000)	\$ (133,400)
Project Pricing:	Grant amount can vary						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

ROADS DEPARTMENT

Project Name:	Skid Steer Breaker Hammer	Project Description:
Funding Source:	General Fund	Skid Steer Breaker Hammer Attachment

Justification: Currently, our Roads Division does not have the ability to reclaim used and old concrete. Purchasing this breaker attachment would allow Roads to recycle old concrete sidewalks and concrete from other sources into riprap for Roads and Stormwater to use without having to purchase new materials.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 14,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,610

Operating Impact:							
	\$ -	\$ (2,484)	\$ (438)	\$ 1,607	\$ 3,360	\$ 4,529	\$ 6,575

Project Pricing: Quote obtained from dealer.

Project Name:	Mid-Block Crosswalks	Project Description:
Funding Source:	General Fund	Rectangular-Rapid-Flashing-Beacons for mid-block crosswalks to be located at 100 block of Powerline Road

Justification: The Sign Shop has identified one location where RRFBs (Rectangular Rapid Flashing Beacons) can be utilized. This is a Mid-Block Crosswalk. This location has received numerous complaints about the safety of pedestrian crossing. The RRFBs installed in the past are very effective in calming traffic, allowing pedestrians to cross safely.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Operating Impact:							
	\$ -	\$ (850)	\$ (150)	\$ 550	\$ 1,150	\$ 1,550	\$ 2,250

Project Pricing: Quote obtained from vendor.

Project Name:	Roadway Assessment PCI	Project Description:
Funding Source:	Local Option Gas Tax	Roadway assessment to measure current roadway conditions

Justification: Roads Division is looking to contract a company to conduct a roadway assesment measuring current roadway

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000

Operating Impact:							
	\$ -	\$ (4,550)	\$ (3,150)	\$ (1,750)	\$ (350)	\$ 1,050	\$ (8,750)

Project Pricing: Quote received from vendor.

Project Name:	Sidewalk Repair/Replacement	Project Description:
Funding Source:	Local Option Gas Tax	Citywide Sidewalk Repair and Replacement

Justification: Currently, city staff has identified several areas of sidewalk needing to be repaired/replaced throughout the city to include but not limited to Barber St, Englar Dr, and Fleming St. In these specific areas identified there is an excess of 3500 feet of sidewalks which are in desperate need of repair/replacement.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 120,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 570,000

Operating Impact:							
	\$ -	\$ (15,600)	\$ (22,500)	\$ (25,800)	\$ (25,500)	\$ (21,600)	\$ (111,000)

Project Pricing: Based upon pricing obtained from current vendors.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Street Reconstruction	Project Description:					
Funding Source:	Discretionary Sales Tax	Reconstruction including milling and overlay or full depth reclamation roadway work. Reconstruction including swale regrading and driveway work along all roads with reconstruction or preservation					
Justification:	These funds will address streets that require reconstruction to extend their useful life span. This work was deferred to allow associated swale work to be accomplished from past resurfacing projects. The pavement management program has been updated, so these allocations are to act on the results of that update. Note all driveway reconstruction as well as swale reconstruction are also included into these costs as well as the cost of roadway work.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 2,447,500	\$ 1,974,500	\$ 1,666,500	\$ 1,551,000	\$ -	\$ -	\$ 7,639,500
Operating Impact:							
	\$ -	\$ (832,150)	\$ (1,503,480)	\$ (2,021,140)	\$ (2,508,990)	\$ (2,426,710)	\$ (9,292,470)
Project Pricing:	According to the latest Paving Piggyback contract pricing that was updated in April 2024, and using the percentage of just milling and overlay as well as full depth reconstruction mileage. Swale contract pricing was used for swale estimates considering 100% of swales need regrading. Concrete contract pricing as well as recent invoices to price all driveway repairs. The city has estimated the number of driveways that require reconstruction and of those numbers will update each year upon inspections.						

Project Name:	Street Preservation (Repaving)	Project Description:					
Funding Source:	Local Option Gas Tax	Double Microsurfacing, and Cape Sealing for streets programmed by the Pavement Management Consultant to address preservation					
Justification:	These funds will address streets that require preservation to extend their useful life. This work was deferred to allow associated swale work to be accomplished for roadway projects. This only includes roadway preservation work and does not include driveways or swale work along the roadway.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 700,000	\$ 1,058,750	\$ 1,056,000	\$ 1,925,000	\$ -	\$ -	\$ 4,739,750
Operating Impact:							
	\$ -	\$ (161,000)	\$ (362,513)	\$ (499,868)	\$ (773,733)	\$ (489,348)	\$ (2,286,460)
Project Pricing:							

FLEET DIVISION

Project Name:	A/C Recovery Unit	Project Description:					
Funding Source:	General Fund	A/C Recovery Unit					
Justification:	This will be a replacement for the current unit which is at its end of life cycle and beyond repair.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 6,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,435
Operating Impact:							
	\$ -	\$ (2,252)	\$ (2,188)	\$ (2,124)	\$ (2,059)	\$ (1,995)	\$ (10,618)
Project Pricing:	Quote obtained from vendor.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Low & High Pressure Hose Assembly	Project Description:					
Funding Source:	General Fund	Staff is requesting to purchase a low and high pressure hose assembly.					
Justification:	Currently we are using external vendors and manufacturers to purchase hoses for light and heavy duty equipment at MSRP plus.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 8,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,025
Operating Impact:							
	\$ -	\$ (2,809)	\$ (2,729)	\$ (2,648)	\$ (2,568)	\$ (2,488)	\$ (13,241)
Project Pricing:	Quote obtained from vendor.						

FACILITIES MAINTENANCE DIVISION

Project Name:	Air Conditioner Replacement	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of air conditioning units as needed.					
Justification:	We currently have 10 units that are 15+ years old at facilities within the City. As these units age we are going to continue having maintenance issues and some will need to be replaced. This line item will provide funding in the event that we need to replace air conditioning units throughout the year.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact:							
	\$ -	\$ (10,500)	\$ (20,700)	\$ (30,600)	\$ (40,200)	\$ (49,500)	\$ (151,500)
Project Pricing:	Based on previous purchase prices.						

Project Name:	Police Dept Roof Hardening	Project Description:					
Funding Source:	100% Grant Funding through Hazard Mitigation Loss Program	Hardening of Police Department Emergency Operations Center by sealing/enclosing windows and strengthening the roof structure to a concrete slab.					
Justification:	Due to the impact of tornadoes and lessons learned during Hurricane Milton, the City is looking to harden the space in the Police Department Emergency Operations Center. This would be to ensure there is a consistent safe command center for City staff during a storm event. This would be completed by sealing in the existing windows with concrete block and replacing the light gauge metal roof trusses with a concrete slab.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Operating Impact:							
	\$ -	\$ (87,500)	\$ (85,000)	\$ (82,500)	\$ (80,000)	\$ (77,500)	\$ (412,500)
Project Pricing:	Estimate according to similar engineering studies as well as square footage of construction.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Police Dept Roof Replacement	Project Description:					
Funding Source:	Discretionary Sales Tax	Re-roofing of the police department tile roof based on an engineering report completed in June 2025.					
Justification:	Staff has experienced many roof leaks at the Police Department. An engineering evaluation was funded in FY25. The report has outlines the repairs that are recommended to address the leaks and further issues. This includes the tile portion of the roof as well as reinforcing the HVAC bases and flanges that are on the roof.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Operating Impact:							
	\$ -	\$ (60,000)	\$ (30,000)	\$ -	\$ 30,000	\$ 42,000	\$ (18,000)
Project Pricing:	Estimate according to similar engineering studies as well as square footage of construction.						

CEMETERY DIVISION

Project Name:	Cemetery Administration Building	Project Description:					
Funding Source:	Cemetery Trust Fund	Construction of new administration building for offices and operations of the cemetery.					
Justification:	The existing administration building is outdated and needs replacement.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660,000
Operating Impact:							
	\$ -	\$ (112,200)	\$ (19,800)	\$ 72,600	\$ 151,800	\$ 204,600	\$ 297,000
Project Pricing:	Based on 1500 sq ft at \$450 per sq ft.						

Project Name:	Cemetery Irrigation Pump	Project Description:					
Funding Source:	Cemetery Trust Fund	Additional Irrigation Pump.					
Justification:	The Cemetery is setup with one irrigation pump that runs for approximately 22.5 hours per day to irrigate all 5 units within the cemetery. Staff is requesting to purchase a second pump so that the two pumps can alternate and increase their lifespan. This also provides an immediate backup if the pump fails.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Operating Impact:							
	\$ -	\$ (13,600)	\$ (13,600)	\$ (12,800)	\$ (12,800)	\$ (12,000)	\$ (64,800)
Project Pricing:	Pricing is based on the current pump purchase price						

PARKS AND RECREATION DEPARTMENT

Project Name:	Park Improvements	Project Description:					
Funding Source:	Recreation Impact Fees Fund	Provide funds to immediately address park improvements.					
Justification:	These allocations enable the addressing of park expenditures brought to light by the public or Parks and Recreation Advisory Committee, so that concerns not budgeted can be addressed without delay.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Operating Impact:							
	\$ -	\$ (3,400)	\$ (4,000)	\$ (1,800)	\$ 2,800	\$ 9,000	\$ 2,600
Project Pricing:	No cost estimates provided as these are unexpected park improvements.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Playground Improvements	Project Description:
Funding Source:	Recreation Impact Fees Fund	25-26 Hardee Park \$80,000 27-28 Schumann Park \$50,000.00

Justification: Update and replace playgrounds throughout the city for safety and enjoyment.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 80,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 130,000

Operating Impact:							
	\$ -	\$ (13,600)	\$ (2,400)	\$ 300	\$ 16,900	\$ 30,300	\$ 31,500

Project Pricing: Based on previous playground purchase prices.

Project Name:	Garden Club Park	Project Description:
Funding Source:	Discretionary Sales Tax (20%) \$90,000 Recreational Trails Program Grant (80%) \$ 360,000	Completion of trail around Garden Club Park, new park amenities, landscaping, lighting, flagpole.

Justification: Upgrade Garden Club Park for better public use. RTP grant \$360,000 City Match \$90,000.00. Maintenance cost of facility would not be affected by upgrades.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Operating Impact:							
	\$ -	\$ (103,500)	\$ (76,500)	\$ (49,500)	\$ (22,500)	\$ 4,500	\$ (247,500)

Project Pricing: All will be either competitively bid or purchased from prebid contract.

Project Name:	Main Street Ramp Dredging	Project Description:
Funding Source:	Discretionary Sales Tax \$250,000 Grant \$ 250,000	Dredging of the area around Main Street Boat Ramp to provide better ingress and egress for boaters

Justification: The boat ramp has not been dredged in many years, if ever. Sediment has reduced the size of vessels that can launch and created difficulties in launching and retrieving vessels.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Operating Impact:							
	\$ -	\$ (85,000)	\$ (15,000)	\$ 55,000	\$ 115,000	\$ 155,000	\$ 225,000

Project Pricing: Dredging design and pricing is being performed in FY2025.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Swing and Bench Park	Project Description:					
Funding Source:	CRA \$ 200,000 Grant \$ 200,000	Stabilize shoreline and add sidewalk, seating and ADA access					
Justification:	Shoreline stabilization needed due to erosion, sidewalk and seating added for Indian River Lagoon viewing and ADA access to the water.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Impact:							
	\$ -	\$ (136,000)	\$ (136,000)	\$ (128,000)	\$ (128,000)	\$ (120,000)	\$ (648,000)
Project Pricing:	This project will be competitively bid.						

STORMWATER FUND

Project Name:	Dump Body Truck (4WD)	Project Description:					
Funding Source:	Discretionary Sales Tax	Stormwater Division is looking to purchase a new F-550 4WD dump body truck.					
Justification:	With Stormwater Division's increased staffing and larger scope of work due to failing infrastructure we are looking to purchase a new 2025 Ford F-550 super crew cab 2WD DRW 203" WBXL84" dump body truck.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 89,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,000
Operating Impact:							
	\$ -	\$ (20,470)	\$ (15,130)	\$ (9,790)	\$ (4,450)	\$ 890	\$ (48,950)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Commercial Clear Span Shelter	Project Description:					
Funding Source:	Discretionary Sales Tax	Clear Span Commercial Shelters					
Justification:	This would provide shelter for our fleet at Public Works reducing wear and tear due to extreme sun and acid rain exposure.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Operating Impact:							
	\$ -	\$ (90,000)	\$ (45,000)	\$ -	\$ 45,000	\$ 63,000	\$ (27,000)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Slip Lining/Pipe Replacement	Project Description:					
Funding Source:	Stormwater Fund	Replacing pipe or sliplining when practical to repair existing drainage pipe and increase the lifespan.					
Justification:	Used for failing stormwater pipes. Sliplining avoids open cutting of the roadway and adjacent properties and is used when the depth and construction is expected to cause excessive damage.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 160,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,060,000
Operating Impact:							
	\$ -	\$ (32,000)	\$ (52,000)	\$ (54,000)	\$ (38,000)	\$ (13,600)	\$ (189,600)
Project Pricing:	Staff recently completed similar projects and has a good idea of the total cost for these projects. These estimates take into consideration the recently encountered increase in material cost.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Barber Street Sports Complex Pipe	Project Description:
Funding Source:	Stormwater Fund	60" of drainage pipe to be placed under park's field.

Justification: The city is planning to install an overflow pipe from Fairfield Lane in line with the Tulip Drive ditch to the stormwater pipe under the Barber St & Tulip ditch. Total length of pipe would be 620 feet with 3-yard drains for clean outs and to take surface water from the football field. Its purpose is to try to help with the flooding at Fairfield and Tulip Dr. It is for overflow only during heavy rain events. This Barber Street drainage project is intended to relieve stormwater pressure points away from the western most properties and allow water to flow east, reducing flooding in the adjoining neighborhood streets and retention ponds.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ (11,500)	\$ (8,500)	\$ (5,500)	\$ (2,500)	\$ 500	\$ (27,500)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Mini Excavator	Project Description:
Funding Source:	Stormwater	Mini excavator for Stormwater Department
Justification:	Additional excavator needed due to increased staffing in Stormwater and the amount of ditch work taking place/needed throughout the City.	

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 58,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,465
Operating Impact:							
	\$ -	\$ (13,447)	\$ (9,939)	\$ (6,431)	\$ (2,923)	\$ 585	\$ -
Project Pricing:	Quote obtained from dealer.						

Project Name:	Zero-Turn Mower	Project Description:
Funding Source:	Stormwater	Zero-Turn Mower
Justification:	A zero-turn mower is being requested to provide the Stormwater Division the ability to maintain vacant lots and right-of-ways throughout the city.	

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 17,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,590
Operating Impact:							
	\$ -	\$ (4,046)	\$ (2,990)	\$ (1,935)	\$ (880)	\$ 176	\$ (9,675)
Project Pricing:	Quote obtained from dealer.						

Project Name:	Vacuum Truck Trailer	Project Description:
Funding Source:	Discretionary Sales Tax	Vacuum Truck Trailer

Justification: Stormwater is requesting to purchase a Ring-o-Matic 550 Jet Vac 1,000 CFM Hydro trailer unit.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 166,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Operating Impact:							
	\$ -	\$ (38,180)	\$ (28,220)	\$ (18,260)	\$ (8,300)	\$ 1,660	\$ (91,300)
Project Pricing:	Quote obtained from vendor.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Stonecrop Upstream Drainage	Project Description:					
Funding Source:	75% FEMA Grant \$1,406,250. 25% Matching Requirement from Discretionary Sales Tax \$468,750.	Alteration of Upstream Areas Draining to the Stonecrop Drainage Basin following completion of the Improvements from Stonecrop to Laconia Street.					
Justification:	Additional upstream work will alter road crossings to increase their size, allowing water to flow with less restriction to the Stonecrop Basin where it is treated. This will reduce localized flooding upstream. This project will involve alterations of road crossings at Bayfront Terrace, Albatross Terrace, and Tulip Drive. Sections of the ditch hat need of stabilization will be armored. We will be applying for Hazard Mitigation Grant Program funding from FEMA to offset most of the costs of these improvements.						
Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 310,000	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 655,000
Operating Impact:							
	\$ -	\$ (105,400)	\$ (222,700)	\$ (216,500)	\$ (209,600)	\$ (203,400)	\$ (957,600)
Project Pricing:	An engineered estimate was provided with the Stormwater Master Plan and peer-reviewed for accuracy.						

GOLF COURSE FUND

Project Name:	Course Renovations	Project Description:					
Funding Source:	Golf Course	Golf course renovations					
Justification:	Golf course renovations based on priority, need, importance of area, etc.						
Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
Operating Impact:							
	\$ -	\$ (10,000)	\$ (19,000)	\$ (27,000)	\$ (34,000)	\$ (40,000)	\$ (130,000)
Project Pricing:	Pricing to be determined when projects are developed.						

Project Name:	Golf Course Cart Barn	Project Description:					
Funding Source:	Golf Course	New golf course cart barn, complete with possible areas to include					
Justification:	Currently, golf course has sufficed with original cart barn from 1981. Numerous roof and wall repairs are becoming more necessary, as well as a concern with some of the steel beams recessed into ground.						
Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Operating Impact:							
	\$ -	\$ (20,000)	\$ (6,000)	\$ 8,000	\$ 22,000	\$ 32,000	\$ 36,000
Project Pricing:	Carolina Carports - \$80,000 for approx. 5,000 square feet, 12 feet high. Possible additional rooms may include employee restroom (pre-fab), golf teaching/training area, locker room - all TBD. Electrical, plumbing and "outfitting" building cost - \$100,000 and add \$20,000 for contingency.						

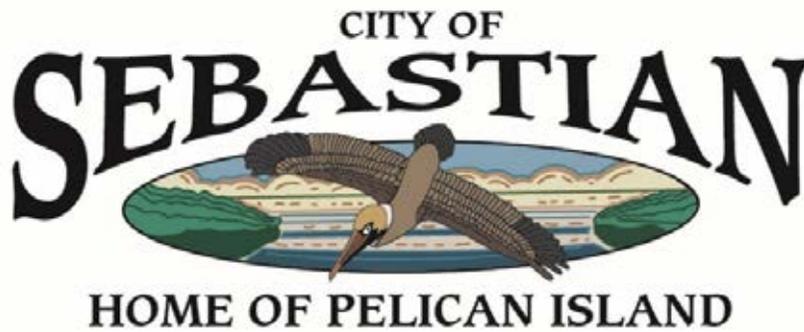
**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

AIRPORT FUND

Project Name:	Terminal Bldg Rehab	Project Description:
Funding Source:	50% FDOT Grant \$30,000. 50% Matching Requirements from Airport Fund \$30,000.	Airport Terminal Building Rehabilitation
Justification:	The Terminal Building will be 20 years old this year, and there are several areas of attention needed to address the age and appearance of the building. This terminal is the main public face of the airport, for transient flying guests, local drive-in users, and our rent-paying tenants. Of the 4 wings of the building, only one has ever had the carpeting replaced. The other three wings are overdue despite cleanings, etc. Several interior areas also need paint, as only the lobby has ever been done. The exterior needs new lighting along the public walkway for safety, and the cupola that houses the main airport light beacon needs attention from previous storm damages.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ 60,000	\$ -
	\$ -	\$ -
	\$ 6,600	\$ 13,800
	\$ 18,600	\$ 27,000
Operating Impact:		
	\$ -	\$ (10,200)
	\$ (1,800)	\$ 6,600
	\$ 13,800	\$ 18,600
	\$ 27,000	\$ 27,000
Project Pricing:	Total Cost - \$60,000 We are requesting FDOT participation but currently have no allocation from them and the project falls under their non-priority status. If accepted, it would be a 50/50 shared grant. FDOT \$30,000, City \$30,000.	

Project Name:	Design Taxiway Golf Apron	Project Description:
Funding Source:	80% FDOT Grant \$200,000. 20% Matching Requirements from Airport Fund \$50,000.	Engineer & Design Taxiway Golf Apron - Phase 1
Justification:	Taxiway Golf will serve as a taxiway and Apron built upon the old Runway 13-31 on the north end of the airport. The needed apron will provide aircraft access for immediate hangar construction along this area. Due to costs, the project apron will be developed in 3 Phases. This will provide additional needed aircraft movement surface and will be the first phase of preparing the same area for future hangars and aviation business development.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ 250,000	\$ -
	\$ -	\$ -
	\$ (85,000)	\$ (85,000)
	\$ (80,000)	\$ (80,000)
	\$ (75,000)	\$ (405,000)
Operating Impact:		
	\$ -	\$ (85,000)
	\$ (85,000)	\$ (80,000)
	\$ (80,000)	\$ (75,000)
	\$ (405,000)	\$ (405,000)
Project Pricing:	Site and construction work estimated by contract engineering firm.	

Project Name:	Construct Terminal Apron Expansion	Project Description:
Funding Source:	FAA 95% Grant \$1,054,500. FDOT 2.5% Grant \$27,750. 2.5% Matching Requirements from Airport Fund \$27,750.	Construction of Terminal Ramp Apron Expansion area
Justification:	The public side of the airport is lacking in available aircraft parking/tie-down spaces, especially for guests and transient traffic. The proposed planning will double our available spaces from 6 to 12.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ 1,110,000	\$ -
	\$ -	\$ -
	\$ (377,400)	\$ (377,400)
	\$ (355,200)	\$ (355,200)
	\$ (333,000)	\$ (1,798,200)
Operating Impact:		
	\$ -	\$ (377,400)
	\$ (377,400)	\$ (355,200)
	\$ (355,200)	\$ (333,000)
	\$ (1,798,200)	\$ (1,798,200)
Project Pricing:	Site and construction estimated by contract engineering firm. FAA participation has been applied for.	



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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

ENTERPRISE FUNDS

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

MUNICIPAL GOLF COURSE

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

GOLF COURSE SUMMARY OF REVENUE / EXPENSES

<u>Description</u>	Amended					
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
Total Revenues	\$ 1,810,731	\$ 2,135,449	\$ 1,964,133	\$ 2,012,638	\$ 1,997,609	\$ 2,074,180
Total GC Administration Division	678,146	743,423	824,349	1,022,709	982,545	1,189,482
Total GC Greens Division	596,146	767,439	729,696	803,935	826,540	826,190
Total GC Carts Division	159,222	743,839	200,364	209,124	210,884	213,950
Total Expenses	<u>1,433,514</u>	<u>2,254,701</u>	<u>1,754,409</u>	<u>2,035,768</u>	<u>2,019,969</u>	<u>2,229,622</u>
Change in Unrestricted Reserves	<u>\$ 377,217</u>	<u>\$ (119,252)</u>	<u>\$ 209,724</u>	<u>\$ (23,130)</u>	<u>\$ (22,360)</u>	<u>\$ (155,442)</u>

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2025-2026 adopted budget for Golf Course fund revenue is \$2,074,180. This compares to the 2024-2025 projected revenue of \$1,997,609, an increase of \$76,571, or 3.83%.

<u>Description</u>	Amended						<u>Difference</u>
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>	
Charges for services	\$ 1,806,956	\$ 1,909,105	\$ 1,879,432	\$ 2,003,473	\$ 1,988,149	\$ 2,074,180	\$ 86,031
Non-operating revenues	3,775	226,343	84,701	9,165	9,460	-	(9,460)
Use of Unrestricted Reserves	-	119,253	-	23,130	22,360	155,442	133,082
Total revenues	<u>\$ 1,810,731</u>	<u>\$ 2,254,702</u>	<u>\$ 1,964,133</u>	<u>\$ 2,035,768</u>	<u>\$ 2,019,969</u>	<u>\$ 2,229,622</u>	<u>\$ 209,653</u>

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from 2024-25 Projected Revenue	<u>Difference</u>
1. Charges for services - Increase due to higher number of rounds played and pro shop sales.	\$ 86,031
2. Non-operating revenues- Decrease due to no interest this year.	\$ (9,460)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
CHARGES FOR SERVICES							
347501	Greens and Cart Fees	1,397,392	1,484,891	1,451,397	1,519,160	1,528,576	1,600,000
347510	Driving Range Fees	65,877	58,891	64,592	70,000	78,575	80,000
347512	Club Storage Fees	3,864	3,896	3,762	6,288	4,828	4,880
347513	Club Rentals Fees	3,688	3,086	7,031	5,700	7,472	7,500
347521	Membership Fees	137,196	139,287	145,662	174,500	157,010	160,000
347522	Handicap Fees	5,016	5,544	5,425	5,400	6,200	6,200
347523	Resident Card Fees	40,194	48,636	52,539	64,975	57,279	60,000
347530	Non-Taxable Sales	41	40	33	40	40	40
347540	Pro Shop Sales	111,866	123,899	114,701	120,000	111,229	120,000
362100	Rents and Royalties	30,000	30,901	30,901	31,800	31,612	30,000
369400	Reimbursements	3,776	2,675	4,029	4,000	4,000	4,000
369900	Other Miscellaneous Revenues	5,014	4,850	122	250	200	200
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	3,095	2,135	742	1,000	700	1,000
369995	Cash Over/Short	(425)	16	(1,864)	0	68	0
TOTAL CHARGES FOR SERVICES		1,806,956	1,909,105	1,879,432	2,003,473	1,988,149	2,074,180
NON-OPERATING REVENUE							
331901	FEMA Reimbursement - Federal	0	0	56,526	0	0	0
334902	FEMA Reimbursement - State	0	0	3,140	0	0	0
361100	Interest Earnings	2,947	9,137	7,226	6,275	6,210	0
361105	SBA Interest	828	5,217	3,161	2,890	3,250	0
364100	Sale of Fixed Assets	0	163,622	14,648	0	0	0
365000	Sale of Surplus	0	26	0	0	0	0
369200	Insurance Proceeds	0	48,342	0	0	0	0
TOTAL NON-OPERATING REVENUE		3,775	226,343	84,701	9,165	9,460	0
TOTAL GOLF COURSE REVENUES		1,810,731	2,135,449	1,964,133	2,012,638	1,997,609	2,074,180
USE OF UNRESTRICTED RESERVES		0	119,253	0	23,130	22,360	155,442
TOTAL GOLF COURSE SOURCES		1,810,731	2,254,702	1,964,133	2,035,768	2,019,969	2,229,622

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 2025 ACCOMPLISHMENTS

- ✓ On track to meet or exceed \$1,988,000 in total golf course revenue
- ✓ Green Fee and Cart Fee Revenue, \$1,528,000
- ✓ Total Golf Rounds: 61,800
- ✓ Annual Membership Revenue: \$157,010
- ✓ Discount Card Revenue: \$57,279
- ✓ Golf Shop Sales Revenue: \$111,229
- Cost of Golf Shop Merchandise: (\$60,000)
- ✓ Driving Range Revenue: \$78,575
- ✓ USGA Golf Handicap Revenue: \$6,200
- ✓ Club Rental Revenue: \$7,472
- ✓ Club Storage Fees: \$4,828
- ✓ Rent: \$30,000
- ✓ Through a combined effort and alliance with the Indian River Golf Foundation, offered numerous clinics and playing events for junior golfers, from entry level to experienced Juniors. Also served as Home Course for the Sebastian River High School Boys and Girls Golf Teams.
- ✓ Organized and conducted numerous charitable and special events and also offered DAILY leagues throughout the entire fiscal year.
- ✓ New clubhouse double doors with automatic handicap opening on north and south side
- ✓ Instituted PGA HOPE (Helping Our Patriots Everywhere) Clinics, which will entail three 6-Clinic Series (fall, winter, spring) throughout the year. This program, which is open to all retired and active Veterans, is at NO COST to the Veterans.
- ✓ New clubhouse double doors with automatic handicap opening on north and south side
- ✓ Began using new golf shop software and eliminated Golf Now, Inc.

