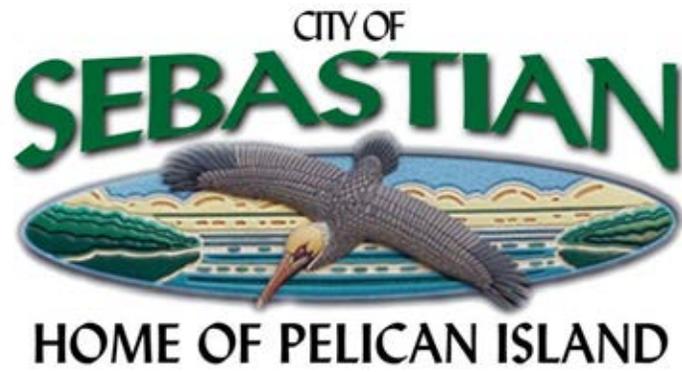


CITY OF SEBASTIAN, FLORIDA

**ANNUAL BUDGET
FISCAL YEAR 2023–2024**

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET



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CITY COUNCIL

Fred Jones
Mayor

Christopher Nunn
Vice-Mayor

Ed Dodd
Council Member

Bob McPartlan
Council Member

Kelly Dixon
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2023–2024**

CITY MANAGEMENT

Jeanette Williams
City Clerk

Brian Benton
City Manager

Jennifer Cockcroft
City Attorney

DEPARTMENT HEADS

Kenneth W. Killgore
Finance Director

Daniel Acosta
Police Chief

Karen Miller
Public Works Director

Vacant
Community Development Director

Wayne Eseltine
Building Official

Vacant
Leisure Services Director

Greg Gardner
Director of Golf

Jeff Sabo
Airport Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 01, 2022

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, 2022. 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 Administrative Services Department, 1225 Main Street, Sebastian, FL 32958

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2023-2024 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2023-2024 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.

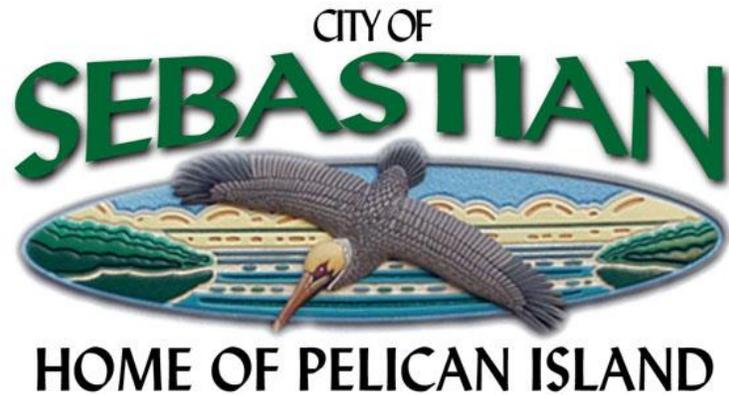
Policies – This section presents the City’s policies that guide the preparation of the budget.

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 2023/24 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 2024-2029.

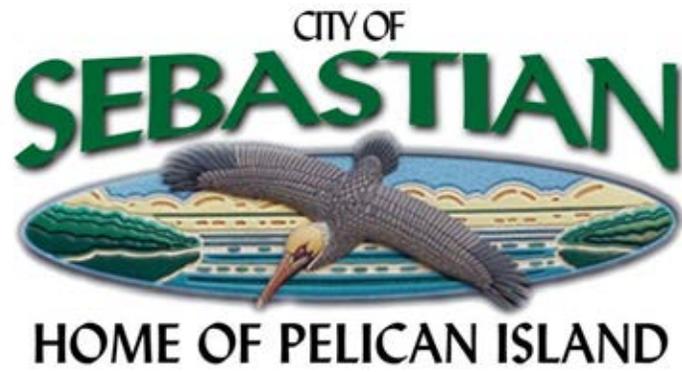
Schedules – This section provides historical trend information on ad valorem tax millage rates and tax collections. Debt service schedules are provided to support the budgeted line item detail. A five-year capital outlay schedule is included for future planning, including narratives and schedules on 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.



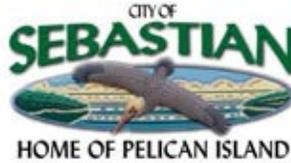
CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

BUDGET MESSAGE

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET



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October 1, 2023

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

Re: Fiscal Year 2024 Budget Letter of Transmittal

Dear Mayor Jones and City Council Members

In compliance with provisions of the City Charter and Florida Statutes, we are pleased to submit the Fiscal Year 2023-24 Budget. Total appropriations, transfers-out and increases to reserves for all City Funds total \$48,765,644, as compared to the total of \$47,567,142 that was approved before amendments last year. Total expenditures/expenses are \$41,924,744, in comparison to \$40,788,440 that was initially approved for the prior year.

The major component of the increase in expenditures/expenses of all City Funds was a 16.4% increase in payroll costs to \$16,009,270. That increase was due to adding employees, pay raises, higher premiums for employee health insurance and funding for an organizational efficiency program. Operating accounts increased as well by 9.6% to \$7,306,604, which was almost entirely due to increases in liability and property insurance premiums. The amounts budgeted for capital items, debt service and grants decreased by 8.55% to \$18,608,870, due to less being budgeted for capital projects at the Airport.

There was a \$2,554,023 increase in the total budgeted expenditures attributable to General Fund. General Fund additional personnel, pay adjustments, premiums for employee health insurance and funding for an organizational efficiency program account for \$1,942,219 or 17.2% of the overall increase. The General Fund budget includes the addition of a Deputy City Clerk, Accountant, two Police Officers and a Crime Scene/Evidence Technician. A part-time Evidence Technician and a part-time mechanic will also be made full-time positions. In recognition of starting pay rates being significantly lower than competing employers, the City Council directed that there be pay increases beyond those stipulated with the collective bargaining agreements. The organizational efficiency program account was added to provide funds to that may be used for measures to enhance productivity and focus on completing projects sooner. The higher budget required for liability and property insurance premiums resulted in a \$516,417 or 15.5% increase in budgets for General Fund operating accounts. Budgeted capital items to be funded directly to General Fund increased by \$95,386 or 25.1% more than budgeted last year.

With their understanding that forecasted revenues for General Fund would not be sufficient to cover the added expenditures indicated above, the City Council voted for a 10% increase over the prior year millage to provide the additional revenue. Early in the budget process, the proposed millage 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 27, 2023 at which the final 3.1955 millage and the final Fiscal Year 2024 Budget were 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 those requirements, the City Council voted on September 27, 2023 to approve the enclosed Capital Improvement Program and an update to the City Financial Policies.

AD VALOREM TAXES

The table below is an example of the effect of the approved 3.1955 millage assuming a homesteaded property taxed on a value of \$250,000 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. As the consumer price index increase was greater, homesteaded taxpayers taxable value may have increase by the 3% and with the increase in millage to 3.1955, their tax would be an additional \$82 as compared to last year.

	FY 2022-23 With 2.9050 Millage	FY 2023-24 With 3.1955 Millage
Taxable Value	\$ 250,000	\$ 257,500
Homestead Exemption	50,000	50,000
Net Taxable Value	\$ 200,000	\$ 207,500
Millage	2.9050	3.1955
Taxes for Year	\$581	\$663
Tax Increase		\$82

The table below shows the effect of the approved 3.1955 millage assuming a property without the homestead exemption and a taxable value of \$250,000 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 \$153 for the year.

	FY 2022-23 With 2.9050 Millage	FY 2023-24 With 3.1955 Millage
Taxable Value	\$250,000	\$ 275,000
Millage	2.9050	3.1955
Taxes for Year	\$726	\$879
Tax Increase		\$153

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

	Amount	Percent Change
FY2023 Final Taxable Value	\$1,812,142,967	
Revised Assessed Values	187,910,750	10.37%
New Construction and Additions	84,817,696	4.68%
FY2024 Certified Taxable Value	\$2,084,871,413	15.05%

Ad Valorem tax revenue is 36.7% of FY 2024 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 strengthen staffing in several departments, the City Council voted to increase the millage for 2024.

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%

A concerted effort has been made over the years to provide quality municipal services to the citizens of Sebastian, while minimizing the tax burden. This was exasperated by the economic crisis that began in 2008, as well as the impacts of the COVID-19 Corona Virus Pandemic that followed. Even so, the millage has been reduced to less than half from that levied 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.

CITY GOALS

The City of Sebastian has ambitious goals articulated by City Council, administration, and various boards and committees, many of which were outlined during the course of numerous meetings, discussions and presentations provided by City Council and the Office of the City Manager during the past year. The City Council and administration have worked diligently on maintaining an identity and character that is distinctively Sebastian. The budget adopted for FY 2023-24 keeps that focus and the forward momentum established by the community, consistent with the following City Council goals:

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

In order to achieve these directives, each department/division develops subordinate goals and objectives. These are presented within the sections for each department. The City continues to work on documenting a strategic plan that will encompass 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 2023-2024 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 15.05% this year, largely due to increases in assessed values of properties which were on last year's tax roll. New construction and additions were again at historical levels but there are concerns that this will not continue.
- **Other Major Revenue Sources** – Projections provided by the State indicate collections from state shared revenues will only increase moderately next year. The City is projecting overall increases of about 4.0%. Revenues collected from utility companies are being budgeted to increase a little less than 3% next year. Taken together, these revenue sources comprise 54% 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 a good level of activity in the housing market and with overall building activity within the City. However, there are concerns that increases in interest rates are eminent and will ultimately result in a slow-down. 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 now been recognized and this budget begins to address the need to increase the levels of funding.
- **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 are negotiated for the employees covered by two collective bargaining agreements. One is for the non-exempt and another for Police Officers. Management employees have benefits memorialized in the "Management Benefits Package". 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 to develop a wage and benefits study to document every position's responsibilities 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. In addition to negotiated pay rates, measures were taken to compare pay rates of surrounding agencies and make further adjustments in order to remain competitive.
 - The increased cost for health care benefits remains a large 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 policy for the employees. Still the City had to deal this year with a 10% increase in monthly premiums.
 - 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. Five full-time positions were added to the General Fund budget this year and two part-time positions were made full-time..

CAPITAL IMPROVEMENT PROGRAM

The Fiscal Year 2024-2029 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 was updated and funding 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 until August 31, 2030;
- 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 2023-24 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:

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 area.

The Riverfront Community Redevelopment Agency (CRA Fund) includes expenditures for maintaining landscaping to a higher standard and other operating cost attributed to the CRA. In FY 2023-24, \$50,000 is allocated for the design of a new fish house and museum. Funding is also programmed to match a possible 50% FIND grant for expansion of the dock facilities at the Working Waterfront.

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:

- Matching requirements in a future year for the construction of a Police Firing Range providing grant funding can be obtained.
- A project to replace the current Splash Pad facility in the year after next.
- Projects in future years based on the CRA Master Plan, including infrastructure improvements and construction of an event center in the Riverview Park area.
- Much of the street reconstruction work that was outlined in the updated paving management plan.
- Improvements at Schumann Drive and several other projects to improve the stormwater system.
- The second half of the City's matching funds requirement on a major Federal Emergency Management Agency grant to restore major canals to their original contours.
- Matching requirements for FDOT or FAA grants for Airport improvements are also scheduled.

In the Recreation Impact Fee Fund, \$20,000 is allocated each year to be used within the four zones for unanticipated upgrades 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. Projects programmed from these funds include:

- FY 2024 allocates \$350,000 to the Creative Playground.
- FY 2025 allocates \$60,000 to Bryant Court Park.
- FY 2026 allocates \$120,000 to improve Hardee Park and Schumann Park.
- FY 2027 allocates \$120,000 to improve the Community Center and Friendship Park.
- FY 2028 allocates \$80,000 for improvements at Riverview Park.
- The Stormwater Utility Fund will purchase equipment for operation and maintenance activities and for sliplining and pipe replacements but current rates are not sufficient to fund capital improvements. Therefore, a number of capital needs are being funded by the Discretionary Sales Tax Fund, grant proceeds and American Rescue Plan funds.

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.

In the Cemetery Trust Fund, allocations are for improvements to the Cemetery grounds and to provide a second irrigation pump and well, Replacements of equipment are also scheduled. \$95,000 in FY 2025 is provided to add columbarium niches. General Fund transfers will be made each year for about 68% of the annual operation and maintenance expenditures which are accounted for as a division in General Fund.

The Golf Course is allocating funds for replacement of carpeting and some small equipment. It will also replace the entrance doorways at the clubhouse. Funding is also provided annually to renovate the golf course bunkers over a number of years. The major improvements done in the past several years continue to result in more player activity. The Golf Course is beginning to "unwind" the internally financed loans from the General Fund and Building Fund for that work.

At the Airport, revenues from property rentals have steadily increased and are sufficient to cover the normal operating costs and replace most equipment as needed. It can also repay advances with interest to the Discretionary Sales Tax Fund for the internally financed loans that were used toward constructing hangars. The Discretionary Sales Tax Fund is also scheduled to provide matching funds for grants for several projects, as described in a previous paragraph. With the improving financial outlook it is now possible to use Airport funding toward the matching requirements for some of the grants.

The Building Fund has no scheduled capital outlays other than an occasional vehicle. It did recently cover the expense of renovating the front service counter. It is unlikely that any additional significant capital outlays will be necessary.

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.

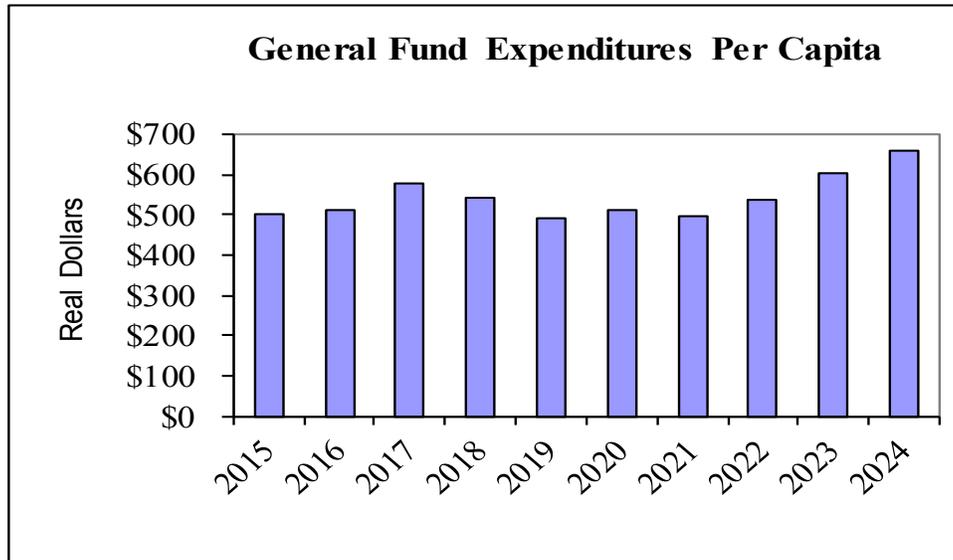
General Fund expenditures will have increased since 2015 at an annual rate of 4.34% through 2024. This has been largely due to increases in cost of labor, materials and supplies. As a result, expenditures per capita are now higher than have been experienced in recent years and exceed the rate of growth 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>	Actual <u>2015</u>	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Estimated <u>2023</u>	Budget <u>2024</u>
General Fund Expenditures (in millions)	\$11.23	\$11.57	\$13.41	\$13.14	\$12.15	\$12.89	\$12.72	\$13.76	\$15.60	\$17.50
Population (1)	22,296	22,622	23,137	24,192	24,630	25,168	25,658	25,454	25,915	26,405
Percent Change from Prior Year	0.5%	1.5%	2.3%	4.6%	1.8%	2.2%	4.2%	1.1%	1.81%	1.89%
Expenditures Per Capita	\$504	\$511	\$580	\$543	\$493	\$512	\$496	\$541	\$602	\$663
Percent Change from Prior Year	8.5%	1.5%	13.3%	-6.3%	-9.2%	3.8%	-3.2%	9.0%	11.4%	10.1%

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

CHART I



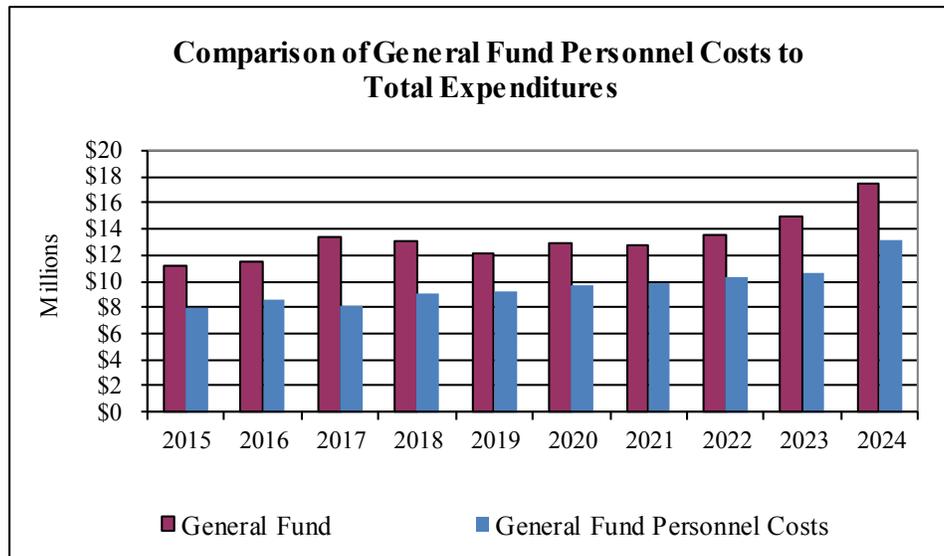
Another important comparison is the ratio of personnel costs to total expenditures. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. Although furlough days, pay freezes and lay-offs reduced personnel 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 in order to continue providing quality services to the public.

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

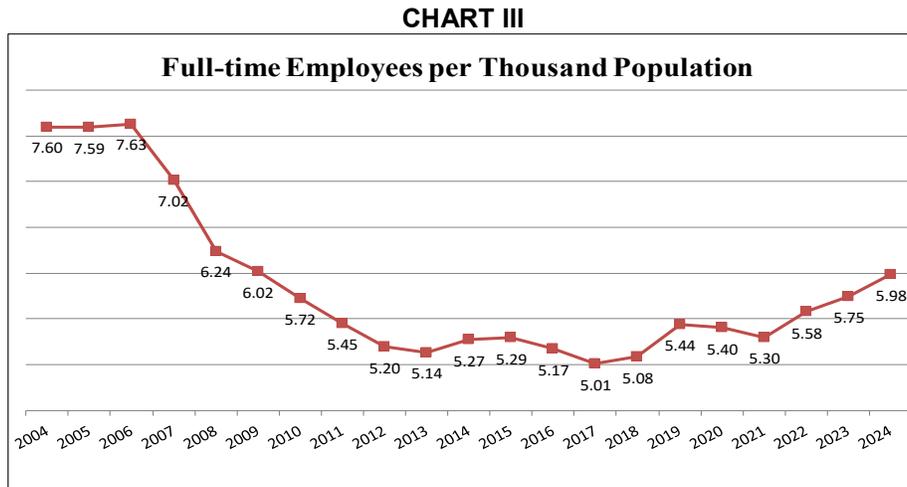
Fiscal Year		Total		Percentage
		General Fund Personnel Costs	General Fund Expenditures	
2013	Actual	\$7,421,903	\$9,750,950	76.11%
2014	Actual	\$7,671,004	\$10,297,178	74.50%
2015	Actual	\$7,971,142	\$11,229,408	70.98%
2016	Actual	\$8,527,708	\$11,568,292	73.72%
2017	Actual	\$8,175,533	\$13,408,315	60.97%
2018	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	\$10,268,218	\$13,593,567	75.54%
2023	Estimated	\$10,670,917	\$14,984,153	71.21%
2024	Budget	\$13,218,175	\$17,538,176	75.37%

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

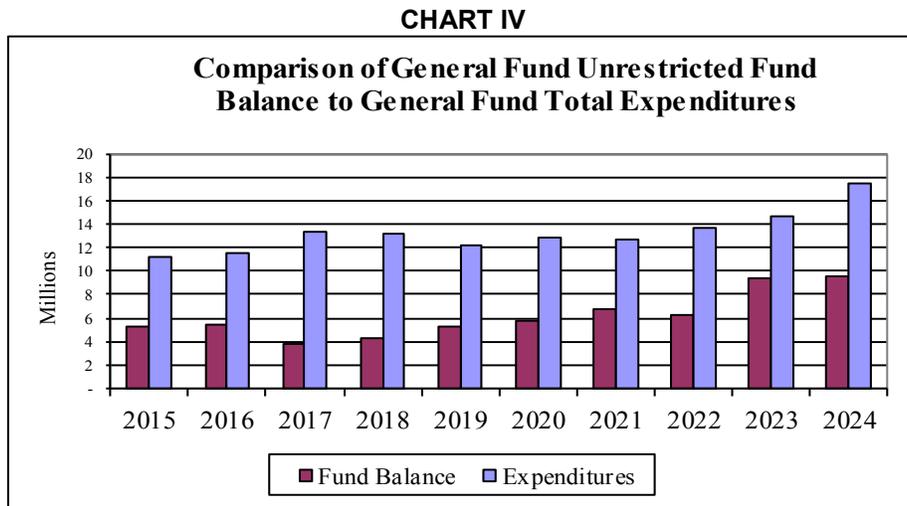
CHART II



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.



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 five million dollars (\$5,000,000). 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.



In addition to the five million dollars (\$5,000,000) 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 \$389,000 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, 2023 Estimates of Population, the City's population is 26,405. This was a 1.89% 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 in 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 insure 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 nearly 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 that documents a systematic plan to insure that road resurfacing is completed before conditions require a complete rebuilding. In the coming year, the City has allocated sufficient 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 and proceeds from the American Rescue Plan Act, while the 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. These include major work on taxiways and additional aircraft storage hangars. 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 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 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 will be needed no later than next year.

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.

SUMMARY

The Proposed Fiscal Year 2023-24 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.

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 2023-24 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.

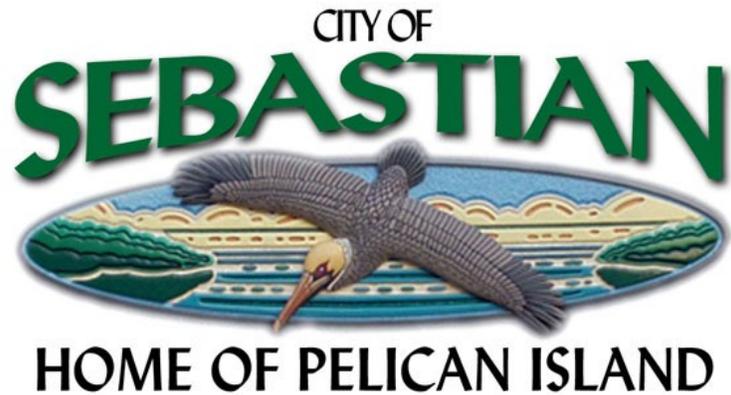
Earlier this year, the nationally recognized Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the City for its Fiscal Year 2022-23 budget document. This was the nineteenth consecutive year the City has received this honor. This award is the highest form of 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,

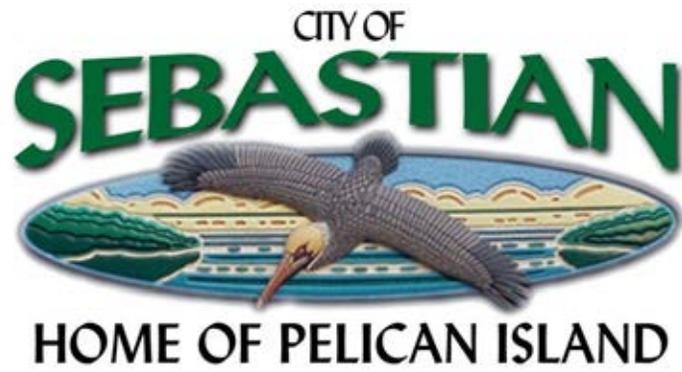

Kenneth W. Killgore,
Finance Director


Brian Benton,
City Manager



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

BUDGET OVERVIEW



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CITY OF SEBASTIAN, FLORIDA 2023/2024 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 26,405 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. There is also a satellite campus in Sebastian. For those requiring more technical schooling, Florida Institute of Technology (Florida Tech) is located in Melbourne, some 20 miles north of Sebastian. Sixty minutes to the northwest, Orlando hosts a number of colleges and universities offering academic and trade curriculum.

Workforce

The largest major industry sector in the Sebastian area is Health Care and Social Assistance with 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 September, 2023 unemployment rate was 3.8%, as compared to 2.7% for Florida and 3.3% Nationwide. 32.0% of the County's population 25 years of age or over hold a bachelor's degree or higher, the area median age is 54.2 years and median household income is \$61,351. 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 2023/2024 ANNUAL BUDGET

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

Major Employers in Indian River County

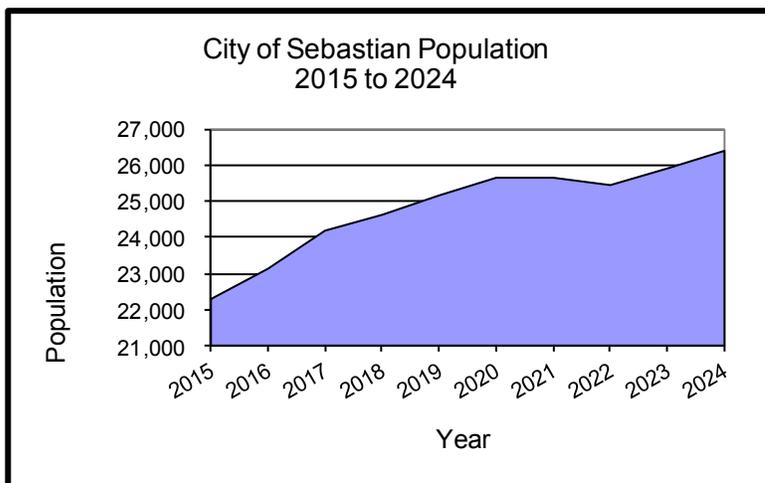
<u>Establishment</u>	<u>Industry/Product</u>	<u>Number of Employees</u>
Indian River Medical Center	Health Care	2,112
School District of Indian River County	Government	2,039
Indian River County	Government	1,455
Publix Supermarkets	Food/Beverage	1,380
Piper Aircraft	Manufacturer	1,005
Wal-Mart	Retail	806
Sebastian River Medical Center	Health Care	750
Visiting Nurse Association	Private Health Care/Hospice	500
John's Island	Residential/Resort	495
Indian River Estates	Retirement Community	486

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 insure a small town and good quality of life atmosphere.

POPULATION PERCENTAGE INCREASE

2015	22,296	-1.44%
2016	23,137	3.77%
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%



CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

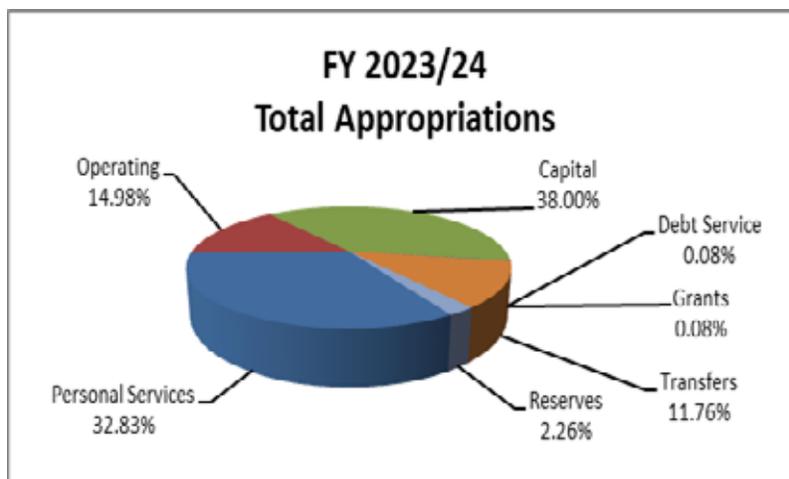
The Fiscal Year 2023/24 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures continues to be a challenge, as each year becomes more difficult as the budgets have already been kept at a minimum. Despite the State mandated rate increase limitations, the City has exercised many cost cutting techniques over the years to facilitate the adoption of a lower millage rate. Major cost cutting techniques for a number of years included the implementation of Employee Voluntary Early Retirement Incentive Programs, the elimination of positions, furlough days, as well as 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, this year was again challenging with the need to closely examine employee compensation and address problems experienced with recruiting of 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 2023/24 is \$48,765,644. 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 \$16,009,270.
- Operating Budget: The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$7,306,604.
- 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 \$18,530,370.
- 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. the budgeted amount for this fiscal year is \$40,000.
- Transfers Budget: These are made between budgeted funds and total \$5,737,056.
- Contingency/Reserve: The contingency/reserve appropriations are made up of unappropriated fund balances available to cover emergency expenses or revenue shortages. The appropriations this fiscal year to increase fund balances total \$1,103,844.

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



CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

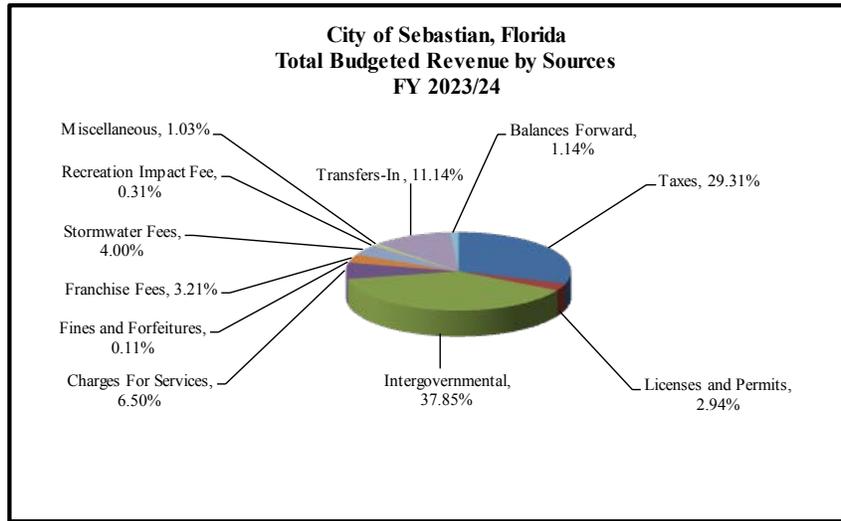
FY 2023-24 BUDGET SUMMARY FOR ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE	CAPITAL IMPROVEMENT	ENTERPRISE FUNDS	TOTAL ALL FUNDS
<u>ESTIMATED REVENUES:</u>					
Taxes:					
Ad Valorem	\$ 6,460,718	\$ -	\$ -	\$ -	\$ 6,460,718
Sales and Use Taxes	-	5,883,975	-	-	5,883,975
Utility Service	3,621,900	-	-	-	3,621,900
Licenses and Permits	184,400	-	-	1,072,150	1,256,550
Intergovernmental Revenue	4,076,638	471,765	12,188,152	-	16,736,555
Charges For Services	834,439	-	-	2,649,185	3,483,624
Fines and Forfeitures	67,050	150	-	-	67,200
Franchise Fees	1,851,500	-	-	-	1,851,500
Stormwater Assessment	-	1,926,000	-	-	1,926,000
Recreation Impact Fees	-	179,400	-	-	179,400
Miscellaneous Revenue	417,000	144,966	-	87,830	649,796
TOTAL ESTIMATED REVENUES	\$ 17,513,645	\$ 8,606,256	\$ 12,188,152	\$ 3,809,165	\$ 42,117,218
Transfers-In	80,000	-	5,619,658	37,398	5,737,056
Cash Balances Brought Forward	-	591,446	-	319,924	911,370
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	\$ 17,593,645	\$ 9,197,702	\$ 17,807,810	\$ 4,166,487	\$ 48,765,644
<u>EXPENDITURES/EXPENSES:</u>					
General Government	\$ 6,227,591	\$ -	\$ 357,347	\$ -	\$ 6,584,938
Public Safety	8,070,735	-	769,982	1,376,659	10,217,376
Physical Environment	-	2,221,332	12,392,000	-	14,613,332
Transportation	1,817,990	5,901	4,008,481	812,883	6,645,255
Economic Environment	-	311,370	-	-	311,370
Culture and Recreation	1,421,860	-	280,000	1,812,113	3,513,973
Debt Service	-	-	-	38,500	38,500
TOTAL EXPENDITURES/EXPENSES	\$ 17,538,176	\$ 2,538,603	\$ 17,807,810	\$ 4,040,155	\$ 41,924,744
Transfers-Out	-	5,619,658	-	117,398	5,737,056
Reserves	55,469	1,039,441	-	8,934	1,103,844
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	\$ 17,593,645	\$ 9,197,702	\$ 17,807,810	\$ 4,166,487	\$ 48,765,644

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

SUMMARY OF REVENUES

Funding available to the city in FY 2023/24 from all sources is estimated at \$48,765,644. As illustrated in the graph below, tax revenues make up approximately 29.31% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 37.85% of revenues. These are comprised of state shared revenues and federal, state, and local grants. Charges for services represent 6.50% of revenues and are mainly from the enterprise activities of the city.



The table presented below summarizes changes in FY 2023/24 revenues compared to the FY 2022/23 original budget. Taxes increased 10.5% due to increases in the ad valorem taxes levied. Licenses and Permits decreased 14.0% in comparison with amounts anticipated last year. Intergovernmental Revenue also shows a 10.3% decrease due to the lower expectation of revenues from State and Federal grants. Charges for Services increased 9.1% primarily due to the continuing good level of activity at the Golf Course. The Budget for Franchise Fees was increased by 15.1% due to the effect of rate increases on the amounts collected on the electric franchise agreement this past year. Based on actual collections, the Stormwater Assessment budget is being slightly decreased by 1.4%. Recreation Impact Fee projections are anticipated to increase by 16.4% in the coming year following a drop-off this past year. Miscellaneous Revenue is increased by 22.7% with the anticipation of higher investment returns. Transfers-In were increased by 5.3% due to higher transfers from the Special Revenue Funds to Capital Project Funds to cover scheduled road improvements. Balances Forward also increased due to funding needed for road improvements.

	Total Budgeted Revenue						
	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 11,364,822	\$ 11,977,526	\$ 13,010,698	\$ 14,295,603	\$ 15,966,593	\$ 1,670,990	10.5%
Licenses and Permits	884,700	1,011,650	1,166,850	1,432,200	1,256,550	(175,650)	-14.0%
Intergovernmental Revenue	5,145,354	4,322,936	15,420,716	18,458,179	16,736,555	(1,721,624)	-10.3%
Charges For Services	2,544,207	2,786,882	2,924,693	3,167,571	3,483,624	316,053	9.1%
Fines and Forfeitures	40,800	51,900	51,900	51,500	67,200	15,700	23.4%
Franchise Fees	1,401,716	1,462,101	1,418,581	1,567,286	1,851,500	284,214	15.4%
Stormwater Assessment	1,940,000	2,039,714	1,952,000	1,952,055	1,926,000	(26,055)	-1.4%
Recreation Impact Fee	141,050	150,000	150,000	150,000	179,400	29,400	16.4%
Miscellaneous Revenue	880,249	590,216	421,612	501,969	649,796	147,827	22.7%
Total Operating revenue	\$ 24,342,898	\$ 24,392,925	\$ 36,517,050	\$ 41,576,363	\$ 42,117,218	\$ 540,855	1.3%
Transfers-In	6,616,088	4,123,985	8,106,990	5,433,752	5,737,056	303,304	5.3%
Balances Forward	2,287,774	268,337	3,554,650	557,027	911,370	354,343	38.9%
Total Revenues	\$ 33,246,760	\$ 28,785,247	\$ 48,178,690	\$ 47,567,142	\$ 48,765,644	\$ 1,198,502	2.5%

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

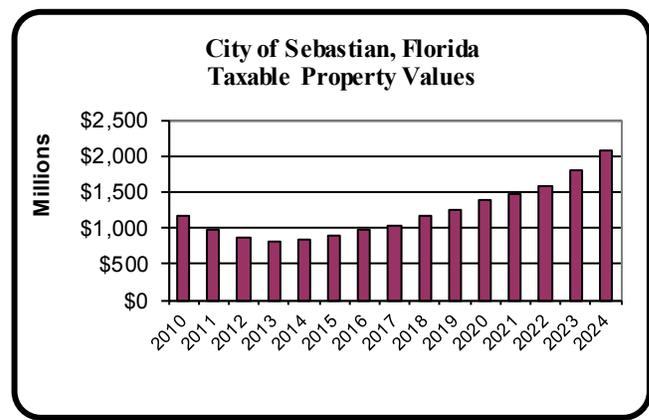
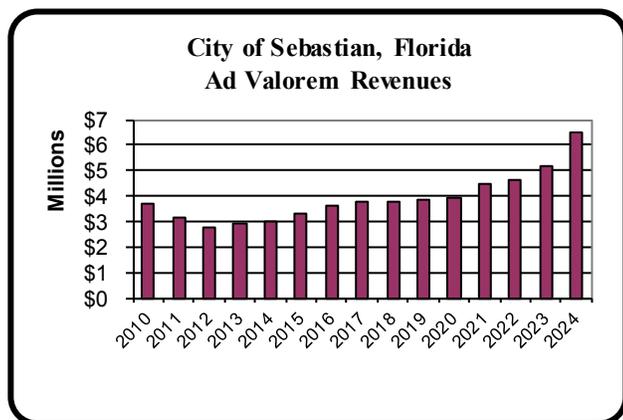
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

Taxes

Ad Valorem Taxes

Florida Statutes provide the authority for municipal governments to adjust their property tax rates. Article 7 of the Florida Constitution allows municipalities to levy property taxes (section 9), creates the homestead exemption (section 6) and exempts motor vehicles (automobiles, boats, and mobile homes) from property taxation (section 1). The value of property is determined by the County Property Appraiser (Florida Statute 192.042). The Property Appraiser assesses each property within the County for that property’s value in its highest and best use. Any applicable exemptions are deducted from this total to arrive at the taxable value. Millage rates are charged against the taxable value to arrive at the total tax on each parcel. One mill equals a \$1 tax for each \$1,000 of taxable value. Due to discounts, non-payments and possible Value Adjustment Board changes, it is prudent to budget at less than 100% of assessed property tax revenue. Florida Statute 200.065(2)(a)1 requires cities to budget at least 95% of the certified tax proceeds. In FY 2023/24 the City has budgeted at 96% or \$6,460,718 for current ad valorem tax collections.

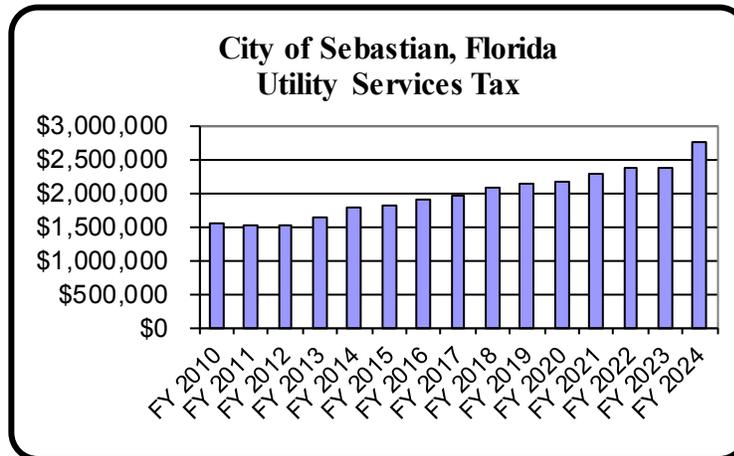
Ad valorem taxes, or property taxes, provide approximately 36.7% of the City’s General Fund revenues. The graphs below illustrate a significant decline in ad valorem revenues and property value until FY 2012/13 and then a steady recovery since then. The FY 2023/24 property value shows an increase from the previous year final levy due to additions to the tax roll, increases in taxable assessed values and in increase in the millage levy. A summary of the City’s millage rates and tax collections since 1998 is located in the schedule section of this document.



CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023/24, \$2,280,000 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 15.7% of General Fund revenues. The graph below illustrates historical and projected collections in Utility Services Tax, which is consumption driven.



Communication Service Tax

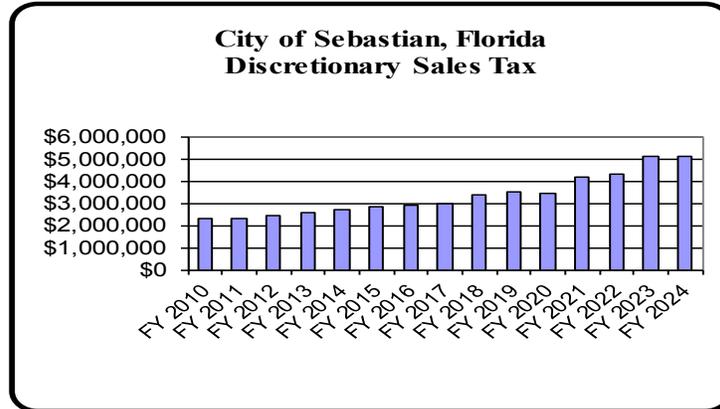
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2023/24 is \$859,500. The revenue estimate is based on trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the City's general fund.

Discretionary Sales Tax

The discretionary sales tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters originally passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County over a fifteen-year period. It was extended in November of 2002 and again in November of 2016, with fifteen-year extensions approved by voter referendums and is now in place until December 31, 2031. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population. The City receives the monthly distribution approximately two months after the retail sales take place. For FY 2023/24, \$5,120,145 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The revenues from the Discretionary Sales Tax are recorded in a special revenue fund.

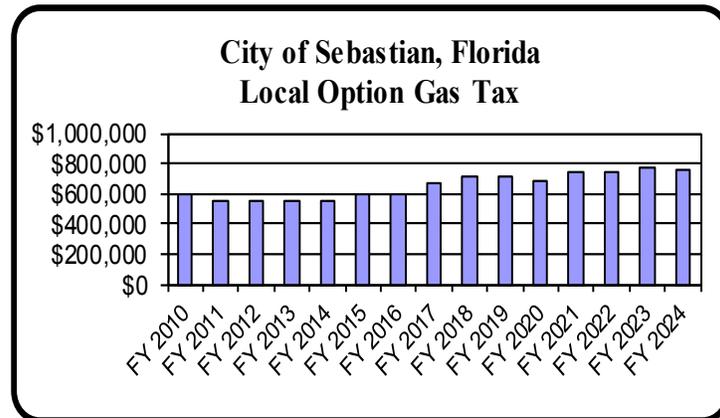
CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

The Discretionary Sales Tax funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore, it serves to reduce the burden of such costs on ad valorem and other taxes. The graph below illustrates a 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 2023/24 the revenue is projected to be about the same at \$763,830. The Local Option Gas Tax revenues are recorded in a special revenue fund. The revenue is restricted for use in transportation expenditures, thus reducing the burden of such costs on ad valorem taxes.

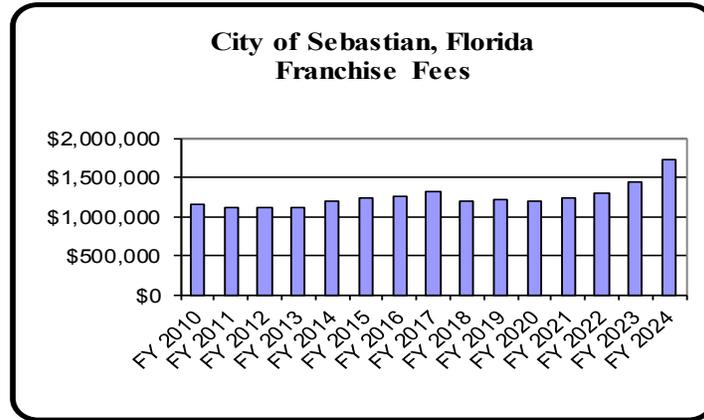


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste and natural gas) for their use of city streets and property in providing their services. The solid waste and natural gas franchise fee is 6.0% of gross revenue collected. The electric franchise fee is 5.9% of the utility provider's gross receipts. The majority of the city's franchise fee revenue is from electric franchise fees. Electric franchise fees have grown along with population over the last few years. FY 2023/24, \$1,730,000 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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.

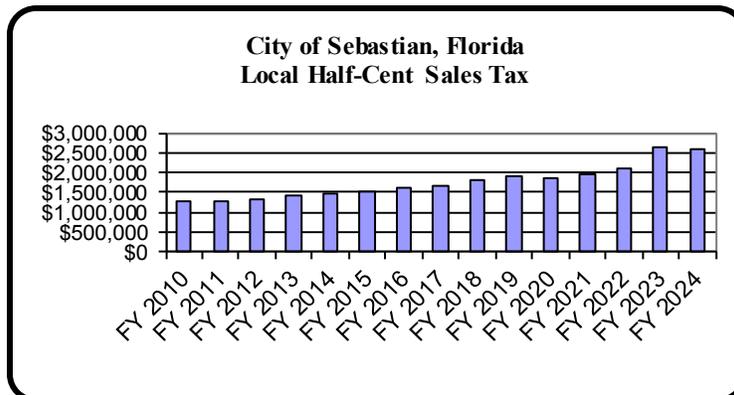


INTERGOVERNMENTAL REVENUES

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 2024 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.

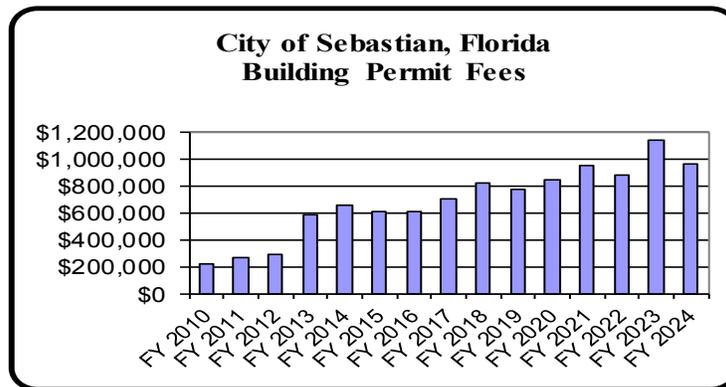


CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CHARGES FOR SERVICES

Building Department Revenues

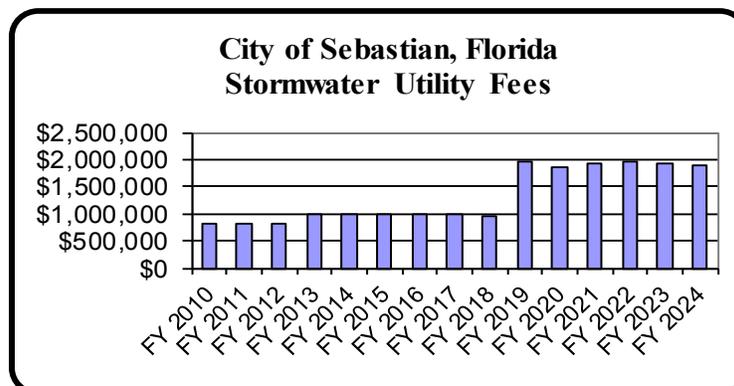
The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The City experienced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



ASSESSMENT

Stormwater Assessment Revenues

The City of Sebastian started to assess city residents Stormwater Utility Fees for the purpose of managing the City's stormwater system in Fiscal Year 2001/02. The fee was based on a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year (City Ordinance O-01-16, O-04-15, and O-05-16). This revenue source is used to provide a dedicated funding source for the purpose of managing the city's stormwater system, to prepare, construct and manage betterments and improvements to the stormwater system, to regulate the use of the stormwater system, and perform routine maintenance and minor improvements. The revenue estimate is based on actual residential ERU as of August 31st each year. The City increased the fee from \$4.00 to \$5.00 per month per ERU for FY 2012/2013. Then for FY 2018/2019, in order to increase funding for necessary capital improvements, the fee was increased to \$10.00 per month. For the FY 2023/24, the revenue is estimated to be a net amount of \$1,896,000. It is expected the assessments will need to be increased in the coming year. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund. The graph below illustrates past and anticipated collections.



CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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 2023/24 to the amended expenditure budget for FY 2022/23.

The total increase 15.9% for the General Fund reflects an increase in personnel cost for additional employees, 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 increase in capital outlays and elimination of transfers to other funds. Notable changes in appropriations for individual departments are:

- ❑ City Council increased 21.0% due to increases to the travel account.
- ❑ City Manager increased 10.8% primarily from expected group health insurance premiums.
- ❑ City Clerk increased due to adding a position and due to the budget for election cost.
- ❑ City Attorney decreased 6.8% by allocating less for outside legal counsel.
- ❑ Finance went up 17.9% because of auditing fees and the addition of a position.
- ❑ Management Information Services is down 6.8% due to a decrease in added software expenses.
- ❑ Police Administration is up 11.2% due to increases in pay and group health insurance cost.
- ❑ Police Operations is up 9.1% primarily due to increases in pay, adding two police officer positions and additional group health insurance cost.
- ❑ Police Detectives is up 13.0% from pay increases, position changes and group health insurance cost.
- ❑ Police Dispatch is up 15.9% from pay increases and group health insurance cost.
- ❑ Code Enforcement is up by 8.8% from pay increases and group health insurance cost.
- ❑ Roads and Maintenance is up 29.1% from pay increases and group health insurance cost.
- ❑ Fleet Management is up 14.4% from pay increasing a position to full-time, pay increases and group health insurance cost.
- ❑ Facilities Maintenance is up only.1% because pay increases and increased group health insurance cost were offset by reductions in utility and repair and maintenance expenditures.
- ❑ Leisure Services is up 1.0% from pay increases but this was offset by a decrease in capital outlays.
- ❑ Cemetery increased 15.9% from pay increases.
- ❑ Community Development is up 12.1% from pay increases, group health insurance cost and funding added for building improvements.
- ❑ Non-Departmental increased by 30.5% as a result of funding that is provided for an organizational efficiency program and because of large increases to liability and property insurance premiums.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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

Org Code	Description	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 23/24	Increase	%
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decrease)
010001	City Council	\$ 46,702	\$ 55,883	\$ 57,224	\$ 62,725	\$ 75,895	\$ 13,170	21.0%
010005	City Manager	269,335	285,943	334,429	309,381	342,675	33,294	10.8%
010009	City Clerk	264,887	205,204	258,614	223,024	358,215	135,191	60.6%
010010	City Attorney	167,044	195,696	202,392	271,445	252,880	(18,565)	-6.8%
010020	Finance	674,673	656,306	736,778	623,297	735,002	111,705	17.9%
010021	Management Information Services	511,750	513,329	543,467	727,871	678,425	(49,446)	-6.8%
010035	Human Resources	0	0	0	231,814	288,670	56,856	24.5%
010041	Police Administration	1,263,875	1,020,630	1,077,427	875,080	972,765	97,685	11.2%
010043	Police Operations	3,308,391	3,461,189	3,648,001	4,123,169	4,497,855	374,686	9.1%
010047	Police Investigations	1,076,622	1,107,742	1,161,198	1,342,060	1,516,215	174,155	13.0%
010049	Police Dispatch	582,845	577,505	596,667	750,780	863,515	112,735	15.0%
010045	Code Enforcement Division	184,219	187,626	178,121	202,567	220,385	17,818	8.8%
010052	Roads and Maintenance	963,173	927,720	959,173	1,157,409	1,493,815	336,406	29.1%
010054	Fleet Management	202,251	211,926	226,068	283,284	324,175	40,891	14.4%
010056	Facilities Maintenance	568,181	598,970	562,965	804,808	805,315	507	0.1%
010057	Leisure Services	1,110,021	1,035,794	1,092,893	1,407,371	1,421,860	14,489	1.0%
010059	Cemetery	177,736	179,000	141,618	164,323	190,375	26,052	15.9%
010080	Community Development	539,290	477,728	474,690	716,458	803,365	86,907	12.1%
010099	Non-Departmental	976,464	1,025,035	1,341,840	1,300,254	1,696,774	396,520	30.5%
Total General Fund Expenditures		\$ 12,887,460	\$ 12,723,227	\$ 13,593,565	\$ 15,577,120	\$ 17,538,176	\$ 1,961,056	15.9%

Exhibit S-2 compares the General Fund expenditure by category budget for FY 2023/24 with the projected expenditures for FY 2022/23.

- Salaries and benefits reflect an increase of 23.9% because of increases to employee pay, adding seven full-time positions and increases in payments for employee benefits.
- Operating expenditures increased 18.3% primarily because of added expenditures associated with the additional positions, additional election cost and substantial increases in property and liability insurance premiums.
- Capital outlay reflects a 46.6% increase which is primarily due to increases in vehicle and equipment replacements and funding for repairing sidewalks.
- Transfers to Other Funds have been totally eliminated.

Exhibit S-2 General Fund Expenditures by Category

By Major Category	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget	Increase (Decrease)	% (Decrease)
Salaries and Benefits	\$ 9,741,182	\$ 9,850,753	\$ 10,268,218	\$ 10,670,917	\$ 13,218,175	\$ 2,547,258	23.9%
Operating Expenditures	2,727,851	2,616,922	2,824,607	3,249,270	3,844,741	595,471	18.3%
Capital Outlays	413,736	209,599	186,382	324,140	475,260	151,120	46.6%
Transfers to Other Funds	4,691	45,954	314,359	244,534	-	(244,534)	-100.0%
Total	\$ 12,887,460	\$ 12,723,228	\$ 13,593,566	\$ 14,488,861	\$ 17,538,176	\$ 3,049,315	21.0%

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget by fund for FY 2023/24 to the projected expenditures for FY 2022/23. 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 19/20 Actual Expenditures/ Expenses</u>	<u>FY 20/21 Actual Expenditures/ Expenses</u>	<u>FY 21/22 Actual Expenditures/ Expenses</u>	<u>FY 22/23 Projected Expenditures/ Expenses</u>	<u>FY 23/24 Budgeted Expenditures/ Expenses</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund (1)	\$12,887,460	\$12,723,227	\$13,755,884	\$14,488,861	\$17,538,176	\$ 3,049,315	21.0%
Special Revenue Funds							
Local Option Gas Tax (2)	852,884	905,680	281,570	1,192,633	539,324	(653,309)	-54.8%
Discretionary Sales Tax (3)	2,337,236	4,753,002	7,980,498	7,368,361	4,491,235	(2,877,126)	-39.0%
Riverfront CRA (4)	339,766	432,555	341,542	352,997	371,370	18,373	5.2%
Parking In-Lieu-Of	-	-	-	-	-	-	n/a
Recreation Impact Fee (5)	480,160	121,037	121,276	230,000	370,000	140,000	60.9%
Stormwater Utility (6)	1,483,392	1,616,148	1,934,830	2,268,240	2,386,332	118,092	5.2%
Law Enforcement Forfeiture	6,072	16,500	3,061	-	-	-	n/a
Debt Service Funds							
Stormwater Utility Notes	402,137	400,529	401,834	-	-	-	n/a
Capital Project Funds (7)	2,784,746	7,802,502	19,678,502	19,664,383	17,807,810	(1,856,573)	-9.4%
Enterprise Funds							
Golf Course Fund (8)	1,348,818	1,393,214	1,426,371	2,344,016	1,929,511	(414,505)	-17.7%
Airport Fund	398,338	520,947	480,585	689,176	851,383	162,207	23.5%
Building Department (9)	746,911	814,164	954,193	1,175,261	1,376,659	201,398	17.1%
Total All Funds	<u>\$24,067,920</u>	<u>\$31,499,505</u>	<u>\$47,360,146</u>	<u>\$49,773,928</u>	<u>\$47,661,800</u>	<u>\$ (2,112,128)</u>	<u>-4.2%</u>

- (1) General Fund shows an increase compared to last year's projected expenditures primarily due to the addition of seven full-time positions.
- (2) Local Option Gas Tax spending is expected based on the pending paving program plan.
- (3) Discretionary Sales Tax spending is projected to be less after completing the public works facility.
- (4) Riverfront CRA decreased by the funding for special events but increased for design of a new fish market/museum.
- (5) Recreation Impact Fee spending based on scheduled parks and playgrounds improvements.
- (6) Stormwater Utility expenditures are steadily increasing and a rate increase will be necessary.
- (7) Capital Project Funds spending remain high with anticipated stormwater and airport projects.
- (8) Golf Course Fund is lower in FY 2023/24 following the purchase of golf carts in FY 2022/23.
- (9) Airport Fund spending is increasing for pay and benefits and increases to insurance premiums.
- (10) Building Department is increasing for pay and benefits but is lower than FY 2023 when improvements to the offices were made.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

Exhibit S-4

FUND BALANCE COMPARISON AND PROJECTED CHANGES

Fund Name	Balance 9/30/2021	Balance 9/30/2022	Balance 9/30/2023	Change in Fund Balance		Projected Balance 9/30/2024	Percentage Change from Prior Year
	Actual	Actual	Estimated	Projected Sources	Projected Uses		
General Fund (1)	6,689,795	6,230,010	9,476,654	17,593,645	(17,538,176)	9,532,123	0.6%
Special Revenue Funds							
American Rescue Plan (2)	1,667,677	2,898,886	195,477	7,247	0	202,724	3.7%
Local Option Gas Tax (3)	238,643	700,039	265,714	782,481	(539,324)	508,871	91.5%
Discretionary Sales Tax (4)	6,104,743	2,859,829	515,116	5,172,105	(4,491,235)	1,195,986	132.2%
Riverfront CRA (5)	541,244	627,885	798,648	560,215	(371,370)	987,493	23.6%
Parking In-Lieu-Of Fund (6)	71,578	89,148	93,454	4,315	0	97,769	4.6%
Recreation Impact Fee (7)	257,786	318,551	288,364	198,303	(370,000)	116,667	-59.5%
Stormwater Utility Fee Fund (8)	1,718,263	1,957,126	1,654,885	1,966,583	(2,386,332)	1,235,136	-25.4%
Law Enforcement Forfeiture Fund	32,882	53,050	54,200	1,300	0	55,500	2.4%
Debt Service Funds							
Stormwater Utility Revenue Bonds	180,832	0	0	0	0	0	n/a
Capital Project Funds (9)							
General Capital Project	0	0	0	1,173,177	(1,173,177)	0	n/a
Capital Improvements	0	0	0	643,152	(643,152)	0	n/a
Transportation Improvements	0	0	0	2,313,586	(2,313,586)	0	n/a
Stormwater Improvements	0	0	0	12,392,000	(12,392,000)	0	n/a
Airport Improvements	0	0	0	1,285,895	(1,285,895)	0	n/a
Enterprise Funds							
Golf Course Revenue Fund (10)	7,757	245,915	117,743	1,938,445	(1,929,511)	126,677	7.6%
Airport Fund (11)	456,574	503,120	550,818	758,570	(851,383)	458,005	-16.9%
Building Department (12)	1,429,964	1,654,006	1,669,804	1,149,548	(1,376,659)	1,442,693	-13.6%
Total All Funds		18,137,565	15,680,877	47,940,567	(47,661,800)	15,959,644	1.8%

- (1) General Fund projected sources slightly exceed projected uses due to a 10% increase in the millage over the prior year.
- (2) American Rescue Plan funds were one-half paid in 2021, with the other half in 2022. Interest is the only added source.
- (3) Local Option Gas Tax Fund projected uses are based on the paving program plan.
- (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 will be accumulating funds for Working Waterfront improvements and to add event space on North Central Avenue, as outlined in the CRA Master Plan.
- (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 remain at about the same level if the current high activity levels continues.
- (11) Airport Fund's balances are benefiting by the construction of additional facilities to rent.
- (12) Building Department Fund balances are at sufficient levels to withstand some decline in building permitting activity.

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023/24, total personnel costs are approximately 68% of the city's budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

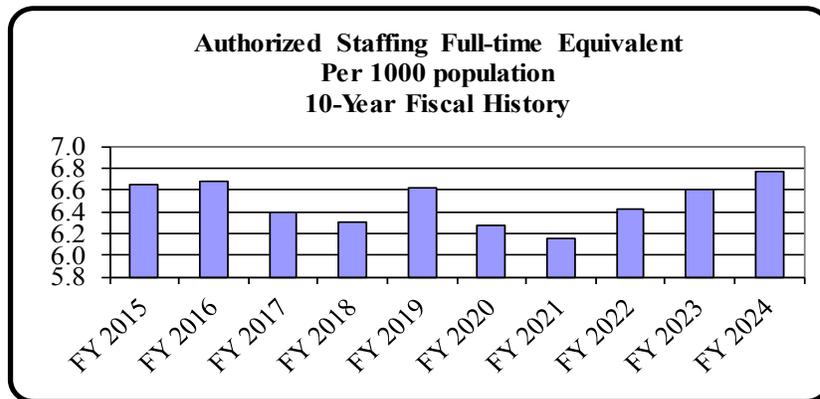
Exhibit S-5 FULL AND PART-TIME POSITIONS

Department/Division	Budget		Budget		Budget		Budget		Amended Budget		Budget	
	FY 2019/2020		FY 2020/2021		FY 2021/2022		FY 2022/2023		FY 2022/2023		FY 2023/2024	
	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	2	0	2	0	2	0	2	0
City Clerk	2	1	2	1	2	1	2	0	2	0	3	0
City Attorney	1	0	1	0	1	0	1	0	1	0	1	0
Finance	6	0	6	0	6	0	7	0	5	0	6	0
Mgmt Information Services	4	2	4	2	5	2	5	2	5	2	5	2
Human Resources	0	0	0	0	0	0	0	0	2	0	2	0
Police Administration	7	2	7	1	8	1	7	1	7	1	7	1
Police Operations	32	0	32	0	32	10	35	10	35	10	37	10
Code Enforcement	3	0	3	0	3	0	3	0	3	0	3	0
Police Investigations	9	10	9	11	9	1	10	1	10	1	12	0
Police Dispatch	10	0	10	0	10	0	10	0	10	0	10	0
Roads & Maintenance	10	0	10	0	10	0	10	0	11	0	11	0
Fleet Management	3	0	3	0	3	0	3	1	3	1	4	0
Facilities Maintenance	4	0	4	0	3	0	4	0	4	0	4	0
Leisure Services	13	6	13	4	14	4	14	4	14	4	14	4
Cemetery	2	0	2	0	2	0	2	0	2	0	2	0
Community Development	5	0	5	0	5	0	7	0	7	0	7	0
GENERAL FUND TOTALS	113	26	113	24	115	24	122	24	123	24	130	22
Stormwater Utility	13	1	13	1	15	1	13	2	13	1	13	1
Golf Course Administration	2	4	2	4	2	4	2	4	2	4	3	3
Golf Course Carts	0	10	0	10	0	10	0	10	0	10	0	10
Golf Course Total	2	14	2	14	2	14	2	14	2	14	3	13
Airport	1	1	1	1	2	1	2	1	2	1	2	1
Building Department	7	2	7	3	8	3	10	3	9	4	10	4
SUB-TOTALS	136.0	44.0	136.0	43.0	142.0	43.0	149.0	44.0	149.0	44.0	158.0	41.0
TOTAL POSITIONS	180.0		179.0		185.0		193.0		193.0		199.0	
FULL-TIME EQUIVALENTS	158.00		157.50		163.50		171.00		171.00		178.50	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

The FY 2023/24 budget reflects a total authorization of 178.5 full-time equivalent (FTE) positions to serve the 2024 estimated population of 26,405. This is a staffing ratio of 6.7601 FTE's per 1,000 population. From the chart and graph below, the trend for the past few years is illustrated.