FISCAL YEAR 2026 GOALS & OBJECTIVES

- Strive to continue, instill and improve quality, unsurpassed customer service.
- Strive for total revenue to exceed \$1.8 million in revenue and for rounds to meet or exceed 61,800.
- Continue to offer a fully-stocked discount golf shop, complete with quality, name-brand merchandise and competitive prices while fulfilling the wants and needs of our customers.
- In order to ensure a high-degree of repeat play from our customers, continue to offer a variety of daily leagues, tournaments and special / charity events.
- In order to promote the great game of golf, thus ensuring another way to create repeat play from our customers, continue to offer clinics, lessons and other events and continue our long-standing agreement with the Indian River Golf Foundation.
- Continue to place constant attention on all facilities and grounds, ensuring all areas are well-maintained and presentable to the public, with the goal of exceeding expectations, especially when related to all golf course grounds and turf, with heavy emphasis on (in order) greens, tees & fairways.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

SERVICE PROGRAM	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Number of Annual Fees Sold	91	152	150	175	160
Single Resident	57	42	112	120	120
Family Resident	34	110	38	55	40
Resident/Discount Cards	700	867	865	890	775
TOTAL ANNUAL FEES SOLD	791	1,019	1,015	1,065	935
Annual Fee Rounds	13,588	13,299	12,478	13,800	14,000
Daily Fee Rounds	46,241	46,479	42,160	48,000	50,000
TOTAL NUMBER OF ROUNDS PLAYED	59,829	59,778	54,638	61,800	64,000

GOLF COURSE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
30.00%	30.00%	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.
10.00%	10.00%	Promote the Game of Golf - Provide golf instruction, junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for Golf Course Administration, excluding budgeted contingency, is \$1,189,152. This compares to the 2024-2025 projected expenses of \$982,545, an increase of \$206,937, or 21.06%

	Amended						Difference
	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 24/25	FY 25/26	
	Actual	Actual	Actual	Budget	Projected	Budget	
Personnel Services	\$ 263,952	\$ 271,843	\$ 326,859	\$ 368,550	\$ 346,110	\$ 388,520	\$ 42,410
Operating Expenses	409,859	437,737	481,201	470,855	453,131	463,565	10,434
Capital Outlay	-	28,986	11,277	46,313	46,313	200,000	153,687
Transfers	4,335	4,857	5,012	136,991	136,991	137,397	406
Contingency	377,217	-	209,724	23,183	-	-	-
Total	\$ 678,146	\$ 743,423	\$ 824,349	\$ 1,022,709	\$ 982,545	\$ 1,189,482	\$ 206,937

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenses:

	<u>Difference</u>
1. Personnel Services - Increase due to wage and insurance costs.	\$ 42,410
2. Operating Expenses - Increase due primarily to administrative fees and cost of pro shop inventory.	\$ 10,434
3. Capital Outlay - Increase due to new cart barn requested this year.	\$ 153,687
4. Transfers - Increase due to scheduled repayment amount to the Building Department.	\$ 406

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>Amended</u>				<u>Expense</u>	<u>Budget</u>
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	<u>25/26</u>
Golf Course Director	89,793 / 145,967	1.00	1.00	1.00	1.00		
Assistant Golf Pro	49,170 / 79,930	1.00	1.00	1.00	1.00		
Administrative Assistant	42,475 / 69,047	1.00	1.00	1.00	1.00		
Cashier (P/T)	\$ 16.80/hr - \$ 27.31/hr	1.50	1.50	1.50	1.50		
		4.50	4.50	4.50	4.50		
		TOTAL SALARIES				\$ 259,240	\$ 294,250
						3,435	4,500
						300	500
						20,000	22,990
						20,400	21,951
						29,838	32,812
						7,083	7,075
						48	52
						5,016	3,140
						750	1,250
						\$ 346,110	\$ 388,520

CAPITAL OUTLAY SCHEDULE

GOLF COURSE ADMINISTRATION - TO BE FUNDED BY GOLF COURSE FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Cart Barn	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account		FY 21/22	FY 22/23	FY 23/24	Amended	FY 24/25	FY 24/25	FY 25/26
Number	Description	Actual	Actual	Actual	Budget	Projected	Projected	Budget
PERSONNEL SERVICES:								
511200	Regular Salaries	203,197	220,717	254,140	280,750	259,240	294,250	
511400	Overtime	1,430	2,298	4,443	2,000	3,435	4,500	
511500	Lesson Bonus	1,646	660	255	750	300	500	
512100	FICA Taxes	18,024	16,926	18,972	21,728	20,000	22,990	
512225	Deferred Compensation	16,943	14,134	18,398	20,376	20,400	21,951	
512301	Group Insurance Premium	16,547	11,060	23,629	30,876	29,838	32,812	
512307	Health SavingsAccount	1,950	1,929	3,670	7,075	7,083	7,075	
512309	Employee Assistance Program	29	32	45	48	48	52	
512400	Worker's Comp Insurance	4,187	4,088	3,307	4,447	5,016	3,140	
512700	Additional Compensation	0	0	0	500	750	1,250	
TOTAL PERSONNEL SERVICES		263,952	271,843	326,859	368,550	346,110	388,520	
OPERATING EXPENSES:								
347541	Cost of Sales-Pro Shop	86,291	93,932	85,660	75,000	60,281	57,000	
533100	Professional Services	3,762	4,402	8,482	8,000	8,093	8,095	
533200	Audit Fees	2,515	3,952	4,179	4,597	4,597	5,057	
533201	Admin Services provided by GF	106,065	116,672	122,296	134,526	134,526	147,979	
533400	Other Contractual Services	3,106	204	224	250	224	225	
533420	Pest/Weed Control	888	888	998	900	828	828	
534000	Travel and Per Diem	207	0	0	0	0	0	
534101	Telephone	130	0	0	0	0	0	
534105	Cellular Telephone	270	135	220	240	300	315	
534110	Internet Access	265	37	333	385	2,335	2,365	
534120	Postage	14	11	85	100	100	100	
534310	Electric	16,716	18,842	17,783	18,945	17,040	17,890	
534320	Water/Sewer	9,182	10,081	16,033	21,415	17,520	18,395	
534380	Trash Pickup/Hauling	0	0	260	0	0	0	
534420	Equipment Leases	628	623	622	625	350	0	
534445	Airport Property Lease	106,135	106,370	106,864	107,239	107,239	107,483	
534500	Insurance	13,250	15,328	25,660	28,215	25,990	22,380	
534610	R & M - Buildings	3,349	2,246	9,973	6,000	5,500	5,000	
534630	R & M - Office Equipment	419	535	473	495	700	755	
534640	R & M - Operating Equipment	50	0	19,100	0	0	0	
534845	Golf Course Promotions	0	0	0	400	0	0	
534920	Legal Ads	0	0	0	0	65	0	
535200	Departmental Supplies	3,361	2,389	2,836	4,000	3,500	4,000	
535205	Bank Charges	42,326	48,436	45,451	45,000	49,000	49,000	
535210	Computer Supplies	54	67	141	100	0	0	
535220	Cleaning Supplies	3,845	5,534	6,132	6,000	6,000	6,000	
535270	Uniforms and Shoes	0	0	0	0	0	500	
535410	Dues and Memberships	525	538	578	578	578	578	
535710	Non-Ad Valorem Tax	6,507	6,515	6,819	7,845	8,365	9,620	
TOTAL OPERATING EXPENSES		409,859	437,737	481,201	470,855	453,131	463,565	
CAPITAL OUTLAY:								
606200	Buildings	0	0	0	9,249	9,249	200,000	
606220	Building Improvements	0	0	0	37,064	37,064	0	
606400	Vehicles and Equipment	0	28,986	11,277	0	0	0	
TOTAL CAPITAL OUTLAY		0	28,986	11,277	46,313	46,313	200,000	
NON-OPERATING EXPENSES								
909101	Interfund Trfr to 001 GF	0	0	0	100,000	100,000	100,000	
909101	Interfund Trfr to 310	0	0	0	0	0	0	
909480	Interfund Trfr to 480 Bldg	4,335	4,857	5,012	36,991	36,991	37,397	
909541	Intrafund Trfr to GC Capital	0	0	0	0	0	0	
TOTAL NON-OPERATING EXPENSES		4,335	4,857	5,012	136,991	136,991	137,397	
TOTAL GOLF COURSE ADMINISTRATION		678,146	743,423	824,349	1,022,709	982,545	1,189,482	
OTHER FINANCING USES								
909990	Unappropriated	377,217	0	209,724	23,183	0	0	
TOTAL EXPENDITURES AND OTHER USES		1,055,363	743,423	1,034,073	1,045,892	982,545	1,189,482	

CITY OF SEBASTIAN, FLORIDA 2025/2026 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 2025 ACCOMPLISHMENTS

- ✓ Maintained all necessary reports and data as required by the St. Johns River Water Management District and delivered these reports to St. Johns in a timely manner. In addition, all general monthly reports were completed in a timely manner by International Golf Maintenance, the turf-maintenance provider for SMGC.
- ✓ Numerous soil analysis tests performed throughout the year.
- ✓ Several organic products put into use and results have been successful.
- ✓ New equipment has been added by International Golf Maintenance.
- ✓ Putting green turf, in addition to all turf, handled the winter and increased play well. Greens had minimal poa spots (some greens had virtually none) and overall turf health and density remained strong, including the winter months.
- ✓ Created and implemented Golf Maintenance Bid Packet. After receiving responses from companies, it was determined that International Golf Maintenance will be the best option, mostly due to pricing and an extensive Improvement Plan.
- ✓ All daily, weekly and monthly course maintenance items addressed on schedule.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Maintain an excellent working relationship with our golf course maintenance contractor; International Golf Maintenance, Inc. and always keep lines of communication open and available with the Head Golf Course Superintendent and all maintenance staff.
- Strive to maintain entire golf course in the best condition possible, with heavy emphasis on green speed and ball roll on the putting greens.
- Regarding greens, increased emphasis on preventative application for Poa (in the late summer/early fall) and increased emphasis on fungicide applications, especially during the fall and winter. Greens will also receive an increase of nitrogen-based organic products, on a year-round basis, in order to keep the plant blade greener and healthier.
- Monitor all equipment selections, usage and maintenance in order to make certain that the equipment is in the best possible working condition and hydraulic leaks are kept to a minimum.
- Continue to meet with the Superintendent and/or Assistant Superintendent daily to address any and all concerns, discuss upcoming events, weather and any irrigation issues, etc.
- Understanding that our patrons like to see yearly improvements, continue to look at all golf course areas and look for ways to improve areas as economically and efficiently as possible.
- Continue to use organic products for turf and organism control.
- Add three to four newly-installed tees throughout the golf course.

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Greens (Acres)	4	4	4	4	4
Tees (Acres)	4	4	4	4	4
Fairways (Acres)	22	22	22	22	22
Rough - Bermuda / Bahia (Acres)	35 / 25	35 / 25	35 / 25	35 / 25	35 / 25
Sand Bunkers (Acres)	4	4	4	4	4
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	30	30	30	30	30
Holes Maintained	18	18	18	18	18
Practice areas (acres total)	5	5	5	5	5

GOLF COURSE GREENS PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
85.00%	85.00%	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.
15.00%	15.00%	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 2025-2026 adopted budget for Golf Course Greens Division is \$826,190. This compares to the 2024-2025 projected expenses of \$826,540, a decrease of \$350, or -0.04%.

	FY 21/22		FY 22/23		FY 23/24		Amended FY 24/25		FY 25/26		Difference
	Actual		Actual		Actual		Budget	Projected	Budget		
Operating Expenses	\$ 596,146	\$	678,613	\$	676,696	\$	773,585	\$ 776,540	\$	776,190	\$ (350)
Capital Outlay	-		88,826		53,000		30,350	50,000		50,000	-
Non-Operating	-		-		-		-	-		-	-
Total	\$ 596,146	\$	767,439	\$	729,696	\$	803,935	\$ 826,540	\$	826,190	\$ (350)

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2023-24 Projected Expenses:	Difference
1. Operating Expenses- Slight decrease due to lower anticipated irrigation repairs.	\$ (350)
2. Capital Outlay- No change	\$ -
3. Non-Operating- No change	\$ -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
OPERATING EXPENSES							
533420	Pest/Weed Control	120	120	120	120	120	120
533445	Groundskeeping Service	568,460	649,554	649,554	714,800	714,800	739,820
534310	Electric	19,048	16,126	16,385	15,765	18,720	21,000
534610	R & M - Buildings	388	0	932	1,000	1,000	500
534680	R & M - Irrigation Systems	7,760	10,816	8,106	15,000	15,000	12,000
534685	R & M - Grounds Maintenance	370	1,807	1,424	26,650	26,650	2,500
535200	Departmental Supplies	0	190	175	250	250	250
TOTAL OPERATING EXPENSES		596,146	678,613	676,696	773,585	776,540	776,190
CAPITAL OUTLAY							
606300	Improvements Other Than Buildings	0	88,826	0	0	0	0
606400	Vehicles and Equipment	0	0	3,000	0	0	0
606900	Infrastructure	0	0	50,000	30,350	50,000	50,000
TOTAL CAPITAL OUTLAY		0	88,826	53,000	30,350	50,000	50,000
TOTAL GREENS DIVISION		596,146	767,439	729,696	803,935	826,540	826,190

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION - TO BE FUNDED FROM GOLF COURSE OPERATIONS						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	
Course Renovations	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Over 15,000 range balls added to driving range throughout fiscal year, all at no cost to the golf course.
- ✓ Maintained all carts, concentrating on battery, tire and steering components.
- ✓ Maintained all outside areas around cart staging area including cart barn, starter’s house, ice station, locker room and cart wash area.
- ✓ Excellent customer compliments and feedback regarding GPS system on golf carts.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to offer quality, unsurpassed customer service, always greeting customers with a smile and helping our customers in any way possible.
- Continue to maintain cart fleet with attention to cleanliness, batteries, grease fittings and water level in batteries.
- Strive to maintain areas around the cart staging area, cart barn, starter station and ice water shed in order for the areas to be acceptable and appealing to our patrons.
- Continue to provide a ranger on the golf course during peak-play periods.
- Continue to offer a quality, clean range ball at little to no cost to the golf course.

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Electric Golf Carts	80	80	80	80	80
Tires Maintained	324	332	332	332	332
Grease Fittings Maintained	324	332	332	332	332
Range Carts	1	1	1	1	1
Ranger Carts	0	2	2	2	2
Batteries Maintained	481	493	493	493	493
Beverage Carts	0	0	0	0	0

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
30.00%	30.00%	General Maintenance and Care of Golf Carts - Clean and maintain golfcarts 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 generalarea around Golf Shop and starter area.
40.00%	40.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2025-2026adopted budget for GolfCourse Carts Division is \$213,950. This compares to the 2024-2025projected expenses of \$210,884, an increase of \$3,066, or 1.45%.

	FY 21/22		FY 22/23		FY 23/24		Amended FY 24/25		FY 25/26		Difference
	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Budget			
Personnel Services	\$ 145,790	\$ 160,421	\$ 167,020	\$ 175,230	\$ 176,990	\$ 180,430	\$ 180,430	\$ 3,440			
Operating Expenses	12,542	54,778	33,344	33,894	33,894	33,520	33,520	(374)			
Capital Outlay	-	528,640	-	-	-	-	-	-			
Debt Service	890	-	-	-	-	-	-	-			
Total	\$ 159,222	\$ 743,839	\$ 200,364	\$ 209,124	\$ 210,884	\$ 213,950	\$ 3,066				

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenses:	Difference
1. Personnel Services - Increase due to wage increases.	\$ 3,440
2. Operating Expenses - Decrease due to lower anticipated repairs needed.	\$ (374)
3. Capital Outlay - No change	\$ -
4. Debt Service - No change	\$ -

PERSONNEL SERVICES SCHEDULE

GOLF COURSE CARTS DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	Amended		Expense	Budget	Expense	Budget
		<u>23/24</u>	<u>24/25</u>				
Cart Attendants (P/T) *	\$ 16.00/hr - \$ 26.01/hr	5.00	5.00	5.00	5.00		
		5.00	5.00	5.00	5.00		
	TOTAL SALARIES					\$ 155,650	\$ 159,750
* (5) P/T Cart Attendants	Overtime					5,600	5,500
equals (10) positions	FICA Taxes					12,275	12,701
	Worker's Compensation					2,815	1,729
	Additional Compensation					650	750
	Total Personnel Services					\$ 176,990	\$ 180,430

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u> <u>Description</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
PERSONNEL SERVICES						
511200 Regular Salaries	128,293	141,385	147,912	155,650	155,650	159,750
511400 Overtime	5,287	5,685	5,531	4,800	5,600	5,500
512100 FICA Taxes	10,133	11,240	11,697	12,275	12,275	12,701
512400 Worker's Comp Insurance	2,077	2,110	1,880	2,505	2,815	1,729
512700 Additional Compensation	0	0	0	0	650	750
TOTAL PERSONNEL SERVICES	145,790	160,421	167,020	175,230	176,990	180,430
OPERATING EXPENSES						
533400 Other Contractual Services	0	7,200	28,800	28,800	28,800	28,800
533420 Pest/Weed Control	144	144	123	144	144	770
534610 R & M - Buildings	503	578	2,165	2,000	2,000	1,500
534640 R & M - Operating Equipment	11,614	46,123	1,506	2,000	2,000	1,500
534920 Legal Ads	0	77	0	0	0	0
535200 Departmental Supplies	190	561	500	500	500	500
535220 Cleaning Supplies	92	96	185	200	200	200
535230 Small Tools and Equipment	0	0	65	250	250	250
TOTAL OPERATING EXPENSES	12,542	54,778	33,344	33,894	33,894	33,520
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	528,640	0	0	0	0
TOTAL CAPITAL OUTLAY	0	528,640	0	0	0	0
NON-OPERATING EXPENSES						
707145 Principal - Golf Course Loan	0	0	0	0	0	0
707245 Interest - Golf Course Loan	890	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	890	0	0	0	0	0
TOTAL CARTS DIVISION	159,222	743,839	200,364	209,124	210,884	213,950

CITY OF SEBASTIAN, FLORIDA 2025/2026 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>	Amended					
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/5 <u>Budget</u>	FY 24/5 <u>Projected</u>	FY 25/26 <u>Budget</u>
Total Revenues	\$ 694,943	\$ 827,437	\$ 842,173	\$ 786,620	\$ 798,915	\$ 861,315
Total Airport Administration	\$ 483,330	\$ 679,327	\$ 764,002	\$ 829,178	\$ 797,384	\$ 939,647
Change in Unrestricted Reserves	\$ 211,613	\$ 148,110	\$ 78,171	\$ (42,558)	\$ 1,531	\$ (78,332)

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2025-2026 adopted budget for Airport fund revenue is \$861,315. This compares to the 2024-2025 projected Airport fund revenue of \$798,915, an increase of \$62,400, or 7.80%.

<u>Description</u>	Amended						Difference
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>	
Operating revenue	\$ 652,967	\$ 769,112	\$ 776,532	\$ 750,675	\$ 746,330	\$ 835,215	\$ 88,885
Non-operating revenues	41,977	58,325	65,641	35,945	52,585	26,100	(26,485)
Use of Unrestricted Reserves	-	-	-	42,558	-	78,332	78,332
Total revenues and other sources	\$ 694,943	\$ 827,437	\$ 842,173	\$ 829,178	\$ 798,915	\$ 939,647	\$ 140,732

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Revenue:

	<u>Difference</u>
1. Operating revenue- Increase due to new leases.	\$ 88,885
2. Non-operating revenues- Decrease due to FEMA and insurance payments received in the prior year.	\$ (26,485)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 21/22 Actual</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Actual</u>	<u>Amended FY 24/25 Budget</u>	<u>FY 24/25 Projected</u>	<u>FY 25/26 Budget</u>
OPERATING REVENUE							
362150	Nontaxable Rents	194,888	295,819	289,979	177,470	177,470	177,920
362100	Rents and Royalties	396,056	411,697	429,024	511,010	503,243	595,100
369900	Other Miscellaneous Revenues	61,761	61,313	57,261	61,930	65,348	61,930
369941	Sales Tax Commission	261	283	268	265	269	265
TOTAL OPERATING REVENUE		652,967	769,112	776,532	750,675	746,330	835,215
OTHER NON-OPERATING REVENUE:							
331901	FEMA Federal Reimbursement	0	0	11,310	0	0	0
334902	FEMA State Reimbursement	0	0	628	0	0	0
361100	Interest Earnings	(290)	7,689	0	7,500	0	0
361105	SBA Interest	1,042	4,274	3,913	4,000	2,710	0
364100	Sale of Fixed Assets	1,825	18,934	0	0	0	0
365000	Sale of Surplus Materials/Scrap	11,834	0	913	0	103	0
369200	Insurance Proceeds	0	2,984	25,000	0	25,000	0
369400	Reimbursements	23,922	24,444	23,876	24,445	24,772	26,100
381001	Transfer from Fund 001 GF	3,643	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		41,977	58,325	65,641	35,945	52,585	26,100
TOTAL AIRPORT REVENUES		694,943	827,437	842,173	786,620	798,915	861,315
USE OF UNRESTRICTED RESERVES		0	0	0	42,558	0	78,332
TOTAL AIRPORT SOURCES		694,943	827,437	842,173	829,178	798,915	939,647

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

AIRPORT ADMINISTRATION

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

FISCAL YEAR 2025 ACCOMPLISHMENTS

- ✓ Constructed 3 new Medium Square Hangars on the west side
- ✓ Completed North and South Office build-outs in new Hangar D
- ✓ Installed new Automated Weather Observation System and related sensors
- ✓ Completed Engineering and Design Phase for the new Taxiway Golf
- ✓ Installed increased netting between Hangar D and Golf Course
- ✓ Begin Construction Phase of new Taxiway Golf
- ✓ Secure FDOT grant for Engineering and Design of new Terminal Apron
- ✓ Upgrade Airport Security systems, with new gate access equipment and cameras

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Secure FAA grant for Engineering and Design of new Terminal Apron
- Secure FAA/FDOT grants for Engineering and Design of Runway 10-28 Repair & Seal
- Secure FAA/FDOT grants and begin Construction Phase of new Terminal Apron
- Secure FAA/FDOT grants and begin Construction Phase of Runway 10-28 Repair & Seal
- Secure FDOT grant for Engineering and Design of the new Golf Apron, Phase 1
- Secure FDOT grant for Engineering and Design of the Infrastructure to place new road and utilities in the area serving new Golf apron and tenant expansion.

PERFORMANCE MEASURES

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Performance Indicators					
Acres Available for Development	85	85	85	85	83
Airport Leasehold Revenues	\$590,944	\$707,516	\$719,003	\$680,713	\$773,020

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

AIRPORT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
20.00%	20.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
30.00%	30.00%	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.
20.00%	20.00%	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.
30.00%	30.00%	Airport Maintenance - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

AIRPORT BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the Municipal Airport Administration, excluding budgeted contingency, is \$939,647. This compares to the 2024-2025 projected expenses of \$797,384, an increase of \$142,263, or 17.84%.

	Amended						Difference
	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget	
Personnel Services	\$ 133,225	\$ 195,250	\$ 210,942	\$ 225,005	\$ 224,190	\$ 264,715	\$ 40,525
Operating Expenses	295,521	313,166	412,834	511,673	487,592	478,682	(8,910)
Capital Outlay	29,043	78,276	96,095	32,000	32,000	-	(32,000)
Debt Service	20,740	20,110	19,454	38,500	38,500	38,500	-
Non-Operating	4,800	72,524	24,677	22,000	15,102	157,750	142,648
Contingency	211,613	148,110	78,171	-	13,469	-	(13,469)
Total	\$ 694,943	\$ 827,437	\$ 842,174	\$ 829,178	\$ 810,853	\$ 939,647	\$ 128,794

Fiscal Year 2025-26 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenses:

	<u>Difference</u>
1. Personnel Services - Increase due to wage and insurance costs.	\$ 40,525
2. Operating Expenses - Increase due primarily to insurance and administrative fees.	\$ (8,910)
3. Capital Outlay - Decrease due to no new equipment requested this year.	\$ (32,000)
4. Debt Service - No change.	\$ -
5. Non Operating -Increase due to funding the match for several grant projects this year.	\$ 142,648

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

AIRPORT ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	<u>Budget</u>
		<u>Amended</u>				<u>Expense</u>	
		<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>	<u>24/25</u>	
Airport Director	89,793 / 145,967	0.00	0.00	0.00	1.00		
Airport Manager	69,127 / 120,971	1.00	1.00	1.00	0.00		
Facilities/Airport Maintenance Worker III	49,170 / 79,930	0.00	1.00	1.00	1.00		
Facilities/Airport Maintenance Worker II	44,598 / 72,499	1.00	0.00	0.00	0.00		
Airport Groundskeeper (P/T)	\$ 19.45/hr - \$ 31.61/hr	0.50	0.50	0.50	0.50		
		2.50	2.50	2.50	2.50		
TOTAL SALARIES						\$ 144,590	\$ 176,250
Overtime						900	1,000
FICA Taxes						10,210	13,665
Clothing Allowance						400	400
Deferred Compensation						28,920	13,937
Group Insurance Premiums						40,850	44,564
Health Savings Account						9,310	9,575
Employee Assistance Program						32	35
Worker's Comp Insurance						6,048	4,339
Additional Compensation						450	950
Total Personnel Services						\$ 241,710	\$ 264,715

CAPITAL OUTLAY SCHEDULE

AIRPORT - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Construct Taxiway Golf (Grant Match)	\$ 197,520	\$ -	\$ -	\$ -	\$ -	\$ 197,520
Construct Taxiway Golf Apron (Grant Match)	-	300,000	-	-	-	300,000
Runway 10-28 Rehab (Grant Match)	-	35,000	-	-	-	35,000
Security Fiber Network Upgrade (Grant Match)	-	-	100,000	-	-	100,000
Construct NW Airport Access (Grant Match)	-	-	400,000	-	-	400,000
Design Taxiway Alpha Rehab (Grant Match)	-	-	-	15,000	-	15,000
Taxiway Bravo Rehab (Grant Match)	-	-	-	-	160,000	160,000
	\$ 197,520	\$ 335,000	\$ 500,000	\$ 15,000	\$ 160,000	\$ 1,207,520

AIRPORT - TO BE FUNDED BY AIRPORT FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>TOTAL</u>
Terminal Building Rehab (Grant Match)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Design Taxiway Golf Apron (Grant Match)	50,000	-	-	-	-	50,000
Construct Terminal Apron Expansion (Grant Match)	27,750	-	-	-	-	27,750
Design NW Access for Expansion (Grant Match)	50,000	-	-	-	-	50,000
Airport Master Plan (Grant Match)	-	-	25,000	-	-	25,000
Design Taxiway Bravo Rehab (Grant Match)	-	-	-	15,000	-	15,000
	\$ 157,750	\$ -	\$ 25,000	\$ 15,000	\$ -	\$ 197,750

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account		FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONNEL SERVICES							
511200	Regular Salaries	90,549	130,476	141,446	144,200	144,590	176,250
511400	Overtime	165	310	308	1,000	900	1,000
512100	FICA Taxes	6,187	8,821	9,525	11,175	10,210	13,665
512215	Clothing Allowance	240	400	400	400	400	400
512225	Deferred Compensation	5,372	9,586	10,269	11,149	11,100	13,937
512301	Group Insurance Premiums	21,765	31,474	35,874	41,096	40,850	44,564
512307	Health Savings Account	6,652	11,331	8,941	9,575	9,610	9,575
512309	Employee Assistance Program	21	32	32	32	32	35
512400	Worker's Comp Insurance	2,273	2,820	4,148	5,878	6,048	4,339
512700	Additional Compensation	0	0	0	500	450	950
TOTAL PERSONNEL SERVICES		133,225	195,250	210,942	225,005	224,190	264,715
OPERATING EXPENSES							
533200	Audit Fees	725	1,137	6,251	6,376	6,376	6,514
533201	Admin Services provided by GF	104,041	98,374	105,057	115,562	115,562	127,118
533400	Other Contractual Services	25,237	27,617	24,145	29,000	29,000	29,990
535410	Environmental Services	0	3,984	0	0	0	0
533420	Pest/Weed Control	2,027	1,840	1,698	2,700	2,700	2,650
534000	Travel and Per Diem	5,000	10	0	1,000	200	1,000
534101	Telephone	5,928	(2,257)	0	0	0	0
534105	Cellular Phone	665	1,078	972	1,020	975	1,025
534110	Internet Access	1,599	1,612	2,302	2,785	1,650	1,840
534120	Postage	48	105	72	100	100	100
534310	Electric	25,097	24,198	24,858	26,795	23,580	24,760
534320	Water/Sewer	3,837	5,086	6,022	7,800	4,330	4,550
534420	Equipment Leases	118	0	0	1,000	625	750
534500	Insurance	67,107	90,217	169,373	186,240	172,075	165,710
534610	R & M - Buildings	3,607	5,732	16,349	43,255	43,000	18,000
534620	R & M - Vehicles	1,252	4,343	701	4,000	3,300	4,000
534625	R & M - Lighting	1,350	483	2,212	6,500	7,500	6,500
534630	R & M - Office Equipment	0	0	10	500	500	600
534635	R & M - Security Systems	6,137	830	6,719	12,000	12,000	12,000
534640	R & M - Operating Equipment	17,085	26,320	23,238	32,000	29,000	29,000
534681	R & M - Fencing	1,402	580	359	3,000	3,000	7,000
534685	R & M - Grounds Maintenance	776	1,695	1,488	2,000	2,000	2,000
534687	R & M - Runways and Taxiways	1,554	10	500	2,500	2,300	2,000
534700	Printing and Binding	0	0	0	200	100	200
534800	Promotional Activities	798	0	0	500	200	0
534825	Advertising Expenditures	215	0	0	500	300	500
534920	Legal Ads	209	407	322	500	300	500

- Continued -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

<u>Account</u>		<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Amended</u> <u>FY 24/25</u>	<u>FY 24/25</u>	<u>FY 25/26</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
535200	Departmental Supplies	2,892	3,533	1,365	2,100	1,800	2,100
535210	Computer Supplies	156	210	131	500	350	500
535230	Small Tools and Equipment	1,854	1,716	2,402	3,000	2,900	3,000
535260	Gas and Oil	9,100	7,855	9,404	9,000	9,500	9,900
535270	Uniforms & Shoes	650	533	519	900	700	900
535275	Safety Equipment	170	69	0	300	300	300
535410	Dues and Memberships	330	330	330	400	330	400
535420	Books and Publications	0	0	0	200	100	200
535450	Training and Education	0	260	0	500	0	500
535710	Non-Ad Valorem Tax	4,557	5,261	6,035	6,940	10,939	12,575
TOTAL OPERATING EXPENSES:		295,521	313,166	412,834	511,673	487,592	478,682
CAPITAL OUTLAY:							
606300	IOTB	0	36,834	0	0	0	0
606400	Vehicles and Equipment	29,043	41,442	96,095	32,000	32,000	0
TOTAL CAPITAL OUTLAY:		29,043	78,276	96,095	32,000	32,000	0
DEBT SERVICE							
707246	Interest - DST Fund Advance	20,740	20,110	19,454	38,500	38,500	38,500
TOTAL DEBT SERVICE:		20,740	20,110	19,454	38,500	38,500	38,500
NON-OPERATING EXPENSES							
909545	Intrafund Trfr to AP Capital	4,800	72,524	24,677	22,000	15,102	157,750
TOTAL NON-OPERATING EXPENSES		4,800	72,524	24,677	22,000	15,102	157,750
TOTAL AIRPORT ADMINISTRATION		483,330	679,327	764,002	829,178	797,384	939,647
OTHER FINANCING USES							
909990	Unappropriated	211,613	148,110	78,171	0	13,469	0
TOTAL EXPENDITURES AND OTHER USES		694,943	827,437	842,173	829,178	810,853	939,647

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUILDING DEPARTMENT

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

<u>Description</u>	Amended					
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
Total Revenues and Transfers	\$ 1,278,084	\$ 945,754	\$ 1,123,102	\$ 1,172,591	\$ 1,042,074	\$ 1,109,650
Total Expenses	964,891	1,182,728	1,112,233	1,467,475	1,260,225	1,552,312
Change in Unrestricted Reserves	\$ 313,192	\$ (236,975)	\$ 10,870	\$ (294,884)	\$ (218,152)	\$ (442,662)

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2025-2026 adopted budget for the Building Department fund revenue is \$1,109,650. This compares to the 2024-2025 projected Building Department fund revenue of \$1,042,074, an increase of \$67,577 or 6.48%.

<u>Description</u>	Amended						
	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 1,254,688	\$ 896,724	\$ 1,071,945	\$ 1,093,600	\$ 941,870	\$ 1,021,100	\$ 79,230
Non-operating revenues	23,395	49,029	51,157	78,991	100,204	88,550	(11,654)
Use of Unrestricted Reserves	-	236,975	-	294,884	218,152	442,662	224,510
Total revenues and other sources	\$ 1,278,084	\$ 1,182,729	\$ 1,123,102	\$ 1,467,475	\$ 1,260,226	\$ 1,552,312	\$ 292,087

Fiscal Year 2025-2026 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-2025 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due to anticipated increase in building permits issued.	\$ 79,230
2. Non-operating revenues - Decrease due to a reimbursement for a demolition received in the prior year.	\$ (11,654)

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 21/22 <u>Actual</u>	FY 22/23 <u>Actual</u>	FY 23/24 <u>Actual</u>	Amended FY 24/25 <u>Budget</u>	FY 24/25 <u>Projected</u>	FY 25/26 <u>Budget</u>
OPERATING REVENUE							
321050	Contractor License	7,856	7,654	6,713	8,500	6,750	7,800
321150	Contractor License - Penalties	1,570	459	288	800	520	750
322050	Building Permits	606,840	383,691	522,933	550,000	410,000	485,000
322051	Fire Specialty Permits	0	0	100	0	1,000	4,500
322052	Fire Special Events	1,440	1,440	1,500	1,500	1,500	1,500
322055	Roofing Permits	190,950	154,862	187,660	182,000	210,000	195,000
322065	Alumimum Structure	21,450	16,025	15,700	18,000	14,000	15,000
322070	Shed Permits	8,175	6,825	8,475	7,000	7,000	7,000
322075	Reinspection Fees	49,675	38,185	33,125	37,500	30,000	35,500
322200	Electrical Permits	55,119	38,776	45,282	38,000	39,500	40,500
322225	Plumbing Permits	71,077	71,094	62,307	60,500	58,000	58,500
322230	Pool Permits	26,370	19,380	13,915	18,500	12,500	13,000
322240	Solar Permits	14,850	12,075	16,140	15,000	8,000	9,000
322250	Mechanical Permits	70,713	52,931	55,405	55,000	55,500	54,000
322500	Sign Permits	1,845	810	2,490	1,800	1,850	1,850
322600	Expired Permit Fee	17,325	16,950	13,725	17,000	15,000	16,500
329400	Plan Checking Fees	67,979	52,351	60,384	55,000	50,000	52,500
329410	Fire Plan Review Fee	4,346	2,514	4,810	4,500	2,000	2,600
341920	Cert. Copying/Record Research	6,504	4,271	4,800	4,000	4,700	4,600
347556	County Facility Admin Fee	23,769	12,106	14,394	15,000	12,300	13,000
359000	Other Fines and Forfeitures	6,836	4,325	1,800	3,500	1,500	2,500
359100	Fire Violations	0	0	0	500	250	500
TOTAL OPERATING REVENUE		1,254,688	896,724	1,071,945	1,093,600	941,870	1,021,100
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	12,471	27,448	26,616	26,000	26,000	5,187
361105	FL Prime (SBA) Interest	3,532	14,243	12,353	13,000	13,000	1,180
361110	FL Trust Interest	0	0	0	0	0	21,143
361115	FL Class Interest	0	0	0	0	0	21,143
364100	Sale of Fixed Assets	0	0	0	0	7,088	0
369400	Reimbursements	0	0	0	0	14,725	0
369900	Other Miscellaneous Revenue	3,057	2,481	7,176	3,000	2,400	2,500
381410	Interfund Transfer from 410 GC	4,335	4,857	5,012	36,991	36,991	37,397
TOTAL OTHER NON-OPERATING REVENUE		23,395	49,029	51,157	78,991	100,204	88,550
TOTAL BUILDING DEPARTMENT REVENUES		1,278,084	945,754	1,123,102	1,172,591	1,042,074	1,109,650
USE OF UNRESTRICTED RESERVES		0	236,975	0	294,884	218,152	442,662
TOTAL BUILDING DEPARTMENT SOURCES		1,278,084	1,182,728	1,123,101	1,467,475	1,260,225	1,552,312

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUILDING DEPARTMENT

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

The building department also functions as the City's Fire Prevention Office. Fire plans review and inspections are conducted on new Fire and Life Safety Systems, new construction and renovations. Annual Fire Inspections are conducted on commercial buildings in accordance with the Fire Prevention Code.

Contractor licensing, checks and administers the registration of licensed contractors who work in the City of Sebastian.

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 2025 ACCOMPLISHMENTS

- ✓ Maintain timeliness and delivery of permitting services with an average turnaround time of 10 days or less more most projects
- ✓ Provided building and fire related continuing education for employees to meet minimum state licensing requirements. Customer service training is ongoing
- ✓ Continued to use Compliance Engine program to monitor Fire and Life Safety Systems.
- ✓ Continued to conduct fire life safety inspections of occupied commercial buildings on an annual basis. Conducted fire code related investigations as needed.
- ✓ Continued to work on improvements to the MGO permitting software making adjustments to the online permitting process.
- ✓ Successfully implemented Remote Video Inspections (RVI) through MGO to offer another option that can be used to expedite the inspection process for certain types of inspections.
- ✓ Continued to enforce state laws and city ordinances related to construction industry, unlicensed contractor activity and code violations.
- ✓ Added additional personnel to double our efforts to scan completed permits, property files, and business tax receipts for safe record keeping.

FISCAL YEAR 2026 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permitting services with an average turnaround time of 10 days or less for most projects.
- Provide building and fire code related continuing education to satisfy state licensing requirements and provide ongoing customer service training.
- Continue to use Compliance Engine program to monitor Fire and Life Safety Systems compliance. Continue to conduct annual fire inspections of occupied buildings.
- Continue improvements to the MGO permitting software to streamline the permitting process with all departments involved in order to provide the best customer service possible.
- Develop a customer satisfaction survey to assess overall customer satisfaction and seek recommendations.
- Continue to enforce state laws and city ordinances related to construction industry, unlicensed contractor activity and code violations.
- Continue to scan completed permits, existing property files and business tax receipts for safe record keeping.
- ✓ Maintained timeliness and delivery of permitting services with an average turnaround time of 10 days or less for most projects

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Projected 2024/2025	Projected 2025/2026
Residential permits issued	652	631	630	615	620
Commercial permits issued	23	19	32	25	25
Other permits issued	3,427	3,053	2,915	3,150	3,050
Total number of inspections	17,857	14,416	12,561	13,900	13,300
Total number of reinspections	3,608	3,059	2,248	2,362	2,250
Number of Professional licenses processed	358	409	326	350	350
Expired permits processed	231	226	183	204	208
Business Tax Receipts processed and issued	1228	1350	1640	1280	1750

BUILDING DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>24/25</i>	<i>25/26</i>	
8.00%	8.00%	Administration - The Director supervises the enforcement of all Florida Building Codes, including Sebastian City and Land Development Codes related to construction. Courtesy inspections are performed as needed. Reviews commercial plan review and projects that include Mechanical, Electrical or Plumbing details. Approval of all department expenditures and prepares the annual budget.
21.00%	21.00%	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.
21.00%	21.00%	Plan Review - Performs plan review of all permit applications and building plans for code approval, including structural, electrical, plumbing and mechanical. Also includes the review of all zoning on residential building applications. Answers code questions for builders and general public related to plan review.
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.
3.00%	3.00%	Business Tax Receipts - Accepts applications for Business Tax Receipt from business owners. Reviews applications for acceptance. Verify professional licenses and fictitious/corporation names. Process annual re-newal notices and issues new Business Tax Receipts.
3.00%	3.00%	Safety - Annual fire inspections at places of business as required by NFPA and following up on expired permits and unsafe structures.
1.00%	1.00%	Records Retention - Scanning plans to laserfiche and MGO for permanent record keeping
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2025-2026 adopted budget for the Building Department, excluding budgeted contingency, is \$1,552,312. This compares to the projected FY 2024-2025 expenses of \$1,260,225, an increase of \$292,087 or 23.18%.

	FY 21/22	FY 22/23	FY 23/24	Amended FY 24/25	FY 24/25	FY 25/26	Difference
	Actual	Actual	Actual	Budget	Projected	Budget	
Personnel Services	\$ 726,363	\$ 813,071	\$ 928,994	\$ 1,141,565	\$ 987,935	\$ 1,246,385	\$ 258,450
Operating Expenses	238,328	175,395	146,329	232,815	179,195	295,927	\$ 116,732
Capital Outlay	-	194,262	36,910	93,095	93,095	10,000	\$ (83,095)
Transfers	200	-	-	-	-	-	\$ -
Contingency	313,192	-	10,870	-	-	-	\$ -
Total	\$ 1,278,083	\$ 1,182,728	\$ 1,123,103	\$ 1,467,475	\$ 1,260,225	\$ 1,552,312	\$ 292,087

Fiscal Year 2024-25 Adopted Budget:

Major Current Level Changes from Fiscal Year 2024-25 Projected Expenses	Difference
1. Personnel Services - Increase due to having positions full all year as well as wage and insurance costs.	\$ 258,450
2. Operating Expenses - Increase due to anticipated need for additional contractual service providers.	\$ 116,732
3. Capital Outlay - Decrease due to only one printer purchase requested this year.	\$ (83,095)
4. Transfers - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

PERSONNEL SERVICES SCHEDULE

BUILDING DEPARTMENT	PAY	FULL TIME EQUIVALENTS				Projected	Budget		
		POSITION	RANGE	23/24	24/25	Amended		Expense	
						24/25		25/26	24/25
Building Official	109,144 / 177,424	1.00	1.00	1.00	1.00				
Deputy Building Official	81,445 / 132,397	1.00	1.00	1.00	1.00				
Building Inspector III	77,566 / 126,092	0.00	0.00	1.00	1.00				
Chief Building Inspector	72,646 / 118,093	1.00	1.00	1.00	1.00				
Building Inspector II	62,754 / 102,014	3.00	3.00	2.00	2.00				
Administrative Assistant	42,475 / 69,047	1.00	1.00	1.00	1.00				
Local Business Tax Specialist	42,475 / 69,047	1.00	1.00	1.00	1.00				
Permit Technician	42,475 / 69,047	2.00	1.00	1.00	1.00				
Fire Inspector P/T	\$ 26.06/hr - \$ 42.37/hr	1.00	0.50	0.50	0.50				
Electrical Inspector P/T	\$ 26.06/hr - \$ 42.37/hr	0.50	0.50	0.50	0.50				
Clerical Assistant II P/T	\$ 19.45/hr - \$ 31.61/hr	0.50	1.00	1.00	1.00				
		12.00	11.00	11.00	11.00				
		TOTAL SALARIES				\$ 685,000	\$ 881,400		
						Overtime	2,000		
						FICA Taxes	52,500		
						Clothing Allowance	1,600		
						Deferred Compensation	59,500		
						Group Insurance Premiums	136,000		
						Health Savings Account	33,500		
						Employee Assistance Program	126		
						Worker's Comp Insurance	17,709		
						Additional Compensation	-		
						Total Personnel Services	\$ 987,935		
						\$ 1,246,385	\$ 1,246,385		

CAPITAL OUTLAY SCHEDULE

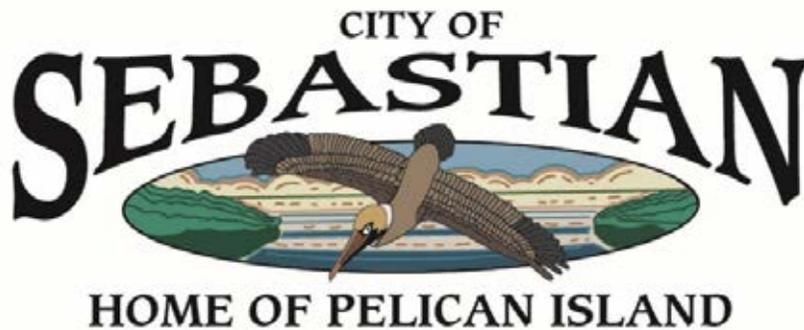
BUILDING DEPARTMENT - TO BE FUNDED BY THE BUILDING DEPARTMENT FUND						
Description	EXPENDITURES PER FISCAL YEAR					
	2025/26	2026/27	2027-28	2028-29	2029-30	TOTAL
Large Scale Printer	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	Amended FY 24/25 Budget	FY 24/25 Projected	FY 25/26 Budget
PERSONNEL SERVICES							
511200	Regular Salaries	535,024	596,536	659,555	798,850	685,000	881,400
511400	Overtime	732	4,815	3,494	2,500	2,000	2,000
512100	FICA Taxes	38,793	42,916	47,546	61,600	52,500	68,011
512215	Clothing Allowance	720	1,397	1,600	1,600	1,600	1,600
512225	Deferred Compensation	45,493	48,411	54,802	64,916	59,500	71,847
512301	Group Insurance Premiums	74,830	88,911	119,856	155,148	136,000	166,929
512307	Health Savings Account	20,614	19,635	29,999	38,300	33,500	38,300
512309	Employee Assistance Program	111	112	127	143	126	157
512400	Worker's Comp Insurance	10,046	10,338	12,015	16,258	17,709	12,141
512700	Additional Compensation	0	0	0	2,250	0	4,000
TOTAL PERSONNEL SERVICES		726,363	813,071	928,994	1,141,565	987,935	1,246,385
OPERATING EXPENSES							
533200	Audit Fees	1,380	2,171	2,388	2,627	2,627	2,890
533201	Administrative Services Provided by GF	60,095	66,105	72,716	79,888	79,888	87,987
533400	Other Contractual Services	119,711	42,890	94	67,550	20,000	103,150
534000	Travel and Per Diem	582	1,707	789	2,200	1,300	3,000
534101	Telephone	173	0	0	0	0	0
534105	Cellular Telephone	1,940	2,200	2,438	2,640	2,460	3,090
534110	Internet Services	1,113	1,351	1,743	1,920	1,730	2,290
534120	Postage	1,084	406	339	800	375	550
534310	Electric	3,512	4,476	4,356	4,640	4,920	5,165
534320	Water / Sewer	315	358	356	375	385	405
534420	Equipment Leases	2,573	2,563	2,546	2,550	1,440	0
534500	Insurance	5,986	8,507	9,221	10,145	11,345	8,995
534620	R & M - Vehicles	2,865	1,467	1,913	5,600	7,000	7,600
534630	R & M - Office Equipment	23,381	23,902	26,994	30,430	30,000	50,120
534800	Promotional Activities	0	0	863	1,000	800	500
534910	Clerk of Court Filing Fees	147	0	0	75	75	75
534920	Legal Ads	217	0	0	100	100	100
535200	Departmental Supplies	1,867	3,192	1,513	2,000	2,300	2,500
535210	Computer Supplies	1,023	1,901	844	1,800	800	1,800
535230	Small Tools and Equipment	111	537	78	400	250	350
535260	Gas and Oil	7,420	8,207	8,027	8,000	7,000	8,500
535270	Uniforms and Shoes	844	993	1,163	1,100	1,100	1,175
535275	Safety Equipment	65	0	0	100	50	100
535410	Dues and Memberships	977	1,360	3,340	3,100	1,200	1,610
535420	Books and Publications	0	179	3,456	500	250	500
535450	Training and Education	947	924	1,153	3,275	1,800	3,475
TOTAL OPERATING EXPENSES		238,328	175,395	146,329	232,815	179,195	295,927
CAPITAL OUTLAY							
606220	Building Improvements	0	189,061	0	0	0	0
606400	Vehicles and Equipment	0	5,201	36,910	93,095	93,095	10,000
TOTAL CAPITAL OUTLAY		0	194,262	36,910	93,095	93,095	10,000
NON-OPERATING EXPENSES							
909101	Transfer to General Fund	200	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		200	0	0	0	0	0
TOTAL BUILDING DEPARTMENT		964,891	1,182,728	1,112,233	1,467,475	1,260,225	1,552,312
OTHER FINANCING USES							
909990	Unappropriated	313,192	0	10,870	0	0	0
TOTAL EXPENDITURES AND OTHER USES		1,278,083	1,182,728	1,123,103	1,467,475	1,260,225	1,552,312



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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

***CAPITAL IMPROVEMENT
PROGRAM***

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
SUMMARY OF CAPITAL PURCHASES AND IMPROVEMENTS

List of Projects	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Totals
General Government							
Audio Visual Equipment	15,000	15,000	15,000	15,000	15,000	15,000	90,000
City Wide Computers	45,000	35,000	45,000	35,000	45,000	35,000	240,000
Network Infrastructure	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Outdoor Security Updates	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Campus Security Improvements	155,000	50,000	-	-	-	-	205,000
Core Security Replacements	-	-	-	100,000	-	-	100,000
PWC Core Infrastructure	-	-	-	60,000	-	-	60,000
Police Department							
Police Vehicles	636,885	450,340	495,375	544,910	599,400	659,345	3,386,255
Vehicle/Body Cameras	107,560	140,000	140,000	140,000	140,000	140,000	807,560
PD Parking Lot Improvements	45,120	-	-	-	-	-	45,120
Security Trailer	-	-	106,200	-	-	-	106,200
Road Patrol Equipment	29,250	62,250	49,750	46,250	31,900	35,000	254,400
SRT Equipment	60,585	6,650	-	-	26,490	-	93,725
CAD/RMS System Update	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Community Development							
Pedestrian Crossing Signs	15,000	-	-	-	-	-	15,000
Working Waterfront Expansion	500,000	500,000	-	-	-	-	1,000,000
Fisherman's Landing Working Waterfront	393,683	167,737	-	-	-	-	561,420
CDBG Grant Program	116,000	116,000	116,000	116,000	116,000	-	580,000
Central Avenue Catalyst Site	-	-	500,000	-	-	-	500,000
Roads Department							
Skid Steer Breaker Hammer	14,610	-	-	-	-	-	14,610
Mid-Block Crosswalks	5,000	-	-	-	-	-	5,000
Debris Claw Truck	-	180,500	-	-	-	-	180,500
Roadway Assessment PCI	35,000	-	-	-	-	-	35,000
Sidewalk Repair/Replacement	120,000	90,000	90,000	90,000	90,000	90,000	570,000
Citizen Request Program	-	-	16,075	-	-	-	16,075
Thermal Striping Trailer	-	-	133,400	-	-	-	133,400
Street Reconstruction	2,447,500	1,974,500	1,666,500	1,551,000	-	-	7,639,500
Street Preservation (Repaving)	700,000	1,058,750	1,056,000	1,925,000	-	-	4,739,750
Fleet Division							
A/C Recovery Unit	6,435	-	-	-	-	-	6,435
Low & High Pressure Hose Assembly	8,025	-	-	-	-	-	8,025
Facilities Maintenance Division							
Air Conditioner Replacement	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Community Center Flooring	-	-	50,000	-	-	-	50,000
Art Center Roof Replacement	-	30,000	-	-	-	-	30,000
Police Dept Roof Hardening	250,000	-	-	-	-	-	250,000
Police Dept Roof Replacement	300,000	-	-	-	-	-	300,000
Facilities Maintenance Vehicle	-	-	-	-	45,000	-	45,000
Cemetery Division							
Cemetery Administration Building	660,000	-	-	-	-	-	660,000
Columbarium Niches	-	-	-	125,000	-	-	125,000
Cemetery Equipment	-	13,000	16,000	-	-	-	29,000
Cemetery Irrigation Pump	40,000	-	-	-	-	-	40,000
Parks Department							
Park Maintenance Equipment	-	118,000	22,000	30,000	-	-	170,000
Park Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Playground Improvements	80,000	-	50,000	-	-	-	130,000
Schumann Park Courts Upgrade	-	610,000	200,000	-	-	-	810,000
Friendship Park Tennis Court Upgrades	-	315,000	-	-	-	-	315,000
Garden Club Park	450,000	-	-	-	-	-	450,000
Main Street Ramp Dredging	500,000	-	-	-	-	-	500,000
Riverview Park Master Plan	-	1,000,000	-	-	-	-	1,000,000
Swing and Bench Park	400,000	-	-	-	-	-	400,000
Parks Restroom Doors	-	25,000	-	-	-	-	25,000
SMART Irrigation System Plan	-	25,000	25,000	25,000	25,000	25,000	125,000
Stormwater Department							
Dump Body Truck (4WD)	89,000	-	-	-	-	-	89,000
Commercial Clear Span Shelter	450,000	-	-	-	-	-	450,000
Slip Lining/Pipe Replacement	160,000	180,000	180,000	180,000	180,000	180,000	1,060,000
Barber Street Sports Complex Pipe	50,000	-	-	-	-	-	50,000
Mini Excavator	58,465	-	-	-	-	-	58,465
Zero-Turn Mower	17,590	-	-	-	-	-	17,590
Pond Dredging	-	635,810	-	-	-	-	635,810
Barber Street Stormwater Storage	-	-	3,100,000	-	-	-	3,100,000
Vacuum Truck Trailer	166,000	-	-	-	-	-	166,000
Bush Hog Flex Wing Rotary Cutter	-	-	31,325	-	-	-	31,325
2WD Dump Body Truck	-	-	-	119,080	-	-	119,080
Stoncrop Upstream Drainage	310,000	345,000	-	-	-	-	655,000
Golf Course Fund							
Course Renovations	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Golf Course Cart Barn	200,000	-	-	-	-	-	200,000
Airport Fund							
Terminal Bldg Rehab	60,000	-	-	-	-	-	60,000
Design Taxiway Alpha Rehab	-	-	-	300,000	-	-	300,000
Security Fiber Network Upgrade	-	-	500,000	-	-	-	500,000
Airport Master Plan	-	-	500,000	-	-	-	500,000
Design Taxiway Golf Apron	250,000	-	-	-	-	-	250,000
Construct Taxiway Golf Apron	-	1,500,000	-	-	-	-	1,500,000
Runway 10-28 Rehabilitation	-	700,000	-	-	-	-	700,000
Construct Terminal Apron Expansion	1,110,000	-	-	-	-	-	1,110,000
Construct Taxiway Golf	987,600	-	-	-	-	-	987,600
Design Taxiway Bravo Rehab	-	-	-	300,000	-	-	300,000
Design NW Access for Expansion	250,000	-	-	-	-	-	250,000
Construct NW Airport Access	-	-	2,000,000	-	-	-	2,000,000
Taxiway Bravo Rehabilitation	-	-	-	-	3,200,000	-	3,200,000
Building Fund							
Large Scale Printer	10,000	-	-	-	-	-	10,000
Totals	\$ 12,479,308	\$ 10,518,537	\$ 11,278,625	\$ 5,877,240	\$ 4,688,790	\$ 1,354,345	\$ 46,196,845

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation							American	
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Building	Rescue	Total
FISCAL YEAR 2025/2026		Gas Tax		Agency	Fees	Fund	Trust	Bank Note	Course	Fund	Fund	Plan	
General Government													
Audio Visual Equipment			15,000										15,000
City Wide Computers			45,000										45,000
Network Infrastructure			30,000										30,000
Outdoor Security Updates			30,000										30,000
Campus Security Improvements			155,000										155,000
Police Department													
Police Vehicles			636,885										636,885
Vehicle/Body Cameras			107,560										107,560
PD Parking Lot Improvements			45,120										45,120
Road Patrol Equipment	29,250												29,250
SRT Equipment	60,585												60,585
CAD/RMS System Update			15,000										15,000
Community Development													
Pedestrian Crossing Signs				15,000									15,000
Working Waterfront Expansion				250,000				250,000					500,000
Fisherman's Landing Working Waterfront				393,683									393,683
CDBG Grant Program								116,000					116,000
Roads Department													
Skid Steer Breaker Hammer	14,610												14,610
Mid-Block Crosswalks	5,000												5,000
Roadway Assessment PCI		35,000											35,000
Sidewalk Repair/Replacement		120,000											120,000
Street Reconstruction			2,447,500										2,447,500
Street Preservation (Repaving)		700,000											700,000
Fleet													
A/C Recovery Unit	6,435												6,435
Low & High Pressure Hose Assembly	8,025												8,025
Public Facilities Department													
Air Conditioner Replacement			30,000										30,000
Police Dept Roof Hardening								250,000					250,000
Police Dept Roof Replacement			300,000										300,000
Cemetery													
Cemetery Administration Building								660,000					660,000
Cemetery Irrigation Pump								40,000					40,000
Parks and Recreation Department													
Park Improvements					20,000								20,000
Playground Improvements					80,000								80,000
Garden Club Park			90,000					360,000					450,000
Main Street Ramp Dredging			250,000					250,000					500,000
Swing and Bench Park				200,000				200,000					400,000
Parks Restroom Doors	-												-
Stormwater													
Dump Body Truck (4WD)			89,000										89,000
Commercial Clear Span Shelter			450,000										450,000
Slip Lining/Pipe Replacement						160,000							160,000
Barber Street Sports Complex Pipe						50,000							50,000
Mini Excavator						58,465							58,465
Zero-Turn Mower						17,590							17,590
Vacuum Truck Trailer			166,000										166,000
Stoncrop Upstream Drainage			77,500					232,500					310,000
Golf Course													
Course Renovations									50,000				50,000
Golf Course Cart Barn									200,000				200,000
Airport													
Terminal Bldg Rehab								30,000		30,000			60,000
Design Taxiway Golf Apron								200,000		50,000			250,000
Construct Terminal Apron Expansion								1,082,250		27,750			1,110,000
Construct Taxiway Golf			197,520					790,080					987,600
Design NW Access for Expansion								200,000		50,000			250,000
Building Department													
Large Scale Printer											10,000		10,000
Total FY 2025/2026	\$ 123,905	\$ 855,000	\$ 5,177,085	\$ 858,683	\$ 100,000	\$ 286,055	\$ 700,000	\$ 3,960,830	\$ 250,000	\$ 157,750	\$ 10,000	\$ -	\$ 12,479,308

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation											
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Building	American				
FISCAL YEAR 2026/2027		Gas Tax		Agency	Fees	Fund	Trust	Bank Note	Fund	Fund	Fund	Rescue	Plan	Total		
General Government																
Audio Visual Equipment			15,000											15,000		
City Wide Computers			35,000											35,000		
Network Infrastructure			30,000											30,000		
Outdoor Security Updates			30,000											30,000		
Campus Security Improvements			50,000											50,000		
Police Department																
Police Vehicles			450,340											450,340		
Vehicle/Body Cameras			140,000											140,000		
Road Patrol Equipment	62,250													62,250		
SRT Equipment	6,650													6,650		
CAD/RMS System Update			15,000											15,000		
Community Development																
Working Waterfront Expansion				250,000				250,000						500,000		
Fisherman's Landing Working Waterfront				167,737										167,737		
CDBG Grant Program								116,000						116,000		
Roads Department																
Debris Claw Truck			180,500											180,500		
Sidewalk Repair/Replacement		90,000												90,000		
Street Reconstruction			1,974,500											1,974,500		
Street Preservation (Repaving)		1,058,750												1,058,750		
Public Facilities Department																
Air Conditioner Replacement			30,000											30,000		
Art Center Roof Replacement	30,000													30,000		
Cemetery																
Cemetery Equipment							13,000							13,000		
Parks and Recreation Department																
Park Maintenance Equipment	118,000													118,000		
Park Improvements					20,000									20,000		
Schumann Park Courts Upgrade			610,000											610,000		
Friendship Park Tennis Court Upgrades			70,000					245,000						315,000		
Riverview Park Master Plan			1,000,000											1,000,000		
Parks Restroom Doors	25,000													25,000		
SMART Irrigation System Plan	25,000													25,000		
Stormwater																
Slip Lining/Pipe Replacement						180,000								180,000		
Pond Dredging			635,810											635,810		
Stonecrop Upstream Drainage			86,250					258,750						345,000		
Golf Course																
Course Renovations									50,000					50,000		
Airport																
Construct Taxiway Golf Apron			300,000					1,200,000						1,500,000		
Runway 10-28 Rehabilitation			35,000					665,000						700,000		
Total FY 2026/2027	\$ 266,900	\$ 1,148,750	\$ 5,687,400	\$ 417,737	\$ 20,000	\$ 180,000	\$ 13,000	\$ 2,734,750	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 10,518,537		

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation							American	
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Building	Rescue	Total
<u>FISCAL YEAR 2027/2028</u>		Gas Tax		Agency	Fees	Fund	Trust	Bank Note	Fund	Fund	Fund	Plan	
General Government													
Audio Visual Equipment			15,000										15,000
City Wide Computers			45,000										45,000
Network Infrastructure			30,000										30,000
Outdoor Security Updates			30,000										30,000
Police Department													
Police Vehicles			495,375										495,375
Vehicle/Body Cameras			140,000										140,000
Road Patrol Equipment	49,750												49,750
Security Trailer			106,200										106,200
CAD/RMS System Update			15,000										15,000
Community Development													
CDBG Grant Program								116,000					116,000
Central Avenue Catalyst Site				500,000									500,000
Roads Department													
Sidewalk Repair/Replacement		90,000											90,000
Citizen Request Program	16,075												16,075
Thermal Striping Trailer			133,400										133,400
Street Reconstruction			1,666,500										1,666,500
Street Preservation (Repaving)		1,056,000											1,056,000
Public Facilities Department													
Air Conditioner Replacement			30,000										30,000
Community Center Flooring	50,000												50,000
Cemetery													
Cemetery Equipment								16,000					16,000
Parks and Recreation Department													
Park Maintenance Equipment	22,000												22,000
Park Improvements					20,000								20,000
Playground Improvements					50,000								50,000
Schumann Park Courts Upgrade			200,000										200,000
SMART Irrigation System Plan	25,000												25,000
Stormwater													
Slip Lining/Pipe Replacement						180,000							180,000
Barber Street Stormwater Storage			1,240,000					1,860,000					3,100,000
Bush Hog Flex Wing Rotary Cutter						31,325							31,325
Golf Course													
Course Renovations									50,000				50,000
Airport													
Security Fiber Network Upgrade			100,000					400,000					500,000
Airport Master Plan								475,000		25,000			500,000
Construct NW Airport Access			400,000					1,600,000					2,000,000
Total FY 2027/2028	\$ 162,825	\$ 1,146,000	\$ 4,646,475	\$ 500,000	\$ 70,000	\$ 211,325	\$ 16,000	\$ 4,451,000	\$ 50,000	\$ 25,000	\$ -	\$ -	11,278,625

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation							American	Total
	Fund	Option Gas Tax	DST	Redevelopment Agency	Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	Building Fund	Rescue Plan	
<u>FISCAL YEAR 2028/2029</u>													
General Government													
Audio Visual Equipment			15,000										15,000
City Wide Computers			35,000										35,000
Network Infrastructure			30,000										30,000
Outdoor Security Updates			30,000										30,000
Core Security Replacements			100,000										100,000
PWC Core Infrastructure			60,000										60,000
Police Department													
Police Vehicles			544,910										544,910
Vehicle/Body Cameras			140,000										140,000
Road Patrol Equipment	46,250												46,250
CAD/RMS System Update			15,000										15,000
Community Development													
CDBG Grant Program								116,000					116,000
Roads Department													
Sidewalk Repair/Replacement		90,000											90,000
Street Reconstruction			1,551,000										1,551,000
Street Preservation (Repaving)		1,925,000											1,925,000
Public Facilities Department													
Air Conditioner Replacement			30,000										30,000
Cemetery													
Columbarium Niches							125,000						125,000
Parks and Recreation Department													
Park Maintenance Equipment	30,000												30,000
Park Improvements					20,000								20,000
SMART Irrigation System Plan	25,000												25,000
Stormwater													
Slip Lining/Pipe Replacement						180,000							180,000
2WD Dump Body Truck			119,080										119,080
Golf													
Course Renovations									50,000				50,000
Airport													
Design Taxiway Alpha Rehab			15,000					285,000					300,000
Design Taxiway Bravo Rehab								285,000		15,000			300,000
Total FY 2028/2029	\$ 101,250	\$ 2,015,000	\$ 2,684,990	\$ -	\$ 20,000	\$ 180,000	\$ 125,000	\$ 686,000	\$ 50,000	\$ 15,000	\$ -	\$ -	\$ 5,877,240

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation							American	Total
	Fund	Option Gas Tax	DST	Redevelopment Agency	Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	Building Fund	Rescue Plan	
<u>FISCAL YEAR 2029/2030</u>													
General Government													
Audio Visual Equipment			15,000										15,000
City Wide Computers			45,000										45,000
Network Infrastructure			30,000										30,000
Outdoor Security Updates			30,000										30,000
Police Department													
Police Vehicles			599,400										599,400
Vehicle/Body Cameras			140,000										140,000
Road Patrol Equipment	31,900												31,900
SRT Equipment	26,490												26,490
CAD/RMS System Update			15,000										15,000
Community Development													
CDBG Grant Program								116,000					116,000
Roads Department													
Sidewalk Repair/Replacement		90,000											90,000
Public Facilities													
Air Conditioner Replacement			30,000										30,000
Facilities Maintenance Vehicle	45,000												45,000
Parks and Recreation Department													
Park Improvements					20,000								20,000
SMART Irrigation System Plan	25,000												25,000
Stormwater													
Slip Lining/Pipe Replacement						180,000							180,000
Golf Course													
Course Renovations									50,000				50,000
Airport													
Taxiway Bravo Rehabilitation			160,000					3,040,000					3,200,000
Total FY 2029/2030	\$ 128,390	\$ 90,000	\$ 1,064,400	\$ -	\$ 20,000	\$ 180,000	\$ -	\$ 3,156,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 4,688,790

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation							American	Total
	Fund	Option Gas Tax	DST	Redevelopment Agency	Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	Building Fund	Rescue Plan	
FISCAL YEAR 2030/2031													
General Government													
Audio Visual Equipment			15,000										15,000
City Wide Computers			35,000										35,000
Network Infrastructure			30,000										30,000
Outdoor Security Updates			30,000										30,000
Police Department													
Police Vehicles			659,345										659,345
Vehicle/Body Cameras			140,000										140,000
Road Patrol Equipment	35,000												35,000
CAD/RMS System Update			15,000										15,000
Roads Department													
Sidewalk Repair/Replacement		90,000											90,000
Public Facilities													
Air Conditioner Replacement			30,000										30,000
Parks and Recreation Department													
Park Improvements					20,000								20,000
SMART Irrigation System Plan	25,000												25,000
Stormwater													
Slip Lining/Pipe Replacement						180,000							180,000
Golf Course													
Course Renovations									50,000				50,000
Total FY 2030/2031	\$ 60,000	\$ 90,000	\$ 954,345	\$ -	\$ 20,000	\$ 180,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 1,354,345
Grand Total	\$ 843,270	\$ 5,344,750	\$ 20,214,695	\$ 1,776,420	\$ 250,000	\$ 1,217,380	\$ 854,000	\$ 14,988,580	\$ 500,000	\$ 197,750	\$ 10,000	\$ -	\$ 46,196,845

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION

Project Name:	Audio Visual Equipment	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement and updating of various audio visual equipment					
Justification:	COSTv continuously updates and replaces equipment to ensure reliable public access to broadcasts of board meetings, committee sessions, and community events. As part of this effort, the scheduled replacement of the hardware responsible for all our broadcasts is essential to maintaining seamless AV outreach and uninterrupted programming for residents.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Operating Impact:							
	-	(2,550)	(3,000)	(1,350)	2,100	6,750	\$ 1,950
Project Pricing:	Looking to replace the aging Cablecast hardware. Main server MSRP: 10,500 with Hardware Assurance of 1,055 annually. There is also an add on license needed that is per channel at 1,550 each. We only have one channel.						