<u>Year</u>	<u>FTE</u>	<u>Population To Be Served</u>	<u>Number of FTE Per Thousand</u>
FY 2015	150.50	22,622	6.6528
FY 2016	149.00	22,296	6.6828
FY 2017	148.00	23,137	6.3967
FY 2018	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



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 9/30/20</u>
General Obligation debt	5% of the assessed valuation of taxable property Maturity to 15 years	0%
General Fund Debt Expense	8% of the General Fund expenditure budget	0%
Variable Rate Debt	15% of the total debt outstanding	0%
"Pay As You Go" Financing	Amount is less than \$150,000 Maturity to 10 years	None

Debt Outstanding

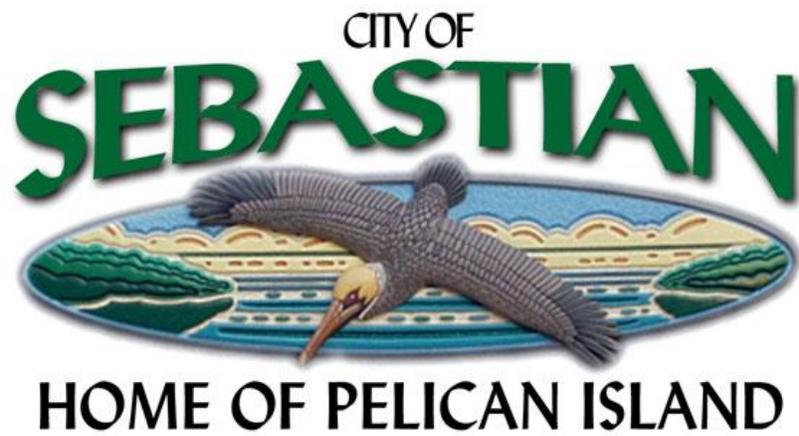
There is no outstanding debt related to the General Fund and the city has no variable rate debt. Debt in past years only included covenants pledging special revenues and specifying prepayment without penalty provisions. In addition, a lease purchase arrangement over five years was used in past years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

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

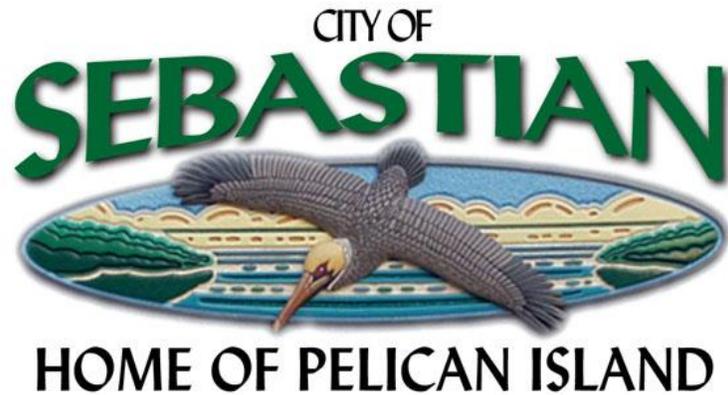
LONG-RANGE FINANCIAL PLANS

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 36.7% 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 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 five million dollars (\$5,000,000) in 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.

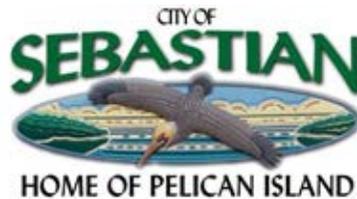


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

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 27, 2023. 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 hoped 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, Administrative Services, Management Information Systems, Community Development and Facilities

City of Sebastian, Florida

Financial Policies

Maintenance). A Management Charge-Back is also assessed by the General Fund against the Community Redevelopment Agency (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. The Stormwater Fund is assessed for 45% of the pay and benefits of the City Engineer, 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.

B. Basis of Budgeting

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

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

Purchase orders for goods and services received prior to the end of the current fiscal year will be eligible for payment immediately following the close of the fiscal year. Encumbrances for all other purchases, excluding the capital projects funds purchases, will automatically lapse 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 CAFR has been prepared in compliance with Governmental Accounting Standards Board (GASB) Statement 34 requirements. The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes. In most cases, this conforms to the way the City prepares its budget with the following exceptions:

1. 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.

City of Sebastian, Florida

Financial Policies

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

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 year end, which is not permitted under Florida State Statutes. The budget process and format shall be performance-based and focus on goals, objectives, programs, and performance indicators. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

D. Budget Amendment

1. 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 Board and the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

E. Planning

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

City of Sebastian, Florida

Financial Policies

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

B. Reporting Performance

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

City of Sebastian, Florida

Financial Policies

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.

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

B. Definition

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

C. Alignments

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

City of Sebastian, Florida

Financial Policies

D. Project Approvals

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

E. Maintenance

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

F. Physical Inventory

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

VII. Debt Management Policies

A. Market Review

The City's Finance Director, in conjunction with the Financial Consultant, shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and incur less debt service costs. In order to consider the possible refunding of an issue, a present value savings of 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 be preferred to avoid the higher issuance cost typically incurred with bonded debt. Except in the most unusual instances, the City will seek competitive bids to assure it selects the financial institution with the most advantageous terms. If General Obligation Bonds are issued, the City's goal will be to limit the maturity to fifteen (15) years. When possible, the City shall use a special assessment or self-supporting financing instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

C. Debt Service Levels

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

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

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

City of Sebastian, Florida

Financial Policies

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 the Financial Consultant, shall periodically review possible actions to maintain or improve its bond ratings and shall maintain good communications with bond rating agencies and its bond insurers about its financial condition. The Finance Director shall coordinate all communications to ensure a professional and factual response to any inquiries.

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

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 written plans, such as the Comprehensive Plan, Stormwater Master Plan, Community Redevelopment Agency Master Plan and the Airport Master Plan;
- Fiscal Impact Model – Allocation methodology that quantifies average and marginal revenues and the costs of new development by land use type;
- Revenue Forecasting Model – Statistical time series analysis and tracking model of major 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.

City of Sebastian, Florida

Financial Policies

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 the Financial Balance Policies and Use of Surplus Policies. This will be reviewed to ensure compliance with stated and adopted policies, but also to analyze the total reserve and surplus picture to ensure that the policies as adopted do not inadvertently create adverse effects. The 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 five million dollars (\$5,000,000) 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 35% in overall property values;
- b. That the damage occurs after the maximum proposed millage is established for the next fiscal year, resulting in up to a year's delay before there is the option of increasing property tax revenues;
- c. Property taxes, franchise fees, utility service taxes and other revenues will decline;
- d. There would be significant public safety and public works employee overtime; large outlays for debris removal; plus expenditures for repairing and replacing City facilities;
- e. Reimbursements from insurance claims will occur within six months and FEMA claims will occur within a three year period from the month the natural disaster occurs;

B. In addition, the City shall assign a portion of General Fund 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) Allowing for a 10% shortfall would calculate as \$490,000.
- b. Significant payouts of unused employee leave accruals at the time they terminate. These payouts have averaged about \$101,000 or 6.5% of an assumed 100% payout over the past five years and are typically manageable by covering them from the relevant department's other budgeted accounts. However, the departure of 100% of the employees would create a total payout of about \$1.26 million in wages plus another \$296,000 for applicable benefits. In response to some emergency situations, the City could be faced with excessive voluntary departures or perhaps mandatory layoffs due to the financial situation. Allowing for a 25% termination rate, The City would be faced with an unexpected payout for a total of about \$389,000.

City of Sebastian, Florida

Financial Policies

- 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 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.

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 for at least 25% of the shortfall within the following year.

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 - \$5,000,000 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 – \$389,000 Based on 25% Payout of Accumulated Liability.
- e. Capital Outlay Reserve – Set Aside 5% in Certain Special Revenue Funds:
 - i. Local Option Gas Tax –\$36,191 based on 5% of budget of gas taxes.
 - ii. Discretionary Sales Tax –\$256,007 based on 5% of budget for sales taxes.
 - iii. Community Redevelopment Agency –\$23,588 based on 5% of budget for tax increment receipts.
 - iv. Stormwater Utility –\$96,300 based on 5% of budget for stormwater fee receipts.
- f. Unfunded Police Pension Liability – Address this by increasing annual contribution when possible.
- g. Localized Emergencies – The severity of such events is difficult to envision, thus it is assumed that other balances would have to be utilized.

City of Sebastian, Florida

Financial Policies

G. The total funding target for General Fund to cover items a, b, c and d. would be \$6,124,000, which exceeds current balances. 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. \$5,000,000 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. \$389,000 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 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.

City of Sebastian, Florida

Financial Policies

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 2023/2024 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 2023/2024 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.

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

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

Stormwater Utility Revenue Bonds Debt Service Fund (263) - This fund 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 2023/2024 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.

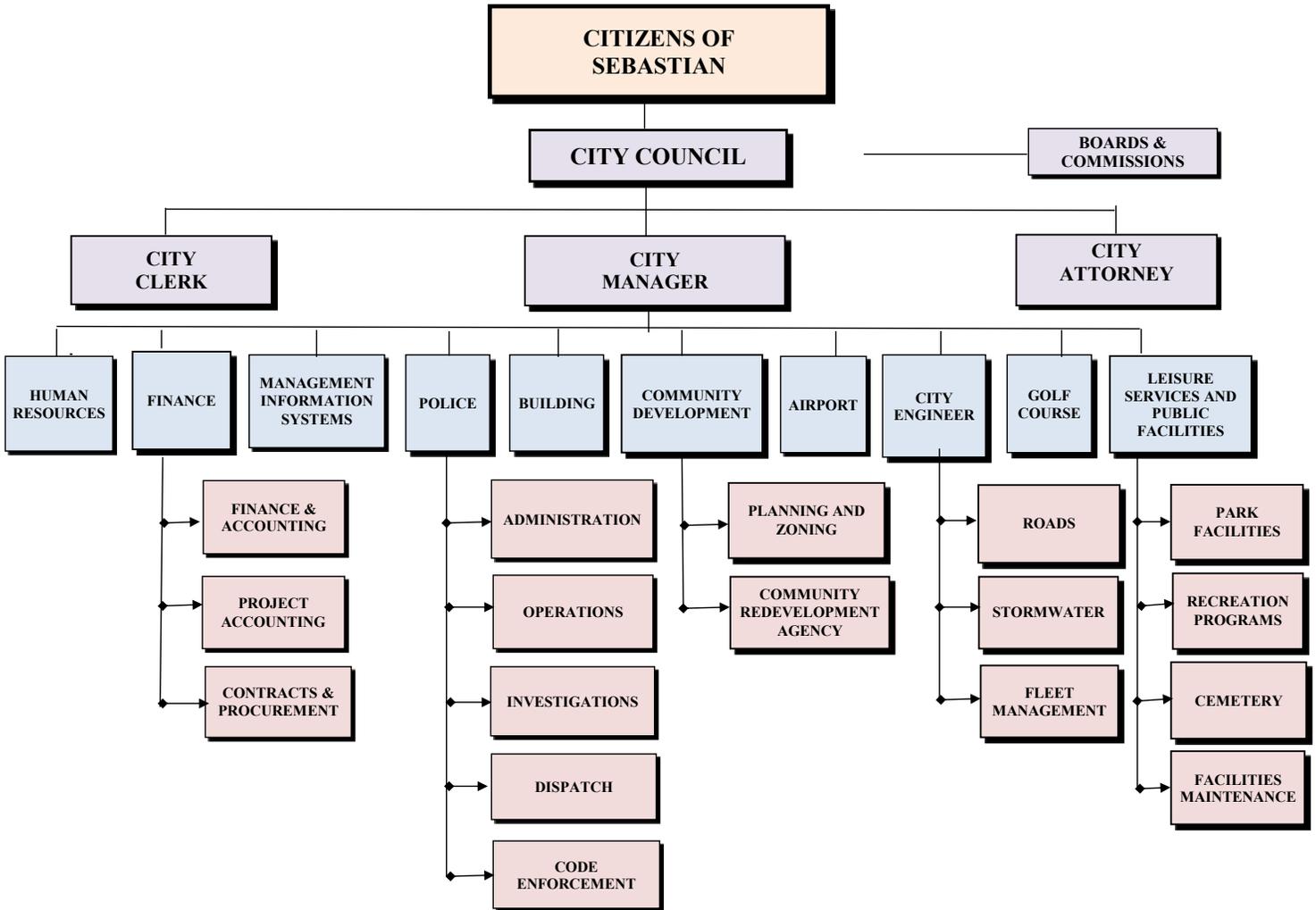
CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

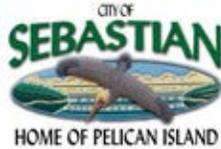
DEPARTMENT/DIVISION AND FUNCTION RELATIONSHIP SUMMARY

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

Department/Division	Function	General Fund	Stormwater Fund	Enterprise Fund
City Council	General Government	X		
City Manager	General Government	X		
City Clerk	General Government	X		
City Attorney	General Government	X		
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 2023/2024**





**CITY OF SEBASTIAN
FISCAL YEAR 2023-2024 BUDGET CALENDAR**

DATE	DAY	EVENT
01/25/23	Wednesday	City Council @6:00pm - Approve Budget Calendar/Any Change to Budget Objectives.
02/13/23	Monday	Budget Review Advisory Board @ 6:00pm – Review 4 th Quarter FY2022 Budget Report.
02/22/23	Wednesday	City Council @6:00pm – Approve 4 th Quarter FY2022 Budget Report.
03/10/23	Friday	Departments Receive Forms and Instructions for Capital Improvement Program.
03/13/23	Monday	Budget Review Advisory Board @ 6:00pm – Review 1 st Quarter FY2023 Budget Report.
03/22/23	Wednesday	City Council @6:00pm – Approve 1 st Quarter FY2023 Budget Report.
04/07/23	Friday	Departments Submit Capital Improvement Program Request to Administrative Services.
04/21/23	Friday	Departments Receive Forms and Instructions on Operating Budget Preparation.
05/15/23	Monday	Budget Review Advisory Board @ 6:00pm – Review 2nd Quarter Budget Report.
05/19/23	Friday	Departments Submit Operating Budget Request to Administrative Services.
05/24/23	Wednesday	City Council @6:00pm – Approve 2 nd Quarter Budget Report.
05/31/23	Wednesday	Estimate of Property Values Received from Property Appraiser.
06/16/23	Friday	Complete Review of Department Request and Balancing of CIP and Draft Budgets.
06/30/23	Friday	DR-420 Certified Property Values Received from Property Appraiser.
07/11/23	Friday	City Council and Budget Review Advisory Board Provided Recommended CIP and Operating Budget documents.
07/17/23	Monday	Budget Review Advisory Board @6:00pm – Presentation of Draft CIP and Operating Budget and Consider Proposed Millage to be Recommended to City Council.
07/24/23	Monday	Parks and Recreation Board @ 6:00pm – Review of Recreation Impact Fee Uses in CIP.
07/26/23	Wednesday	City Council @6:00pm – Receive Budget Review Advisory Board Recommendation and Approve Proposed Millage.
07/27/23	Thursday	Send DR-420 Proposed Millage Form to Property Appraiser.
07/31/23	Monday	Budget Review Advisory Board @6:00pm – Review 3rd Quarter Budget Report.
08/08/23	Tuesday	City Council @6:00pm – Approve 3 rd Quarter Budget Report.
08/23/23	Wednesday	City Council @6:00pm – Presentation on CIP and Budget Recommendations.
09/04/23	Monday	Anticipated Final Adoption of School Board Budget.
09/13/23	Wednesday	Anticipated First Public Hearing on County Budget.
09/18/23	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.
09/20/23	Wednesday	Anticipated Final Public Hearing on County Budget.
09/24/23	Sunday	Advertise the Tentative Millage and Proposed Budget Final Public Hearing.
09/27/23	Wednesday	CRA/City Council Meeting @6:00pm – Approval of Community Redevelopment Agency Budget - Public Hearing on Final Millage and Final Budget.
09/28/23	Thursday	Send Resolution Adopting Final Millage to Property Appraiser.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

BUDGET PROCESS

The Finance Director coordinates the budget process. The formal budgeting process begins in March 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 on the basis of information provided by city departments, outside agencies, current rate structures, historical data and statistical trends.

Budget Planning Phase

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

Budget Preparation

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

Budget Review

During the budget review phase, the City Manager and City 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 June, a briefing on the general status and relevant issues regarding the current year's budget is provided to the Budget Advisory Committee. At the end of June, the City Manager's recommended budget is presented to Budget Advisory Committee members and additional meetings are scheduled as determined by the Budget Advisory Committee.

Budget Adoption

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

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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

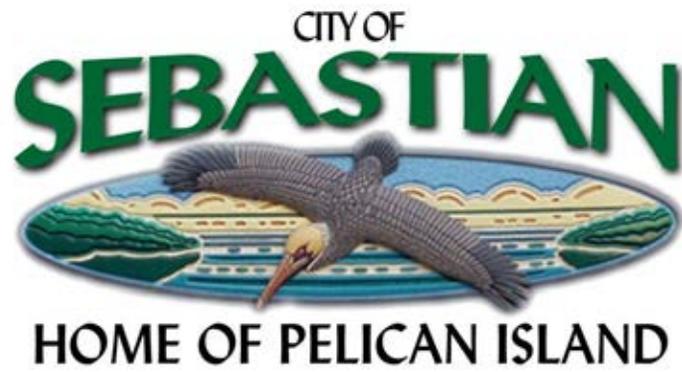
Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. Finally, the millage rate and budget are adopted by separate resolutions of the City Council at the second hearing which must be held not less than two days or more than five days after the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

Budget Implementation

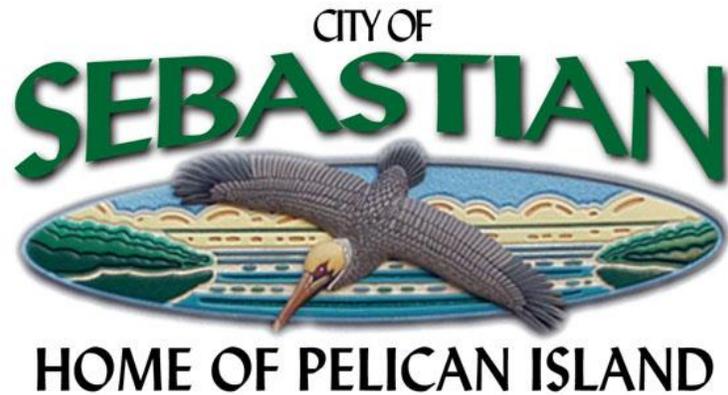
The budget process does not end with legal adoption of the budget. The Finance Department staff along with City departments, monitor the budget throughout the fiscal year. An integrated financial software system provides budgetary control and various budgetary reports to aid in this process. Budget adjustments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

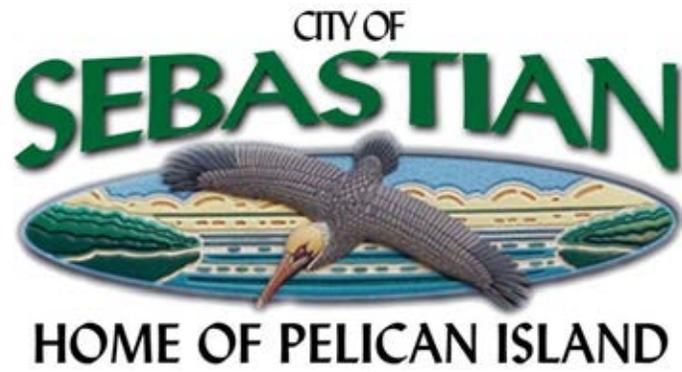


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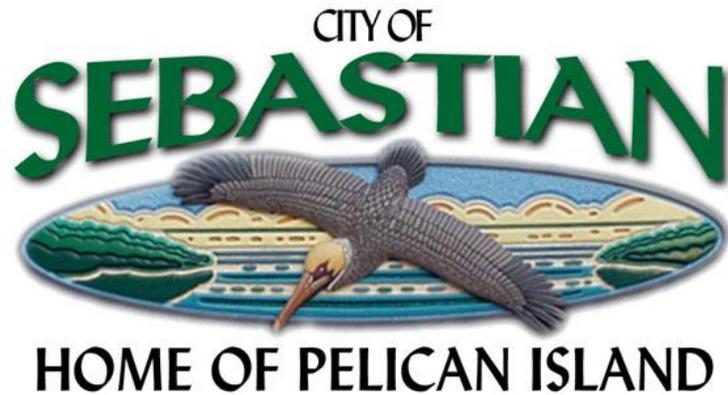


CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

BUDGET DETAIL



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CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

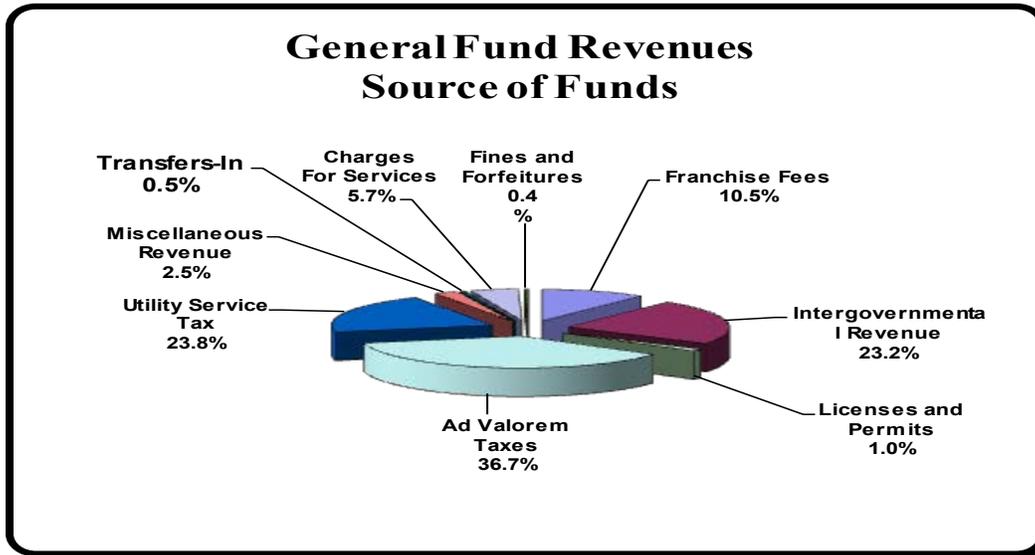
GENERAL FUND

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

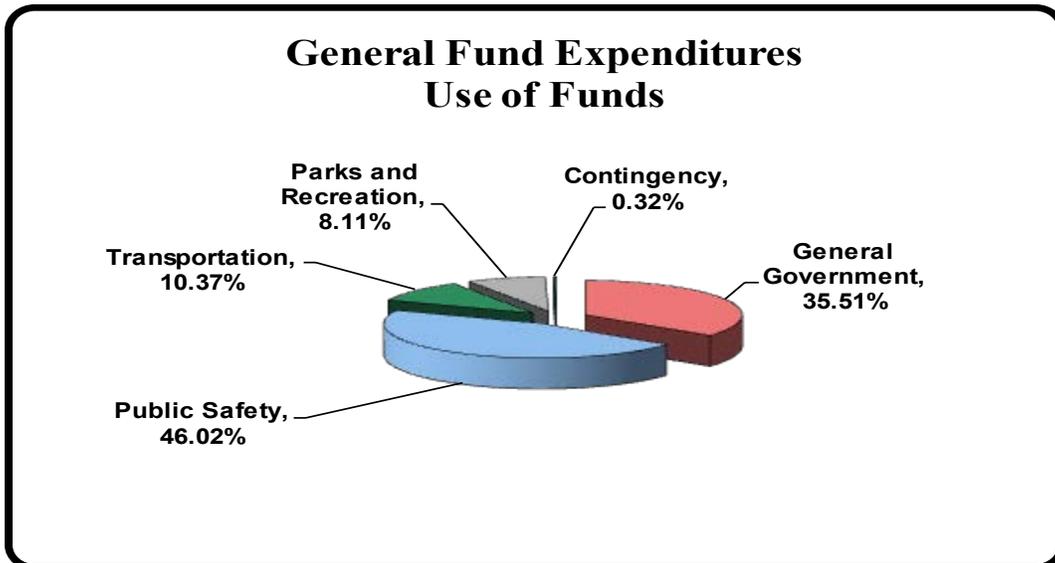
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The General Fund budget for Fiscal Year 2023-2024 is \$17,593,645. 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 49.0% 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 2023/2024 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2023-2024 proposed budget for General Fund Revenue and Interfund Transfers is \$17,593,645. This is \$1,723,140 more than the projected actual General Fund Revenue and Other Sources for 2022-2023 of \$15,870,505.

Description	FY 19/20		FY 20/21		FY 21/22		Amended		Difference
	Actual	Actual	Actual	Actual	Budget	Projected	Budget		
Taxes and franchise fees	\$ 8,124,514	\$ 8,948,425	\$ 9,347,270	\$ 9,924,615	\$ 10,408,500	\$ 11,934,118	\$ 1,525,618		
Licenses and permits	150,240	195,919	189,643	163,700	184,400	184,400	-		
Inter-governmental revenue	3,013,721	3,523,087	4,193,171	3,811,968	3,983,535	4,076,638	93,103		
Charges for service	663,702	763,143	778,572	745,870	761,370	834,439	73,069		
Fines and forfeits	53,164	38,277	82,430	50,500	67,050	67,050	-		
Interest earnings	49,544	13,170	58,272	27,500	174,500	174,500	-		
Rents and royalties	123,067	122,134	164,523	133,000	141,000	141,000	-		
Sales of assets	32,343	56,672	113,625	40,000	40,000	40,000	-		
Contributions/donations	14,129	4,800	9,278	10,500	6,500	6,500	-		
Other miscellaneous revenues	166,977	44,394	22,105	42,000	68,650	55,000	(13,650)		
Total revenues	\$ 12,391,402	\$ 13,710,021	\$ 14,958,888	\$ 14,949,653	\$ 15,835,505	\$ 17,513,645	\$ 1,678,140		
Interfund transfers	-	-	48,094	35,000	35,000	80,000	45,000		
Total revenues and interfund transfers	12,391,402	13,710,021	15,006,982	14,984,653	15,870,505	17,593,645	1,723,140		
Appropriated from Fund Balance	-	-	-	549,366	-	-	-		
Total revenues and other sources	\$ 12,391,402	\$ 13,710,021	\$ 15,006,982	\$ 15,534,019	\$ 15,870,505	\$ 17,593,645	\$ 1,723,140		

Fiscal Year 2023-24 Proposed Budget Revenues -

Major Current Level Changes from FY 2022-23 Projected Revenues:

1. **Taxes and franchise fees** - This is primarily due to an increase in the millage.
2. **Licenses and permits** - Collections are dependent on the amount of permitting activity.
3. **Intergovernmental** - FEMA reimbursements are included in FY 2022-23 but not in FY 2023-24.
4. **Charges for service** - Most of increase is for a higher charge made for Cemetery services.
5. **Fines and forfeits** - Receipts are expected to be the same as projected in FY 2022-23.
6. **Interest earnings** - Income is expected to increase due to higher rates.
7. **Rents and royalties** - No change in rental agreement rates are anticipated.
8. **Sales of assets** - No change is expected from FY 2022-23 receipts.
9. **Contributions/Donations** - No change is expected from FY 2022-23.
10. **Other miscellaneous revenues** - Expecting a loss in value of investments.
11. **Interfund transfers** - Reflects an increase in repayments from the Golf Course.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL

Code: 001501

Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
TAXES							
311000	Current Ad Valorem Taxes	3,791,174	4,470,263	4,536,864	5,066,772	5,010,000	6,395,718
311001	Delinquent Ad Valorem Taxes	76,083	63,371	66,069	79,570	65,000	65,000
TOTAL AD VALOREM TAXES		3,867,257	4,533,635	4,602,933	5,146,342	5,075,000	6,460,718
FRANCHISE FEES							
313100	Electric Franchise Fees	1,197,996	1,265,127	1,448,916	1,441,986	1,675,000	1,730,000
313700	Solid Waste Franchise Fees	100,099	101,540	103,304	104,803	134,800	100,000
313900	Other Franchise Fees - CNG	18,754	17,862	19,351	20,497	20,800	21,500
TOTAL FRANCHISE FEES		1,316,850	1,384,529	1,571,571	1,567,286	1,830,600	1,851,500
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	1,799,535	1,839,470	1,934,010	1,938,690	2,206,000	2,280,000
314300	Water Utility Service Tax	316,943	340,851	371,931	375,291	405,000	419,000
314400	Gas Utility Service Tax	12,953	12,386	11,528	12,030	13,500	13,900
314800	Propane Utility Service Tax	39,337	44,400	50,816	53,045	47,900	49,500
314950	CST Revenue Sharing	771,638	793,154	804,481	831,931	830,500	859,500
TOTAL UTILITY SERVICE TAXES		2,940,406	3,030,261	3,172,766	3,210,987	3,502,900	3,621,900
TOTAL TAXES & FRANCHISE FEES		8,124,514	8,948,425	9,347,270	9,924,615	10,408,500	11,934,118
LICENSES AND PERMITS							
321000	Business Taxes	78,129	76,351	62,685	78,000	78,000	78,000
321100	Business Tax - Penalties/Transfers	1,435	2,842	3,199	1,500	3,200	3,200
322060	Driveway Permit Fees	37,000	50,155	35,600	35,000	30,000	30,000
322075	Reinspection Fees	420	1,050	1,625	500	1,000	1,000
322080	Right-of-Way Permits	750	1,750	2,254	1,000	2,000	2,000
322100	Land Clearing Permits	13,225	19,400	14,025	15,000	10,000	10,000
322300	Fencing Permits	0	7,200	25,350	10,000	25,000	25,000
322700	Accessory Structure	200	200	300	200	200	200
322900	Other Permits & Fees	1,380	748	2,505	1,500	2,000	2,000
329100	Zoning Fees	7,981	19,841	20,025	10,000	20,000	20,000
329200	Site Plan Review Fees	4,600	9,373	13,125	6,000	6,000	6,000
329300	Plat Review Fees	1,000	2,900	5,950	1,500	5,000	5,000
329400	Plan Checking Fees	2,100	2,550	1,770	2,000	1,000	1,000
329500	Alarm Permits	2,020	1,560	1,230	1,500	1,000	1,000
TOTAL LICENSES AND PERMITS		150,240	195,919	189,643	163,700	184,400	184,400
INTERGOVERNMENTAL REVENUE:							
FEDERAL GRANTS							
331200	Fed Grant-Public Safety	2,944	4,391	6,734	5,000	5,000	5,000
331204	Fed - JAG Grant	15,284	11,458	0	0	0	0
334901	FEMA - Federal Reimb	43,937	0	130,846	0	72,435	0
334902	FEMA - State Reimb	4,872	0	17,780	0	0	0
TOTAL FEDERAL GRANTS		67,037	15,849	155,360	5,000	77,435	5,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
STATE SHARED REVENUES							
335120	Municipal Revenue Sharing	670,194	836,884	1,082,592	879,750	1,120,000	1,150,000
335122	8th Cent Motor Fuel Tax	196,566	234,732	284,490	246,330	282,000	292,000
335140	Mobile Home Licenses	14,935	16,597	16,382	16,798	15,900	16,400
335150	Alcohol Beverage Licenses	15,409	16,506	15,458	16,560	13,500	13,900
335180	Local Half-Cent Sales Tax	1,840,936	2,196,503	2,411,886	2,647,530	2,474,700	2,599,338
335200	Police Pension State Shared Revenue	208,645	206,017	227,003	0	0	0
TOTAL STATE SHARED REVENUES		2,946,685	3,507,239	4,037,811	3,806,968	3,906,100	4,071,638
TOTAL INTER-GOV'T REVENUE		3,013,721	3,523,087	4,193,171	3,811,968	3,983,535	4,076,638
CHARGES FOR SERVICES							
341920	Cert. Copying, Record Search	3,830	3,807	3,375	3,800	3,800	3,800
341930	Election Fees	879	366	427	400	400	400
342100	PD Special Services Fees	16,485	23,132	19,312	20,000	20,000	20,000
342102	School Resource Officers	60,720	81,166	94,225	80,000	95,000	95,000
343805	Cemetery Fees	10,483	14,158	15,849	14,000	10,000	14,000
347550	Skate Facility Fees	51	0	0	0	0	0
347551	Pickleball Lighting Fees	0	1,533	2,916	2,500	3,500	3,500
347555	Tennis Facility Fees	15,376	31,437	28,273	25,000	30,000	30,000
347556	County Impact Fees Admin. Fees	13,863	27,834	23,769	15,000	15,000	15,000
347557	Community Center Rec Revenues	12,026	9,819	9,202	10,000	10,000	10,000
347558	Senior Center Fees	0	0	5,554	7,500	7,500	7,500
349140	RRD-Management Fees	99,076	89,725	92,655	62,431	62,431	67,573
349163	Stormwater-Management Fees	80,555	89,345	90,989	100,088	100,088	110,097
349410	Golf Course-Management Fees	97,185	106,065	106,065	116,672	116,672	122,296
349415	Maintenance Service Fees-GC	0	0	0	500	1,500	1,500
349450	Airport-Management Fees	93,485	116,866	104,041	98,374	98,374	105,057
349455	Maintenance Service Fees-AP	5,477	3,664	6,906	4,000	1,500	1,500
349480	Building Dept Management Fees	49,665	54,632	60,095	66,105	66,105	72,716
349485	Maintenance Services Fees-Bldg Dept.	546	596	919	500	500	500
349601	Cemetery-Management Fees	80,000	85,000	90,000	95,000	95,000	130,000
349620	Administrative Fees-Pension	24,000	24,000	24,000	24,000	24,000	24,000
TOTAL CHARGES FOR SERVICE		663,702	763,143	778,572	745,870	761,370	834,439
FINES AND FORFEITS							
351100	Court Fines	16,569	13,343	18,874	13,500	20,000	20,000
351115	Police Education-\$2.00 Funds	1,700	1,582	1,430	1,600	1,600	1,600
351140	Parking Fines	645	255	330	300	300	300
354100	Code Enforcement Fines	34,141	22,987	61,672	35,000	45,000	45,000
359000	Other Fines/Forfeits	109	110	124	100	150	150
TOTAL FINES AND FORFEITS		53,164	38,277	82,430	50,500	67,050	67,050
MISCELLANEOUS REVENUE:							
INTEREST EARNINGS							
361100	Interest Income	35,102	11,775	54,011	25,000	135,000	135,000
361105	State Board Interest Earnings	13,070	1,196	4,149	2,000	38,000	38,000
361150	Other Interest	1,371	198	112	500	1,500	1,500
TOTAL INTEREST EARNINGS		49,544	13,170	58,272	27,500	174,500	174,500

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY23/24
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
RENT AND ROYALTIES							
362100	Rents and Royalties	17,199	17,393	22,693	28,000	36,000	36,000
362150	Nontaxable Rent	105,867	104,742	141,830	105,000	105,000	105,000
TOTAL RENT AND ROYALTIES		123,067	122,134	164,523	133,000	141,000	141,000
SALE OF FIXED ASSETS							
364100	Sale of Fixed Assets	31,014	50,571	102,093	35,000	35,000	35,000
365000	Sale of Surplus Material/Scrap	1,330	6,101	11,533	5,000	5,000	5,000
TOTAL SALES OF FIXED ASSETS		32,343	56,672	113,625	40,000	40,000	40,000
CONTRIBUTIONS/DONATIONS							
366000	Contributions & Donations	2,079	50	3,528	3,000	2,000	2,000
366150	Memorial Bricks	1,450	2,250	3,250	5,000	2,000	2,000
366200	Contribution/Greer Trust	8,100	0	0	0	0	0
366805	4th of July Donations	2,500	2,500	2,500	2,500	2,500	2,500
TOTAL CONTRIBUTIONS/DONATIONS		14,129	4,800	9,278	10,500	6,500	6,500
OTHER MISCELLANEOUS REVENUES							
367000	Gain/Loss on Investments	18,949	1,222	(21,190)	0	13,650	0
369100	Motor Fuel Tax Rebate	16,446	16,467	15,888	16,000	25,000	25,000
369200	Insurance Proceeds	118,824	14,607	11,430	15,000	15,000	15,000
369400	Reimbursements	11,363	11,480	12,708	10,000	14,000	14,000
369900	Other Miscellaneous Revenues	1,396	617	3,268	1,000	1,000	1,000
TOTAL OTHER MISCELLANEOUS REV.		166,977	44,394	22,105	42,000	68,650	55,000
TOTAL MISCELLANEOUS REVENUE		386,061	241,170	367,803	253,000	430,650	417,000
TOTAL REVENUES		12,391,402	13,710,021	14,958,888	14,949,653	15,835,505	17,513,645
INTERFUND TRANSFERS							
381148	Transfer from 480 BUILDING	0	0	200	0	0	0
381163	Transfer from 163 STORMWATER	0	0	721	0	0	0
381360	Transfer from 363 STORMWATER	0	0	47,173	0	0	0
381410	Transfer from 410 GOLF	0	0	0	35,000	35,000	80,000
381450	Transfer from 450 AIRPORT	0	0	0	0	0	0
381601	Transfer from 601 CEMETERY	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		0	0	48,094	35,000	35,000	80,000
TOTAL REVENUES AND TRANSFERS		12,391,402	13,710,021	15,006,982	14,984,653	15,870,505	17,593,645
OTHER FINANCING SOURCES							
389991	Appropriated from Fund Balance	0	0	0	549,366	0	0
TOTAL OTHER SOURCES		0	0	0	549,366	0	0
TOTAL REV. AND OTHER SOURCES		12,391,402	13,710,021	15,006,982	15,534,019	15,870,505	17,593,645

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget	Change From FY 22/23 Budget	% Increase (Decrease)
010001	City Council	\$ 46,702	\$ 55,883	\$ 62,725	\$ 62,725	\$ 57,785	\$ 75,895	\$ 13,170	21.0%
010005	City Manager	269,335	285,943	309,381	309,381	341,246	342,675	33,294	10.8%
010009	City Clerk	264,887	205,204	223,024	223,024	227,016	358,215	135,191	60.6%
010010	City Attorney	167,044	195,696	271,445	271,445	233,543	252,880	(18,565)	-6.8%
010020	Finance	674,673	656,306	623,297	623,297	598,828	735,002	111,705	17.9%
010021	Management Information Services	511,750	513,329	727,871	727,871	636,125	678,425	(49,446)	-6.8%
010035	Human Resources	0	0	0	231,814	222,052	288,670	56,856	24.5%
010041	Police Administration	1,263,875	1,020,630	875,080	875,080	834,070	972,765	97,685	11.2%
010043	Police Operations	3,308,391	3,461,189	4,123,169	4,123,169	3,910,585	4,497,855	374,686	9.1%
010047	Police Investigations	1,076,622	1,107,742	1,342,060	1,342,060	1,211,592	1,516,215	174,155	13.0%
010049	Police Dispatch	582,845	577,505	750,780	750,780	663,946	863,515	112,735	15.0%
010045	Code Enforcement Division	184,219	187,626	202,567	202,567	144,140	220,385	17,818	8.8%
010052	Roads and Maintenance	963,173	927,720	1,157,409	1,157,409	1,044,977	1,493,815	336,406	29.1%
010054	Fleet Management	202,251	211,926	283,284	283,284	259,535	324,175	40,891	14.4%
010056	Facilities Maintenance	568,181	598,970	804,808	804,808	755,117	805,315	507	0.1%
010057	Leisure Services	1,110,021	1,035,794	1,407,371	1,407,371	1,306,227	1,421,860	14,489	1.0%
010059	Cemetery	177,736	179,000	164,323	164,323	171,777	190,375	26,052	15.9%
010080	Community Development	539,290	477,728	716,458	716,458	574,673	803,365	86,907	12.1%
010099	Non-Departmental	976,464	1,025,035	1,300,254	1,300,254	1,295,628	1,696,774	396,520	30.5%
	Total General Fund Expenditures	\$ 12,887,460	\$ 12,723,227	\$ 15,345,306	\$ 15,577,120	\$ 14,488,861	\$ 17,538,176	1,961,056	12.6%
	Total Revenues and Transfers	12,391,402	13,710,021	15,006,982	14,984,653	15,870,505	17,593,645	2,608,992	17.4%
	Change in Fund Balance	\$ (496,058)	\$ 986,794	\$ (338,324)	\$ (592,467)	\$ 1,381,644	55,469	\$ 647,936	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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

Department	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 22,728	\$ 22,732	\$ 22,726	\$ 22,725	\$ 22,725	\$ 22,725
OPERATING EXPENDITURES	23,973	33,151	34,498	40,000	35,060	53,170
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 46,702	\$ 55,883	\$ 57,224	\$ 62,725	\$ 57,785	\$ 75,895
CITY MANAGER						
PERSONAL SERVICES	\$ 258,605	\$ 273,298	\$ 285,596	\$ 289,586	\$ 323,256	\$ 325,450
OPERATING EXPENDITURES	10,730	12,645	13,696	19,795	17,990	17,225
CAPITAL OUTLAY	-	-	35,137	-	-	-
TOTAL	\$ 269,335	\$ 285,943	\$ 334,429	\$ 309,381	\$ 341,246	\$ 342,675
CITY CLERK						
PERSONAL SERVICES	\$ 171,932	\$ 180,890	\$ 183,664	\$ 182,129	\$ 186,492	\$ 265,035
OPERATING EXPENDITURES	92,955	24,314	74,951	40,895	40,524	93,180
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 264,887	\$ 205,204	\$ 258,614	\$ 223,024	\$ 227,016	\$ 358,215
CITY ATTORNEY						
PERSONAL SERVICES	\$ 92,686	\$ 162,196	\$ 176,827	\$ 188,555	\$ 150,703	\$ 205,775
OPERATING EXPENDITURES	74,359	33,499	25,565	82,890	82,840	47,105
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 167,044	\$ 195,696	\$ 202,392	\$ 271,445	\$ 233,543	\$ 252,880
FINANCE						
PERSONAL SERVICES	\$ 539,816	\$ 514,984	\$ 580,627	\$ 504,435	\$ 478,380	\$ 595,440
OPERATING EXPENDITURES	134,857	141,322	156,151	118,862	120,448	139,562
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 674,673	\$ 656,306	\$ 736,778	\$ 623,297	\$ 598,828	\$ 735,002
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 345,874	\$ 347,018	\$ 371,674	\$ 447,581	\$ 411,720	\$ 463,700
OPERATING EXPENDITURES	163,865	166,312	171,793	280,290	224,405	214,725
CAPITAL OUTLAY	2,011	-	-	-	-	-
TOTAL	\$ 511,750	\$ 513,329	\$ 543,467	\$ 727,871	\$ 636,125	\$ 678,425
HUMAN RESOURCES						
PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ 174,271	\$ 173,575	\$ 205,545
OPERATING EXPENDITURES	-	-	-	57,543	48,477	83,125
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 231,814	\$ 222,052	\$ 288,670
COMMUNITY DEVELOPMENT						
PERSONAL SERVICES	\$ 392,517	\$ 416,308	\$ 403,613	\$ 581,168	\$ 483,655	\$ 622,405
OPERATING EXPENDITURES	132,124	61,420	71,077	120,290	76,018	92,460
CAPITAL OUTLAY	14,650	-	-	15,000	15,000	88,500
TOTAL	\$ 539,290	\$ 477,728	\$ 474,690	\$ 716,458	\$ 574,673	\$ 803,365

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

TABLE G-4

General Fund Expenditure by Department/Division – Continued

Department	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 1,064,435	\$ 895,521	\$ 967,223	\$ 761,310	\$ 722,605	\$ 839,700
OPERATING EXPENDITURES	160,747	125,109	101,079	113,770	111,465	133,065
CAPITAL OUTLAY	38,694	-	9,125	-	-	-
TOTAL	\$ 1,263,875	\$ 1,020,630	\$ 1,077,427	\$ 875,080	\$ 834,070	\$ 972,765
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 3,029,232	\$ 3,153,248	\$ 3,295,521	\$ 3,674,360	\$ 3,473,890	\$ 4,088,225
OPERATING EXPENDITURES	245,672	275,264	319,925	371,259	365,695	380,370
CAPITAL OUTLAY	33,487	32,677	32,555	77,550	71,000	29,260
TOTAL	\$ 3,308,391	\$ 3,461,189	\$ 3,648,001	\$ 4,123,169	\$ 3,910,585	\$ 4,497,855
POLICE DEPARTMENT - INVESTIGATIONS						
PERSONAL SERVICES	\$ 878,785	\$ 954,685	\$ 1,017,583	\$ 1,170,620	\$ 1,041,930	\$ 1,336,390
OPERATING EXPENDITURES	123,458	143,558	140,023	158,440	157,980	168,325
CAPITAL OUTLAY	74,379	9,500	3,593	13,000	11,682	11,500
TOTAL	\$ 1,076,622	\$ 1,107,742	\$ 1,161,198	\$ 1,342,060	\$ 1,211,592	\$ 1,516,215
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 573,959	\$ 566,550	\$ 587,522	\$ 733,785	\$ 652,710	\$ 847,425
OPERATING EXPENDITURES	8,886	10,955	9,145	16,995	11,236	16,090
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 582,845	\$ 577,505	\$ 596,667	\$ 750,780	\$ 663,946	\$ 863,515
POLICE DEPARTMENT - CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 169,750	\$ 170,981	\$ 160,510	\$ 181,777	\$ 128,475	\$ 200,180
OPERATING EXPENDITURES	14,469	16,645	17,611	20,790	15,665	20,205
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 184,219	\$ 187,626	\$ 178,121	\$ 202,567	\$ 144,140	\$ 220,385

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

TABLE G-4

General Fund Expenditure by Department/Division – Continued

Department	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 588,186	\$ 555,076	\$ 552,611	\$ 689,530	\$ 638,245	\$ 795,260
OPERATING EXPENDITURES	335,797	328,867	346,064	448,955	388,318	470,555
CAPITAL OUTLAY	39,190	43,777	60,498	18,924	18,414	228,000
TOTAL	\$ 963,173	\$ 927,720	\$ 959,173	\$ 1,157,409	\$ 1,044,977	\$ 1,493,815
FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 180,924	\$ 189,783	\$ 200,515	\$ 232,749	\$ 219,175	\$ 290,245
OPERATING EXPENDITURES	18,950	22,143	25,553	30,535	26,560	33,930
CAPITAL OUTLAY	2,376	-	-	20,000	13,800	-
TOTAL	\$ 202,251	\$ 211,926	\$ 226,068	\$ 283,284	\$ 259,535	\$ 324,175
FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 279,726	\$ 290,017	\$ 267,987	\$ 262,645	\$ 255,285	\$ 301,945
OPERATING EXPENDITURES	234,361	234,368	286,640	487,015	444,958	423,370
CAPITAL OUTLAY	54,094	74,585	8,338	55,148	54,874	80,000
TOTAL	\$ 568,181	\$ 598,970	\$ 562,965	\$ 804,808	\$ 755,117	\$ 805,315
LEISURE SERVICES						
PERSONAL SERVICES	\$ 736,297	\$ 732,945	\$ 769,163	\$ 959,311	\$ 872,915	\$ 1,058,650
OPERATING EXPENDITURES	218,871	253,790	287,401	302,190	293,942	325,210
CAPITAL OUTLAY	154,854	49,059	36,329	145,870	139,370	38,000
TOTAL	\$ 1,110,021	\$ 1,035,794	\$ 1,092,893	\$ 1,407,371	\$ 1,306,227	\$ 1,421,860
CEMETERY						
PERSONAL SERVICES	\$ 151,633	\$ 149,171	\$ 112,041	\$ 124,703	\$ 132,282	\$ 145,315
OPERATING EXPENDITURES	26,103	29,829	28,771	39,620	39,495	45,060
CAPITAL OUTLAY	-	-	806	-	-	-
TOTAL	\$ 177,736	\$ 179,000	\$ 141,618	\$ 164,323	\$ 171,777	\$ 190,375
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 264,098	\$ 275,349	\$ 312,815	\$ 305,431	\$ 302,900	\$ 608,765
OPERATING EXPENDITURES	707,675	703,732	714,666	743,079	748,194	1,088,009
CAPITAL OUTLAY	-	-	-	-	-	-
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	4,691	45,954	314,359	251,744	244,534	-
TOTAL	\$ 976,464	\$ 1,025,035	\$ 1,341,840	\$ 1,300,254	\$ 1,295,628	\$ 1,696,774
TOTALS						
PERSONAL SERVICES	\$ 9,741,182	\$ 9,850,753	\$ 10,268,218	\$ 11,486,671	\$ 10,670,917	\$ 13,218,175
OPERATING EXPENDITURES	2,727,851	2,616,922	2,824,607	3,493,213	3,249,270	3,844,741
CAPITAL OUTLAY	413,736	209,599	186,382	345,492	324,140	475,260
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	4,691	45,954	314,359	251,744	244,534	-
TOTAL GENERAL FUND	\$ 12,887,460	\$ 12,723,227	\$ 13,593,567	\$ 15,577,120	\$ 14,488,861	\$ 17,538,176

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Supported activity at the Airport that enhanced City-wide economic and job growth.
- ✓ Reestablished a respectable and honorable environment at City Council meetings.
- ✓ Directed the City Attorney and City Clerk to conduct training on the Sunshine Law.
- ✓ Finalized annexation of the large area south of the City known as the Graves Brothers property.
- ✓ Initiated universal garbage service mandating that all residents will share the cost.
- ✓ Received comprehensive report on road paving needs and priorities.
- ✓ Approved replacement of the golf cart fleet with cart management software to control their use.
- ✓ Acted to make employee starting wages more competitive.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue efforts to protect the Indian River Lagoon.
- Pursue grants to enhance Airport activity and further desired City-wide growth.
- Take actions necessary to bill for residential garbage service on property tax bills.
- Maintain a quality and responsive level of municipal services.
- Be open to public concerns and make policy decisions to address their issues.
- Make the tough decisions to insure the City remains financial sound.
- Partner with the County and neighboring Cities to address common interest.
- Monitor proposals in the State Legislature and seek to preserve Home Rule.

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Number of Council Meetings Conducted	21	23	20	24	30
Number of CRA Meetings Conducted	10	5	3	4	5
Number of Board of Adjustment Meetings Conducted	3	3	2	4	4
Number of Ordinances Adopted	6	13	20	10	12
Number of Resolutions Adopted	30	32	34	31	35
Number of Board Appointments	37	23	13	10	20

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY COUNCIL PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
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.
10.00%	20.00%	City Functions and Events - Attendance at functions. Public relations.
25.00%	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.
25.00%	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 2023-2024 adopted budget for City Council is \$ 75,895. This compares to the 2022-2023 projected expenditures of \$ 57,785 an increase of \$ 18,110, or 31.34%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 22,728	\$ 22,732	\$ 22,726	\$ 22,725	\$ 22,725	\$ 22,725	\$ 0
Operating Expenditures	23,973	33,151	34,498	40,000	35,060	53,170	18,110
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 46,702	\$ 55,883	\$ 57,224	\$ 62,725	\$ 57,785	\$ 75,895	\$ 18,110

Fiscal Year 2023-2024 Adopted Budget -

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures:	<u>Difference</u>
1. Personal Services - No change.	\$ 0
2. Operating Expenditures - Increase due primarily to additional conferences and trainings.	\$ 18,110
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

CITY COUNCIL		FULL TIME EQUIVALENTS				Projected	Budget
POSITION	PAY RANGE	Amended				Expenditures	Budget
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Mayor	5,400	1.00	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	1.00	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	3.00	3.00	3.00	3.00	10,800	10,800
		5.00	5.00	5.00	5.00		
TOTAL SALARIES						\$ 19,800	\$ 19,800
FICA Taxes						2,892	2,892
Worker's Compensation Insurance						33	33
Total Personal Services						\$ 22,725	\$ 22,725

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account		FY 19/20	FY 20/21	FY 22/22	Amended FY 22/23	FY 22/23	FY 23/24
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL 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	2,892	2,892	2,892
512400	Worker's Comp Insurance	37	41	35	33	33	33
TOTAL PERSONAL SERVICES		22,728	22,732	22,726	22,725	22,725	22,725
OPERATING EXPENDITURES							
534000	Travel & Per Diem	18,573	24,841	26,698	31,150	28,900	40,750
534105	Cellular Telephone	1,158	1,526	1,503	1,610	1,230	1,440
534110	Internet Access	1,169	1,414	1,156	1,200	1,200	1,200
534800	Promotional Activities	554	460	824	500	280	1,670
535200	Departmental Supplies	1,214	622	486	500	200	815
535210	Computer Supplies	620	1,039	0	765	100	200
535410	Dues and Memberships	200	0	200	200	200	200
535420	Books and Publications	160	0	0	25	200	120
535450	Training and Education	324	3,248	3,630	4,050	2,750	6,775
TOTAL OPERATING EXPENDITURES		23,973	33,151	34,498	40,000	35,060	53,170
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY COUNCIL		46,702	55,883	57,224	62,725	57,785	75,895

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Completed Airport Hangar D Project
- ✓ Finalized the Road Paving Plan following the analysis
- ✓ Replacement of Golf Carts in Implementation of new cart management software
- ✓ Made progress of swale repairs from FY 21 paving program
- ✓ Completed demolition of Harbor Lights and accompanying site requirements
- ✓ Negotiated wage and benefit employee agreements

FISCAL YEAR 2024 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

City Operations

- Collaborate and Planning with Indian River County on Septic to Sewer in CRA
- Complete design of Square Hangars at the Airport
- Establish a well-defined strategic plan and begin implementation
- Implementation of the road paving and new swale work plan

Quality Service to Citizens

- Provide a prompt response to citizen complaints and/or requests and provide help where appropriate.
- Improve the City's marketing and communication to residents and businesses
- Maintain transparency and work to keep the residents fully informed

Provide Effective Support to City Council

- Provide council with information in a proactive manner
- Follow legislation that may affect the City

Maintain Positive Intergovernmental Relations

- Work closely with neighboring Cities 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 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Per Capita Level of Service Cost	\$512	\$496	\$592	\$559	\$665
Per Capita Number of Full-time Employees	5.40	5.30	5.48	5.75	5.98
General Fund Unrestricted Funds vs. Expenditures	44.25%	52.58%	53.40%	66.34%	54.75%

CITY MANAGER PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
40.00%	40.00%	Management and Supervision of City Programs and Projects - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	Preparation of City Council Agenda - Provide City Council members with recommendations on issues requiring legislative actions and implementation of their decisions. Initiate and review all matters requiring City Council actions.
20.00%	20.00%	Intergovernmental Affairs - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
20.00%	20.00%	Purchasing and Contract Administration - Provide City Departments/Divisions assistance in purchasing policy compliance. Assist with solicitations for professional services in accordance with applicable policies and legal restrictions.
100.00%	100.00%	

CITY MANAGER BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for City Manager is \$ 342,675. This compares to the 2022-2023 projected expenditures of \$341,246, an increase of \$ 1,429 or .42%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 258,605	\$ 273,298	\$ 285,596	\$ 289,586	\$ 323,256	\$ 325,450	\$ 2,194
Operating Expenditures	10,730	12,645	13,696	19,795	17,990	17,225	(765)
Capital Outlay	-	-	35,137	-	-	-	-
Total	\$ 269,335	\$ 285,943	\$ 334,429	\$ 309,381	\$ 341,246	\$ 342,675	\$ 1,429

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to longevity, negotiated pay increases, and insurance costs.	\$ 2,194
2. Operating Expenses - Decrease due primarily to replacement of office furniture in the prior year.	\$ (765)
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER		<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
<u>POSITION</u>	<u>PAY RANGE</u>	<u>21/22</u>	<u>22/23</u>	<u>Amended 22/23</u>	<u>23/24</u>	<u>Expenditures 22/23</u>	<u>23/24</u>
City Manager *		1.00	1.00	1.00	1.00	\$ 181,000	\$ 167,950
City Office Manager/Public Info Officer	51,584 / 90,270	1.00	1.00	1.00	1.00	64,915	68,500
		2.00	2.00	2.00	2.00		
		TOTAL SALARIES				\$ 245,915	\$ 236,450
* Salary amount includes Auto Allowance of \$ 350/mon (\$ 4,200/yr)						FICA Taxes 19,000	18,086
						Deferred Compensation 20,500	20,903
						Group Health Insurance Premium 37,450	49,607
						Employee Assistance Program 32	32
						Worker's Comp Insurance 359	372
						<u>Total Personal Services \$ 323,256</u>	<u>\$ 325,450</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account <u>Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	196,315	209,041	218,163	220,290	245,915	236,450
512100	FICA Taxes	14,266	15,301	16,171	16,852	19,000	18,086
512225	Deferred Compensation	17,650	18,805	19,617	19,790	20,500	20,903
512301	Group Health Insurance Premium	29,982	29,745	31,280	32,256	37,450	49,607
512309	Employee Assistance Program	32	32	32	32	32	32
512400	Worker's Comp Insurance	359	375	334	366	359	372
TOTAL PERSONAL SERVICES		258,605	273,298	285,596	289,586	323,256	325,450
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,714	804	1,475	3,450	2,000	3,450
534105	Cellular Phone	554	890	749	555	575	600
534120	Postage	9	12	4	50	20	50
534420	Equipment Leases	1,059	797	787	1,735	1,700	1,700
534620	R & M - Vehicles	255	1,537	1,462	500	500	500
534630	R & M - Office Equipment	433	230	316	780	820	900
534800	Promotional Activities	1,587	2,274	1,581	3,000	3,000	3,000
535200	Departmental Supplies	499	653	579	3,450	3,450	750
535210	Computer Supplies	30	270	0	400	250	400
535260	Gas and Oil	2,288	2,778	4,234	2,300	2,300	2,300
535410	Dues and Memberships	1,584	1,850	1,908	1,950	1,750	1,950
535450	Training and Education	720	550	600	1,625	1,625	1,625
TOTAL OPERATING EXPENDITURES		10,730	12,645	13,696	19,795	17,990	17,225
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	35,137	0	0	0
TOTAL CAPITAL OUTLAY		0	0	35,137	0	0	0
TOTAL CITY MANAGER		269,335	285,943	334,429	309,381	341,246	342,675

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Attended City Council, Board of Adjustment, CRA, and Centennial Task Force meetings
- ✓ Provided Council support on legislative matters
- ✓ Administered the election process for two Council seats
- ✓ Continued to provide quality customer service to include public records requests
- ✓ Fielded questions regarding the new Waste Management contract
- ✓ Promoted staff training and development through webinars and networking events
- ✓ Revised the board and committee orientation process with the City Attorney's assistance
- ✓ Completed the calendar of events and festivities for the Centennial celebration
- ✓ Participated in planning meetings for the Centennial
- ✓ Assisted with the new City Attorney hiring process

FISCAL YEAR 2024 GOALS AND OBJECTIVES

Direct Overall Municipal Service Delivery with specific focus on:

- Participate in the promotion of the Centennial via social media and at the planned events
- Assist with the Centennial fundraising process
- Attend City Council, Board of Adjustment, CRA, and Centennial Task Force meetings
- Provide Council support on legislative matters
- Administer the election process for three Council seats
- Canvass the 2023 Election
- Continue to provide quality customer service to include public records requests
- Promote staff training and development
- Codify adopted ordinances into the City of Sebastian Code
- Administer board appointments
- Hire Deputy City Clerk
- Records Specialist to serve on Events Committee
- Assist with the Coordination of the Joint County – City meetings
- Procure agenda automation software

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Records Scanned (in cubic feet)	50	35	10	35	10
Records Destroyed (in cubic feet)	307	370	424	275	300
Council Meeting Packets/Minutes	21	21	21	20	20
Cemetery Lots/Niches Sold	60	100	88	75	75
Election - Candidates Qualified	17	6	7	10	4
Legal/Display Ads Published	16	11	4	10	10
Code Supplements Distributed	2	2	0	2	2
Board Appointments Administered	37	23	8	12	12
Instruments Recorded	2	5	10	6	6
Public Records Requests	200	233	173	225	250
Other Committee Meeting Minutes Recorded	15	16	12	28	24

CITY CLERK PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
22/23	23/24	
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.
20.00%	25.00%	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%	20.00%	Services for Boards/Committees - Board liaison, advertise vacancies, administer financial disclosure forms, update Commission on Ethics website annually, record and provide services to Board of Adjustment and CRA. Maintain and update Board Handbook, and conduct board member orientation and prepare outgoing certificates.
15.00%	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.
15.00%	10.00%	Cemetery - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
10.00%	10.00%	General Administration - Prepare, post, and distribute monthly calendar, prepare annual budget for department, attend staff meetings, codify ordinances, record final plats and easements, record vacations of easement, keep log of all City vehicles, attest and seal City documents, provide notary services for City documents, respond to Cityseb emails.
10.00%	10.00%	City Election - The City Clerk is the City Elections Official and Chairperson of the City Canvassing Board, qualifies candidates for office and political committees, coordinates with Supervisor of Elections and State of Florida in administration of annual general elections, prepares resolutions and forms, swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for City Clerk is \$ 358,215. This compares to the 2022-2023 projected expenditures of \$ 227,016 an increase of \$ 131,199, or 57.79%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 171,932	\$ 180,890	\$ 183,664	\$ 182,129	\$ 186,492	\$ 265,035	\$ 78,543
Operating Expenses	92,955	24,314	74,951	40,895	40,524	93,180	52,656
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 264,887	\$ 205,204	\$ 258,614	\$ 223,024	\$ 227,016	\$ 358,215	\$ 131,199

Fiscal Year 2023-2024 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures:

	Difference
1. Personal Services - Increase due to an additional position, negotiated pay increases, and insurance costs.	\$ 78,543
2. Operating Expenses - Increase due primarily to higher election year costs and new agenda software program.	\$ 52,656
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	Budget
		21/22	22/23	Amended 22/23	23/24	Expenditures 22/23	23/24
City Clerk	80,024 / 140,039	1.00	1.00	1.00	1.00	\$ 100,200	\$ 100,250
Deputy City Clerk	49,130 / 85,975	0.00	0.00	0.00	1.00	-	49,250
Records Specialist I	37,440 / 65,519	1.00	1.00	1.00	1.00	46,000	48,500
Clerical Assistant I (P/T)	\$ 15.23/hr - \$ 26.65/hr	0.50	0.00	0.00	0.00	-	-
		2.50	2.00	2.00	3.00		
		TOTAL SALARIES				\$ 146,200	\$ 198,000
		Overtime				100	200
		FICA Taxes				11,200	15,164
		Deferred Compensation				13,200	17,839
		Group Health Insurance Premium				15,535	33,467
		Employee Assistance Program				32	48
		Worker's Comp Insurance				225	317
		Total Personal Services				\$ 186,492	\$ 265,035

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY CLERK

Code: 010009

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
PERSONAL SERVICES							
511200	Salaries	132,379	142,865	144,521	142,400	146,200	198,000
511400	Overtime	0	0	129	200	100	200
512100	FICA Taxes	9,848	10,781	10,995	10,910	11,200	15,164
512225	Deferred Compensation	11,164	12,011	12,853	12,816	13,200	17,839
512301	Group Health Insurance Premium	18,264	14,945	14,901	15,532	15,535	33,467
512309	Employee Assistance Program	32	32	32	32	32	48
512400	Worker's Comp Insurance	245	256	233	239	225	317
TOTAL PERSONAL SERVICES		171,932	180,890	183,664	182,129	186,492	265,035
533400	Other Contractual Services	1,873	1,648	2,079	2,720	2,512	3,700
533490	Codification Services	3,378	3,443	3,902	4,650	3,940	5,450
534000	Travel and Per Diem	0	0	15	866	60	2,200
534105	Cellular Phone	262	445	443	460	460	480
534120	Postage	510	454	550	500	500	500
534420	Equipment Leases	1,260	1,511	1,494	2,195	2,155	1,115
534630	R & M - Office Equipment	1,630	1,578	1,863	2,220	2,850	11,340
534910	Clerk of Court Filing Fees	132	249	547	800	800	800
534920	Legal Ads	901	2,268	3,730	3,500	5,230	4,000
534990	Election Costs	81,976	10,853	59,114	20,460	20,344	60,815
535200	Departmental Supplies	307	493	528	1,100	1,100	600
535210	Computer Supplies	267	412	0	400	0	500
535230	Small Tools and Equipment	0	391	200	0	0	0
535410	Dues and Memberships	460	568	315	524	423	780
535450	Training and Education	0	0	170	500	150	900
TOTAL OPERATING EXPENDITURES		92,955	24,314	74,951	40,895	40,524	93,180
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY CLERK		264,887	205,204	258,614	223,024	227,016	358,215

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 special counsel for the Code Enforcement Board and litigated actions, as required.