Project Name:	City Wide Computers	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of computers and peripherals within all departments and divisions in the City					
Justification:	This project serves to replace aging workstations and provide appropriate hardware for new users. It also includes the replacement of road patrol laptops and the necessary accessories for connectivity within their vehicles. We strive to replace workstations after 5 to 7 years of service.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 45,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 45,000	\$ 35,000	\$ 240,000
Operating Impact:							
	\$ -	\$ (7,650)	\$ (7,300)	\$ (3,750)	\$ 6,900	\$ 18,250	\$ 6,450
Project Pricing:	Road patrol machines cost approx 3,500 each (simple vehicle dock, 5 yr warranty, and car charger) Desktops (5 yr warranty, speakers and (2) monitors) are running approx 1,700 each Surface Machines Setup (3 year warranty, dock, pen, speakers, keyboard/mouse combo, and 2 monitors, car charger) running approx 3,000 each						

Project Name:	Network Infrastructure	Project Description:					
Funding Source:	Discretionary Sales Tax	Replaces aging network switches and modules across the City of Sebastian to enhance speed, reliability, and efficiency of municipal services.					
Justification:	This annual project focuses on replacing aging network switches, wiring and modules throughout all our facilities. By upgrading these critical components each year, the city ensures improved network speed, enhanced system reliability, and uninterrupted delivery of essential services. This proactive approach supports long-term efficiency, security, and the ability to adapt to evolving technological needs.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact:							
	\$0	\$ (5,100)	\$ (6,000)	\$ (2,700)	\$ 4,200	\$ 13,500	\$ 3,900
Project Pricing:	Depending on the use of the hardware, availability and the restriction of where some devices come from will determine the price of the hardware. Installation services for Fiber Optic runs are also on a per-job basis.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Outdoor Security Updates	Project Description:
Funding Source:	Discretionary Sales Tax	Addition and updates of Security Cameras.

Justification: Work with Parks and Recreation and the Police department to get a least 3 parks online per year, along with updating or adding additional cameras within city properties. This budget will allow for 6 cameras annually.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000

Operating Impact:							
	\$ -	\$ (5,100)	\$ (6,000)	\$ (2,700)	\$ 4,200	\$ 13,500	\$ 3,900

Project Pricing: Verkada Cameras are about \$3,000 a piece (5 yr support) for the small view or \$5,000 a piece for a camera housing with 4 cameras. A remote internet connection is \$1,100 (with 5 years of support) with a monthly charge of around 30.00 a month. There are also other costs that will need to be addressed such as poles and electric.

Project Name:	Campus Security Improvements	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement of aging cameras and security infrastructure within the Police Department, City Hall, and Airport Admin Areas.

Justification: This project involves replacing aging cameras and security infrastructure at the Police Department, City Hall, and Airport areas, along with updating supporting infrastructure as needed to accommodate new hardware, ensuring enhanced security, reliability, and operational efficiency.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 155,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000

Operating Impact:							
	\$ -	\$ (26,350)	\$ (13,150)	\$ 15,550	\$ 41,150	\$ 59,550	\$ 76,750

Project Pricing: Pricing based on project undertaken in FY 24-25 to start the replacement process.

Project Name:	Core Security Replacements	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement of Main Core Security Hardware and Accompanying Security Software

Justification: The City of Sebastian needs to replace the main infrastructure every 5 years in order to maintain security and provide connection to all facilities. This security solution is a critical piece of the Network Security Plan that the City has in place.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ (17,000)	\$ (3,000)	\$ (20,000)

Project Pricing: Initial purchases had 5 years of coverage as of FY 23-24. Additionally, there are computer licenses that need to renewed for the coming years which is why we account for \$100,000 in FY 28-29

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	PWC Core Infrastructure	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of the PWC Core Firewall and improvement of the City Network connection to the building along with the addition of its own servers.					
Justification:	The Public Works Compound needs a more robust firewall than the one that is currently out on site. The current one is one that MIS built out of old server parts in order to get the building up and running. They also need their servers out on site in order to keep them more self-sufficient						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	-	-	60,000	-	-	60,000
Operating Impact:							
\$	-	-	-	(10,200)	(1,800)	-	(12,000)
Project Pricing:	Pricing based off the same numbers that City Hall firewall replacements are.						

POLICE DEPARTMENT

Project Name:	Police Vehicles	Project Description:					
Funding Source:	Discretionary Sales Tax	25/26: (7) Total Vehicles: (2) Two replacement patrol vehicles. (2) Two new additional patrol vehicles to include equipment, for 2 new added police officers. (1) One replacement K-9 vehicle to include equipment. (1) One replacement unmarked patrol vehicle to include equipment. (1) One new crime scene vehicle to include equipment. 26/27 - 30/31: Projected (5) five replacement TBD vehicles each year.					
Justification:	Replacement of older higher milage vehicles and the addition of a crime scene vehicle due to staffing increases in the Crime Scene Unit.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	636,885	450,340	495,375	544,910	599,400	659,345	3,386,255
Operating Impact:							
\$	-	(108,270)	(95,664)	(27,667)	88,525	237,259	94,182
Project Pricing:	No written quotes available due to impending price increase. Project costs projected from current year purchases plus 10% to adjust for inflation and tariffs.						

Project Name:	Vehicle/Body Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	25/26 - Increase by (2) two in-car cameras and (2) two body cameras for the addition of two officers. 26/27 - Renew lease agreement with Lenslock for vehicle in-car and body worn cameras to include unlimited cloud storage and maintenance fees. \$140,000 per year (estimate based on price of new in-car and body cameras).					
Justification:	To promote full transparency and obtain video footage of every encounter with patrol officers for evidentiary purposes. The addition of additional cameras is due to the growth of the department and ensuring all patrol vehicles are outfitted with a camera system.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	107,560	140,000	140,000	140,000	140,000	140,000	807,560
Operating Impact:							
\$	-	(18,285)	(27,027)	(16,168)	12,139	52,944	3,602
Project Pricing:	In last year of contract.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	PD Parking Lot Improvements	Project Description:
Funding Source:	Discretionary Sales Tax	Electric gate opener with remotes added to the north PD parking lot dual gate \$17,625. Carolina Carports Hurricane Rated Metal Carport (26x80x15) for PD Parking lot \$27,495.

Justification: To enhance police operations by reducing response time and increasing efficiency, the Sebastian Police Department is seeking to add an electronic opener to the North PD parking lot gate. Currently, this gate is utilized for ingress and egress for a variety of emergency vehicles to include the Armored Rescue Vehicle and Patrol Vessel. The COPE unit and Evidence unit utilize this gate to maneuver larger trailers for community events, as well as, the delivery of evidence (tow trucks) to the evidence building. The current gate is secured by a chain, which can easily be compromised. An electronic gate will enhance security measures, by increasing restricted access to PD facilities.

25/26 - To enhance police operations and reduce repair/maintenance costs to department vehicles, the Sebastian Police Department is seeking to add a carport to the PD parking lot. Currently the City of Sebastian has several vehicles which are exposed to the elements, resulting in added maintenance costs. Costs such as replacing vinyl vehicle wraps, replacing delaminated ballistic glass, and replacing engine wiring from rodents has added thousands of dollars to vehicle maintenance. A carport will protect the Armored Rescue Vehicle, Police Vessel, COPE trailers, UTV and golf cart from the elements.

Project Costs:						Project
<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$ 45,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,120

Operating Impact:						
<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$ -	\$ (7,670)	\$ (1,354)	\$ 4,963	\$ 10,378	\$ 13,987	\$ 20,304

Project Pricing: Gearface LLC/CDA Electronics estimates \$17,625 to upgrade the current North PD gate to an electric power gate, factoring inflation and tariffs (includes concrete/labor/materials - the City will need to run electric and upgrade gate hinges needed for install).
Carolina Carports estimates \$27,495 for the cost of the carport (includes materials, delivery, and install), factoring inflation and tariffs.

Project Name:	Security Trailer	Project Description:
Funding Source:	Discretionary Sales Tax	Stamm Manufacturing 21' height scissor lift enclosed security trailer with generator, spot lights, security cameras and AC/Heat

Justification: To enhance the security of our community, the Sebastian Police Department is seeking to add a Stamm Manufacturing Security Tower to our fleet. The City of Sebastian currently rents a Stamm Manufacturing Security tower for \$500.00 (each use) for city events such as the Fourth of July parade, Fireworks display, and Christmas Parade. These rentals are based on availability of the limited inventory from Stamm Manufacturing. This limited availability is due to a limited supply of rentals and increased use from neighboring cities for similar events. The purchase of a Stamm Manufacturing Security Tower will increase the Sebastian Police Department's ability to aid in the preparation, prevention, mitigation, response, and prosecution of offenders related to security threats occurring at large scale public events.

Project Costs:						Project
<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$ -	\$ -	\$ 106,200	\$ -	\$ -	\$ -	\$ 106,200

Operating Impact:						
<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ (18,054)	\$ (3,186)	\$ 11,682	\$ (9,558)

Project Pricing: Stamm Manufacturing security tower is estimated to be \$106,200, factoring inflation and tariffs.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Road Patrol Equipment	Project Description:
Funding Source:	General Fund	<p>25/26 - 5 Tasers w/warranty \$13,000, 10 Patrol Rifles \$ 16,250.</p> <p>26/27 - 5 Tasers w/warranty \$13,000, 1 SRT Rifle Shield \$ 4,000, 10 Patrol Rifles \$16,250, 1 EOTECH Night Vision Binocular \$ 14,000, Flock Safety 911 \$ 15,000.</p> <p>27/28 - 5 Tasers w/warranty \$13,000, 1 SRT Rifle Shield \$ 5,000, 10 Patrol Rifles \$ 16,250, 1 EOTECH Night Vision Binocular \$15,500.</p> <p>28/29 - 5 Tasers w/warranty \$13,000, 10 Patrol Rifles \$ 16,250, 1 EOTECH Night Vision Binocular \$17,000.</p> <p>29/30 - 5 Tasers w/warranty \$13,000, 1 EOTECH Night Vision Binocular \$18,900.</p> <p>30/31 - 5 Tasers w/ warranty \$13,000, 1 EOTECH Night Vision Binocular \$22,000.</p>

Justification:

25/26 - Continue to replace old taser units. Replace existing patrol rifles with new and better functioning rifles due to occurring functionality issues and concerns. The current rifles are no longer under warranty and the manufacturer is no longer in business.

26/27 - Continue to replace old taser units. Replace expiring SRT Rifle Shield. Continue to replace old patrol rifles. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage. Flock 911 will advance officer safety and response time for officers providing them with the ability to listen to real-time 911 calls as they are happening with 911 dispatchers.

27/28 - Continue to replace old taser units. Continue to replace old patrol rifles. Replace expiring SRT Rifle Shield. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

28/29 - Continue to replace old taser units. Continue to replace old patrol rifles. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

29/30 - Continue to replace old taser units. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

30/31 - Continue to replace old taser units. Add one new night vision binocular to update current nightvision to better assist SRT during night operations to provide better officer safety and a tactical advantage.

Project Costs:							Project
<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>	
\$ 29,250	\$ 62,250	\$ 49,750	\$ 46,250	\$ 31,900	\$ 35,000	\$ 254,400	
Operating Impact:							
\$ -	\$ (4,973)	\$ (11,460)	\$ (7,108)	\$ 4,220	\$ 22,047	\$ 2,727	
Project Pricing: Written quotes obtained.							

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	SRT Equipment	Project Description:
Funding Source:	General Fund	25/26 - Replace 8 gas masks. The current gas masks will be replaced with the Avon FM54 Kit \$11,635, (10) semi-automatic rifles with red dot sighting systems and muzzle break/suppression devices \$48,950. 26/27 - 4 additional gas masks to account for projected growth of the team \$6,650. 29/30 - Replace 12 gas masks \$20,610, replace muzzle brake/suppression devices for rifles \$5,880.

Justification: The Sebastian Police Department Special Response Team is in need of replacing their current gas masks, which are approximately ten years old. Some masks have degraded to the point they can no longer be utilized. By upgrading our current gas masks to the Avon FM54, SRT will be able to expand their tactical capabilities. Upgraded masks will provide SRT with added CBRN capabilities, allowing SRT the ability to respond to higher risk incidents. The Sebastian Police Department Special Response Team is in need of replacing their current rifles, which have all undergone repair. These repairs were due to an increase in firearm malfunctions, which are a result of manufacturer flaws and age/use of the rifles. The current rifles are no longer under warranty as the manufacturer is no longer in business. Replacing the current rifles will increase officer/community safety, reduce liability and enhance the Sebastian Police Department's response to critical incidents.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 60,585	\$ 6,650	\$ -	\$ -	\$ 26,490	\$ -	\$ 93,725

Operating Impact:							
	\$ -	\$ (10,299)	\$ (2,948)	\$ 6,465	\$ 14,666	\$ 15,808	\$ 23,691

Project Pricing: Lawmen's and Shooters' Supply estimate each Avon FM54 mask kit to be \$1,385. Each mask kit includes the Avon FM54, face form (to prolong shape of mask) 1 CBRN filter and 1 chemical agent filter. Factoring for inflation and tariffs, the total projected cost is \$11,635 for eight masks. Lou's Police Distributors estimates the cost of 10 semi-automatic rifles with red dot sighting systems and muzzle brake/suppression devices to be \$48,950, factoring inflation and tariffs. For projected growth of the team, an additional four masks (\$6,650 with 20% inflation) will be needed for 26-27. Operating costs include replacing CBRN filters every four years or as needed at \$95 per filter. 29-30 anticipates the need to replace 12 gas masks after five years for a total of \$20,610, factoring inflation. Depended on use, muzzle brake/ suppression devices may need to be replaced after five years with a total cost of \$5,880, factoring inflation. Select vendors will accept the current rifles on trade, providing credit, resulting in a reduced project cost.

Project Name:	CAD/RMS System Update	Project Description:
Funding Source:	Discretionary Sales Tax	CAD/RMS System

Justification: Updated CAD/RMS system to address security abd FDLE Technical Audit shortcomings and assist in providing fluid workflow throughout the Police Department. Future year projections assume renewal or an alternate system at that level of expenditure.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000

Operating Impact:							
	\$ -	\$ (2,550)	\$ (3,000)	\$ (1,350)	\$ 2,100	\$ 6,750	\$ 1,950

Project Pricing: Based on approved agreement.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

COMMUNITY DEVELOPMENT DEPARTMENT

Project Name:	Pedestrian Crossing Signs	Project Description:					
Funding Source:	Community Redevelopment	Push button traffic safety warning signs following MUTCD requirements. This will be for a total of 12 signs at 3 locations on Indian River Drive. Each crosswalk will require 4 signs					
Justification:	In a effort to encourage the walkability and life safety within the CRA, new push button LED flashing crosswalk systems are being proposed at 4 different locations along Indian River Dr within the CRA district.						
Project Costs:	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Operating Impact:	\$ -	\$ (3,000)	\$ (2,700)	\$ (2,400)	\$ (2,100)	\$ (1,800)	\$ (12,000)
Project Pricing:	This pricing is based on an online estimate from LED Lighting Solutions.						

Project Name:	Working Waterfront Expansion	Project Description:					
Funding Source:	50% FIND Grant \$750,000 50% CRA Fund \$750,000	Expansion of the Working Waterfront Submerged Land Lease and Addition of Dock Facilities - Phase I.					
Justification:	Expand the Working Waterfront facilities and secure safe harbor for our commercial and aquaculture industry. Many existing marina facilities are no longer able to accommodate commercial fishing vessels The City has taken steps with the FDEP to expand the existing Submerged Land Lease and to receive grant funding from FIND. Phase I funding will include engineering design, permitting, and construction bid documents and award. This is a 3 year project spanning FY25 thru FY27.						
Project Costs:	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Impact:	\$ -	\$ (170,000)	\$ (340,000)	\$ (330,000)	\$ (320,000)	\$ (310,000)	\$ (1,470,000)
Project Pricing:	FIND grant award may cover half the cost of the projected project costs.						

Project Name:	Fisherman's Landing Working Waterfront	Project Description:					
Funding Source:	CRA	Link several parcels together to educate the public about the commercial fishing heritage of the community through the restoration of retail/wholesale fish house, exhibitions, educational venues and events.					
Justification:	This project is the catalust for new economic activity and a tourist anchor within the CRA and the riverfront district specifically.						
Project Costs:	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 393,683	\$ 167,737	\$ -	\$ -	\$ -	\$ -	\$ 561,420
Operating Impact:	\$ -	\$ (133,852)	\$ (190,883)	\$ (183,009)	\$ (179,654)	\$ (171,781)	\$ (859,179)
Project Pricing:	FIND grant award may cover half the cost of the projected project costs.						

Project Name:	CDBG Grant Program	Project Description:					
Funding Source:	HUD Community Development Block Grant Program	HUD Community Development Block Grant Program					
Justification:	CDBG Entitlement grant. Projects are approved and awarded each year. Past projects have included sidewalks and housing repairs.						
Project Costs:	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Project Total</u>
	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ -	\$ 580,000
Operating Impact:	\$ -	\$ (15,080)	\$ (25,520)	\$ (31,320)	\$ (32,480)	\$ (29,000)	\$ (133,400)
Project Pricing:	Grant amount can vary						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Central Avenue Catalyst Site	Project Description:					
Funding Source:	Community Redevelopment	Provide Event Space on North Central Avenue					
Justification:	The CRA Master Plan supports planned improvements and should have immediate positive impacts to the business district and creation of event space.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (85,000)	\$ (15,000)	\$ 55,000	\$ (45,000)
Project Pricing:	Cost estimate from the Master Plan.						

ROADS DEPARTMENT

Project Name:	Skid Steer Breaker Hammer	Project Description:					
Funding Source:	General Fund	Skid Steer Breaker Hammer Attachment					
Justification:	Currently, our Roads Division does not have the ability to reclaim used and old concrete. Purchasing this breaker attachment would allow Roads to recycle old concrete sidewalks and concrete from other sources into riprap for Roads and Stormwater to use without having to purchase new materials.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 14,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,610
Operating Impact:							
	\$ -	\$ (2,484)	\$ (438)	\$ 1,607	\$ 3,360	\$ 4,529	\$ 6,575
Project Pricing:	Quote obtained from dealer.						

Project Name:	Mid-Block Crosswalks	Project Description:					
Funding Source:	General Fund	Rectangular-Rapid-Flashing-Beacons for mid-block crosswalks to be located at 100 block of Powerline Road					
Justification:	The Sign Shop has identified one location where RRFBs (Rectangular Rapid Flashing Beacons) can be utilized. This is a Mid-Block Crosswalk. This location has received numerous complaints about the safety of pedestrian crossing. The RRFBs installed in the past are very effective in calming traffic, allowing pedestrians to cross safely.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Operating Impact:							
	\$ -	\$ (850)	\$ (150)	\$ 550	\$ 1,150	\$ 1,550	\$ 2,250
Project Pricing:	Quote obtained from vendor.						

Project Name:	Debris Claw Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Debris Claw Truck for debris removal					
Justification:	Roads Division is looking to purchase a Debris Claw Truck to provide the ability to remove large scale debris throughout the city pre and post storm events without having to deploy multiple pieces of equipment and staff.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 180,500	\$ -	\$ -	\$ -	\$ -	\$ 180,500
Operating Impact:							
	\$ -	\$ -	\$ (30,685)	\$ (5,415)	\$ 19,855	\$ 41,515	\$ 25,270
Project Pricing:	Quote obtained from dealer.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Roadway Assessment PCI	Project Description:					
Funding Source:	Local Option Gas Tax		Roadway assessment to measure current roadway conditions				
Justification:	Roads Division is looking to contract a company to conduct a roadway assesment measuring current roadway						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Impact:							
	\$ -	\$ (4,550)	\$ (3,150)	\$ (1,750)	\$ (350)	\$ 1,050	\$ (8,750)
Project Pricing:	Quote received from vendor.						

Project Name:	Sidewalk Repair/Replacement	Project Description:					
Funding Source:	Local Option Gas Tax		Citywide Sidewalk Repair and Replacement				
Justification:	Currently, city staff has identified several areas of sidewalk needing to be repaired/replaced throughout the city to include but not limited to Barber St, Englar Dr, and Fleming St. In these specific areas identified there is an excess of 3500 feet of sidewalks which are in desperate need of repair/replacement.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 120,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 570,000
Operating Impact:							
	\$ -	\$ (15,600)	\$ (22,500)	\$ (25,800)	\$ (25,500)	\$ (21,600)	\$ (111,000)
Project Pricing:	Based upon pricing obtained from current vendors.						

Project Name:	Citizen Request Program	Project Description:					
Funding Source:	General Fund		A citizen request system that is more user-friendly than our current system and allows "residents to report issues, identify repair needs, share feedback, and ask questions."				
Justification:	SeeClickFix is a more user-friendly citizen request program that is used by many nearby municipalities including the City of Ft. Pierce and the City of Stuart. It's easier usability will enhance our resident's experience when reporting an issue online. This option also offers an app (which is not an option with our current system) that residents may utilize, & gives us at the City another way to communicate with residents through "push notifications."						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 16,075	\$ -	\$ -	\$ -	\$ 16,075
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (5,466)	\$ (5,466)	\$ (5,144)	\$ (16,075)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Thermal Striping Trailer	Project Description:					
Funding Source:	Discretionary Sales Tax		Staff is requesting to purchase a thermal striping machine in order to enhance roadway lines, crosswalks, and stop bars for added saftey.				
Justification:	Currently we are using high visible DOT paint which requires bi yearly maintenance. The return on investment with a thermal striper will not only provide a better and safer alternative, but it will also reduce the amount of man hours on maintenance and significantly reduce the cost of paint annually as thermal lasts in excess of 5 years.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 133,400	\$ -	\$ -	\$ -	\$ 133,400
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (30,682)	\$ (22,678)	\$ (14,674)	\$ -
Project Pricing:	Quote obtained from vendor.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Street Reconstruction	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruction including milling and overlay or full depth reclamation roadway work. Reconstruction including swale regrading and driveway work along all roads with reconstruction or preservation work.

Justification: These funds will address streets that require reconstruction to extend their useful life span. This work was deferred to allow associated swale work to be accomplished from past resurfacing projects. The pavement management program has been updated, so these allocations are to act on the results of that update. Note all driveway reconstruction as well as swale reconstruction are also included into these costs as well as the cost of roadway work.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 2,447,500	\$ 1,974,500	\$ 1,666,500	\$ 1,551,000	\$ -	\$ -	\$ 7,639,500
Operating Impact:							
	\$ -	\$ (832,150)	\$ (1,503,480)	\$ (2,021,140)	\$ (2,508,990)	\$ (2,426,710)	\$ (9,292,470)

Project Pricing: According to the latest Paving Piggyback contract pricing that was updated in April 2024, and using the percentage of just milling and overlay as well as full depth reconstruction mileage. Swale contract pricing was used for swale estimates considering 100% of swales need regrading. Concrete contract pricing as well as recent invoices to price all driveway repairs. The city has estimated the number of driveways that require reconstruction and of those numbers will update each year upon inspections.

Project Name:	Street Preservation (Repaving)	Project Description:
Funding Source:	Local Option Gas Tax	Double Microsurfacing, and Cape Sealing for streets programmed by the Pavement Management Consultant to address preservation

Justification: These funds will address streets that require preservation to extend their useful life. This work was deferred to allow associated swale work to be accomplished for roadway projects. This only includes roadway preservation work and does not include driveways or swale work along the roadway.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 700,000	\$ 1,058,750	\$ 1,056,000	\$ 1,925,000	\$ -	\$ -	\$ 4,739,750
Operating Impact:							
	\$ -	\$ (161,000)	\$ (362,513)	\$ (499,868)	\$ (773,733)	\$ (489,348)	\$ (2,286,460)

Project Pricing:

FLEET DIVISION

Project Name:	A/C Recovery Unit	Project Description:
Funding Source:	General Fund	A/C Recovery Unit

Justification: This will be a replacement for the current unit which is at its end of life cycle and beyond repair.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 6,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,435
Operating Impact:							
	\$ -	\$ (2,252)	\$ (2,188)	\$ (2,124)	\$ (2,059)	\$ (1,995)	\$ (10,618)

Project Pricing: Quote obtained from vendor.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Low & High Pressure Hose Assembly	Project Description:					
Funding Source:	General Fund	Staff is requesting to purchase a low and high pressure hose assembly.					
Justification:	Currently we are using external vendors and manufacturers to purchase hoses for light and heavy duty equipment at MSRP plus.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 8,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,025
Operating Impact:							
	\$ -	\$ (2,809)	\$ (2,729)	\$ (2,648)	\$ (2,568)	\$ (2,488)	\$ (13,241)
Project Pricing:	Quote obtained from vendor.						

FACILITIES MAINTENANCE DIVISION

Project Name:	Air Conditioner Replacement	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of air conditioning units as needed.					
Justification:	We currently have 10 units that are 15+ years old at facilities within the City. As these units age we are going to continue having maintenance issues and some will need to be replaced. This line item will provide funding in the event that we need to replace air conditioning units throughout the year.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact:							
	\$ -	\$ (10,500)	\$ (20,700)	\$ (30,600)	\$ (40,200)	\$ (49,500)	\$ (151,500)
Project Pricing:	Based on previous purchase prices.						

Project Name:	Community Center Flooring	Project Description:					
Funding Source:	General Fund	Replace the flooring at the Community Center					
Justification:	The flooring is outdated, worn and showing signs of failing.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ -	\$ (17,500)	\$ (17,000)	\$ (16,500)	\$ (51,000)	\$ (51,000)
Project Pricing:	Based on bids received in 2025 and based on the additional cost to float the floor to make it level.						

Project Name:	Art Center Roof Replacement	Project Description:					
Funding Source:	General Fund	Replace the Art Center roof.					
Justification:	Current condition indicates that the roof is approaching end of life and will need replacing.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	\$ -	\$ -	\$ (10,500)	\$ (10,200)	\$ (9,900)	\$ (9,600)	\$ (40,200)
Project Pricing:	Work will be competitively bid. Pricing based on recent reroofing projects in the City.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Police Dept Roof Hardening	Project Description:
Funding Source:	100% Grant Funding through Hazard Mitigation Loss Program	Hardening of Police Department Emergency Operations Center by sealing/enclosing windows and strengthening the roof structure to a concrete slab.
Justification:	Due to the impact of tornadoes and lessons learned during Hurricane Milton, the City is looking to harden the space in the Police Department Emergency Operations Center. This would be to ensure there is a consistent safe command center for City staff during a storm event. This would be completed by sealing in the existing windows with concrete block and replacing the light gauge metal roof trusses with a concrete slab.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ 250,000	\$ - \$ - \$ - \$ - \$ 250,000
Operating Impact:		
	\$ -	\$ (87,500) \$ (85,000) \$ (82,500) \$ (80,000) \$ (77,500) \$ (412,500)
Project Pricing:	Estimate according to similar engineering studies as well as square footage of construction.	

Project Name:	Police Dept Roof Replacement	Project Description:
Funding Source:	Discretionary Sales Tax	Re-roofing of the police department tile roof based on an engineering report completed in June 2025.
Justification:	Staff has experienced many roof leaks at the Police Department. An engineering evaluation was funded in FY25. The report has outlines the repairs that are recommended to address the leaks and further issues. This includes the tile portion of the roof as well as reinforcing the HVAC bases and flanges that are on the roof.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ 300,000	\$ - \$ - \$ - \$ - \$ 300,000
Operating Impact:		
	\$ -	\$ (60,000) \$ (30,000) \$ - \$ 30,000 \$ 42,000 \$ (18,000)
Project Pricing:	Estimate according to similar engineering studies as well as square footage of construction.	

Project Name:	Facilities Maintenance Vehicle	Project Description:
Funding Source:	General Fund	1/2 ton extended cab pick-up truck
Justification:	Replace aging vehicles base on mileage and maintenance expenditures.	
Project Costs:	Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>
	<u>FY 27-28</u>	<u>FY 28-29</u>
	<u>FY 29-30</u>	<u>FY 30-31</u>
	<u>Total</u>	
	\$ -	\$ - \$ - \$ 45,000 \$ - \$ 45,000
Operating Impact:		
	\$ -	\$ - \$ - \$ - \$ (9,000) \$ (9,000)
Project Pricing:	Pricing is based on current estimates provided by vendors.	

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

CEMETERY DIVISION

Project Name:	Cemetery Administration Building	Project Description:
Funding Source:	Cemetery Trust Fund	Construction of new administration building for offices and operations of the cemetery.

Justification: The existing administration building is outdated and needs replacement.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660,000

Operating Impact:							
	\$ -	\$ (112,200)	\$ (19,800)	\$ 72,600	\$ 151,800	\$ 204,600	\$ 297,000

Project Pricing: Based on 1500 sq ft at \$450 per sq ft.

Project Name:	Columbarium Niches	Project Description:
Funding Source:	Cemetery Trust Fund	Add 125 niches

Justification: These would be purchased so that we maintain available inventory for sale. The columbarium niches have become increasingly more popular, especially the double units. Based on the recent 3-year averages and the number of "double" units we have currently available we will need to begin adding additional niches in the coming years.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ (25,000)	\$ (12,500)	\$ -	\$ (37,500)

Project Pricing: Pricing based on current costs for a 120 unit columbarium being \$ 60,000. Additional funds are for the installation of the foundation, installation of the columbarium niches, and permitting costs.

Project Name:	Cemetery Equipment	Project Description:
Funding Source:	Cemetery Trust Fund	26-27 - Replace Dump Trailer \$13,000. 27-28 - Replace Zero Turn Mower \$16,000.

Justification: Cemetery Dump Trailer will be replaced in FY 26-27, Zero Turn mower C409 will be replaced in FY 27-28 based on recommendations from Fleet Maintenance based on age and millage.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 13,000	\$ 16,000	\$ -	\$ -	\$ -	\$ 29,000

Operating Impact:							
	\$ -	\$ -	\$ (2,600)	\$ (5,540)	\$ (4,960)	\$ (4,380)	\$ (17,480)

Project Pricing: Pricing based on current estimates for zero turn mowers and dump trailers thru multiple vendor quotes.

Project Name:	Cemetery Irrigation Pump	Project Description:
Funding Source:	Cemetery Trust Fund	Additional Irrigation Pump.

Justification: The Cemetery is setup with one irrigation pump that runs for approximately 22.5 hours per day to irrigate all 5 units within the cemetery. Staff is requesting to purchase a second pump so that the two pumps can alternate and increase their lifespan. This also provides an immediate backup if the pump fails.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Operating Impact:							
	\$ -	\$ (13,600)	\$ (13,600)	\$ (12,800)	\$ (12,800)	\$ (12,000)	\$ (64,800)

Project Pricing: Pricing is based on the current pump purchase price

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PARKS AND RECREATION DEPARTMENT

Project Name:	Park Maintenance Equipment	Project Description:
Funding Source:	General Fund	Provide Necessary Maintenance or Replacement of equipment: 26-27 \$28K Replace (2) Zero Turn Mowers. 26-27 \$90K Landscape dump body truck 27-28 \$22K Replace Bush Hog 15' Mower. 28-29 \$15K Replace Steel Green Sprayer/Spreader. 28-29 \$15K Replace Snapper Pro Zero Turn Mower.

Justification: Replace parks maintenance equipment which will reach its end of life cycle.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 118,000	\$ 22,000	\$ 30,000	\$ -	\$ -	\$ 170,000

Operating Impact:							
	\$ -	\$ -	\$ (20,060)	\$ (7,280)	\$ 7,220	\$ 28,660	\$ 8,540

Project Pricing: Pricing for equipment is based on current cost estimates received from various vendors. Projecting cost increases in future years for other items.

Project Name:	Park Improvements	Project Description:
Funding Source:	Recreation Impact Fees Fund	Provide funds to immediately address park improvements.

Justification: These allocations enable the addressing of park expenditures brought to light by the public or Parks and Recreation Advisory Committee, so that concerns not budgeted can be addressed without delay.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

Operating Impact:							
	\$ -	\$ (3,400)	\$ (4,000)	\$ (1,800)	\$ 2,800	\$ 9,000	\$ 2,600

Project Pricing: No cost estimates provided as these are unexpected park improvements.

Project Name:	Playground Improvements	Project Description:
Funding Source:	Recreation Impact Fees Fund	25-26 Hardee Park \$80,000 28 Schumann Park \$50,000.00

Justification: Update and replace playgrounds throughout the city for safety and enjoyment.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 80,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 130,000

Operating Impact:							
	\$ -	\$ (13,600)	\$ (2,400)	\$ 300	\$ 16,900	\$ 30,300	\$ 31,500

Project Pricing: Based on previous playground purchase prices.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Schumann Park Courts Upgrade	Project Description
Funding Source:	Discretionary Sales Tax	Resurface all of the tennis and basketball courts at Shumann Park. Replace nets and stantions, reline courts. Replace basketball rims and backboards. Replace all court and site lighting with LED .

Justification: Courts are used regularly and are in need of new surfacing and components to remain safe. The lighting system is outdated and expensive to operate and maintain. Adding LED lighting results in reduction in electrical cost between 40% and 50% and depending on vendor up to a 25 year full labor and material warranty.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	\$ 610,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 810,000

Operating Impact:							
\$	-	\$ -	\$ (103,700)	\$ (52,300)	\$ 61,100	\$ 162,300	\$ 67,400

Project Pricing: A proposal was received for baseline price to complete the court upgrades and lighting.

Project Name:	Friendship Park Tennis Court Upgrades	Project Description:
Funding Source:	Discretionary Sales Tax \$70,000 Grant \$ 245,000	Replace court lighting with LED, replace court fencing, reapply clay and lines.

Justification: The lights need replacing, the fencing has been thru several storms and needs replacing. The clay surface is in need of reconditioning with new lines.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ 315,000

Operating Impact:							
\$	-	\$ -	\$ (72,450)	\$ (53,550)	\$ (34,650)	\$ (15,750)	\$ (176,400)

Project Pricing: Received proposal for lighting, fencing at \$40 a linear foot, and clay upgrades.

Project Name:	Garden Club Park	Project Description:
Funding Source:	Discretionary Sales Tax (20%) \$90,000 Recreational Trails Program Grant (80%) \$ 360,000	Completion of trail around Garden Club Park, new park amenities, landscaping, lighting, flagpole.

Justification: Upgrade Garden Club Park for better public use. RTP grant \$360,000 City Match \$90,000.00. Maintenance cost of facility would not be affected by upgrades.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000

Operating Impact:							
\$	-	\$ (103,500)	\$ (76,500)	\$ (49,500)	\$ (22,500)	\$ 4,500	\$ (247,500)

Project Pricing: All will be either competitively bid or purchased from prebid contract.

Project Name:	Main Street Ramp Dredging	Project Description:
Funding Source:	Discretionary Sales Tax \$250,000 Grant \$ 250,000	Dredging of the area around Main Street Boat Ramp to provide better ingress and egress for boaters

Justification: The boat ramp has not been dredged in many years, if ever. Sediment has reduced the size of vessels that can launch and created difficulties in launching and retrieving vessels.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Operating Impact:							
\$	-	\$ (85,000)	\$ (15,000)	\$ 55,000	\$ 115,000	\$ 155,000	\$ 225,000

Project Pricing: Dredging design and pricing is being performed in FY2025.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Riverview Park Master Plan	Project Description:
Funding Source:	Discretionary Sales Tax	Implementation of Riverview Master Plan Phasing

Justification: Design, construction documents, bidding and construction of Riverview Master plan by Phase.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Operating Impact:
\$ - \$ - \$ - \$ - \$ - \$ - \$ -

Project Pricing: Equipment will either be bid or purchased from a pre bid contract.

Project Name:	Swing and Bench Park	Project Description:
Funding Source:	CRA \$ 200,000 Grant \$ 200,000	Stabilize shoreline and add sidewalk, seating and ADA access

Justification: Shoreline stabilization needed due to erosion, sidewalk and seating added for Indian River Lagoon viewing and ADA access to the water.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Operating Impact:
\$ - \$ (136,000) \$ (136,000) \$ (128,000) \$ (128,000) \$ (120,000) \$ (648,000)

Project Pricing: This project will be competitively bid.

Project Name:	Parks Restroom Doors	Project Description:
Funding Source:	General Fund	Replace the doors and door jams at Hardee Park and Creative Playground, Yacht Club doors, Art Club door and window, Senior Center door and window, and associated restroom partitions.

Justification: Facility upgrades for safety and aesthetics at several city facilities.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Operating Impact:
\$ - \$ - \$ (8,500) \$ (8,500) \$ (8,000) \$ (8,000) \$ (33,000)

Project Pricing: All will be either competitively bid or purchased from prebid contract.

STORMWATER FUND

Project Name:	SMART Irrigation System Plan	Project Description:
Funding Source:	General Fund	Evaluation and development of irrigation standards to be used throughout the city for efficient use of water, system maintenance and

Justification: Once the plan is developed, staff will have irrigation standards that would be followed to convert all of the cities municipal irrigation systems to SMART systems or any new systems built by the city would follow the same

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Operating Impact:
\$ - \$ - \$ (7,500) \$ (14,250) \$ (20,250) \$ (25,500) \$ (67,500)

Project Pricing: Equipment will either be bid or purchased from a pre bid contract.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Dump Body Truck (4WD)	Project Description:					
Funding Source:	Discretionary Sales Tax	Stormwater Division is looking to purchase a new F-550 4WD dump body truck.					
Justification:	With Stormwater Division's increased staffing and larger scope of work due to failing infrastructure we are looking to purchase a new 2025 Ford F-550 super crew cab 2WD DRW 203" WBXL84" dump body truck.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 89,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,000
Operating Impact:							
	\$ -	\$ (20,470)	\$ (15,130)	\$ (9,790)	\$ (4,450)	\$ 890	\$ (48,950)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Commercial Clear Span Shelter	Project Description:					
Funding Source:	Discretionary Sales Tax	Clear Span Commercial Shelters					
Justification:	This would provide shelter for our fleet at Public Works reducing wear and tear due to extreme sun and acid rain exposure.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Operating Impact:							
	\$ -	\$ (90,000)	\$ (45,000)	\$ -	\$ 45,000	\$ 63,000	\$ (27,000)
Project Pricing:	Quote obtained from vendor.						

Project Name:	Slip Lining/Pipe Replacement	Project Description:					
Funding Source:	Stormwater Fund	Replacing pipe or sliplining when practical to repair existing drainage pipe and increase the lifespan.					
Justification:	Used for failing stormwater pipes. Sliplining avoids open cutting of the roadway and adjacent properties and is used when the depth and construction is expected to cause excessive damage.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 160,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,060,000
Operating Impact:							
	\$ -	\$ (32,000)	\$ (52,000)	\$ (54,000)	\$ (38,000)	\$ (13,600)	\$ (189,600)
Project Pricing:	Staff recently completed similar projects and has a good idea of the total cost for these projects. These estimates take into consideration the recently encountered increase in material cost.						

Project Name:	Barber Street Sports Complex Pipe	Project Description:					
Funding Source:	Stormwater Fund	60" of drainage pipe to be placed under park's field.					
Justification:	The city is planning to install an overflow pipe from Fairfield Lane in line with the Tulip Drive ditch to the stormwater pipe under the Barber St & Tulip ditch. Total length of pipe would be 620 feet with 3-yard drains for clean outs and to take surface water from the football field. Its purpose is to try to help with the flooding at Fairfield and Tulip Dr It is for overflow only during heavy rain events. This Barber Street drainage project is intended to relieve stormwater pressure points away from the western most properties and allow water to flow east, reducing flooding in the adjoining neighborhood streets and retention ponds.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ (11,500)	\$ (8,500)	\$ (5,500)	\$ (2,500)	\$ 500	\$ (27,500)
Project Pricing:	Quote obtained from vendor.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Mini Excavator	Project Description:
Funding Source:	Stormwater	Mini excavator for Stormwater Department
Justification:	Additional excavator needed due to increased staffing in Stormwater and the amount of ditch work taking place/needed throughout the City.	

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 58,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,465
Operating Impact:							
	\$ -	\$ (13,447)	\$ (9,939)	\$ (6,431)	\$ (2,923)	\$ 585	\$ -
Project Pricing:	Quote obtained from dealer.						

Project Name:	Zero-Turn Mower	Project Description:
Funding Source:	Stormwater	Zero-Turn Mower
Justification:	A zero-turn mower is being requested to provide the Stormwater Division the ability to maintain vacant lots and right-of-ways throughout the city.	

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 17,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,590
Operating Impact:							
	\$ -	\$ (4,046)	\$ (2,990)	\$ (1,935)	\$ (880)	\$ 176	\$ (9,675)
Project Pricing:	Quote obtained from dealer.						

Project Name:	Pond Dredging	Project Description:
Funding Source:	Discretionary Sales Tax	Pond dredging starting with two of our city parks - Easy Street Park and Garden Club Park.
Justification:	The City of Sebastian is seeking proposals from qualified contractors for the removal of nutrient-rich muck from two stormwater retention ponds and a 100-yard section of canal within the city limits. The objective of this project is to improve water quality by extracting excess phosphorus contained within the muck, preventing nutrient runoff, and establishing a model for nutrient tracking in stormwater management.	

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 635,810	\$ -	\$ -	\$ -	\$ -	\$ 635,810
Operating Impact:							
	\$ -	\$ -	\$ (146,236)	\$ (108,088)	\$ (69,939)	\$ (31,791)	\$ (356,054)
Project Pricing:	Quote obtained from vendor.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Barber Street Stormwater Storage	Project Description:
Funding Source:	60% Grant Funding \$ 1,860,000 40% DST Funding \$ 1,240,000	Provide underground stormwater storage and treatment at the Barber Street Sports Complex

Justification: Per the original General Development Corporation (GDC) plans for the City of Sebastian the stormwater system flows East of Barber Street and West of Barber Street. During large stormwater events the system is disconnected at the Barber St Sports complex and overflow between the two systems is not possible causing localized flooding in the area. We are looking to connect the East and West portions of ditches and install an underground storage and treatment system to help with localized flooding in storm events as well as stormwater nutrient reduction and water quality improvements. The main football field between Fairfield Ln and Barber Street will be altered to storage and a turf field.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	-	\$ 3,100,000	-	-	-	\$ 3,100,000

Operating Impact:							
\$	-	-	-	\$ (713,000)	\$ (527,000)	\$ (341,000)	\$ (1,581,000)

Project Pricing: Estimate based on price for square footage of storage chambers as well as replacement turf material.

Project Name:	Vacuum Truck Trailer	Project Description:
Funding Source:	Discretionary Sales Tax	Vacuum Truck Trailer

Justification: Stormwater is requesting to purchase a Ring- o- Matic 550 Jet Vac 1,000 CFM Hydro trailer unit.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	166,000	-	-	-	-	-	\$ 166,000

Operating Impact:							
\$	-	\$ (38,180)	\$ (28,220)	\$ (18,260)	\$ (8,300)	\$ 1,660	\$ (91,300)

Project Pricing: Quote obtained from vendor.

Project Name:	Bush Hog Flex Wing Rotary Cutter	Project Description:
Funding Source:	Stormwater Fund	This purchase is to retrofit our old sidearm tractor which was recently replaced due to the sidearm feature failing, however, the tractor portion is in great condition. By purchasing this flex wing mower we can utilize our current tractor and this would add a valuable asset to our current fleet.

Justification: This purchase is to retrofit our old sidearm tractor which was recently replaced due to the sidearm feature failing, however, the tractor portion is in great condition. By purchasing this flex wing mower we can utilize our current tractor and this would add a valuable asset to our current fleet.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	-	\$ 31,325	-	-	-	\$ 31,325

Operating Impact:							
\$	-	-	-	\$ (7,205)	\$ (5,325)	\$ (3,446)	\$ (15,976)

Project Pricing: Quote obtained from vendor.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

AIRPORT FUND

Project Name:	Terminal Bldg Rehab	Project Description:
Funding Source:	50% FDOT Grant \$30,000. 50% Matching Requirements from Airport Fund \$30,000.	Airport Terminal Building Rehabilitation

Justification: The Terminal Building will be 20 years old this year, and there are several areas of attention needed to address the age and appearance of the building. This terminal is the main public face of the airport, for transient flying guests, local drive-in users, and our rent-paying tenants. Of the 4 wings of the building, only one has ever had the carpeting replaced. The other three wings are overdue despite cleanings, etc. Several interior areas also need paint, as only the lobby has ever been done. The exterior needs new lighting along the public walkway for safety, and the cupola that houses the main airport light beacon needs attention from previous storm damages.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$60,000

Operating Impact:							
	\$ -	\$ (10,200)	\$ (1,800)	\$ 6,600	\$ 13,800	\$ 18,600	\$ 27,000

Project Pricing: Total Cost - \$60,000 We are requesting FDOT participation but currently have no allocation from them and the project falls under their non-priority status. If accepted, it would be a 50/50 shared grant. FDOT \$30,000, City \$30,000.

Project Name:	Design Taxiway Alpha Rehab	Project Description:
Funding Source:	FAA 90% Grant \$270,000. FDOT 5% Grant \$15,000. 5% Matching Requirements from DST \$15,000.	Engineer & Design Taxiway Alpha Rehabilitation

Justification: The PCI Index for Taxiway Alpha as tested in 2024 is 65 (Fair) with projections of a PCI of 59 by 2029. The surface is already eligible for rehabilitation, involving milling and re-paving to bring it back up to a 100 rating and extend the service life of the Taxiway.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ (60,000)	\$ (30,000)	\$ (90,000)

Project Pricing: Site design and construction estimated by contract engineering form.

Project Name:	Security Fiber Network Upgrade	Project Description:
Funding Source:	80% FDOT Grant \$400,000. 20% Matching Requirements from DST \$100,000.	Replace/Upgrade Security Fiber Network

Justification: The Security systems for the airport rely upon an aging Fiber Network to control Security Cameras, Access Gates and Badge controls. The growth in tenants and business operations will necessitate tighter security measures as mandated by FAA guidelines.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ (85,000)	\$ (15,000)	\$ 55,000	\$ (45,000)

Project Pricing: Total cost estimates are preliminary and under research.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Airport Master Plan	Project Description:					
Funding Source:	FAA 90% Grant \$450,000. FDOT 5% Grant \$25,000. 5% Matching Requirements from Airport Fund \$25,000.	Update Airport Master Plan.					
Justification:	The current Airport Master Plan will be 10 years old in 2028, and should be updated per FAA guidelines. This is a comprehensive examination of the airport facility, operations, infrastructure and forecast demands that determines how to meet future aviation needs. This becomes a major planning tool for FAA and FDOT grant requests.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	Based on funding anticipated.						

Project Name:	Design Taxiway Golf Apron	Project Description:					
Funding Source:	80% FDOT Grant \$200,000. 20% Matching Requirements from Airport Fund \$50,000.	Engineer & Design Taxiway Golf Apron - Phase 1					
Justification:	Taxiway Golf will serve as a taxiway and Apron built upon the old Runway 13-31 on the north end of the airport. The needed apron will provide aircraft access for immediate hangar construction along this area. Due to costs, the project apron will be developed in 3 Phases. This will provide additional needed aircraft movement surface and will be the first phase of preparing the same area for future hangars and aviation business development.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Operating Impact:							
	\$ -	\$ (85,000)	\$ (85,000)	\$ (80,000)	\$ (80,000)	\$ (75,000)	\$ (405,000)
Project Pricing:	Site and construction work estimated by contract engineering firm.						

Project Name:	Construct Taxiway Golf Apron	Project Description:					
Funding Source:	80% FDOT Grant \$1,200,000. 20% Matching Requirements from Discretionary Sales Tax \$300,000.	Construct Taxiway Golf Apron - Phase 1					
Justification:	Taxiway Golf will serve as a taxiway and Apron built upon the old Runway 13-31 on the north end of the airport. The needed apron will provide aircraft access for immediate hangar construction along this area. Due to costs, the project apron will be developed in 3 Phases. This will provide additional needed aircraft movement surface and will be the first phase of preparing the same area for future hangars and aviation business development.						
Project Costs:	Project						
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Impact:							
	\$ -	\$ -	\$ (510,000)	\$ (510,000)	\$ (480,000)	\$ (480,000)	\$ (1,980,000)
Project Pricing:	Site and construction estimated by contract engineering firm. FAA participation will be solicited, but is unlikely.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Runway 10-28 Rehabilitation	Project Description:
Funding Source:	FAA 90% Grant \$630,000. FDOT 5% Grant \$35,000. 5% Matching Requirements from DST \$35,000.	Runway 10-28 Crack Repair and Sealcoat

Justification: Runway 10-28 Pavement Evaluation is at a PCI of 69 on the latest site inspection. To prevent having major rehabilitation costs for both runways too close to each other in fiscal planning, we are requesting funds to address the known issues of wear now, and put off an extensive rehab for several more years. This will separate the aging of the two runways for future maintenance/upkeep.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Operating Impact:							
	\$ -	\$ -	\$ (238,000)	\$ (238,000)	\$ (224,000)	\$ (224,000)	\$ (924,000)
Project Pricing:	Site and construction estimated by contract engineering firm.						

Project Name:	Construct Terminal Apron Expansion	Project Description:
Funding Source:	FAA 95% Grant \$1,054,500. FDOT 2.5% Grant \$27,750. 2.5% Matching Requirements from Airport Fund \$27,750.	Construction of Terminal Ramp Apron Expansion area

Justification: The public side of the airport is lacking in available aircraft parking/tie-down spaces, especially for guests and transient traffic. The proposed planning will double our available spaces from 6 to 12.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 1,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,000
Operating Impact:							
	\$ -	\$ (377,400)	\$ (377,400)	\$ (355,200)	\$ (355,200)	\$ (333,000)	\$ (1,798,200)
Project Pricing:	Site and construction estimated by contract engineering firm. FAA participation has been applied for.						

Project Name:	Construct Taxiway Golf	Project Description:
Funding Source:	FDOT 80% \$790,080. 20% Matching Requirement from DST \$197,520.	Construction of the new Taxiway Golf.

Justification: Taxiway Golf will serve as a taxiway and apron built upon the old Runway 13-31 on the north end of the airport. This will provide additional needed aircraft movement surface and will be the first phase of preparing the same area for future hangars and aviation business development.

Project Costs:							Project
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 987,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987,600
Operating Impact:							
	\$ -	\$ (335,784)	\$ (335,784)	\$ (316,032)	\$ (316,032)	\$ (296,280)	\$ (1,599,912)
Project Pricing:	Project Total Cost is \$1,975,200 FDOT to fund 80% (\$1,580,160) \$790,080 in FY25 and \$790,080 in FY26. City to fund 20% (\$395,040) \$197,520 in FY25 and \$197,520 in FY26						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Design Taxiway Bravo Rehab	Project Description:					
Funding Source:	FAA 90% Grant \$270,000. FDOT 5% Grant \$15,000. 5% Matching Requirements from Airport Fund \$15,000.	Engineer & Design Rehabilitation of Taxiway Bravo.					
Justification:	The PCI Index for Taxiway Bravo as tested in 2021 is 66 (Fair) with projections of a PCI of 59 by 2029. The surface is already eligible for rehabilitation, involving milling and re-paving to bring it back up to a 100 rating and extend the service life of the Taxiway.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	-	-	\$ 300,000	-	-	\$ 300,000
Operating Impact:							
\$	-	\$ (1,700)	\$ (300)	\$ 1,100	\$ 2,300	\$ 3,100	\$ 4,500
Project Pricing:	Site and construction estimated by contract engineering firm.						

Project Name:	Design NW Access for Expansion	Project Description:					
Funding Source:	80% FDOT Grant \$200,000. 20% Matching Requirements from Airport Fund \$50,000.	Design Access Road and Utility Infrastructure for Airport NW Area Expansion					
Justification:	The growth of the airport is reliant on the available space on the Northwest part of the field, along the closed Runway 13-31. This project will follow the new Taxiway/Apron Golf and focus on making the new, buildable spaces along that apron ready for future construction & tenant growth.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	250,000	-	-	-	-	-	\$ 250,000
Operating Impact:							
\$	-	\$ (85,000)	\$ (85,000)	\$ (80,000)	\$ (80,000)	\$ (75,000)	\$ (405,000)
Project Pricing:	Site and construction estimated by contract engineering firm.						

Project Name:	Construct NW Airport Access	Project Description:					
Funding Source:	80% FDOT Grant \$1,600,000. 20% Matching Requirements from Discretionary Sales Tax \$400,000.	Construction of Access Road and Utilities Infrastructure on the NW portion of the airport.					
Justification:	The growth of the airport is reliant on the available space on the Northwest part of the field, along the closed Runway 13-31. This project will follow the new Taxiway/Apron Golf and focus on making the new, buildable spaces along that apron ready for future construction & tenant growth by providing vehicle access and utilities.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
\$	-	-	\$ 2,000,000	-	-	-	\$ 2,000,000
Operating Impact:							
\$	-	-	-	\$ (680,000)	\$ (680,000)	\$ (640,000)	\$ (2,000,000)
Project Pricing:	Site and construction estimated by contract engineering firm. FDOT funding will be split over 2 years (FY28 & FY29)						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2026-2031
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

Project Name:	Taxiway Bravo Rehabilitation	Project Description:					
Funding Source:	FAA 90% Grant \$2,880,000,000. FDOT 5% Grant \$160,000. 5% Matching Requirements from DST \$160,000.	Construction Phase of Taxiway Bravo Rehabilitation					
Justification:	The PCI Index for Taxiway Bravo as tested in 2024 is 66 (Fair) with projections of a PCI of 59 by 2029. The surface is already eligible for rehabilitation, involving milling, leveling and re-paving to bring it back up to a 100 rating and extend the service life of the Taxiway.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ 3,200,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (640,000)	\$ (640,000)
Project Pricing:	Based on estimated cost of a suitable replacement trucks.						

BUILDING DEPARTMENT

Project Name:	Large Scale Printer	Project Description:					
Funding Source:	Building Department	Large Scale Printer					
Justification:	The large scale printer will allow for printing of large scale maps, drawings, etc without having to send them out to the Public Works Department to complete.						
Project Costs:						Project	
	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>	<u>Total</u>
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	Quote received from vendor.						

\$ 12,479,308	\$ 10,518,537	\$ 11,278,625	\$ 5,877,240	\$ 4,688,790	\$ 1,354,345	\$ 46,196,845
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IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATION CRITERIA

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

	<u>Year of Purchase</u>	<u>1 Year After</u>	<u>2 Years After</u>	<u>3 Years After</u>	<u>4 Years After</u>	<u>5 Years After</u>
Maintenance Factor - As items get older, costs for maintaining them will increase. Annual amount should not exceed 100%.						
30+ Year Useful Life	0%	1%	2%	3%	4%	5%
20 Year Useful Life	0%	2%	4%	6%	8%	10%
10 Year Useful Life	0%	3%	6%	9%	12%	15%
7 Year Useful Life	0%	5%	10%	15%	20%	25%
5 Year Useful Life	0%	7%	14%	21%	28%	35%
3 Year Useful Life	0%	10%	20%	30%	40%	50%
Efficiency Factor - As items get older, the initially improved efficiency declines. Annual amount could be a loss in subsequent years.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	2%
5 Year Useful Life	0%	-10%	-6%	-2%	2%	4%
3 Year Useful Life	0%	-10%	-5%	0%	5%	10%
Risk Management Factor - Items may have savings by reducing liability exposure. Annual amount should not be positive.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	0%
5 Year Useful Life	0%	-10%	-6%	-2%	0%	0%
3 Year Useful Life	0%	-10%	-5%	0%	0%	0%
Replacement Factor - A savings would occur by taking replaced items out of service. Annual amount would continue to compound.						
30+ Year Useful Life	0%	-15%	-16%	-17%	-18%	-19%
20 Year Useful Life	0%	-12%	-13%	-14%	-15%	-16%
10 Year Useful Life	0%	-6%	-7%	-8%	-9%	-10%
7 Year Useful Life	0%	-5%	-6%	-7%	-8%	-9%
5 Year Useful Life	0%	-4%	-5%	-6%	-7%	-8%
3 Year Useful Life	0%	-3%	-4%	-5%	-6%	-7%
Revenue Factor - Some items may be offset by additional revenue. These are handled on a case-by-case basis.						