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Attended City Council, Planning and Zoning, Code Enforcement/Special Magistrate, Construction Board, and Board of Adjustment meetings.
- ✓ 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 the City Building Official and Construction Board during Construction Board/Public Hearings and on the Construction Board's orders.
- ✓ Provided legal support on significant police matters, including forfeiture, Risk Protective Orders, School Resource Officer agreements, and legal publications on abandoned vehicles.
- ✓ Provided legal support on significant Human Resources matters, including Union Negotiations, discipline, Last Chance Agreements, and policies.
- ✓ Maintained a professional network with local government attorneys from Indian River County, Sheriff, School Board, 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.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Attend City Council, Planning and Zoning, Code Enforcement/Special Magistrate, Construction Board, and Board of Adjustment Meetings.
- Attend the Florida Municipal Attorney Association; City, County, and Local Government; and Land Use or Labor and Employed Law Annual 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 a City Election and the law, including being a member of the Canvassing Board.
- Continue to serve as the police legal advisor to the City of Sebastian Police Department on forfeiture, Risk Protective Orders, School Resource Office Agreements, and other legal matters.
- 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 and 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 council services.
- Draft and/or review proposed ordinances, resolutions, releases, orders, and other legal documents, as needed.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual	Actual	Actual	Projected	Projected
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Number of Resolutions	9	35	34	40	40
Number of Ordinances	6	5	16	20	20
Number of Meetings	35	40	60	60	60
Number of Orders	n/a	20	20	30	30

CITY ATTORNEY PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
25.00%	25.00%	<u>Counsel to City Council and Other City Bodies</u> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
25.00%	25.00%	<u>Function as City's Solicitor</u> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<u>City Legal Advisor</u> - Provide legal counsel to and attends meetings with City Manager, department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager 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 2023/2024 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for the City Attorney is \$ 252,880. This compares to the 2022-2023 projected expenditures of \$ 233,543, an increase of \$ 19,337, or 8.28%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 92,686	\$ 162,196	\$ 176,827	\$ 188,555	\$ 150,703	\$ 205,775	\$ 55,072
Operating Expenses	74,359	33,499	25,565	82,890	82,840	47,105	(35,735)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 167,044	\$ 195,696	\$ 202,392	\$ 271,445	\$ 233,543	\$ 252,880	\$ 19,337

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due primarily to having position filled and auto allowance for the full year.	\$ 55,072
2. Operating Expenses - Decrease due to lower anticipated outside counsel expenses.	\$ (35,735)
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

CITY ATTORNEY

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	Budget
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	Expenditures <u>22/23</u>	<u>23/24</u>
City Attorney *		1.00	1.00	1.00	1.00	\$ 113,000	\$ 151,700
		1.00	1.00	1.00	1.00		
		TOTAL SALARIES				\$ 113,000	\$ 151,700
* Salary amount includes Auto Allowance of \$ 350/mon (\$ 4,200/yr)		Overtime				-	-
		FICA Taxes				8,630	11,605
		Deferred Compensation				9,400	13,278
		Group Health Insurance Premium				19,500	28,984
		Employee Assistance Program				12	16
		Worker's Comp Insurance				161	192
		Total Personal Services				\$ 150,703	\$ 205,775

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL SERVICES						
511200 Salaries	70,154	123,348	130,171	137,950	113,000	151,700
512100 FICA Taxes	5,653	9,436	9,958	10,555	8,630	11,605
512225 Deferred Compensation	6,231	11,092	11,697	12,398	9,400	13,278
512301 Group Health Insurance Premium	10,639	18,124	24,831	27,434	19,500	28,984
512309 Employee Assistance Program	9	16	16	16	12	16
512400 Worker's Comp Insurance	0	180	153	202	161	192
TOTAL PERSONAL SERVICES	92,686	162,196	176,827	188,555	150,703	205,775
OPERATING EXPENDITURES						
533400 Other Contractual Services	73,062	23,708	15,077	65,200	65,200	30,700
534000 Travel and Per Diem	0	593	0	3,000	3,000	3,000
534105 Cellular Phone	484	448	440	445	420	480
534115 On-Line Services	0	5,031	6,859	7,065	7,065	7,385
534120 Postage	15	47	0	40	40	25
534130 Express Mail	24	0	0	30	30	50
534420 Equipment Leases	40	797	787	630	605	605
534630 R & M - Office Equipment	22	231	331	300	300	360
535200 Departmental Supplies	366	966	0	2,500	2,500	1,000
535210 Computer Supplies	0	48	0	0	0	100
535410 Dues and Memberships	345	355	355	680	680	650
535420 Books and Publications	0	0	1,715	1,000	1,000	1,750
535450 Training and Education	0	1,275	0	2,000	2,000	1,000
TOTAL OPERATING EXPENDITURES	74,359	33,499	25,565	82,890	82,840	47,105
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CITY ATTORNEY	167,044	195,696	202,392	271,445	233,543	252,880

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Twenty-fourth time awardee of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and eighteenth 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.
- ✓ Served as risk manager regarding property and liability insurance policies and claims.
- ✓ Provided administrative support to the Police Officers Pension Plan.
- ✓ Handled grant accounting and financial reporting requirements in coordination with other departments expected to adhere to requirements for narrative reports on progress.
- ✓ Processed bi-weekly payroll and insured adherence to labor agreement provisions.
- ✓ Participated in extended negotiations for new three year labor agreements.
- ✓ Issued request for proposals and followed State procedures to select a new auditing firm.

FISCAL YEAR 2024 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 2022-2023 Comprehensive Annual Financial Report for Excellence for Financial Reporting Award and 2023-2024 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 Comprehensive Annual Financial Report no later than February 28th each year.
- Provide timely adopted budget document to the City administration and the general public by issuing the City's Annual Budget document no later than October 31st each year.
- Continue staff training in accounting, risk management, and emergency management.
- 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.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Program Cost Per Capita	\$26.81	\$25.58	\$28.95	\$23.11	\$27.84
Journal Entries Processed	940	939	957	1,000	1,000
Accounts Payable Invoices Processed	3,001	3,055	3,329	3,500	3,400
Accounts Payable Checks Processed	1,983	2,019	2,039	2,150	2,100
Purchase Orders Processed	350	400	387	425	425
Payroll Checks Processed	4,372	4,429	4,557	4,600	4,500
Purchasing/Corporate Card Transactions Processed	2,747	2,770	2,877	3,000	3,000
Purchasing Card Users	41	41	42	42	44
Garage Sale Permits Issued	385	374	693	850	800
Number of Fixed Assets Records	2,695	2,687	2,699	2,700	2,700
Comprehensive Annual Financial Statement issued	02/24/21	03/03/22	03/22/23	03/01/24	03/01/25
Annual Budget Document issued	10/25/19	11/10/20	11/16/21	10/28/22	10/28/23
Excellence in Financial Reporting Award (consecutive years)	22	23	24	25	26
Distinguished Budget Presentation Award (consecutive years)	16	17	18	19	20

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FINANCE PROGRAM BUDGET

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
18.00%	21.00%	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.
10.00%	13.00%	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.
6.00%	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.
9.00%	6.00%	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.
5.00%	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.
10.00%	10.00%	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.
6.00%	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.
3.00%	0.00%	Hiring New Employees - Post position, accept applications, screen applications for minimum qualifications, prepare employment and rejection letters, prepare new hire package, schedule pre-employment physical and drug screens, conduct new hire orientations, conduct employment and background investigations, coordinate with departments regarding examinations for skilled positions. Interview applicants as part of panel.
6.00%	9.00%	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.
3.00%	0.00%	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. 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. Provide administrative support to the Police Pension Plan.
2.00%	1.00%	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.
3.00%	0.00%	In-Service Actions - Process employee action notices for activity - promotions, demotions and transfers. Maintain personnel and subject files. Update salary schedules and compensation plans. Administer employee evaluation program.
3.00%	0.00%	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.
4.00%	1.00%	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. Negotiate carrier benefits and rates. Coordinate all safety training.
1.00%	1.00%	Union Negotiations, Contract Administration - Negotiate labor agreements with both PBA and CWA 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.
10.00%	8.00%	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.
1.00%	4.00%	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 2023/2024 ANNUAL BUDGET

FINANCE BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Finance is \$735,002. This compares to the 2022-2023 projected expenditures of \$598,828, an increase of \$ 136,174, or 22.74% .

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 539,816	\$ 514,984	\$ 580,627	\$ 504,435	\$ 478,380	\$ 595,440	\$ 117,060
Operating Expenses	134,857	141,322	156,151	118,862	120,448	139,562	19,114
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 674,673	\$ 656,306	\$ 736,778	\$ 623,297	\$ 598,828	\$ 735,002	\$ 136,174

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to a new position, negotiated pay increases, and insurance costs.	\$ 117,060
2. Operating Expenses - Increase due primarily to audit fee, payroll service fee, and software fee increases.	\$ 19,114
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

FINANCE DEPARTMENT

<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>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Finance Director	97,269 / 170,218	1.00	1.00	1.00	1.00	\$ 152,450	\$ 161,500
Assistant Finance Director	76,213 / 133,370	1.00	1.00	1.00	1.00	83,250	89,750
Purchasing Manager	65,836 / 115,210	1.00	1.00	1.00	1.00	60,150	66,250
Financial Assistant	49,130 / 85,975	0.00	0.00	0.00	1.00	-	49,250
Accountant	49,130 / 85,975	1.00	1.00	1.00	1.00	50,500	54,250
Accounting Clerk II	37,440 / 65,519	1.00	1.00	1.00	1.00	34,000	37,750
Human Resources Director*		1.00	1.00	0.00	0.00	-	-
Human Resources Assistant*		0.00	1.00	0.00	0.00	-	-
		6.00	7.00	5.00	6.00		
*Positions moved to Human Resources Department in FY23		TOTAL SALARIES				\$ 380,350	\$ 458,750
						Overtime	200
						FICA Taxes	35,110
						Deferred Compensation	41,306
						Group Health Insurance Premium	59,245
						Employee Assistance Program	95
						Worker's Comp Insurance	734
						Total Personal Services	\$ 478,380
						\$ 478,380	\$ 595,440

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FINANCE DEPARTMENT

Code: 010020

Account <u>Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	425,276	411,119	464,538	396,329	380,350	458,750
511400	Overtime	0	11	0	200	100	200
512100	FICA Taxes	31,801	31,115	35,207	30,290	29,100	35,110
512225	Deferred Compensation	38,126	36,472	41,308	35,564	34,250	41,306
512301	Group Health Insurance Premium	43,776	35,379	38,770	41,268	33,950	59,245
512309	Employee Assistance Program	95	88	94	83	79	95
512400	Worker's Comp Insurance	741	799	710	701	551	734
TOTAL PERSONAL SERVICES		539,816	514,984	580,627	504,435	478,380	595,440
OPERATING EXPENDITURES							
533175	Employee Background Testing	13,612	18,899	15,123	0	0	0
533200	Audit Fees	37,750	38,547	36,780	38,940	39,252	52,182
533400	Other Contractual Services	28,610	28,550	46,667	27,750	29,650	31,000
534000	Travel and Per Diem	261	97	0	500	0	500
534105	Cellular Telephone	0	882	532	0	0	0
534110	Internet Access	825	0	0	0	0	0
534120	Postage	2,370	1,723	1,837	1,920	2,145	2,210
534420	Equipment Leases	3,304	3,698	3,640	3,502	3,426	3,440
534630	R & M - Office Equipment	31,874	32,571	34,926	35,900	35,900	38,000
534800	Promotional Activities	50	0	0	0	0	0
534825	Advertising	5,693	5,615	9,467	0	0	0
534920	Legal Ads	1,416	971	1,524	1,750	2,400	2,500
535200	Departmental Supplies	3,404	5,374	3,130	3,550	3,550	4,875
535205	Bank Charges	136	130	55	170	130	130
535210	Computer Supplies	199	673	271	600	600	600
535410	Dues and Memberships	3,424	2,594	2,094	2,530	2,895	2,875
535420	Books and Publications	0	0	88	250	0	250
535450	Training and Education	1,929	998	17	1,500	500	1,000
TOTAL OPERATING EXPENDITURES		134,857	141,322	156,151	118,862	120,448	139,562
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL FINANCE		674,673	656,306	736,778	623,297	598,828	735,002

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DEPARTMENT

The Management Information Systems department consists of five (5) full-time and two (2) part-time staff members. This department is responsible for the purchase, operation, and maintenance of the City's approved computerized hardware and software infrastructure, and either provides or recommends training for its use. This department also oversees the live broadcast of most of the City's boards and committee meetings, 24 hour broadcasting of COStv and creation/maintenance of all City websites and their content. This department provides support for approximately 200 computers, over 40 printers and copiers, along with other systems including computerized physical access control systems, the public safety computer infrastructure, accounting systems, the City's geographic information systems, computerized fuel monitoring, and ensures all systems that are connected are secured across all city facilities. Additionally, the MIS department supports hardware and software for Internet/Intranet accounts, provides maintenance of email systems, oversees the telephone system, and has the responsibility of initializing and maintaining City issued cellular devices. MIS coordinates with other departments relating to use and configuration of the records imaging software (Laserfiche) and other departmental records management software systems.

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Performed planned upgrades for computers across city facilities
- ✓ Implemented additional security measures in city parks
- ✓ Broadcasted major events
- ✓ Connected the Public Works Compound to the city network and provided infrastructure and systems to bring it fully online
- ✓ Upgraded security infrastructure at the airport
- ✓ Enhanced broadcast capabilities for board and council meetings held in the chambers
- ✓ Increased network bandwidth across all city facilities

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue to enhance and ensure the security of systems in the workplace
- Ensure accessibility of all boards and council meetings to the public for viewership and participation
- Improve function, operation, and usability for all departments within the city
- Implement new systems to enhance functions and daily operations as needed
- Train users on the proper usage and function on systems implemented for their convenience
- Provide support and develop digital platforms to help prepare for the Sebastian Centennial celebration

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Workorders Processed	2513	2521	2385	2800	2550
Server/Network/Phone Outages Serviced	12	14	12	12	12
Web/COS-TV Workorders Processed	358	482	429	400	550
Programs Aired Live on COS-TV	83	84	81	90	90
User Training hours performed/supported	243	90	135	120	110

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

MANAGEMENT INFORMATION SERVICES PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
10.00%	10.00%	<u>Network Analysis, Design, and Configuration</u> - This includes the assessment of the city's current data needs, as well as projected needs for all software and hardware, and the documentation of all systems.
25.00%	25.00%	<u>End User Support</u> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
3.00%	3.00%	<u>Network Administration</u> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
2.00%	2.00%	<u>Division Administration</u> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
2.00%	2.00%	<u>Technology Research and Development</u> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
25.00%	25.00%	<u>Broadcasting/Recording/Content Creation</u> - broadcast board meetings live from council chambers. Filming for commercials or other productions as directed. Creation of the daily programming schedule. Creation of all the video files for the Web Archive service. Creation of print advertising/banners as requested. Creation of COSTV slides as needed. Any items needed are requested via work order.
2.00%	2.00%	<u>Website Support</u> - 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%	<u>Maintenance</u> - 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%	<u>Security & Training</u> - 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%	<u>Records Management</u> - 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 2023/2024 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Management Information Systems is \$ 678,425, this compares to the 2022-2023 projected expenditures of \$636,125, an increase of \$ 42,300, or 6.65%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 345,874	\$ 347,018	\$ 371,674	\$ 447,581	\$ 411,720	\$ 463,700	\$ 51,980
Operating Expenses	163,865	166,312	171,793	280,290	224,405	214,725	(9,680)
Capital Outlay	2,011	-	-	-	-	-	-
Total	\$ 511,750	\$ 513,329	\$ 543,467	\$ 727,871	\$ 636,125	\$ 678,425	\$ 42,300

Fiscal Year 2023-2024 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures:

	Difference
1. Personal Services - Increase due to longevity, having positions full all year, negotiated pay increases, and insurance costs.	\$ 51,980
2. Operating Expenses - Slight decrease due to some software renewals not being due this year.	\$ (9,680)
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	Budget
		<u>21/22</u>	<u>22/23</u>	Amended <u>22/23</u>	<u>23/24</u>	Expenditure <u>22/23</u>	<u>23/24</u>
MIS Manager	76,213 / 133,370	1.00	1.00	1.00	1.00	\$ 91,100	\$ 96,000
Systems Administrator	62,701 / 109,724	1.00	1.00	1.00	1.00	60,700	65,500
MIS Assistant Manager	56,871 / 99,523	1.00	1.00	1.00	1.00	67,000	70,500
Help Desk Technician	39,520 / 69,159	1.00	1.00	1.00	1.00	26,750	42,750
Help Desk Technician/Administrative Asst	37,440 / 65,519	1.00	1.00	1.00	1.00	38,000	40,500
Audio Visual Technician (P/T)	\$ 15.23/hr - \$ 26.65/hr	0.50	0.50	0.50	1.00	16,750	40,000
Audio Visual Technical Analyst (P/T)	\$ 19.00/hr - \$ 33.25/hr	0.50	0.50	0.50	0.00	12,200	-
		6.00	6.00	6.00	6.00		
		TOTAL SALARIES				\$ 312,500	\$ 355,250
						Overtime	2,000
						FICA Taxes	27,330
						Deferred Compensation	28,715
						Group Health Insurance Premium	49,754
						Employee Assistance Program	79
						Worker's Comp Insurance	572
						Total Personal Services	\$ 463,700

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>DESCRIPTION</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>TOTAL</u>
VxRail Server/Host Update	\$ 43,195	\$ 45,355	\$ 45,355	\$ 45,355	\$ 45,355	\$ 224,615
Citywide Computers	45,000	35,000	45,000	35,000	45,000	205,000
COSTv Equipment	15,000	15,000	15,000	15,000	15,000	75,000
Network Infrastructure	30,000	30,000	30,000	30,000	30,000	150,000
Core and Remote Switches	60,000	-	-	-	-	60,000
Security Cameras	30,000	-	-	-	-	30,000
Sidewalk Assurance System	50,000	-	-	-	-	50,000
Cyber Security Features	30,000	-	-	-	-	30,000
Public Works Compound Firewall	75,000	-	-	-	-	75,000
Total	\$ 378,195	\$ 125,355	\$ 135,355	\$ 125,355	\$ 135,355	\$ 899,615

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	257,337	261,640	280,617	333,910	312,500	355,250
511400	Overtime	3,805	490	1,285	500	5,000	2,000
512100	FICA Taxes	18,759	19,196	20,498	25,582	24,135	27,330
512225	Deferred Compensation	21,120	21,219	22,017	26,592	25,790	28,715
512301	Group Health Insurance Premium	44,307	43,924	46,713	60,371	43,750	49,754
512309	Employee Assistance Program	63	63	65	79	71	79
512400	Worker's Comp Insurance	483	485	479	547	474	572
TOTAL PERSONAL SERVICES		345,874	347,018	371,674	447,581	411,720	463,700
OPERATING EXPENDITURES							
533120	Consultants	0	0	0	0	0	0
533400	Other Contractual Services	34,685	0	616	0	0	0
534000	Travel and Per Diem	0	0	126	1,200	1,200	1,200
534105	Cellular Phone	2,291	3,711	2,406	2,715	1,120	1,080
534110	Internet Access	23,129	25,245	27,134	49,960	49,960	55,755
534120	Postage	8	0	2	0	25	25
534130	Express Mail	0	74	0	150	400	200
534420	Equipment Leases	178	214	218	215	215	215
534630	R & M - Office Equipment	80,333	98,905	97,182	117,900	117,900	109,000
534640	R & M - Operating Equipment	0	0	0	0	0	0
535200	Departmental Supplies	1,214	684	491	0	400	350
535210	Computer Supplies	9,149	11,592	8,651	7,000	9,000	9,000
535230	Small Tools and Equipment	317	67	616	850	250	200
535410	Dues and Memberships	10,563	22,579	31,321	95,000	40,000	32,000
535420	Books and Publications	0	0	0	100	100	0
535450	Training and Education	1,999	3,240	3,032	5,200	3,835	5,700
TOTAL OPERATING EXPENDITURES		163,865	166,312	171,793	280,290	224,405	214,725
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,011	0	0	0	0	0
TOTAL CAPITAL OUTLAY		2,011	0	0	0	0	0
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		511,750	513,329	543,467	727,871	636,125	678,425

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

The Human Resources Department primarily provides support services to other City departments. The Human Resources Department was part of Administrative Services until April 1, 2023.

The Human Resources Department is responsible for the life cycle of an employee (i.e., recruiting, hiring, onboarding, training and termination), retention of employees, and administering employee benefits (Medical, Dental, Vision, Life Insurance, Employee Assistance Program, etc.). In addition to implementing and advising on rules and regulations to ensure compliance with employee laws, Human Resources is responsible for policies and procedures, negotiating collective bargaining agreements, discipline and grievance handling and employee salary administration. Human Resources is responsible for service recognition, employee special events, and employee training. Human Resources is responsible for Safety, Workers' Compensation and the City's liability cases. Last, Human Resources is responsible for the administration of police pensions.

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Recruited for 32 positions, interviewed 223 applicants, processed 22 terminations.
- ✓ Hired and oriented 24 new employees, promoted 10 employees, made conditional offers to 5 Police Officers/Recruits and 911 Dispatchers.
- ✓ Initiated the Neogov recruitment software. City applications are now on the City website.
- ✓ Assisted in negotiating two union contracts with IUPA (police and civilian).
- ✓ Assisted in negotiating and recommending employee medical, dental, vision, life insurance, long term disability, and employee assistance benefits.
- ✓ Assisted in the preparation of biweekly payroll. Managed Employee Family and Medical Leave.
- ✓ Promoted safety – responsible for workers compensation and communicating information to Florida League of Cities (6 cases thru 05/18/23).
- ✓ Served as risk manager for property and liability insurance policies and claims (12 cases claimed and 18 cases under \$ 1,000).
- ✓ Provided administrative support to the Police Officers Pension Plan.
- ✓ Completed payroll for FEMA Cat A and B and documentation for 2 hurricanes (Ian and Nicole).
- ✓ Completed and monitored city liability insurance claims for the 2 hurricanes (Ian and Nicole).
- ✓ Established Sign-On bonuses for new employees (17 employees received Sign-On bonuses; established reimbursement program for new Police Recruits).
- ✓ Added a Human Resources Assistant.
- ✓ Held an Employee Health Fair and Expo.
- ✓ Held 1 job fair and attended a job fair.
- ✓ Improved internal processes to operate more efficiently.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Establish an online Employee Handbook, including Human Resources Policies and procedures.
- Recruit and promote the most qualified candidates, recognizing the value of diversity and equal employment; i.e. Neogov, Indeed, Social Media, associations, etc. and attend job fairs.
- Initiate an online Performance Review process and form.
- Continue to provide up-to-date information regarding employee benefits.
- Assist in the preparation of biweekly payroll. Manage Employee Family and Medical Leave.
- Promote a safe and healthy workplace, reflecting commitment to fairness and equality.
- Re-establish the Safety Committee; administer workers compensation and communicate information to Florida League.
- Perform the duties of risk manager for property and liability insurance policies and claims.
- Provide administrative support to the Police Officers Pension Plan.
- Hold and Employee Health Fair and Expo.
- Improve internal processes to operate more efficiently.
- Provide low cost quality training (in-house and on-line) for City employees.
- Continue staff training in human resources, workers compensation, risk management, and emergency management.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Continue administration of Sustainable Sebastian projects and outreach

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Total Full and Part-time Positions	180	179	185	193	199
Terminations/Resignations/Retirements	33	35	31	30	30
HR hours to process new employee	2	2	2	2	2
Applications processed	109	134	232	150	250
New Hires	22	35	18	35	35
Background Checks conducted - non-sworn	18	13	14	25	25
Reported Workers Compensation Claims	11	9	14	10	10
Time frame to hire new employee - non-sworn	30 days	90 days	60 days	60 days	60 days
Time frame to hire new employee - sworn	2 months	3+ months	3+ months	2 months	3+ months
Promotions			8	10	10
Transfers			1	2	2

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

HUMAN RESOURCES PROGRAM BUDGET

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
15.00%	15.00%	Payroll - Enter new hire payroll information into ADP including benefits enrollments. Review timecards to insure they are completed correctly. Monitor and maintain records for FMLA and Workers Compensation payments. Prepare quarterly reports to the workers compensation insurance carrier.
25.00%	20.00%	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.
2.50%	2.50%	Customer Service - Respond to customer inquiries both in person and on the phone. Provide support to other employees and departments as needed.
20.00%	22.50%	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. 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. Provide administrative support to the Police Pension Plan.
10.00%	10.00%	In-Service Actions - Process employee action notices for activity - promotions, demotions and transfers. Maintain personnel and subject files. Update salary schedules and compensation plans. Administer employee evaluation program.
10.00%	10.00%	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.
10.00%	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. Negotiate carrier benefits and rates. Coordinate all safety training.
5.00%	2.50%	Union Negotiations, Contract Administration - Negotiate labor agreements with police, civilian, and supervisory unions 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.
2.50%	2.50%	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 2023/2024 ANNUAL BUDGET

HUMAN RESOURCES BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Human Resources is \$ 288,670. This compares to the 2022-2023 projected expenditures of \$ 222,052, an increase of \$ 66,618, or 30.0% .

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ -	\$ -	\$ -	\$ 174,271	\$ 173,575	\$ 205,545	\$ 31,970
Operating Expenses	-	-	-	57,543	48,477	83,125	34,648
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 231,814	\$ 222,052	\$ 288,670	\$ 66,618

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to positions being full all year, longevity, negotiated pay increases, and insurance costs.	\$ 31,970
2. Operating Expenses - Increase due to Neogov software contracts and increased employee training.	\$ 34,648
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

HUMAN RESOURCES DEPARTMENT

<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>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Human Resources Director*	92,637 / 162,112	0.00	0.00	1.00	1.00	101,500	108,750
Human Resources Assistant*	49,130 / 85,975	0.00	0.00	1.00	1.00	35,500	52,000
		0.00	0.00	2.00	2.00		
*Positions moved from Administrative Services in FY23		TOTAL SALARIES				\$ 137,000	\$ 160,750
						-	-
						10,480	12,297
						12,350	14,471
						13,555	17,738
						28	32
						162	257
						<u>\$ 173,575</u>	<u>\$ 205,545</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

Code: 010035

Account <u>Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	0	0	0	137,520	137,000	160,750
511400	Overtime	0	0	0	0	0	0
512100	FICA Taxes	0	0	0	10,565	10,480	12,297
512225	Deferred Compensation	0	0	0	12,432	12,350	14,471
512301	Group Health Insurance Premium	0	0	0	13,555	13,555	17,738
512309	Employee Assistance Program	0	0	0	28	28	32
512400	Worker's Comp Insurance	0	0	0	171	162	257
TOTAL PERSONAL SERVICES		0	0	0	174,271	173,575	205,545
OPERATING EXPENDITURES							
533100	Professional Services	0	0	0	1,050	0	0
533175	Employee Background Testing	0	0	0	24,175	22,000	22,000
533400	Other Contractual Services	0	0	0	5,800	4,200	30,970
534000	Travel and Per Diem	0	0	0	500	500	500
534120	Postage	0	0	0	250	100	100
534420	Equipment Leases	0	0	0	198	198	1,260
534630	R & M - Office Equipment	0	0	0	1,500	1,500	4,800
534700	Printing and Binding	0	0	0	500	250	250
534800	Promotional Activities	0	0	0	5,000	2,000	2,000
534825	Advertising	0	0	0	9,500	7,500	7,500
535200	Departmental Supplies	0	0	0	3,500	5,000	4,000
535210	Computer Supplies	0	0	0	1,250	1,250	250
535410	Dues and Memberships	0	0	0	570	229	245
535420	Books and Publications	0	0	0	0	0	250
535450	Training and Education	0	0	0	3,750	3,750	9,000
TOTAL OPERATING EXPENDITURES		0	0	0	57,543	48,477	83,125
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL ADMINISTRATIVE SERVICES		0	0	0	231,814	222,052	288,670

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

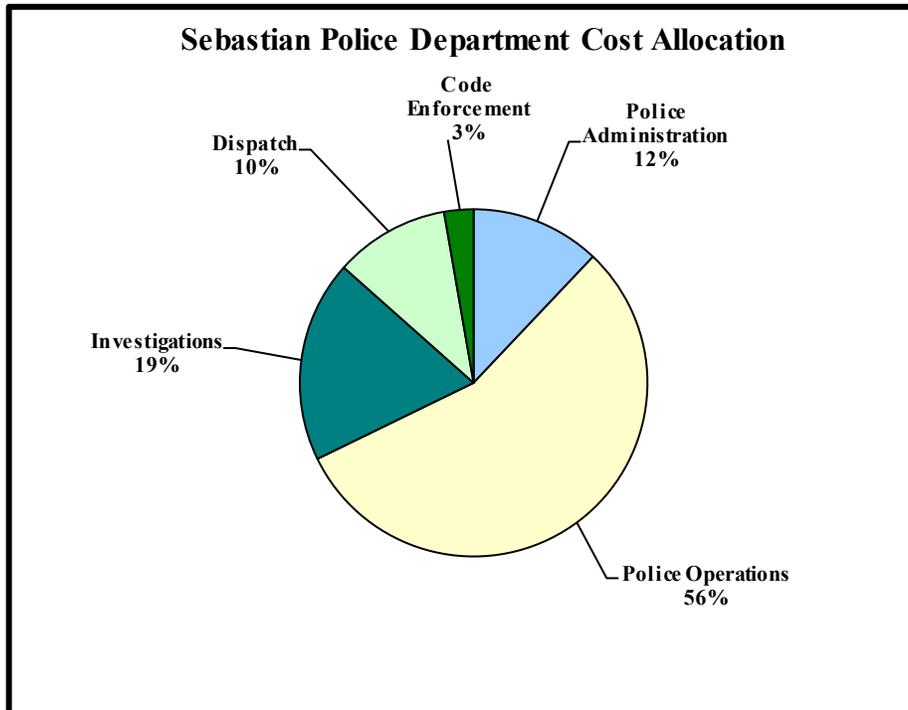
The Fiscal Year 2023-2024 adopted budget for the Police Department as a whole is \$ 8,070,735. This compares to the 2022-2023 projected expenditures of \$ 6,764,333, an increase of \$ 1,306,402, or 19.3%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 5,716,160	\$ 5,740,985	\$ 6,028,359	\$ 6,521,852	\$ 6,019,610	\$ 7,311,920	\$ 1,292,310
Operating Expenses	553,232	571,530	587,783	681,254	662,041	718,055	56,014
Capital Outlay	146,560	42,177	45,273	90,550	82,682	40,760	(41,922)
Total	\$ 6,415,952	\$ 6,354,693	\$ 6,661,415	\$ 7,293,656	\$ 6,764,333	\$ 8,070,735	\$ 1,306,402

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to new positions, having positions full all year, negotiated pay increases, and insurance costs.	\$ 1,292,310
2. Operating Expenses - Increase due primarily to replacing duty weapons, sergeant exam costs, and utility cost increases.	\$ 56,014
3. Capital Outlay - Decrease due to no large equipment purchases being requested this year.	\$ (41,922)



CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY21/22</u> <u>Actual</u>	<u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
POLICE ADMINISTRATION						
PERSONAL SERVICES	\$ 1,064,435	\$ 895,521	\$ 967,223	\$ 761,310	\$ 722,605	\$ 839,700
OPERATING EXPENDITURES	160,747	125,109	101,079	113,770	111,465	133,065
CAPITAL OUTLAY	38,694	-	9,125	-	-	-
TOTAL	\$ 1,263,875	\$ 1,020,630	\$ 1,077,427	\$ 875,080	\$ 834,070	\$ 972,765
POLICE OPERATIONS						
PERSONAL SERVICES	\$ 3,029,232	\$ 3,153,248	\$ 3,295,521	\$ 3,674,360	\$ 3,473,890	\$ 4,088,225
OPERATING EXPENDITURES	245,672	275,264	319,925	371,259	365,695	380,370
CAPITAL OUTLAY	33,487	32,677	32,555	77,550	71,000	29,260
TOTAL	\$ 3,308,391	\$ 3,461,189	\$ 3,648,001	\$ 4,123,169	\$ 3,910,585	\$ 4,497,855
POLICE INVESTIGATIONS						
PERSONAL SERVICES	\$ 878,785	\$ 954,685	\$ 1,017,583	\$ 1,170,620	\$ 1,041,930	\$ 1,336,390
OPERATING EXPENDITURES	123,458	143,558	140,023	158,440	157,980	168,325
CAPITAL OUTLAY	74,379	9,500	3,593	13,000	11,682	11,500
TOTAL	\$ 1,076,622	\$ 1,107,742	\$ 1,161,198	\$ 1,342,060	\$ 1,211,592	\$ 1,516,215
POLICE DISPATCH						
PERSONAL SERVICES	\$ 573,959	\$ 566,550	\$ 587,522	\$ 733,785	\$ 652,710	\$ 847,425
OPERATING EXPENDITURES	8,886	10,955	9,145	16,995	11,236	16,090
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 582,845	\$ 577,505	\$ 596,667	\$ 750,780	\$ 663,946	\$ 863,515
POLICE CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 169,750	\$ 170,981	\$ 160,510	\$ 181,777	\$ 128,475	\$ 200,180
OPERATING EXPENDITURES	14,469	16,645	17,611	20,790	15,665	20,205
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 184,219	\$ 187,626	\$ 178,121	\$ 202,567	\$ 144,140	\$ 220,385
TOTALS						
PERSONAL SERVICES	\$ 5,716,160	\$ 5,740,985	\$ 6,028,359	\$ 6,521,852	\$ 6,019,610	\$ 7,311,920
OPERATING EXPENDITURES	553,232	571,530	587,783	681,254	662,041	718,055
CAPITAL OUTLAY	146,560	42,177	45,273	90,550	82,682	40,760
TOTAL	\$ 6,415,952	\$ 6,354,693	\$ 6,661,415	\$ 7,293,656	\$ 6,764,333	\$ 8,070,735

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE ADMINISTRATION

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

FISCAL YEAR 2023 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 third year requirements of reaccreditation status with Commission for Florida Accreditation as an Excelsior agency.

FISCAL YEAR 2024 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.
- Roll back to first year requirements of reaccreditation status with Commission for Florida Accreditation as an Excelsior agency.
- Work to fill vacancies and maintain staffing allocations.
- Develop and provide promotional test to fill leadership vacancies created by retirements.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Civic meetings attended	145	80	36	145	145
Policies reviewed	125	80	125	125	125
Unit staff meetings attended	12	12	12	12	12
Senior staff meetings attended	40	36	36	36	36
Staff inspections performed	4	4	4	4	4
Computerized statistical reviews	12	12	12	12	12
Crime Prevention Information needs	25	35	35	40	40
Youth & Bike Safety Events	0	0	0	3	0
Community Events	10	10	12	50	40
Background Investigations	16	29	15	50	50
Training Assistance	8	15	5	20	20
Internal Investigations	1	4	3	6	2
Conduct 40 hrs of training for officers	43	43	46	43	46
Conduct training for civilian employees	36	40	15	50	15
Recruiting and promotional Activities	0	2	1	12	10
Number of citations processed	958	795	952	900	950
Number of warnings processed	1392	1652	2059	1800	2000
Number of reports processed	2169	2165	1995	2400	2200
Number of parking citations processed	44	17	25	40	30
Number of trespass warnings processed	205	212	160	250	200
Statistical reports completed	30	50	12	50	4

POLICE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
22/23	23/24	
36.00%	36.00%	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.
2.00%	2.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
1.00%	1.00%	Staff Inspections
33.00%	33.00%	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.
23.00%	23.00%	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.
1.00%	1.00%	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 2023/2024 ANNUAL BUDGET

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Police Administration is \$ 972,765. This compares to the 2022-2023 projected expenditures of \$ 834,070 (excluding State Pension funds), an increase of \$ 138,695, or 16.6%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 1,064,435	\$ 895,521	\$ 967,223	\$ 761,310	\$ 722,605	\$ 839,700	\$ 117,095
Operating Expenses	160,747	125,109	101,079	113,770	111,465	133,065	21,600
Capital Outlay	38,694	-	9,125	-	-	-	-
Total	\$ 1,263,875	\$ 1,020,630	\$ 1,077,427	\$ 875,080	\$ 834,070	\$ 972,765	\$ 138,695

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures:

	Difference
1. Personal Services - Increase due to having positions full all year, a reclass, negotiated pay increases, and insurance costs.	\$ 117,095
2. Operating Expenses - Increase due primarily to sergeant exam costs and utility cost increases.	\$ 21,600
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE ADMINISTRATION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Expenditure</u>	<u>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Police Chief	102,133 / 178,729	1.00	1.00	1.00	1.00	\$ 134,000	\$ 141,750
Deputy Police Chief	92,637 / 162,112	1.00	1.00	1.00	1.00	121,000	127,000
Police Captain	87,404 / 152,953	1.00	1.00	1.00	1.00	93,750	99,000
Executive Assistant	49,130 / 85,975	0.00	1.00	1.00	1.00	55,750	59,000
Accreditation/Records Supervisor	46,779 / 81,862	1.00	1.00	1.00	1.00	45,000	46,750
Records Specialist II	39,520 / 69,159	1.00	1.00	1.00	1.00	40,500	45,000
Records Specialist I	37,440 / 65,519	1.00	1.00	1.00	1.00	-	37,500
Quartermaster P/T	\$ 19.00/hr - \$ 33.25/hr	0.00	0.00	0.00	0.50	-	24,750
Logistics Specialist P/T	\$ 15.23/hr - \$ 26.65/hr	0.50	0.50	0.50	0.00	15,000	-
Crime Analyst *	49,130 / 85,975	1.00	0.00	0.00	0.00	-	-
Administrative Assistant	37,440 / 65,519	1.00	0.00	0.00	0.00	-	-
		8.50	7.50	7.50	7.50		
		TOTAL SALARIES				\$ 505,000	\$ 580,750
* Position moved to Investigations Division in FY23						1,200	1,000
						38,724	44,563
						765	810
						12,750	17,033
						83,671	84,215
						69,500	98,519
						95	111
						10,900	12,699
						<u>\$ 722,605</u>	<u>\$ 839,700</u>

CAPITAL OUTLAY SCHEDULE

POLICE ADMINISTRATION DIVISION - TO BE FUNDED BY DST							
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>	
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>		
Indoor Firearms Range	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	615,613	486,059	523,792	528,748	505,000	580,750
511400	Overtime	1,155	52	3,111	1,000	1,200	1,000
512100	FICA Taxes	44,116	36,340	39,586	40,649	38,724	44,563
512215	Clothing Allowance	1,440	1,553	1,620	1,620	765	810
512225	Deferred Compensation	14,186	13,690	14,439	14,905	12,750	17,033
512250	Chapter 185 Retirement	111,794	79,344	84,784	85,969	83,671	84,215
512251	Chapter 185 State Shared Revenue	208,645	206,017	227,003	0	0	0
512301	Group Health Insurance Premium	51,269	58,658	61,601	75,560	69,500	98,519
512309	Employee Assistance Program	102	104	107	111	95	111
512400	Worker's Comp Insurance	16,115	13,704	11,181	12,748	10,900	12,699
TOTAL PERSONAL SERVICES		1,064,435	895,521	967,223	761,310	722,605	839,700
OPERATING EXPENDITURES							
533100	Professional Services	3,856	1,200	650	5,000	5,000	10,650
533400	Other Contractual Services	25	25	25	25	25	25
533500	Investigations	271	0	0	1,000	0	1,000
534000	Travel and Per Diem	1,610	3,123	3,741	6,000	4,000	6,000
534101	Telephone	5,795	9,328	4,010	0	0	0
534105	Cellular Telephone	1,649	1,614	1,386	1,045	1,350	1,620
534110	Internet Services	911	786	1,325	1,395	1,005	960
534120	Postage	1,400	668	932	1,500	975	1,500
534310	Electric	29,104	29,399	34,660	37,200	42,710	44,000
534320	Water/Sewer	2,942	3,058	3,307	3,300	3,960	4,380
534420	Equipment Leases	3,581	3,824	3,777	3,830	3,765	3,765
534500	Insurance	7,090	0	6,387	0	0	7,025
534610	R & M-Buildings	10,031	8,124	220	5,000	5,000	2,500
534620	R & M-Vehicles	1,073	1,188	728	750	750	800
534630	R & M - Office Equipment	48,578	44,343	18,651	18,335	18,335	21,645
534640	R & M-Operating Equipment	30	0	280	1,000	0	0
534650	R & M-Radio	0	0	0	100	0	100
534800	Promotional Activities	842	1,000	714	1,000	800	1,000
534820	Designated Expenditure (Greer Donation)	25,268	0	(1,625)	0	0	0
535200	Departmental Supplies	6,118	7,048	8,155	8,000	6,000	7,000
535210	Computer Supplies	877	284	459	800	300	500
535230	Small Tools and Equipment	0	890	0	1,000	600	1,600
535260	Gas and Oil	2,979	3,412	4,765	5,000	5,000	5,000
535270	Uniforms and Shoes	844	876	1,267	1,500	1,000	1,500
535275	Safety Equipment	0	0	0	100	0	0
535410	Dues and Memberships	3,138	2,395	3,371	3,890	3,890	3,495
535420	Books and Publications	0	0	243	1,000	1,000	1,000
535450	Training and Education	2,732	2,524	3,649	6,000	6,000	6,000
TOTAL OPERATING EXPENDITURES		160,747	125,109	101,079	113,770	111,465	133,065
CAPITAL OUTLAY							
606300	IOTB	0	0	7,500	0	0	0
606400	Vehicles and Equipment	19,694	0	0	0	0	0
606405	Vehicles and Equipment (Designated Funds)	19,000	0	1,625	0	0	0
TOTAL CAPITAL OUTLAY		38,694	0	9,125	0	0	0
TOTAL POLICE ADMINISTRATION		1,263,875	1,020,630	1,077,427	875,080	834,070	972,765

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE OPERATIONS DIVISION

The Operations Division is the most visible component of the police department and is tasked with 24hour/7 day service. Personnel assigned to this division are responsible for, but not limited to, enforcing traffic and boating laws, conducting preliminary criminal investigations, arresting or citing violators, gathering intelligence, answering calls for service and patrolling the city limits. The Operations Division is comprised of four squads of 6 sworn personnel including four K-9 units and one full-time traffic officer. Several officers also provide extra duty services such as the SRT (Special Response Team). The SRT is responsible for serving high risk warrants, handling barricaded subjects, or any other special incidents requiring highly trained and equipped personnel.

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Provided a high level of customer service to the citizens while dealing with staffing shortages.
- ✓ Maintained a positive relationship with the community through the COPE initiative.
- ✓ Continued to focus on mentoring, in-house leadership, and succession planning.
- ✓ Hired eight new police officers and put them through the Field Training and Evaluation Program.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Increase shift personnel to target traffic complaints throughout the city and deter traffic violations.
- 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.
- Increase natural resource patrols and safety checks along our waterways and preserve areas.

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Calls for Service	27,229	21,089	18,978	35,000	20,000
Officer Initiated Activity	17,342	11,670	9,762	15,000	15,000
Traffic Stops	3,305	2,775	3,200	4,000	3,500
Written Warnings Traffic Stops	2,005	1,572	2,014	3,000	2,500
Citations (Traffic Stops)		758	945	1,000	1,100
Traffic Enforcement	2,589	1,459	655	2,500	2,000
Parking Enforcement	32	17	24	50	30
Alarms	592	548	386	575	400
Adult Arrests	359	325	243	350	300
Juvenile Arrests	21	23	26	25	30
Buckle up and DUI enforcement waves	1	1	1	4	
Traffic Enforcement Initiatives					10
K-9 usage reports	29	32	51	35	30
K-9 searches		78	44	80	60
Marine and Natural Resource Citizen Contacts		40	72	100	50

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE OPERATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
40.00%	40.00%	<u>Calls for Service</u> - respond to calls for service.
18.00%	18.00%	<u>Traffic Stops and Citations</u> - Conduct traffic stops and issue citations and warnings.
15.00%	15.00%	<u>Investigations</u> - Conduct vehicle crash investigations.
2.00%	2.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
4.00%	4.00%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
12.00%	12.00%	<u>Patrol and Crime Prevention</u> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
4.00%	4.00%	<u>K-9 Unit</u> - Responsible for directed patrol and request for officer assists.
4.00%	4.00%	<u>Motorcycle/Traffic Unit</u> - Criminal and non-criminal traffic law enforcement and accident investigations
1.00%	1.00%	<u>Marine Unit</u> - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Police Operations Division is \$4,497,855. This compares to the 2022-2023 projected expenditures of \$3,910,585, an increase of \$ 587,270, or 15.02%.

	FY 19/20		FY 20/21		FY 21/22		Amended FY 22/23		Projected FY 22/23		FY 23/24		Difference
	Actual	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	Budget	Budget			
Personal Services	\$ 3,029,232	\$ 3,153,248	\$ 3,295,521	\$ 3,674,360	\$ 3,473,890	\$ 4,088,225	\$ 614,335						
Operating Expenses	245,672	275,264	319,925	371,259	365,695	380,370	14,675						
Capital Outlay	33,487	32,677	32,555	77,550	71,000	29,260	(41,740)						
Total	\$ 3,308,391	\$ 3,461,189	\$ 3,648,001	\$ 4,123,169	\$ 3,910,585	\$ 4,497,855	\$ 587,270						

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to two new officers, having positions full all year, negotiated pay increases, and insurance costs.	\$ 614,335
2. Operating Expenses - Increase due primarily to replacing duty weapons and new plate reader cameras.	\$ 14,675
3. Capital Outlay - Decrease due to no large equipment purchases being requested this year.	\$ (41,740)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE OPERATIONS DIVISION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				Projected	<u>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>Amended</u>		<u>Expenditure</u>	
				<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	
Lieutenant	76,003 / 133,003	1.00	1.00	1.00	1.00	\$ 88,175	\$ 94,750
Sergeant	57,504 / 104,800	5.00	5.00	5.00	5.00	420,000	421,450
Officer	50,003 / 94,537	26.00	29.00	29.00	31.00	1,560,000	1,908,375
Crossing Guards (Temp)	\$ 13.51/hr - \$ 23.64/hr	5.00	5.00	5.00	5.00	45,000	51,500
		37.00	40.00	40.00	42.00		
		TOTAL SALARIES				\$ 2,113,175	\$ 2,476,075
						240,000	240,000
						180,600	208,544
						7,700	9,990
						522,922	610,188
						340,000	451,919
						493	586
						69,000	90,923
						\$ 3,473,890	\$ 4,088,225

CAPITAL OUTLAY SCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY GENERAL FUND							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>	
LIDAR Units (2)	\$ 5,300	\$ 5,500	\$ -	\$ -	\$ -	\$ 10,800	
Night Vision Rifle Scope	8,000	-	-	-	-	8,000	
(4) Rapid ID Devices	7,460	-	-	-	-	7,460	
(5) Tasers	8,500	8,500	8,500	8,500	8,500	42,500	
(2) Night Vision Goggles	-	6,000	-	-	-	6,000	
(4) SRT Helmets	-	4,800	-	-	-	4,800	
Ballistic Shields (10)	-	10,000	-	-	-	10,000	
	\$ 29,260	\$ 34,800	\$ 8,500	\$ 8,500	\$ 8,500	\$ 89,560	

POLICE OPERATIONS DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>	
Police vehicles w/equipment	\$ 620,431	\$ 485,383	\$ 373,152	\$ 391,809	\$ 411,400	\$ 2,282,175	
Vehicle/Body Cameras	88,776	88,776	93,776	93,776	93,776	458,880	
CAD/RMS System Update	60,775	60,775	60,775	60,775	60,775	303,875	
	\$ 769,982	\$ 634,934	\$ 527,703	\$ 546,360	\$ 565,951	\$ 3,044,930	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	1,795,423	1,865,232	1,865,191	2,135,703	2,068,175	2,424,575
511300	Temporary Salaries	0	0	44,913	48,250	45,000	51,500
511400	Overtime	219,771	246,006	284,578	252,450	240,000	240,000
512100	FICA Taxes	151,133	157,006	162,194	187,910	180,600	208,544
512215	Clothing Allowance	17,653	16,248	15,701	18,900	7,700	9,990
512250	Chapter 185 Retirement	469,703	485,370	534,585	523,499	522,922	610,188
512301	Group Health Insurance Premium	312,622	312,778	320,043	421,279	340,000	451,919
512309	Employee Assistance Program	500	484	465	554	493	586
512400	Worker's Comp Insurance	62,427	70,124	67,852	85,815	69,000	90,923
TOTAL PERSONAL SERVICES		3,029,232	3,153,248	3,295,521	3,674,360	3,473,890	4,088,225
OPERATING EXPENDITURES							
533500	Investigations	(293)	0	0	0	0	0
534000	Travel and Per Diem	2,958	6,521	8,064	8,000	8,000	8,000
534105	Cellular Telephone	6,704	6,510	6,294	6,600	6,575	7,200
534110	Internet Access	14,266	14,974	14,657	16,680	15,975	15,840
534120	Postage	83	0	47	50	50	50
534130	Express Mail Charges	368	282	141	200	200	200
534420	Equipment Leases	837	760	744	770	740	740
534620	R & M -Vehicles	48,819	54,777	46,674	50,000	50,000	50,000
534630	R & M - Office Equipment	1,248	9,577	8,692	8,500	8,500	7,380
534640	R & M-Operating Equipment	7,177	5,918	11,500	6,500	4,500	4,500
534650	R & M-Radio	1,379	570	600	1,000	1,000	1,000
534800	Promotional Activities	500	499	500	1,000	1,000	1,000
534810	K-9 Expenditures	4,729	5,790	4,449	5,000	5,000	5,000
535200	Departmental Supplies	31,022	33,943	35,380	52,380	52,380	68,865
535210	Computer Supplies	94	300	669	300	300	1,500
535230	Small Tools and Equipment	25,718	13,274	3,063	4,000	4,000	25,140
535260	Gas and Oil	75,029	82,278	129,004	110,000	110,000	110,000
535270	Uniforms and Shoes	19,051	23,045	31,716	58,729	56,000	28,700
535275	Safety Equipment	604	4,134	4,276	6,350	6,350	6,000
535410	Dues and Memberships	615	1,070	1,596	1,650	1,575	19,155
535420	Books and Publications	314	2,429	659	1,000	1,000	1,000
535450	Training and Education	4,448	8,613	11,201	19,100	19,100	19,100
535451	Recruitment Reimbursements	0	0	0	13,450	13,450	0
TOTAL OPERATING EXPENDITURES		245,672	275,264	319,925	371,259	365,695	380,370
CAPITAL OUTLAY							
606400	Vehicles and Equipment	33,487	32,677	32,555	77,550	71,000	29,260
TOTAL CAPITAL OUTLAY		33,487	32,677	32,555	77,550	71,000	29,260
TOTAL POLICE OPERATIONS DIVISION		3,308,391	3,461,189	3,648,001	4,123,169	3,910,585	4,497,855

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Added new equipment to assist with various types of investigations.
- ✓ Continued to utilize resources to assist investigations in solving and preventing crimes.
- ✓ Provided professional investigative services to victims of crimes.
- ✓ Provided continual training in order to maintain certifications and enhance experience levels.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Expand the Investigations Unit by 1-2 positions to better serve the needs of the community and more effectively investigate crime.
- Continue to add new equipment to assist investigators with the increasing amount of cybercrime and evidence collection from technology based devices.
- Provide professional investigative services to the victims of crime.
- Provide continual training in order to maintain certifications and enhance experience levels.
- Purge Property and evidence in accordance with state laws.

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Burglary Investigations	88	90	75	90	85
Assault Investigations	194	203	123	195	150
Sexual Assault Investigations	12	18	15	15	15
Vehicle Theft Investigation	40	24	7	30	20
Robbery Investigations	3	6	2	5	5
Larceny Investigations	267	194	155	250	200
Murder/Attempted Murder Investigations	0	1	1	0	1

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE INVESTIGATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
50.00%	50.00%	<u>Investigations</u> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
14.00%	14.00%	<u>On Scene Investigations</u> - Perform on-scene investigations and process crime scenes.
9.00%	9.00%	<u>Court Assistance</u> - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	10.00%	<u>Investigations Assistance</u> - Assist Uniform Division and other agencies with investigations.
10.00%	10.00%	<u>Training and Professional Development.</u>
2.00%	2.00%	<u>Community Meetings/Community Policing</u>
5.00%	5.00%	<u>Backgrounds</u>
100.00%	100.00%	

POLICE INVESTIGATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2023-24 adopted budget for Police Investigations is \$ 1,516,215. This compares to the 2022-2023 projected expenditures of \$ 1,211,592, an increase of \$304,623, or 25.1%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 878,785	\$ 954,685	\$ 1,017,583	\$ 1,170,620	\$ 1,041,930	\$ 1,336,390	\$ 294,460
Operating Expenses	123,458	143,558	140,023	158,440	157,980	168,325	10,345
Capital Outlay	74,379	9,500	3,593	13,000	11,682	11,500	(182)
Total	\$ 1,076,622	\$ 1,107,742	\$ 1,161,198	\$ 1,342,060	\$ 1,211,592	\$ 1,516,215	\$ 304,623

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to a new position, a reclass, having positions full all year, negotiated pay increases, and insurance costs.	\$ 294,460
2. Operating Expenses - Increase due primarily to increased training, crime lab, and utility costs.	\$ 10,345
3. Capital Outlay - Minimal decrease due to type of investigative equipment planned for purchase this year.	\$ (182)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE INVESTIGATIONS DIVISION								
<u>POSITION</u>	<u>PAY RANGE</u>	FULL TIME EQUIVALENTS				Projected	Budget	
		Amended				Expenditure	Budget	
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>	
Lieutenant	76,003 / 133,003	1.00	1.00	1.00	1.00	\$ 113,750	\$ 120,500	
Sergeant	57,504 / 104,800	2.00	2.00	2.00	2.00	161,000	178,000	
Investigator	50,003 / 94,537	5.00	5.00	5.00	5.00	285,000	354,650	
Crime Scene/Evidence Supervisor	51,584 / 90,270	1.00	1.00	1.00	1.00	26,250	51,500	
Crime Analyst *	49,130 / 85,975	0.00	1.00	1.00	1.00	44,000	49,250	
Crime Scene/Evidence Technician	42,432 / 74,254	0.00	0.00	0.00	1.00	-	42,500	
Evidence Technician	42,432 / 74,254	0.50	0.50	0.50	1.00	22,000	42,500	
		9.50	10.50	10.50	12.00			
TOTAL SALARIES						\$ 652,000	\$ 838,900	
Overtime						50,000	52,000	
* Position transferred from	FICA Taxes					54,250	68,860	
Admin Division in FY23	Clothing Allowance					6,900	9,170	
Deferred Compensation						6,825	17,294	
Chapter 185 Retirement						157,073	160,334	
Group Health Insurance Premium						93,250	161,285	
Employee Assistance Program						132	190	
Worker's Comp Insurance						21,500	28,357	
Total Personal Services						\$ 1,041,930	\$ 1,336,390	

CAPITAL OUTLAY SCHEDULE

POLICE INVESTIGATIONS DIVISION - FUNDED BY GENERAL FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Investigative Equipment	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500
	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE INVESTIGATIONS DIVISION

Code: 010047

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	528,843	580,810	634,778	741,969	652,000	838,900
511300	Temporary Salaries	30,504	43,236	0	0	0	0
511400	Overtime	43,926	42,458	49,347	50,550	50,000	52,000
512100	FICA Taxes	45,821	51,042	51,666	61,274	54,250	68,860
512215	Clothing Allowance	9,735	10,888	10,574	10,970	6,900	9,170
512225	Deferred Compensation	4,310	4,707	5,028	8,692	6,825	17,294
512250	Chapter 185 Retirement	118,638	121,236	151,762	157,828	157,073	160,334
512301	Group Health Insurance Premium	77,393	77,688	93,073	112,962	93,250	161,285
512309	Employee Assistance Program	143	140	139	158	132	190
512400	Worker's Comp Insurance	19,472	22,479	21,216	26,217	21,500	28,357
TOTAL PERSONAL SERVICES		878,785	954,685	1,017,583	1,170,620	1,041,930	1,336,390
OPERATING EXPENDITURES							
533100	Professional Services	80,668	84,649	76,766	79,179	79,179	81,484
533500	Investigations	534	(24)	286	2,000	2,000	2,000
534000	Travel and Per Diem	4,091	4,528	4,211	8,500	8,500	8,500
534105	Cellular Telephone	4,052	3,791	3,326	3,600	2,900	3,360
534110	Internet Access	3,933	3,843	4,267	4,260	4,500	5,050
534115	On-line Services	1,747	1,800	1,854	1,910	1,910	2,100
534120	Postage	26	0	0	250	250	250
534130	Express Mail Charges	184	49	0	300	300	300
534400	Rent/Leases	576	576	576	576	576	576
534420	Equipment Leases	416	374	381	375	375	375
534620	R & M-Vehicles	1,790	6,983	8,419	5,000	5,000	5,000
534630	R & M - Office Equipment	1,554	4,977	11,307	12,100	12,100	15,180
534640	R & M-Operating Equipment	0	1,239	1,703	3,000	3,000	3,000
534650	R & M-Radio	0	29	0	200	200	200
534800	Promotional Activities	216	300	373	400	400	400
534920	Legal Ads	293	0	0	750	750	750
535200	Departmental Supplies	3,549	3,659	3,836	5,000	5,000	5,200
535210	Computer Supplies	957	4,335	676	1,000	1,000	1,000
535230	Small Tools and Equipment	2,406	4,156	1,080	800	800	1,300
535260	Gas and Oil	8,651	7,793	12,671	14,000	14,000	14,000
535270	Uniforms and Shoes	128	851	525	1,500	1,500	2,500
535275	Safety Equipment	435	450	500	800	800	800
535410	Dues and Memberships	355	625	750	740	740	800
535420	Books and Publications	0	0	0	200	200	200
535450	Training and Education	6,896	8,574	6,516	12,000	12,000	14,000
TOTAL OPERATING EXPENDITURES		123,458	143,558	140,023	158,440	157,980	168,325
CAPITAL OUTLAY							
606300	IOTB	0	0	0	0	0	0
606400	Vehicles and Equipment	74,379	9,500	3,593	13,000	11,682	11,500
TOTAL CAPITAL OUTLAY		74,379	9,500	3,593	13,000	11,682	11,500
TOTAL POLICE INVESTIGATIONS DIVISION		1,076,622	1,107,742	1,161,198	1,342,060	1,211,592	1,516,215

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE DISPATCH UNIT

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

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Maintained a high level of customer service while dealing with shift shortages due to employee turnover.
- ✓ Revamped and implemented a new 911 Emergency Dispatch training program.
- ✓ Added two new dispatch trainees to the team.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Fill several open 911 emergency dispatcher positions.
- Implement a new and more efficient Computer Aided Dispatch (CAD) and Records Management Systems (RMS).
- Provide advanced training for all dispatchers in handling critical incidents, stress management, and leadership.

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
911 Calls Received	8,680	9,559	9,168	10,000	11,000
Code Violation Calls Received	14,431	4,845	2,928	10,000	5,000
Total Calls Received	55,105	59,690	55,312	62,000	60,000
Calls Per Dispatcher	6,122	7,086	8,509	7,500	8,500
Administrative Calls Handled	18,922	21,275	19,284	20,000	20,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE DISPATCH UNIT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
53.00%	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.
30.00%	30.00%	Calls - Receive complaint calls from public and emergency 911 calls.
14.00%	14.00%	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%	2.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
1.00%	4.00%	Training and Professional Development.
100.00%	100.00%	

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Police Dispatch is \$863,515. This compares to the 2022-2023 projected expenditures of \$663,946, an increase of \$ 199,569, or 30.1%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 573,959	\$ 566,550	\$ 587,522	\$ 733,785	\$ 652,710	\$ 847,425	\$ 194,715
Operating Expenses	8,886	10,955	9,145	16,995	11,236	16,090	4,854
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 582,845	\$ 577,505	\$ 596,667	\$ 750,780	\$ 663,946	\$ 863,515	\$ 199,569

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to having positions full all year, negotiated pay increases, and insurance costs.	\$ 194,715
2. Operating Expenses - Increase due primarily to additional training.	\$ 4,854
3. Capital Outlay - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL 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>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
911 Emergency Dispatch Supervisor	69,118 / 120,955	1.00	1.00	1.00	1.00	\$ 75,000	\$ 79,000
911 Emergency Dispatcher	42,432 / 74,254	8.00	8.00	9.00	9.00	325,000	486,750
911 Emergency Dispatch Assistant Supervisor		1.00	1.00	0.00	0.00	-	\$ -
		10.00	10.00	10.00	10.00		
		TOTAL SALARIES				\$ 400,000	\$ 565,750
						94,340	60,000
						38,000	47,874
						44,500	56,318
						75,000	116,324
						120	158
						750	1,001
						<u>\$ 652,710</u>	<u>\$ 847,425</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	383,668	372,771	360,156	487,900	400,000	565,750
511400	Overtime	54,558	67,698	86,824	50,000	94,340	60,000
512100	FICA Taxes	32,652	32,982	33,340	41,151	38,000	47,874
512225	Deferred Compensation	36,685	35,668	40,119	48,411	44,500	56,318
512301	Group Health Insurance Premium	65,425	56,478	66,214	105,265	75,000	116,324
512309	Employee Assistance Program	132	111	119	158	120	158
512400	Worker's Comp Insurance	839	843	750	900	750	1,001
TOTAL PERSONAL SERVICES		573,959	566,550	587,522	733,785	652,710	847,425
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	0	56	2,000	500	2,000
534105	Cellular Telephone	501	450	303	0	0	0
534110	Internet Access	159	75	0	435	0	0
534420	Equipment Leases	1,556	1,803	1,778	1,815	1,775	1,775
534630	R & M-Office Equipment	1,155	1,044	935	1,000	1,000	1,000
534640	R & M-Operating Equipment	132	0	0	100	100	100
534650	R & M-Radios	0	88	0	200	200	200
534800	Promotional Activities	84	358	375	500	500	500
535200	Departmental Supplies	921	1,664	1,855	1,500	1,500	1,250
535210	Computer Supplies	1,664	1,543	235	200	200	200
535270	Uniforms	0	0	491	1,000	1,000	1,000
535275	Safety Equipment	0	0	0	100	100	100
535410	Dues and Memberships	339	345	345	345	361	365
535450	Training and Education	2,374	3,586	2,772	7,800	4,000	7,600
TOTAL OPERATING EXPENDITURES		8,886	10,955	9,145	16,995	11,236	16,090
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL POLICE DISPATCH UNIT		582,845	577,505	596,667	750,780	663,946	863,515

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

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

FISCAL YEAR 2023 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
- ✓ Reduced time spent on calls increasing efficiency observing and responding to violations
- ✓ Investigated code violations with follow-ups, magistrate hearings, and abatements

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Provide professional code enforcement services
- Continue a proactive approach to code violations, while striving for compliance
- Continue an educational approach to enforcement
- Continue to reduce wasted time spent on calls increasing efficiency
- Improve on quick follow through of enforcement actions
- Fill the vacant administrative assistant position

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Water Violations	41	1	6	30	10
Code Violations	2,387	2,029	1,194	2,200	2,000
Illegal Signs	310	367	372	400	380
Nuisance Abatement	376	481	228	450	300
Re-inspections	3,300	2,812	1,650	2,900	2,000
Property Inspections	486	651	724	550	800

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
50.00%	50.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
30.00%	30.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
5.00%	5.00%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
15.00%	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 2023/2024 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Code Enforcement is \$ 220,385. This compares to the 2022-2023 projected expenditures of \$144,140, an increase of \$ 76,245, or 52.9%.