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

<u>List of Projects</u>	Life Years	Life						Capital Totals
		<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>	<u>FY 2030-31</u>	
General Government								
Audio Visual Equipment	5	15,000	15,000	15,000	15,000	15,000	15,000	90,000
<i>Maintenance</i>		-	1,050	3,150	6,300	10,500	15,750	
<i>Efficiency</i>		-	(1,500)	(2,400)	(2,700)	(2,400)	(1,800)	
<i>Risk</i>		-	(1,500)	(2,400)	(2,700)	(2,700)	(2,700)	
<i>Replacement</i>		-	(600)	(1,350)	(2,250)	(3,300)	(4,500)	
<i>Total</i>		-	(2,550)	(3,000)	(1,350)	2,100	6,750	
General Government								
City Wide Computers	5	45,000	35,000	45,000	35,000	45,000	35,000	240,000
<i>Maintenance</i>		-	3,150	8,750	17,500	28,700	43,050	
<i>Efficiency</i>		-	(4,500)	(6,200)	(7,500)	(6,000)	(5,000)	
<i>Risk</i>		-	(4,500)	(6,200)	(7,500)	(6,900)	(7,500)	
<i>Replacement</i>		-	(1,800)	(3,650)	(6,250)	(8,900)	(12,300)	
<i>Total</i>		-	(7,650)	(7,300)	(3,750)	6,900	18,250	
Network Infrastructure	5	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<i>Maintenance</i>		-	2,100	6,300	12,600	21,000	31,500	
<i>Efficiency</i>		-	(3,000)	(4,800)	(5,400)	(4,800)	(3,600)	
<i>Risk</i>		-	(3,000)	(4,800)	(5,400)	(5,400)	(5,400)	
<i>Replacement</i>		-	(1,200)	(2,700)	(4,500)	(6,600)	(9,000)	
<i>Total</i>		-	(5,100)	(6,000)	(2,700)	4,200	13,500	
Outdoor Security Updates	5	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<i>Maintenance</i>		-	2,100	6,300	12,600	21,000	31,500	
<i>Efficiency</i>		-	(3,000)	(4,800)	(5,400)	(4,800)	(3,600)	
<i>Risk</i>		-	(3,000)	(4,800)	(5,400)	(5,400)	(5,400)	
<i>Replacement</i>		-	(1,200)	(2,700)	(4,500)	(6,600)	(9,000)	
<i>Total</i>		-	(5,100)	(6,000)	(2,700)	4,200	13,500	
Campus Security Improvements	5	155,000	50,000	-	-	-	-	205,000
<i>Maintenance</i>		-	10,850	25,200	39,550	53,900	68,250	
<i>Efficiency</i>		-	(15,500)	(14,300)	(6,100)	2,100	7,200	
<i>Risk</i>		-	(15,500)	(14,300)	(6,100)	(1,000)	-	
<i>Replacement</i>		-	(6,200)	(9,750)	(11,800)	(13,850)	(15,900)	
<i>Total</i>		-	(26,350)	(13,150)	15,550	41,150	59,550	
Core Security Replacements	5	-	-	-	100,000	-	-	100,000
<i>Maintenance</i>		-	-	-	-	7,000	14,000	
<i>Efficiency</i>		-	-	-	-	(10,000)	(6,000)	
<i>Risk</i>		-	-	-	-	(10,000)	(6,000)	
<i>Replacement</i>		-	-	-	-	(4,000)	(5,000)	
<i>Total</i>		-	-	-	-	(17,000)	(3,000)	
PWC Core Infrastructure	5	-	-	-	60,000	-	-	60,000
<i>Maintenance</i>		-	-	-	-	4,200	8,400	
<i>Efficiency</i>		-	-	-	-	(6,000)	(3,600)	
<i>Risk</i>		-	-	-	-	(6,000)	(3,600)	
<i>Replacement</i>		-	-	-	-	(2,400)	(3,000)	
<i>Total</i>		-	-	-	-	(10,200)	(1,800)	
Police Vehicles	5	636,885	450,340	495,375	544,910	599,400	659,345	3,386,255
<i>Maintenance</i>		-	44,582	120,688	231,470	380,395	571,279	
<i>Efficiency</i>		-	(63,689)	(83,247)	(89,296)	(80,483)	(68,060)	
<i>Risk</i>		-	(63,689)	(83,247)	(89,296)	(93,220)	(102,542)	
<i>Replacement</i>		-	(25,475)	(49,858)	(80,545)	(118,168)	(163,419)	
<i>Total</i>		-	(108,270)	(95,664)	(27,667)	88,525	237,259	

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

List of Projects	Life Years	Life						Capital Totals
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	
Police Department								
Vehicle/Body Cameras	7	107,560	140,000	140,000	140,000	140,000	140,000	807,560
<i>Maintenance</i>		-	7,529	24,858	51,988	88,917	135,646	
<i>Efficiency</i>		-	(10,756)	(20,454)	(24,551)	(23,049)	(18,098)	
<i>Risk</i>		-	(10,756)	(20,454)	(24,551)	(25,200)	(25,200)	
<i>Replacement</i>		-	(4,302)	(10,978)	(19,054)	(28,529)	(39,405)	
<i>Total</i>		-	(18,285)	(27,027)	(16,168)	12,139	52,944	
PD Parking Lot Improvements	7	45,120	-	-	-	-	-	45,120
<i>Maintenance</i>		-	3,158	6,317	9,475	12,634	15,792	
<i>Efficiency</i>		-	(4,512)	(2,707)	(902)	902	1,805	
<i>Risk</i>		-	(4,512)	(2,707)	(902)	-	-	
<i>Replacement</i>		-	(1,805)	(2,256)	(2,707)	(3,158)	(3,610)	
<i>Total</i>		-	(7,670)	(1,354)	4,963	10,378	13,987	
Security Trailer	7	-	-	106,200	-	-	-	106,200
<i>Maintenance</i>		-	-	-	7,434	14,868	22,302	
<i>Efficiency</i>		-	-	-	(10,620)	(6,372)	(2,124)	
<i>Risk</i>		-	-	-	(10,620)	(6,372)	(2,124)	
<i>Replacement</i>		-	-	-	(4,248)	(5,310)	(6,372)	
<i>Total</i>		-	-	-	(18,054)	(3,186)	11,682	
Road Patrol Equipment	7	29,250	62,250	49,750	46,250	31,900	35,000	254,400
<i>Maintenance</i>		-	2,048	8,453	18,340	31,465	46,823	
<i>Efficiency</i>		-	(2,925)	(7,980)	(9,295)	(8,270)	(4,545)	
<i>Risk</i>		-	(2,925)	(7,980)	(9,295)	(8,855)	(6,960)	
<i>Replacement</i>		-	(1,170)	(3,953)	(6,858)	(10,120)	(13,271)	
<i>Total</i>		-	(4,973)	(11,460)	(7,108)	4,220	22,047	
SRT Equipment	7	60,585	6,650	-	-	26,490	-	93,725
<i>Maintenance</i>		-	4,241	8,947	13,654	18,360	24,921	
<i>Efficiency</i>		-	(6,059)	(4,300)	(1,611)	1,079	(93)	
<i>Risk</i>		-	(6,059)	(4,300)	(1,611)	(133)	(2,649)	
<i>Replacement</i>		-	(2,423)	(3,295)	(3,968)	(4,640)	(6,372)	
<i>Total</i>		-	(10,299)	(2,948)	6,465	14,666	15,808	
Community Development Department								
CAD/RMS System Update	5	15,000	15,000	15,000	15,000	15,000	15,000	90,000
<i>Maintenance</i>		-	1,050	3,150	6,300	10,500	15,750	
<i>Efficiency</i>		-	(1,500)	(2,400)	(2,700)	(2,400)	(1,800)	
<i>Risk</i>		-	(1,500)	(2,400)	(2,700)	(2,700)	(2,700)	
<i>Replacement</i>		-	(600)	(1,350)	(2,250)	(3,300)	(4,500)	
<i>Total</i>		-	(2,550)	(3,000)	(1,350)	2,100	6,750	
Pedestrian Crossing Signs	20	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	300	600	900	1,200	1,500	
<i>Risk</i>		-	(1,500)	(1,350)	(1,200)	(1,050)	(900)	
<i>Replacement</i>		-	(1,800)	(1,950)	(2,100)	(2,250)	(2,400)	
<i>Total</i>		-	(3,000)	(2,700)	(2,400)	(2,100)	(1,800)	
Working Waterfront Expansion	30+	500,000	500,000	-	-	-	-	1,000,000
<i>Maintenance</i>		-	5,000	15,000	25,000	35,000	45,000	
<i>Efficiency</i>		-	(50,000)	(100,000)	(95,000)	(90,000)	(85,000)	
<i>Risk</i>		-	(50,000)	(100,000)	(95,000)	(90,000)	(85,000)	
<i>Replacement</i>		-	(75,000)	(155,000)	(165,000)	(175,000)	(185,000)	
<i>Total</i>		-	(170,000)	(340,000)	(330,000)	(320,000)	(310,000)	
Fisherman's Landing Working Waterfror	30+	393,683	167,737	-	-	-	-	561,420
<i>Maintenance</i>		-	3,937	9,551	15,165	20,779	26,394	
<i>Efficiency</i>		-	(39,368)	(56,142)	(52,205)	(50,528)	(46,591)	
<i>Risk</i>		-	(39,368)	(56,142)	(52,205)	(50,528)	(46,591)	
<i>Replacement</i>		-	(59,052)	(88,150)	(93,764)	(99,378)	(104,992)	
<i>Total</i>		-	(133,852)	(190,883)	(183,009)	(179,654)	(171,781)	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>	<u>FY 2030-31</u>	<u>Capital</u> <u>Totals</u>
CDBG Grant Program	10	116,000	116,000	116,000	116,000	116,000	-	580,000
Maintenance		-	3,480	10,440	20,880	34,800	52,200	
Risk		-	(11,600)	(20,880)	(27,840)	(32,480)	(34,800)	
Replacement		-	(6,960)	(15,080)	(24,360)	(34,800)	(46,400)	
Total		-	(15,080)	(25,520)	(31,320)	(32,480)	(29,000)	
Central Avenue Catalyst Site	5	-	-	500,000	-	-	-	500,000
Maintenance		-	-	-	35,000	70,000	105,000	
Efficiency		-	-	-	(50,000)	(30,000)	(10,000)	
Risk		-	-	-	(50,000)	(30,000)	(10,000)	
Replacement		-	-	-	(20,000)	(25,000)	(30,000)	
Total		-	-	-	(85,000)	(15,000)	55,000	
Roads Department								
Skid Steer Breaker Hammer	5	14,610	-	-	-	-	-	14,610
Maintenance		-	1,023	2,045	3,068	4,091	5,114	
Efficiency		-	(1,461)	(877)	(292)	292	584	
Risk		-	(1,461)	(877)	(292)	-	-	
Replacement		-	(584)	(731)	(877)	(1,023)	(1,169)	
Total		-	(2,484)	(438)	1,607	3,360	4,529	
Mid-Block Crosswalks	5	5,000	-	-	-	-	-	5,000
Maintenance		-	350	700	1,050	1,400	1,750	
Efficiency		-	(500)	(300)	(100)	100	200	
Risk		-	(500)	(300)	(100)	-	-	
Replacement		-	(200)	(250)	(300)	(350)	(400)	
Total		-	(850)	(150)	550	1,150	1,550	
Debris Claw Truck	5	-	180,500	-	-	-	-	180,500
Maintenance		-	-	12,635	25,270	37,905	50,540	
Efficiency		-	-	(18,050)	(10,830)	(3,610)	3,610	
Risk		-	-	(18,050)	(10,830)	(3,610)	-	
Replacement		-	-	(7,220)	(9,025)	(10,830)	(12,635)	
Total		-	-	(30,685)	(5,415)	19,855	41,515	
Roadway Assessment PCI	10	35,000	-	-	-	-	-	35,000
Maintenance		-	1,050	2,100	3,150	4,200	5,250	
Risk		-	(3,500)	(2,800)	(2,100)	(1,400)	(700)	
Replacement		-	(2,100)	(2,450)	(2,800)	(3,150)	(3,500)	
Total		-	(4,550)	(3,150)	(1,750)	(350)	1,050	
Sidewalk Repair/Replacement	10	120,000	90,000	90,000	90,000	90,000	90,000	570,000
Maintenance		-	3,600	9,900	18,900	30,600	45,000	
Risk		-	(12,000)	(18,600)	(23,400)	(26,400)	(27,600)	
Replacement		-	(7,200)	(13,800)	(21,300)	(29,700)	(39,000)	
Total		-	(15,600)	(22,500)	(25,800)	(25,500)	(21,600)	
Citizen Request Program	30+	-	-	16,075	-	-	-	16,075
Maintenance		-	-	-	161	322	482	
Efficiency		-	-	-	(1,608)	(1,608)	(1,447)	
Risk		-	-	-	(1,608)	(1,608)	(1,447)	
Replacement		-	-	-	(2,411)	(2,572)	(2,733)	
Total		-	-	-	(5,466)	(5,466)	(5,144)	
Thermal Striping Trailer	10	-	-	133,400	-	-	-	133,400
Maintenance		-	-	-	4,002	8,004	12,006	
Efficiency		-	-	-	(13,340)	(10,672)	(8,004)	
Risk		-	-	-	(13,340)	(10,672)	(8,004)	
Replacement		-	-	-	(8,004)	(9,338)	(10,672)	
Total		-	-	-	(30,682)	(22,678)	(14,674)	
Street Reconstruction	30+	2,447,500	1,974,500	1,666,500	1,551,000	-	-	7,639,500
Maintenance		-	24,475	68,695	129,580	205,975	282,370	
Efficiency		-	(244,750)	(442,200)	(584,375)	(719,730)	(678,590)	
Risk		-	(244,750)	(442,200)	(584,375)	(719,730)	(678,590)	
Replacement		-	(367,125)	(687,775)	(981,970)	(1,275,505)	(1,351,900)	
Total		-	(832,150)	(1,503,480)	(2,021,140)	(2,508,990)	(2,426,710)	
Street Preservation (Repaving)	10	700,000	1,058,750	1,056,000	1,925,000	-	-	4,739,750
Maintenance		-	21,000	73,763	158,205	300,398	442,590	
Efficiency		-	(70,000)	(161,875)	(232,300)	(368,505)	(273,710)	
Risk		-	(70,000)	(161,875)	(232,300)	(368,505)	(273,710)	
Replacement		-	(42,000)	(112,525)	(193,473)	(337,120)	(384,518)	
Total		-	(161,000)	(362,513)	(499,868)	(773,733)	(489,348)	

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

List of Projects	Life	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Capital Totals
	Years							
Fleet Division								
A/C Recovery Unit	20	6,435	-	-	-	-	-	6,435
Maintenance		-	129	257	386	515	644	
Efficiency		-	(644)	(579)	(515)	(450)	(386)	
Risk		-	(772)	(837)	(901)	(965)	(1,030)	
Replacement		-	(965)	(1,030)	(1,094)	(1,158)	(1,223)	
Total		-	(2,252)	(2,188)	(2,124)	(2,059)	(1,995)	
Low & High Pressure Hose Assembly	20	8,025	-	-	-	-	-	8,025
Maintenance		-	161	321	482	642	803	
Efficiency		-	(803)	(722)	(642)	(562)	(482)	
Risk		-	(963)	(1,043)	(1,124)	(1,204)	(1,284)	
Replacement		-	(1,204)	(1,284)	(1,364)	(1,445)	(1,525)	
Total		-	(2,809)	(2,729)	(2,648)	(2,568)	(2,488)	
Facilities Maintenance								
Air Conditioner Replacement	20	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Maintenance		-	600	1,800	3,600	6,000	9,000	
Efficiency		-	(3,000)	(5,700)	(8,100)	(10,200)	(12,000)	
Risk		-	(3,600)	(7,500)	(11,700)	(16,200)	(21,000)	
Replacement		-	(4,500)	(9,300)	(14,400)	(19,800)	(25,500)	
Total		-	(10,500)	(20,700)	(30,600)	(40,200)	(49,500)	
Community Center Flooring	20	-	-	50,000	-	-	-	50,000
Maintenance		-	-	-	1,000	2,000	3,000	
Efficiency		-	-	-	(5,000)	(4,500)	(4,000)	
Risk		-	-	-	(6,000)	(6,500)	(7,000)	
Replacement		-	-	-	(7,500)	(8,000)	(8,500)	
Total		-	-	-	(17,500)	(17,000)	(16,500)	
Art Center Roof Replacement	20	-	30,000	-	-	-	-	30,000
Maintenance		-	-	600	1,200	1,800	2,400	
Efficiency		-	-	(3,000)	(2,700)	(2,400)	(2,100)	
Risk		-	-	(3,600)	(3,900)	(4,200)	(4,500)	
Replacement		-	-	(4,500)	(4,800)	(5,100)	(5,400)	
Total		-	-	(10,500)	(10,200)	(9,900)	(9,600)	
Police Dept Roof Hardening	20	250,000	-	-	-	-	-	250,000
Maintenance		-	5,000	10,000	15,000	20,000	25,000	
Efficiency		-	(25,000)	(22,500)	(20,000)	(17,500)	(15,000)	
Risk		-	(30,000)	(32,500)	(35,000)	(37,500)	(40,000)	
Replacement		-	(37,500)	(40,000)	(42,500)	(45,000)	(47,500)	
Total		-	(87,500)	(85,000)	(82,500)	(80,000)	(77,500)	
Police Dept Roof Replacement	30	300,000	-	-	-	-	-	300,000
Maintenance		-	15,000	30,000	45,000	60,000	75,000	
Efficiency		-	(30,000)	(21,000)	(12,000)	(3,000)	(6,000)	
Risk		-	(30,000)	(21,000)	(12,000)	(3,000)	-	
Replacement		-	(15,000)	(18,000)	(21,000)	(24,000)	(27,000)	
Total		-	(60,000)	(30,000)	-	30,000	42,000	
Facilities Maintenance Vehicle	7	-	-	-	-	45,000	-	45,000
Maintenance		-	-	-	-	-	2,250	
Efficiency		-	-	-	-	-	(4,500)	
Risk		-	-	-	-	-	(4,500)	
Replacement		-	-	-	-	-	(2,250)	
Total		-	-	-	-	-	(9,000)	
Cemetery Division								
Cemetery Administration Building	30+	660,000	-	-	-	-	-	660,000
Maintenance		-	46,200	92,400	138,600	184,800	231,000	
Efficiency		-	(66,000)	(39,600)	(13,200)	13,200	26,400	
Risk		-	(66,000)	(39,600)	(13,200)	-	-	
Replacement		-	(26,400)	(33,000)	(39,600)	(46,200)	(52,800)	
Total		-	(112,200)	(19,800)	72,600	151,800	204,600	
Columbarium Niches	20	-	-	-	125,000	-	-	125,000
Maintenance		-	-	-	-	6,250	12,500	
Efficiency		-	-	-	-	(12,500)	(8,750)	
Risk		-	-	-	-	(12,500)	(8,750)	
Replacement		-	-	-	-	(6,250)	(7,500)	
Total		-	-	-	-	(25,000)	(12,500)	
Cemetery Equipment	20	-	13,000	16,000	-	-	-	29,000
Maintenance		-	-	260	840	1,420	2,000	
Risk		-	-	(1,300)	(2,770)	(2,480)	(2,190)	
Replacement		-	-	(1,560)	(3,610)	(3,900)	(4,190)	
Total		-	-	(2,600)	(5,540)	(4,960)	(4,380)	
Cemetery Irrigation Pump	20	40,000	-	-	-	-	-	40,000
Maintenance		-	400	800	1,200	1,600	2,000	
Efficiency		-	(4,000)	(4,000)	(3,600)	(3,600)	(3,200)	
Risk		-	(4,000)	(4,000)	(3,600)	(3,600)	(3,200)	
Replacement		-	(6,000)	(6,400)	(6,800)	(7,200)	(7,600)	
Total		-	(13,600)	(13,600)	(12,800)	(12,800)	(12,000)	

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

<u>List of Projects</u>	<u>Life</u>							<u>Capital Totals</u>
	<u>Years</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>	<u>FY 2030-31</u>	
Parks Department								
Park Maintenance Equipment	5	-	118,000	22,000	30,000	-	-	170,000
<i>Maintenance</i>		-	-	8,260	18,060	29,960	41,860	
<i>Efficiency</i>		-	-	(11,800)	(9,280)	(6,680)	120	
<i>Risk</i>		-	-	(11,800)	(9,280)	(6,680)	(2,240)	
<i>Replacement</i>		-	-	(4,720)	(6,780)	(9,380)	(11,080)	
Total		-	-	(20,060)	(7,280)	7,220	28,660	
Park Improvements	5	20,000	20,000	20,000	20,000	20,000	20,000	120,000
<i>Maintenance</i>		-	1,400	4,200	8,400	14,000	21,000	
<i>Efficiency</i>		-	(2,000)	(3,200)	(3,600)	(3,200)	(2,400)	
<i>Risk</i>		-	(2,000)	(3,200)	(3,600)	(3,600)	(3,600)	
<i>Replacement</i>		-	(800)	(1,800)	(3,000)	(4,400)	(6,000)	
Total		-	(3,400)	(4,000)	(1,800)	2,800	9,000	
Playground Improvements	20	80,000	-	50,000	-	-	-	130,000
<i>Maintenance</i>		-	5,600	11,200	20,300	29,400	38,500	
<i>Efficiency</i>		-	(8,000)	(4,800)	(6,600)	(1,400)	2,200	
<i>Risk</i>		-	(8,000)	(4,800)	(6,600)	(3,000)	(1,000)	
<i>Replacement</i>		-	(3,200)	(4,000)	(6,800)	(8,100)	(9,400)	
Total		-	(13,600)	(2,400)	300	16,900	30,300	
Schumann Park Courts Upgrade	20	-	610,000	200,000	-	-	-	810,000
<i>Maintenance</i>		-	-	42,700	99,400	156,100	212,800	
<i>Efficiency</i>		-	-	(61,000)	(56,600)	(24,200)	8,200	
<i>Risk</i>		-	-	(61,000)	(56,600)	(24,200)	(4,000)	
<i>Replacement</i>		-	-	(24,400)	(38,500)	(46,600)	(54,700)	
Total		-	-	(103,700)	(52,300)	61,100	162,300	
Friendship Park Tennis Court Upgrades	10	-	315,000	-	-	-	-	315,000
<i>Maintenance</i>		-	-	9,450	18,900	28,350	37,800	
<i>Efficiency</i>		-	-	(31,500)	(25,200)	(18,900)	(12,600)	
<i>Risk</i>		-	-	(31,500)	(25,200)	(18,900)	(12,600)	
<i>Replacement</i>		-	-	(18,900)	(22,050)	(25,200)	(28,350)	
Total		-	-	(72,450)	(53,550)	(34,650)	(15,750)	
Garden Club Park	10	450,000	-	-	-	-	-	450,000
<i>Maintenance</i>		-	13,500	27,000	40,500	54,000	67,500	
<i>Efficiency</i>		-	(45,000)	(36,000)	(27,000)	(18,000)	(9,000)	
<i>Risk</i>		-	(45,000)	(36,000)	(27,000)	(18,000)	(9,000)	
<i>Replacement</i>		-	(27,000)	(31,500)	(36,000)	(40,500)	(45,000)	
Total		-	(103,500)	(76,500)	(49,500)	(22,500)	4,500	
Main Street Ramp Dredging	5	500,000	-	-	-	-	-	500,000
<i>Maintenance</i>		-	35,000	70,000	105,000	140,000	175,000	
<i>Efficiency</i>		-	(50,000)	(30,000)	(10,000)	10,000	20,000	
<i>Risk</i>		-	(50,000)	(30,000)	(10,000)	-	-	
<i>Replacement</i>		-	(20,000)	(25,000)	(30,000)	(35,000)	(40,000)	
Total		-	(85,000)	(15,000)	55,000	115,000	155,000	
Riverview Park Master Plan	n/a	-	1,000,000	-	-	-	-	1,000,000

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>	<u>FY 2030-31</u>	<u>Capital</u> <u>Totals</u>
Parks Department (Continued)								
Swing and Bench Park	30+	400,000	-	-	-	-	-	400,000
<i>Maintenance</i>		-	4,000	8,000	12,000	16,000	20,000	
<i>Efficiency</i>		-	(40,000)	(40,000)	(36,000)	(36,000)	(32,000)	
<i>Risk</i>		-	(40,000)	(40,000)	(36,000)	(36,000)	(32,000)	
<i>Replacement</i>		-	(60,000)	(64,000)	(68,000)	(72,000)	(76,000)	
<i>Total</i>		-	(136,000)	(136,000)	(128,000)	(128,000)	(120,000)	
Parks Restroom Doors	30+	-	25,000	-	-	-	-	25,000
<i>Maintenance</i>		-	-	250	500	750	1,000	
<i>Efficiency</i>		-	-	(2,500)	(2,500)	(2,250)	(2,250)	
<i>Risk</i>		-	-	(2,500)	(2,500)	(2,250)	(2,250)	
<i>Replacement</i>		-	-	(3,750)	(4,000)	(4,250)	(4,500)	
<i>Total</i>		-	-	(8,500)	(8,500)	(8,000)	(8,000)	
Stormwater Department								
SMART Irrigation System Plan	20	-	25,000	25,000	25,000	25,000	25,000	125,000
<i>Maintenance</i>		-	-	500	1,500	3,000	5,000	
<i>Efficiency</i>		-	-	(2,500)	(4,750)	(6,750)	(8,500)	
<i>Risk</i>		-	-	(2,500)	(4,750)	(6,750)	(8,500)	
<i>Replacement</i>		-	-	(3,000)	(6,250)	(9,750)	(13,500)	
<i>Total</i>		-	-	(7,500)	(14,250)	(20,250)	(25,500)	
Dump Body Truck (4WD)	10	89,000	-	-	-	-	-	89,000
<i>Maintenance</i>		-	2,670	5,340	8,010	10,680	13,350	
<i>Efficiency</i>		-	(8,900)	(7,120)	(5,340)	(3,560)	(1,780)	
<i>Risk</i>		-	(8,900)	(7,120)	(5,340)	(3,560)	(1,780)	
<i>Replacement</i>		-	(5,340)	(6,230)	(7,120)	(8,010)	(8,900)	
<i>Total</i>		-	(20,470)	(15,130)	(9,790)	(4,450)	890	
Commercial Clear Span Shelter	7	450,000	-	-	-	-	-	450,000
<i>Maintenance</i>		-	22,500	45,000	67,500	90,000	112,500	
<i>Efficiency</i>		-	(45,000)	(31,500)	(18,000)	(4,500)	(9,000)	
<i>Risk</i>		-	(45,000)	(31,500)	(18,000)	(4,500)	-	
<i>Replacement</i>		-	(22,500)	(27,000)	(31,500)	(36,000)	(40,500)	
<i>Total</i>		-	(90,000)	(45,000)	-	45,000	63,000	
Slip Lining/Pipe Replacement	7	160,000	180,000	180,000	180,000	180,000	180,000	1,060,000
<i>Maintenance</i>		-	8,000	25,000	51,000	86,000	130,000	
<i>Efficiency</i>		-	(16,000)	(29,200)	(37,000)	(39,400)	(42,800)	
<i>Risk</i>		-	(16,000)	(29,200)	(37,000)	(39,400)	(39,600)	
<i>Replacement</i>		-	(8,000)	(18,600)	(31,000)	(45,200)	(61,200)	
<i>Total</i>		-	(32,000)	(52,000)	(54,000)	(38,000)	(13,600)	
Barber Street Sports Complex Pipe	7	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	2,500	5,000	7,500	10,000	12,500	
<i>Efficiency</i>		-	(5,000)	(3,500)	(2,000)	(500)	(1,000)	
<i>Risk</i>		-	(5,000)	(3,500)	(2,000)	(500)	-	
<i>Replacement</i>		-	(2,500)	(3,000)	(3,500)	(4,000)	(4,500)	
<i>Total</i>		-	(10,000)	(5,000)	-	5,000	7,000	

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

Stormwater Department (Continued)

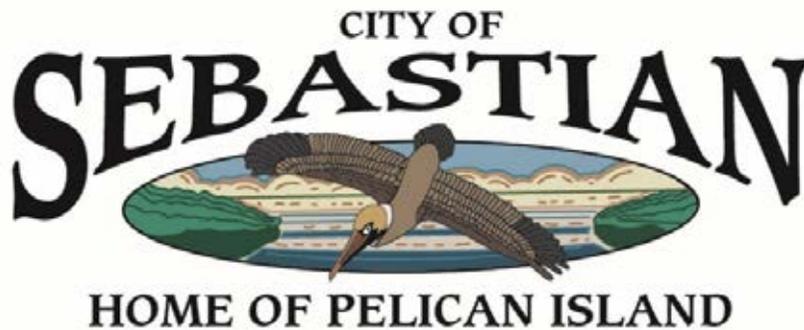
Barber Street Sports Complex Pipe	10	50,000	-	-	-	-	-	50,000
Maintenance		-	1,500	3,000	4,500	6,000	7,500	
Efficiency		-	(5,000)	(4,000)	(3,000)	(2,000)	(1,000)	
Risk		-	(5,000)	(4,000)	(3,000)	(2,000)	(1,000)	
Replacement		-	(3,000)	(3,500)	(4,000)	(4,500)	(5,000)	
Total		-	(11,500)	(8,500)	(5,500)	(2,500)	500	
Mini Excavator	10	58,465	-	-	-	-	-	58,465
Maintenance		-	1,754	3,508	5,262	7,016	8,770	
Efficiency		-	(5,847)	(4,677)	(3,508)	(2,339)	(1,169)	
Risk		-	(5,847)	(4,677)	(3,508)	(2,339)	(1,169)	
Replacement		-	(3,508)	(4,093)	(4,677)	(5,262)	(5,847)	
Total		-	(13,447)	(9,939)	(6,431)	(2,923)	585	
Zero-Turn Mower	10	17,590	-	-	-	-	-	17,590
Maintenance		-	528	1,055	1,583	2,111	2,639	
Efficiency		-	(1,759)	(1,407)	(1,055)	(704)	(352)	
Risk		-	(1,759)	(1,407)	(1,055)	(704)	(352)	
Replacement		-	(1,055)	(1,231)	(1,407)	(1,583)	(1,759)	
Total		-	(4,046)	(2,990)	(1,935)	(880)	176	
Pond Dredging	10	-	635,810	-	-	-	-	635,810
Maintenance		-	-	19,074	38,149	57,223	76,297	
Efficiency		-	-	(63,581)	(50,865)	(38,149)	(25,432)	
Risk		-	-	(63,581)	(50,865)	(38,149)	(25,432)	
Replacement		-	-	(38,149)	(44,507)	(50,865)	(57,223)	
Total		-	-	(146,236)	(108,088)	(69,939)	(31,791)	
Barber Street Stormwater Storage	10	-	-	3,100,000	-	-	-	3,100,000
Maintenance		-	-	-	93,000	186,000	279,000	
Efficiency		-	-	-	(310,000)	(248,000)	(186,000)	
Risk		-	-	-	(310,000)	(248,000)	(186,000)	
Replacement		-	-	-	(186,000)	(217,000)	(248,000)	
Total		-	-	-	(713,000)	(527,000)	(341,000)	
Vacuum Truck Trailer	10	166,000	-	-	-	-	-	166,000
Maintenance		-	4,980	9,960	14,940	19,920	24,900	
Efficiency		-	(16,600)	(13,280)	(9,960)	(6,640)	(3,320)	
Risk		-	(16,600)	(13,280)	(9,960)	(6,640)	(3,320)	
Replacement		-	(9,960)	(11,620)	(13,280)	(14,940)	(16,600)	
Total		-	(38,180)	(28,220)	(18,260)	(8,300)	1,660	
Bush Hog Flex Wing Rotary Cutter	10	-	-	31,325	-	-	-	31,325
Maintenance		-	-	-	940	1,880	2,819	
Efficiency		-	-	-	(3,133)	(2,506)	(1,880)	
Risk		-	-	-	(3,133)	(2,506)	(1,880)	
Replacement		-	-	-	(1,880)	(2,193)	(2,506)	
Total		-	-	-	(7,205)	(5,325)	(3,446)	
2WD Dump Body Truck	n/a	-	-	-	119,080	-	-	119,080
Stonecrop Upstream Drainage	30+	310,000	345,000	-	-	-	-	655,000
Maintenance		-	3,100	9,650	16,200	22,750	29,300	
Efficiency		-	(31,000)	(65,500)	(62,400)	(58,950)	(55,850)	
Risk		-	(31,000)	(65,500)	(62,400)	(58,950)	(55,850)	
Replacement		-	(46,500)	(101,350)	(107,900)	(114,450)	(121,000)	
Total		-	(105,400)	(222,700)	(216,500)	(209,600)	(203,400)	
Golf Course								
Course Renovations	20	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Maintenance		-	1,000	3,000	6,000	10,000	15,000	
Efficiency		-	(5,000)	(9,500)	(13,500)	(17,000)	(20,000)	
Replacement		-	(6,000)	(12,500)	(19,500)	(27,000)	(35,000)	
Total		-	(10,000)	(19,000)	(27,000)	(34,000)	(40,000)	
Golf Course Cart Barn	7	200,000	-	-	-	-	-	200,000
Maintenance		-	10,000	20,000	30,000	40,000	50,000	
Risk		-	(20,000)	(14,000)	(8,000)	(2,000)	-	
Replacement		-	(10,000)	(12,000)	(14,000)	(16,000)	(18,000)	
Total		-	(20,000)	(6,000)	8,000	22,000	32,000	

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

<u>List of Projects</u>	<u>Life</u>	<u>Years</u>						<u>Capital</u>	
			<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>		<u>FY 2030-31</u>
Airport									
Terminal Bldg Rehab	5		60,000	-	-	-	-	-	60,000
Maintenance			-	4,200	8,400	12,600	16,800	21,000	
Efficiency			-	(6,000)	(3,600)	(1,200)	1,200	2,400	
Risk			-	(6,000)	(3,600)	(1,200)	-	-	
Replacement			-	(2,400)	(3,000)	(3,600)	(4,200)	(4,800)	
Total			-	(10,200)	(1,800)	6,600	13,800	18,600	
Design Taxiway Alpha Rehab	7		0	0	0	300,000	0	0	300,000
Maintenance			-	-	-	-	15,000	30,000	
Efficiency			-	-	-	-	(30,000)	(21,000)	
Risk			-	-	-	-	(30,000)	(21,000)	
Replacement			-	-	-	-	(15,000)	(18,000)	
Total			-	-	-	-	(60,000)	(30,000)	
Security Fiber Network Upgrade	5		-	-	500,000	-	-	-	500,000
Maintenance			-	-	-	35,000	70,000	105,000	
Efficiency			-	-	-	(50,000)	(30,000)	(10,000)	
Risk			-	-	-	(50,000)	(30,000)	(10,000)	
Replacement			-	-	-	(20,000)	(25,000)	(30,000)	
Total			-	-	-	(85,000)	(15,000)	55,000	
Airport Master Plan	n/a		-	-	500,000	-	-	-	500,000
Design Taxiway Golf Apron	30+		250,000	-	-	-	-	-	250,000
Maintenance			-	2,500	5,000	7,500	10,000	12,500	
Efficiency			-	(25,000)	(25,000)	(22,500)	(22,500)	(20,000)	
Risk			-	(25,000)	(25,000)	(22,500)	(22,500)	(20,000)	
Replacement			-	(37,500)	(40,000)	(42,500)	(45,000)	(47,500)	
Total			-	(85,000)	(85,000)	(80,000)	(80,000)	(75,000)	
Construct Taxiway Golf Apron	30+		-	1,500,000	-	-	-	-	1,500,000
Maintenance			-	-	15,000	30,000	45,000	60,000	
Efficiency			-	-	(150,000)	(150,000)	(135,000)	(135,000)	
Risk			-	-	(150,000)	(150,000)	(135,000)	(135,000)	
Replacement			-	-	(225,000)	(240,000)	(255,000)	(270,000)	
Total			-	-	(510,000)	(510,000)	(480,000)	(480,000)	
Runway 10-28 Rehabilitation	30+		-	700,000	-	-	-	-	700,000
Maintenance			-	-	7,000	14,000	21,000	28,000	
Efficiency			-	-	(70,000)	(70,000)	(63,000)	(63,000)	
Risk			-	-	(70,000)	(70,000)	(63,000)	(63,000)	
Replacement			-	-	(105,000)	(112,000)	(119,000)	(126,000)	
Total			-	-	(238,000)	(238,000)	(224,000)	(224,000)	
Construct Terminal Apron Expansion	30+		1,110,000	-	-	-	-	-	1,110,000
Maintenance			-	11,100	22,200	33,300	44,400	55,500	
Efficiency			-	(111,000)	(111,000)	(99,900)	(99,900)	(88,800)	
Risk			-	(111,000)	(111,000)	(99,900)	(99,900)	(88,800)	
Replacement			-	(166,500)	(177,600)	(188,700)	(199,800)	(210,900)	
Total			-	(377,400)	(377,400)	(355,200)	(355,200)	(333,000)	
Construct Taxiway Golf	30+		987,600	-	-	-	-	-	987,600
Maintenance			-	9,876	19,752	29,628	39,504	49,380	
Efficiency			-	(98,760)	(98,760)	(88,884)	(88,884)	(79,008)	
Risk			-	(98,760)	(98,760)	(88,884)	(88,884)	(79,008)	
Replacement			-	(148,140)	(158,016)	(167,892)	(177,768)	(187,644)	
Total			-	(335,784)	(335,784)	(316,032)	(316,032)	(296,280)	
Design Taxiway Bravo Rehab	30+		-	-	-	300,000	-	-	300,000
Maintenance			-	-	-	-	3,000	6,000	
Efficiency			-	-	-	-	(30,000)	(30,000)	
Risk			-	-	-	-	(30,000)	(30,000)	
Replacement			-	-	-	-	(45,000)	(48,000)	
Total			-	-	-	-	(102,000)	(102,000)	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>Life</u>						<u>Capital</u> <u>Totals</u>
		<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>FY 2029-30</u>	<u>FY 2030-31</u>	
Airport (Continued)								
Design NW Access for Expansion	30+	250,000	-	-	-	-	-	250,000
<i>Maintenance</i>		-	2,500	5,000	7,500	10,000	12,500	
<i>Efficiency</i>		-	(25,000)	(25,000)	(22,500)	(22,500)	(20,000)	
<i>Risk</i>		-	(25,000)	(25,000)	(22,500)	(22,500)	(20,000)	
<i>Replacement</i>		-	(37,500)	(40,000)	(42,500)	(45,000)	(47,500)	
<i>Total</i>		-	(85,000)	(85,000)	(80,000)	(80,000)	(75,000)	
Construct NW Airport Access	30+	-	-	2,000,000	-	-	-	2,000,000
<i>Maintenance</i>		-	-	-	20,000	40,000	60,000	
<i>Efficiency</i>		-	-	-	(200,000)	(200,000)	(180,000)	
<i>Risk</i>		-	-	-	(200,000)	(200,000)	(180,000)	
<i>Replacement</i>		-	-	-	(300,000)	(320,000)	(340,000)	
<i>Total</i>		-	-	-	(680,000)	(680,000)	(640,000)	
Taxiway Bravo Rehabilitation	7	-	-	-	-	3,200,000	-	3,200,000
<i>Maintenance</i>		-	-	-	-	-	160,000	
<i>Efficiency</i>		-	-	-	-	-	(320,000)	
<i>Risk</i>		-	-	-	-	-	(320,000)	
<i>Replacement</i>		-	-	-	-	-	(160,000)	
<i>Total</i>		-	-	-	-	-	(640,000)	
Building Department								
Large Scale Printer	5	10,000	-	-	-	-	-	10,000
<i>Maintenance</i>		-	700	1,400	2,100	2,800	3,500	
<i>Efficiency</i>		-	(1,000)	(600)	(200)	200	400	
<i>Risk</i>		-	(1,000)	(600)	(200)	-	-	
<i>Replacement</i>		-	(400)	(500)	(600)	(700)	(800)	
<i>Total</i>		-	(1,700)	(300)	1,100	2,300	3,100	
Totals for All Years		12,529,308	10,518,537	10,778,625	5,877,240	4,688,790	1,354,345	46,246,845



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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2025-2026

SCHEDULES

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
2000	5.0000	2,323,566	
2001	5.0000	2,514,960	
2002	4.5904	2,526,276	
2003	4.5904	2,752,423	
2004	4.5904	3,169,977	
2005	4.5904	3,729,917	
2006	3.9325	4,306,213	
2007	3.0519	4,537,100	
2008	2.9917	4,645,663	
2009	3.3456	4,276,800	
2010	3.3456	3,716,797	
2011	3.3041	3,144,864	
2012	3.3041	2,799,146	
2013	3.7166	2,947,248	
2014	3.7166	2,975,299	
2015	3.8556	3,295,549	
2016	3.8556	3,530,235	
2017	3.8000	3,726,976	
2018	3.4000	3,941,543	
2019	3.1514	3,941,543	
2020	2.9399	3,867,257	
2021	3.1514	4,533,635	
2022	3.0043	4,701,435	
2023	2.905	5,146,342	
2024	3.1955	6,460,718	
2025	3.1955	7,131,469	
2026	3.4455	8,310,378	Estimated

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SCHEDULE TWO

LEASE PAYMENTS SCHEDULE

Operating Lease Description	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Governmental Funds:					
Airport Land Lease for Pickle Ball Facility	\$ 6,795	\$ 7,000	\$ 7,070	\$ 7,140	\$ 7,212
Airport Land Lease for Police Storage	576	576	576	576	576
Airport Land Lease for Public Facilities Storage	6,000	6,000	6,000	6,000	6,000
Airport Land Lease for Public Works Facility	<u>56,860</u>	<u>56,860</u>	<u>56,860</u>	<u>56,860</u>	<u>56,860</u>
Total Governmental Activities Lease Payments	\$ 70,231	\$ 70,436	\$ 70,506	\$ 70,576	\$ 70,648
Business-type Activities:					
Airport Land Lease by Golf Course	<u>\$ 107,239</u>	<u>\$ 107,483</u>	<u>\$ 107,558</u>	<u>\$ 107,634</u>	<u>\$ 107,710</u>
Total Business-type Activities Lease Payments	\$ 107,239	\$ 107,483	\$ 107,558	\$ 107,634	\$ 107,710

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SCHEDULE THREE

**SUBSCRIPTION-BASED INFORMATION TECHNOLOGY
ARRANGEMENTS**

Subscription-Based Arrangement Description	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Governmental Funds:					
Police Camera System	\$ 97,497	\$ 107,560	\$ 140,000	\$ 140,000	\$ 140,000
Police CAD/RMS System Software	<u>60,795</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total Governmental Arrangements	\$ 158,292	\$ 122,560	\$ 155,000	\$ 155,000	\$ 155,000

**GENERAL FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Property Taxes	\$ 6,443,644	\$ 7,144,075	\$ 8,393,178	\$ 8,812,837	\$ 9,253,479	\$ 9,716,153	\$ 10,201,960	\$ 10,712,058
Franchise Fees	1,716,016	1,624,550	1,640,800	1,698,228	1,757,666	1,819,184	1,882,856	1,948,756
Utility Service Tax	3,696,879	3,503,500	3,739,500	3,870,383	4,005,846	4,146,050	4,291,162	4,441,353
Intergovernmental	4,077,829	4,138,527	3,832,810	3,966,958	4,105,802	4,249,505	4,398,238	4,552,176
Investment Income	259,375	197,800	566,065	577,386	588,934	600,713	612,727	624,981
Other Revenue	1,335,460	1,422,213	1,461,637	1,490,870	1,520,687	1,551,101	1,582,123	1,613,765
Charges to Cemetery	130,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers from Golf Course Fund	-	100,000	100,000	100,000	100,000	30,000	-	-
GENERAL FUND REVENUE	\$ 17,659,203	\$ 18,280,665	\$ 19,883,990	\$ 20,666,662	\$ 21,482,414	\$ 22,262,706	\$ 23,119,066	\$ 24,043,090
Personnel	\$ 12,120,996	\$ 13,367,914	\$ 15,316,425	\$ 16,162,762	\$ 17,051,415	\$ 17,984,501	\$ 18,964,242	\$ 19,992,969
Operating Expenditures	3,760,528	3,978,636	4,443,660	4,532,533	4,623,184	4,715,648	4,809,960	4,906,160
100th Anniversary	35,983	62,064						
Strategic Planning	46,361	29,124						
Total Operation and Maintenance	\$ 15,963,868	\$ 17,437,738	\$ 19,760,085	\$ 20,695,295	\$ 21,674,599	\$ 22,700,149	\$ 23,774,202	\$ 24,899,129
City Manager Camera		3,096						
Police Personnel Equipment	57,344	45,000	29,250	62,250	49,750	46,250	31,900	35,000
Police SRT Equipment			60,585	6,650			26,490	
Police Investigative Equipment	5,220	25,884						
Police Vehicles	52,447	49,709						
Police On-Going Projects	176,903							
Public Works Roads Sidewalks	77,094	50,000						
Public Works Roads Drone		17,505						
Public Works Roads Skid Steer Breaker Hammer			14,610					
Public Works Roads Citizen Request System					16,075			
Public Works Roads Equipment	72,778	5,761						
Public Works Sign Shop Truck		79,598						
Public Works Crosswalk Flashing Beacon			5,000					
Public Works Fleet A/C Recovery Unit			6,435					
Public Works Fleet Exchanger	5,713							
Public Works Fleet Low & High Pressure Hose Assembly			8,025					
Public Works Fleet Pressure Washer	1,550							
Public Facilities Maintenance Vehicle	56,465							
Public Facilities Roof Repairs	17,000							
Public Facilities Sprinkler Pump	1,775							
Public Facilities Senior Center Roof	50,015							
Public Facilities Art Center Roof Replacement				30,000				
Public Facilities Police Dept. Roof Evaluation		19,060						
Public Facilities Equipment				118,000	22,000	30,000		
Public Facilities Maintenance Vehicles							45,000	
Parks Equipment	18,967	73,687						
Parks Veterans Memorial	14,441							
Parks Senior Center Carpet	12,250							
Parks Community Center Upgrades		37,500			50,000			
Parks Well	2,900							
Barber Street Shed	1,138	13,860						
Park Restroom Doors				25,000				
SMART Irrigation System Plan		23,500		25,000	25,000	25,000	25,000	25,000
Hurricane Nicole	7,340							
Riverview Park Master Plan	43,810	18,890						
Grant Admin-No County Law Enforcement Dock	8,925	30,795						
Yacht Club Interior Improvements	6,346							
Stan Mayfield Working Waterfront		50,000						
Community Development Offices	55,909	51,468						
Community Development Sustainable Sebastian	491	9,509						
Natural Vegetation/CID Demonstration	500	12,791						
TOTAL EXPENDITURES FY 23								
TOTAL EXPENDITURES FY 24	\$ 16,711,190							
TOTAL EXPENDITURES FY 25		\$ 18,055,351						
TOTAL EXPENDITURES FY 26			\$ 19,883,990					
TOTAL EXPENDITURES FY 27				\$ 20,962,195				
TOTAL EXPENDITURES FY 28					\$ 21,837,424			
TOTAL EXPENDITURES FY 29						\$ 22,801,399		
TOTAL EXPENDITURES FY 30							\$ 23,902,592	
								\$ 24,959,129
BEGINNING FUND BALANCE	\$ 9,903,088	\$ 10,747,996	\$ 10,973,310	\$ 10,973,310	\$ 10,677,777	\$ 10,322,767	\$ 9,784,074	\$ 9,000,548
TOTAL REVENUES	17,659,203	18,280,665	19,883,990	20,666,662	21,482,414	22,262,706	23,119,066	24,043,090
TOTAL EXPENDITURES	16,711,190	18,055,351	19,883,990	20,962,195	21,837,424	22,801,399	23,902,592	24,959,129
UNRESTRICTED RESERVE BALANCE PER ACFR	\$ 10,747,996	\$ 10,973,310	\$ 10,973,310	\$ 10,677,777	\$ 10,322,767	\$ 9,784,074	\$ 9,000,548	\$ 8,084,508
Renewal and Replacement Reserve	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Assigned Funds (Inventory, Prepays & Receivables)	892,514	792,514	692,514	592,514	492,514	462,514	462,514	462,514
Reserve for Employee Final Payouts	389,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Available for Emergencies	\$ 9,191,482	\$ 9,655,796	\$ 9,755,796	\$ 9,560,263	\$ 9,305,253	\$ 8,796,560	\$ 8,013,034	\$ 7,096,994
Revenue vs Expenses	948,013	225,314	-	(295,533)	(355,010)	(538,693)	(783,526)	(916,039)

**AMERICAN RESCUE PLAN FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Fiscal Recovery Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	58,361	14,470	-	-	-	-	-	-
Total Revenues	58,361	14,470	-	-	-	-	-	-
Premium Payments:								
Essential Workers Pay/Benefits								
Infrastructure Investment:								
Road Improvements	1,674,207	444,793						
Gardenia Ditch Solution	129	1,360	676,620					
Schumann Drive			36,524					
Concha Dam								
Interest Expenditures:								
Interest Transfer to Gen Fund			146,430					
TOTAL EXPENDITURES FY20								
TOTAL EXPENDITURES FY21								
TOTAL EXPENDITURES FY22								
TOTAL EXPENDITURES FY23								
TOTAL EXPENDITURES FY24	\$ 1,674,336							
TOTAL EXPENDITURES FY25		\$ 446,153						
TOTAL EXPENDITURES FY26			\$ 859,574					
TOTAL EXPENDITURES FY27				\$ -				
TOTAL EXPENDITURES FY28					\$ -			
TOTAL EXPENDITURES FY29						\$ -		
TOTAL EXPENDITURES FY30							\$ -	
TOTAL EXPENDITURES FY31								\$ -
BEGINNING FUND BALANCE	\$ 2,907,232	\$ 1,291,257	\$ 859,574	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	58,361	14,470	-	-	-	-	-	-
TOTAL EXPENDITURES	1,674,336	446,153	859,574	-	-	-	-	-
ENDING FUND BALANCE	\$ 1,291,257	\$ 859,574	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**DISCRETIONARY SALES TAX FUND (DST)
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
DST Revenue (1.0% Growth)	\$ 4,902,213	\$ 5,270,000	\$ 5,322,700	\$ 5,375,927	\$ 5,429,686	\$ 5,483,983	\$ 5,538,823	\$ 5,594,211
Principal on \$285,000 Airport Loan 09/29/08	10,188	10,596	11,019	11,460	11,919	14,395	14,971	14,971
Interest from \$285,000 Airport Advance	9,812	9,404	8,981	8,540	8,081	7,605	7,029	7,029
Principal on \$267,511 Airport Loan 01/05/11	8,858	9,212	9,580	11,964	12,442	12,442	12,940	12,940
Interest from \$267,511 Airport Advance	9,642	9,288	8,920	8,536	8,058	7,560	7,042	7,042
Miscellaneous Revenue	0	54,178	0	0	0	0	0	0
Investment Income	123,718	91,775	0	0	0	0	0	0
DST PROJECTED REVENUE	\$ 5,064,431	\$ 5,454,453	\$ 5,361,200	\$ 5,416,427	\$ 5,470,186	\$ 5,525,985	\$ 5,580,805	\$ 5,636,193
Cyber Security Features	27,280							
Backup System Update	9,968							
City Computers	61,387	55,560	45,000	35,000	45,000	35,000	45,000	35,000
COStv Equipment	14,740	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Network Infrastructure	45,950	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Public Works Compound Firewall	75,180					60,000		
Public Works Compound Technology	5,044							
Core and Remote Switches	66,900							
Microsoft Office Upgrade	72,053							
Outdoor Security Updates	20,345	27,762	30,000	30,000	30,000	30,000	30,000	30,000
Campus Security Improvements		92,238	155,000	50,000				
Main Core Security System Replacement						100,000		
CAD/RMS System Update	75,000	25,000	15,000	15,000	15,000	15,000	15,000	15,000
Police Parking Lot Infrastructure Improvements			45,120					
Police Vehicle/Body Cameras	88,127	101,559	107,560	140,000	140,000	140,000	140,000	140,000
Police Vehicles	1,097,763	406,500	636,885	450,340	495,375	544,910	599,400	659,345
Road Patrol Armored Vehicle	380							
Police Security Trailer					106,200			
Street Reconstruction	333,323	3,622,508	2,447,500	1,974,500	1,666,500	1,551,000		
Roads Division Debris Claw Truck				180,500				
Roads Division thermal Striping Trailer					133,400			
Roads Division Bucket Truck	158,338							
Roads Division Dump Truck	184,622							
Roads Division Brush Truck	121,735							
Collier Creek Roadway Stabilization	40,100	60,174						
Railroad Crossing Sidewalk		48,930						
Sidewalk Fronting Davita Dialysis	2,679	21,320						
North Central Sidewalk & Curbing		93,155						
Emergency Generators	167,567							
Air Conditioner Replacement	25,268	25,000	30,000	30,000	30,000	30,000	30,000	30,000
Police Department Roof Replacement			300,000					
Riverview Area Improvements	31,300	26,696						
Riverview Park Improvements		1,500,000		1,000,000				
Friendship Park Baseball Field Improvements	8,888							
Barber Street Baseball Backstops	5,000	22,190						
Garden Club Park Improvements			90,000					
Schumann Park Courts Upgrades				610,000	200,000			
Friendship Park Tennis Court Upgrades				70,000				
Main Street Ramp Dredging			250,000					
Schumann Drive Culvert Design		18,625						
Schumann Drive Culvert Construction		750,000						
Stormwater Facility Pumps		80,000						
Excavators	612,304							
Brush Truck	115,950							
Backhoe	146,430	141,100						
Vacuum Truck		485,000						
Vacuum Truck Trailer			166,000					
Sidearm Machine		219,083						
Dump Truck			89,000			119,080		
Commercial Clear Span Shelters			450,000					
Sliplining or Pipe Replacement	101,466							
Driveways/Swales	29,537							
Canal Study		95,000						
Stormwater Master Plan	7,175							
Stonecrop Drainage	44,991	540,149						
Stonecrop Drainage - Phase II + Upstream		305,000	77,500	86,250				
Majestic & Montrose Drainage		145,744						
Gardenia Ditch		308,732						
Concha Dam		367,205						
Pond Dredging				635,810				
Barber Street Stormwater Storage					1,240,000			
Construction of Hangar "D"	38,774							
Square Hangars	101,448	248,448						
AWOS System		25,710						
Construct NW Airport Access					400,000			
Security Fiber Network Upgrade					100,000			
Reconstruct Runway 05-23	148,373	34,118						
Reconstruct Alpha Apron	121,489							
Runway 10-28 Rehabilitation				35,000				
Design Taxiway Alpha Rehab						15,000		
Construct Taxiway Bravo Rehabilitation							160,000	
Construct Taxiway Golf Apron				300,000				
Construct Taxiway Golf		197,520	197,520					
Design Terminal Apron Expansion		5,750						
Design Taxiway Golf on Runway 13-31	19,537	23,563						
TOTAL EXPENDITURES	4,226,409	10,164,339	5,177,085	5,687,400	4,646,475	2,684,990	1,064,400	954,345
BEGINNING FUND BALANCE	\$ 5,381,941	\$ 6,200,920	\$ 1,491,034	\$ 1,675,149	\$ 1,404,176	\$ 2,227,887	\$ 5,068,882	\$ 9,585,287
BUDGET RESERVE - 5% OF REVENUE	245,111	263,500	266,135	268,796	271,484	274,199	276,941	279,711
RESERVE FOR ADVANCES	467,312	447,504	426,905	403,481	379,120	352,283	324,372	296,461
UNRESTRICTED RESERVE BALANCE	\$ 4,669,518	\$ 5,489,916	\$ 797,994	\$ 1,002,872	\$ 753,572	\$ 1,601,405	\$ 4,467,569	\$ 9,009,116
TOTAL REVENUES - Excluding Principal	5,064,431	5,454,453	5,361,200	5,416,427	5,470,186	5,525,985	5,580,805	5,636,193
TOTAL EXPENDITURES	4,226,409	10,164,339	5,177,085	5,687,400	4,646,475	2,684,990	1,064,400	954,345
ENDING FUND BALANCE	\$ 5,488,497	\$ 780,030	\$ 982,109	\$ 731,899	\$ 1,577,283	\$ 4,442,400	\$ 8,983,974	\$13,690,964
Cash on Hand	\$ 5,733,608	\$ 1,043,530	\$ 1,248,244	\$ 1,000,695	\$ 1,848,767	\$ 4,716,599	\$ 9,260,915	\$13,970,675

**RIVERFRONT CRA FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Tax Increment from City (5% Growth)	\$ 223,665	\$ 273,961	\$ 314,399	\$ 330,119	\$ 346,625	\$ 363,956	\$ 382,154	\$ 401,262
Tax Increment from County	248,302	304,139	323,707	339,892	356,887	374,731	393,468	413,141
Rents	23,739	12	12	12	12	12	12	12
Investment Income	26,362	22,750	-	-	-	-	-	-
PROJECTED REVENUE	\$ 522,068	\$ 600,863	\$ 638,118	\$ 670,023	\$ 703,524	\$ 738,699	\$ 775,634	\$ 814,415
Sign Improvement Program	33,544	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Sewer Connection Program *	-	128,845	100,000					
Operating Expenditures	195,926	192,990	293,385	225,690	231,691	237,898	244,291	250,876
Working Waterfront Docks	19,087	40,913						
Working Waterfront Expansion		250,000	250,000	250,000				
Submerged Land Lease Expansion		41,450						
Stan Mayfield WW Restoration		50,000						
Swing/Bench Park	14,390	44,910	200,000					
Main Street Shoreline Stabilization		50,000						
Working Waterfront Dry Line		25,000						
Twin Piers Dry Line		40,000						
CRA Maintenance Equipment		123,500						
Main Street Boat Ramp Dredging		50,000						
Kiosk Signs	13,833							
Fisherman's Landing/Working Waterfront Facility			393,683	167,737				
Pedestrian Crossing Signs		1,972	15,000					
Central Avenue Catalyst Site					500,000			
TOTAL EXPENDITURES FY23								
TOTAL EXPENDITURES FY24	\$ 276,780							
TOTAL EXPENDITURES FY25		\$ 1,064,580						
TOTAL EXPENDITURES FY26			\$ 1,277,068					
TOTAL EXPENDITURES FY27				\$ 668,427				
TOTAL EXPENDITURES FY28					\$ 756,691			
TOTAL EXPENDITURES FY29						\$ 262,898		
TOTAL EXPENDITURES FY30							\$ 269,291	\$ 275,876
BEGINNING FUND BALANCE	\$ 889,285	\$ 1,134,572	\$ 670,855	\$ 31,905	\$ 33,501	\$ (19,667)	\$ 456,135	\$ 962,477
BUDGET RESERVE - 5% OF TAX INCREMENT	23,598	28,905	31,905	33,501	35,176	36,934	38,781	40,720
UNRESTRICTED RESERVE BALANCE	\$ 865,686	\$ 1,105,667	\$ 638,950	\$ (1,596)	\$ (1,675)	\$ (56,601)	\$ 417,354	\$ 921,757
ANNUAL REVENUES	522,068	600,863	638,118	670,023	703,524	738,699	775,634	814,415
ANNUAL EXPENDITURES	276,780	1,064,580	1,277,068	668,427	756,691	262,898	269,291	275,876
ENDING FUND BALANCE	\$ 1,110,974	\$ 641,950	\$ -	\$ 0	\$ (54,842)	\$ 419,200	\$ 923,696	\$ 1,460,296

Detail on Operating Expenditures:

Indian River County Tax Assessor	\$ 5,000	\$ 5,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Structural Engineer Consultant			50,000					
Contractual Services - Grant Writing			13,500					
Audit Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
City of Sebastian Administration	67,573	149,680	195,015	200,865	206,891	213,098	219,491	226,076
Landscaping	80,142	19,000	-	-	-	-	-	-
Travel	1,188	1,200	3,000	3,000	3,000	3,000	3,000	3,000
Electricity	294		945					
Water/Sewer	644		5,100					
Submerged Land Leases	5,527	4,800	4,975	4,975	4,950	4,950	4,950	4,950
Working Waterfront Maintenance	19,851	1,080	1,200	1,200	1,200	1,200	1,200	1,200
Other Facility Maintenance - Fisherman's Landing	3,545	3,150	2,300	2,300	2,300	2,300	2,300	2,300
Legal Advertisements	298	200	300	300	300	300	300	300
Crosswalks	3,696		4,000					
Special District State Fee	175	175	175	175	175	175	175	175
Florida Redevelopment Association Dues	620	620	620	620	620	620	620	620
Training and Education	1,479	1,500	1,000	1,000	1,000	1,000	1,000	1,000
Landfill Fee for Fisherman's Landing	1,895	2,085	2,255	2,255	2,255	2,255	2,255	2,255
Total Operating Expenditures	\$ 195,926	\$ 192,990	\$ 293,385	\$ 225,690	\$ 231,691	\$ 237,898	\$ 244,291	\$ 250,876