	FY 19/20	FY 20/21	FY 21/22	Amended	Projected		
	Actual	Actual	Actual	FY 22/23 Budget	FY 22/23 Expenditures	FY 23/24 Budget	Difference
Personal Services	\$ 169,750	\$ 170,981	\$ 160,510	\$ 181,777	\$ 128,475	\$ 200,180	\$ 71,705
Operating Expenses	14,469	16,645	17,611	20,790	15,665	20,205	4,540
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 184,219	\$ 187,626	\$ 178,121	\$ 202,567	\$ 144,140	\$ 220,385	\$ 76,245

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to having positions full all year, negotiated pay increases, and insurance costs.	\$ 71,705
2. Operating Expenditures - Increase due primarily to increased training and anticipated vehicle maintenance costs.	\$ 4,540
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	
		21/22	22/23	Amended 22/23	23/24	Expenditure 22/23	Budget 23/24
Code Enforcement Officer	44,554 / 77,967	2.00	2.00	2.00	2.00	\$ 97,000	\$ 105,750
Administrative Assistant	37,440 / 65,519	1.00	1.00	1.00	1.00	-	37,750
		3.00	3.00	3.00	3.00		
		TOTAL SALARIES				\$ 97,000	\$ 143,500
		Overtime				1,000	1,500
		FICA Taxes				7,575	11,163
		Clothing Allowance				1,140	940
		Deferred Compensation				8,925	13,297
		Group Health Insurance Premium				10,500	26,872
		Employee Assistance Program				35	48
		Worker's Comp Insurance				2,300	2,860
		Total Personal Services				\$ 128,475	\$ 200,180

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>Projected</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	118,532	125,818	116,794	129,900	97,000	143,500
511400	Overtime	1,636	2,409	217	1,800	1,000	1,500
512100	FICA Taxes	9,039	9,857	8,811	10,176	7,575	11,163
512215	Clothing Allowance	1,320	1,320	1,320	1,320	1,140	940
512225	Deferred Compensation	11,096	11,821	10,801	12,133	8,925	13,297
512301	Group Health Insurance Premium	26,461	17,498	20,240	23,781	10,500	26,872
512309	Employee Assistance Program	48	48	41	48	35	48
512400	Worker's Comp Insurance	1,617	2,211	2,287	2,619	2,300	2,860
TOTAL PERSONAL SERVICES		169,750	170,981	160,510	181,777	128,475	200,180
OPERATING EXPENDITURES							
533400	Other Contractual Services	828	450	406	700	500	500
534000	Travel and Per Diem	0	0	0	500	0	500
534105	Cellular Telephone	1,031	1,024	970	985	995	1,020
534110	Internet Services	866	866	851	840	840	840
534120	Postage	3,105	2,647	2,009	3,000	2,520	3,000
534420	Equipment Leases	207	271	266	275	265	265
534620	R & M-Vehicles	416	2,059	1,772	1,500	700	1,500
534630	R & M - Office Equipment	8	301	52	120	90	180
534650	R & M-Radio	0	0	0	100	0	100
534910	Clerk of Court Filing Fees	1,333	784	949	1,700	500	1,500
535200	Departmental Supplies	452	774	432	1,500	360	800
535210	Computer Supplies	27	65	0	50	0	50
535230	Small Tools and Equipment	0	0	0	100	0	100
535260	Gas and Oil	5,607	6,614	9,155	8,000	8,345	8,500
535270	Uniforms and Shoes	292	367	628	600	400	500
535275	Safety Equipment	0	0	0	100	0	100
535410	Dues and Memberships	100	100	120	120	150	150
535450	Training and Education	199	325	0	600	0	600
TOTAL OPERATING EXPENDITURES		14,469	16,645	17,611	20,790	15,665	20,205
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		184,219	187,626	178,121	202,567	144,140	220,385

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 infrastructures such as docks, piers, boat ramps, and sidewalks. In addition the division provides heavy construction support to other departments as needed.

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Installed new Rectangular Rapid-Flashing Beacon (RRFB) at Main St and Easy St Pedestrian Crosswalk
- ✓ Completed ADA compliant sidewalks at George St Park
- ✓ Continued to maintain and repair pot hole and roadway repairs with hot asphalt and cold patch
- ✓ Assisted Stormwater division with road crossing repairs as well as Right of Way maintenance for newly paved streets
- ✓ Maintained City Right of Ways free of debris for clear visibility
- ✓ Reviewed Citywide assessment of pavement condition and determined a citywide seven year road repaving and treatment plan citywide

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue sidewalk trip hazard inspection and repair program for 100% of City sidewalks
- Continue repainting of STOP sign stop bar markings Citywide as well as high trafficked school crossing zones
- Continue roadway and pot hole maintenance and repair program
- Install a new sidewalk approximately 1,100 feet in length to allow continuous passage from Bristol St to US-1 on Barber Street connecting previously created sidewalks with safe crosswalks once Brightline construction is complete
- Remove and replace a significant amount of sidewalks citywide that have had temporary repairs to allow immediate safety
- Implement FieldMaps GIS tracking of pothole repairs as well as sidewalk repairs for greater transparency
- Begin a Citywide traffic analysis program where data is collected for all major and minor collectors on a quarterly basis rather than on request to help fill in data gaps for planning

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Miles of Paved Roads Maintained	157	157	157	160	158
Number of Parking Lots Maintained	16	23	23	23	23
Miles of Sidewalks Maintained	26	27	27	28	28

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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 2023-2024 adopted budget for the Roads and Maintenance Division is \$ 1,493,815. This compares to the 2022-2023 projected expenditures of \$ 1,044,977, an increase of \$ 448,838 or 42.95%.

	FY 19/20		FY 20/21		FY 21/22		Amended	Projected		Difference
	Actual	Actual	Actual	Actual	Actual	Budget	FY 22/23	FY 22/23	FY 23/24	
Personal Services	\$ 588,186	\$ 555,076	\$ 552,611	\$ 689,530	\$ 638,245	\$ 795,260	\$ 157,015			
Operating Expenses	335,797	328,867	346,064	448,955	388,318	470,555	82,237			
Capital Outlay	39,190	43,777	60,498	18,924	18,414	228,000	209,586			
Total	\$ 963,173	\$ 927,720	\$ 959,173	\$ 1,157,409	\$ 1,044,977	\$ 1,493,815	\$ 448,838			

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures

	Difference
1. Personal Services - Increase due to having positions full all year, negotiated pay increases, and insurance costs.	\$ 157,015
2. Operating Expenses - Increase due to anticipated utility cost increases and additional maintenance required.	\$ 82,237
3. Capital Outlay - Increase due to larger vehicle and equipment requested this year and sidewalk replacement.	\$ 209,586

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

ROADS & MAINTENANCE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Projected Expenditure</u>	<u>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Public Works Director/City Engineer	97,269 / 170,218	1.00	1.00	1.00	1.00	103,000	108,250
Roads Superintendent	62,701 / 109,724	0.00	1.00	1.00	1.00	59,250	63,250
Roads Assistant Superintendent	54,163 / 94,784	1.00	1.00	1.00	1.00	52,150	54,750
Traffic Technician II	42,432 / 74,254	1.00	1.00	1.00	1.00	42,500	45,500
Traffic Technician I	39,520 / 69,159	1.00	1.00	1.00	0.00	26,750	-
Maintenance Worker III	44,554 / 77,967	1.00	0.00	0.00	0.00	-	-
Maintenance Worker II	39,520 / 69,159	1.00	2.00	2.00	2.00	67,500	83,750
Maintenance Worker I	35,360 / 61,879	3.00	2.00	2.00	3.00	43,750	106,750
Administrative Assistant	37,440 / 65,519	1.00	1.00	1.00	1.00	39,250	42,500
Clerical Assistant I *	31,678 / 55,436	0.00	0.00	1.00	1.00	7,500	33,000
		10.00	10.00	11.00	11.00		
		TOTAL SALARIES				\$ 441,650	\$ 537,750
* Position transferred from Stormwater during FY23						7,000	15,000
						34,500	42,427
						1,450	1,800
						40,500	50,234
						83,500	111,608
						145	174
						29,500	36,267
						<u>\$ 638,245</u>	<u>\$ 795,260</u>

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Pavement Grinder	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Vinyl Printer and Laminator	16,100	-	-	-	-	16,100
Enclosed Trailer	8,000	-	-	-	-	8,000
Sidewalk Replacement	75,000	75,000	75,000	75,000	75,000	375,000
Traffic Analyzers (2)	3,500	-	-	-	-	3,500
Air Compressor Jack Hammer	28,400	-	-	-	-	28,400
Sign Shop Truck	75,000	-	-	-	-	75,000
	<u>\$ 228,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 528,000</u>

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

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Street Repaving	\$ 533,423	\$ 1,099,840	\$ 772,192	\$ 569,552	\$ 392,611	\$ 3,367,618
	<u>\$ 533,423</u>	<u>\$ 1,099,840</u>	<u>\$ 772,192</u>	<u>\$ 569,552</u>	<u>\$ 392,611</u>	<u>\$ 3,367,618</u>

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

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Street Reconstruction	\$ 1,780,163	\$ 1,209,768	\$ 801,028	\$ 1,017,818	\$ 1,614,132	\$ 6,422,909
	<u>\$ 1,780,163</u>	<u>\$ 1,209,768</u>	<u>\$ 801,028</u>	<u>\$ 1,017,818</u>	<u>\$ 1,614,132</u>	<u>\$ 6,422,909</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	401,366	362,321	375,143	467,375	441,650	537,750
511400	Overtime	6,224	10,958	13,907	12,000	7,000	15,000
512100	FICA Taxes	29,617	27,149	28,967	36,755	34,500	42,427
512215	Clothing Allowance	840	960	720	1,080	1,450	1,800
512225	Deferred Compensation	35,403	34,089	33,591	43,529	40,500	50,234
512301	Group Health Insurance Premium	91,316	89,039	71,390	92,138	83,500	111,608
512309	Employee Assistance Program	157	148	133	158	145	174
512400	Worker's Comp Insurance	23,264	30,412	28,760	36,495	29,500	36,267
TOTAL PERSONAL SERVICES		588,186	555,076	552,611	689,530	638,245	795,260
OPERATING EXPENDITURES							
533150	Engineering Services	0	12,555	0	12,000	0	14,000
533400	Other Contractual Services	1,313	0	3,200	18,200	3,200	3,600
534000	Travel and Per Diem	1,414	142	2,426	4,560	1,238	4,825
534101	Telephone	666	241	221	0	60	0
534105	Cellular Telephone	2,058	2,390	2,731	3,360	2,925	3,000
534110	Internet Services	467	432	428	1,180	1,180	1,980
534120	Postage	0	1	41	100	0	100
534130	Express Mail Charges	0	0	0	100	0	100
534310	Electric	3,137	3,358	3,976	3,540	1,875	1,500
534315	Street Lighting	221,886	195,719	202,161	216,200	223,625	244,100
534320	Water/Sewer	365	363	324	385	315	360
534380	Trash Pickup/Hauling, Etc.	2,414	2,250	1,164	3,300	800	1,750
534420	Equipment Leases	1,594	2,550	774	3,195	800	5,145
534620	R & M - Vehicles	16,052	24,464	10,322	27,000	26,750	26,000
534630	R & M - Office Equipment	1,953	929	967	1,680	500	1,830
534640	R & M - Operating Equipment	5,466	15,668	21,776	22,800	9,750	25,000
534682	R & M - Sidewalks	0	0	0	4,000	4,000	8,000
534920	Legal Ads	0	0	0	600	0	600
535200	Departmental Supplies	3,868	3,048	2,779	7,360	8,200	7,660
535210	Computer Supplies	507	91	935	1,400	1,400	700
535230	Small Tools and Equipment	2,568	5,786	5,956	7,000	4,000	5,100
535260	Gas and Oil	17,615	20,762	33,464	30,000	32,000	32,000
535270	Uniforms and Shoes	2,677	2,230	2,724	2,965	2,800	2,985
535275	Safety Equipment	1,873	597	876	1,200	1,200	1,400
535310	Road Materials & Supplies	18,414	16,239	15,415	27,000	22,000	37,000
535350	Cement	452	323	1,298	1,300	1,300	1,900
535385	Signs & Marking Supplies	24,504	17,237	26,304	36,000	36,000	28,000
535410	Dues and Memberships	910	784	1,008	1,750	1,000	1,845
535450	Training and Education	3,624	710	4,795	10,780	1,400	10,075
TOTAL OPERATING EXPENDITURES		335,797	328,867	346,064	448,955	388,318	470,555
CAPITAL OUTLAY							
606400	Vehicles and Equipment	39,190	43,777	60,498	18,924	18,414	153,000
606900	Infrastructure	0	0	0	0	0	75,000
TOTAL CAPITAL OUTLAY		39,190	43,777	60,498	18,924	18,414	228,000
TOTAL ROADS & MAINTENANCE		963,173	927,720	959,173	1,157,409	1,044,977	1,493,815

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Completed transition to new Public Works Compound
- ✓ Managed auction sales of obsolete City property items including fuel system at the old compound
- ✓ Continued responsible management of fuel/petroleum storage; use; and waste disposal
- ✓ Maintained service schedules with a combination of in house and external service
- ✓ Initiated new Citywide reporting system to initiate work orders
- ✓ Acquired additional scanning technology in order to diagnose more issues in house instead of relying on outside vendors and dealerships
- ✓ Started practice of completing oil changes in house use new lifts and oil storage depository

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue to update and enhance the work order request system
- Enhance utilization of work order system to track the life cycle cost of a vehicle more effectively
- Utilize heavy equipment lift at Public Works compound to complete more service in house on heavier equipment
- Utilize the new fueling station's preventative maintenance tracking system

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Number of Vehicles Maintained	118	107	114	120	116
Number of Heavy Equipment Maintained	24	37	47	37	50
Number of Light Equipment Maintained	207	219	220	220	225
Preventive Maintenance Services	171	76	109	175	150
Road Service Calls	24	8	30	50	50
Completed Service Requests	1170	1464	1227	1400	1400

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
22/23	23/24	
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 2023-2024 adopted budget for Fleet Management is \$ 324,175. This compares to the 2022-2023 projected expenditures of \$ 259,535, an increase of \$ 64,640, or 24.91%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 180,924	\$ 189,783	\$ 200,515	\$ 232,749	\$ 219,175	\$ 290,245	\$ 71,070
Operating Expenses	18,950	22,143	25,553	30,535	26,560	33,930	7,370
Capital Outlay	2,376	-	-	20,000	13,800	-	(13,800)
Total	\$ 202,251	\$ 211,926	\$ 226,068	\$ 283,284	\$ 259,535	\$ 324,175	\$ 64,640

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures	Difference
1. Personal Services - Increase due to a reclass, having positions full all year, negotiated salary increases, and insurance costs.	\$ 71,070
2. Operating Expenses - Increase due primarily to new tools needed and additional training.	\$ 7,370
3. Capital Outlay - Decrease due to no capital purchases requested this year.	\$ (13,800)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	Amended				Expenditure	Budget
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Fleet Superintendant	62,701 / 109,724	1.00	1.00	1.00	1.00	\$ 68,250	\$ 72,000
Lead Mechanic/Garage Supervisor	46,779 / 81,862	1.00	1.00	1.00	1.00	45,000	48,500
Mechanic	39,520 / 69,159	1.00	1.00	1.00	1.00	39,500	44,000
Lube and Tire Technician	37,440 / 65,519	0.00	0.50	0.50	1.00	6,250	37,750
		3.00	3.50	3.50	4.00		
		TOTAL SALARIES				\$ 159,000	\$ 202,250
						Overtime 1,500	1,500
						FICA Taxes 12,327	15,649
						Clothing Allowance 650	800
						Deferred Compensation 14,000	18,410
						Group Health Insurance Premium 27,900	46,785
						Employee Assistance Program 48	63
						Worker's Comp Insurance 3,750	4,788
						Total Personal Services	
						\$ 219,175	\$ 290,245

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION

Code: 010054

Account				Amended			
Number	Description	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	131,844	135,656	145,421	172,426	159,000	202,250
511400	Overtime	977	1,352	529	500	1,500	1,500
512100	FICA Taxes	10,025	10,357	10,874	13,265	12,327	15,649
512215	Clothing Allowance	360	360	360	480	650	800
512225	Deferred Compensation	11,606	12,343	13,139	13,519	14,000	18,410
512301	Group Health Insurance Premium	22,286	25,492	26,480	27,970	27,900	46,785
512309	Employee Assistance Program	48	48	48	48	48	63
512400	Worker's Comp Insurance	3,779	4,175	3,665	4,541	3,750	4,788
TOTAL PERSONAL SERVICES		180,924	189,783	200,515	232,749	219,175	290,245
OPERATING EXPENDITURES							
533400	Other Contractual Services	50	330	75	150	150	150
533410	Environmental Services	882	905	751	1,100	400	1,100
534000	Travel and Per Diem	0	0	16	50	0	50
534105	Cellular Telephone	1,046	1,063	1,003	1,080	1,060	1,105
534110	Internet Access	0	0	0	400	400	1,080
534310	Electric	2,890	2,681	3,104	1,000	1,660	1,500
534320	Water/Sewer	291	363	324	300	315	340
534420	Equipment Leases	705	644	628	645	625	625
534610	R & M - Buildings	74	0	0	400	75	0
534620	R & M-Vehicles	926	2,164	999	1,000	350	1,000
534630	R & M - Office Equipment	887	2,942	1,350	2,375	3,300	4,155
534640	R & M-Operating Equipment	1,485	2,201	7,000	4,825	1,100	5,015
535200	Departmental Supplies	4,057	3,992	4,782	2,005	8,000	2,285
535210	Computer Supplies	0	62	57	2,065	200	1,520
535230	Small Tools and Equipment	1,687	902	1,386	6,500	3,500	6,000
535260	Gas and Oil	1,247	816	1,734	1,200	2,200	2,400
535270	Uniforms and Shoes	641	679	712	1,090	750	1,090
535275	Safety Equipment	158	304	58	300	300	300
535410	Membership & Professional Dues	1,500	1,500	1,575	2,700	1,575	1,575
535450	Training and Education	425	595	0	1,350	600	2,640
TOTAL OPERATING EXPENDITURES		18,950	22,143	25,553	30,535	26,560	33,930
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,376	0	0	20,000	13,800	0
TOTAL CAPITAL OUTLAY		2,376	0	0	20,000	13,800	0
TOTAL FLEET MANAGEMENT DIVISION		202,251	211,926	226,068	283,284	259,535	324,175

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Replaced 2 AC units at the Historical School Building, including new electrical
- ✓ Replaced AC unit at the Art Center
- ✓ Installation of new carpet in City Hall 2nd floor work areas
- ✓ Yacht Club Interior Building improvements
- ✓ Assisted with the installation of additional security cameras within parks properties
- ✓ City Hall balcony replacement project
- ✓ Police Dept. emergency lighting replacement and air duct cleaning project
- ✓ Installed new hands free water fountain at Schumann Drive Park
- ✓ Senior Center Roof Replacement Project
- ✓ Convert Community Center lighting to LED
- ✓ City facility repairs following the hurricane damage
- ✓ Pressure wash City Hall and adjacent sidewalks
- ✓ Pressure wash Police Department and adjacent buildings
- ✓ Bark Park underground plumbing/drainage replacement

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Complete the Police Dept. Generator Transfer Switch Project
- Park Restroom Roof Replacements
- Continue air conditioner replacements as needed
- Complete Senior Center interior building improvements
- Historical School House Gutter Improvements
- Continue facility maintenance to improve the appearance and cleanliness of facilities

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Number of facility and sites maintained	57	57	57	57	57
Total square footage maintained	161,538	161,538	161,358	185,811	185,811
Total number of work orders completed	180	165	194	190	190
Cost per square foot maintained	\$3.52	\$3.71	\$3.49	\$3.98	\$4.66

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
60.00%	60.00%	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.
25.00%	25.00%	General Services - Perform duties such as supporting community activities, moving office furniture, and providing janitorial services for all City facilities.
100.00%	100.00%	

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Facilities Maintenance is \$ 805,315. This compares to the 2022-2023 projected expenditures of \$755,117, an increase of \$ 50,198, or 6.65%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 279,726	\$ 290,017	\$ 267,987	\$ 262,645	\$ 255,285	\$ 301,945	\$ 46,660
Operating Expenses	234,361	234,368	286,640	487,015	444,958	423,370	(21,588)
Capital Outlay	54,094	74,585	8,338	55,148	54,874	80,000	25,126
Total	\$ 568,181	\$ 598,970	\$ 562,965	\$ 804,808	\$ 755,117	\$ 805,315	\$ 50,198

Fiscal Year 2022-2023 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures	Difference
1. Personal Services - Increase due to having positions full all year, longevity, negotiated pay increases, and insurance costs.	\$ 46,660
2. Operating Expenses - Decrease due carpet replacement completed in the prior year.	\$ (21,588)
3. Capital Outlay - Increase due to a roof replacement and a larger vehicle replacement this year.	\$ 25,126

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>21/22</u>	<u>22/23</u>	<u>Amended</u>		<u>Expenditure</u>	<u>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Facilities Maintenance Superintendent	62,701 / 109,724	1.00	1.00	1.00	1.00	\$ 59,000	\$ 63,500
Facilities Foreman	46,779 / 81,862	1.00	1.00	1.00	1.00	45,500	54,500
Construction Specialist I	42,432 / 74,254	0.00	1.00	1.00	1.00	33,000	44,000
Maintenance Worker II	39,520 / 69,159	1.00	1.00	1.00	1.00	40,000	43,750
On-Call	\$ 1.00/hr	0.00	0.00	0.00	0.00	6,525	6,650
		3.00	4.00	4.00	4.00		
TOTAL SALARIES						\$ 184,025	\$ 212,400
						Overtime	4,000
						FICA Taxes	14,500
						Clothing Allowance	800
						Deferred Compensation	17,000
						Group Health Insurance Premium	28,250
						Employee Assistance Program	60
						Worker's Comp Insurance	6,650
						Total Personal Services	\$ 255,285
							\$ 301,945

CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Work Van	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Roof Replacements (Restrooms)	17,000	-	-	-	-	17,000
Roof Replacement (Art Center)	-	30,000	-	-	-	30,000
Pick-Up Truck (1/2 ton extended cab)	-	-	-	45,000	-	45,000
	\$ 80,000	\$ 30,000	\$ -	\$ 45,000	\$ -	\$ 155,000

FACILITIES MAINTENANCE - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Air Conditioner Replacements	\$ 25,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 155,000
	\$ 25,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 155,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	Amended FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	206,507	214,835	201,182	183,466	184,025	212,400
511400	Overtime	3,441	3,668	2,515	4,000	4,000	4,000
512100	FICA Taxes	15,899	16,464	15,519	14,378	14,500	16,616
512215	Clothing Allowance	360	360	360	480	800	800
512225	Deferred Compensation	18,910	19,689	18,347	16,900	17,000	19,548
512301	Group Health Insurance Premium	28,528	27,685	23,260	35,967	28,250	40,883
512309	Employee Assistance Program	63	63	55	63	60	63
512400	Worker's Comp Insurance	6,017	7,252	6,749	7,391	6,650	7,635
TOTAL PERSONAL SERVICES		279,726	290,017	267,987	262,645	255,285	301,945
OPERATING EXPENDITURES							
533400	Other Contractual Services	14,803	27,882	38,928	47,247	47,247	57,900
533415	Janitorial Services	98,386	100,492	113,879	148,716	148,716	149,505
533420	Pest/Weed Control	3,096	3,192	5,070	4,352	4,300	5,610
534000	Travel and Per Diem	0	0	6	0	0	0
534105	Cellular Telephone	1,657	1,554	1,344	1,560	1,330	1,440
534310	Electric	0	0	0	76,000	33,315	39,600
534320	Water/Sewer	0	0	0	4,000	2,860	3,180
534400	Rents and Leases	3,000	6,000	6,000	62,860	62,860	62,860
534420	Equipment Leases	3,055	783	775	1,295	750	260
534610	R & M - Buildings	81,923	57,430	74,025	93,965	93,965	51,300
534620	R & M-Vehicles	1,614	4,535	6,161	3,500	3,500	2,500
534625	R & M - Lighting	2,325	1,290	3,249	3,500	3,500	3,000
534630	R & M - Office Equipment	21	721	890	1,020	115	120
534640	R & M-Operating Equipment	263	4,023	2,892	5,100	5,100	3,200
535200	Departmental Supplies	3,081	3,511	4,858	4,000	5,000	6,000
535210	Computer Supplies	46	105	385	500	500	300
535220	Cleaning Supplies	12,626	12,247	15,545	18,000	18,000	20,000
535230	Small Tools and Equipment	2,001	2,370	1,660	1,500	2,000	4,000
535260	Gas and Oil	5,082	6,471	9,587	7,000	9,000	9,000
535270	Uniforms and Shoes	860	941	1,109	1,400	1,400	1,695
535275	Safety Equipment	196	221	262	300	300	300
535410	Memberships & Dues	185	220	15	0	0	0
535450	Training and Education	140	379	0	1,200	1,200	1,600
TOTAL OPERATING EXPENDITURES		234,361	234,368	286,640	487,015	444,958	423,370
CAPITAL OUTLAY							
606200	Buildings	0	0	0	0	0	17,000
606400	Vehicles and Equipment	54,094	74,585	8,338	55,148	54,874	63,000
TOTAL CAPITAL OUTLAY		54,094	74,585	8,338	55,148	54,874	80,000
TOTAL FACILITIES MAINTENANCE		568,181	598,970	562,965	804,808	755,117	805,315

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

LEISURE SERVICES DEPARTMENT

The Leisure Services Department is responsible for all maintenance and upkeep of the City parks and landscaped areas of City properties. Responsibilities include 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 2023 ACCOMPLISHMENTS

- ✓ Installation of a new playground and ADA accessibility pathway at Easy Street Park
- ✓ Installation of 6 cameras throughout our Parks
- ✓ Completed the installation of an ADA accessibility pathway at George Street Playground
- ✓ Installed new parking lot fencing at Filbert Street and Hardee Parks
- ✓ Yacht Club Interior Renovation
- ✓ Converted Community Center lighting to LED
- ✓ Installation of new football goal posts at Barber Street Sports Complex

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Provide quality support to all City sponsored special events at Riverview Park
- Focus on park improvements within neighborhood parks identified by the P & R Advisory Committee
- Construction of a Swing/Bench Park near Main Street Boat Ramp
- Landscaping improvements at the Veteran's Memorial
- Complete Friendship Park Baseball Field Improvements
- Replacement and improvement of the Creative Playground
- Begin the design and implementation of Riverview Park Master Plan park upgrades
- Complete interior facility upgrades to the Senior Center

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Neighborhood Parks	42.26 Acres	42.26 Acres	42.26 Acres	42.26 Acres	42.26 Acres
Community Parks	62.88 Acres	62.88 Acres	62.88 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

LEISURE SERVICES DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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.
4.00%	4.00%	<u>Active Recreation</u> - Provide aerobics, exercise, dance, Yoga, Tai Chi, baby bees, and karate programs at the Community Center.
15.00%	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.
5.00%	5.00%	<u>Playgrounds</u> - Repair and maintain equipment at all City owned playground areas.
15.00%	15.00%	<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.
15.00%	15.00%	<u>Landscaping</u> - Trimming, removal and replacement of trees, plants, mulch, and sod on all City properties.
6.00%	6.00%	<u>Structural Repairs and Irrigation</u> - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

LEISURE SERVICES DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Leisure Services is \$ 1,421,860. This compares to the 2022-2023 projected expenditures of \$1,306,227, an increase of \$ 115,633 or 8.85%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 736,297	\$ 732,945	\$ 769,163	\$ 959,311	\$ 872,915	\$ 1,058,650	\$ 185,735
Operating Expenses	218,871	253,790	287,401	302,190	293,942	325,210	31,268
Capital Outlay	154,854	49,059	36,329	145,870	139,370	38,000	(101,370)
Total	\$ 1,110,021	\$ 1,035,794	\$ 1,092,893	\$ 1,407,371	\$ 1,306,227	\$ 1,421,860	\$ 115,633

Fiscal Year 2023-2024 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures	Difference
1. Personal Services - Increase due to having positions full all year, negotiated salary increases, and insurance costs.	\$ 185,735
2. Operating Expenses - Increase due primarily to utility cost increases and anticipated repairs.	\$ 31,268
3. Capital Outlay - Decrease due to fewer large pieces of equipment requested this year.	\$ (101,370)

PERSONAL SERVICES SCHEDULE

LEISURE SERVICES DEPARTMENT		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>21/22</u>	<u>22/23</u>	Amended <u>22/23</u>	<u>23/24</u>	Expenditure <u>22/23</u>	<u>23/24</u>
Leisure Services Director	92,637 / 162,112	1.00	1.00	1.00	1.00	\$ 96,300	\$ 100,000
Parks Superintendent	62,701 / 109,724	1.00	1.00	1.00	1.00	\$ 54,500	\$ 64,250
Parks Foreman	46,779 / 81,862	0.00	0.00	0.00	1.00	61,500	47,000
Recreation Supervisor	44,554 / 77,967	1.00	1.00	1.00	1.00	61,500	64,250
Special Events Coordinator/Maint Worker III	44,554 / 77,967	1.00	1.00	1.00	1.00	52,500	58,750
Maintenance Worker II	39,520 / 69,159	4.00	4.00	4.00	3.00	113,500	79,500
Maintenance Worker I	35,360 / 61,879	5.00	5.00	5.00	5.00	153,500	212,750
Administrative Assistant	37,440 / 65,519	0.00	1.00	1.00	1.00	34,500	39,500
Clerical Assistant I	31,678 / 55,436	1.00	0.00	0.00	0.00	-	-
Tennis Court Attendants (P/T)	\$ 13.51/hr - \$ 23.64/hr	2.00	2.00	2.00	2.00	55,750	64,250
		16.00	16.00	16.00	16.00		
		TOTAL SALARIES				\$ 683,550	\$ 730,250
						Overtime	30,000
						FICA Taxes	50,025
						Clothing Allowance	1,910
						Deferred Compensation	54,000
						Group Health Insurance Premium	92,000
						Employee Assistance Program	180
						Worker's Comp Insurance	22,750
						Total Personal Services	\$ 934,415
							\$ 1,058,650

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

LEISURE SERVICES DEPARTMENT - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Zero Turn Mower	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
Enclosed Trailer	12,000	12,000	-	-	-	24,000
Shed	15,000	-	-	-	-	15,000
Pick-Up Truck (1/2 ton extended cab)	-	40,000	-	-	-	40,000
(2) Zero Turn Mowers	-	-	-	28,000	-	28,000
Bush Hog Mower	-	-	-	-	22,000	22,000
	\$ 38,000	\$ 52,000	\$ -	\$ 28,000	\$ 22,000	\$ 140,000

LEISURE SERVICES DEPARTMENT - TO BE FUNDED BY RECREATION IMPACT FEES						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Playground Improvements	\$ 350,000	\$ 60,000	\$ 120,000	\$ 120,000	\$ 80,000	\$ 730,000
Park Improvements	20,000	20,000	20,000	20,000	20,000	100,000
	-	-	-	-	-	-
	\$ 370,000	\$ 80,000	\$ 140,000	\$ 140,000	\$ 100,000	\$ 830,000

LEISURE SERVICES DEPARTMENT - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>TOTAL</u>
Friendship Park Baseball Field Improvements	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Splash Pad Replacement	-	1,000,000	-	-	-	1,000,000
	\$ 25,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,025,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

LEISURE SERVICES DEPARTMENT

Code: 010057

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	512,652	507,468	541,486	662,680	622,050	730,250
511300	Temporary Salaries	115	0	0	0	0	0
511400	Overtime	15,473	16,163	20,323	20,000	30,000	30,000
512100	FICA Taxes	39,773	38,501	41,947	52,337	50,025	58,345
512215	Clothing Allowance	1,300	1,310	1,410	1,440	1,910	2,400
512225	Deferred Compensation	42,532	42,796	45,458	57,026	54,000	63,342
512301	Group Health Insurance Premium	103,513	103,215	95,521	140,116	92,000	147,937
512309	Employee Assistance Program	181	194	184	222	180	222
512400	Worker's Comp Insurance	20,758	23,298	22,833	25,490	22,750	26,154
TOTAL PERSONAL SERVICES		736,297	732,945	769,163	959,311	872,915	1,058,650
OPERATING EXPENDITURES							
533400	Other Contractual Services	2,196	2,550	932	2,500	1,200	2,500
533420	Pest Control	4,481	7,048	7,861	8,000	8,000	9,000
534000	Travel and Per Diem	230	736	2,099	3,500	3,000	3,500
534101	Telephone	1,167	0	0	0	0	0
534105	Cellular Telephone	1,389	1,229	1,704	1,935	1,932	1,995
534110	Internet Services	1,577	1,311	1,355	3,840	3,400	4,680
534120	Postage	126	24	65	100	150	200
534310	Electric	66,532	68,231	75,559	91,800	84,475	88,000
534320	Water/Sewer	18,881	18,997	17,683	18,180	18,535	20,400
534380	Trash Pickup/Hauling	614	0	0	0	200	300
534400	Rents and Leases	6,795	6,795	6,795	6,795	6,795	6,795
534420	Equipment Leases	1,394	2,276	1,519	2,450	2,000	2,430
534610	R & M - Buildings	0	7,000	10,853	9,100	9,100	11,250
534615	R & M - Docks & Piers	4,979	8,389	833	2,000	2,000	2,000
534620	R & M - Vehicles	5,310	6,758	4,056	5,000	6,500	5,000
534630	R & M - Office Equipment	383	427	571	960	1,475	2,100
534640	R & M - Operating Equipment	15,079	21,898	38,460	18,000	18,000	18,000
534680	R & M - Irrigation Systems	6,350	7,961	6,950	8,500	8,500	8,500
534681	R & M - Fencing	0	0	3,033	7,000	7,000	8,000
534685	R & M - Grounds Maintenance	16,631	17,493	15,563	23,000	23,000	36,000
534686	R & M - Parks Facilities	18,202	23,525	26,705	25,000	25,000	25,000
534830	Special Event Expense	2,649	4,050	4,276	4,500	4,500	4,500
535200	Departmental Supplies	5,714	4,708	6,283	4,500	4,000	3,460
535210	Computer Supplies	554	465	171	500	650	1,000
535215	Senior Center Expenses	0	0	0	3,000	2,000	3,000
535221	Fertilizer/Chemical Supplies	8,915	9,083	7,173	10,000	10,000	12,000
535230	Small Tools and Equipment	4,931	4,793	3,003	5,030	5,030	5,500
535260	Gas and Oil	15,808	21,342	31,517	22,000	25,000	25,000
535270	Uniforms and Shoes	3,002	2,718	2,893	3,500	2,000	3,500
535275	Safety Equipment	686	1,740	2,233	3,000	2,500	3,000
535410	Dues and Memberships	1,183	1,214	3,172	3,900	3,900	4,000
535420	Books and Publications	83	0	83	100	100	100
535450	Training and Education	3,026	1,028	4,004	4,500	4,000	4,500
TOTAL OPERATING EXPENDITURES		218,871	253,790	287,401	302,190	293,942	325,210
CAPITAL OUTLAY							
606200	Buildings	6,661	0	0	35,500	30,500	15,000
606300	Improvements Other Than Bldgs	28,388	0	10,090	8,500	7,000	0
606400	Vehicles and Equipment	119,805	49,059	26,240	101,870	101,870	23,000
TOTAL CAPITAL OUTLAY		154,854	49,059	36,329	145,870	139,370	38,000
TOTAL PARKS & RECREATION DIVISION		1,110,021	1,035,794	1,092,893	1,407,371	1,306,227	1,421,860

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Continued improvement of the Cemetery grounds
- ✓ Raised and leveled head stones in Unit 2
- ✓ Replaced fencing on the Northeast and Southern areas of the Cemetery
- ✓ Continuous maintenance on the irrigation system
- ✓ Cemetery interior office improvements completed

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue to develop Unit 5 grave surveys
- Upgrade irrigation pump and well
- Contract with a vendor to complete the process of raising and leveling the head stones throughout the cemetery
- Continue to improve the condition of the cemetery grounds

PERFORMANCE MEASURES

Performance Indicators	Actual	Actual	Actual	Projected	Projected
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Cremains, including niches	39	52	56	32	40
Burials	36	39	41	30	35
Acres of property maintained	12.06	13.62	13.62	13.62	13.62
Operating cost per acre maintained	\$14,738	\$13,142	\$10,398	\$12,612	\$13,978

CEMETERY DIVISION PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
22/23	23/24	
70.00%	70.00%	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.
10.00%	10.00%	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 2023/2024 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for the Cemetery is \$ 190,375. This compares to the 2022-2023 projected expenditures of \$ 171,777, an increase of \$ 18,598, or 10.80%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 151,633	\$ 149,171	\$ 112,041	\$ 124,703	\$ 132,282	\$ 145,315	\$ 13,033
Operating Expenses	26,103	29,829	28,771	39,620	39,495	45,060	5,565
Capital Outlay	-	-	806	-	-	-	-
Total	\$ 177,736	\$ 179,000	\$ 141,618	\$ 164,323	\$ 171,777	\$ 190,375	\$ 18,598

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures	Difference
1. Personal Services - Increase due to negotiated pay increases and insurance costs.	\$ 13,033
2. Operating Expenses - Increase due primarily to anticipated repair costs and replacement of small maintenance equipment.	\$ 5,565
3. Capital Outlay - No change.	\$ -

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	Amended				Expenditure	23/24
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Cemetery Supervisor/Sexton	46,779 / 81,862	1.00	1.00	1.00	1.00	\$ 44,750	\$ 48,750
Assistant Cemetery Sexton	39,520 / 69,159	1.00	1.00	1.00	1.00	39,250	42,750
On-Call	\$ 1.00/hr	0.00	0.00	0.00	0.00	2,500	2,500
		2.00	2.00	2.00	2.00		
		TOTAL SALARIES				\$ 86,500	\$ 94,000
						5,000	5,000
						7,050	7,605
						400	400
						8,275	8,946
						20,025	22,709
						32	32
						5,000	6,623
						\$ 132,282	\$ 145,315

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION - TO BE FUNDED BY CEMETERY TRUST FUND

<u>Description</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Grounds Maintenance	\$ 165,000	\$ -	\$ -	\$ -	\$ -	165,000
Zero Turn Mower	14,000	-	-	-	16,000	30,000
Irrigation Pump and Well	10,000	-	-	40,000	-	50,000
Columbarium Niches	-	95,000	-	-	-	95,000
Pick-Up Truck (1/2 ton extended cab)	-	-	-	40,000	-	40,000
Dump Trailer	-	-	-	13,000	-	13,000
	\$ 189,000	\$ 95,000	\$ -	\$ 93,000	\$ 16,000	\$ 393,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account <u>Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	104,959	107,600	71,259	80,250	86,500	94,000
511400	Overtime	2,177	2,868	4,412	4,000	5,000	5,000
512100	FICA Taxes	7,924	8,378	5,573	6,465	7,050	7,605
512215	Clothing Allowance	240	240	240	240	400	400
512225	Deferred Compensation	9,664	9,964	6,832	7,604	8,275	8,946
512301	Group Health Insurance Premium	20,316	13,602	18,917	20,053	20,025	22,709
512309	Employee Assistance Program	32	28	32	32	32	32
512400	Worker's Comp Insurance	6,323	6,492	4,777	6,059	5,000	6,623
TOTAL PERSONAL SERVICES		151,633	149,171	112,041	124,703	132,282	145,315
OPERATING EXPENDITURES							
533400	Other Contractual Services	1,245	0	0	0	0	0
533420	Pest Control	0	0	0	4,500	5,000	6,000
534101	Telephone	1,469	1,501	586	0	0	0
534105	Cellular Telephones	50	53	42	60	45	60
534110	Internet Access	863	914	1,103	1,140	1,150	1,200
534310	Electric	4,004	4,078	6,060	5,400	6,000	6,600
534610	R & M - Buildings	29	214	1,097	1,500	1,500	2,000
534620	R & M-Vehicles	452	1,199	98	600	600	1,000
534640	R & M-Operating Equipment	3,136	4,137	1,936	3,000	2,000	2,500
534680	R & M - Irrigation Systems	0	0	0	3,000	3,000	4,000
534685	R & M - Grounds Maintenance	4,383	3,128	2,920	4,000	3,500	4,000
535200	Departmental Supplies	4,888	9,525	8,137	7,500	7,500	7,600
535210	Computer Supplies	319	152	0	300	300	300
535220	Cleaning Supplies	17	0	0	250	250	250
535221	Fertilizer/Chemical Supplies	0	0	0	3,000	3,000	3,000
535230	Small Tools and Equipment	1,882	1,473	826	1,200	1,200	1,950
535260	Gas and Oil	2,252	2,775	5,145	3,000	3,500	3,500
535270	Uniforms and Shoes	603	565	667	670	500	400
535275	Safety Equipment	510	17	155	300	300	300
535410	Memberships & Dues	0	99	0	0	0	0
535450	Training and Education	0	0	0	200	150	400
TOTAL OPERATING EXPENDITURES		26,103	29,829	28,771	39,620	39,495	45,060
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	806	0	0	0
TOTAL CAPITAL OUTLAY		0	0	806	0	0	0
TOTAL CEMETERY DIVISION		177,736	179,000	141,618	164,323	171,777	190,375

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Initiated update to LDC in accordance with Comp Plan 2040
- ✓ Continue CRA Sign Master Plan implementation
- ✓ Continue Green Infrastructure Plan
- ✓ Initiated CRA Master Plan projects including Harrison Street
- ✓ Initiated CDBG Funding Year 3 in accordance with the 5 year Consolidated Plan
- ✓ Continued administration of CDBG grant
- ✓ Initiated expansion and funding alternatives for Working Waterfront
- ✓ Continued management of Planning and Zoning Board and Natural Resources Board
- ✓ Continued support of the City Council, Community Redevelopment Agency Board and Board of Adjustment
- ✓ CDBG grant award to six single family LMI households
- ✓ Executed Earth Day and Arbor Day celebration with the NRB
- ✓ Implemented FDOT US 1 Corridor Improvement Plan design and safety improvements
- ✓ Continued management of various grants/programs including stormwater fee credit, vacation rental, and septic to sewer
- ✓ Maintain CDD and NRB websites.
- ✓ Initiated GIS Map Updates resulting from annexations and Comp Plan adoption
- ✓ Submitted FLUM, Zoning, and City Boundary files to government agencies.
- ✓ Completed Stormwater Credit Program 3 year renewal process; inspected stormwater systems for maintenance and proper functionality
- ✓ Continue to provide permitting and site plan assistance and approvals
- ✓ Completed the Community Rating System (CRS) Annual Recertification which included maintenance of the city's Flooding and Hurricane Preparedness Website, Public Information Outreach, and collection of data from various departments within the City.
- ✓ Update CRA Master Plan and Overlay Design
- ✓ Complete Water Use Plan for Comprehensive Plan
- ✓ Dispose of two public properties: Old PW compound and Harbor Lights Hotel

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Complete Green Infrastructure Plan
- Continue review of Stormwater Master Plan process for incorporation of GI/LID BMP's and regulatory Stormwater SOP's, ensuring NPDES, CRS and BMAP requirements are addressed.
- Continue update to LDC in accordance with Comp Plan 2040
- Complete CRA Sign Master Plan implementation
- Continue CRA Master Plan projects including Harrison Street
- Complete CDBG Funding Years 1- 4 in accordance with the 5 year Consolidated Plan
- Continue management of Planning and Zoning Board and Natural Resources Board
- Continue support of the City Council, Community Redevelopment Agency Board and Board of Adjustment
- Initiate MGOV online permit/site plan program
- Continue to provide permitting and site plan assistance and approvals
- Continue expansion improvements and secure funding for Working Waterfront
- Initiate restoration of Working Waterfront facilities
- Continue management of various grants/programs including stormwater fee credit, vacation rental, and septic to sewer
- Continue administration of Sustainable Sebastian projects and outreach
- Continue administration of IPM Stormwater Plan and Park Plan
- Initiate Stonecrop FEMA Grant Phase II
- Maintain CDD and NRB websites.
- Initiate FIND grants infrastructure improvements at waterfront
- Complete Coastal Resiliency Plan update

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Total Major & Minor Site Plan Reviews	17	21	22	30	25
Total Major & Minor Site Plan Approvals	6	7	2	10	5
Preliminary/Final Plat Approvals	1	2	2	4	2
Total Temporary Permits Issued	29	25	30	40	40
Division of a Single Lot/Release of Unity of Titles	17	19	12	30	15
Unity of Titles	36	24	12	30	15
Land Use and Zoning Change Requests	1	6	12	8	15
Annexation Requests/Approvals	0	4	4	5	5
Flood Zone Determinations/MT-1 Applications	78	261	417	300	300
Commercial Site Plan Inspections	29	23	35	25	25
Land Development Code Amendments	1	3	7	10	10
Conditional Use/Special Use/Accessory Structure Approvals	3	5	8	8	6
Easements/Acquisitions	1	1	2	2	2
Variances/Appeals/Waivers	5	8	3	5	4
Comp Plan/Element Changes	8	1	1	0	3
Stormwater Credit Program	44	44	45	50	50
Building Permits Zoning Reviews - Residential	193	1,131	993	1,200	1,000
Building Permits Zoning Inspections - Environmental	597	743	840	800	800
Façade, Sign, and Landscape Grant	1	1	1	1	1
Septic to Sewer Grant	13	3	2	3	0
Zoning Requests Processed	45	56	51	60	60

PROGRAM BUDGET DESCRIPTION FOR COMMUNITY DEVELOPMENT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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 Resource Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

COMMUNITY DEVELOPMENT BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Community Development is \$ 803,365. This compares to the 2022-2023 projected expenditures of \$ 574,673, an increase of \$ 228,692, or 39.80%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 392,517	\$ 416,308	\$ 403,613	\$ 581,168	\$ 483,655	\$ 622,405	\$ 138,750
Operating Expenses	132,124	61,420	71,077	120,290	76,018	92,460	16,442
Capital Outlay	14,650	-	-	15,000	15,000	88,500	73,500
Total	\$ 539,290	\$ 477,728	\$ 474,690	\$ 716,458	\$ 574,673	\$ 803,365	\$ 228,692

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to having positions full all year, negotiated pay increases, and insurance costs.	\$ 138,750
2. Operating Expenses - Increase due primarily to new permitting software, additional travel and training, and Sustainable Sebastian funding.	\$ 16,442
3. Capital Outlay - Increase due to office improvements requested this year.	\$ 73,500

PERSONAL SERVICES SCHEDULE

COMMUNITY DEVELOPMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Projected</u>	<u>Budget</u>	
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>Expenditure</u>	<u>23/24</u>	
Community Development Director/CRA Manager	92,637 / 162,112	1.00	1.00	1.00	1.00	\$ 103,500	\$ 108,750	
Community Development Manager	69,127 / 120,971	1.00	1.00	1.00	1.00	88,250	92,500	
Senior Planner	62,701 / 109,724	0.00	1.00	1.00	1.00	40,825	66,000	
Planner	54,163 / 94,784	1.00	1.00	1.00	1.00	29,000	54,250	
GIS Technician	49,130 / 85,975	0.00	1.00	1.00	1.00	30,500	49,250	
Environmental Technician	46,779 / 81,862	1.00	1.00	1.00	1.00	38,000	46,750	
Administrative/Zoning Technician	39,520 / 69,159	0.00	1.00	1.00	1.00	39,500	43,000	
Associate Planner	51,584 / 90,270	1.00	0.00	0.00	0.00	-	-	
		5.00	7.00	7.00	7.00			
		TOTAL SALARIES				\$ 369,575	\$ 460,500	
						Overtime	4,500	3,500
						FICA Taxes	28,625	35,498
						Deferred Compensation	33,650	41,760
						Clothing Allowance	200	-
						Group Health Insurance Premium	46,500	80,294
						Employee Assistance Program	84	111
						Worker's Comp Insurance	521	742
						Total Personal Services	\$ 483,655	\$ 622,405

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>TOTAL</u>
Office Renovations	\$ 88,500	\$ -	\$ -	\$ -	\$ -	\$ 88,500
	<u>\$ 88,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,500</u>

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY RIVERFRONT CRA

<u>Description</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>TOTAL</u>
Working Waterfront Expansion	\$ 60,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 810,000
N. Central Ave Catalyst Site	-	-	-	-	500,000	500,000
	<u>\$ 60,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 500,000</u>	<u>\$ 1,310,000</u>

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>TOTAL</u>
Riverview Park Master Plan	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
Riverview Park Event Center	-	-	-	1,000,000	-	1,000,000
	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>

COMMUNITY DEVELOPMENT DEPARTMENT - TO BE FUNDED BY CDBG GRANT

<u>Description</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>TOTAL</u>
CDBG Grant Program	\$ 128,152	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 648,152
	<u>\$ 128,152</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 648,152</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	301,092	323,001	310,919	426,192	369,575	460,500
511400	Overtime	4,268	2,520	5,081	4,533	4,500	3,500
512100	FICA Taxes	23,338	24,638	23,874	32,960	28,625	35,498
512215	Clothing Allowance	120	120	120	120	200	0
512225	Deferred Compensation	26,761	29,312	28,163	38,902	33,650	41,760
512301	Group Health Insurance Premium	36,276	36,039	34,877	77,639	46,500	80,294
512309	Employee Assistance Program	75	75	74	111	84	111
512400	Worker's Comp Insurance	586	602	504	711	521	742
TOTAL PERSONAL SERVICES		392,517	416,308	403,613	581,168	483,655	622,405
OPERATING EXPENDITURES							
533120	Consultants	110,750	33,068	39,000	58,000	50,000	50,000
533400	Other Contractual Services	3,042	2,682	5,882	32,995	10,000	13,320
534000	Travel and Per Diem	139	0	1,946	2,500	2,000	3,000
534105	Cellular Telephone	248	530	161	60	5	15
534110	Internet Services	433	433	433	435	433	435
534120	Postage	635	780	1,409	800	600	800
534130	Express Mail	0	0	0	0	0	0
534420	Equipment Leases	1,964	2,230	2,197	2,230	2,195	2,195
534620	R & M-Vehicles	359	1,022	70	500	700	500
534630	R & M-Office Equipment	2,374	2,880	2,274	2,460	1,650	1,800
534830	Special Events (NRB)	1,773	1,614	1,017	2,000	2,000	12,000
534910	Clerk of Court Filing Fees	0	0	0	25	0	0
534920	Legal Ads	2,920	2,879	10,293	8,500	500	500
535200	Departmental Supplies	1,910	6,276	2,388	1,500	1,000	1,500
535210	Computer Supplies	1,183	2,266	320	1,500	500	1,000
535260	Gas and Oil	262	296	556	250	250	250
535270	Uniforms & Shoes	0	196	305	200	105	300
535410	Dues and Memberships	1,857	1,965	1,446	2,255	2,030	2,045
535420	Books and Publications	0	0	0	100	50	100
535450	Training and Education	2,275	2,305	1,380	3,980	2,000	2,700
TOTAL OPERATING EXPENDITURES		132,124	61,420	71,077	120,290	76,018	92,460
CAPITAL OUTLAY							
606220	Building Improvements	0	0	0	0	0	88,500
606300	IOTB	0	0	0	15,000	15,000	0
606400	Vehicles and Equipment	14,650	0	0	0	0	0
TOTAL CAPITAL OUTLAY		14,650	0	0	15,000	15,000	88,500
TOTAL COMMUNITY DEVELOPMENT		539,290	477,728	474,690	716,458	574,673	803,365

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GENERAL FUND – NON-DEPARTMENTAL

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

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Non-Departmental is \$ 1,696,774. This compares to the 2022-2023 projected expenditures of \$1,295,628, an increase of \$ 401,146, or 31.0%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	Projected FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 264,098	\$ 275,349	\$ 312,815	\$ 305,431	\$ 302,900	\$ 608,765	\$ 305,865
Operating Expenses	707,675	703,732	714,666	743,079	748,194	1,088,009	339,815
Non-Operating	4,691	45,954	314,359	251,744	244,534	-	(244,534)
Total	\$ 976,464	\$ 1,025,035	\$ 1,341,840	\$ 1,300,254	\$ 1,295,628	\$ 1,696,774	\$ 401,146

Fiscal Year 2023-2024 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Expenditures:

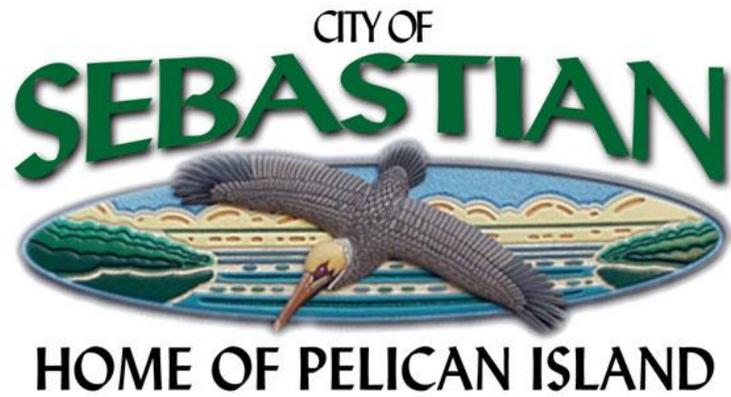
	Difference
1. Personal Services - Increase due primarily to organizational efficiency program and insurance costs.	\$ 305,865
2. Operating Expenses - Increase due primarily to insurance increases and special event expenses moved from CRA fund.	\$ 339,815
3. Non-Operating Expenses - Decrease due to completion of projects in the prior year.	\$ (244,534)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GENERAL FUND NON-DEPARTMENTAL

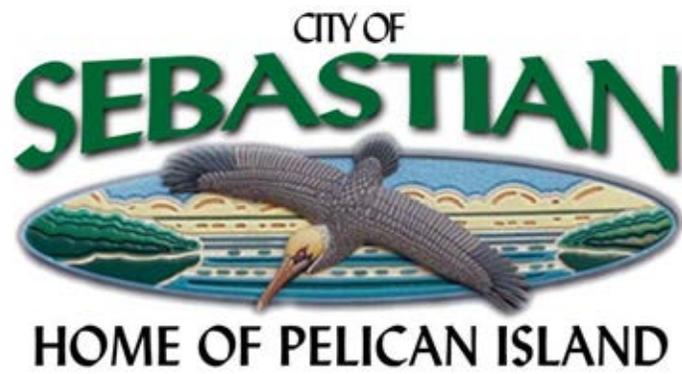
Code: 010099

Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL SERVICES							
512301	Group Health Insurance	14,333	7,361	3,582	1,900	1,900	5,115
512307	Health Reimbursement Account	242,959	266,935	304,082	300,000	300,000	309,000
512500	Unemployment	6,806	1,054	5,151	3,200	1,000	2,000
512700	Additional Compensation	0	0	0	331	0	292,650
TOTAL PERSONAL SERVICES		264,098	275,349	312,815	305,431	302,900	608,765
OPERATING EXPENDITURES							
533100	Professional Services	24,450	28,330	57,460	33,866	500	0
533400	Other Contractual Services	15,153	4,528	43,435	21,850	21,850	4,000
533425	Contract Mowing Services	9,527	5,499	4,067	10,000	3,500	8,000
534101	Telephone	16,123	17,182	11,536	37,945	38,000	40,860
534110	Internet Services	2,374	1,784	1,334	1,380	1,345	1,440
534120	Postage	671	741	2,981	1,200	1,160	1,300
534310	Electric	36,848	36,042	45,386	45,840	49,750	54,600
534320	Water/Sewer	4,281	4,991	4,588	4,680	5,700	6,900
534500	Insurance	281,457	323,073	272,946	300,050	344,000	567,510
534501	Claims	78,071	4,675	11,984	15,000	10,000	15,000
534630	R&M Office Equipment	2,400	2,400	2,400	2,400	2,400	2,400
534805	4th of July	25,927	31,415	31,445	37,000	36,500	36,500
534815	Memorial Bricks	1,185	1,870	2,920	4,100	2,500	3,400
534816	100th Anniversary Expenses	0	0	0	0	0	30,000
534825	Advertising Expenditures	309	1,125	1,125	1,125	1,244	1,300
534830	Special Events Expense	0	0	0	0	0	52,750
534835	Special Employee Events	4,815	5,963	6,285	8,000	10,112	10,000
534980	Payment-Riverfront CRA Fund	182,732	215,305	192,832	192,893	195,885	223,569
535200	Departmental Supplies	1,479	2,705	2,469	2,550	2,300	2,730
535410	Dues and Memberships	3,422	3,656	3,899	4,250	4,053	4,250
535454	PBA Tuition Reimb Plan	5,079	1,073	2,591	4,000	2,850	4,000
535455	PEA Tuition Reimb Plan	1,754	1,804	2,735	4,000	2,700	4,000
535710	Non-Ad Valorem Tax	9,617	9,571	10,246	10,950	11,845	13,500
TOTAL OPERATING EXPENSES		707,675	703,732	714,666	743,079	748,194	1,088,009
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
NON-OPERATING							
909131	Interfund Trfr to Fund 310	0	0	671	243,119	243,119	0
909132	Interfund Trfr to Fund 320	0	45,954	310,046	8,625	1,415	0
909140	Interfund Trfr to Fund 140	0	0	0	0	0	0
909145	Interfund Trfr to Fund 450	4,691	0	3,643	0	0	0
909901	Contingency	0	0	0	0	0	0
TOTAL NON-OPERATING		4,691	45,954	314,359	251,744	244,534	0
TOTAL NON-DEPARTMENTAL		976,464	1,025,035	1,341,840	1,300,254	1,295,628	1,696,774
OTHER FINANCING USES							
909330	Unappropriated Budget Savings	0	0	0	0	0	55,469
TOTAL EXPENDITURES AND OTHER USES		976,464	1,025,035	1,341,840	1,300,254	1,295,628	1,752,243



CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

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)	\$ 782,481
Discretionary Sales Tax Fund (DST)	5,153,059
Riverfront Community Redevelopment Agency	500,215
Parking In-Lieu-Of Fund	4,315
Stormwater Utility Fund	2,386,332
Recreation Impact Fee Fund	370,000
Law Enforcement Forfeiture Fund	1,300
TOTAL	<u><u>\$ 9,197,702</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 2023/2024 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 matures on December 1, 2022.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account <u>Number</u>	<u>Description</u>	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	Amended FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
TAXES							
312400	Local Option Gas Tax	686,491	741,313	742,456	777,637	738,000	763,830
TOTAL TAXES		686,491	741,313	742,456	777,637	738,000	763,830
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	13,694	14,105	14,528	14,964	14,964	15,413
361100	Interest Income	1,491	503	5,106	2,479	5,345	3,238
361105	SBA Interest Earnings	500	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		15,685	14,608	19,634	17,443	20,309	18,651
NON-REVENUE SOURCES							
389991	Appropriation From Fund Balance	150,709	149,760	0	356,494	434,324	0
TOTAL NON-REVENUE SOURCES		150,709	149,760	0	356,494	434,324	0
TOTAL LOCAL OPTION GAS TAX		852,884	905,680	762,090	1,151,574	1,192,633	782,481

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account <u>Number</u>	<u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
OPERATING							
533100	Professional Services	0	0	0	0	0	0
533400	Other Contractual Services	0	0	28,500	5,400	5,400	0
533452	Road Maintenance Service	0	0	0	0	0	0
534315	Public Lighting	0	0	0	0	0	0
534695	Railroad Crossing Maintenance	5,400	5,400	5,400	5,400	5,901	5,901
535310	Road Materials and Supplies	0	0	0	0	0	0
535380	Signalization Supplies	0	96,564	0	0	0	0
TOTAL OPERATING EXPENDITURES		5,400	101,964	33,900	10,800	11,301	5,901
CAPITAL OUTLAY							
606400	Vehicles and Equipment	105,554	34,372	4,870	0	0	0
TOTAL CAPITAL OUTLAY		105,554	34,372	4,870	0	0	0
DEBT SERVICE							
707105	Principal - Paving Loan	229,000	233,000	237,000	121,000	121,000	0
707205	Interest - Paving Loan	14,886	10,398	5,801	1,174	1,174	0
TOTAL DEBT SERVICE		243,886	243,398	242,801	122,174	122,174	0
NON-OPERATING							
909132	Transfer to Fund 320	0	46,581	0	0	0	0
909133	Transfer to Fund 330	498,043	479,365	19,124	1,018,600	1,059,158	533,423
909990	Unappropriated	0	0	461,396	0	0	243,157
TOTAL NON-OPERATING		498,043	525,946	480,520	1,018,600	1,059,158	776,580
TOTAL LOCAL OPTION GAS TAX		852,884	905,680	762,090	1,151,574	1,192,633	782,481

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2022-2023 allocation for the City of Sebastian is estimated to be in the amount of \$5,160,637. 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

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
TAXES							
312600	Discretionary Sales Tax	3,469,568	4,037,460	4,711,995	5,160,637	4,947,000	5,120,145
TOTAL TAXES		3,469,568	4,037,460	4,711,995	5,160,637	4,947,000	5,120,145
MISCELLANEOUS REVENUE							
361100	Interest Income	60,458	33,203	35,461	96,209	20,110	19,454
361105	SBA Interest Earnings	7,668	1,995	3,887	2,000	21,201	13,460
TOTAL MISCELLANEOUS REVENUE		68,126	35,198	39,348	98,209	41,311	32,914
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	680,344	3,229,155	3,494,254	2,380,050	0
TOTAL NON-REVENUE SOURCES		0	680,344	3,229,155	3,494,254	2,380,050	0
TOTAL DISCRETIONARY SALES TAX		3,537,694	4,753,002	7,980,498	8,753,100	7,368,361	5,153,059

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES
Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
OPERATING							
533300	Engineering Services	15,487	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		15,487	0	0	0	0	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
606910	Sidewalks/Bikepaths	0	17,849	7,151	0	0	0
TOTAL CAPITAL OUTLAY		0	17,849	7,151	0	0	0
NON-OPERATING							
909131	Trfr to Capital Projects Fund 310	828,306	298,274	910,683	1,959,943	1,791,735	1,173,177
909132	Trfr to CIP Fund 320	268,712	413,247	20,694	77,992	352,991	25,000
909133	Trfr to Transp Impr Fund 330	721,723	3,402,826	6,060,559	2,085,401	1,574,494	1,780,163
909263	Trfr to Stormwater Debt Svs 263	401,355	400,961	220,605	0	0	0
909363	Trfr to Stormwater Impr Fund 363	0	96,908	270,513	2,728,383	2,930,505	1,227,000
909455	Trfr to Fund 455 AP	101,653	122,937	490,294	1,038,007	718,636	285,895
909990	Unappropriated	1,200,458	0	0	863,374	0	661,824
TOTAL NON-OPERATING		3,522,207	4,735,153	7,973,347	8,753,100	7,368,361	5,153,059
TOTAL DISCRETIONARY SALES TAX		3,537,694	4,753,002	7,980,498	8,753,100	7,368,361	5,153,059

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
TAXES							
338200	Tax Increment Revenue - Sebastian	182,732	215,305	192,832	190,290	195,885	223,569
338200	Tax Increment Revenue - County	220,508	242,367	192,832	190,290	274,075	248,196
TOTAL TAXES		403,240	457,672	385,665	380,580	469,960	471,765
MISCELLANEOUS REVENUE							
361100	Interest Income	2,426	1,267	4,562	6,000	10,000	8,000
361105	SBA Interest Earnings	2,656	200	1,251	1,719	7,800	3,950
362100	Rents and Royalties	36,000	36,000	36,000	36,000	36,000	16,500
366000	Contributions & Donations	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		41,082	37,467	41,813	43,719	53,800	28,450
NON-REVENUE SOURCES							
381001	Transfer from General Fund	0	0	0	0	0	0
389991	Fund Balance Carried Forward	0	0	0	86,952	0	0
TOTAL NON-REVENUE SOURCES		0	0	0	86,952	0	0
TOTAL RIVERFRONT REDEVELOPMENT		444,322	495,139	427,478	511,251	523,760	500,215

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

Account		FY 19/20	FY 20/21	FY 21/22	Amended	FY 22/23	FY 23/24
Number	Description	Actual	Actual	Actual	FY 22/23	FY 22/23	FY 23/24
					Budget	Projected	Budget
OPERATING EXPENDITURES							
533100	Professional Services	5,000	5,000	5,000	5,000	5,000	5,000
533120	Consultants	256	0	0	0	0	50,000
533200	Audit Fees	0	5,000	5,000	5,000	5,000	4,000
533201	Admin Svcs Provided by the GF	99,076	89,725	92,655	62,431	62,431	67,573
533400	Other Contractual Services	124,774	96,195	97,842	99,942	99,942	99,942
534000	Travel and Per Diem	0	0	0	500	511	1,200
534120	Postage	126	7	0	0	0	0
534400	Rents and Leases	4,217	4,302	4,429	4,950	5,145	6,000
534698	Other CRA Maintenance Expenses	0	0	11,685	10,000	10,000	12,750
534699	Maint Expenses	9,653	18,020	19,044	20,000	10,000	20,000
534830	Special Events Expense	41,210	32,125	45,369	50,000	50,000	0
534920	Legal Ads	121	279	123	300	0	300
535410	Dues & Memberships	670	795	795	795	795	795
545450	Training and Education	395	0	395	400	395	1,800
535710	Non-Ad Valorem Taxes	1,396	1,478	1,583	1,600	1,827	2,010
TOTAL OPERATING EXPENDITURES		286,894	252,927	283,921	260,918	251,046	271,370
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	15,000	5,323	8,049	31,951	31,951	40,000
820200	Sewer Connection Program	24,424	0	0	5,001	5,000	0
TOTAL GRANTS AND AIDS		39,424	5,323	8,049	36,952	36,951	40,000
NON-OPERATING							
909132	Interfund Trfr to CIP Fund 320	13,448	137,415	15,266	65,000	65,000	60,000
909363	Interfund Trfr to CIP Fund 363	0	36,890	34,306	0	0	0
909990	Unappropriated	104,556	62,584	85,936	148,381	170,763	128,845
TOTAL NON-OPERATING		118,004	236,889	135,508	213,381	235,763	188,845
TOTAL RIVERFRONT REDEVELOPMENT		444,322	495,139	427,478	511,251	523,760	500,215

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PARKING IN-LIEU-OF FUND

PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account <u>Number</u> <u>Description</u>	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	Amended FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
MISCELLANEOUS REVENUE						
361100 Interest Income	0	0	0	0	0	0
361105 SBA Interest Earnings	672	101	742	195	178	187
363400 Parking In-Lieu-Of Fee	3,010	11,798	16,828	344	4,128	4,128
TOTAL MISCELLANEOUS REVENUE	3,682	11,899	17,570	539	4,306	4,315
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 PARKING IN-LIEU-OF FUND	3,682	11,899	17,570	539	4,306	4,315

PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account <u>Number</u> <u>Description</u>	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	Amended FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
CAPITAL OUTLAY AND PROJECTS						
606310 Improvements Other Than Buildings	0	0	0	0	0	0
606908 Parking	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS	0	0	0	0	0	0
NON-OPERATING						
909133 Transfer to CIP Fund 330	0	0	0	0	0	0
909990 Unappropriated	3,682	11,899	17,570	539	4,306	4,315
TOTAL NON-OPERATING	3,682	11,899	17,570	539	4,306	4,315
TOTAL PARKING IN-LIEU-OF FUND	3,682	11,899	17,570	539	4,306	4,315

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 \$10.00 per month, or \$120.00 per year (Resolution R-18-19). 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>	FY19/20 <u>Actual</u>	FY20/21 <u>Actual</u>	FY21/22 <u>Actual</u>	Amended FY22/23 <u>Budget</u>	FY22/23 <u>Projected</u>	FY23/24 <u>Budget</u>
Total Revenues	\$ 1,969,428	\$ 1,958,662	\$ 2,173,692	\$ 1,959,621	\$ 1,966,000	\$ 1,966,583
Total Expenses	\$ 1,483,392	\$ 1,616,148	\$ 1,934,830	\$ 2,628,980	\$ 2,268,240	\$ 2,386,332
Change in Unrestricted Reserves	486,036	342,514	238,861	\$ (669,359)	\$ (302,240)	\$ (419,749)

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Serviced and maintained 100% of the City’s baffle box treatment structures each quarter
- ✓ Maintained City’s numerous catch basins in a manner that protects water quality and ensures proper functioning during storm events
- ✓ Finalize the City’s Stormwater Master Plan
- ✓ Manage multiple Capital Improvement Projects utilizing Infrastructure Bill funds according to all of the appropriate deadlines and regulations
- ✓ Continue to maintain all of the City’s baffle boxes and catch basins for proper drainage and to protect water quality
- ✓ Complete drainage improvements related to all roadways treated or paved in the FY2019 paving program

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Catch up on drainage improvements for previous roadway repaving work either with additional staff or using outside contractors
- Begin drainage improvements related to the 2024 roadway repaving program
- Utilize FieldMaps and GIS system to track all maintenance and cleaning of ditches, catch basins, baffle boxes, etc.
- Continue to train staff members on Stormwater Best Management Practices as well as other necessary trainings to ensure all are up to date on safety and technical knowledge

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Miles of swales	280	280	280	280	280
Linear feet of swales reconstructed	10,000	30,000	20,000	40,000	30,000
Miles of ditches maintained	70	50	80	80	80
Catch basin and culverts maintained	150	205	120	205	200
Linear feet Main Ditches reconstructed	500	2,000	160	500	5,005
Road Crossing Pipe Replacements	9	8	4	15	5

STORMWATER UTILITY PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
60.00%	60.00%	Drainage Maintenance - 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%	Catch basins, Manholes and Culverts - Hand clean and mow small drainage ditches. Maintain 310 catch basins and large/small culverts.
8.00%	8.00%	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.
12.00%	12.00%	Building Dept Related Reviews: Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	Capital Projects - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

STORMWATER UTILITY DIVISION REVENUE

Code: 163010

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
CHARGES FOR SERVICES							
363630	Stormwater Utility Fee	1,853,143	1,920,458	1,915,404	1,922,055	1,896,000	1,896,000
363631	Delinquent Stormwater Fees	59,008	32,788	36,764	30,000	30,000	30,000
TOTAL CHARGES FOR SERVICES		1,912,151	1,953,246	1,952,168	1,952,055	1,926,000	1,926,000
MISCELLANEOUS REVENUE							
361100	Interest Income	12,101	4,676	17,348	7,000	30,000	30,000
361105	SBA Interest	6,244	650	4,020	566	10,000	10,583
361150	Other Interest	681	90	57	0	0	0
364100	Sale of Fixed Assets	38,250	0	0	0	0	0
369900	Miscellaneous Revenue	0	0	100	0	0	0
381360	Interfund Transfer from Fund 363	0	0	200,000	0	0	0
TOTAL MISCELLANEOUS REVENUE		57,277	5,416	221,524	7,566	40,000	40,583
TOTAL STORMWATER REVENUES		1,969,428	1,958,662	2,173,692	1,959,621	1,966,000	1,966,583
USE OF UNRESTRICTED RESERVES		0	0	0	669,359	302,240	419,749
TOTAL STORMWATER UTILITY		1,969,428	1,958,662	2,173,692	2,628,980	2,268,240	2,386,332

STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for the Stormwater Utility Division, excluding budgeted contingency, is \$ 2,386,332. This compares to the 2022 2023 projected expenditures of \$ 2,268,240, an increase of \$ 118,092, or 5.21%.

	FY 19/20		FY 20/21		FY 21/22		Amended FY 22/23		FY 22/23		FY 23/24		Difference
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Projected	Budget	Projected		
Personal Services	\$ 654,105	\$ 685,797	\$ 666,255	\$ 916,106	\$ 764,985	\$ 971,620	\$ 206,635						\$ 206,635
Operating Expenses	613,330	790,024	1,307,889	1,307,889	1,098,270	1,239,712	141,442						141,442
Capital Outlay	186,937	123,824	139,071	43,793	43,793	10,000	(33,793)						(33,793)
Non-Operating	29,019	16,503	311,661	361,192	361,192	165,000	(196,192)						(196,192)
Total	\$ 1,483,392	\$ 1,616,148	\$ 2,424,877	\$ 2,628,980	\$ 2,268,240	\$ 2,386,332	\$ 118,092						\$ 118,092

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenditures:

	Difference
1. Personal Services - Increase due to having positions full all year, negotiated salary increases, and insurance costs.	\$ 206,635
2. Operating Expenses - Increase due to anticipated equipment maintenance, pest control, pipes, cement, and sod costs.	\$ 141,442
3. Capital Outlay - Decrease due to less equipment requested this year.	\$ (33,793)
4. Non-Operating - Decrease due to fewer new projects requested this year.	\$ (196,192)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION		FULL TIME EQUIVALENTS				Projected	
<u>POSITION</u>	<u>PAY RANGE</u>	Amended				Expenditures	Budget
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Stormwater Superintendent	62,701 / 109,724	1.00	1.00	1.00	1.00	\$ 83,850	\$ 88,000
Stormwater Utility Inspector	46,779 / 81,862	1.00	1.50	1.50	1.50	51,750	78,750
Maintenance Worker III	44,554 / 77,967	3.00	3.00	3.00	3.00	129,250	141,750
Maintenance Worker II	39,520 / 69,159	2.00	3.00	3.00	3.00	95,250	126,000
Maintenance Worker I	35,360 / 61,879	8.00	5.00	5.00	5.00	116,500	178,000
Clerical Assistant I (P/T) *	\$ 15.23/hr - 26.65/hr	0.50	0.50	0.00	0.00	13,100	-
		15.50	14.00	13.50	13.50		
* Position transferred to Roads during FY23		TOTAL SALARIES				\$ 489,700	\$ 612,500
						12,500	20,000
						39,050	48,860
						2,560	2,800
						44,800	55,179
						95,500	141,510
						27,000	30,000
						175	206
						48,050	57,115
						-	3,450
						<u>\$ 759,335</u>	<u>\$ 971,620</u>

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM STORMWATER UTILITY FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Walk Behind Concrete Saw	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Sliplining	165,000	182,000	200,000	220,000	242,000	1,009,000
	<u>\$ 175,000</u>	<u>\$ 182,000</u>	<u>\$ 200,000</u>	<u>\$ 220,000</u>	<u>\$ 242,000</u>	<u>\$ 1,019,000</u>

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	
Rubber Tire Excavator	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Brush Truck	122,000	-	-	-	-	122,000
Backhoe	170,000	-	-	-	-	170,000
Canal Restoration	500,000	-	-	-	-	500,000
Stormwater Facility Pump	60,000	-	-	-	-	60,000
Schumann Drive	-	750,000	-	-	-	750,000
Stonecrop Upstream Drainage	-	305,000	77,500	86,250	-	468,750
Tulip Drive Crossing	-	250,000	-	-	-	250,000
Bayfront Road Crossing	-	-	250,000	-	-	250,000
Ocean Cove Drainage	-	-	-	350,000	-	350,000
	<u>\$ 1,227,000</u>	<u>\$ 1,305,000</u>	<u>\$ 327,500</u>	<u>\$ 436,250</u>	<u>\$ -</u>	<u>\$ 375,000</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

STORMWATER UTILITY DIVISION EXPENDITURES

Code: 163051

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	422,939	439,120	425,486	568,336	495,350	612,500
511300	Temporary Salaries	11,408	0	0	0	0	0
511400	Overtime	6,412	15,338	15,577	16,000	12,500	20,000
512100	FICA Taxes	33,567	34,134	32,965	45,130	39,050	48,860
512215	Clothing Allowance	1,540	1,450	1,650	1,680	2,560	2,800
512225	Deferred Compensation	37,548	38,840	36,435	49,204	44,800	55,179
512301	Group Health Insurance Premium	83,887	90,988	85,122	142,925	95,500	141,510
512307	Health Reimbursement Account	19,242	23,989	21,117	36,000	27,000	30,000
512309	Employee Assistance Program	201	190	161	206	175	206
512400	Worker's Comp Insurance	37,362	41,748	47,742	56,377	48,050	57,115
512700	Additional Compensation	0	0	0	248	0	3,450
TOTAL PERSONAL SERVICES		654,105	685,797	666,255	916,106	764,985	971,620
OPERATING EXPENSES							
533100	Professional Services	0	25,971	6,869	17,793	6,000	25,000
533150	Engineering Services	0	28,018	0	0	0	0
533201	Admin Svcs Provided by GF	80,555	89,345	90,989	100,088	100,088	110,097
533400	Other Contractual Services	3,121	6,543	4,693	8,620	3,000	9,505
533411	Permit Fees	0	0	0	7,988	0	0
533420	Pest/Weed Control	27,811	20,347	40,252	65,000	42,000	58,400
533425	Contract Mowing Services	246,700	328,428	421,742	622,342	622,342	607,345
534000	Travel and Per Diem	0	0	1,014	3,520	1,200	4,400
534101	Telephone	668	87	0	0	0	0
534105	Cellular Telephone	1,128	1,160	1,339	2,370	1,340	1,500
534110	Internet Services	448	231	231	960	960	1,680
534120	Postage	385	262	643	2,360	300	625
534310	Electric	9,381	6,813	12,836	8,880	7,150	7,800
534320	Water/Sewer	868	968	1,090	900	1,440	1,620
534380	Trash Pickup/Hauling	1,838	2,797	9,388	7,000	4,000	8,000
534400	Rents and Leases	3,000	0	0	0	0	0
534420	Equipment Leases	19,903	14,704	1,998	18,208	2,400	23,495
534500	Insurance	19,066	22,193	16,563	17,765	17,845	24,510
534620	R & M - Vehicles	18,015	34,664	36,894	24,062	24,000	24,000
534630	R & M - Office Equipment	99	111	142	240	220	780
534640	R & M - Operating Equipment	87,037	89,273	56,997	160,445	120,000	95,000
534920	Legal Ads	1,517	40	523	2,345	360	1,545
535200	Departmental Supplies	4,010	4,981	5,574	7,180	11,000	7,430
535210	Computer Supplies	1,356	0	81	8,700	1,200	24,570
535230	Small Tools and Equipment	2,709	3,199	3,411	5,000	4,200	4,075
535260	Gas and Oil	32,806	43,866	55,815	65,000	60,000	60,000
535270	Uniforms and Shoes	3,543	3,493	3,152	3,265	3,000	4,440
535275	Safety Equipment	2,665	600	1,689	2,900	875	3,550
535310	Road Materials & Supplies	11,304	4,546	8,908	15,000	3,600	15,000
535320	Sod	6,286	3,677	1,850	25,000	14,000	28,000
535350	Cement	4,374	4,061	3,503	18,000	10,850	21,000
535355	Culvert Pipes	19,034	46,674	24,352	68,000	32,000	50,000
535410	Membership & Professional Dues	857	1,761	295	1,488	1,400	1,500
535450	Training and Education	2,848	1,210	5,012	17,470	1,500	14,845
TOTAL OPERATING EXPENDITURES		613,330	790,024	817,843	1,307,889	1,098,270	1,239,712
CAPITAL OUTLAY							
606300	IOTB	0	0	6,962	5,300	5,300	0
606400	Vehicles and Equipment	186,937	123,824	132,110	38,493	38,493	10,000
TOTAL CAPITAL OUTLAY		186,937	123,824	139,071	43,793	43,793	10,000
NON-OPERATING							
909101	Interfund Transfer to Gen Fund 001	0	0	721	0	0	0
909363	Interfund Transfer to Fund 363	29,019	16,503	310,940	361,192	361,192	165,000
TOTAL NON-OPERATING		29,019	16,503	311,661	361,192	361,192	165,000
TOTAL STORMWATER UTILITY		1,483,392	1,616,148	1,934,830	2,628,980	2,268,240	2,386,332
OTHER FINANCING USES							
909990	Unappropriated	486,036	342,514	238,862	0	0	0
TOTAL EXPENDITURES AND OTHER USES		1,969,428	1,958,662	2,173,692	2,628,980	2,268,240	2,386,332

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

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

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	1,460	222	2,073	10,000	17,413	16,153
361105	SBA Interest Earnings	1,688	56	568	3,389	3,000	2,750
363270	Recreation Impact Fee	143,875	214,500	179,400	150,000	179,400	179,400
TOTAL MISCELLANEOUS REVENUE		147,023	214,779	182,042	163,389	199,813	198,303
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	333,137	0	0	173,474	30,187	171,697
TOTAL NON-REVENUE SOURCES		333,137	0	0	173,474	30,187	171,697
TOTAL RECREATION IMPACT FEE		480,160	214,779	182,042	336,863	230,000	370,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	0	0	0	0	0
OPERATING EXPENDITURES							
533100	Professional Services	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		0	0	0	0	0	0
NON-OPERATING							
909132	Transfer to CIP Fund 320	480,160	121,037	121,276	228,474	230,000	370,000
909990	Unappropriated	0	93,742	60,766	108,389	0	0
TOTAL NON-OPERATING		480,160	214,779	182,042	336,863	230,000	370,000
TOTAL RECREATION IMPACT FEE		480,160	214,779	182,042	336,863	230,000	370,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 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

LAW ENFORCEMENT FORFEITURE FUND REVENUE

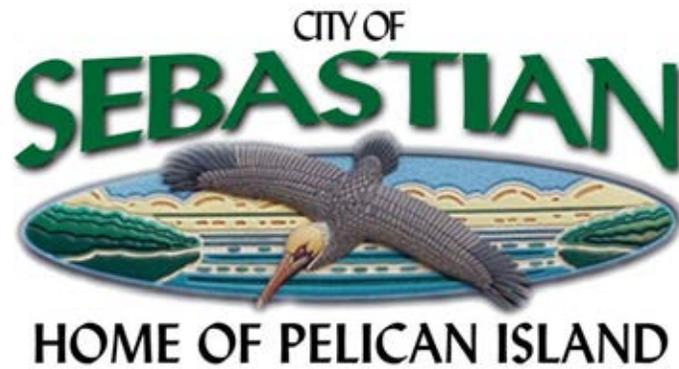
Code: 190010

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
FINES AND FORFEITS							
351200	Confiscated Property	133	15,050	21,315	1,000	100	150
TOTAL FINES AND FORFEITS		133	15,050	21,315	1,000	100	150
MISCELLANEOUS REVENUE							
361100	Interest Income	100	1	303	100	700	750
361105	SBA Interest Earnings	265	49	111	60	350	400
365000	Sale of Surplus	1,300	0	0	0	0	0
369400	Reimbursements	0	0	0	0	0	0
369900	Other Misc. Revenue	0	1,500	1,500	0	0	0
389991	Appropriation from PY Fund Balance	4,274	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		5,939	1,550	1,914	160	1,050	1,150
TOTAL LAW ENFORCEMENT FORFEITURE REVENUE		6,072	16,600	23,229	1,160	1,150	1,300

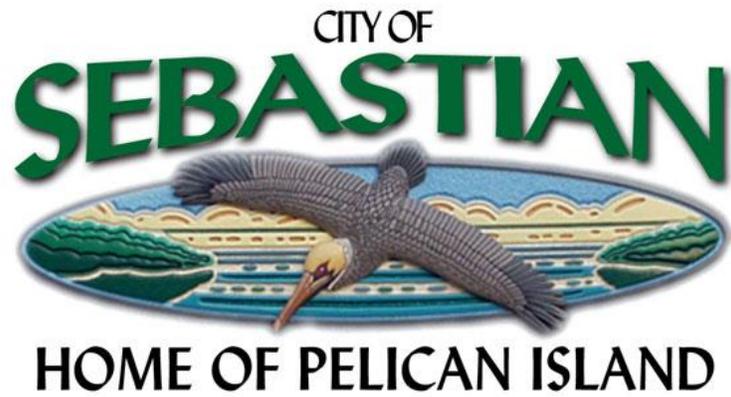
LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
OPERATING EXPENDITURES							
533100	Professional Services	5,072	0	3,061	0	0	0
535380	Departmental Supplies	0	1,500	0	0	0	0
TOTAL OPERATING EXPENDITURES		5,072	1,500	3,061	0	0	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	15,000	0	0	0	0
TOTAL CAPITAL OUTLAY		0	15,000	0	0	0	0
NON-OPERATING							
708199	Other Grants & Aids	1,000	0	0	0	0	0
909990	Unappropriated	0	100	20,168	1,160	1,150	1,300
TOTAL NON-OPERATING		1,000	100	20,168	1,160	1,150	1,300
TOTAL LAW ENFORCEMENT FORFEITURE EXPENDITURES		6,072	16,600	23,229	1,160	1,150	1,300



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CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of pledged funds that are legally restricted to pay the city's general government bonded debt obligations. These Debt Service Funds 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 2023/2024 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	FY 19/20	FY 20/21	FY21/22	Amended	FY 22/23	FY 23/24
Number Description	Actual	Actual	Actual	FY 22/23	Projected	Budget
				Budget		
MISCELLANEOUS REVENUE						
361100 Interest Income	2,165	454	397	0	0	0
TOTAL MISCELLANEOUS REVENUE	2,165	454	397	0	0	0
NON-REVENUE SOURCES						
381130 Interfund Trfr from 130 DST	401,355	400,961	220,605	0	0	0
389991 Appropriation from PY Fund Balance	0	0	180,832	0	0	0
TOTAL NON-REVENUE SOURCES	401,355	400,961	401,437	0	0	0
TOTAL DEBT SERVICE FUND	403,520	401,415	401,834	0	0	0

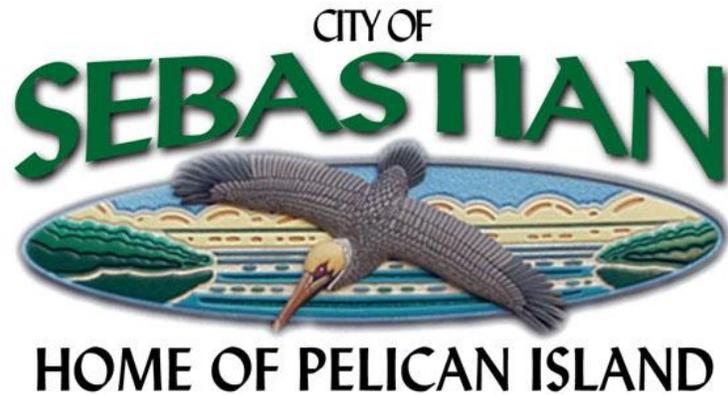
STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND - EXPENDITURES

Code: 263051

Account	FY 19/20	FY 20/21	FY21/22	Amended	FY 22/23	FY 23/24
Number Description	Actual	Actual	Actual	FY 22/23	Projected	Budget
				Budget		
DEBT SERVICE						
707163 Principal - Stormwater Series 2003	382,000	387,000	395,000	0	0	0
707263 Interest - Stormwater Series 2003	20,137	13,529	6,834	0	0	0
909990 Unappropriated	1,383	887	0	0	0	0
TOTAL DEBT SERVICE	403,520	401,416	401,834	0	0	0
TOTAL DEBT SERVICE FUND	403,520	401,416	401,834	0	0	0

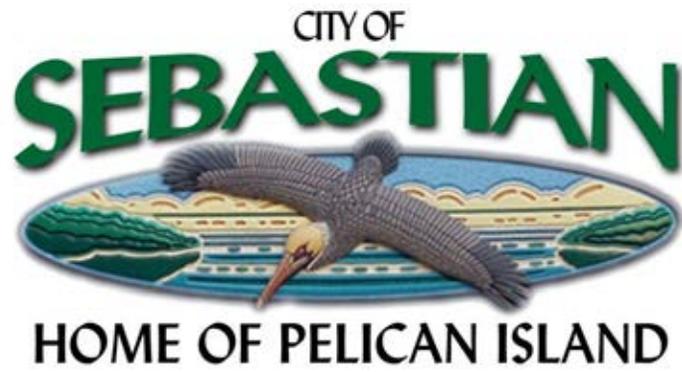


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CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

CAPITAL PROJECT FUNDS



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CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CAPITAL PROJECT FUNDS

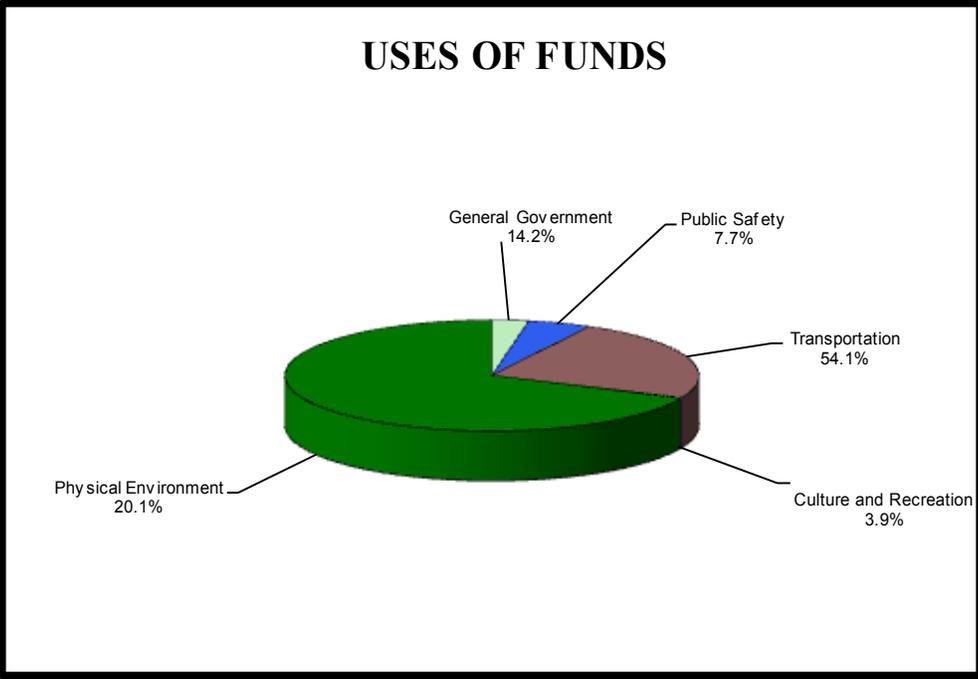
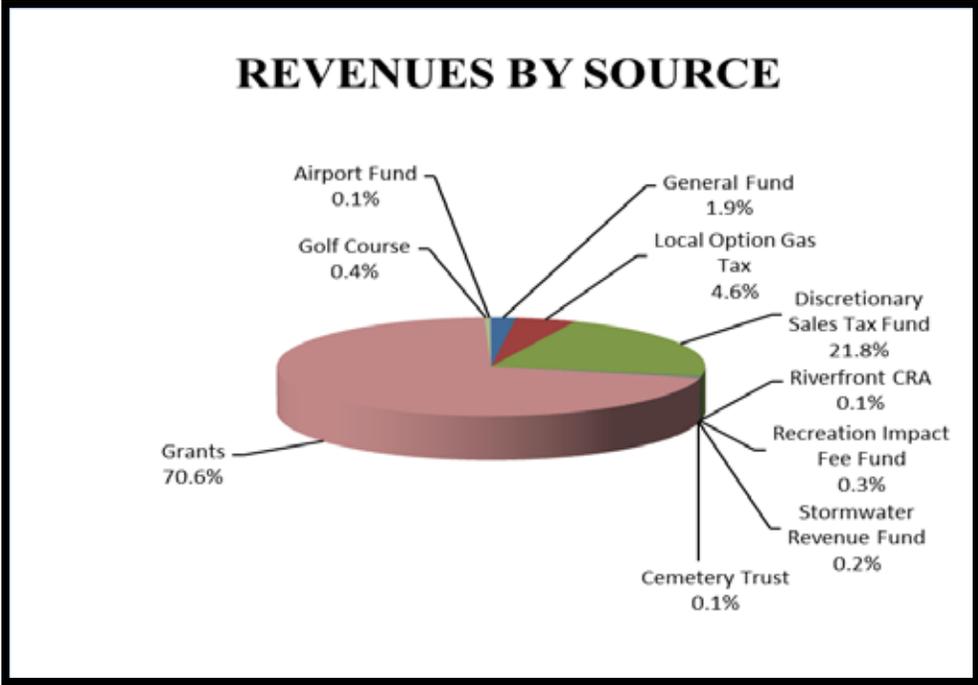
INTRODUCTION

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 2023-24.

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 2023-24 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 2023-24 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 2023/2024 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2023 – 2024



**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation										
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Building				Total
		Gas Tax		Agency	Fees	Fund	Trust	Private Funds	Fund	Fund	Fund				
FISCAL YEAR 2023/2024															
General Government															
Vx Rail Lease Payments			43,195												43,195
City Wide Computers			45,000												45,000
COSTv Equipment			15,000												15,000
Network Infrastructure			30,000												30,000
Core and Remote Switches			60,000												60,000
Security Cameras			30,000												30,000
Sidewalk Assurance System			50,000												50,000
Cyber Security Features			30,000												30,000
Public Works Compound Firewall			75,000												75,000
Police Department															
Police Vehicles			620,431												620,431
Vehicle/Body Cameras			88,776												88,776
CAD/RMS System Update			60,775												60,775
Road Patrol Equipment	29,260														29,260
Indoor Firearms Range															-
Investigations Equipment	11,500														11,500
Community Development															
Working Waterfront Expansion				60,000				60,000							120,000
CDBG Grant Program								128,152							128,152
Community Development (88,500														88,500
Roads Department															
Pavement Grinder	22,000														22,000
Vinyl Printer	16,100														16,100
Enclosed Trailer	8,000														8,000
Street Repaving		533,423													533,423
Street Reconstruction			1,780,163												1,780,163
Sidewalk Replacement	75,000														75,000
Traffic Analyzers (2)	3,500														3,500
Air Compressor Jack Ham	28,400														28,400
Sign Shop Truck	75,000														75,000
Facilities Maintenance Division															
Facilities Maintenance Ver	63,000														63,000
Air Conditioner Replacement			25,000												25,000
Roof Replacements	17,000														17,000
Cemetery															
Cemetery Equipment								14,000							14,000
Cemetery Irrigation Pump								10,000							10,000
Cemetery Grounds Maintenance								165,000							165,000
Leisure Services Department															
Maintenance Equipment	23,000														23,000
Parks Maintenance Shed	15,000														15,000
Friendship Park Baseball Field			25,000												25,000
Playground Improvements													350,000		350,000
Park Improvements													20,000		20,000
Stormwater															
Rubber Tire Excavator			375,000												375,000
Walk Behind Concrete Saw									10,000						10,000
Brush Truck			122,000												122,000
Backhoe			170,000												170,000
Slip Lining/Pipe Replacement													165,000		165,000
Stormwater Facility Pump			60,000												60,000
Canal Restoration			500,000										11,000,000		11,500,000
Golf Course															
Golf Clubhouse Doors													35,000		35,000
Golf Shop Carpet													3,800		3,800
Golf Bunker Renovations													50,000		50,000
Golf Maintenance Equipment													3,500		3,500
Airport															
Airport Maintenance Equipment													35,000		35,000
Airport Tractor/Mower Deck													80,000		80,000
Construct Square Hangars			35,895												35,895
Reconstruct Alpha Apron			250,000										1,000,000		1,250,000
Building															
Building Department Truck															30,000
Total FY 2023/2024	\$ 475,260	\$ 533,423	\$ 4,491,235	\$ 60,000	\$ 370,000	\$ 175,000	\$ 189,000	\$ 12,188,152	\$ 92,300	\$ 115,000	\$ 30,000				\$ 18,719,370

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION

Project Name:	Vx Rail Lease Payments	Project Description:					
Funding Source:	Discretionary Sales Tax	Capital Lease Payments on VxRail Infrastructure.					
Justification:	This product is used to effectively manage all the Police Department programs and applications that are hosted in the cloud. It was initially acquired in FY 19-20 via a five year capital lease arrangement.						
Project Costs:						Project	
	<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>Total</u>
	\$ 43,195	\$ 45,355	\$ 45,355	\$ 45,355	\$ 45,355	\$ 45,355	\$ 269,969
Operating Impact:							
	\$ -	\$ (5,615)	\$ (5,032)	\$ 2,354	\$ 15,680	\$ 33,174	\$ 40,560
Project Pricing:	Lease provided through Dell, the only provider of this technology. It is assumed that after the last payment in FY 23-24, another financing will be required for an equivalent acquisition of this type of technology. A 5% increase in cost is anticipated.						

Project Name:	City Wide Computers	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrades of 7-10 Workstations a Year for All Departments. Most of the Police Department Units will be included with Vehicle Purchases.					
Justification:	Computer workstations and laptops in all Departments need to be replaced and updated on a five year schedule to keep up with technology.						
Project Costs:						Project	
	<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>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:	Laptops @ \$3,000 each with 5 year warranties, docking stations and monitors. Desktops @ \$1,500 each.						

Project Name:	COSTv Equipment	Project Description:					
Funding Source:	Discretionary Sales Tax	Update Equipment needed to continue broadcasting.					
Justification:	COSTv is constantly replacing and updating equipment in order to continue to provide the public with programming of our boards & committees, along with other events. We are looking to replace the speaker system in the chambers as we have a couple speakers that are no longer functional						
Project Costs:						Project	
	<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>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Operating Impact:							
	\$ 0	\$ (2,550)	\$ (3,000)	\$ (1,350)	\$ 2,100	\$ 6,750	\$ 1,950
Project Pricing:	JBL CBT70J-1 (2)@ \$1245 = \$2490, JBL CBT 70JE-1-WH Extension (2)@ \$705 = \$1,410, JBL CBT 50LA-1 (4)@ \$485 = \$1,940, Crown CDi DriveCore 4 300BL Power Amplifier (1)@ \$2,800 Wiring & Accessories \$500, Total\$ 9,140 + 20% for Price Changes = 11,000 For Speakers alone						

Project Name:	Network Infrastructure	Project Description:					
Funding Source:	Discretionary Sales Tax	Network Infrastructure Upgrades.					
Justification:	General upgrading of network infrastructure to continue providing services. Includes switches, servers and other needed infrastructure to improve the speed of the network and reliability of services.						
Project Costs:						Project	
	<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>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:	Depending on the use case of the hardware, availability and restrictions on where some devices come from determines the price of the hardware.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION (CONTINUED)

Project Name:	Core and Remote Switches	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrade of Core and Remote Switches.					
Justification:	Replacement of the Core Switches in both City Hall and the Police Department are needed every five years in order to maintain security and provide the services required.						
Project Costs:						Project	
	<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>Total</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact:							
	\$ -	\$ (10,200)	\$ (1,800)	\$ 6,600	\$ 13,800	\$ 18,600	\$ 27,000
Project Pricing:	Prices for the replacment of the (2) Main Internet Firewalls are coming in at over 29,000 a piece with 5 years of coverage. Might be able to get that price down based on when we do this project as Sophos might give us a "Trade-up" credit on our current ones.						

Project Name:	Security Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	Addition and updates of Security Cameras.					
Justification:	MIS will work with the Leisure Services Department and the Police Department to bring at least three cameras online at parks, along with updating and adding additional cameras on other City properties.						
Project Costs:						Project	
	<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>Total</u>
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	\$ -	\$ (3,900)	\$ 600	\$ 5,100	\$ 9,000	\$ 11,700	\$ 22,500
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 addresses such as poles and electric						

Project Name:	Sidewalk Assurance System	Project Description:					
Funding Source:	Discretionary Sales Tax	Added Techology in Riverview Park and down Indian River Drive.					
Justification:	This technology is needed will be added to Riverview Park and Indian River Drive to provide a means to improve safety and protect against unsupported insurance claims.						
Project Costs:						Project	
	<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>Total</u>
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ (6,500)	\$ 1,000	\$ 8,500	\$ 15,000	\$ 19,500	\$ 37,500
Project Pricing:	Pricing is based on the maxium matching funds that we expect. We will be working with a private company to assist with obtaining the grant and to also to manage it.						

Project Name:	Cyber Security Features	Project Description:					
Funding Source:	Discretionary Sales Tax	Additional Software and Hardware for Cyber Security.					
Justification:	This is needed to provide protection from viruses and malware and will cover encryption software.						
Project Costs:						Project	
	<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>Total</u>
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	-	(3,900)	600	5,100	9,000	11,700	\$ 22,500
Project Pricing:	Pricing is based on existing softwarethe maxium matching funds that we expect. We will be working with a						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION (CONTINUED)

Project Name:	Public Works Compound Firewall	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the Core Firewall, improve connection to the City Network and provide on-site servers to the Public Works Compound.					
Justification:	The Public Works Compound needs a more robust firewall then the one that is currently out on site. The current one was built by MIS from old server parts in order to get the building up and running. Servers also need to be relocated on site in order to have this facility more self sufficient.						
Project Costs:	Project						
	<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>Total</u>
	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact:							
	\$ -	\$ (9,750)	\$ 1,500	\$ 12,750	\$ 22,500	\$ 29,250	\$ 56,250
Project Pricing:	Pricing is based on the cost of firewall replacements experienced at City Hall.						

POLICE DEPARTMENT

Project Name:	Police Vehicles	Project Description:					
Funding Source:	Discretionary Sales Tax	23/24- 1 Administrative Vehicle, 5 Patrol Units replacement, 2 Patrol Units for new hires, 1 K-9 Vehicle and 1 Code Enforcement Vehicle, all with equipment. 24/25- 5 Vehicle replacement and 2 Patrol Units for new hires, all with new equipment. 25/26- 5 Vehicles w/equipment. 26/27- 5 Vehicles w/equipment. 27/28- 5 Vehicles w/equipment. 28/29- 5 Vehicles w/equipment.					
Justification:	This replaces older vehicles with higher mileage and maintenance cost. Includes two patrol units in FY 23/24 and two patrol units for FY 24/25 in anticipation of adding Police Officers those years. Includes associated vehicle equipment including body cameras, computers and communications equipment.						
Project Costs:	Project						
	<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>Total</u>
	\$ 620,431	\$ 485,383	\$ 373,152	\$ 391,809	\$ 411,400	\$ 431,970	\$ 2,714,145
Operating Impact:							
	\$ -	\$ (124,086)	\$ (159,120)	\$ (123,169)	\$ (53,634)	\$ 13,938	\$ (446,071)
Project Pricing:	Written quotes not available due to impending price increase. Projected on prior year cost plus 5%.						

Project Name:	Vehicle/Body Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	5 Year Lease Agreement for Vehicle and Body Worn Cameras. Includes 3 Police Officers added in FY 22-23 and provides for 2 Code Enforcement Officers. Expected to be renewed in FY 26 with an estimated \$5,000 increase to annual fees.					
Justification:	To promote full transparency and obtain video surveillance footage of every encounter with Patrol Officers for evidentiary purposes. These will be added for Code Enforcement Officers. This is a 5 year lease agreement initiated in FY 20-21 and includes unlimited cloud storage and maintenance fees.						
Project Costs:	Project						
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 26-27</u>	<u>FY 28-29</u>	<u>Total</u>
	\$ 88,776	\$ 88,776	\$ 93,776	\$ 93,776	\$ 93,776	\$ 93,776	\$ 552,656
Operating Impact:							
	\$ -	\$ (17,755)	\$ (26,633)	\$ (27,633)	\$ (19,255)	\$ (6,827)	\$ (98,103)
Project Pricing:	Pricing based of current agreement with added cameras, plus \$5,000 a year for a new lease in FY 25-26.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

POLICE DEPARTMENT - (CONTINUED)

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

Justification: Updated CAD/RMS system to address security and FDLE Technical Audit shortcomings and assist in providing fluid workflow throughout the Police Department. This five year agreement was approved in January 2022. Future year projections assume renewal or an alternate system at that level of expenditure.

Project Costs:							Project
	<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>Total</u>
	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 364,650
Operating Impact:							
	\$ -	\$ (10,332)	\$ (12,155)	\$ (5,470)	\$ 8,509	\$ 27,349	\$ 7,901

Project Pricing: Based on approved agreement.

Project Name:	Road Patrol Equipment	Project Description:
Funding Source:	General Fund	23/24 - 2 LIDAR Units \$5,300, 1 Night Vision Rifle Scope \$8,000, 4 Rapid ID Devices \$7,460 and 5 Tasers \$8,500. 24/25 - 2 LIDAR Units \$5,500, 2 Night Vision Goggles \$6,000, 4 Helmets \$4,800, 10 Ballistic Shields \$10,000 and 5 Tasers \$8,500. 25/26 - 5 Tasers \$8,500. 26/27 - 5 Tasers \$8,500. 27/28 - 5 Tasers \$8,500. 28/29 - 5 Tasers \$8,500.

Justification: Continue replacement of old LIDAR units. Upgrade the Special Response Unit Sniper Rifle Night Vision Scope Optics to allow a clearer field of view at longer distances under low light to dark conditions. Current scope only allows a clear sight picture at 50 yards. This item will provide an advantage and increase the safe operation of team members in the event of dealing with a critical incident during low light/dark conditions. Replace the 4 old Rapid ID units (10+ years old) with 4 new units with up-to-date software. Replace 2 Night Vision Goggles, 4 Police Special Response Team Helmets and 10 expiring Balistic Shields. Replacement of 5 of the older Taser units each year.

Project Costs:							Project
	<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>Total</u>
	\$ 29,260	\$ 34,800	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 98,060
Operating Impact:							
	\$ -	\$ (5,852)	\$ (9,886)	\$ (5,180)	\$ 376	\$ 5,026	\$ (15,516)

Project Pricing: Written quotes. Price is factored to have a slight increase in cost next fiscal or calendar year.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

POLICE DEPARTMENT - (CONTINUED)

Project Name:	Investigations Equipment	Project Description:
Funding Source:	General Fund	Blocker Locker \$5,000, Blockbox Lab XL \$3,000 and Cree BM LED Streetlight Package \$3,500.

Justification: Mission Darkness Blocker Locker is a secure evidence cabinet that keeps devices individually locked, shielded and charged during storage. There has been an increase in requests from the State Attorney’s Office for digital evidence to be produced for criminal proceedings. Currently the Police Department does not have the means to properly secure digital devices, while maintaining the proper chain of custody. This equipment has seven compartments consisting of RF blocking materials and securely maintains evidence by preventing outside influence, such as remote hacking or wiping. The Blocker Locker is equipped with charging ports/cables, allowing digital devices to maintain a proper charge. BlockBOX Lab XL is a large forensic analysis enclosure that allows evidence technicians to access digital evidence in a secure manner. Once inside the BlockBox Lab, the digital device can be removed and connected to an evidence computer for evidence download, which allows evidence technicians to maintain the chain of custody and secure digital evidence from outside influence. The Blockbox XL has connection ports for device charging and will work with current Police Department software download equipment. The use of the Mission Darkness Blocker Locker and Mission Darkness BlockBox Xl would allow officers and evidence technicians to properly secure and download devices containing digital evidence. The Cree BM LED Streetlight Package D Axis M5074 + Microhard Modem will expand the capabilities of the Police Department and promote safety for officers conducting surveillance operations by utilizing covert surveillance techniques to conduct criminal investigations. Due to staffing shortages and the increase of counter-surveillance, the use of covert surveillance is crucial for obtaining evidence needed for criminal proceedings. This equipment will further assist officers in obtaining evidence for criminal investigations.

Project Costs:	<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>Project Total</u>
	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Operating Impact:							
	\$ -	\$ (1,725)	\$ (460)	\$ 805	\$ 2,070	\$ 2,645	\$ 3,335

Project Pricing: Written quotes have been obtained.

COMMUNITY DEVELOPMENT DEPARTMENT

Project Name:	Working Waterfront Expansion	Project Description:
Funding Source:	50% FIND Grant \$810,000 50% CRA Fund \$810,000	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.

Project Costs:	<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>Project Total</u>
	\$ 120,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,620,000
Operating Impact:							
	\$ -	\$ (10,800)	\$ (54,600)	\$ (92,200)	\$ (121,000)	\$ (98,600)	\$ (377,200)

Project Pricing: FIND grant award may cover half the cost of the projected project costs.

CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2024-2029

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

COMMUNITY DEVELOPMENT DEPARTMENT (CONTINUED)

Project Name:	CDBG Grant Program	Project Description:					
Funding Source:	HUD Community Development Block Grant Program	Housing Rehab and Infrastructure Improvements					
Justification:	CDBG Entitlement grant. Projects are approved and awarded each year. Past projects have included sidewalks and housing repairs.						
Project Costs:							Project
<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>Total</u>
\$ 128,152	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$	778,152
Operating Impact:							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	Grant amount can vary.						

Project Name:	Community Development Offices	Project Description:					
Funding Source:	General Fund	Renovation of Community Development's Lobby and Offices.					
Justification:	The Community Development Department offices need improvements to meet current safety standards. Improvements will also improve work flow and create space.						
Project Costs:							Project
<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>Total</u>
\$ 88,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	88,500
Operating Impact:							
\$ -	\$ (30,090)	\$ (30,090)	\$ (28,320)	\$ (28,320)	\$ (26,550)	\$	(143,370)
Project Pricing:	Estimate is based on a conceptual drawing and cost estimate presented several years ago. Design build costs for the Building Department were in the amount of \$186,874. After subtracting the cost of carpeting, these improvements will be approximately half of those.						

ROADS DEPARTMENT

Project Name:	Pavement Grinder	Project Description:					
Funding Source:	General Fund	Purchase of Grinder for completing roadway repainting and striping.					
Justification:	This is requested by the Sign Shop to grind down thermoplastic and roadway paint when repainting and striping of roadways. It will be autoleveling to help ensure additional sections of pavement are not ground down during removal of thermoplastics and roadway paint. It will limit roadway deterioration and prolong pavement life, allowing efficient paint removal and reduce grinding time.						
Project Costs:							Project
<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>Total</u>
\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$	22,000
Operating Impact:							
\$ -	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$	(24,200)
Project Pricing:	Two quotes were obtained which include training on the equipment.						

Project Name:	Vinyl Printer	Project Description:					
Funding Source:	General Fund	Purchase of a Vinyl Printer.					
Justification:	This equipment will be utilized for creating signs at the Sign Shop.						
Project Costs:							Project
<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>Total</u>
\$ 16,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$	16,100
Operating Impact:							
\$ -	\$ (3,864)	\$ (2,737)	\$ (1,610)	\$ (805)	\$ (644)	\$	(9,660)
Project Pricing:	Pricing is based on current cost estimates that were provided by vendors.						

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

ROADS DEPARTMENT (CONTINUED)

Project Name:	Enclosed Trailer	Project Description:					
Funding Source:	General Fund	Replacement for PW47 Enclosed Trailer.					
Justification:	This trailer was purchased in 2005 needs replacement. It is not weatherproof due to it's age and rainwater has been leaking into the interior. We attempted to refurbish it but at this point a replacement will be more effective. It is regularly used for road closures and transporting safety equipment, such as cones, roadway barriers, and signage used to protect workers in the right of way from adjacent traffic. It is also used with the events trailer to transport equipment needed for larger City events.						
Project Costs:						Project	
	<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>Total</u>
	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Operating Impact:							
	\$ -	\$ (3,360)	\$ (3,200)	\$ (3,040)	\$ (2,880)	\$ (2,720)	\$ (15,200)
Project Pricing:	This quote was obtained from Indian River Trailers.						

Project Name:	Street Repaving	Project Description:					
Funding Source:	Local Option Gas Tax	Crack Sealing, Double Microsurfacing, Cape Sealing and 2" Overlay for Streets programmed by the Pavement Management Consultant to address preservation repaving and associated swale work.					
Justification:	These funds are to address streets that require resurfacing to extend their useful life. This work was deferred to allow associated swale work to be accomplished for past resurfacing projects. The Pavement Management Program has been updated, so these allocations are to act on the results of that update. The work that should have been done in FY 21-22 and FY 22-23 can be also be funded from cash balances currently on hand in the Local Option Gas Tax Fund. Annual appropriations from the Local Option Gas Tax Fund will be sufficient to fully implement the recommended Program.						
Project Costs:						Project	
	<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>Total</u>
	\$ 533,423	\$ 1,099,840	\$ 772,192	\$ 569,552	\$ 392,611	\$ 417,500	\$ 3,785,118
Operating Impact:							
	\$ -	\$ (69,345)	\$ (190,987)	\$ (226,042)	\$ (203,865)	\$ (135,904)	\$ (826,144)
Project Pricing:	Based on Recommended Plan for preservation work, plus a proportionate estimate for the swale work.						

Project Name:	Street Reconstruction	Project Description:					
Funding Source:	Discretionary Sales Tax.	Reconstruction based on Pavement Management Consultant recommendations for major repairs and associated swale work.					
Justification:	These funds are to address streets in bad condition that are beyond normal repaving work and require full depth reconstruction. This work was deferred to allow associated swale work to be accomplished for past paving projects. The Pavement Management Program has been updated, so these allocations are to act on the results of that update. The work that should have been done in FY 21-22 and FY 22-23 can be also be funded from cash balances currently on hand in the ARPA and Local Option Gas Tax Funds. The balance allocated from the ARPA Fund, plus these annual appropriations from the Discretionary Sales Tax will be sufficient to fully implement the recommended Program.						
Project Costs:						Project	
	<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>Total</u>
	\$ 1,780,163	\$ 1,209,768	\$ 801,028	\$ 1,017,818	\$ 1,614,132	\$ 1,670,000	\$ 8,092,909
Operating Impact:							
	\$ -	\$ (267,024)	\$ (252,672)	\$ (43,934)	\$ 220,399	\$ 400,435	\$ 57,205
Project Pricing:	Project costs are projected based on the Recommended Plan for preservation work, plus a proportionate estimate for the associated swale work.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

ROADS DEPARTMENT (CONTINUED)

Project Name:	Sidewalk Replacement	Project Description:
Funding Source:	General Fund	Replace 5,000 linear feet of 5 foot wide sidewalk along high pedestrian/bicycle usage City streets each fiscal year.

Justification: The City receives a large number of citizen request to repair sidewalks in a highly deteriorated condition. These are serious trip and fall hazards and expose the City to significant tort liability. The City has not had a formal sidewalk repair/replacement program for many years and only makes spot repairs following significant trip and fall incidents. This work may be contracted out to adequately address this need.

Project Costs:							Project
	<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>Total</u>
	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Operating Impact:							
	\$ -	\$ (9,750)	\$ (16,500)	\$ (20,250)	\$ (21,000)	\$ (18,750)	\$ (86,250)
Project Pricing:	Based on the anticipation that at a 5 foot sidewalk width, approximately 5,000 linear feet of PCC sidewalk can be placed per year at a cost of \$100,000.						

Project Name:	Traffic Analyzers (2)	Project Description:
Funding Source:	General Fund	Purchase two Traffic Analyzer Units.

Justification: Thes units are needed for use in the Roads Department.

Project Costs:							Project
	<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>Total</u>
	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Operating Impact:							
	\$ -	\$ (455)	\$ (315)	\$ (175)	\$ (35)	\$ 105	\$ (875)
Project Pricing:	Pricing is estimated.						

Project Name:	Air Compressor Jack Hammer	Project Description:
Funding Source:	General Fund	Purchase a Trailer Mounted Sullair Air Compressor Jack Hammer to break up existing sidewalks and driveways in need of replacement.

Justification: Currently the Roads department is using a generator with concrete saws and jack hammers to complete small concrete removal jobs. Tying the machinery to a generator limits the movement of the equipment as with a further distance from the generator causes an electric loss. On larger jobs the generator and equipment are moved in multiple passes. We have seen in the past few years an increase in concrete removals as the draiange repairs are now completed in conjunction with road repavings. We are also planning to replace many sections of City sidewalks. With these large removal jobs it is more efficient to use a higher powered air compressor powered jack hammer that is trailer mounted. With this purchase we would have a higher powered jack hammer that will allow for quicker and more efficient concrete removals. This equipment could also be used to complete work for other City departments.

Project Costs:							Project
	<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>Total</u>
	\$ 28,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,400
Operating Impact:							
	\$ -	\$ (5,680)	\$ (2,840)	\$ -	\$ 2,840	\$ 3,976	\$ (1,704)
Project Pricing:	Pricing estimated from the Florida Sheriff's Contract. Includes a 100lb air hammer and 200 ft. air hose.						

**CITY OF SEBASTIAN, FLORIDA
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CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
ROADS DEPARTMENT (CONTINUED)**

Project Name:	Sign Shop Truck	Project Description:
Funding Source:	General Fund	Replacement of PW08 used for transporting, removing and installing roadway signs.

Justification: PW08 is currently at its service age. The replacement will have a sign puller attached to the front of the truck, which will make day to day operations smoother as it is designed specifically for that purpose. The truck will be a dual axle vehicle with two wheel drive and an 11 foot utility body suitable for storing longer sign post. It will be used on a daily basis for sign inspections, repairs and off hours as needed for emergency sign replacements due to accidents. It will also be able to tow the event trailer as needed and provide event signage.

Project Costs:							Project
	<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>Total</u>
	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact:							
	\$ -	\$ (15,000)	\$ (7,500)	\$ -	\$ 7,500	\$ 10,500	\$ (4,500)
Project Pricing:	Quote was obtained from Bartow Ford for the specifications described above.						

FACILITY MAINTENANCE DIVISION

Project Name:	Facilities Maintenance Vehicles	Project Description:
Funding Source:	General Fund	FY 23-24 \$63K Work Van FY 26-27 \$45K 1/2 Ton Extended Cab Pickup.

Justification: These are recommended replacements from Fleet Maintenance based on the age/mileage and maintenance expenditures. BM101 (GMC Van) replacement was moved up due to the amount of rust of the body and the cost for repairs.

Project Costs:							Project
	<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>Total</u>
	\$ 63,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 108,000
Operating Impact:							
	\$ -	\$ (8,190)	\$ (5,670)	\$ (3,150)	\$ (6,480)	\$ (2,160)	\$ (25,650)
Project Pricing:	Pricing is based on current cost estimates that were provided by vendors.						

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 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>Total</u>
	\$ 25,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 195,000
Operating Impact:							
	\$ -	\$ (3,250)	\$ (6,150)	\$ (7,850)	\$ (9,000)	\$ (8,750)	\$ (35,000)
Project Pricing:	Pricing based on current replacement costs of a standard sized unit within City facilities and the recent average number of units that have been replaced annually.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

FACILITY MAINTENANCE DIVISION (CONTINUED)

Project Name:	Roof Replacements	Project Description:					
Funding Source:	General Fund	Reroofing Restroom Buildings at Creative Park and Hardee Park.					
Justification:	These restroom facilities are in need of reroofing.						
Project Costs:						Project	
	<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>Total</u>
	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Operating Impact:							
	\$ -	\$ (3,250)	\$ (6,150)	\$ (7,850)	\$ (9,000)	\$ (8,750)	\$ (35,000)
Project Pricing:	Pricing based on cost estimates provided March 30, 2023 to re-roof restrooms with metal roofing.						

CEMETERY DIVISION

Project Name:	Cemetery Equipment	Project Description:					
Funding Source:	Cemetery Trust Fund	23-24 - Replace Zero Turn Mower \$14,000. 26-27 - Replace Dump Trailer \$13,000. 27-28 - Replace Zero Turn Mower \$16,000.					
Justification:	Zero Turn mower C411 will exceed it's replacement schedule for Hours and years in FY 23/24, Cemetery Dump Trailer will be replaced in FY 26-27, Zero Turn mower C409 will be replaced in FY 27-28						
Project Costs:						Project	
	<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>Total</u>
	\$ 14,000	\$ -	\$ -	\$ 13,000	\$ 16,000	\$ -	\$ 43,000
Operating Impact:							
	\$ -	\$ (2,380)	\$ (420)	\$ 1,540	\$ 1,010	\$ 1,230	\$ 980
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 us an immediate backup if the pump fails.						
Project Costs:						Project	
	<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>Total</u>
	\$ 10,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ (1,300)	\$ 200	\$ 1,700	\$ (2,200)	\$ 4,700	\$ 3,100
Project Pricing:	Pricing is based on the current pump purchase price						

Project Name:	Cemetery Grounds Maintenance	Project Description:					
Funding Source:	Cemetery Trust Fund	Lifting, leveling and lining up all markers and uprights, replacing concrete foundations for uprights as needed for Units 1, 2 and 4.					
Justification:	Most markers have begun to sink into the ground. Staff has worked to lift as many as possible, however there are still many they are unable to handle. This project would involve a professional monument company coming in to take care of all the markers and uprights that are needed to level the areas.						
Project Costs:						Project	
	<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>Total</u>
	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	This is based off pricing obtained from a vendor in April 2023.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

LEISURE SERVICES DEPARTMENT

Project Name:	Maintenance Equipment	Project Description:
Funding Source:	General Fund	Provide Necessary Maintenance or Replacement of equipment: 23-24 11K Replace (1) Zero Turn Mower P378. 23-24 \$12K Replace Mowing Crew Enclosed Trailer P350. 24-25 \$12K Replace Mowing Crew Enclosed Trailer. 26-27 \$28K Replace (2) Zero Turn Mowers. 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: Zero Turn Mower P378 is scheduled to be replaced this year as it has exceeded the number of years for daily commercial usage. P350 is an enclosed parks mowing crew trailer that is also scheduled for replacement in FY 23-24.

Project Costs:							Project
	<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>Total</u>
	\$ 23,000	\$ 12,000	\$ -	\$ 28,000	\$ 22,000	\$ 30,000	\$ 115,000

Operating Impact:							
	\$ -	\$ (3,910)	\$ (2,730)	\$ 2,170	\$ 1,850	\$ 5,310	\$ 2,690

Project Pricing: Pricing for equipment is based on current cost estimates received from various vendors this fiscal year with projected cost increases for future years.

Project Name:	Parks Maintenance Shed	Project Description:
Funding Source:	General Fund	Purchase a Shed for the Barber Street Maintenance Area for Storage of Parks Equipment.

Justification: Parks Division needs an open air shed to store equipment in order to improve the the expected lifespan. It will also serve as an area for staff to perform routine maintenance and repairs on small equipment.

Project Costs:							Project
	<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>Total</u>
	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000

Operating Impact:							
	\$ -	\$ (2,700)	\$ (2,100)	\$ (1,500)	\$ (900)	\$ (300)	\$ (7,500)

Project Pricing: Pricing based on quote provided by a vendor that supplied covered shelters recently.

Project Name:	Friendship Park Baseball Field	Project Description:
Funding Source:	Discretionary Sales Tax	Baseball field improvements.

Justification: These allocations enable dug-out and netting for the former practice field.

Project Costs:							Project
	<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>Total</u>
	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Operating Impact:							
	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000	\$ 20,000

Project Pricing: No detailed cost estimates are available at this time.

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

LEISURE SERVICES DEPARTMENT (CONTINUED)

Project Name:	Playground Improvements	Project Description:
Funding Source:	Recreation Impact Fund	Replace and improve current playgrounds throughout the City to become more accessible: FY 23-24 Creative Playground. FY 24-25 Bryant Court Park. FY 25-26 Hardee Park & Schumann Park. FY 26-27 Community Center & Friendship Park. FY 27-28 Riverview Park

Justification: Many playgrounds are in need of replacement within the next few years to better serve our youth population. May secure grant funding for additional features to the Creative Playground.

Project Costs:							Project
	<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>Total</u>
	\$ 350,000	\$ 60,000	\$ 120,000	\$ 120,000	\$ 80,000	\$ -	\$ 730,000

Operating Impact:							
	\$ -	\$ (70,000)	\$ (75,000)	\$ (90,800)	\$ (104,200)	\$ (107,200)	\$ (447,200)

Project Pricing: Pricing is based on the pricing quotes in speaking with numerous vendors this year. The materials costs have increased drastically over the course of the last year, similar to most other construction materials.

Project Name:	Park Improvements	Project Description:
Funding Source:	Recreation Impact Fee 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 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>Total</u>
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

Operating Impact:							
	\$ -	\$ (4,000)	\$ (7,600)	\$ (10,800)	\$ (13,600)	\$ (16,000)	\$ (52,000)

Project Pricing: No cost estimates provided as these are unexpected park improvements.

STORMWATER FUND

Project Name:	Rubber Tire Excavator	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement for SW686, a 2013 Caterpillar Rubber Tire Excavator.