**PARKING IN LIEU OF FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Payments in Lieu of Parking	\$ 16,928	\$ 3,532	\$ 2,340	\$ 2,340	\$ 1,240	\$ 1,140	\$ 1,140	\$ 950
Investment Income	6,041	5,775	-	-	-	-	-	-
PROJECTED REVENUE	\$ 22,969	\$ 9,307	\$ 2,340	\$ 2,340	\$ 1,240	\$ 1,140	\$ 1,140	\$ 950
Expenditures:								
None Programmed								
PROJECTED DISBURSEMENTS	\$ -							
NONEXPENDABLE TRUST FUND:								
BEGINNING FUND BALANCE	\$ 97,781	\$ 120,750	\$ 130,057	\$ 132,397	\$ 134,737	\$ 135,977	\$ 137,117	\$ 138,257
REVENUES	22,969	9,307	2,340	2,340	1,240	1,140	1,140	950
EXPENDITURES	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 120,750	\$ 130,057	\$ 132,397	\$ 134,737	\$ 135,977	\$ 137,117	\$ 138,257	\$ 139,207

**RECREATION IMPACT FEE FUNDS
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Totals
Recreation Impact Fees	\$ 138,775	\$ 130,000	\$ 131,300	\$ 132,613	\$ 133,939	\$ 135,279	\$ 136,631	\$ 137,998	\$ 1,076,535
Investment Income	810	1,225	-	-	-	-	-	-	2,035
PROJECTED REVENUE	\$ 139,585	\$ 131,225	\$ 131,300	\$ 132,613	\$ 133,939	\$ 135,279	\$ 136,631	\$ 137,998	\$ 1,078,570
Park Improvements	\$ 2,062	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Playground Improvements	461,625		80,000		50,000				
TOTAL EXPENDITURES FY 24	\$ 463,687								
TOTAL EXPENDITURES FY 25		\$ 20,000							
TOTAL EXPENDITURES FY 26			\$ 100,000						
TOTAL EXPENDITURES FY 27				\$ 20,000					
TOTAL EXPENDITURES FY 28					\$ 70,000				
TOTAL EXPENDITURES FY 29						\$ 20,000			
TOTAL EXPENDITURES FY 30							\$ 20,000		
TOTAL EXPENDITURES FY 31								\$ 20,000	
BEGINNING FUND BALANCE	\$ 389,364	\$ 65,262	\$ 176,487	\$ 207,787	\$ 320,400	\$ 384,339	\$ 499,618	\$ 616,249	\$ 653,069
TOTAL REVENUES	139,585	131,225	131,300	132,613	133,939	135,279	136,631	137,998	1,197,406
TOTAL EXPENDITURES	463,687	20,000	100,000	20,000	70,000	20,000	20,000	20,000	1,642,688
ENDING FUND BALANCE	\$ 65,262	\$ 176,487	\$ 207,787	\$ 320,400	\$ 384,339	\$ 499,618	\$ 616,249	\$ 734,247	\$ 207,787

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Totals
BEGINNING FUND BALANCE:									
Zone A	\$ 98,116	\$ 6,579	\$ 24,354	\$ (17,768)	\$ 339	\$ 18,676	\$ 37,248	\$ 56,055	\$ 109,404
Zone B	16,156	10,045	21,582	33,094	(15,229)	(83,385)	(71,373)	(59,191)	\$ 136,776
Zone C	47,758	56,221	82,216	47,455	72,996	98,842	124,997	151,464	\$ 114,001
Zone D	227,334	(7,583)	48,336	105,007	102,295	160,206	218,746	277,921	\$ 292,888
All Zones	\$ 389,364	\$ 65,262	\$ 176,487	\$ 167,787	\$ 160,400	\$ 194,339	\$ 309,618	\$ 426,249	\$ 653,069
Recreation Impact Fees									
Zone A	24,180	22,652	22,878	23,107	23,338	23,571	23,807	24,045	\$ 200,603
Zone B	17,452	16,348	16,512	16,677	16,844	17,012	17,182	17,354	\$ 164,464
Zone C	31,960	29,939	30,239	30,541	30,847	31,155	31,467	31,781	\$ 263,226
Zone D	65,182	61,061	61,671	62,288	62,911	63,540	64,175	64,817	\$ 536,055
All Zones	\$ 138,775	\$ 130,000	\$ 131,300	\$ 132,613	\$ 133,939	\$ 135,279	\$ 136,631	\$ 137,998	\$ 1,164,348
Investment Income									
Zone A	\$ 204	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,018
Zone B	34	189	-	-	-	-	-	-	\$ 3,892
Zone C	99	1,055	-	-	-	-	-	-	\$ 5,275
Zone D	473	(142)	-	-	-	-	-	-	\$ 14,872
All Zones	\$ 810	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,057
Transfers:									
Zone A	\$ 115,922	\$ 5,000	\$ 65,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 336,794
Zone B	23,597	5,000	5,000	65,000	85,000	5,000	5,000	-	272,038
Zone C	23,597	5,000	65,000	5,000	5,000	5,000	5,000	-	335,048
Zone D	300,572	5,000	5,000	65,000	5,000	5,000	5,000	-	738,808
All Zones	\$ 463,687	\$ 20,000	\$ 140,000	\$ 140,000	\$ 100,000	\$ 20,000	\$ 20,000	\$ -	\$ 1,682,688
Ending Balances:									
Zone A	\$ 6,579	\$ 24,354	\$ (17,768)	\$ 339	\$ 18,676	\$ 37,248	\$ 56,055	\$ 80,100	\$ (17,769)
Zone B	10,045	21,582	33,094	(15,229)	(83,385)	(71,373)	(59,191)	(41,836)	33,094
Zone C	56,221	82,216	47,455	72,996	98,842	124,997	151,464	183,245	47,455
Zone D	(7,583)	48,336	105,007	102,295	160,206	218,746	277,921	342,738	105,007
All Zones	\$ 65,262	\$ 176,487	\$ 167,787	\$ 160,400	\$ 194,339	\$ 309,618	\$ 426,249	\$ 564,247	\$ 167,786

7 Year Income Thru FY23
193,227
162,743
207,619
444,434

Proves We are Spending Income Received Within Past 7 Years.

**STORMWATER UTILITY REVENUE FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Stormwater Fees (\$14/month)	\$ 1,948,735	\$ 2,725,320	\$ 2,756,060	\$ 2,756,060	\$ 2,756,060	\$ 2,756,060	\$ 2,756,060	\$ 2,756,060
Miscellaneous Revenue	-	65,000	-	-	-	-	-	-
Investment Income	53,941	43,225	81,630	98,221	97,782	93,620	88,132	79,987
TOTAL REVENUE FUND REVENUE	\$ 2,002,676	\$ 2,833,545	\$ 2,837,690	\$ 2,854,281	\$ 2,853,842	\$ 2,849,680	\$ 2,844,192	\$ 2,836,047
Personnel	\$ 812,807	\$ 1,045,060	\$ 1,385,495	\$ 1,454,770	\$ 1,527,508	\$ 1,603,884	\$ 1,684,078	\$ 1,768,282
Operating Accounts	641,919	546,510	633,878	633,878	633,878	633,878	633,878	633,878
Landscaping Contract	606,642	576,500	608,195	608,195	608,195	608,195	608,195	608,195
NPDES 5 Year Permit					7,988			
Total Operational and Maintenance	\$ 2,061,368	\$ 2,168,070	\$ 2,627,568	\$ 2,696,843	\$ 2,777,569	\$ 2,845,957	\$ 2,926,151	\$ 3,010,355
Walk Behind Concrete Saw	6,371							
Trimble Unit	12,479							
Grading Bucket	2,689							
Dewatering Pump	1,870							
Vibratory Plate	1,699							
Headsets	2,266							
Concrete Saw	1,599	1,640						
Trailer Mounted 6" Pump	17,516							
Storage Container	3,450							
Gooseneck Trailer		14,414						
Pipe Storage Racks		19,284						
Lasers		2,504						
Portable Water Tank		6,583						
New Crew Vehicle		62,575						
Transfers Out to Stormwater Projects Fund	287,188	200,625	286,055	180,000	211,325	180,000	180,000	180,000
TOTAL REVENUE FUND EXPENDITURES	\$ 2,398,495	\$ 2,475,695	\$ 2,913,623	\$ 2,876,843	\$ 2,988,894	\$ 3,025,957	\$ 3,106,151	\$ 3,190,355
BEGINNING FUND BALANCE	\$ 1,900,369	\$ 1,491,428	\$ 1,849,278	\$ 1,773,345	\$ 1,750,783	\$ 1,615,731	\$ 1,439,455	\$ 1,177,496
BUDGET RESERVE - 5% OF FEES	97,437	136,266	137,803	137,803	137,803	137,803	137,803	137,803
UNRESTRICTED RESERVE BALANCE	\$ 1,802,932	\$ 1,355,162	\$ 1,711,475	\$ 1,635,542	\$ 1,612,980	\$ 1,477,928	\$ 1,301,652	\$ 1,039,693
ANNUAL REVENUES	2,002,676	2,833,545	2,837,690	2,854,281	2,853,842	2,849,680	2,844,192	2,836,047
ANNUAL EXPENDITURES	2,398,495	2,475,695	2,913,623	2,876,843	2,988,894	3,025,957	3,106,151	3,190,355
ENDING FUND BALANCE	\$ 1,393,991	\$ 1,713,012	\$ 1,635,542	\$ 1,612,980	\$ 1,477,928	\$ 1,301,652	\$ 1,039,693	\$ 685,386

**STORMWATER UTILITY PROJECTS FUND
PROJECTED BALANCES**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Transfers In from Stormwater Revenue Fund	\$ 287,188	\$ 200,625	\$ 286,055	\$ 180,000	\$ 211,325	\$ 180,000	\$ 180,000	\$ 180,000
Applied from Prior Year Balances								
Transfers In from Discretionary Sales Tax Fund	\$ 1,028,317	\$ 3,788,433	\$ 782,500	\$ 722,060	\$ 1,240,000	\$ 119,080		
Transfers in from Local Option Gas Tax	\$ 45,236							
Transfers in from General Fund		\$ 100,000						
American Rescue Plan	\$ 129	\$ 714,504						
Grants	2,142	3,207,254	232,500	258,750	1,860,000			
TOTAL PROJECT REVENUE	\$ 1,363,012	\$ 8,010,816	\$ 1,301,055	\$ 1,160,810	\$ 3,311,325	\$ 299,080	\$ 180,000	\$ 180,000
Stonecrop Drainage DST/FEMA	44,991	2,832,403						
Stonecrop Upstream Drainage DST		1,220,000	310,000	345,000				
Majestic & Montrose Drainage		145,744						
Stormwater Master Plan	14,350							
CRA Sewer Service/IRC Interlocal		100,000						
Tulip Habitat	9,248							
Mini Excavator			58,465					
Excavators DST	612,304							
Brush Truck DST	115,950							
Backhoe DST	146,430	141,100						
Vacuum Truck DST		485,000						
Vacuum Truck Trailer DST			166,000					
Sidearm Machine DST		219,083						
Dump Truck DST			89,000			119,080		
Zero Turn Mower			17,590					
Bush Hog Flex Wing Rotary Cutter					31,325			
Roadway Swale/Culvert Work	183,398							
Sliplining or Pipe Replacement	134,745	182,000	160,000	180,000	180,000	180,000	180,000	180,000
Sliplining or Pipe Replacement DST	101,466							
SW Facility Pumps		80,000						
Barber Street Sports Complex Pipe			50,000					
Barber Street Stormwater Storage DST					3,100,000			
Commercial Clear Span Shelter DST			450,000					
Pond Dredging DST				635,810				
Canal Study DST		95,000						
Gardenia/Evernia Ditch ARPA	129	677,980						
Gardenia/Evernia Ditch DST		308,732						
Design Schumann Dr Box Culvert ARPA		36,524						
Design Schumann Dr Box Culvert		37,250						
Schumann Drive Culvert DST		750,000						
Concha Dam DST		700,000						
TOTAL PROJECT EXPENDITURES	\$ 1,363,012	\$ 8,010,816	\$ 1,301,055	\$ 1,160,810	\$ 3,311,325	\$ 299,080	\$ 180,000	\$ 180,000

**SOLID WASTE FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 29-30	FY 30-31
Residential Collection Fees	\$ 2,432,000	\$ 2,432,000	\$ 2,504,960	\$ 2,580,109	\$ 2,657,512	\$ 2,737,237	\$ 2,819,355	\$ 2,903,935
2.0% Fee by Tax Collector	(48,640)	(48,640)	(50,099)	(51,602)	(53,150)	(54,745)	(56,387)	(58,079)
Net Collections	2,383,360	2,383,360	2,454,861	2,528,507	2,604,362	2,682,493	2,762,967	2,845,856
Commercial Franchise Fees	70,000	70,000	72,100	74,263	76,491	78,786	81,149	83,584
Investment Income	-	-	-	-	-	-	-	-
Total Revenues	2,453,360	2,453,360	2,526,961	2,602,770	2,680,853	2,761,278	2,844,117	2,929,440
Payments to Waste Management	2,432,000	2,432,000	2,504,960	2,580,109	2,657,512	2,737,237	2,819,355	2,903,935
TOTAL EXPENDITURES FY25	\$ 2,432,000							
TOTAL EXPENDITURES FY26		\$ 2,432,000						
TOTAL EXPENDITURES FY27			\$ 2,504,960					
TOTAL EXPENDITURES FY28				\$ 2,580,109				
TOTAL EXPENDITURES FY29					\$ 2,657,512			
TOTAL EXPENDITURES FY30						\$ 2,737,237		
TOTAL EXPENDITURES FY31							\$ 2,819,355	\$ 2,903,935
BEGINNING FUND BALANCE	\$ -	\$ 21,360	\$ 42,720	\$ 64,721	\$ 87,382	\$ 110,722	\$ 134,763	\$ 159,525
TOTAL REVENUES	2,453,360	2,453,360	2,526,961	2,602,770	2,680,853	2,761,278	2,844,117	2,929,440
TOTAL EXPENDITURES	(2,432,000)	(2,432,000)	(2,504,960)	(2,580,109)	(2,657,512)	(2,737,237)	(2,819,355)	(2,903,935)
ENDING FUND BALANCE	\$ 21,360	\$ 42,720	\$ 64,721	\$ 87,382	\$ 110,722	\$ 134,763	\$ 159,525	\$ 185,030

NOTE: The 3.6% Discount for Early Payments is based on the history of collections of the Stormwater Fees and may vary from year-to-year. Also, it should be noted that no provision is being made for administrative assistance by City personnel.

**CEMETERY TRUST FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	TOTALS
Lot Sales	\$ 200,450	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 1,460,450
Interest Income	41,418	30,000	32,470	4,735	4,930	5,101	4,291	4,600	127,544
PROJECTED REVENUE	\$ 241,868	\$ 210,000	\$ 212,470	\$ 184,735	\$ 184,930	\$ 185,101	\$ 184,291	\$ 184,600	\$ 1,587,994
Expended from Permanent Endowment:									
Cemetery Equipment (Mowers)	10,090				16,000				
Dump Trailer				13,000					
Second Irrigation Pump and Well			40,000						
Cemetery Grounds Improvements	152,002								
Establish Water/Sewer Service	4,293								
General Fund Transfer for Operations	130,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	\$ 1,180,000
TOTAL OPERATIONAL EXPENDITURES	\$ 296,386	\$ 150,000	\$ 190,000	\$ 163,000	\$ 166,000	\$ 150,000	\$ 150,000	\$ 150,000	1,180,000
Expended from Non-Endowed (Capital):									
Columbariums						125,000			
Administration Building			660,000						
PROJECTED CAPITAL DISBURSEMENTS	-	-	660,000	-	-	125,000	-	-	192,944
TOTAL PROJECTED DISBURSEMENTS	\$ 130,000	\$ 150,000	\$ 810,000	\$ 150,000	\$ 150,000	\$ 275,000	\$ 150,000	\$ 150,000	1,372,944
PERMANENT ENDOWMENT:									
BEGINNING FUND BALANCE	\$ 587,740	\$ 391,579	\$ 331,579	\$ 231,579	\$ 158,579	\$ 82,579	\$ 22,579	\$ (37,421)	\$ 685,024
ANNUAL REVENUES	100,225	90,000	90,000	90,000	90,000	90,000	90,000	90,000	730,225
ANNUAL EXPENDITURES & TRANSFERS	(296,386)	(150,000)	(190,000)	(163,000)	(166,000)	(150,000)	(150,000)	(150,000)	(1,415,386)
ENDING FUND BALANCE	\$ 391,579	\$ 331,579	\$ 231,579	\$ 158,579	\$ 82,579	\$ 22,579	\$ (37,421)	\$ (97,421)	\$ (137)
NON-ENDOWED (Capital)									
BEGINNING FUND BALANCE	\$ 570,368	\$ 712,010	\$ 832,010	\$ 294,480	\$ 389,215	\$ 484,145	\$ 454,245	\$ 548,537	\$ 311,851
ANNUAL REVENUES	141,643	120,000	122,470	94,735	94,930	95,101	94,291	94,600	857,769
ANNUAL EXPENDITURES	-	-	(660,000)	-	-	(125,000)	-	-	(852,944)
ENDING FUND BALANCE	\$ 712,010	\$ 832,010	\$ 294,480	\$ 389,215	\$ 484,145	\$ 454,245	\$ 548,537	\$ 643,137	\$ 316,676
TOTAL ENDING BALANCE OF TRUST FUND	\$ 1,103,589	\$ 1,163,589	\$ 526,059	\$ 547,794	\$ 566,724	\$ 476,824	\$ 511,116	\$ 545,716	\$ 316,540

**GOLF COURSE FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Charges for Services	\$ 1,730,409	\$ 1,847,063	\$ 1,918,620	\$ 1,937,806	\$ 1,957,184	\$ 1,976,756	\$ 1,996,524	\$ 2,016,489
Proshop Sales	114,734	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Rents	32,835	31,800	30,000	30,000	30,000	30,000	30,000	30,000
Other Revenue	3,389	4,610	5,560	5,560	5,560	5,560	5,560	5,560
FEMA and State Reimbursements	59,667	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-
Sale of Carts or Equipment	14,648	-	-	-	-	-	-	-
Investment Income	10,386	9,165	-	-	-	-	-	-
PROJECTED REVENUE	\$ 1,966,068	\$ 2,012,638	\$ 2,074,180	\$ 2,093,366	\$ 2,112,744	\$ 2,132,316	\$ 2,152,084	\$ 2,172,049
Personnel	\$ 493,880	\$ 543,780	\$ 568,950	\$ 586,443	\$ 604,811	\$ 624,097	\$ 644,348	\$ 665,611
Operating Costs	998,717	1,076,445	1,108,792	1,108,792	1,108,792	1,108,792	1,108,792	1,108,792
Proshop Cost of Sales	85,660	75,000	57,000	75,000	57,000	75,000	57,000	75,000
Airport Rent	106,864	107,239	107,483	107,483	107,483	107,483	107,483	107,483
Golf Cart Purchase								
Insured Damage to Irrigation System								
Repay \$500K General Fund Cash Flow Loans		100,000	100,000	100,000	100,000	30,000		
Repay \$559,684 Building Fund Cash Flow Loans					59,684	100,000	100,000	100,000
Equipment	2,866							
Ice Machine					10,000			
Golf Shop Carpet								
Air Conditioners	11,411							
Range Netting								
Club House Doors		37,064						
Cart Barn			200,000					
Course Renovations	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Interest Payment to Building Fund	5,012	4,285	4,365	4,037	3,705	3,370	3,031	3,031
Principal Payment to Building Fund	32,386	32,706	33,032	33,360	33,692	34,027	34,366	34,366
TOTAL FY 23								
TOTAL FY 24	\$ 1,786,796							
TOTAL FY 25		\$ 2,026,519						
TOTAL FY 26			\$ 2,229,622					
TOTAL FY 27				\$ 2,065,115				
TOTAL FY 28					\$ 2,135,167			
TOTAL FY 29						\$ 2,132,769		
TOTAL FY 30							\$ 2,105,020	
TOTAL FY 31								\$ 2,144,283
BEGINNING UNRESTRICTED RESOURCES	\$ 60,312	\$ 239,584	\$ 225,703	\$ 70,261	\$ 98,512	\$ 76,090	\$ 75,636	\$ 122,700
TOTAL REVENUES	1,966,068	2,012,638	2,074,180	2,093,366	2,112,744	2,132,316	2,152,084	2,172,049
TOTAL OPERATING FUND EXPENDITURES	(1,786,796)	(2,026,519)	(2,229,622)	(2,065,115)	(2,135,167)	(2,132,769)	(2,105,020)	(2,144,283)
ENDING UNRESTRICTED RESOURCES	\$ 239,584	\$ 225,703	\$ 70,261	\$ 98,512	\$ 76,090	\$ 75,636	\$ 122,700	\$ 150,466

**AIRPORT FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
OPERATING FUND:								
Pickle Ball Courts Rents	\$ 6,795	\$ 6,795	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Public Works Compound Rental	56,860	56,860	56,860	56,860	56,860	56,860	56,860	56,860
Golf Course and IGM Maintenance Rents	106,864	107,239	107,484	107,484	107,484	107,484	107,484	107,484
Facilities Maintenance Rents	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Police Storage Area	576	576	576	576	576	576	576	576
Other Rents	429,024	503,243	595,100	607,002	619,142	631,525	644,155	657,038
FEMA and State Reimbursements	11,938							
Sale of Fixed Assets	913							
Investment Income	3,913	2,710						
Other Revenue	106,405	115,492	88,295	88,295	88,295	88,295	88,295	88,295
PROJECTED REVENUE	\$ 729,288	\$ 798,915	\$ 861,315	\$ 873,217	\$ 885,357	\$ 897,740	\$ 910,370	\$ 923,253
Personnel	210,942	224,190	264,715	272,656	280,836	289,261	297,939	306,877
Operating Costs	307,777	372,030	351,564	362,111	372,974	384,163	395,688	407,559
General Fund Management Fee	105,057	115,562	127,118	130,932	134,859	138,905	143,072	147,365
Debris Blower								
Airport Maintenance Equipment	28,425							
Airport Mower		17,000						
Airport Truck		15,000						
Airport Tractor/Mower Deck	67,670							
Airport Netting								
Transfer to Airport Construction Fund	24,677	15,102	157,750		25,000	15,000		
Repayment of DST Advances and Interest	38,500	38,500	38,500	40,500	40,500	40,500	40,500	40,500
TOTAL FY 23								
TOTAL FY 24	\$ 783,048							
TOTAL FY 25		\$ 797,384						
TOTAL FY 26			\$ 939,647					
TOTAL FY 27				\$ 806,199				
TOTAL FY 28					\$ 854,170			
TOTAL FY 29						\$ 867,830		
TOTAL FY 30							\$ 877,200	
TOTAL FY 31								\$ 902,301
BEGINNING RESOURCES	\$ 517,525	\$ 463,765	\$ 465,296	\$ 386,964	\$ 453,982	\$ 485,169	\$ 515,079	\$ 548,249
TOTAL REVENUES	729,288	798,915	861,315	873,217	885,357	897,740	910,370	923,253
TOTAL EXPENDITURES+DEBT+TRANSFERS	(783,048)	(797,384)	(939,647)	(806,199)	(854,170)	(867,830)	(877,200)	(902,301)
ENDING UNAPPROPRIATED RESOURCES	\$ 463,765	\$ 465,296	\$ 386,964	\$ 453,982	\$ 485,169	\$ 515,079	\$ 548,249	\$ 569,202

**BUILDING FUND
PROJECTED BALANCES
FISCAL YEARS 2026-2031**

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>
Operating Revenue (1% Growth)	\$ 1,071,794	\$ 941,870	\$ 1,021,100	\$ 1,031,311	\$ 1,041,624	\$ 1,052,040	\$ 1,062,561	\$ 1,073,186
Other Revenue	10,220	24,213	2,500	2,500	2,500	2,500	2,500	2,500
Principal on Golf Course Irrigation Loan	32,386	32,706	33,032	33,360	33,692	34,027	34,366	34,366
Interest on Golf Course Irrigation Loan	5,012	4,285	4,365	4,037	3,705	3,370	3,031	3,031
Payment on Golf Course Cash Flow Loan					59,684	100,000	100,000	100,000
Investment Income	38,969	39,000	48,653	24,821	16,190	7,491	(1,665)	(12,033)
PROJECTED REVENUE	\$ 1,158,381	\$ 1,042,074	\$ 1,109,650	\$ 1,096,029	\$ 1,157,395	\$ 1,199,428	\$ 1,200,793	\$ 1,201,050
Personnel								
Operating Costs								
Computers								
Front Counter Renovations								
TOTAL FY 23								
Personnel	939,693							
Operating Costs	119,962							
Monitors	3,184							
Replacement Truck	33,726							
TOTAL FY 24	\$ 1,096,565							
Personnel		987,935						
Operating Costs		179,195						
Replacement Trucks (2)		77,500						
Scanners, Computers		15,595						
TOTAL FY 25		\$ 1,260,225						
Personnel			1,246,385					
Operating Costs			295,927					
Large Scale Printer			10,000					
TOTAL FY 26			\$ 1,552,312					
Personnel				1,308,704				
Operating Costs				295,927				
TOTAL FY 27				\$ 1,604,631				
Personnel					1,374,139			
Operating Costs					295,927			
TOTAL FY 28					\$ 1,670,066			
Personnel						1,442,846		
Operating Costs						295,927		
TOTAL FY 29						\$ 1,738,773		
Personnel							1,514,989	
Operating Costs							295,927	
TOTAL FY 30							\$ 1,810,916	
Personnel								1,590,738
Operating Costs								295,927
TOTAL FY 31								\$ 1,886,665
BEGINNING RESOURCES	\$ 1,485,427	\$ 1,591,790	\$ 1,373,639	\$ 930,977	\$ 422,374	\$ (90,297)	\$ (629,642)	\$ (1,239,765)
TOTAL REVENUES	1,158,381	1,042,074	1,109,650	1,096,029	1,157,395	1,199,428	1,200,793	1,201,050
EXPENDITURES+DEBT+TRANSFERS	1,096,565	1,260,225	1,552,312	1,604,631	1,670,066	1,738,773	1,810,916	1,886,665
ENDING UNRESTRICTED RESOURCES	\$ 1,591,790	\$ 1,373,639	\$ 930,977	\$ 422,374	\$ (90,297)	\$ (629,642)	\$ (1,239,765)	\$ (1,925,379)
Golf Course Fund Advance Balance	1,048,905	1,016,199	983,167	949,807	916,115	882,088	847,722	813,356

CITY OF SEBASTIAN, FLORIDA 2025/2026 ANNUAL BUDGET

SCHEDULE FIVE

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”.

ACFR – Annual Comprehensive Financial Report

Anticipated (revenue, deficit, expenses, etc.) – Estimates used in analyzing and preparing budgets. Anticipated figures are the equivalent of educated guesses, based on experience and information from a variety of sources that help government officials determine what they think they will be.

Appropriation from Prior Year Fund Balance (Retained Earnings) – Money not spent in one fiscal year but carried forward to the next year. Cash carried forward is used to supplement revenues required to pay all expenses.

Audit – Procedures undertaken to obtain audit evidence about the amounts and disclosures in the financial statements, as a basis for an opinion that they fairly present an entities financial position in conformity with generally accepted accounting principles.

Balance Budget – A Budget where revenues exceed expenditures.

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.

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 costing over \$50,000 and expected life of more than five years. Includes land acquisition, construction, repair or structural improvement of a facility, engineering and design for a facility, and acquisition or repair of equipment. Includes detail on the time frame for completion, location, description, estimated total expenditure, impact on operating cost and financing method.

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 that has been 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.

COVID-19 Pandemic – The ongoing pandemic named as the coronavirus disease of 2019. It is transmitted via respiratory droplets and causes severe acute respiratory symptoms.

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.

Depreciation – An accounting method used to allocate the cost of an asset over its useful life in order to reflect the result of age, wear and tear from use, or economic obsolescence.

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 Coty 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.

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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.

Full-time Equivalent Employees – The number of employees an employer would have if the employer’s work needs were satisfied by all employees were full time.

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

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

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

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

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

GFOA – Government Finance Officers Association, a professional association of state and local finance officers in the United States and Canada committed to supporting the professional management of governments for the benefit of the public.

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

Mill – A tax rate set on the basis of the valuation of properties. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

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

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

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

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

Proprietary Fund – Used in governmental accounting to account for activities involving business-like interactions similar to those found in the private sector. They receive significant support from fees and charges.

Reserved Fund Balance – Portion of a fund balance that is not available for appropriation. This usually is due to statutory authority and/or internal policies.

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

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

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

SPD – Sebastian Police Department

Special Revenue Fund – A governmental accounting fund used to account for special revenues that are legally restricted to expenditures for particular purposes.

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State-Shared Revenue – Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor license taxes, and half-cent sales taxes.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the values on which the millage rate is applied and taxes are computed.

TRIM Bill – Florida’s Truth in Millage Law that requires cities to calculate next year’s property taxes based on the same tax dollars they received during the current fiscal year.

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

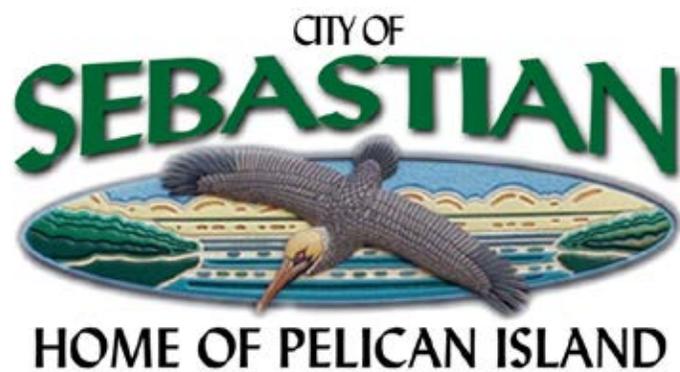
Unreserved Fund Balance – Portion of a fund balance that is available for appropriation.

User Fee – A fee charged to the party that directly receives a public service.

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

Valuation – The dollar value of property that has been assigned by the County Property Appraiser.

Working Capital – Excess of current assets including cash-on-hand equivalents over current liabilities that can be used to satisfy cash flow needs.



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