Justification: The rubber tires of the 313 CAT allow it to be moved throughout the City without degrading the roads as compared to other pieces of equipment that need to be trailered. It is used every day and we believe it will be more cost effective to sell and replace the vehicle at this time.

Project Costs:							Project
	<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>Total</u>
	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000

Operating Impact:							
	\$ -	\$ (86,250)	\$ (63,750)	\$ (41,250)	\$ (18,750)	\$ 3,750	\$ (206,250)

Project Pricing: This price was obtained from the Florida Sheriff's Heavy Duty Equipment contract to optimize the cost, as the FSA contract receives a reduced cost from the MSRP.

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

STORMWATER FUND (CONTINUED)

Project Name:	Walk Behind Concrete Saw	Project Description:			
Funding Source:	Stormwater Utility Fund	Purchase of a 20" Walk behind Concrete Saw for concrete removals.			
Justification:	The Stormwater department uses concrete saws for driveway and sidewalk removals. The current saws are not designed for such heavy continuous use and we have been seeing increased maintenance costs. At times we have even rented from local vendors while a saw needed repair. This is a heavy duty unit with a 20" blade in comparison to our 14"-16" blades and will help complete drainage improvements related to roadway repavings at a quicker pace.				

Project Costs:							Project
	<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>Total</u>
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Operating Impact:							
	\$ -	\$ (2,000)	\$ (1,000)	\$ -	\$ 1,000	\$ 1,400	\$ (600)
Project Pricing:	Obtained quotes from various local vendors.						

Project Name:	Brush Truck	Project Description:			
Funding Source:	Discretionary Sales Tax	Replacement for 2007 Sterling Brush Truck.			
Justification:	The Brush Truck is used for debris removal on a regular basis as well as during hurricane recovery. It is also regularly used to haul dirt, rock and road base for drainage maintenance and repair projects. The current truck will have more than 112,000 miles by the time of replacement.				

Project Costs:							Project
	<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>Total</u>
	\$ 122,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,000
Operating Impact:							
	\$ -	\$ (28,060)	\$ (20,740)	\$ (13,420)	\$ (6,100)	\$ 1,220	\$ (67,100)
Project Pricing:	Pricing is based on quotes obtained for brush truck replacements for the Roads Division in FY 22-23.						

Project Name:	Backhoe	Project Description:			
Funding Source:	Discretionary Sales Tax	Replacement for SW678 John Deere Backhoe.			
Justification:	The backhoe is used on a daily basis for digging and excavating at drainage maintenance sites including culverts and ditches. As a smaller sized piece of equipment, it can be used on smaller to medium job sites. Extensive maintenance has been required on the current backhoe and it is more cost effective for it to be replaced at this time.				

Project Costs:							Project
	<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>Total</u>
	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Operating Impact:							
	\$ -	\$ (39,100)	\$ (28,900)	\$ (18,700)	\$ (8,500)	\$ 1,700	\$ (93,500)
Project Pricing:	Pricing has been determined from the Florida Sheriff's Contract pricing.						

Project Name:	Slip Lining/Pipe Replacement	Project Description:			
Funding Source:	Stormwater Utility 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 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>Total</u>
	\$ 165,000	\$ 182,000	\$ 200,000	\$ 220,000	\$ 242,000	\$ 266,000	\$ 1,275,000
Operating Impact:							
	\$ -	\$ (39,600)	\$ (83,280)	\$ (129,630)	\$ (180,610)	\$ (235,040)	\$ (668,160)
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
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CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

STORMWATER FUND (CONTINUED)

Project Name:	Stormwater Facility Pump	Project Description:					
Funding Source:	Discretionary Sales Tax	Reconfigure the Pump System at the Stormwater Treatment Facility.					
Justification:	The float switch at the Stormwater treatment facility that pumps water from the canal into the treatment ponds and wetlands has been manually operated for years, following a failure that occurred on the float switch. We are looking to replace the pump system and make it automatic once again. This will save the time needed for visits to turn on and off the pumps. We are also looking to add solar panels to offset the electrical cost for the pump during peak hours.						
Project Costs:						Project	
	<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>Total</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact:							
	\$ -	\$ (13,800)	\$ (10,200)	\$ (6,600)	\$ (3,000)	\$ 600	\$ (33,000)
Project Pricing:	Engineered estimate from the Stormwater Master Plan.						

Project Name:	Canal Restoration	Project Description:					
Funding Source:	Discretionary Sales Tax Fund to Match \$1 Million for FEMA Grant of \$22 Million over two years. One half of this cost was also budgeted in FY22-23.	An application was made to FEMA for a \$23 million dollar project to restore the canal sides/bottom of the Collier Creek/Elkcam Canal to their original contour.					
Justification:	Significant accumulation of dead vegetation and growth of rooted invasive aquatic species has occurred over the years in the City's 8.15 mile Collier Creek/Elkcam Canal. Effective maintenance management and vegetation management requires that these issues be addressed.						
Project Costs:						Project	
	<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>Total</u>
	\$ 11,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500,000
Operating Impact:							
	\$ -	\$ (2,760,000)	\$ (2,760,000)	\$ (2,645,000)	\$ (2,645,000)	\$ (2,530,000)	\$ (13,340,000)
Project Pricing:	The actual cost will be dependent on the Program eventually adopted.						

GOLF COURSE

Project Name:	Golf Clubhouse Doors	Project Description:					
Funding Source:	Golf Course	Replace the Doors on the North and South Entrances.					
Justification:	The existing doors are over thirty years old. Parts for these doors are virtually impossible to obtain and most of the internal mechanisms are in a state of disrepair. The doors have gaps in them and the closures are completely worn, as the doors do not remain steady and closed when air pressure changes, such as when the doors are opened at the other end of the hallway.						
Project Costs:						Project	
	<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>Total</u>
	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Impact:							
	\$ -	\$ (11,900)	\$ (11,900)	\$ (11,200)	\$ (11,200)	\$ (10,500)	\$ (56,700)
Project Pricing:	A small amount was added to a quote obtained from CDA Solutions in December 2022 based on expected increased prices.						

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

GOLF COURSE (CONTINUED)

Project Name:	Golf Shop Carpet	Project Description:
Funding Source:	Golf Course	Replace Carpet in Golf Shop and Offices.

Justification: Carpet is very worn in these high traffic areas. New carpet will be tight-weave, berber style, which is excellent for players wearing golf (soft) spikes.

Project Costs:							Project
	<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>Total</u>
	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800

Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Pricing: Price obtained from Home Depot and should be more than enough to cover the cost.

Project Name:	Golf Bunker Renovations	Project Description:
Funding Source:	Golf Course	Rebuild Greenside Bunkers, Including Improving the Contours, Additional Drainage, New Sand and Sod.

Justification: The green-side bunkers have never been renovated. Through the years, many received additional sand as needed but the drainage of the bunkers has become blocked-up and bunker edges have eroded. After rain, most bunkers are filled with water and must either be pumped out or wait for a few days for the water to drain or evaporate. The bunkers are in need of new sand and drain-tile (perforated drain pipe). Rebuilding would also entail new contours (making some bunkers smaller) and new sod around bunker edges. There is approximately 75,000 total square feet of bunkers currently. Instead of executing all bunkers in one year, it could be favorable to both customers and our budget, to do a selected amount of bunkers each year, thus spreading-out the expense.

Project Costs:							Project
	<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>Total</u>
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000

Operating Impact:							
	\$ -	\$ (6,500)	\$ (11,000)	\$ (13,500)	\$ (14,000)	\$ (12,500)	\$ (57,500)

Project Pricing: Quote obtained from the Golf Course maintenance provider, International Golf Management, Inc. There are approximately 75,000 square feet of bunkers; 50,000 green-side and 25,000 fairway. \$7 per square foot is the current price for bunker renovation, which includes sod. About 4 to 5 bunkers could be eliminated, creating a grass area, while others need completely redesigned and shaped.

Project Name:	Golf Maintenance Equipment	Project Description:
Funding Source:	Golf Course	Replace Ball Washer and Ice Machine

Justification: Current ball washer is extremely worn. Bearings have to be replaced about every 6 to 8 months at \$100 each time. We will be lucky if the motor can make it through the hot summer, staff understands not to stress machine out and not run too many golf balls at a time through the current machine. Ice machine replaced in FY 22-23 will likely need to be replaced again in FY 27-28.

Project Costs:							Project
	<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>Total</u>
	\$ 3,500	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 13,500

Operating Impact:							
	\$ -	\$ (700)	\$ (350)	\$ -	\$ 350	\$ (1,510)	\$ (2,210)

Project Pricing: Price was obtained from the Easy-Picker catalog, which is a vendor frequently used by the Golf Course.

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

AIRPORT FUND

Project Name:	Airport Maintenance Equipment	Project Description:
Funding Source:	Airport Fund	23-24 15' Deck Bush Hog Mower 24-25 Zero Turn Mower

Justification: The 15' Deck Bush Hog Mower is a replacement of a 15 year old unit that requires frequent repairs .The Zero Turn Mower replaces AP21 which is ten years old and due for replacement.

Project Costs:						Project	
	<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>Total</u>
	\$ 35,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000

Operating Impact:							
	\$ -	\$ (7,000)	\$ (5,300)	\$ (900)	\$ 3,500	\$ 5,800	\$ (3,900)

Project Pricing: Based on Staff's estimate of costs.

Project Name:	Airport Tractor/Mower Deck	Project Description:
Funding Source:	Airport Fund	Replace 2001 Mowing Tractor AP03 John Deere 5520.

Justification: This Tractor is in need of replacement, at over 20 years old. This equipment is necessary for ongoing, regular Airfield maintenance and mowing. In a few years the mower deck should also be replaced.

Project Costs:						Project	
	<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>Total</u>
	\$ 80,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 110,000

Operating Impact:							
	\$ -	\$ (16,000)	\$ (8,000)	\$ (6,000)	\$ 5,000	\$ 11,200	\$ (13,800)

Project Pricing: Current quotes estimate the cost for a comparable John Deere tractor to be \$75,000 at Everglades Equipment Corp, and for a Kubota equivalent from Sourcewell, via Florida Coast Equipment at \$73,000. Pricing has been Increased for possible price increases.

Project Name:	Construct Square Hangars	Project Description:
Funding Source:	Discretionary Sales Tax	Construction of Four Square Hangers. \$1,570,000 was budgeted in FY 22-23 but the revised construction estimate is \$1,605,895. So an additional \$35,895 is needed.

Justification: These Hangars will be leased to small aeronautical businesses to create revenue and jobs.

Project Costs:						Project	
	<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>Total</u>
	\$ 35,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,895

Operating Impact:							
	\$ -	\$ (3,231)	\$ (2,872)	\$ (2,154)	\$ (1,795)	\$ (1,077)	\$ (11,127)

Project Pricing: Based on a revised construction estimate.

Project Name:	Reconstruct Alpha Apron	Project Description:
Funding Source:	80% FDOT Grant \$1,000,000. 20% Matching Requirements from Discretionary Sales Tax \$250,000.	Design and Reconstruct and Repave Two Taxiway Alpha Aprons.

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 5 to 10.

Project Costs:						Project	
	<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>Total</u>
	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000

Operating Impact:							
	\$ -	\$ (237,500)	\$ (225,000)	\$ (187,500)	\$ (175,000)	\$ (137,500)	\$ (962,500)

Project Pricing: Based on funding anticipated.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

BUILDING FUND

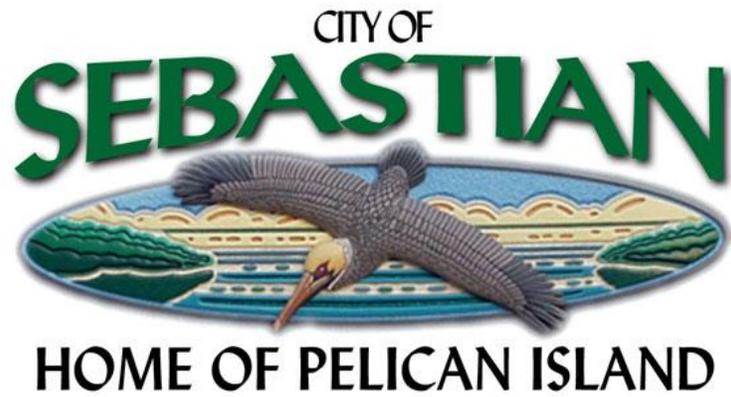
Project Name:	Building Department Truck	Project Description:	
Funding Source:	Building Department Fund		Replace a Truck in the Building Department.

Justification: The Building Department would be best served to replace one of the existing trucks that has the highest mileage and most wear.

Project Costs:							Project Total
	<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>	
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	\$ -	\$ (6,000)	\$ (3,000)	\$ -	\$ 3,000	\$ 4,200	\$ (1,800)

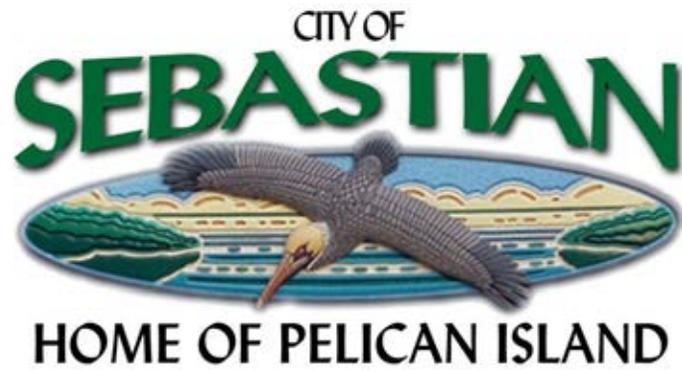
Project Pricing: Based on estimated cost of a suitable truck.

\$ 18,719,370	\$ 4,172,697	\$ 3,399,778	\$ 3,543,585	\$ 3,396,549	\$ 3,418,876	\$ 36,650,854
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CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

ENTERPRISE FUNDS



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CITY OF SEBASTIAN, FLORIDA 2023/2024 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 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
Total Revenues	\$ 1,527,331	\$ 1,499,032	\$ 1,810,731	\$ 1,883,185	\$ 2,217,031	\$ 1,938,445
Total GC Administration Division	661,002	684,091	673,702	796,532	806,536	973,142
Total GC Greens Division	579,658	595,919	596,146	843,041	773,245	758,515
Total GC Carts Division	108,159	113,203	156,523	752,640	764,235	197,854
Total Expenses	1,348,818	1,393,214	1,426,371	2,392,213	2,344,016	1,929,511
Change in Unrestricted Reserves	\$ 178,514	\$ 105,818	\$ 384,360	\$ (509,028)	\$ (126,985)	\$ 8,934

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2023-2024 adopted budget for Golf Course fund revenue is \$ 1,938,445. This compares to the 2022-2023 projected revenue of \$ 2,217,031, a decrease of \$ 278,586, or -12.57%.

<u>Description</u>	Amended						<u>Difference</u>
	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>	
Charges for services	\$ 1,524,949	\$ 1,498,565	\$ 1,806,956	\$ 1,781,371	\$ 1,917,657	\$ 1,925,245	\$ 7,588
Non-operating revenues	2,382	467	3,775	101,814	299,374	13,200	(286,174)
Use of Unrestricted Reserves	-	-	-	509,028	126,985	-	(126,985)
Total revenues	\$ 1,527,331	\$ 1,499,032	\$ 1,810,731	\$ 2,392,213	\$ 2,344,016	\$ 1,938,445	\$ (405,571)

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from 2022-23 Projected Revenue

	<u>Difference</u>
1. Charges for services - Increase due to additional rounds expected to be played.	\$ 7,588
2. Non-operating revenues - Decrease due to FEMA reimbursement received in the prior year.	\$ (286,174)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
CHARGES FOR SERVICES							
347501	Green Fees	502,576	492,433	614,643	611,000	671,827	675,000
347502	Cart Rentals	683,628	658,662	782,749	767,000	816,346	820,000
347510	Driving Range Fees	52,385	52,987	65,877	63,000	64,611	65,000
347512	Club Storage Fees	3,185	3,247	3,864	4,176	3,896	4,000
347513	Club Rentals Fees	2,304	2,651	3,688	3,500	3,405	3,500
347521	Membership Fees	101,928	116,149	137,196	138,000	142,223	144,000
347522	Handicap Fees	5,390	4,818	5,016	4,900	5,400	5,450
347523	Resident Card Fees	32,384	30,702	40,194	40,000	48,468	49,000
347530	Non-Taxable Sales	73	51	41	35	35	35
347540	Pro Shop Sales	101,711	94,735	111,866	110,000	123,223	125,000
362100	Rents and Royalties	30,001	30,001	30,000	30,000	30,000	30,000
369400	Reimbursements	2,834	3,258	3,776	3,600	2,149	400
369900	Other Miscellaneous Revenues	2,966	4,728	5,014	2,500	2,500	0
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	3,279	3,588	3,095	3,300	3,300	3,500
369995	Cash Over/Short	(54)	194	(425)	0	(86)	0
TOTAL CHARGES FOR SERVICES		1,524,949	1,498,565	1,806,956	1,781,371	1,917,657	1,925,245
NON-OPERATING REVENUE							
331901	FEMA Reimbursement - Federal	0	0	0	66,405	66,405	0
334902	FEMA Reimbursement - State	0	0	0	11,067	11,067	0
361100	Interest Earnings	771	467	2,947	1,000	9,000	9,000
361105	SBA Interest	0	0	828	0	4,200	4,200
364100	Sale of Fixed Assets	1,380	0	0	0	160,360	0
365000	Sale of Surplus	231	0	0	0	0	0
369200	Insurance Proceeds	0	0	0	23,342	48,342	0
TOTAL NON-OPERATING REVENUE		2,382	467	3,775	101,814	299,374	13,200
TOTAL GOLF COURSE REVENUES		1,527,331	1,499,032	1,810,731	1,883,185	2,217,031	1,938,445
USE OF UNRESTRICTED RESERVES		0	0	0	509,028	126,985	0
TOTAL GOLF COURSE SOURCES		1,527,331	1,499,032	1,810,731	2,392,213	2,344,016	1,938,445

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ On track to meet or exceed \$1,881,000 in total golf course revenue, (\$135,000 over projections).
- ✓ Green Fee Revenue: \$672,841, (\$61,000 over projections)
- ✓ Cart Fee Revenue: \$813,703, (\$46,700 over projections)
- ✓ Total Golf Rounds: 60,000, (2,000 rounds over projections)
- ✓ Annual Membership Revenue: \$143,038, (\$5,000 over projections)
- ✓ Discount Card Revenue: \$48,635, (\$8,000 over projections)
- ✓ Golf Shop Sales Revenue: \$124,680 (\$14,000 over projections)
Cost of Golf Shop Merchandise: \$65,142
Margin: 47.21%
- ✓ Driving Range Revenue: \$59,027
- ✓ Golf Lesson Revenue: \$2,200
- ✓ USGA Golf Handicap Revenue: \$5,568
- ✓ Club Rental Revenue: \$3,092
- ✓ New Manitowoc Ice Machine installed
- ✓ New Range Netting (173mph windload) & range net hardware installed
- ✓ Received 80 new Club Car golf carts with full GPS capability and cart control
- ✓ 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.

FISCAL YEAR 2024 GOALS & OBJECTIVES

- Strive to continue, instill and improve quality, unsurpassed customer service.
- Strive for total revenue to meet or exceed \$1.9 million in revenue and for rounds to meet or exceed 60,500.
- 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 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

SERVICE PROGRAM	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Number of Annual Fees Sold	152	174	91	139	159
Single Resident	72	115	57	88	112
Family Resident	80	59	34	51	47
Resident/Discount Cards	693	740	700	780	885
TOTAL ANNUAL FEES SOLD	845	914	791	919	1,044
Annual Fee Rounds	10,917	12,665	13,588	13,000	13,428
Daily Fee Rounds	41,474	42,654	46,241	45,000	47,100
TOTAL NUMBER OF ROUNDS PLAYED	52,391	55,319	59,829	58,000	60,528

GOLF COURSE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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%	

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Golf Course Administration, excluding budgeted contingency, is \$ 964,208. This compares to the 2022-2023 projected expenses of \$ 806,536, an increase of \$ 157,672, or 19.55%

	FY 19/20	FY 20/21	FY 21/22	Amended		FY 23/24	Difference
	Actual	Actual	Actual	FY 22/23 Budget	FY 22/23 Projected		
Personal Services	\$ 280,310	\$ 297,091	\$ 259,508	\$ 295,197	\$ 276,995	\$ 341,635	\$ 64,640
Operating Expenses	372,479	379,181	409,859	401,140	429,346	471,809	42,463
Capital Outlay	-	-	-	28,986	28,986	42,300	13,314
Transfers	8,213	7,819	4,335	71,209	71,209	117,398	46,189
Contingency	178,514	105,818	-	90,000	-	8,934	8,934
Total	\$ 661,002	\$ 684,091	\$ 673,702	\$ 796,532	\$ 806,536	\$ 973,142	\$ 166,606

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenses:

	<u>Difference</u>
1. Personal Services - Increase due to a reclass, negotiated pay increases, and insurance costs.	\$ 64,640
2. Operating Expenses - Increase due primarily to insurance rate increases.	\$ 42,463
3. Capital Outlay - Increase due to new clubhouse doors requested this year.	\$ 13,314
4. Transfers - Increase due to higher loan repayment amount this year.	\$ 46,189

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	Budget
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u> Expense	<u>23/24</u> Budget
Golf Course Director	76,216 / 133,370	1.00	1.00	1.00	1.00	\$ 119,575	\$ 125,500
Assistant Golf Pro	44,554 / 77,967	0.50	0.50	0.50	1.00	27,000	44,500
Administrative Assistant	37,440 / 65,519	1.00	1.00	1.00	1.00	33,500	37,500
Cashier (P/T)	\$ 14.50/hr - \$ 25.37/hr	1.50	1.50	1.50	1.50	45,000	60,250
		4.00	4.00	4.00	4.50		
TOTAL SALARIES						\$ 225,075	\$ 267,750
Overtime						2,000	2,000
Lesson Bonus						1,400	2,400
FICA Taxes						17,500	20,893
Deferred Compensation						14,000	19,193
Group Health Insurance Premium						10,900	20,139
Health Reimbursement Account						2,000	4,000
Employee Assistance Program						32	48
Worker's Comp Insurance						4,088	4,262
Additional Compensation						-	950
Total Personal Services						\$ 276,995	\$ 341,635

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

GOLF COURSE ADMINISTRATION - TO BE FUNDED BY GOLF COURSE FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>		
Clubhouse Doors	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	35,000
Golf Shop and Office Carpet	3,800	-	-	-	-	-	3,800
Ball Washer	3,500	\$ -	-	-	-	-	3,500
Ice Machine	-	-	-	-	10,000	-	10,000
	<u>\$ 42,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>52,300</u>

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES :							
511200	Regular Salaries	206,950	223,468	199,310	234,191	225,075	267,750
511400	Overtime	2,557	1,738	1,430	2,500	2,000	2,000
511500	Lesson Bonus	1,729	2,465	1,646	2,400	1,400	2,400
512100	FICA Taxes	15,706	16,705	17,729	18,289	17,500	20,893
512225	Deferred Compensation	14,461	15,735	16,680	14,233	14,000	19,193
512301	Group Health Insurance Premium	27,076	24,145	16,547	15,158	10,900	20,139
512307	Health Reimbursement Account	8,009	8,051	1,950	4,000	2,000	4,000
512309	Employee Assistance Program	32	32	29	32	32	48
512400	Worker's Comp Insurance	3,791	4,753	4,187	4,394	4,088	4,262
512700	Additional Compensation	0	0	0	0	0	950
TOTAL PERSONAL SERVICES		280,310	297,091	259,508	295,197	276,995	341,635
OPERATING EXPENSES :							
347541	Cost of Sales-Pro Shop	79,444	70,345	86,291	65,000	90,000	95,000
533100	Professional Services	3,302	3,270	3,762	3,400	4,400	8,600
533200	Audit Fees	3,294	3,593	2,515	3,952	3,952	4,179
533201	Admin Services provided by GF	97,185	106,065	106,065	116,672	116,672	122,296
533400	Other Contractual Services	320	200	3,106	250	250	250
533420	Pest/Weed Control	824	888	888	1,000	950	1,000
534000	Travel and Per Diem	0	0	207	0	0	0
534101	Telephone	3,883	527	130	0	0	0
534105	Cellular Telephone	352	263	270	360	120	120
534110	Internet Access	464	461	265	30	37	40
534120	Postage	78	26	14	100	45	100
534310	Electric	12,827	13,818	16,716	18,120	18,350	20,100
534320	Water/Sewer	11,992	10,840	9,182	9,300	10,380	11,400
534420	Equipment Leases	705	644	628	645	625	625
534445	Airport Property Lease	106,000	106,135	106,135	106,370	106,370	106,864
534500	Insurance	8,227	11,678	13,250	14,575	15,330	34,460
534610	R & M - Buildings	565	3,105	3,349	2,300	4,000	5,000
534630	R & M - Office Equipment	518	423	419	480	600	600
534640	R & M - Operating Equipment	0	0	50	0	0	0
534845	Golf Course Promotions	0	17	0	0	0	0
535200	Departmental Supplies	2,294	2,293	3,361	2,700	2,525	3,000
535205	Bank Charges	31,296	33,703	42,326	43,000	43,000	45,000
535210	Computer Supplies	0	280	54	0	0	0
535220	Cleaning Supplies	2,363	3,505	3,845	5,811	4,200	5,500
535270	Uniforms and Shoes	0	0	0	0	500	500
535410	Dues and Memberships	0	512	525	525	525	575
535710	Non-Ad Valorem Tax	6,545	6,590	6,507	6,550	6,515	6,600
TOTAL OPERATING EXPENSES		372,479	379,181	409,859	401,140	429,346	471,809
CAPITAL OUTLAY:							
606220	Building Improvements	0	0	0	0	0	38,800
606400	Vehicles and Equipment	0	0	0	28,986	28,986	3,500
TOTAL CAPITAL OUTLAY		0	0	0	28,986	28,986	42,300
NON-OPERATING EXPENSES							
909101	Interfund Trfr to 001 GF	0	0	0	35,000	35,000	80,000
909101	Interfund Trfr to 310	0	0	0	0	0	0
909480	Interfund Trfr to 480 Bldg	8,213	7,819	4,335	36,209	36,209	37,398
909541	Intrafund Trfr to GC Capital	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		8,213	7,819	4,335	71,209	71,209	117,398
TOTAL GOLF COURSE ADMINISTRATION		661,002	684,091	673,702	796,532	806,536	973,142
OTHER FINANCING USES							
909990	Unappropriated	178,514	105,818	0	90,000	0	8,934
TOTAL EXPENDITURES AND OTHER USES		839,516	789,909	673,702	886,532	806,536	982,076

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 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 included Kubota Tractor, zero-turn mower, triplex greens mower and bunker rake machine.
- ✓ Throughout the year, received several favorable comments toward condition of entire golf course, with emphasis on the greens.
- ✓ Installed 18 inch ABS drainage pipe at hole #15, which will immensely help drainage and aesthetics in the area.

FISCAL YEAR 2024 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.
- 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 improvement, continue to look at all golf course areas and look for ways to improve areas economically and efficiently as possible.
- Plans underway to rebuild and improve sand bunkers.
- Continue to use organic products for turf and organism control.
- Current contract with golf maintenance provider, International Golf Maintenance, Inc. allows for an additional 5 years added to the contract as long as both parties (City and IGM) mutually agree. Negotiations have already started.

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
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

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE GREENS PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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 2023-2024 adopted budget for Golf Course Greens Division is \$ 758,515. This compares to the 2022-2023 projected expenses of \$ 773,245, a decrease of \$ 14,730, or -1.9%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Projected	Budget	
Operating Expenses	\$ 579,658	\$ 582,490	\$ 596,146	\$ 688,569	\$ 684,419	\$ 708,515	\$ 24,096
Capital Outlay	-	13,429	-	154,472	88,826	50,000	(38,826)
Non-Operating	-	-	-	-	-	-	-
Total	\$ 579,658	\$ 595,919	\$ 596,146	\$ 843,041	\$ 773,245	\$ 758,515	\$ (14,730)

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenses:

	Difference
1. Operating Expenses - Increase due primarily to contractual increase in maintenance contract.	\$ 24,096
2. Capital Outlay - Decrease due to netting project completed in the prior year.	\$ (38,826)
3. Non-Operating - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
OPERATING EXPENSES							
533420	Pest/Weed Control	120	120	120	120	120	120
533445	Groundskeeping Service	557,313	557,313	568,460	649,554	649,554	662,545
534310	Electric	12,053	14,290	19,048	20,400	16,250	17,100
534610	R & M - Buildings	0	0	388	1,000	1,000	1,000
534640	R & M - Operating Equipment	82	0	0	0	0	0
534680	R & M - Irrigation Systems	7,216	7,880	7,760	9,745	9,745	20,000
534685	R & M - Grounds Maintenance	2,798	2,637	370	7,500	7,500	7,500
535200	Departmental Supplies	75	250	0	250	250	250
TOTAL OPERATING EXPENSES		579,658	582,490	596,146	688,569	684,419	708,515
CAPITAL OUTLAY							
606300	Improvements Other Than Buildings	0	0	0	154,472	88,826	0
606400	Vehicles and Equipment	0	13,429	0	0	0	0
606900	Infrastructure	0	0	0	0	0	50,000
TOTAL CAPITAL OUTLAY		0	13,429	0	154,472	88,826	50,000
TOTAL GREENS DIVISION		579,658	595,919	596,146	843,041	773,245	758,515

CAPITAL OUTLAYSCHEDULE

GOLF COURSE GREENS DIVISION - TO BE FUNDED FROM GOLF COURSE OPERATIONS						
Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2023/24	2024/25	2025/26	2026/27	2027/28	
Bunker 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 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Received new fleet of Club Car Tiempo electric (lead-acid battery) golf carts, complete with windshield, golf bag protector, sand canisters and fully-functional GPS with cart control, message, yardage, course/hole layout and data features.
- ✓ In process of selling old fleet of cart, currently averaging @ \$2,250 per cart, which is @ \$500 more per cart than what the trade-in value would have been from Club Car.
- ✓ Over 10,000 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.
- ✓ Added sun canopy at cart wash area for the safety and comfort of our employees.
- ✓ Rehabilitated Range Servant ball picker, saving over \$7,000 when compared to purchasing a new picker.

FISCAL YEAR 2024 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.
- Purchase new range ball washer

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Electric Golf Carts	80	80	80	80	80
Tires Maintained	324	324	324	324	324
Grease Fittings Maintained	324	324	324	324	324
Range Carts	1	1	1	1	1
Ranger Carts	0	0	0	0	0
Batteries Maintained	481	481	481	481	481
Beverage Carts	0	0	0	0	0

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
30.00%	30.00%	General Maintenance and Care of Golf Carts - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
30.00%	30.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
40.00%	40.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for Golf Course Carts Division is \$ 197,854. This compares to the 2022-2023 projected expenses of \$ 764,235, a decrease of \$ 566,381, or -74.11%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Projected	Budget	
Personal Services	\$ 99,041	\$ 107,828	\$ 143,091	\$ 148,190	\$ 154,435	\$ 167,160	\$ 12,725
Operating Expenses	1,108	2,587	12,542	75,810	81,160	30,694	(50,466)
Capital Outlay	3,716	-	-	528,640	528,640	-	(528,640)
Debt Service	4,294	2,789	890	-	-	-	-
Total	\$ 108,159	\$ 113,203	\$ 156,523	\$ 752,640	\$ 764,235	\$ 197,854	\$ (566,381)

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenses:

	Difference
1. Personal Services - Increase due to negotiated pay increases.	\$ 12,725
2. Operating Expenses - Decrease due to reduction in golf cart repairs needed.	\$ (50,466)
3. Capital Outlay - Decrease due to carts purchased in the prior year.	\$ (528,640)
4. Debt Service - No change.	\$ -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GOLF COURSE CARTS DIVISION

<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>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>	<u>22/23</u>	<u>23/24</u>
Cart Attendants (P/T) *	\$ 13.51/hr - \$ 23.64/hr	5.00	5.00	5.00	5.00	\$ 136,000	\$ 147,750
		5.00	5.00	5.00	5.00		
	TOTAL SALARIES					\$ 136,000	\$ 147,750
* (5) P/T Cart Attendants	Overtime					5,500	4,801
equals (10) positions	FICA Taxes					10,825	11,709
	Worker's Compensation					2,110	2,400
	Additional Compensation					0	500
	Total Personal Services					\$ 154,435	\$ 167,160

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u> <u>Description</u>	<u>FY 19/20</u> <u>Actual</u>	<u>FY 20/21</u> <u>Actual</u>	<u>FY 21/22</u> <u>Actual</u>	<u>Amended</u> <u>FY 22/23</u> <u>Budget</u>	<u>FY 22/23</u> <u>Projected</u>	<u>FY 23/24</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	86,967	95,198	125,785	130,500	136,000	147,750
511400 Overtime	3,486	3,284	5,287	4,800	5,500	4,800
512100 FICA Taxes	7,060	7,528	9,941	10,352	10,825	11,710
512400 Worker's Comp Insurance	1,528	1,817	2,077	2,538	2,110	2,400
512700 Additional Compensation	0	0	0	0	0	500
TOTAL PERSONAL SERVICES	99,041	107,828	143,091	148,190	154,435	167,160
OPERATING EXPENSES						
533400 Other Contractual Services	0	0	0	0	7,200	26,800
533420 Pest/Weed Control	144	144	144	144	144	144
534610 R & M - Buildings	41	823	503	4,000	2,000	2,000
534640 R & M-Operating Equipment	783	1,501	11,614	71,316	71,316	750
535200 Departmental Supplies	140	108	190	250	400	500
535220 Cleaning Supplies	0	11	92	100	100	200
535230 Small Tools and Equipment	0	0	0	0	0	300
TOTAL OPERATING EXPENSES	1,108	2,587	12,542	75,810	81,160	30,694
CAPITAL OUTLAY						
606400 Vehicles and Equipment	3,716	0	0	528,640	528,640	0
TOTAL CAPITAL OUTLAY	3,716	0	0	528,640	528,640	0
NON-OPERATING EXPENSES						
707145 Principal - Golf Course Loan	0	0	0	0	0	0
707245 Interest - Golf Course Loan	4,294	2,789	890	0	0	0
TOTAL NON-OPERATING EXPENSES	4,294	2,789	890	0	0	0
TOTAL CARTS DIVISION	108,159	113,203	156,523	752,640	764,235	197,854

CITY OF SEBASTIAN, FLORIDA 2023/2024 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>	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 593,366	\$ 579,785	\$ 619,561	\$ 696,506	\$ 736,874	\$ 758,570
Total Airport Administration	\$ 398,338	\$ 520,947	\$ 480,585	\$ 682,466	\$ 689,176	\$ 851,383
Change in Unrestricted Reserves	\$ 195,028	\$ 58,838	\$ 138,976	\$ 14,040	\$ 47,698	\$ (92,813)

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2023-2024 adopted budget for Airport fund revenue is \$ 758,570. This compares to the 2022-2023 projected Airport fund revenue of \$736,874, an increase of \$ 21,696, or 2.90%.

<u>Description</u>	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24	Difference
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	
Operating revenue	\$ 535,141	\$ 557,469	\$ 577,585	\$ 639,830	\$ 651,660	\$ 723,940	\$ 72,280
Non-operating revenues	58,225	22,316	41,977	56,676	85,214	34,630	(50,584)
Use of Unrestricted Reserves	-	-	-	-	-	92,813	92,813
Total revenues and other sources	\$ 593,366	\$ 579,785	\$ 619,561	\$ 696,506	\$ 736,874	\$ 851,383	\$ 114,509

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due to contractual rent increases and new lease for Hangar D.	\$ 72,280
2. Non-operating revenues - Decrease due to FEMA reimbursement expected in prior year and sale of a large piece of equipment.	\$ (50,584)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 19/20 Actual</u>	<u>FY 20/21 Actual</u>	<u>FY 21/22 Actual</u>	<u>Amended FY 22/23 Budget</u>	<u>FY 22/23 Projected</u>	<u>FY 23/24 Budget</u>
OPERATING REVENUE							
362150	Nontaxable Rents	119,371	119,506	119,506	176,601	176,600	177,095
362100	Rents and Royalties	354,203	375,889	396,056	401,260	413,765	485,540
369900	Other Miscellaneous Revenues	61,294	61,792	61,761	61,689	61,020	61,030
369941	Sales Tax Commission	273	282	261	280	275	275
TOTAL OPERATING REVENUE		535,141	557,469	577,585	639,830	651,660	723,940
OTHER NON-OPERATING REVENUE:							
331451	FAA Federal Grant	30,000	0	0	0	0	0
331901	FEMA Federal Reimbursement	0	0	0	27,626	27,626	0
334902	FEMA State Reimbursement	0	0	0	4,604	4,604	0
361100	Interest Earnings	2,939	869	(290)	725	6,450	6,750
361105	SBA Interest	0	0	1,042	0	3,750	4,000
364100	Sale of Fixed Assets	2,945	0	1,825	0	0	0
365000	Sale of Surplus Materials/Scrap	0	0	11,834	0	18,934	0
366000	Contributions & Donations	0	0	0	0	0	0
369400	Reimbursements	17,649	21,447	23,922	23,721	23,850	23,880
381001	Transfer from Fund 001 GF	4,691	0	3,643	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		58,225	22,316	41,977	56,676	85,214	34,630
TOTAL AIRPORT REVENUES		593,366	579,785	619,561	696,506	736,874	758,570
USE OF UNRESTRICTED RESERVES		0	0	0	0	0	92,813
TOTAL AIRPORT SOURCES		593,366	579,785	619,561	696,506	736,874	851,383

CITY OF SEBASTIAN, FLORIDA 2023/2024 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 2023 ACCOMPLISHMENTS

- ✓ Completed new commercial 16,000 SF Hangar “D
- ✓ Runway 10-28 and Taxiway Bravo markings completed
- ✓ Secured \$1,570,00 FDOT grant for Four new hangars
- ✓ Secured \$3.2 million in FAA & FDOT funding for Runway 05-23 rehabilitation
- ✓ Secured 1.25 million for Alpha Apron reconstruction
- ✓ Completed Sewer Infrastructure on west side of Airport for tenants and new PW building

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Re-Pave / Rehabilitate Runway 05-23
- Construct 4 new square hangars on west side
- Reconstruct / Pave 2 aircraft parking aprons on Alpha Taxiway
- Build out office spaces in new Hangar “D” for tenancy
- Begin design & engineering for new Taxiway “Golf”

PERFORMANCE MEASURES

	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Performance Indicators					
Acres Available for Development	105	103	85	85	85
Airport Leasehold Revenues	\$473,574	\$495,395	\$515,562	\$590,365	\$662,635

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

AIRPORT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</i>	
20.00%	20.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
20.00%	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.
40.00%	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 2023-2024 adopted budget for the Municipal Airport Administration, excluding budgeted contingency, is \$ 851,383. This compares to the 2022-2023 projected expenses of \$ 689,176, an increase of \$ 162,207, or 23.54%.

	Amended						Difference
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	
	Actual	Actual	Actual	Budget	Projected	Budget	
Personal Services	\$ 70,760	\$ 62,692	\$ 130,481	\$ 188,735	\$ 187,480	\$ 206,415	\$ 18,935
Operating Expenses	256,032	277,935	295,521	334,190	342,176	491,468	149,292
Capital Outlay	50,070	9,205	29,043	46,334	46,313	115,000	68,687
Debt Service	21,477	21,116	20,740	36,500	36,500	38,500	2,000
Non-Operating	-	150,000	4,800	76,707	76,707	-	(76,707)
Contingency	195,028	58,838	138,976	14,040	47,698	-	(47,698)
Total	\$ 593,366	\$ 579,785	\$ 619,561	\$ 696,506	\$ 736,874	\$ 851,383	\$ 114,509

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenses:

	<u>Difference</u>
1. Personal Services - Increase due to negotiated salary and insurance increases.	\$ 18,935
2. Operating Expenses - Increase due primarily to anticipated increases in property and liability insurance.	\$ 149,292
3. Capital Outlay - Increase due to larger equipment requested this year.	\$ 68,687
4. Debt Service - Slight increase due to repayment schedule.	\$ 2,000
5. Non Operating - Decrease due to smaller project requested this year.	\$ (76,707)

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>21/22</u>	<u>22/23</u>	<u>Amended</u>		<u>Expense 22/23</u>	<u>23/24</u>
				<u>22/23</u>	<u>23/24</u>		
Airport Manager	69,127 / 120,971	1.00	1.00	1.00	1.00	\$ 66,950	\$ 70,500
Facilities/Airport Maintenance Worker II	39,520 / 69,159	1.00	1.00	1.00	1.00	38,750	42,750
Airport Maintenance Worker I (P/T)	\$ 17.00/hr - \$ 29.75/hr	0.50	0.50	0.50	0.50	18,750	21,250
		2.50	2.50	2.50	2.50		
TOTAL SALARIES						\$ 124,450	\$ 134,500
						Overtime	1,000
						FICA Taxes	9,623
						Clothing Allowance	400
						Deferred Compensation	9,625
						Group Health Insurance Premium	31,525
						Health Reimbursement Account	8,000
						Employee Assistance Program	32
						Worker's Comp Insurance	2,825
						Additional Compensation	-
Total Personal Services						\$ 187,480	\$ 206,415

CAPITAL OUTLAY SCHEDULE

AIRPORT - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>		
Construct Square Hangars	\$ 35,895	-	-	-	-	-	\$ 35,895
Taxiway Golf Design	-	43,100	-	-	-	-	43,100
Taxiway Golf Construction	-	197,520	197,520	-	-	-	395,040
Construct Shade Hangar	-	-	260,000	-	-	-	260,000
Taxiway Alpha Reconstruction	250,000	-	-	-	-	-	250,000
Terminal Apron Expansion	-	-	-	240,000	-	-	240,000
Design NW Airport Access	-	-	-	50,000	-	-	50,000
Construct NW Airport Access	-	-	-	-	600,000	-	600,000
	\$ 285,895	\$ 240,620	\$ 457,520	\$ 290,000	\$ 600,000		\$ 1,874,035

AIRPORT - TO BE FUNDED BY AIRPORT FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>		
Tractor Mower	\$ 80,000	-	-	-	-	-	\$ 80,000
15' Bush Hog Deck Mower	35,000	-	-	-	-	-	35,000
Zero Turn Mower	-	9,000	-	-	-	-	9,000
Mower Deck	-	-	30,000	-	-	-	30,000
Airport Wash Rack	-	-	25,000	-	-	-	25,000
Airport Equipment Shelter	-	-	-	10,000	-	-	10,000
Backhoe Loader	-	-	-	-	65,000	-	65,000
	\$ 115,000	\$ 9,000	\$ 55,000	\$ 10,000	\$ 65,000		\$ 254,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

AIRPORT ADMINISTRATION

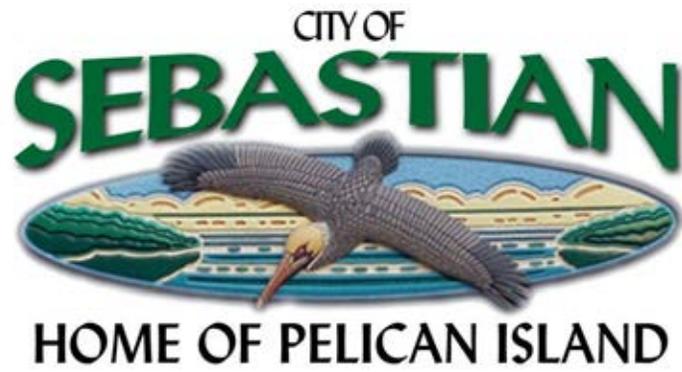
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Account		FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	51,294	44,613	88,219	123,250	124,450	134,500
511400	Overtime	388	0	112	1,000	1,000	1,000
512100	FICA Taxes	3,925	3,452	6,013	9,524	9,623	10,440
512215	Clothing Allowance	240	260	240	240	400	400
512225	Deferred Compensation	2,979	2,900	5,186	9,506	9,625	10,370
512301	Group Health Insurance Premium	7,173	6,425	21,765	31,558	31,525	36,028
512307	Health Reimbursement Account	2,317	2,377	6,652	8,000	8,000	8,000
512309	Employee Assistance Program	18	16	21	32	32	32
512400	Worker's Comp Insurance	2,425	2,648	2,273	5,625	2,825	5,095
512700	Additional Compensation	0	0	0	0	0	550
TOTAL PERSONAL SERVICES		70,760	62,692	130,481	188,735	187,480	206,415
OPERATING EXPENSES							
533200	Audit Fees	1,002	1,136	725	1,137	1,137	6,251
533201	Admin Services provided by GF	93,485	116,866	104,041	98,374	98,374	105,057
533400	Other Contractual Services	21,071	20,911	25,237	25,235	28,500	31,000
535410	Environmental Services	0	0	0	3,984	3,984	0
533420	Pest/Weed Control	1,704	1,704	2,027	2,600	2,600	2,700
534000	Travel and Per Diem	398	1,258	5,000	2,500	500	1,500
534101	Telephone	2,415	2,513	5,928	5,400	6,560	6,600
534105	Cellular Phone	609	557	665	1,020	1,165	1,200
534110	Internet Access	880	1,499	1,599	1,630	1,665	1,725
534120	Postage	225	114	48	100	75	100
534130	Express Mail	26	0	0	0	0	0
534310	Electric	22,596	20,582	25,097	24,600	23,175	25,500
534320	Water/Sewer	4,450	3,184	3,837	3,600	5,255	5,400
534420	Equipment Leases	101	0	118	1,000	0	1,000
534500	Insurance	47,363	50,703	67,107	75,635	90,217	204,545
534610	R & M - Buildings	8,845	2,800	3,607	15,000	14,000	15,000
534620	R & M - Vehicles	654	507	1,252	4,000	2,000	4,000
534625	R & M - Lighting	8,279	4,454	1,350	6,000	4,000	6,000
534630	R & M - Office Equipment	0	0	0	1,000	400	500
534635	R & M - Security Systems	2,526	4,270	6,137	6,892	6,000	6,000
534640	R & M - Operating Equipment	23,499	27,224	17,085	25,000	25,000	35,000
534681	R & M - Fencing	0	584	1,402	3,000	2,500	3,000
534685	R & M - Grounds Maintenance	1,641	317	776	1,500	1,500	1,700
534687	R & M - Runways and Taxiways	1,825	1,740	1,554	1,008	1,008	2,500
534700	Printing and Binding	0	0	0	200	100	200
534800	Promotional Activities	14	0	798	500	200	500
534825	Advertising Expenditures	0	454	215	900	0	500
534920	Legal Ads	0	445	209	500	500	500

- Continued -

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

Account		FY 19/20	FY 20/21	FY 21/22	Amended	FY 22/23	FY 23/24
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
535200	Departmental Supplies	1,817	1,743	2,892	2,500	3,000	3,000
535210	Computer Supplies	471	42	156	500	500	500
535230	Small Tools and Equipment	375	1,502	1,854	3,500	3,500	3,700
535260	Gas and Oil	4,376	4,143	9,100	8,000	8,000	8,000
535270	Uniforms & Shoes	642	599	650	925	700	700
535275	Safety Equipment	135	108	170	300	300	300
535410	Dues and Memberships	449	449	330	450	400	400
535420	Books and Publications	0	0	0	200	100	200
535450	Training and Education	140	1,272	0	900	0	900
535710	Non-Ad Valorem Tax	4,020	4,256	4,557	4,600	5,261	5,790
TOTAL OPERATING EXPENSES:		256,032	277,935	295,521	334,190	342,176	491,468
CAPITAL OUTLAY:							
606200	Buildings	0	0	0	0	0	0
606300	IOTB	10,516	0	0	36,834	36,834	0
606400	Vehicles and Equipment	39,554	9,205	29,043	9,500	9,479	115,000
TOTAL CAPITAL OUTLAY:		50,070	9,205	29,043	46,334	46,313	115,000
DEBT SERVICE							
707246	Interest - DST Fund Advance	21,477	21,116	20,740	36,500	36,500	38,500
TOTAL DEBT SERVICE:		21,477	21,116	20,740	36,500	36,500	38,500
NON-OPERATING EXPENSES							
909545	Intrafund Trfr to AP Capital	0	150,000	4,800	76,707	76,707	0
TOTAL NON-OPERATING EXPENSES		0	150,000	4,800	76,707	76,707	0
TOTAL AIRPORT ADMINISTRATION		398,338	520,947	480,585	682,466	689,176	851,383
OTHER FINANCING USES							
909990	Unappropriated	195,028	58,838	138,976	14,040	47,698	0
TOTAL EXPENDITURES AND OTHER USES		593,366	579,785	619,561	696,506	736,874	851,383



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CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

BUILDING DEPARTMENT

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

<u>Description</u>	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues and Transfers	\$ 953,492	\$ 1,388,506	\$ 1,278,084	\$ 1,311,998	\$ 1,075,059	\$ 1,149,548
Total Expenses	746,911	814,164	954,193	1,466,807	1,175,261	1,376,659
Change in Unrestricted Reserves	\$ 206,581	\$ 574,342	\$ 323,891	\$ (154,809)	\$ (100,202)	\$ (227,111)

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2023-2024 adopted budget for the Building Department fund revenue is \$ 1,149,548. This compares to the 2022-2023 projected Building Department fund revenue of \$ 1,075,059, an increase of \$ 74,489 or 6.93%.

<u>Description</u>	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	
Operating revenue	\$ 935,726	\$ 1,367,477	\$ 1,254,688	\$ 1,268,500	\$ 999,350	\$ 1,072,150	\$ 72,800
Non-operating revenues	17,766	21,029	23,395	43,498	75,709	77,398	1,689
Use of Unrestricted Reserves	-	-	-	154,809	100,202	227,111	126,909
Total revenues and other sources	\$ 953,492	\$ 1,388,506	\$ 1,278,084	\$ 1,466,807	\$ 1,175,261	\$ 1,376,659	\$ 201,398

Fiscal Year 2023-2024 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-2023 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due to anticipated increase in general building permits.	\$ 72,800
2. Non-operating revenues - Increase due to contractual loan repayment from Golf Course.	\$ 1,689

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 19/20 <u>Actual</u>	FY 20/21 <u>Actual</u>	FY 21/22 <u>Actual</u>	Amended FY 22/23 <u>Budget</u>	FY 22/23 <u>Projected</u>	FY 23/24 <u>Budget</u>
OPERATING REVENUE							
321050	Contractor License	11,288	12,088	7,856	13,500	8,000	9,000
321150	Contractor License - Penalties	1,812	2,645	1,570	2,500	1,000	1,200
322050	Building Permits	459,038	699,490	606,840	650,000	450,000	500,000
322052	Fire Special Events	1,600	960	1,440	1,400	1,450	1,450
322055	Roofing Permits	101,785	166,420	190,950	175,000	180,000	178,000
322065	Alumimum Structure	20,050	25,325	21,450	25,000	16,000	18,000
322070	Shed Permits	9,750	9,000	8,175	8,000	4,500	5,000
322075	Reinspection Fees	28,405	36,400	49,675	45,000	40,000	45,000
322100	Land Clearing Permits	125	0	0	0	0	0
322200	Electrical Permits	56,117	66,868	55,119	55,000	40,000	46,000
322225	Plumbing Permits	45,917	60,025	71,077	62,000	70,000	67,000
322230	Pool Permits	19,425	26,730	26,370	30,000	19,500	21,000
322240	Solar Permits	5,100	12,075	14,850	11,500	13,500	14,000
322250	Mechanical Permits	64,367	76,193	70,713	60,000	53,000	56,000
322300	Fencing Permits	23,925	20,250	0	0	0	0
322500	Sign Permits	2,210	2,880	1,845	2,100	1,350	1,500
322600	Expired Permit Fee	7,575	22,650	17,325	20,000	17,300	17,500
329400	Plan Checking Fees	48,784	83,727	67,979	65,000	59,000	61,500
329410	Fire Plan Review Fee	4,061	5,136	4,346	3,500	1,500	2,000
341920	Cert. Copying/Record Research	4,232	5,754	6,504	7,000	4,000	4,500
347556	County Facility Admin Fee	13,863	27,661	23,769	26,500	14,000	18,000
359000	Other Fines and Forfeitures	6,298	5,200	6,836	5,000	5,000	5,000
359100	Fire Violations	0	0	0	500	250	500
TOTAL OPERATING REVENUE		935,726	1,367,477	1,254,688	1,268,500	999,350	1,072,150
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	4,791	2,343	12,471	3,000	25,000	25,000
361105	SBA Interest Earnings	2,649	366	3,532	1,089	12,000	12,000
369400	Reimbursements	0	7,330	0	0	0	0
369900	Other Miscellaneous Revenue	2,112	3,171	3,057	3,200	2,500	3,000
381410	Interfund Transfer from 410 GC	8,213	7,819	4,335	36,209	36,209	37,398
TOTAL OTHER NON-OPERATING REVENUE		17,766	21,029	23,395	43,498	75,709	77,398
TOTAL BUILDING DEPARTMENT REVENUES		953,492	1,388,506	1,278,084	1,311,998	1,075,059	1,149,548
USE OF UNRESTRICTED RESERVES		0	0	0	154,809	100,202	227,111
TOTAL BUILDING DEPARTMENT SOURCES		953,492	1,388,506	1,278,084	1,466,807	1,175,261	1,376,659

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

BUILDING DEPARTMENT

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

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

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

FISCAL YEAR 2023 ACCOMPLISHMENTS

- ✓ Maintained timeliness and delivery of permitting services with a turnaround time of 15 days or less for most permits.
- ✓ Provided continuing education for employees to meet minimum state licensing requirements. Customer service training is ongoing
- ✓ Monitored Compliance Engine for the maintenance of Fire and Life Safety Systems. Followed up on any deficiencies reported. Continued to conduct annual fire inspections on occupied buildings, with a focus on buildings containing high occupant loads and/or Fire and Life safety systems.
- ✓ Improvements to MGO permitting system by implementing new version called MGO Connect. Providing new branding for the on-line customer portal with improved functionality.
- ✓ Front counter renovation completed providing accessible seating, replaced carpet throughout Building and Growth Management departments and provided a safer work environment.
- ✓ Continued to enforce state and city ordinances regarding unlicensed contractor activity and willful code violations.
- ✓ Continue to scan documents to completed permits, existing property files and business tax receipts for safe record keeping.

FISCAL YEAR 2024 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permitting services with a turnaround time of 15 days or less for most projects.
- Provide building and fire code related continuing education to satisfy minimum state licensing requirements and provide ongoing customer service training.
- Continue to use Compliance Engine program to monitor Fire and Life Safety Systems and continue to conduct annual fire inspections of occupied buildings.
- Continue improvements to the MGO permitting software to have all permit types available to be submitted through the on-line portal.
- Continue to enforce state laws and city ordinances related to construction industry, unlicensed contractor activity and code violations.
- Continue to scan completed permits, property files and business tax receipts for safe record keeping.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Projected 2022/2023	Projected 2023/2024
Residential permits issued	586	782	652	750	575
Commercial permits issued	27	16	23	20	18
Other permits issued	2,907	3,164	3,427	3,200	3,400
Total number of inspections	10,197	14,332	17,857	16,500	15,750
Total number of reinspections	1,950	2,992	3,608	3,500	3,100
Number of Professional licenses processed	140	280	358	250	365
Expired permits processed	101	302	231	325	115
Business Tax Receipts processed and issued	1893	1631	1228	1300	1275

BUILDING DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>22/23</i>	<i>23/24</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 2023/2024 ANNUAL BUDGET

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2023-2024 adopted budget for the Building Department, excluding budgeted contingency, is \$ 1,376,659. This compares to the projected FY 2022-2023 expenses of \$ 1,175,261, an increase of \$ 201,398, or 17.14%.

	FY 19/20	FY 20/21	FY 21/22	Amended FY 22/23	FY 22/23	FY 23/24	Difference
	Actual	Actual	Actual	Budget	Projected	Budget	
Personal Services	\$ 607,069	\$ 631,113	\$ 715,665	\$ 941,787	\$ 793,935	\$ 1,104,265	\$ 310,330
Operating Expenses	135,889	160,093	238,328	338,146	193,591	242,394	\$ 48,803
Capital Outlay	3,952	22,957	-	186,874	187,735	30,000	\$ (157,735)
Transfers	-	-	200	-	-	-	\$ -
Contingency	206,581	574,342	323,891	39,877	-	-	\$ -
Total	\$ 953,492	\$ 1,388,506	\$ 1,278,084	\$ 1,506,684	\$ 1,175,261	\$ 1,376,659	\$ 201,398

Fiscal Year 2023-24 Adopted Budget:

Major Current Level Changes from Fiscal Year 2022-23 Projected Expenses

	Difference
1. Personal Services - Increase due to the addition of one new position, having positions full all year, and negotiated salary and insurance increases.	\$ 310,330
2. Operating Expenses - Increase due primarily to anticipated need for additional contractual services.	\$ 48,803
3. Capital Outlay - Decrease due to project completed in the prior year.	\$ (157,735)
4. Transfers - No change.	\$ -

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT <u>POSITION</u>	PAY <u>RANGE</u>	FULL TIME EQUIVALENTS				Projected Expense <u>22/23</u>	Budget <u>23/24</u>
		Amended					
		<u>21/22</u>	<u>22/23</u>	<u>22/23</u>	<u>23/24</u>		
Building Official	92,637 / 162,112	1.00	1.00	1.00	1.00	\$ 135,100	\$ 143,250
Deputy Building Official	69,127 / 120,971	1.00	1.00	1.00	1.00	94,500	100,000
Chief Building Inspector	69,118 / 120,955	1.00	1.00	1.00	1.00	78,700	82,500
Plans Examiner	62,691 / 109,707	0.00	1.00	0.00	0.00	-	-
Building Inspector II	62,691 / 109,707	2.00	2.00	2.00	3.00	95,000	194,500
Administrative Assistant	37,440 / 65,519	1.00	1.00	1.00	1.00	40,000	43,750
Local Business Tax Specialist	35,360 / 61,879	1.00	1.00	1.00	1.00	63,500	66,250
Permitting Technician	35,360 / 61,879	1.00	2.00	2.00	2.00	35,000	74,500
Fire Inspector P/T	\$ 26.04/hr - \$ 45.57/hr	0.50	0.50	1.00	1.00	18,000	41,250
Electrical Inspector P/T	\$ 26.04/hr - \$ 45.57/hr	0.50	0.50	0.50	0.50	2,500	5,000
Clerical Assistant I P/T	\$ 15.23/hr - \$ 26.65/hr	0.50	0.50	0.50	0.50	19,725	21,250
		9.50	11.50	11.00	12.00		
		TOTAL SALARIES				\$ 582,025	\$ 772,250
		Overtime				1,000	2,000
		FICA Taxes				44,750	59,538
		Clothing Allowance				1,455	1,800
		Deferred Compensation				49,000	64,112
		Group Health Insurance Premium				88,250	151,040
		Health Reimbursement Account				17,000	36,000
		Employee Assistance Program				115	158
		Worker's Comp Insurance				10,340	15,167
		Additional Compensation				-	2,200
		Total Personal Services				\$ 793,935	\$ 1,104,265

CAPITAL OUTLAY SCHEDULE

BUILDING DEPARTMENT - TO BE FUNDED BY THE BUILDING DEPARTMENT FUND

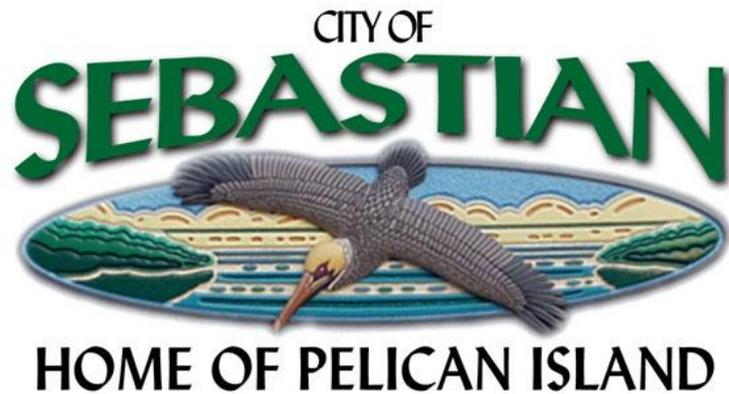
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027-28</u>	<u>TOTAL</u>
Pick-Up Truck	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	Amended FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
PERSONAL SERVICES							
511200	Regular Salaries	460,072	473,476	525,827	661,847	582,025	772,250
511400	Overtime	1,909	3,175	732	2,000	1,000	2,000
512100	FICA Taxes	33,550	35,746	38,103	51,045	44,750	59,538
512215	Clothing Allowance	480	670	720	960	1,455	1,800
512225	Deferred Compensation	39,190	41,121	44,683	57,610	49,000	64,112
512301	Group Health Insurance Premium	53,975	56,865	74,830	120,840	88,250	151,040
512307	Health Reimbursement Account	10,846	10,460	20,614	34,000	17,000	36,000
512309	Employee Assistance Program	95	104	111	158	115	158
512400	Worker's Comp Insurance	6,951	9,496	10,046	12,869	10,340	15,167
512700	Additional Compensation	0	0	0	458	0	2,200
TOTAL PERSONAL SERVICES		607,069	631,113	715,665	941,787	793,935	1,104,265
OPERATING EXPENSES							
533200	Audit Fees	1,554	1,974	1,380	2,171	2,171	2,388
533201	Administrative Services Provided by GF	49,665	54,632	60,095	66,105	66,105	72,716
533400	Other Contractual Services	27,324	36,074	119,711	197,890	60,000	91,150
534000	Travel and Per Diem	155	569	582	3,000	1,750	2,000
534101	Telephone	419	429	173	0	0	0
534105	Cellular Telephone	2,188	2,087	1,940	2,400	2,475	3,000
534110	Internet Services	1,837	1,562	1,113	1,500	1,385	1,560
534120	Postage	1,343	945	1,084	1,000	800	1,000
534310	Electric	2,726	3,075	3,512	3,960	4,250	4,800
534320	Water / Sewer	292	323	315	360	360	420
534420	Equipment Leases	2,235	2,608	2,573	2,610	2,565	2,565
534500	Insurance	8,545	10,861	5,986	6,590	8,510	9,365
534620	R & M - Vehicles	1,701	3,460	2,865	6,000	2,500	4,000
534630	R & M - Office Equipment	24,206	25,171	23,381	24,060	23,720	23,780
534800	Promotional Activities	0	0	0	1,800	1,000	1,500
534910	Clerk of Court Filing Fees	29	29	147	100	50	75
534920	Legal Ads	0	142	217	0	0	100
535200	Departmental Supplies	1,065	983	1,867	3,600	3,300	2,000
535210	Computer Supplies	3,672	2,548	1,023	1,800	1,500	2,800
535230	Small Tools and Equipment	46	570	111	450	530	450
535260	Gas and Oil	4,071	4,811	7,420	8,400	6,800	7,750
535270	Uniforms and Shoes	545	496	844	1,000	920	1,100
535275	Safety Equipment	0	0	65	100	50	100
535410	Dues and Memberships	815	887	977	950	1,300	3,075
535420	Books and Publications	151	2,856	0	500	350	2,900
535450	Training and Education	1,306	3,003	947	1,800	1,200	1,800
TOTAL OPERATING EXPENSES		135,889	160,093	238,328	338,146	193,591	242,394
CAPITAL OUTLAY							
606220	Building Improvements	0	0	0	186,874	187,735	0
606400	Vehicles and Equipment	3,952	22,957	0	0	0	30,000
TOTAL CAPITAL OUTLAY		3,952	22,957	0	186,874	187,735	30,000
NON-OPERATING EXPENSES							
909101	Transfer to General Fund	0	0	200	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	200	0	0	0
TOTAL BUILDING DEPARTMENT		746,911	814,164	954,193	1,466,807	1,175,261	1,376,659
OTHER FINANCING USES							
909990	Unappropriated	206,581	574,342	323,891	39,877	0	0
TOTAL EXPENDITURES AND OTHER USES		953,492	1,388,506	1,278,084	1,506,684	1,175,261	1,376,659



CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

***CAPITAL IMPROVEMENT
PROGRAM***

CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2024-2029

SUMMARY OF CAPITAL PURCHASES AND IMPROVEMENTS

List of Projects	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Totals
General Government							
Vx Rail Lease Payments	43,195	45,355	45,355	45,355	45,355	45,355	269,969
City Wide Computers	45,000	35,000	45,000	35,000	45,000	35,000	240,000
COStv Equipment	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Network Infrastructure	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Core and Remote Switches	60,000	-	-	-	-	-	60,000
Security Cameras	30,000	-	-	-	-	-	30,000
Sidewalk Assurance System	50,000	-	-	-	-	-	50,000
Cyber Security Features	30,000	-	-	-	-	-	30,000
Public Works Compound Firewall	75,000	-	-	-	-	-	75,000
Police Department							
Police Vehicles	620,431	485,383	373,152	391,809	411,400	431,970	2,714,145
Vehicle/Body Cameras	88,776	88,776	93,776	93,776	93,776	93,776	552,656
CAD/RMS System Update	60,775	60,775	60,775	60,775	60,775	60,775	364,650
Road Patrol Equipment	29,260	34,800	8,500	8,500	8,500	8,500	98,060
Indoor Firearms Range	-	-	5,000,000	-	-	-	5,000,000
Investigations Equipment	11,500	-	-	-	-	-	11,500
Community Development							
Working Waterfront Expansion	120,000	500,000	500,000	500,000	-	-	1,620,000
Central Avenue Catalyst Site	-	-	-	-	500,000	-	500,000
CDBG Grant Program	128,152	130,000	130,000	130,000	130,000	130,000	778,152
Riverview Park Master Plan	-	500,000	500,000	-	-	-	1,000,000
Riverview Park Event Center	-	-	-	1,000,000	-	-	1,000,000
Community Development Offices	88,500	-	-	-	-	-	88,500
Roads Department							
Pavement Grinder	22,000	-	-	-	-	-	22,000
Vinyl Printer	16,100	-	-	-	-	-	16,100
Enclosed Trailer	8,000	-	-	-	-	-	8,000
Street Repaving	533,423	1,099,840	772,192	569,552	392,611	417,500	3,785,118
Street Reconstruction	1,780,163	1,209,768	801,028	1,017,818	1,614,132	1,670,000	8,092,909
Sidewalk Replacement	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Traffic Analyzers (2)	3,500	-	-	-	-	-	3,500
Air Compressor Jack Hammer	28,400	-	-	-	-	-	28,400
Sign Shop Truck	75,000	-	-	-	-	-	75,000
Facilities Maintenance Division							
Facilities Maintenance Vehicles	63,000	-	-	45,000	-	-	108,000
Air Conditioner Replacement	25,000	30,000	30,000	35,000	35,000	40,000	195,000
Roof Replacements	17,000	-	-	-	-	-	17,000
Art Center Roofing	-	30,000	-	-	-	-	30,000
Cemetery Division							
Cemetery Equipment	14,000	-	-	13,000	16,000	-	43,000
Cemetery Vehicle	-	-	-	40,000	-	-	40,000
Cemetery Irrigation Pump	10,000	-	-	40,000	-	-	50,000
Columbarium Niches	-	95,000	-	-	-	-	95,000
Cemetery Grounds Maintenance	165,000	-	-	-	-	-	165,000
Leisure Services Department							
Maintenance Equipment	23,000	12,000	-	28,000	22,000	30,000	115,000
Parks Division Vehicles	-	40,000	-	-	-	-	40,000
Parks Maintenance Shed	15,000	-	-	-	-	-	15,000
Splash Pad Replacement	-	1,000,000	-	-	-	-	1,000,000
Friendship Park Baseball Field	25,000	-	-	-	-	-	25,000
Playground Improvements	350,000	60,000	120,000	120,000	80,000	-	730,000
Park Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Stormwater Department							
Rubber Tire Excavator	375,000	-	-	-	-	-	375,000
Walk Behind Concrete Saw	10,000	-	-	-	-	-	10,000
Brush Truck	122,000	-	-	-	-	-	122,000
Backhoe	170,000	-	-	-	-	-	170,000
Slip Lining/Pipe Replacement	165,000	182,000	200,000	220,000	242,000	266,000	1,275,000
Stormwater Facility Pump	60,000	-	-	-	-	-	60,000
Schumann Drive	-	750,000	-	-	-	-	750,000
Canal Restoration	11,500,000	-	-	-	-	-	11,500,000
Stoncrop Upstream Drainage	-	1,220,000	310,000	345,000	-	-	1,875,000
Tulip Drive Road Crossing	-	250,000	-	-	-	-	250,000
Bayfront Road Crossing	-	-	250,000	-	-	-	250,000
Ocean Cove Drainage	-	-	-	350,000	-	-	350,000
Golf Course Fund							
Golf Clubhouse Doors	35,000	-	-	-	-	-	35,000
Golf Shop Carpet	3,800	-	-	-	-	-	3,800
Golf Bunker Renovations	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Golf Maintenance Equipment	3,500	-	-	-	10,000	-	13,500
Airport Fund							
Airport Maintenance Equipment	35,000	9,000	-	-	-	-	44,000
Airport Backhoe Loader	-	-	-	-	65,000	-	65,000
Airport Tractor/Mower Deck	80,000	-	30,000	-	-	-	110,000
Aircraft Wash Rack	-	-	125,000	-	-	-	125,000
Airport Equipment Shelter	-	-	-	50,000	-	-	50,000
Construct Shade Hangar	-	-	1,300,000	-	-	-	1,300,000
Construct Square Hangars	35,895	-	-	-	-	-	35,895
Design Taxiway Golf	-	215,500	-	-	-	-	215,500
Construct Taxiway Golf	-	987,600	987,600	-	-	-	1,975,200
Design Taxiway Bravo Rehab	-	-	-	-	-	230,000	230,000
Reconstruct Alpha Apron	1,250,000	-	-	-	-	-	1,250,000
Terminal Apron Expansion	-	-	-	1,200,000	-	-	1,200,000
Design NW Airport Access	-	-	-	250,000	-	-	250,000
Construct NW Airport Access	-	-	-	-	3,000,000	-	3,000,000
Building Fund							
Building Department Truck	30,000	-	-	-	-	-	30,000
Totals	\$ 18,719,370	\$ 9,260,797	\$ 11,872,378	\$ 6,778,585	\$ 6,961,549	\$ 3,648,876	\$ 57,241,554

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Total</u>
<u>Grouped by Department</u>							
General Government	\$ 378,195	\$ 125,355	\$ 135,355	\$ 125,355	\$ 135,355	\$ 125,355	\$ 1,024,969
Police Department	810,742	669,734	5,536,203	554,860	574,451	595,021	8,741,011
Roads Department	2,541,586	2,384,608	1,648,220	1,662,370	2,081,743	2,162,500	12,481,027
Public Facilities Department	294,000	155,000	30,000	173,000	51,000	40,000	743,000
Leisure Services	433,000	1,132,000	140,000	168,000	122,000	50,000	2,045,000
Community Development	336,652	1,130,000	1,130,000	1,630,000	630,000	130,000	4,986,652
Stormwater	12,402,000	2,402,000	760,000	915,000	242,000	266,000	16,987,000
Golf Course	92,300	50,000	50,000	50,000	60,000	50,000	352,300
Airport	1,400,895	1,212,100	2,442,600	1,500,000	3,065,000	230,000	9,850,595
Building	30,000	-	-	-	-	-	30,000
Total by Departments	\$ 18,719,370	\$ 9,260,797	\$ 11,872,378	\$ 6,778,585	\$ 6,961,549	\$ 3,648,876	\$ 57,241,554
<u>Grouped by Function</u>							
General Government	\$ 714,847	\$ 1,255,355	\$ 1,265,355	\$ 1,755,355	\$ 765,355	\$ 255,355	\$ 6,011,621
Public Safety	840,742	669,734	5,536,203	554,860	574,451	595,021	8,771,011
Transportation	4,236,481	3,751,708	4,120,820	3,335,370	5,197,743	2,432,500	23,074,622
Parks & Recreation	525,300	1,182,000	190,000	218,000	182,000	100,000	2,397,300
Physical Environment	12,402,000	2,402,000	760,000	915,000	242,000	266,000	16,987,000
Total by Functions	\$ 18,719,370	\$ 9,260,797	\$ 11,872,378	\$ 6,778,585	\$ 6,961,549	\$ 3,648,876	\$ 57,241,554
<u>Grouped by Funding Source</u>							
General Fund	\$ 475,260	\$ 191,800	\$ 83,500	\$ 156,500	\$ 105,500	\$ 113,500	\$ 1,126,060
DST	4,491,235	5,045,677	4,029,106	3,450,783	2,950,437	2,433,376	22,400,613
LOGT	533,423	1,099,840	772,192	569,552	392,611	417,500	3,785,118
Recreation Impact Fees	370,000	80,000	140,000	140,000	100,000	20,000	850,000
Riverfront CRA	60,000	250,000	250,000	250,000	500,000	-	1,310,000
Stormwater Fund	175,000	182,000	200,000	220,000	242,000	266,000	1,285,000
Golf Course	92,300	50,000	50,000	50,000	60,000	50,000	352,300
Airport	115,000	9,000	55,000	(90,000)	65,000	-	154,000
Building Fund	30,000	-	-	-	-	-	30,000
Cemetery Trust	189,000	95,000	-	93,000	16,000	-	393,000
Grants/Loans	12,188,152	2,257,480	6,292,580	1,938,750	2,530,000	348,500	25,555,462
Total Funding Sources	\$ 18,719,370	\$ 9,260,797	\$ 11,872,378	\$ 6,778,585	\$ 6,961,549	\$ 3,648,876	\$ 57,241,554

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation										
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Building				Total
		Gas Tax		Agency	Fees	Fund	Trust	Private Funds	Fund	Fund	Fund				
<u>FISCAL YEAR 2023/2024</u>															
General Government															
Vx Rail Lease Payments			43,195												43,195
City Wide Computers			45,000												45,000
COSTv Equipment			15,000												15,000
Network Infrastructure			30,000												30,000
Core and Remote Switches			60,000												60,000
Security Cameras			30,000												30,000
Sidewalk Assurance System			50,000												50,000
Cyber Security Features			30,000												30,000
Public Works Compound Firewall			75,000												75,000
Police Department															
Police Vehicles			620,431												620,431
Vehicle/Body Cameras			88,776												88,776
CAD/RMS System Update			60,775												60,775
Road Patrol Equipment	29,260														29,260
Indoor Firearms Range															-
Investigations Equipment	11,500														11,500
Community Development															
Working Waterfront Expansion				60,000				60,000							120,000
CDBG Grant Program								128,152							128,152
Community Development (88,500														88,500
Roads Department															
Pavement Grinder	22,000														22,000
Vinyl Printer	16,100														16,100
Enclosed Trailer	8,000														8,000
Street Repaving		533,423													533,423
Street Reconstruction			1,780,163												1,780,163
Sidewalk Replacement	75,000														75,000
Traffic Analyzers (2)	3,500														3,500
Air Compressor Jack Ham	28,400														28,400
Sign Shop Truck	75,000														75,000
Facilities Maintenance Division															
Facilities Maintenance Ver	63,000														63,000
Air Conditioner Replacement			25,000												25,000
Roof Replacements	17,000														17,000
Cemetery															
Cemetery Equipment								14,000							14,000
Cemetery Irrigation Pump								10,000							10,000
Cemetery Grounds Maintenance								165,000							165,000
Leisure Services Department															
Maintenance Equipment	23,000														23,000
Parks Maintenance Shed	15,000														15,000
Friendship Park Baseball Field			25,000												25,000
Playground Improvements														350,000	350,000
Park Improvements														20,000	20,000
Stormwater															
Rubber Tire Excavator			375,000												375,000
Walk Behind Concrete Saw									10,000						10,000
Brush Truck			122,000												122,000
Backhoe			170,000												170,000
Slip Lining/Pipe Replacement														165,000	165,000
Stormwater Facility Pump			60,000												60,000
Canal Restoration			500,000										11,000,000		11,500,000
Golf Course															
Golf Clubhouse Doors													35,000		35,000
Golf Shop Carpet													3,800		3,800
Golf Bunker Renovations													50,000		50,000
Golf Maintenance Equipment													3,500		3,500
Airport															
Airport Maintenance Equipment														35,000	35,000
Airport Tractor/Mower Deck														80,000	80,000
Construct Square Hangars			35,895												35,895
Reconstruct Alpha Apron			250,000										1,000,000		1,250,000
Building															
Building Department Truck															30,000
Total FY 2023/2024	\$ 475,260	\$ 533,423	\$ 4,491,235	\$ 60,000	\$ 370,000	\$ 175,000	\$ 189,000	\$ 12,188,152	\$ 92,300	\$ 115,000	\$ 30,000				\$ 18,719,370

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Course	Airport Fund	American Rescue Plan	Total
FISCAL YEAR 2024/2025												
General Government												
Vx Rail Lease Payments			45,355									45,355
City Wide Computers			35,000									35,000
COSTv Equipment			15,000									15,000
Network Infrastructure			30,000									30,000
Police Department												
Police Vehicles			485,383									485,383
Vehicle/Body Cameras			88,776									88,776
CAD/RMS System Update			60,775									60,775
Road Patrol Equipment	34,800											34,800
Community Development												
Working Waterfront Expansion				250,000				250,000				500,000
CDBG Grant Program								130,000				130,000
Riverview Park Master Plan			500,000									500,000
Roads Department												
Street Repaving		1,099,840										1,099,840
Street Reconstruction			1,209,768									1,209,768
Sidewalk Replacement	75,000											75,000
Public Facilities Department												
Air Conditioner Replacement			30,000									30,000
Art Center Roofing	30,000											30,000
Cemetery												
Columbarium Niches							95,000					95,000
Leisure Services Department												
Maintenance Equipment	12,000											12,000
Parks Division Vehicles	40,000											40,000
Splash Pad Replacement			1,000,000									1,000,000
Playground Improvements					60,000							60,000
Park Improvements					20,000							20,000
Stormwater												
Slip Lining/Pipe Replacement						182,000						182,000
Schumann Drive			750,000									750,000
Stonecrop Upstream Drainage			305,000					915,000				1,220,000
Tulip Drive Road Crossing			250,000									250,000
Golf Course												
Golf Bunker Renovations									50,000			50,000
Airport												
Airport Maintenance Equipment										9,000		9,000
Design Taxiway Golf			43,100					172,400				215,500
Construct Taxiway Golf			197,520					790,080				987,600
Total FY 2024/2025	\$ 191,800	\$ 1,099,840	\$ 5,045,677	\$ 250,000	\$ 80,000	\$ 182,000	\$ 95,000	\$ 2,257,480	\$ 50,000	\$ 9,000	\$ -	\$ 9,260,797

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	American Rescue Plan	Total
<u>FISCAL YEAR 2025/2026</u>												
General Government												
Vx Rail Lease Payments			45,355									45,355
City Wide Computers			45,000									45,000
COSTv Equipment			15,000									15,000
Network Infrastructure			30,000									30,000
Police Department												
Police Vehicles			373,152									373,152
Vehicle/Body Cameras			93,776									93,776
CAD/RMS System Update			60,775									60,775
Road Patrol Equipment	8,500											8,500
Indoor Firearms Range			1,250,000					3,750,000				5,000,000
Community Development												
Working Waterfront Expansion				250,000				250,000				500,000
CDBG Grant Program								130,000				130,000
Riverview Park Master Plan			500,000									500,000
Roads Department												
Street Repaving		772,192										772,192
Street Reconstruction			801,028									801,028
Sidewalk Replacement	75,000											75,000
Public Facilities Department												
Air Conditioner Replacement			30,000									30,000
Leisure Services Department												
Playground Improvements					120,000							120,000
Park Improvements					20,000							20,000
Stormwater												
Slip Lining/Pipe Replacement						200,000						200,000
Stoncrop Upstream Drainage			77,500					232,500				310,000
Bayfront Road Crossing			250,000									250,000
Golf Course												
Golf Bunker Renovations									50,000			50,000
Airport												
Airport Mower Deck										30,000		30,000
Aircraft Wash Rack								100,000		\$ 25,000		125,000
Construct Shade Hangar			260,000					1,040,000				1,300,000
Construct Taxiway Golf			197,520					790,080				987,600
Total FY 2025/2026	\$ 83,500	\$ 772,192	\$ 4,029,106	\$ 250,000	\$ 140,000	\$ 200,000	\$ -	\$ 6,292,580	\$ 50,000	\$ 55,000	\$ -	\$ 11,872,378

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General	Local		Community	Recreation						American	
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Cemetery	Grants/	Golf	Airport	Rescue	Total
		Gas Tax		Agency	Fees	Fund	Trust	Bank Note	Fund	Fund	Plan	
<u>FISCAL YEAR 2026/2027</u>												
General Government												
Vx Rail Lease Payments			45,355									45,355
City Wide Computers			35,000									35,000
COSTv Equipment			15,000									15,000
Network Infrastructure			30,000									30,000
Security Cameras			-									-
Police Department												
Police Vehicles			391,809									391,809
Vehicle/Body Cameras			93,776									93,776
CAD/RMS System Update			60,775									60,775
Road Patrol Equipment	8,500											8,500
Community Development												
Working Waterfront Expansion				250,000				250,000				500,000
CDBG Grant Program								130,000				130,000
Riverview Park Event Center			1,000,000		-							1,000,000
Roads Department												
Street Repaving		569,552										569,552
Street Reconstruction			1,017,818									1,017,818
Sidewalk Replacement	75,000											75,000
Public Facilities Department												
Facilities Maintenance Ver	45,000											45,000
Air Conditioner Replacement			35,000									35,000
Cemetery												
Cemetery Equipment								13,000				13,000
Cemetery Vehicle								40,000				40,000
Cemetery Irrigation Pump								40,000				40,000
Leisure Services Department												
Maintenance Equipment	28,000											28,000
Playground Improvements					120,000							120,000
Park Improvements					20,000							20,000
Stormwater												
Slip Lining/Pipe Replacement						220,000						220,000
Stonecrop Upstream Drainage			86,250					258,750				345,000
Ocean Cove Drainage			350,000									350,000
Golf Course												
Golf Bunker Renovations									50,000			50,000
Airport												
Aircraft Wash Rack								100,000		(100,000)		-
Airport Equipment Shelter								40,000		10,000		50,000
Terminal Apron Expansion			240,000					960,000				1,200,000
Design NW Airport Access			50,000					200,000				250,000
Total FY 2026/2027	\$ 156,500	\$ 569,552	\$ 3,450,783	\$ 250,000	\$ 140,000	\$ 220,000	\$ 93,000	\$ 1,938,750	\$ 50,000	\$ (90,000)	\$ -	6,778,585

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	American Rescue Plan	Total
<u>FISCAL YEAR 2027/2028</u>												
General Government												
Vx Rail Lease Payments			45,355									45,355
City Wide Computers			45,000									45,000
COSTv Equipment			15,000									15,000
Network Infrastructure			30,000									30,000
Police Department												
Police Vehicles			411,400									411,400
Vehicle/Body Cameras			93,776									93,776
CAD/RMS System Update			60,775									60,775
Road Patrol Equipment	8,500											8,500
Community Development												
CDBG Grant Program								130,000				130,000
Central Avenue Catalyst Site				500,000								500,000
Roads Department												
Street Repaving		392,611										392,611
Street Reconstruction			1,614,132									1,614,132
Sidewalk Replacement	75,000											75,000
Public Facilities Department												
Air Conditioner Replacement			35,000									35,000
Cemetery												
Cemetery Equipment							16,000					16,000
Leisure Services Department												
Maintenance Equipment	22,000											22,000
Playground Improvements					80,000							80,000
Park Improvements					20,000							20,000
Stormwater												
Slip Lining/Pipe Replacement						242,000						242,000
Golf												
Replace Ice Machine									10,000			10,000
Golf Bunker Renovations									50,000			50,000
Airport												
Airport Backhoe Loader										65,000		65,000
Construct NW Airport Access			600,000					2,400,000				3,000,000
Total FY 2027/2028	\$ 105,500	\$ 392,611	\$ 2,950,437	\$ 500,000	\$ 100,000	\$ 242,000	\$ 16,000	\$ 2,530,000	\$ 60,000	\$ 65,000	\$ -	\$ 6,961,549

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-29
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Cemetery Trust	Grants/ Bank Note	Golf Fund	Airport Fund	American Rescue Plan	Total
FISCAL YEAR 2028/2029												
General Government												
Vx Rail Lease Payments			45,355									45,355
City Wide Computers			35,000									35,000
COSTv Equipment			15,000									15,000
Network Infrastructure			30,000									30,000
Police Department												
Police Vehicles			431,970									431,970
Vehicle/Body Cameras			93,776									93,776
CAD/RMS System Update			60,775									60,775
Road Patrol Equipment	8,500											8,500
Community Development												
CDBG Grant Program								130,000				130,000
Roads Department												
Street Repaving		417,500										417,500
Street Reconstruction			1,670,000									1,670,000
Sidewalk Replacement	75,000											75,000
Public Facilities												
Air Conditioner Replacement			40,000									40,000
Leisure Services Department												
Maintenance Equipment	30,000											30,000
Park Improvements					20,000							20,000
Stormwater												
Slip Lining/Pipe Replacement						266,000						266,000
Golf Course												
Golf Bunker Renovations									50,000			50,000
Airport												
Design Taxiway Bravo Rehab			11,500					218,500				230,000
Total FY 2028/2029	\$ 113,500	\$ 417,500	\$ 2,433,376	\$ -	\$ 20,000	\$ 266,000	\$ -	\$ 348,500	\$ 50,000	\$ -	\$ -	\$ 3,648,876
Grand Total	\$ 1,126,060	\$ 3,785,118	\$ 22,400,613	\$ 1,310,000	\$ 850,000	\$ 1,285,000	\$ 393,000	\$ 25,555,462	\$ 352,300	\$ 154,000	\$ 30,000	\$ 57,241,554

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION

Project Name:	Vx Rail Lease Payments	Project Description:					
Funding Source:	Discretionary Sales Tax	Capital Lease Payments on VxRail Infrastructure.					
Justification:	This product is used to effectively manage all the Police Department programs and applications that are hosted in the cloud. It was initially acquired in FY 19-20 via a five year capital lease arrangement.						
Project Costs:						Project	
	<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>Total</u>
	\$ 43,195	\$ 45,355	\$ 45,355	\$ 45,355	\$ 45,355	\$ 45,355	\$ 269,969
Operating Impact:							
	\$ -	\$ (5,615)	\$ (5,032)	\$ 2,354	\$ 15,680	\$ 33,174	\$ 40,560
Project Pricing:	Lease provided through Dell, the only provider of this technology. It is assumed that after the last payment in FY 23-24, another financing will be required for an equivalent acquisition of this type of technology. A 5% increase in cost is anticipated.						

Project Name:	City Wide Computers	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrades of 7-10 Workstations a Year for All Departments. Most of the Police Department Units will be included with Vehicle Purchases.					
Justification:	Computer workstations and laptops in all Departments need to be replaced and updated on a five year schedule to keep up with technology.						
Project Costs:						Project	
	<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>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:	Laptops @ \$3,000 each with 5 year warranties, docking stations and monitors. Desktops @ \$1,500 each.						

Project Name:	COSTv Equipment	Project Description:					
Funding Source:	Discretionary Sales Tax	Update Equipment needed to continue broadcasting.					
Justification:	COSTv is constantly replacing and updating equipment in order to continue to provide the public with programming of our boards & committees, along with other events. We are looking to replace the speaker system in the chambers as we have a couple speakers that are no longer functional						
Project Costs:						Project	
	<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>Total</u>
	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 90,000
Operating Impact:							
	\$ 0	\$ (2,550)	\$ (3,000)	\$ (1,350)	\$ 2,100	\$ 6,750	\$ 1,950
Project Pricing:	JBL CBT70J-1 (2)@ \$1245 = \$2490, JBL CBT 70JE-1-WH Extension (2)@ \$705 = \$1,410, JBL CBT 50LA-1 (4)@ \$485 = \$1,940, Crown CDi DriveCore 4 300BL Power Amplifier (1)@ \$2,800 Wiring & Accessories \$500, Total\$ 9,140 + 20% for Price Changes = 11,000 For Speakers alone						

Project Name:	Network Infrastructure	Project Description:					
Funding Source:	Discretionary Sales Tax	Network Infrastructure Upgrades.					
Justification:	General upgrading of network infrastructure to continue providing services. Includes switches, servers and other needed infrastructure to improve the speed of the network and reliability of services.						
Project Costs:						Project	
	<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>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:	Depending on the use case of the hardware, availability and restrictions on where some devices come from determines the price of the hardware.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION (CONTINUED)

Project Name:	Core and Remote Switches	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrade of Core and Remote Switches.					
Justification:	Replacement of the Core Switches in both City Hall and the Police Department are needed every five years in order to maintain security and provide the services required.						
Project Costs:						Project	
	<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>Total</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact:							
	\$ -	\$ (10,200)	\$ (1,800)	\$ 6,600	\$ 13,800	\$ 18,600	\$ 27,000
Project Pricing:	Prices for the replacment of the (2) Main Internet Firewalls are coming in at over 29,000 a piece with 5 years of coverage. Might be able to get that price down based on when we do this project as Sophos might give us a Trade-up" credit on our current ones.						

Project Name:	Security Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	Addition and updates of Security Cameras.					
Justification:	MIS will work with the Leisure Services Department and the Police Department to bring at least three cameras online at parks, along with updating and adding additional cameras on other City properties.						
Project Costs:						Project	
	<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>Total</u>
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	\$ -	\$ (3,900)	\$ 600	\$ 5,100	\$ 9,000	\$ 11,700	\$ 22,500
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 service.						

Project Name:	Sidewalk Assurance System	Project Description:					
Funding Source:	Discretionary Sales Tax	Added Techology in Riverview Park and down Indian River Drive.					
Justification:	This technology is needed will be added to Riverview Park and Indian River Drive to provide a means to improve safety and protect against unsupported insurance claims.						
Project Costs:						Project	
	<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>Total</u>
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact:							
	\$ -	\$ (6,500)	\$ 1,000	\$ 8,500	\$ 15,000	\$ 19,500	\$ 37,500
Project Pricing:	Pricing is based on the maxium matching funds that we expect. We will be working with a private company to assist with obtaining the grant and to also to manage it.						

Project Name:	Cyber Security Features	Project Description:					
Funding Source:	Discretionary Sales Tax	Additional Software and Hardware for Cyber Security.					
Justification:	This is needed to provide protection from viruses and malware and will cover encryption software.						
Project Costs:						Project	
	<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>Total</u>
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	-	(3,900)	600	5,100	9,000	11,700	\$ 22,500
Project Pricing:	Pricing is based on existing softwarethe maxium matching funds that we expect. We will be working with a private company to assist with obtaining the grant and to also to manage it.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT - MIS DIVISION (CONTINUED)

Project Name:	Public Works Compound Firewall	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the Core Firewall, improve connection to the City Network and provide on-site servers to the Public Works Compound.					
Justification:	The Public Works Compound needs a more robust firewall then the one that is currently out on site. The current one was built by MIS from old server parts in order to get the building up and running. Servers also need to be relocated on site in order to have this facility more self sufficient.						
Project Costs:	Project						
	<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>Total</u>
	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact:							
	\$ -	\$ (9,750)	\$ 1,500	\$ 12,750	\$ 22,500	\$ 29,250	\$ 56,250
Project Pricing:	Pricing is based on the cost of firewall replacements experienced at City Hall.						

POLICE DEPARTMENT

Project Name:	Police Vehicles	Project Description:					
Funding Source:	Discretionary Sales Tax	23/24- 1 Administrative Vehicle, 5 Patrol Units replacement, 2 Patrol Units for new hires, 1 K-9 Vehicle and 1 Code Enforcement Vehicle, all with equipment. 24/25- 5 Vehicle replacement and 2 Patrol Units for new hires, all with new equipment. 25/26- 5 Vehicles w/equipment. 26/27- 5 Vehicles w/equipment. 27/28- 5 Vehicles w/equipment. 28/29- 5 Vehicles w/equipment.					
Justification:	This replaces older vehicles with higher mileage and maintenance cost. Includes two patrol units in FY 23/24 and two patrol units for FY 24/25 in anticipation of adding Police Officers those years. Includes associated vehicle equipment including body cameras, computers and communications equipment.						
Project Costs:	Project						
	<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>Total</u>
	\$ 620,431	\$ 485,383	\$ 373,152	\$ 391,809	\$ 411,400	\$ 431,970	\$ 2,714,145
Operating Impact:							
	\$ -	\$ (124,086)	\$ (159,120)	\$ (123,169)	\$ (53,634)	\$ 13,938	\$ (446,071)
Project Pricing:	Written quotes not available due to impending price increase. Projected on prior year cost plus 5%.						

Project Name:	Vehicle/Body Cameras	Project Description:					
Funding Source:	Discretionary Sales Tax	5 Year Lease Agreement for Vehicle and Body Worn Cameras. Includes 3 Police Officers added in FY 22-23 and provides for 2 Code Enforcement Officers. Expected to be renewed in FY 26 with an estimated \$5,000 increase to annual fees.					
Justification:	To promote full transparency and obtain video surveillance footage of every encounter with Patrol Officers for evidentiary purposes. These will be added for Code Enforcement Officers. This is a 5 year lease agreement initiated in FY 20-21 and includes unlimited cloud storage and maintenance fees.						
Project Costs:	Project						
	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 26-27</u>	<u>FY 28-29</u>	<u>Total</u>
	\$ 88,776	\$ 88,776	\$ 93,776	\$ 93,776	\$ 93,776	\$ 93,776	\$ 552,656
Operating Impact:							
	\$ -	\$ (17,755)	\$ (26,633)	\$ (27,633)	\$ (19,255)	\$ (6,827)	\$ (98,103)
Project Pricing:	Pricing based of current agreement with added cameras, plus \$5,000 a year for a new lease in FY 25-26.						

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

POLICE DEPARTMENT - (CONTINUED)

Project Name:	CAD/RMS System Update	Project Description:
Funding Source:	Discretionary Sales Tax	Soma global CAD/RMS System Implementation
Justification:	Updated CAD/RMS system to address security and FDLE Technical Audit shortcomings and assist in providing fluid workflow throughout the Police Department. This five year agreement was approved in January 2022. Future year projections assume renewal or an alternate system at that level of expenditure.	

Project Costs:							Project
	<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>Total</u>
	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 60,775	\$ 364,650

Operating Impact:							
	\$ -	\$ (10,332)	\$ (12,155)	\$ (5,470)	\$ 8,509	\$ 27,349	\$ 7,901

Project Pricing:	Based on approved agreement.
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Project Name:	Road Patrol Equipment	Project Description:
Funding Source:	General Fund	23/24 - 2 LIDAR Units \$5,300, 1 Night Vision Rifle Scope \$8,000, 4 Rapid ID Devices \$7,460 and 5 Tasers \$8,500. 24/25 - 2 LIDAR Units \$5,500, 2 Night Vision Goggles \$6,000, 4 Helmets \$4,800, 10 Ballistic Shields \$10,000 and 5 Tasers \$8,500. 25/26 - 5 Tasers \$8,500. 26/27 - 5 Tasers \$8,500. 27/28 - 5 Tasers \$8,500. 28/29 - 5 Tasers \$8,500.

Justification: Continue replacement of old LIDAR units. Upgrade the Special Response Unit Sniper Rifle Night Vision Scope Optics to allow a clearer field of view at longer distances under low light to dark conditions. Current scope only allows a clear sight picture at 50 yards. This item will provide an advantage and increase the safe operation of team members in the event of dealing with a critical incident during low light/dark conditions. Replace the 4 old Rapid ID units (10+ years old) with 4 new units with up-to-date software. Replace 2 Night Vision Goggles, 4 Police Special Response Team Helmets and 10 expiring Balistic Shields. Replacement of 5 of the older Taser units each year.

Project Costs:							Project
	<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>Total</u>
	\$ 29,260	\$ 34,800	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 98,060

Operating Impact:							
	\$ -	\$ (5,852)	\$ (9,886)	\$ (5,180)	\$ 376	\$ 5,026	\$ (15,516)

Project Pricing:	Written quotes. Price is factored to have a slight increase in cost next fiscal or calendar year.
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Project Name:	Indoor Firearms Range	Project Description:
Funding Source:	80% Police Grant \$3,750,00. 20% Matching from Discretionary Sales Tax \$1,250,000.	Construction of a City owned indoor firearms range.

Justification: Police Officers currently travel outside of the City to use other municipality's facilities for firearms qualification. This begins when officers are hired and continues a few times a year until they retire. The Special Response Team must maintain the best level of proficiency, requiring even more training. Having the facility locally will reduce travel time and allow access at will versus competing with others for time slots. The facility can be restricted to City personnel or be opened to the public with a fee.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ (950,000)	\$ (900,000)	\$ (750,000)	\$ (2,600,000)

Project Pricing:	Just a ballpark estimate. It is hoped that Grants will be found.
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

POLICE DEPARTMENT - (CONTINUED)

Project Name:	Investigations Equipment	Project Description:
Funding Source:	General Fund	Blocker Locker \$5,000, Blockbox Lab XL \$3,000 and Cree BM LED Streetlight Package \$3,500.

Justification: Mission Darkness Blocker Locker is a secure evidence cabinet that keeps devices individually locked, shielded and charged during storage. There has been an increase in requests from the State Attorney's Office for digital evidence to be produced for criminal proceedings. Currently the Police Department does not have the means to properly secure digital devices, while maintaining the proper chain of custody. This equipment has seven compartments consisting of RF blocking materials and securely maintains evidence by preventing outside influence, such as remote hacking or wiping. The Blocker Locker is equipped with charging ports/cables, allowing digital devices to maintain a proper charge. BlockBOX Lab XL is a large forensic analysis enclosure that allows evidence technicians to access digital evidence in a secure manner. Once inside the BlockBox Lab, the digital device can be removed and connected to an evidence computer for evidence download, which allows evidence technicians to maintain the chain of custody and secure digital evidence from outside influence. The Blockbox XL has connection ports for device charging and will work with current Police Department software download equipment. The use of the Mission Darkness Blocker Locker and Mission Darkness BlockBox Xl would allow officers and evidence technicians to properly secure and download devices containing digital evidence. The Cree BM LED Streetlight Package D Axis M5074 + Microhard Modem will expand the capabilities of the Police Department and promote safety for officers conducting surveillance operations by utilizing covert surveillance techniques to conduct criminal investigations. Due to staffing shortages and the increase of counter-surveillance, the use of covert surveillance is crucial for obtaining evidence needed for criminal proceedings. This equipment will further assist officers in obtaining evidence for criminal investigations.

Project Costs:								Project
	<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>Total</u>
	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Operating Impact:								
	\$ -	\$ (1,725)	\$ (460)	\$ 805	\$ 2,070	\$ 2,645	\$ -	\$ 3,335

Project Pricing: Written quotes have been obtained.

COMMUNITY DEVELOPMENT DEPARTMENT

Project Name:	Working Waterfront Expansion	Project Description:
Funding Source:	50% FIND Grant \$810,000 50% CRA Fund \$810,000	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.

Project Costs:								Project
	<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>Total</u>
	\$ 120,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,620,000
Operating Impact:								
	\$ -	\$ (10,800)	\$ (54,600)	\$ (92,200)	\$ (121,000)	\$ (98,600)	\$ -	\$ (377,200)

Project Pricing: FIND grant award may cover half the cost of the projected project costs.

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2024-2029
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

COMMUNITY DEVELOPMENT DEPARTMENT (CONTINUED)

Project Name:	CDBG Grant Program	Project Description:
Funding Source:	HUD Community Development Block Grant Program	Housing Rehab and Infrastructure Improvements
Justification:	CDBG Entitlement grant. Projects are approved and awarded each year. Past projects have included sidewalks and housing repairs.	

Project Costs:							Project
<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>Total</u>
\$ 128,152	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000		\$ 778,152
Operating Impact:							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Project Pricing:	Grant amount can vary.						

Project Name:	Riverview Park Master Plan	Project Description:
Funding Source:	Discretionary Sales Tax	Implementation of CRA Master Plan infrastructure improvements for the Riverview Park area.
Justification:	The CRA Master Plan supports planned improvements and should have immediate positive impacts to the business district and creation of event space. Includes Harrison Street, overflow parking and pavilion.	

Project Costs:							Project
<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>Total</u>
\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -		\$ 1,000,000
Operating Impact:							
\$ -	\$ -	\$ (45,000)	\$ (85,000)	\$ (70,000)	\$ (55,000)		\$ (255,000)
Project Pricing:	Cost estimate from the Master Plan.						

Project Name:	Riverview Park Event Center	Project Description:
Funding Source:	Discretionary Sales Tax	Implementation of CRA Master Plan for construction of an event center in the Riverview Park area.
Justification:	The CRA Master Plan supports a project to locate an event center in the Riverview Park area.	

Project Costs:							Project
<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>Total</u>
\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -		\$ 1,000,000
Operating Impact:							
\$ -	\$ -	\$ -	\$ -	\$ (90,000)	\$ (80,000)		\$ (1,320,000)
Project Pricing:	Cost estimate from the Master Plan.						

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 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>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -		\$ 500,000
Operating Impact:							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,000)		\$ (590,000)
Project Pricing:	Cost estimate from the Master Plan.						

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

COMMUNITY DEVELOPMENT DEPARTMENT (CONTINUED)

Project Name:	Community Development Offices	Project Description:				
Funding Source:	General Fund	Renovation of Community Development's Lobby and Offices.				
Justification:	The Community Development Department offices need improvements to meet current safety standards. Improvements will also improve work flow and create space.					
Project Costs:						Project
<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>Total</u>
\$ 88,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,500
Operating Impact:						
\$ -	\$ (30,090)	\$ (30,090)	\$ (28,320)	\$ (28,320)	\$ (26,550)	\$ (143,370)
Project Pricing:	Estimate based on a conceptual drawing and previous cost estimate. Costs for the Building Department were \$186,874. After subtracting the cost of carpeting, these improvements will be about half of that.					

ROADS DEPARTMENT

Project Name:	Pavement Grinder	Project Description:				
Funding Source:	General Fund	Purchase of Grinder for completing roadway repainting and striping.				
Justification:	This is requested by the Sign Shop to grind down thermoplastic and roadway paint when repainting and striping of roadways. It will be autoleveling to help ensure additional sections of pavement are not ground down during removal of thermoplastics and roadway paint. It will limit roadway deterioration and prolong pavement life, allowing efficient paint removal and reduce grinding time.					
Project Costs:						Project
<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>Total</u>
\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Operating Impact:						
\$ -	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$ (4,840)	\$ (24,200)
Project Pricing:	Two quotes were obtained which include training on the equipment.					

Project Name:	Vinyl Printer	Project Description:				
Funding Source:	General Fund	Purchase of a Vinyl Printer.				
Justification:	This equipment will be utilized for creating signs at the Sign Shop.					
Project Costs:						Project
<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>Total</u>
\$ 16,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100
Operating Impact:						
\$ -	\$ (3,864)	\$ (2,737)	\$ (1,610)	\$ (805)	\$ (644)	\$ (9,660)
Project Pricing:	Pricing is based on current cost estimates that were provided by vendors.					

Project Name:	Enclosed Trailer	Project Description:				
Funding Source:	General Fund	Replacement for PW47 Enclosed Trailer.				
Justification:	This trailer was purchased in 2005 needs replacement. It is not weatherproof due to it's age and rainwater has been leaking into the interior. We attempted to refurbish it but at this point a replacement will be more effective. It is regularly used for road closures and transporting safety equipment, such as cones, roadway barriers, and signage used to protect workers in the right of way from adjacent traffic. It is also used with the events trailer to transport equipment needed for larger City events.					
Project Costs:						Project
<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>Total</u>
\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Operating Impact:						
\$ -	\$ (3,360)	\$ (3,200)	\$ (3,040)	\$ (2,880)	\$ (2,720)	\$ (15,200)
Project Pricing:	This quote was obtained from Indian River Trailers.					

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

ROADS DEPARTMENT (CONTINUED)

Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Crack Sealing, Double Microsurfacing, Cape Sealing and 2" Overlay for Streets programmed by the Pavement Management Consultant to address preservation repaving and associated swale work.

Justification: These funds are to address streets that require resurfacing to extend their useful life. This work was deferred to allow associated swale work to be accomplished for past resurfacing projects. The Pavement Management Program has been updated, so these allocations are to act on the results of that update. The work that should have been done in FY 21-22 and FY 22-23 can be also be funded from cash balances currently on hand in the Local Option Gas Tax Fund. Annual appropriations from the Local Option Gas Tax Fund will be sufficient to fully implement the recommended Program.

Project Costs:							Project
	<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>Total</u>
	\$ 533,423	\$ 1,099,840	\$ 772,192	\$ 569,552	\$ 392,611	\$ 417,500	\$ 3,785,118

Operating Impact:							
	\$ -	\$ (69,345)	\$ (190,987)	\$ (226,042)	\$ (203,865)	\$ (135,904)	\$ (826,144)

Project Pricing: Based on Recommended Plan for preservation work, plus a proportionate estimate for the swale work.

Project Name:	Street Reconstruction	Project Description:
Funding Source:	Discretionary Sales Tax.	Reconstruction based on Pavement Management Consultant recommendations for major repairs and associated swale work.

Justification: These funds are to address streets in bad condition that are beyond normal repaving work and require full depth reconstruction. This work was deferred to allow associated swale work to be accomplished for past paving projects. The Pavement Management Program has been updated, so these allocations are to act on the results of that update. The work that should have been done in FY 21-22 and FY 22-23 can be also be funded from cash balances currently on hand in the ARPA and Local Option Gas Tax Funds. The balance allocated from the ARPA Fund, plus these annual appropriations from the Discretionary Sales Tax will be sufficient to fully implement the recommended Program.

Project Costs:							Project
	<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>Total</u>
	\$ 1,780,163	\$ 1,209,768	\$ 801,028	\$ 1,017,818	\$ 1,614,132	\$ 1,670,000	\$ 8,092,909

Operating Impact:							
	\$ -	\$ (267,024)	\$ (252,672)	\$ (43,934)	\$ 220,399	\$ 400,435	\$ 57,205

Project Pricing: Based on Recommended Plan for preservation work, plus a proportionate estimate for the swale work.

Project Name:	Sidewalk Replacement	Project Description:
Funding Source:	General Fund	Replace 5,000 linear feet of 5 foot wide sidewalk along high pedestrian/bicycle usage City streets each fiscal year.

Justification: The City receives a large number of citizen request to repair sidewalks in a highly deteriorated condition. These are serious trip and fall hazards and expose the City to significant tort liability. The City has not had a formal sidewalk repair/replacement program for many years and only makes spot repairs following significant trip and fall incidents. This work may be contracted out to adequately address this need.

Project Costs:							Project
	<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>Total</u>
	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000

Operating Impact:							
	\$ -	\$ (9,750)	\$ (16,500)	\$ (20,250)	\$ (21,000)	\$ (18,750)	\$ (86,250)

Project Pricing: Based on the anticipation that at a 5 foot sidewalk width, approximately 5,000 linear feet of PCC sidewalk can be placed per year at a cost of \$100,000.

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

ROADS DEPARTMENT (CONTINUED)

Project Name:	Traffic Analyzers (2)	Project Description:					
Funding Source:	General Fund	Purchase two Traffic Analyzer Units.					
Justification:	Thes units are needed for use in the Roads Department.						
Project Costs:						Project	
	<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>Total</u>
	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Operating Impact:							
	\$ -	\$ (455)	\$ (315)	\$ (175)	\$ (35)	\$ 105	\$ (875)
Project Pricing:	Pricing is estimated.						

Project Name:	Air Compressor Jack Hammer	Project Description:					
Funding Source:	General Fund	Purchase a Trailer Mounted Sullair Air Compressor Jack Hammer to break up existing sidewalks and driveways in need of replacement.					
Justification:	Currently the Roads department is using a generator with concrete saws and jack hammers to complete small concrete removal jobs. Tying the machinery to a generator limits the movement of the equipment as with a further distance from the generator causes an electric loss. On larger jobs the generator and equipment are moved in multiple passes. We have seen in the past few years an increase in concrete removals as the draiange repairs are now completed in conjunction with road repavings. We are also planning to replace many sections of City sidewalks. With these large removal jobs it is more efficient to use a higher powered air compressor powered jack hammer that is trailer mounted. With this purchase we would have a higher powered jack hammer that will allow for quicker and more efficient concrete removals. This equipment could also be used to complete work for other City departments.						
Project Costs:						Project	
	<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>Total</u>
	\$ 28,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,400
Operating Impact:							
	\$ -	\$ (5,680)	\$ (2,840)	\$ -	\$ 2,840	\$ 3,976	\$ (1,704)
Project Pricing:	Pricing estimated from the Florida Sheriff's Contract. Includes a 100 lb. air hammer and 200 ft. air hose.						

Project Name:	Sign Shop Truck	Project Description:					
Funding Source:	General Fund	Replacement of PW08 used for transporting, removing and installing roadway signs.					
Justification:	PW08 is currently at its service age. The replacement will have a sign puller attached to the front of the truck, which will make day to day operations smoother as it is designed specifically for that purpose. The truck wil be a dual axle vehicle with two wheel drive and an 11 foot utility body suitable for storing longer sign post. It will be used on a daily basis for sign inspections, repairs and off hours as needed for emergency sign replacements due to accidents. It will also be able to tow the event trailer as needed and provide event signage.						
Project Costs:						Project	
	<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>Total</u>
	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact:							
	\$ -	\$ (15,000)	\$ (7,500)	\$ -	\$ 7,500	\$ 10,500	\$ (4,500)
Project Pricing:	Quote was obtained from Bartow Ford for the specifications described above.						

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

FACILITY MAINTENANCE DIVISION

Project Name:	Facilities Maintenance Vehicles	Project Description:					
Funding Source:	General Fund	FY 23-24 \$63K Work Van FY 26-27 \$45K 1/2 Ton Extended Cab Pickup.					
Justification:	These are recommended replacements from Fleet Maintenance based on the age/mileage and maintenance expenditures. BM101 (GMC Van) replacement was moved up due to the amount of rust of the body and the cost for repairs.						
Project Costs:						Project	
	<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>Total</u>
	\$ 63,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 108,000
Operating Impact:							
	\$ -	\$ (8,190)	\$ (5,670)	\$ (3,150)	\$ (6,480)	\$ (2,160)	\$ (25,650)
Project Pricing:	Pricing is based on current cost estimates that were provided by vendors.						

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 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>Total</u>
	\$ 25,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 195,000
Operating Impact:							
	\$ -	\$ (3,250)	\$ (6,150)	\$ (7,850)	\$ (9,000)	\$ (8,750)	\$ (35,000)
Project Pricing:	Pricing based on current replacement costs of a standard sized unit within City facilities and the recent average number of units that have been replaced annually.						

Project Name:	Roof Replacements	Project Description:					
Funding Source:	General Fund	Reroofing Restroom Buildings at Creative Park and Hardee Park.					
Justification:	These restroom facilities are in need of reroofing.						
Project Costs:						Project	
	<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>Total</u>
	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Operating Impact:							
	\$ -	\$ (3,250)	\$ (6,150)	\$ (7,850)	\$ (9,000)	\$ (8,750)	\$ (35,000)
Project Pricing:	Pricing based on cost estimates provided March 30, 2023 to re-roof restrooms with metal roofing.						

Project Name:	Art Center Roofing	Project Description:					
Funding Source:	General Fund	Reroofing of the Art Center.					
Justification:	Current condition indicates that the roof needs to be recovered. Work will include disposing of the loose gravel from the existing roof, installing Duro-Last Fan Fold insulation across the roof and installing a 50 milliliter membrane with auger fasteners into the deck.						
Project Costs:						Project	
	<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>Total</u>
	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact:							
	\$ -	\$ -	\$ (5,100)	\$ (900)	\$ 3,300	\$ 6,900	\$ 4,200
Project Pricing:	Pricing based on cost estimate received on April 17, 2023 and includes permitting and engineering.						

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

CEMETERY DIVISION (CONTINUED)

Project Name:	Cemetery Grounds Maintenance	Project Description:					
Funding Source:	Cemetery Trust Fund	Lifting, leveling and lining up all markers and uprights, replacing concrete foundations for uprights as needed for Units 1, 2 and 4.					
Justification:	Most markers have begun to sink into the ground. Staff has worked to lift as many as possible, however there are still many they are unable to handle. This project would involve a professional monument company coming in to take care of all the markers and uprights that are needed to level the areas.						
Project Costs:							
	<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>Project Total</u>
	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	This is based off pricing obtained from a vendor in April 2023.						

LEISURE SERVICES DEPARTMENT

Project Name:	Maintenance Equipment	Project Description:					
Funding Source:	General Fund	Provide Necessary Maintenance or Replacement of equipment: 23-24 11K Replace (1) Zero Turn Mower P378. 23-24 \$12K Replace Mowing Crew Enclosed Trailer P350. 24-25 \$12K Replace Mowing Crew Enclosed Trailer. 26-27 \$28K Replace (2) Zero Turn Mowers. 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:	Zero Turn Mower P378 is scheduled to be replaced this year as it has exceeded the number of years for daily commercial usage. P350 is an enclosed parks mowing crew trailer that is also scheduled for replacement in FY 23-24.						
Project Costs:							
	<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>Project Total</u>
	\$ 23,000	\$ 12,000	\$ -	\$ 28,000	\$ 22,000	\$ 30,000	\$ 115,000
Operating Impact:							
	\$ -	\$ (3,910)	\$ (2,730)	\$ 2,170	\$ 1,850	\$ 5,310	\$ 2,690
Project Pricing:	Pricing for equipment is based on current cost estimates received from various vendors this fiscal year with projected cost increases for future years.						

Project Name:	Parks Division Vehicles	Project Description:					
Funding Source:	General Fund	Replacement Vehicles: 24-25 40K 1/2 Ton \$40K Extended Cab Pickup P308.					
Justification:	P308 is scheduled to be replaced as it is a 2004 Chevy Silverado that is seeing increased maintenance expenses and has exceeded the recommended service life.						
Project Costs:							
	<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>Project Total</u>
	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Operating Impact:							
	\$ -	\$ -	\$ (8,000)	\$ (4,000)	\$ -	\$ 4,000	\$ (8,000)
Project Pricing:	Pricing is based on estimates to replace this truck at the current time, factoring in a small increase in anticipated cost going into the new fiscal year.						

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LEISURE SERVICES DEPARTMENT (CONTINUED)

Project Name:	Parks Maintenance Shed	Project Description:
Funding Source:	General Fund	Purchase a Shed for the Barber Street Maintenance Area for Storage of Parks Equipment.

Justification: Parks Division needs an open air shed to store equipment in order to improve the the expected lifespan. It will also serve as an area for staff to perform routine maintenance and repairs on small equipment.

Project Costs:							Project
	<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>Total</u>
	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000

Operating Impact:							
	\$ -	\$ (2,700)	\$ (2,100)	\$ (1,500)	\$ (900)	\$ (300)	\$ (7,500)

Project Pricing: Pricing based on quote provided by a vendor that supplied covered shelters recently.

Project Name:	Splash Pad Replacement	Project Description:
Funding Source:	Discretionary Sales Tax Fund	Complete Replacement of the Splash Pad Located at Riverview Park.

Justification: The Splash Pad has exceeded its expected lifespan. Staff is having to replace pumps and filtration elements every year. The recirculation holding tank has leaks and needs to be replaced. The computer system on the splash pad operating system is outdated and we are unable to find replacement parts, leaving staff with the inability to adjust the current settings.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Operating Impact:							
	\$ -	\$ -	\$ (300,000)	\$ (270,000)	\$ (240,000)	\$ (210,000)	\$ (1,020,000)

Project Pricing: Price is estimated based on other splash pad designs and costs around the state.

Project Name:	Friendship Park Baseball Field	Project Description:
Funding Source:	Discretionary Sales Tax	Baseball field improvements.

Justification: These allocations enable dug-out and netting for the former practice field.

Project Costs:							Project
	<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>Total</u>
	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Operating Impact:							
	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000	\$ 20,000

Project Pricing: No detailed cost estimates are available at this time.

Project Name:	Playground Improvements	Project Description:
Funding Source:	Recreation Impact Fund	Replace and improve current playgrounds throughout the City to become more accessible:

Justification: Many playgrounds are in need of replacement within the next few years to better serve our youth population. May secure grant funding for additional features to the Creative Playground.

Project Costs:							Project
	<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>Total</u>
	\$ 350,000	\$ 60,000	\$ 120,000	\$ 120,000	\$ 80,000	\$ -	\$ 730,000

Operating Impact:							
	\$ -	\$ (70,000)	\$ (75,000)	\$ (90,800)	\$ (104,200)	\$ (107,200)	\$ (447,200)

Project Pricing: Pricing is based on the pricing quotes in speaking with numerous vendors this year. The materials costs have increased drastically over the course of the last year, similar to most other construction materials.

**CITY OF SEBASTIAN, FLORIDA
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LEISURE SERVICES DEPARTMENT (CONTINUED)

Project Name:	Park Improvements	Project Description:					
Funding Source:	Recreation Impact Fee 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 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>Total</u>
	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Operating Impact:							
	\$ -	\$ (4,000)	\$ (7,600)	\$ (10,800)	\$ (13,600)	\$ (16,000)	\$ (52,000)
Project Pricing:	No cost estimates provided as these are unexpected park improvements.						

STORMWATER FUND

Project Name:	Rubber Tire Excavator	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement for SW686, a 2013 Caterpillar Rubber Tire Excavator.					
Justification:	The rubber tires of the 313 CAT allow it to be moved throughout the City without degrading the roads as compared to other pieces of equipment that need to be trailered. It is used every day and we believe it will be more cost effective to sell and replace the vehicle at this time.						
Project Costs:						Project	
	<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>Total</u>
	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Operating Impact:							
	\$ -	\$ (86,250)	\$ (63,750)	\$ (41,250)	\$ (18,750)	\$ 3,750	\$ (206,250)
Project Pricing:	This price was obtained from the Florida Sheriff's Heavy Duty Equipment contract to optimize the cost, as the FSA contract receives a reduced cost from the MSRP.						

Project Name:	Walk Behind Concrete Saw	Project Description:					
Funding Source:	Stormwater Utility Fund	Purchase of a 20" Walk behind Concrete Saw for concrete removals.					
Justification:	The Stormwater department uses concrete saws for driveway and sidewalk removals. The current saws are not designed for such heavy continuous use and we have had increased maintenance costs. At times we rented from local vendors while a saw needed repair. This is a heavy duty unit with a 20" blade in comparison to our 14"-16" blades and will help complete drainage improvements quicker.						
Project Costs:						Project	
	<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>Total</u>
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Operating Impact:							
	\$ -	\$ (2,000)	\$ (1,000)	\$ -	\$ 1,000	\$ 1,400	\$ (600)
Project Pricing:	Obtained quotes from various local vendors.						

Project Name:	Brush Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement for 2007 Sterling Brush Truck.					
Justification:	The Brush Truck is used for debris removal on a regular basis as well as during hurricane recovery. It is also regularly used to haul dirt, rock and road base for drainage maintenance and repair projects. The current truck will have more than 112,000 miles by the time of replacement.						
Project Costs:						Project	
	<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>Total</u>
	\$ 122,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,000
Operating Impact:							
	\$ -	\$ (28,060)	\$ (20,740)	\$ (13,420)	\$ (6,100)	\$ 1,220	\$ (67,100)
Project Pricing:	Pricing is based on quotes obtained for brush truck replacements for the Roads Division in FY 22-23.						

**CITY OF SEBASTIAN, FLORIDA
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STORMWATER FUND (CONTINUED)

Project Name:	Backhoe	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement for SW678 John Deere Backhoe.
Justification:	The backhoe is used daily for digging and excavating at drainage maintenance sites, including culverts and ditches. It can be used on smaller to medium job sites. Extensive maintenance has been required on the current backhoe and it is more cost effective for it to be replace.	

Project Costs:							Project
	<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>Total</u>
	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Operating Impact:							
	\$ -	\$ (39,100)	\$ (28,900)	\$ (18,700)	\$ (8,500)	\$ 1,700	\$ (93,500)
Project Pricing:	Pricing has been determined from the Florida Sheriff's Contract pricing.						

Project Name:	Slip Lining/Pipe Replacement	Project Description:
Funding Source:	Stormwater Utility 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 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>Total</u>
	\$ 165,000	\$ 182,000	\$ 200,000	\$ 220,000	\$ 242,000	\$ 266,000	\$ 1,275,000
Operating Impact:							
	\$ -	\$ (39,600)	\$ (83,280)	\$ (129,630)	\$ (180,610)	\$ (235,040)	\$ (668,160)
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:	Stormwater Facility Pump	Project Description:
Funding Source:	Discretionary Sales Tax	Reconfigure the Pump System at the Stormwater Treatment Facility.
Justification:	The float switch at the Stormwater treatment facility that pumps water from the canal into the treatment ponds and wetlands has been manually operated for years, following a failure that occurred on the float switch. We are looking to replace the pump system and make it automatic once again. This will save the time needed for visits to turn on and off the pumps. We are also looking to add solar panels to offset the electrical cost for the pump during peak hours.	

Project Costs:							Project
	<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>Total</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact:							
	\$ -	\$ (13,800)	\$ (10,200)	\$ (6,600)	\$ (3,000)	\$ 600	\$ (33,000)
Project Pricing:	Engineered estimate from the Stormwater Master Plan.						

Project Name:	Schumann Drive	Project Description:
Funding Source:	Discretionary Sales Tax	Stormwater Improvements for Schumann Drive.
Justification:	This project was previously scheduled to be funded by American Rescue Plan Act proceeds but that funding is being redirected toward street reconstruction projects.	

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Operating Impact:							
	\$ -	\$ -	\$ (180,000)	\$ (180,000)	\$ (172,500)	\$ (172,500)	\$ (705,000)
Project Pricing:	Engineered estimate from the Stormwater Master Plan.						

**CITY OF SEBASTIAN, FLORIDA
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STORMWATER FUND (CONTINUED)

Project Name:	Canal Restoration	Project Description:
Funding Source:	Discretionary Sales Tax Fund to Match \$1 Million for FEMA Grant of \$22 Million over two years. One half of this cost was also budgeted in FY22-23.	An application was made to FEMA for a \$23 million dollar project to restore the canal sides/bottom of the Collier Creek/Elkcam Canal to their original contour.

Justification: Significant accumulation of dead vegetation and growth of rooted invasive aquatic species has occurred over the years in the City's 8.15 mile Collier Creek/Elkcam Canal. Effective maintenance management and vegetation management requires that these issues be addressed.

Project Costs:							Project
	<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>Total</u>
	\$ 11,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500,000

Operating Impact:							
	\$ -	\$ (2,760,000)	\$ (2,760,000)	\$ (2,645,000)	\$ (2,645,000)	\$ (2,530,000)	\$ (13,340,000)

Project Pricing: The actual cost will be dependent on the Program eventually adopted.

Project Name:	Stoncrop 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 Stoncrop Drainage Basin following completion of the Improvements from Stoncrop to Laconia Street.

Justification: Additional upstream work will alter road crossings to increase their size, allowing water to flow with less restriction to the Stoncrop 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 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>Total</u>
	\$ -	\$ 1,220,000	\$ 310,000	\$ 345,000	\$ -	\$ -	\$ 1,875,000

Operating Impact:							
	\$ -	\$ -	\$ (292,800)	\$ (367,200)	\$ (437,800)	\$ (434,700)	\$ (1,532,500)

Project Pricing: An engineered estimate was provided with the Stormwater Master Plan and peer-reviewed for accuracy.

Project Name:	Tulip Drive Road Crossing	Project Description:
Funding Source:	Discretionary Sales Tax	Replace Road Crossing Pipes with a Con/Span Open Flow Design.

Justification: This is a pinch point on a main ditch, where pipes are undersized due to minimal road coverage over the pipes. It is recommended they be replaced with a Con/Span type open flow design to enhance conveyance. Roadway improvements will also be needed.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Operating Impact:							
	\$ -	\$ -	\$ (60,000)	\$ (60,000)	\$ (57,500)	\$ (57,500)	\$ (235,000)

Project Pricing: Pricing was escalated from previous year submittal to allow for construction cost increases.

**CITY OF SEBASTIAN, FLORIDA
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STORMWATER FUND (CONTINUED)

Project Name:	Bayfront Road Crossing	Project Description:					
Funding Source:	Discretionary Sales Tax	Change Bayfront Road Crossing to Con/Span Open Flow Design.					
Justification:	This is a main ditch pinch point causing the existing ditch to overflow to residential properties. Using a con/span open flow design will prevent the existing pipe from being plugged with debris.						
Project Costs:						Project	
	<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>Total</u>
	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (60,000)	\$ (60,000)	\$ (57,500)	\$ (177,500)
Project Pricing:	Pricing was escalated from previous year submittal to allow for construction cost increases.						

Project Name:	Ocean Cove Drainage	Project Description:					
Funding Source:	Discretionary Sales Tax	Design is to Stabilize the Slopes.					
Justification:	At times when there are high water levels, the slopes are eroding and encroaching on private property. Design is to stabilize the slopes and keep the open conveyance of the ditch.						
Project Costs:						Project	
	<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>Total</u>
	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (84,000)	\$ (84,000)	\$ -	\$ (168,000)
Project Pricing:	Pricing was escalated from previous year submittal to allow for construction cost increases.						

GOLF COURSE

Project Name:	Golf Clubhouse Doors	Project Description:					
Funding Source:	Golf Course	Replace the Doors on the North and South Entrances.					
Justification:	The existing doors are over thirty years old. Parts for these doors are virtually impossible to obtain and most of the internal mechanisms are in a state of disrepair. The doors have gaps in them and the closures are completely worn, as the doors do not remain steady and closed when air pressure changes, such as when the doors are opened at the other end of the hallway.						
Project Costs:						Project	
	<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>Total</u>
	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Impact:							
	\$ -	\$ (11,900)	\$ (11,900)	\$ (11,200)	\$ (11,200)	\$ (10,500)	\$ (56,700)
Project Pricing:	A small amount was added to a quote obtained from CDA Solutions in December 2022 based on expected increased prices.						

Project Name:	Golf Shop Carpet	Project Description:					
Funding Source:	Golf Course	Replace Carpet in Golf Shop and Offices.					
Justification:	Carpet is very worn in these high traffic areas. New carpet will be tight-weave, berber style, which is excellent for players wearing golf (soft) spikes.						
Project Costs:						Project	
	<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>Total</u>
	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	Price obtained from Home Depot and should be more than enough to cover the cost.						

**CITY OF SEBASTIAN, FLORIDA
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GOLF COURSE (CONTINUED)

Project Name:	Golf Bunker Renovations	Project Description:
Funding Source:	Golf Course	Rebuild Greenside Bunkers, Including Improving the Contours, Additional Drainage, New Sand and Sod.

Justification: The green-side bunkers have never been renovated. Through the years, many received additional sand as needed but the drainage of the bunkers has become blocked-up and bunker edges have eroded. After rain, most bunkers are filled with water and must either be pumped out or wait for a few days for the water to drain or evaporate. The bunkers are in need of new sand and drain-tile (perforated drain pipe). Rebuilding would also entail new contours (making some bunkers smaller) and new sod around bunker edges. There is approximately 75,000 total square feet of bunkers currently. Instead of executing all bunkers in one year, it could be favorable to both customers and our budget, to do a selected amount of bunkers each year, thus spreading-out the expense.

Project Costs:							Project
	<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>Total</u>
	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000

Operating Impact:							
	\$ -	\$ (6,500)	\$ (11,000)	\$ (13,500)	\$ (14,000)	\$ (12,500)	\$ (57,500)

Project Pricing: Quote obtained from the Golf Course maintenance provider, International Golf Management, Inc. There are approximately 75,000 square feet of bunkers; 50,000 green-side and 25,000 fairway. \$7 per square foot is the current price for bunker renovation, which includes sod. About 4 to 5 bunkers could be eliminated, creating a grass area, while others need completely redesigned and shaped.

Project Name:	Golf Maintenance Equipment	Project Description:
Funding Source:	Golf Course	Replace Ball Washer and Ice Machine

Justification: Current ball washer is extremely worn. Bearings have to be replaced about every 6 to 8 months at \$100 each time. We will be lucky if the motor can make it through the hot summer, staff understands not to stress machine out and not run too many golf balls at a time through the current machine. Ice machine replaced in FY 22-23 will likely need to be replaced again in FY 27-28.

Project Costs:							Project
	<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>Total</u>
	\$ 3,500	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 13,500

Operating Impact:							
	\$ -	\$ (700)	\$ (350)	\$ -	\$ 350	\$ (1,510)	\$ (2,210)

Project Pricing: Price was obtained from the Easy-Picker catalog, which is a vendor frequently used by the Golf Course.

AIRPORT FUND

Project Name:	Airport Maintenance Equipment	Project Description:
Funding Source:	Airport Fund	23-24 15' Deck Bush Hog Mower 24-25 Zero Turn Mower

Justification: The 15' Deck Bush Hog Mower is a replacement of a 15 year old unit that requires frequent repairs. The Zero Turn Mower replaces AP21 which is ten years old and due for replacement.

Project Costs:							Project
	<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>Total</u>
	\$ 35,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000

Operating Impact:							
	\$ -	\$ (7,000)	\$ (5,300)	\$ (900)	\$ 3,500	\$ 5,800	\$ (3,900)

Project Pricing: Based on Staff's estimate of costs.

**CITY OF SEBASTIAN, FLORIDA
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AIRPORT FUND (CONTINUED)

Project Name:	Airport Backhoe Loader	Project Description:
Funding Source:	Airport Fund	Replace Backhoe Loader.

Justification: The current unit will be 20 years old and will need to be replaced.

Project Costs:						Project
<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>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000

Operating Impact:						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,950)	\$ (14,950)

Project Pricing: Current quotes estimate the cost for a comparable John Deere tractor to be \$75,000 at Everglades Equipment

Project Name:	Airport Tractor/Mower Deck	Project Description:
Funding Source:	Airport Fund	Replace 2001 Mowing Tractor AP03 John Deere 5520.

Justification: This Tractor is in need of replacement, at over 20 years old. This equipment is necessary for ongoing, regular Airfield maintenance and mowing. In a few years the mower deck should also be replaced.

Project Costs:						Project
<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>Total</u>
\$ 80,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 110,000

Operating Impact:						
\$ -	\$ (16,000)	\$ (8,000)	\$ (6,000)	\$ 5,000	\$ 11,200	\$ (13,800)

Project Pricing: Current quotes estimate the cost for a comparable John Deere tractor to be \$75,000 at Everglades Equipment Corp, and for a Kubota equivalent from Sourcewell, via Florida Coast Equipment at \$73,000. Pricing has been Increased for possible price increases.

Project Name:	Aircraft Wash Rack	Project Description:
Funding Source:	80% FDOT Grant \$100,000. 20% Matching Requirements from Airport Fund \$25,000.	Complete Construction of Wash Rack Facility.

Justification: The Airport lacks an environmentally suitable area to wash aircraft. Years ago, work started but was paused due to insufficient funds to complete the construction. This grant will allow completion of the project and keep the Airport in compliance with state and local water run-off regulations.

Project Costs:						Project
<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>Total</u>
\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000

Operating Impact:						
\$ -	\$ -	\$ -	\$ (16,250)	\$ 2,500	\$ 21,250	\$ 7,500

Project Pricing: Based on funding anticipated.

Project Name:	Airport Equipment Shelter	Project Description:
Funding Source:	80% FDOT Grant \$40,000. 20% Matching Requirements from Airport Fund \$10,000.	Construct Airport Equipment Shelter.

Justification: The Airport lacks adequate shelter to park valuable maintenance equipment. A new parking shelter will protect equipment from the elements, save on equipment maintenance and prolong the equipment life.

Project Costs:						Project
<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>Total</u>
\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Operating Impact:						
-	-	-	-	(6,500)	1,000	\$ (5,500)

Project Pricing: Based on funding anticipated.

**CITY OF SEBASTIAN, FLORIDA
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AIRPORT FUND (CONTINUED)

Project Name:	Construct Shade Hangar	Project Description:					
Funding Source:	80% FDOT Grant \$1,040,000. 20% Matching Requirements from Discretionary Sales Tax \$260,000.	Engineering and Construction of 3rd Shade Hangar by the Two Existing Shade Hangars.					
Justification:	Existing Shade Hangars are 100% occupied and have a waiting list. There is room to add a 3rd Shade Hangar to serve more aircraft owners and create more revenue for the Airport.						
Project Costs:	Project						
	<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>Total</u>
	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000
Operating Impact:							
	\$ -	\$ -	\$ -	\$ (117,000)	\$ (104,000)	\$ (78,000)	\$ (299,000)
Project Pricing:	Based on funding anticipated.						
Project Name:	Construct Square Hangars	Project Description:					
Funding Source:	Discretionary Sales Tax	Construction of Four Square Hangars. \$1,570,000 was budgeted in FY 22-23 but the revised construction estimate is \$1,605,895. So an additional \$35,895 is needed.					
Justification:	These Hangars will be leased to small aeronautical businesses to create revenue and jobs.						
Project Costs:	Project						
	<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>Total</u>
	\$ 35,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,895
Operating Impact:							
	\$ -	\$ (3,231)	\$ (2,872)	\$ (2,154)	\$ (1,795)	\$ (1,077)	\$ (11,127)
Project Pricing:	Based on a revised construction estimate.						
Project Name:	Design Taxiway Golf	Project Description:					
Funding Source:	FDOT 80% Grant \$172,400. 20% Matching Requirements from Discretionary Sales Tax \$43,100.	Design Taxiway Golf on Top of Runway 13-31.					
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 businesses.						
Project Costs:	Project						
	<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>Total</u>
	\$ -	\$ 215,500	\$ -	\$ -	\$ -	\$ -	\$ 215,500
Operating Impact:							
	\$ -	\$ -	\$ (40,945)	\$ (38,790)	\$ (32,325)	\$ (30,170)	\$ (142,230)
Project Pricing:	Based on funding anticipated.						
Project Name:	Construct Taxiway Golf	Project Description:					
Funding Source:	80% FDOT Grant \$1,580,160. 20% Matching Requirements from Discretionary Sales Tax \$395,040.	Construct Taxiway Golf and Apron.					
Justification:	Taxiway Golf will serve as a taxiway and apron built upon the old Runway 13-31.						
Project Costs:	Project						
	<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>Total</u>
	\$ -	\$ 987,600	\$ 987,600	\$ -	\$ -	\$ -	\$ 1,975,200
Operating Impact:							
	\$ -	\$ -	\$ (187,644)	\$ (365,412)	\$ (325,908)	\$ (286,404)	\$ (1,165,368)
Project Pricing:	Based on funding anticipated.						

**CITY OF SEBASTIAN, FLORIDA
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AIRPORT FUND (CONTINUED)

Project Name:	Design Taxiway Bravo Rehab	Project Description:
Funding Source:	FAA 90% Grant \$207,000. FDOT 5% Grant \$11,500. 5% Matching Requirements from Discretionary Sales Tax \$11,500.	Design Taxiway Golf on Top of Runway 13-31.

Justification: Portions of Taxiway Bravo are approaching acceptable minimums and will need rehabilitation to remain in serviceable condition.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ 230,000
Operating Impact:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Pricing:	Based on funding anticipated.						

Project Name:	Reconstruct Alpha Apron	Project Description:
Funding Source:	80% FDOT Grant \$1,000,000. 20% Matching Requirements from Discretionary Sales Tax \$250,000.	Design and Reconstruct and Repave Two Taxiway Alpha Aprons.

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 5 to 10.

Project Costs:							Project
	<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>Total</u>
	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Operating Impact:	\$ -	\$ (237,500)	\$ (225,000)	\$ (187,500)	\$ (175,000)	\$ (137,500)	\$ (962,500)
Project Pricing:	Based on funding anticipated.						

Project Name:	Terminal Apron Expansion	Project Description:
Funding Source:	80% FDOT Grant \$960,000. 20% Matching Requirements from Discretionary Sales Tax \$240,000.	Construction of Terminal Ramp 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 5 to 10.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Operating Impact:	\$ -	\$ -	\$ -	\$ -	\$ (228,000)	\$ (216,000)	\$ (444,000)
Project Pricing:	Based on funding anticipated. However FAA participation may be possible.						

**CITY OF SEBASTIAN, FLORIDA
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AIRPORT FUND (CONTINUED)

Project Name:	Design NW Airport Access	Project Description:
Funding Source:	80% FDOT Grant \$200,000. 20% Matching Requirements from Discretionary Sales Tax \$50,000.	Design an Access Road and Provide Utilities Infrastructure on the Northwest 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.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ (47,500)	\$ (45,000)	\$ (92,500)

Project Pricing: Based on funding anticipated. However FAA participation may be possible.

Project Name:	Construct NW Airport Access	Project Description:
Funding Source:	80% FDOT Grant \$2,400,000. 20% Matching Requirements from Discretionary Sales Tax \$600,000.	Construction of an Access Road and Provide Utilities Infrastructure on the Northwest 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.

Project Costs:							Project
	<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>Total</u>
	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000

Operating Impact:							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (270,000)	\$ (270,000)

Project Pricing: Based on funding anticipated. However FAA participation may be possible.

BUILDING FUND

Project Name:	Building Department Truck	Project Description:
Funding Source:	Building Department Fund	Replace a Truck in the Building Department.

Justification: The Building Department would be best served to replace one of the existing trucks that has the highest mileage and most wear.

Project Costs:							Project
	<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>Total</u>
	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Operating Impact:							
	\$ -	\$ (6,000)	\$ (3,000)	\$ -	\$ 3,000	\$ 4,200	\$ (1,800)

Project Pricing: Based on estimated cost of a suitable truck.

\$ 18,719,370	\$ 9,260,797	\$ 11,872,378	\$ 6,778,585	\$ 6,961,549	\$ 3,648,876	\$ 57,241,554
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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 <u>Years</u>							<u>Capital Totals</u>
		<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	
General Government								
Vx Rail Lease Payments	5	43,195	45,355	45,355	45,355	45,355	45,355	269,969
Maintenance		-	3,024	9,222	18,595	31,144	46,867	
Efficiency		-	(4,320)	(7,127)	(8,121)	(7,300)	(5,529)	
Risk		-	(4,320)	(7,127)	(8,121)	(8,164)	(8,164)	
Total		-	(5,615)	(5,032)	2,354	15,680	33,174	
City Wide Computers	5	45,000	35,000	45,000	35,000	45,000	35,000	240,000
Maintenance		-	3,150	8,750	17,500	28,700	43,050	
Efficiency		-	(4,500)	(6,200)	(7,500)	(6,000)	(5,000)	
Risk		-	(4,500)	(6,200)	(7,500)	(6,900)	(7,500)	
Replacement		-	(1,800)	(3,650)	(6,250)	(8,900)	(12,300)	
Total		-	(7,650)	(7,300)	(3,750)	6,900	18,250	
COSTv Equipment	5	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Maintenance		-	1,050	3,150	6,300	10,500	15,750	
Efficiency		-	(1,500)	(2,400)	(2,700)	(2,400)	(1,800)	
Risk		-	(1,500)	(2,400)	(2,700)	(2,700)	(2,700)	
Replacement		-	(600)	(1,350)	(2,250)	(3,300)	(4,500)	
Total		-	(2,550)	(3,000)	(1,350)	2,100	6,750	
Network Infrastructure	5	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Maintenance		-	2,100	6,300	12,600	21,000	31,500	
Efficiency		-	(3,000)	(4,800)	(5,400)	(4,800)	(3,600)	
Risk		-	(3,000)	(4,800)	(5,400)	(5,400)	(5,400)	
Replacement		-	(1,200)	(2,700)	(4,500)	(6,600)	(9,000)	
Total		-	(5,100)	(6,000)	(2,700)	4,200	13,500	
Core and Remote Switches	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	
Security Cameras	5	30,000	-	-	-	-	-	30,000
Maintenance		-	2,100	4,200	6,300	8,400	10,500	
Efficiency		-	(3,000)	(1,800)	(600)	600	1,200	
Risk		-	(3,000)	(1,800)	(600)	-	-	
Total		-	(3,900)	600	5,100	9,000	11,700	
Sidewalk Assurance System	5	50,000	-	-	-	-	-	50,000
Maintenance		-	3,500	7,000	10,500	14,000	17,500	
Efficiency		-	(5,000)	(3,000)	(1,000)	1,000	2,000	
Risk		-	(5,000)	(3,000)	(1,000)	-	-	
Total		-	(6,500)	1,000	8,500	15,000	19,500	
Cybersecurity Features	5	30,000	-	-	-	-	-	30,000
Maintenance		-	2,100	4,200	6,300	8,400	10,500	
Efficiency		-	(3,000)	(1,800)	(600)	600	1,200	
Risk		-	(3,000)	(1,800)	(600)	-	-	
Total		-	(3,900)	600	5,100	9,000	11,700	
Public Works Compound Firewall	5	75,000	-	-	-	-	-	75,000
Maintenance		-	5,250	10,500	15,750	21,000	26,250	
Efficiency		-	(7,500)	(4,500)	(1,500)	1,500	3,000	
Risk		-	(7,500)	(4,500)	(1,500)	-	-	
Total		-	(9,750)	1,500	12,750	22,500	29,250	

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

<u>List of Projects</u>	<u>Life</u>							<u>Capital</u>
	<u>Years</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Totals</u>
Police Department								
Police Vehicles	7	620,431	485,383	373,152	391,809	411,400	431,970	2,714,145
Maintenance		-	31,022	86,312	160,261	253,799	367,908	
Efficiency		-	(62,043)	(91,968)	(96,109)	(90,921)	(100,755)	
Risk		-	(62,043)	(91,968)	(96,109)	(90,921)	(88,347)	
Replacement		-	(31,022)	(61,495)	(91,211)	(125,591)	(164,869)	
Total		-	(124,086)	(159,120)	(123,169)	(53,634)	13,938	
Vehicle/Body Cameras	7	88,776	88,776	93,776	93,776	93,776	93,776	552,656
Maintenance		-	4,439	13,316	26,883	45,138	68,082	
Efficiency		-	(8,878)	(15,092)	(19,143)	(20,381)	(22,356)	
Risk		-	(8,878)	(15,092)	(19,143)	(20,381)	(20,581)	
Replacement		-	(4,439)	(9,765)	(16,230)	(23,632)	(31,972)	
Total		-	(17,755)	(26,633)	(27,633)	(19,255)	(6,827)	
CAD/RMS System Update	7	60,775	60,775	60,775	60,775	60,775	60,775	364,650
Maintenance		-	4,254	12,763	25,526	42,543	63,814	
Efficiency		-	(6,078)	(9,724)	(10,940)	(9,724)	(7,293)	
Risk		-	(6,078)	(9,724)	(10,940)	(10,940)	(10,940)	
Replacement		-	(2,431)	(5,470)	(9,116)	(13,371)	(18,233)	
Total		-	(10,332)	(12,155)	(5,470)	8,509	27,349	
Road Patrol Equipment	7	29,260	34,800	8,500	8,500	8,500	8,500	98,060
Maintenance		-	1,463	4,666	8,294	12,347	16,825	
Efficiency		-	(2,926)	(5,528)	(4,456)	(3,130)	(2,718)	
Risk		-	(2,926)	(5,528)	(4,456)	(3,130)	(2,133)	
Replacement		-	(1,463)	(3,496)	(4,561)	(5,712)	(6,947)	
Total		-	(5,852)	(9,886)	(5,180)	376	5,026	
Indoor Firearms Range	30+	-	-	5,000,000	-	-	-	5,000,000
Maintenance		-	-	-	50,000	100,000	150,000	
Efficiency		-	-	-	(500,000)	(500,000)	(450,000)	
Risk		-	-	-	(500,000)	(500,000)	(450,000)	
Total		-	-	-	(950,000)	(900,000)	(750,000)	
Investigations Equipment	7	11,500	-	-	-	-	-	11,500
Maintenance		-	575	1,150	1,725	2,300	2,875	
Efficiency		-	(1,150)	(805)	(460)	(115)	(230)	
Risk		-	(1,150)	(805)	(460)	(115)	-	
Total		-	(1,725)	(460)	805	2,070	2,645	
Community Development Department								
Working Waterfront Expansion	30+	120,000	500,000	500,000	500,000	-	-	1,620,000
Maintenance		-	1,200	7,400	18,600	34,800	51,000	
Efficiency		-	(12,000)	(62,000)	(110,800)	(155,800)	(149,600)	
Total		-	(10,800)	(54,600)	(92,200)	(121,000)	(98,600)	
Central Avenue Catalyst Site	30+	-	-	-	-	500,000	-	500,000
Maintenance		-	-	-	-	-	5,000	
Efficiency		-	-	-	-	-	(50,000)	
Total		-	-	-	-	-	(45,000)	
CDBG Grant Program	n/a	128,152	130,000	130,000	130,000	130,000	130,000	778,152
Riverview Park Master Plan	30+	-	500,000	500,000	-	-	-	1,000,000
Maintenance		-	-	5,000	15,000	25,000	35,000	
Efficiency		-	-	(50,000)	(100,000)	(95,000)	(90,000)	
Total		-	-	(45,000)	(85,000)	(70,000)	(55,000)	
Riverview Park Event Center	30+	-	-	-	1,000,000	-	-	1,000,000
Maintenance		-	-	-	-	10,000	20,000	
Efficiency		-	-	-	-	(100,000)	(100,000)	
Total		-	-	-	-	(90,000)	(80,000)	
Community Development Offices	30+	88,500	-	-	-	-	-	88,500
Maintenance		-	885	1,770	2,655	3,540	4,425	
Efficiency		-	(8,850)	(8,850)	(7,965)	(7,965)	(7,080)	
Risk		-	(8,850)	(8,850)	(7,965)	(7,965)	(7,080)	
Replacement		-	(13,275)	(14,160)	(15,045)	(15,930)	(16,815)	
Total		-	(30,090)	(30,090)	(28,320)	(28,320)	(26,550)	

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

<u>List of Projects</u>	Life	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Capital Totals</u>
	<u>Years</u>							
Roads Department								
Pavement Grinder	10	22,000	-	-	-	-	-	22,000
<i>Maintenance</i>		-	440	880	1,320	1,760	2,200	
<i>Efficiency</i>		-	(2,200)	(1,980)	(1,760)	(1,540)	(1,320)	
<i>Risk</i>		-	(2,640)	(2,860)	(3,080)	(3,300)	(3,520)	
Total		-	(4,840)	(4,840)	(4,840)	(4,840)	(4,840)	
Vinyl Printer	5	16,100	-	-	-	-	-	16,100
<i>Maintenance</i>		-	1,127	2,254	3,381	4,508	5,635	
<i>Efficiency</i>		-	(1,610)	(966)	(322)	322	644	
<i>Risk</i>		-	(1,610)	(966)	(322)	-	-	
<i>Replacement</i>		-	(644)	(805)	(966)	(1,127)	(1,288)	
Total		-	(3,864)	(2,737)	(1,610)	(805)	(644)	
Enclosed Trailer	10	8,000	-	-	-	-	-	8,000
<i>Maintenance</i>		-	160	320	480	640	800	
<i>Efficiency</i>		-	(800)	(720)	(640)	(560)	(480)	
<i>Risk</i>		-	(960)	(1,040)	(1,120)	(1,200)	(1,280)	
<i>Replacement</i>		-	(1,600)	(1,440)	(1,280)	(1,120)	(960)	
Total		-	(3,360)	(3,200)	(3,040)	(2,880)	(2,720)	
Street Repaving	10	533,423	1,099,840	772,192	569,552	392,611	417,500	3,785,118
<i>Maintenance</i>		-	16,003	65,001	137,164	226,414	327,443	
<i>Risk</i>		-	(53,342)	(152,658)	(197,212)	(206,058)	(185,819)	
<i>Replacement</i>		-	(32,005)	(103,330)	(165,994)	(224,222)	(277,529)	
Total		-	(69,345)	(190,987)	(226,042)	(203,865)	(135,904)	
Street Reconstruction	30+	1,780,163	1,209,768	801,028	1,017,818	1,614,132	1,670,000	8,092,909
<i>Maintenance</i>		-	89,008	238,505	428,053	668,491	989,637	
<i>Efficiency</i>		-	(178,016)	(245,588)	(235,993)	(224,046)	(312,402)	
<i>Risk</i>		-	(178,016)	(245,588)	(235,993)	(224,046)	(276,799)	
Total		-	(267,024)	(252,672)	(43,934)	220,399	400,435	
Sidewalk Replacement	10	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<i>Maintenance</i>		-	2,250	6,750	13,500	22,500	33,750	
<i>Risk</i>		-	(7,500)	(13,500)	(18,000)	(21,000)	(22,500)	
<i>Replacement</i>		-	(4,500)	(9,750)	(15,750)	(22,500)	(30,000)	
Total		-	(9,750)	(16,500)	(20,250)	(21,000)	(18,750)	
Traffic Analyzers (2)	10	3,500	-	-	-	-	-	3,500
<i>Maintenance</i>		-	105	210	315	420	525	
<i>Risk</i>		-	(350)	(280)	(210)	(140)	(70)	
<i>Replacement</i>		-	(210)	(245)	(280)	(315)	(350)	
Total		-	(455)	(315)	(175)	(35)	105	
Air Compressor Jack Hammer	10	28,400	-	-	-	-	-	28,400
<i>Maintenance</i>		-	1,420	2,840	4,260	5,680	7,100	
<i>Efficiency</i>		-	(2,840)	(1,988)	(1,136)	(284)	(568)	
<i>Risk</i>		-	(2,840)	(1,988)	(1,136)	(284)	-	
<i>Replacement</i>		-	(1,420)	(1,704)	(1,988)	(2,272)	(2,556)	
Total		-	(5,680)	(2,840)	-	2,840	3,976	
Sign Shop Truck	7	75,000	-	-	-	-	-	75,000
<i>Maintenance</i>		-	3,750	7,500	11,250	15,000	18,750	
<i>Efficiency</i>		-	(7,500)	(5,250)	(3,000)	(750)	(1,500)	
<i>Risk</i>		-	(7,500)	(5,250)	(3,000)	(750)	-	
<i>Replacement</i>		-	(3,750)	(4,500)	(5,250)	(6,000)	(6,750)	
Total		-	(15,000)	(7,500)	-	7,500	10,500	

IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST CALCULATIONS BY PROJECT

List of Projects	Life	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Capital Totals
	Years							
Public Facilities Department								
Facilities Maintenance Vehicles	10	63,000	-	-	45,000	-	-	108,000
<i>Maintenance</i>		-	1,890	3,780	5,670	8,910	12,150	
<i>Risk</i>		-	(6,300)	(5,040)	(3,780)	(7,020)	(4,860)	
<i>Replacement</i>		-	(3,780)	(4,410)	(5,040)	(8,370)	(9,450)	
<i>Total</i>		-	(8,190)	(5,670)	(3,150)	(6,480)	(2,160)	
Air Conditioner Replacement	10	25,000	30,000	30,000	35,000	35,000	40,000	195,000
<i>Maintenance</i>		-	750	2,400	4,950	8,550	13,200	-
<i>Efficiency</i>		-	(2,500)	(5,000)	(6,900)	(8,700)	(9,800)	-
<i>Replacement</i>		-	(1,500)	(3,550)	(5,900)	(8,850)	(12,150)	-
<i>Total</i>		-	(3,250)	(6,150)	(7,850)	(9,000)	(8,750)	-
Roof Replacements	10	17,000	-	-	-	-	-	17,000
<i>Maintenance</i>		-	510	1,020	1,530	2,040	2,550	-
<i>Efficiency</i>		-	(1,700)	(1,360)	(1,020)	(680)	(340)	-
<i>Risk</i>		-	(1,700)	(1,360)	(1,020)	(680)	(340)	-
<i>Replacement</i>		-	(1,020)	(1,190)	(1,360)	(1,530)	(1,700)	-
<i>Total</i>		-	(3,250)	(6,150)	(7,850)	(9,000)	(8,750)	-
Art Center Roofing	15	-	30,000	-	-	-	-	30,000
<i>Maintenance</i>		-	-	2,100	4,200	6,300	8,400	-
<i>Efficiency</i>		-	-	(3,000)	(1,800)	(600)	600	-
<i>Risk</i>		-	-	(3,000)	(1,800)	(600)	-	-
<i>Replacement</i>		-	-	(1,200)	(1,500)	(1,800)	(2,100)	-
<i>Total</i>		-	-	(5,100)	(900)	3,300	6,900	-
Cemetery Division								
Cemetery Equipment	5	14,000	-	-	13,000	16,000	-	43,000
<i>Maintenance</i>		-	980	1,960	2,940	4,830	7,840	
<i>Efficiency</i>		-	(1,400)	(840)	(280)	(1,020)	(1,820)	
<i>Risk</i>		-	(1,400)	(840)	(280)	(1,300)	(2,380)	
<i>Replacement</i>		-	(560)	(700)	(840)	(1,500)	(2,410)	
<i>Total</i>		-	(2,380)	(420)	1,540	1,010	1,230	
Cemetery Vehicle	7	-	-	-	40,000	-	-	40,000
<i>Maintenance</i>		-	-	-	-	2,800	5,600	
<i>Efficiency</i>		-	-	-	-	(4,000)	(2,400)	
<i>Risk</i>		-	-	-	-	(4,000)	(2,400)	
<i>Replacement</i>		-	-	-	-	(1,600)	(2,000)	
<i>Total</i>		-	-	-	-	(6,800)	(1,200)	
Cemetery Irrigation Pump	15	10,000	-	-	40,000	-	-	50,000
<i>Maintenance</i>		-	700	1,400	2,100	5,600	9,100	
<i>Efficiency</i>		-	(1,000)	(600)	(200)	(3,800)	(2,000)	
<i>Risk</i>		-	(1,000)	(600)	(200)	(4,000)	(2,400)	
<i>Total</i>		-	(1,300)	200	1,700	(2,200)	4,700	
Columbarium Niches	30+	-	95,000	-	-	-	-	95,000
<i>Maintenance</i>		-	-	950	1,900	2,850	3,800	
<i>Efficiency</i>		-	-	(9,500)	(9,500)	(8,550)	(8,550)	
<i>Risk</i>		-	-	(9,500)	(9,500)	(8,550)	(8,550)	
<i>Total</i>		-	-	(18,050)	(17,100)	(14,250)	(13,300)	
Cemetery Division (Continued)								
Cemetery Grounds Maintenance		165,000	-	-	-	-	-	165,000
Leisure Services Department								
Maintenance Equipment	5	23,000	12,000	-	28,000	22,000	30,000	115,000
<i>Maintenance</i>		-	1,610	4,060	6,510	10,920	16,870	
<i>Efficiency</i>		-	(2,300)	(2,580)	(1,180)	(2,580)	(2,720)	
<i>Risk</i>		-	(2,300)	(2,580)	(1,180)	(3,040)	(3,880)	
<i>Replacement</i>		-	(920)	(1,630)	(1,980)	(3,450)	(4,960)	
<i>Total</i>		-	(3,910)	(2,730)	2,170	1,850	5,310	
Parks Division Vehicles	7	-	40,000	-	-	-	-	40,000
<i>Maintenance</i>		-	-	2,000	4,000	6,000	8,000	
<i>Efficiency</i>		-	-	(4,000)	(2,800)	(1,600)	(400)	
<i>Risk</i>		-	-	(4,000)	(2,800)	(1,600)	(400)	
<i>Replacement</i>		-	-	(2,000)	(2,400)	(2,800)	(3,200)	
<i>Total</i>		-	-	(8,000)	(4,000)	-	4,000	

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

<u>List of Projects</u>	<u>Life Years</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Capital Totals</u>
Leisure Services Department (Continued)								
Parks Maintenance Shed	20	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	300	600	900	1,200	1,500	
<i>Efficiency</i>		-	(1,500)	(1,350)	(1,200)	(1,050)	(900)	
<i>Risk</i>		-	(1,500)	(1,350)	(1,200)	(1,050)	(900)	
<i>Total</i>		-	(2,700)	(2,100)	(1,500)	(900)	(300)	
Splash Pad Replacement	20	-	1,000,000	-	-	-	-	1,000,000
<i>Maintenance</i>		-	-	20,000	40,000	60,000	80,000	
<i>Efficiency</i>		-	-	(100,000)	(90,000)	(80,000)	(70,000)	
<i>Risk</i>		-	-	(100,000)	(90,000)	(80,000)	(70,000)	
<i>Replacement</i>		-	-	(120,000)	(130,000)	(140,000)	(150,000)	
<i>Total</i>		-	-	(300,000)	(270,000)	(240,000)	(210,000)	
Friendship Park Baseball Field	20	25,000	-	-	-	-	-	25,000
<i>Maintenance</i>		-	500	1,000	1,500	2,000	2,500	
<i>Efficiency</i>		-	(2,500)	(2,250)	(2,000)	(1,750)	(1,500)	
<i>Risk</i>		-	(2,500)	(2,250)	(2,000)	(1,750)	(1,500)	
<i>Replacement</i>		-	(3,000)	(3,250)	(3,500)	(3,750)	(4,000)	
<i>Total</i>		-	(7,500)	(6,750)	(6,000)	(5,250)	(4,500)	
Playground Improvements	20	350,000	60,000	120,000	120,000	80,000	-	730,000
<i>Maintenance</i>		-	7,000	15,200	25,800	38,800	53,400	
<i>Risk</i>		-	(35,000)	(37,500)	(45,400)	(52,100)	(53,600)	
<i>Replacement</i>		-	(42,000)	(52,700)	(71,200)	(90,900)	(107,000)	
<i>Total</i>		-	(70,000)	(75,000)	(90,800)	(104,200)	(107,200)	
Park Improvements	20	20,000	20,000	20,000	20,000	20,000	20,000	120,000
<i>Maintenance</i>		-	400	1,200	2,400	4,000	6,000	
<i>Risk</i>		-	(2,000)	(3,800)	(5,400)	(6,800)	(8,000)	
<i>Replacement</i>		-	(2,400)	(5,000)	(7,800)	(10,800)	(14,000)	
<i>Total</i>		-	(4,000)	(7,600)	(10,800)	(13,600)	(16,000)	
Stormwater Department								
Rubber Tire Excavator	10	375,000	-	-	-	-	-	375,000
<i>Maintenance</i>		-	11,250	22,500	33,750	45,000	56,250	
<i>Efficiency</i>		-	(37,500)	(30,000)	(22,500)	(15,000)	(7,500)	
<i>Risk</i>		-	(37,500)	(30,000)	(22,500)	(15,000)	(7,500)	
<i>Replacement</i>		-	(22,500)	(26,250)	(30,000)	(33,750)	(37,500)	
<i>Total</i>		-	(86,250)	(63,750)	(41,250)	(18,750)	3,750	
Walk Behind Concrete Saw	5	10,000	-	-	-	-	-	10,000
<i>Maintenance</i>		-	500	1,000	1,500	2,000	2,500	
<i>Efficiency</i>		-	(1,000)	(700)	(400)	(100)	(200)	
<i>Risk</i>		-	(1,000)	(700)	(400)	(100)	-	
<i>Replacement</i>		-	(500)	(600)	(700)	(800)	(900)	
<i>Total</i>		-	(2,000)	(1,000)	-	1,000	1,400	

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

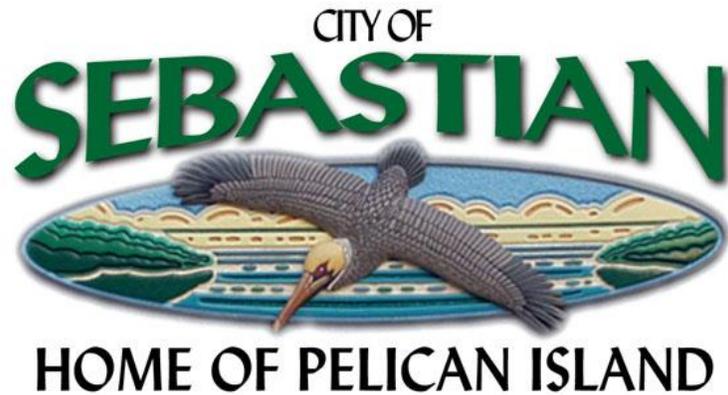
<u>List of Projects</u>	Life <u>Years</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Capital</u>
								<u>Totals</u>
Stormwater Department (Continued)								
Brush Truck	10	122,000	-	-	-	-	-	122,000
<i>Maintenance</i>		-	3,660	7,320	10,980	14,640	18,300	
<i>Efficiency</i>		-	(12,200)	(9,760)	(7,320)	(4,880)	(2,440)	
<i>Risk</i>		-	(12,200)	(9,760)	(7,320)	(4,880)	(2,440)	
<i>Replacement</i>		-	(7,320)	(8,540)	(9,760)	(10,980)	(12,200)	
Total		-	(28,060)	(20,740)	(13,420)	(6,100)	1,220	
Backhoe	10	170,000	-	-	-	-	-	170,000
<i>Maintenance</i>		-	5,100	10,200	15,300	20,400	25,500	
<i>Efficiency</i>		-	(17,000)	(13,600)	(10,200)	(6,800)	(3,400)	
<i>Risk</i>		-	(17,000)	(13,600)	(10,200)	(6,800)	(3,400)	
<i>Replacement</i>		-	(10,200)	(11,900)	(13,600)	(15,300)	(17,000)	
Total		-	(39,100)	(28,900)	(18,700)	(8,500)	1,700	
Slip Lining/Pipe Replacement	30+	165,000	182,000	200,000	220,000	242,000	266,000	1,275,000
<i>Maintenance</i>		-	1,650	5,120	10,590	18,260	28,350	
<i>Risk</i>		-	(16,500)	(34,700)	(53,050)	(73,230)	(93,780)	
<i>Replacement</i>		-	(24,750)	(53,700)	(87,170)	(125,640)	(169,610)	
Total		-	(39,600)	(83,280)	(129,630)	(180,610)	(235,040)	
Stormwater Facility Pump	10	60,000	-	-	-	-	-	60,000
<i>Maintenance</i>		-	1,800	3,600	5,400	7,200	9,000	
<i>Efficiency</i>		-	(6,000)	(4,800)	(3,600)	(2,400)	(1,200)	
<i>Risk</i>		-	(6,000)	(4,800)	(3,600)	(2,400)	(1,200)	
<i>Replacement</i>		-	(3,600)	(4,200)	(4,800)	(5,400)	(6,000)	
Total		-	(13,800)	(10,200)	(6,600)	(3,000)	600	
Schumann Drive	30+	-	750,000	-	-	-	-	750,000
<i>Maintenance</i>		-	-	7,500	15,000	22,500	30,000	
<i>Risk</i>		-	-	(75,000)	(75,000)	(67,500)	(67,500)	
<i>Replacement</i>		-	-	(112,500)	(120,000)	(127,500)	(135,000)	
Total		-	-	(180,000)	(180,000)	(172,500)	(172,500)	
Canal Restoration	30+	11,500,000	-	-	-	-	-	11,500,000
<i>Maintenance</i>		-	115,000	230,000	345,000	460,000	575,000	
<i>Risk</i>		-	(1,150,000)	(1,150,000)	(1,035,000)	(1,035,000)	(920,000)	
<i>Replacement</i>		-	(1,725,000)	(1,840,000)	(1,955,000)	(2,070,000)	(2,185,000)	
Total		-	(2,760,000)	(2,760,000)	(2,645,000)	(2,645,000)	(2,530,000)	
Stonecrop Upstream Drainage	30+	-	1,220,000	310,000	345,000	-	-	1,875,000
<i>Maintenance</i>		-	-	12,200	27,500	46,250	65,000	
<i>Risk</i>		-	-	(122,000)	(153,000)	(175,300)	(172,200)	
<i>Replacement</i>		-	-	(183,000)	(241,700)	(308,750)	(327,500)	
Total		-	-	(292,800)	(367,200)	(437,800)	(434,700)	
Tulip Drive Road Crossing	30+	-	250,000	-	-	-	-	250,000
<i>Maintenance</i>		-	-	2,500	5,000	7,500	10,000	
<i>Risk</i>		-	-	(25,000)	(25,000)	(22,500)	(22,500)	
<i>Replacement</i>		-	-	(37,500)	(40,000)	(42,500)	(45,000)	
Total		-	-	(60,000)	(60,000)	(57,500)	(57,500)	
Bayfront Road Crossing	30+	-	-	250,000	-	-	-	250,000
<i>Maintenance</i>		-	-	-	2,500	5,000	7,500	
<i>Risk</i>		-	-	-	(25,000)	(25,000)	(22,500)	
<i>Replacement</i>		-	-	-	(37,500)	(40,000)	(42,500)	
Total		-	-	-	(60,000)	(60,000)	(57,500)	
Ocean Cove Drainage	30+	-	-	-	350,000	-	-	350,000
<i>Maintenance</i>		-	-	-	-	3,500	7,000	
<i>Risk</i>		-	-	-	-	(35,000)	(35,000)	
<i>Replacement</i>		-	-	-	-	(52,500)	(56,000)	
Total		-	-	-	-	(84,000)	(84,000)	

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

<u>List of Projects</u>	Life	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Capital</u>
	<u>Years</u>							<u>Totals</u>
Golf Course								
Golf Clubhouse Doors	30+	35,000	-	-	-	-	-	35,000
<i>Maintenance</i>		-	350	700	1,050	1,400	1,750	
<i>Efficiency</i>		-	(3,500)	(3,500)	(3,150)	(3,150)	(2,800)	
<i>Risk</i>		-	(3,500)	(3,500)	(3,150)	(3,150)	(2,800)	
<i>Replacement</i>		-	(5,250)	(5,600)	(5,950)	(6,300)	(6,650)	
Total		-	(11,900)	(11,900)	(11,200)	(11,200)	(10,500)	
Golf Shop Carpet	n/a	3,800	-	-	-	-	-	3,800
Golf Bunker Renovations	20	50,000	50,000	50,000	50,000	50,000	50,000	300,000
<i>Maintenance</i>		-	1,500	4,500	9,000	15,000	22,500	
<i>Risk</i>		-	(5,000)	(9,000)	(12,000)	(14,000)	(15,000)	
<i>Replacement</i>		-	(3,000)	(6,500)	(10,500)	(15,000)	(20,000)	
Total		-	(6,500)	(11,000)	(13,500)	(14,000)	(12,500)	
Golf Maintenance Equipment	7	3,500	-	-	-	10,000	-	13,500
<i>Maintenance</i>		-	175	350	525	700	1,375	
<i>Efficiency</i>		-	(350)	(245)	(140)	(35)	(1,070)	
<i>Risk</i>		-	(350)	(245)	(140)	(35)	(1,000)	
<i>Replacement</i>		-	(175)	(210)	(245)	(280)	(815)	
Total		-	(700)	(350)	-	350	(1,510)	
Airport								
Airport Maintenance Equipment	7	35,000	9,000	-	-	-	-	44,000
<i>Maintenance</i>		-	1,750	3,950	6,150	8,350	10,550	
<i>Efficiency</i>		-	(3,500)	(3,350)	(2,030)	(710)	(790)	
<i>Risk</i>		-	(3,500)	(3,350)	(2,030)	(710)	(90)	
<i>Replacement</i>		-	(1,750)	(2,550)	(2,990)	(3,430)	(3,870)	
Total		-	(7,000)	(5,300)	(900)	3,500	5,800	
Airport Backhoe Loader	10	-	-	-	-	65,000	-	65,000
<i>Maintenance</i>		-	-	-	-	-	1,950	
<i>Efficiency</i>		-	-	-	-	-	(6,500)	
<i>Risk</i>		-	-	-	-	-	(6,500)	
<i>Replacement</i>		-	-	-	-	-	(3,900)	
Total		-	-	-	-	-	(14,950)	
Airport Tractor/Mower Deck	7	80,000	-	30,000	-	-	-	110,000
<i>Maintenance</i>		-	4,000	8,000	13,500	19,000	24,500	
<i>Efficiency</i>		-	(8,000)	(5,600)	(6,200)	(2,900)	(2,800)	
<i>Risk</i>		-	(8,000)	(5,600)	(6,200)	(2,900)	(1,200)	
<i>Replacement</i>		-	(4,000)	(4,800)	(7,100)	(8,200)	(9,300)	
Total		-	(16,000)	(8,000)	(6,000)	5,000	11,200	
Aircraft Wash Rack	10	-	-	125,000	-	-	-	125,000
<i>Maintenance</i>		-	-	-	8,750	17,500	26,250	
<i>Efficiency</i>		-	-	-	(12,500)	(7,500)	(2,500)	
<i>Risk</i>		-	-	-	(12,500)	(7,500)	(2,500)	
Total		-	-	-	(16,250)	2,500	21,250	
Airport Equipment Shelter	10	-	-	-	50,000	-	-	50,000
<i>Maintenance</i>		-	-	-	-	3,500	7,000	
<i>Efficiency</i>		-	-	-	-	(5,000)	(3,000)	
<i>Risk</i>		-	-	-	-	(5,000)	(3,000)	
Total		-	-	-	-	(6,500)	1,000	
Construct Shade Hangar	30+	-	-	1,300,000	-	-	-	1,300,000
<i>Maintenance</i>		-	-	-	13,000	26,000	39,000	
<i>Efficiency</i>		-	-	-	(130,000)	(130,000)	(117,000)	
Total		-	-	-	(117,000)	(104,000)	(78,000)	
Construct Square Hangars	30+	35,895	-	-	-	-	-	35,895
<i>Maintenance</i>		-	359	718	1,077	1,436	1,795	
<i>Efficiency</i>		-	(3,590)	(3,590)	(3,231)	(3,231)	(2,872)	
Total		-	(3,231)	(2,872)	(2,154)	(1,795)	(1,077)	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>	<u>Capital</u> <u>Totals</u>
Airport (Continued)								
Design Taxiway Golf	30+	-	215,500	-	-	-	-	215,500
<i>Maintenance</i>		-	-	2,155	4,310	6,465	8,620	
<i>Efficiency</i>		-	-	(21,550)	(21,550)	(19,395)	(19,395)	
<i>Risk</i>		-	-	(21,550)	(21,550)	(19,395)	(19,395)	
Total		-	-	(40,945)	(38,790)	(32,325)	(30,170)	
Construct Taxiway Golf	30+	-	987,600	987,600	-	-	-	1,975,200
<i>Maintenance</i>		-	-	9,876	29,628	49,380	69,132	
<i>Efficiency</i>		-	-	(98,760)	(197,520)	(187,644)	(177,768)	
<i>Risk</i>		-	-	(98,760)	(197,520)	(187,644)	(177,768)	
Total		-	-	(187,644)	(365,412)	(325,908)	(286,404)	
Design Taxiway Bravo Rehab	30+	-	-	-	-	-	230,000	230,000
<i>Maintenance</i>		-	-	-	-	-	-	
<i>Efficiency</i>		-	-	-	-	-	-	
<i>Risk</i>		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Reconstruct Alpha Apron	30+	1,250,000	-	-	-	-	-	1,250,000
<i>Maintenance</i>		-	12,500	25,000	37,500	50,000	62,500	
<i>Efficiency</i>		-	(125,000)	(125,000)	(112,500)	(112,500)	(100,000)	
<i>Risk</i>		-	(125,000)	(125,000)	(112,500)	(112,500)	(100,000)	
Total		-	(237,500)	(225,000)	(187,500)	(175,000)	(137,500)	
Terminal Apron Expansion	30+	-	-	-	1,200,000	-	-	1,200,000
<i>Maintenance</i>		-	-	-	-	12,000	24,000	
<i>Efficiency</i>		-	-	-	-	(120,000)	(120,000)	
<i>Risk</i>		-	-	-	-	(120,000)	(120,000)	
Total		-	-	-	-	(228,000)	(216,000)	
Design NW Airport Access	30+	-	-	-	250,000	-	-	250,000
<i>Maintenance</i>		-	-	-	-	2,500	5,000	
<i>Efficiency</i>		-	-	-	-	(25,000)	(25,000)	
<i>Risk</i>		-	-	-	-	(25,000)	(25,000)	
Total		-	-	-	-	(47,500)	(45,000)	
Construct NW Airport Access	30+	-	-	-	-	3,000,000	-	3,000,000
<i>Maintenance</i>		-	-	-	-	-	30,000	
<i>Efficiency</i>		-	-	-	-	-	(300,000)	
Total		-	-	-	-	-	(270,000)	
Building Department Truck	7	30,000	-	-	-	-	-	30,000
<i>Maintenance</i>		-	1,500	3,000	4,500	6,000	7,500	
<i>Efficiency</i>		-	(3,000)	(2,100)	(1,200)	(300)	(600)	
<i>Risk</i>		-	(3,000)	(2,100)	(1,200)	(300)	-	
<i>Replacement</i>		-	(1,500)	(1,800)	(2,100)	(2,400)	(2,700)	
Total		-	(6,000)	(3,000)	-	3,000	4,200	
Totals for All Years		-	(3,999,244)	(5,279,167)	(6,278,498)	(6,185,919)	(5,526,188)	57,241,554



CITY OF SEBASTIAN, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

SCHEDULES

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
1998	6.9000	2,810,622	
1999	6.5000	2,729,769	
2000	5.0000	2,323,566	
2001	5.0000	2,514,960	
2002	4.5904	2,526,276	
2003	4.5904	2,752,423	
2004	4.5904	3,169,977	
2005	4.5904	3,729,917	
2006	3.9325	4,306,213	
2007	3.0519	4,537,100	
2008	2.9917	4,645,663	
2009	3.3456	4,276,800	
2010	3.3456	3,716,797	
2011	3.3041	3,144,864	
2012	3.3041	2,799,146	
2013	3.7166	2,947,248	
2014	3.7166	2,975,299	
2015	3.8556	3,295,549	
2016	3.8556	3,530,235	
2017	3.8000	3,726,976	
2018	3.4000	3,941,543	
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	Estimated

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

SCHEDULE TWO

OPERATING LEASE PAYMENTS SCHEDULE

Operating Lease Description	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Governmental Funds:					
Airport Land Lease for Pickle Ball Facility	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795
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	\$ 70,231	\$ 70,231	\$ 70,231	\$ 70,231
Business-type Activities:					
Airport Land Lease by Golf Course	<u>\$ 106,864</u>				
Total Business-type Activities Lease Payments	\$ 106,864	\$ 106,864	\$ 106,864	\$ 106,864	\$ 106,864

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

SCHEDULE THREE

**SUBSCRIPTION-BASED INFORMATION TECHNOLOGY
ARRANGEMENTS**

Subscription-Based Arrangement Description	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Governmental Funds:					
Police Camera System	\$ 88,776	\$ 88,776	\$ 88,776	\$ 44,388	\$ 0
Police CAD/RMS System Software	60,775	60,795	60,795	60,795	60,795
Police VxRail Software	<u>43,195</u>	<u>43,195</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Governmental Arrangements	<u>\$ 192,746</u>	<u>\$ 192,746</u>	<u>\$ 149,571</u>	<u>\$ 105,183</u>	<u>\$ 60,795</u>

**GENERAL FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Property Taxes (5% Growth) 3.1955+65K (R/B=2.6275)	\$ 4,602,933	\$ 5,075,000	\$ 6,460,718	\$ 6,783,754	\$ 7,122,942	\$ 7,479,089	\$ 7,853,044	\$ 8,245,696
Franchise Fees (3.5% Growth)	1,571,571	1,830,600	1,851,500	1,916,303	1,983,373	2,052,791	2,124,639	2,199,001
Utility Service Tax (3.5% Growth)+36K	3,172,766	3,502,900	3,621,900	3,748,667	3,879,870	4,015,665	4,156,214	4,301,681
Intergovernmental (3.5% Growth)	4,046,494	3,911,100	4,076,638	4,219,320	4,366,997	4,519,841	4,678,036	4,841,767
Investment Income(2% Growth)	37,095	174,500	174,500	177,990	181,550	185,181	188,884	192,662
Other Revenue (2% Growth)	1,383,152	1,173,970	1,198,389	1,222,357	1,246,804	1,271,740	1,297,175	1,323,118
Charges to Cemetery	90,000	95,000	130,000	130,000	130,000	130,000	130,000	130,000
Transfers from Stormwater Revenue Fund	721							
Transfers from Stormwater Construction Fund	47,173							
Transfers from Golf Course Fund	35,000	35,000	80,000	150,000	100,000	100,000	-	-
Transfers from Building Fund	200							
FEMA and State Reimbursements	146,677	72,435	-	-	-	-	-	-
GENERAL FUND REVENUE	\$ 15,133,782	\$ 15,870,505	\$ 17,593,645	\$ 18,348,390	\$ 19,011,535	\$ 19,754,308	\$ 20,427,991	\$ 21,233,925
Personnel (Insurance 10%, Pay Change 5%)	\$ 10,268,218	\$ 10,670,917	\$ 13,218,175	\$ 13,959,599	\$ 14,738,095	\$ 15,555,515	\$ 16,413,806	\$ 17,315,011
Operating Expenditures (2% Annual Increase)	2,824,607	3,249,270	3,477,016	3,546,556	3,617,487	3,689,837	3,763,634	3,838,907
Add Back Dock Insurance Policy + 5% Increases			54,000	56,700	59,535	62,512	65,637	68,919
Adjust CRA Contribution for Millage			20,325	21,341	22,408	23,529	24,705	25,940
Granicus Software			8,400	8,400	8,400	8,988	8,988	8,988
100th Anniversary		53,000	30,000					
Sustainable Sebastian			10,000	10,000	10,000	10,000	10,000	10,000
Cut NeoGov Software			(30,000)	30,000			30,000	
Veteran's Memorial Work			15,000					
Organizational Efficiency Program:								
Additional Staffing			260,000	\$ 273,750	\$ 288,188	\$ 303,347	\$ 319,264	\$ 335,977
Strategic Planning		75,000						
Added 2 Police Officers in 2025				\$ 161,167	\$ 171,452	\$ 182,251	\$ 193,590	\$ 205,496
Total Operation and Maintenance	\$ 13,092,825	\$ 14,048,187	\$ 17,062,916	\$ 18,067,514	\$ 18,915,565	\$ 19,835,978	\$ 20,829,624	\$ 21,809,239
City Manager Vehicle	35,137							
Police Flooring	103	22,800						
Police Personnel Equipment	32,555	67,964	29,260	34,800	8,500	8,500	8,500	8,500
K-9 Bite Suit	1,625							
Police Investigative Equipment	3,593	11,682	11,500					
Police Transport Trailer		3,036						
Police COPE Trailer		4,000						
Police Breaching Tool		1,051						
Police Station Sign	7,500							
Police Vehicles		103,584						
Public Works Roads Sidewalks			75,000	75,000	75,000	75,000	75,000	75,000
Public Works Roads Equipment	24,678		78,000					
Public Works Traffic Sensors		3,415						
Public Works Crosswalk Flashing Beacon		14,999						
Public Works Roads Vehicle	35,512							
Public Works Sign Shop Truck			75,000					
Public Works Fleet Diagnostic Scanners		13,800						
Cemetery Equipment	806		-			-	-	
Public Facilities Council Chambers Dias Chairs		7,000	-					
Public Facilities Maintenance Vehicle			63,000			45,000		
Public Facilities Repairs		60,000	17,000	30,000				
Public Facilities Stairwell Evacuation Chairs	3,105							
Public Facilities Ice & Water Dispenser	5,234							
Public Facilities City Hall Refrigerator		1,148						
Public Facilities Maintenance Vehicles		46,726						
Leisure Services Parks Equipment	26,239	70,835	23,000			28,000	22,000	20,000
Leisure Services Vehicles	-	64,692	-	40,000				
Leisure Services Easy Street Fountain Lights	6,962							
Leisure Services Senior Center Carpet		10,500						
Leisure Services Baseball Scoreboard	3,128							
Leisure Services Parks Equipment/Vehicles				12,000				
Leisure Services Barber Street Shed			15,000					
Barber Street Football Goal Posts		7,000						
Yacht Club Seawall Replacement	310,251	1,415						
Yacht Club Interior Improvements		20,000						
Community Development Vehicle	-	25,027						
Community Development Offices			88,500					
Natural Vegetation/CID Demonstration		15,000						
Airport Air Conditioner	3,643							
Added Funds on JAG Grant	671							
TOTAL EXPENDITURES FY 22	\$ 13,593,567							
TOTAL EXPENDITURES FY 23		\$ 14,623,861						
TOTAL EXPENDITURES FY 24			\$ 17,538,176					
TOTAL EXPENDITURES FY 25				\$ 18,259,314				
TOTAL EXPENDITURES FY 26					\$ 18,999,065			
TOTAL EXPENDITURES FY 27						\$ 19,992,478		
TOTAL EXPENDITURES FY 28							\$ 20,935,124	
TOTAL EXPENDITURES FY 29								\$ 21,912,739
BEGINNING FUND BALANCE	\$ 6,689,795	\$ 8,230,010	\$ 9,476,654	\$ 9,532,123	\$ 9,621,200	\$ 9,633,671	\$ 9,395,500	\$ 8,888,367
TOTAL REVENUES	15,133,782	15,870,505	17,593,645	18,348,390	19,011,535	19,754,308	20,427,991	21,233,925
TOTAL EXPENDITURES	13,593,567	14,623,861	17,538,176	18,259,314	18,999,065	19,992,478	20,935,124	21,912,739
UNRESTRICTED RESERVE BALANCE PER CAFR	\$ 8,230,010	\$ 9,476,654	\$ 9,532,123	\$ 9,621,200	\$ 9,633,671	\$ 9,395,500	\$ 8,888,367	\$ 8,209,553
Renewal and Replacement Reserve	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Assigned Funds (Inventory, Prepaids & Receivables)	782,956	747,956	667,956	517,956	417,956	317,956	317,956	317,956
Reserve for Employee Final Payouts @25%		389,000	389,000	389,000	389,000	389,000	389,000	389,000
Available for Emergencies	\$ 7,172,054	\$ 8,064,698	\$ 8,200,167	\$ 8,439,244	\$ 8,551,715	\$ 8,413,544	\$ 7,906,411	\$ 7,227,597
Revenue vs Expenditures	1,540,215	1,246,644	55,469	89,077	12,471	(238,170)	(507,133)	(678,814)

**AMERICAN RESCUE PLAN FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Fiscal Recovery Payments	\$ 1,666,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	50,000	7,247	7,247	498	507	509	510	511
Total Revenues	\$ 1,716,064	7,247	7,247	498	507	509	510	511
Premium Payments:								
Essential Workers Pay/Benefits	481,011							
Infrastructure Investment:								
Road Improvements		1,205,880	Originally Funded for \$500,000.					
Gardenia Ditch Solution	3,844	746,156						
Schumann Drive		44,120	Fund with DST - \$750,000 in FY24-25					
Concha Dam		700,000						
Interest Expenditures:								
Artificial Reef Grants		2,500						
Water Supply Work Plan		12,000						
TOTAL EXPENDITURES FY21								
TOTAL EXPENDITURES FY22	\$ 484,855							
TOTAL EXPENDITURES FY23		\$ 2,710,656						
TOTAL EXPENDITURES FY24			\$ -					
TOTAL EXPENDITURES FY25				\$ -				
TOTAL EXPENDITURES FY26					\$ -			
TOTAL EXPENDITURES FY27						\$ -		
TOTAL EXPENDITURES FY28							\$ -	
TOTAL EXPENDITURES FY29								\$ -
BEGINNING FUND BALANCE	\$ 1,667,677	\$ 2,898,886	\$ 195,477	\$ 202,724	\$ 203,222	\$ 203,730	\$ 204,238	\$ 204,748
TOTAL REVENUES	1,716,064	7,247	7,247	498	507	509	510	511
TOTAL EXPENDITURES	484,855	2,710,656	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 2,898,886	\$ 195,477	\$ 202,724	\$ 203,222	\$ 203,730	\$ 204,238	\$ 204,748	\$ 205,259

**LOCAL OPTION GAS TAX FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	
Local Option Gas Taxes (+3.5% After 2023)	\$ 742,456	\$ 738,000	\$ 763,830	\$ 790,564	\$ 818,234	\$ 846,872	\$ 876,512	\$ 907,190	
FDOT Lighting Agreement (+3%)	14,528	14,964	15,413	15,875	16,351	16,842	17,347	17,868	
Investment Income	5,107	5,345	3,238	4,521	3,116	3,299	4,831	7,409	
Total Revenues	\$ 762,091	\$ 758,309	\$ 782,481	\$ 810,960	\$ 837,701	\$ 867,013	\$ 898,691	\$ 932,467	
R/R Crossing Maintenance	\$ 5,400	\$ 5,901	\$ 5,901	\$ 5,901	\$ 5,901	\$ 5,901	\$ 5,901	\$ 5,901	
Road Condition Assessment - Each 3 Years w/10%	28,500	5,400			37,290			41,019	
Total Operational and Maintenance	\$ 33,900	\$ 11,301	\$ 5,901	\$ 5,901	\$ 43,191	\$ 5,901	\$ 5,901	\$ 46,920	
Debt Payment - Final FY22-23	242,801	122,174							
Portable Traffic Analyzers (2)	4,870								
Street Major Repair and Reconstruction	-	984,158	533,423	1,099,840	772,192	569,552	392,611	417,500	
Sidewalk Construction/Repair	19,124	75,000							
TOTAL EXPENDITURES FY22	\$ 300,695								
TOTAL EXPENDITURES FY23		\$ 1,192,633							
TOTAL EXPENDITURES FY24			\$ 539,324						
TOTAL EXPENDITURES FY25				\$ 1,105,741					
TOTAL EXPENDITURES FY26					\$ 815,383				
TOTAL EXPENDITURES FY27						\$ 575,453			
TOTAL EXPENDITURES FY28							\$ 398,512		
TOTAL EXPENDITURES FY29								\$ 464,420	
BEGINNING FUND BALANCE	238,643	700,039	265,715	508,871	214,090	236,409	527,969	1,028,148	
BUDGET RESERVE - 5% OF REVENUE	37,123	36,900	38,192	39,528	40,912	42,344	43,826	45,360	
UNRESTRICTED RESERVE BALANCE	\$ 201,520	\$ 663,139	\$ 227,523	\$ 469,343	\$ 173,179	\$ 194,065	\$ 484,144	\$ 982,788	
TOTAL REVENUES	762,091	758,309	782,481	810,960	837,701	867,013	898,691	932,467	
TOTAL EXPENDITURES+TRANSFERS	300,695	1,192,633	539,324	1,105,741	815,383	575,453	398,512	464,420	
ENDING FUND BALANCE	\$ 662,916	\$ 228,815	\$ 470,680	\$ 174,562	\$ 195,497	\$ 485,626	\$ 984,322	\$ 1,450,835	
Paving Program Needs Per Study:									
Major Repair	579,579	603,020	1,026,589	681,359	426,342	483,585	1,039,469	1,000,000	5,839,943
Preservation	275,164	247,583	307,616	619,446	410,994	270,605	252,834	250,000	2,634,242
Totals	854,743	850,603	1,334,205	1,300,805	837,336	754,190	1,292,303	1,250,000	8,474,185
Swale Work	395,626	133,186	979,381	1,008,803	735,884	833,180	714,440	837,500	5,638,000
Deferred Amount of Major Repair Work									-
Deferred Amount of Preservation Work									-
Adjusted Totals	1,250,369	983,789	2,313,586	2,309,608	1,573,220	1,587,370	2,006,743	2,087,500	14,112,185
Funding by:									
ARPA - Major Repair Only	847,843	402,157	-						1,250,000
DST Major Repair+Swales **		-	1,780,163	1,209,768	801,028	1,017,818	1,614,132	1,670,000	8,092,909
Local Option Gas Tax **	402,526	581,632	533,423	1,099,840	772,192	569,552	392,611	417,500	4,769,276
Totals	1,250,369	983,789	2,313,586	2,309,608	1,573,220	1,587,370	2,006,743	2,087,500	14,112,185

***Swales proportioned based on each year's spending

**DISCRETIONARY SALES TAX FUND (DST)
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
DST Revenue (3.5% Growth)	\$4,711,995	\$ 4,947,000	\$5,120,145	\$ 5,299,350	\$ 5,484,827	\$ 5,676,796	\$ 5,875,484	\$ 6,081,126
Principal on \$285,000 Airport Loan 09/29/08	7,570	7,873	10,188	10,596	11,019	11,460	11,919	11,919
Interest from \$285,000 Airport Advance	10,430	10,127	9,812	9,404	8,981	8,540	8,081	8,081
Principal on \$267,511 Airport Loan 01/05/11	8,189	8,517	8,858	9,212	9,580	11,964	12,442	12,442
Interest from \$267,511 Airport Advance	10,311	9,983	9,642	9,288	8,920	8,536	8,058	8,058
Investment Income	2,849	65,000	13,460	7,753	9,672	10,766	14,770	20,716
DST PROJECTED REVENUE	\$4,751,344	\$ 5,048,500	\$5,172,105	\$ 5,345,603	\$ 5,532,999	\$ 5,728,063	\$ 5,930,754	\$ 6,142,343
Stormwater Debt	\$ 220,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Server/Host Update - Vx Rail Lease	43,195	43,195	43,195	45,355	45,355	45,355	45,355	45,355
Sidewalk Assurance System			50,000					
Cyber Security Features			30,000					
Email Archive System	36,475							
Backup System Update		40,000						
City Computers	24,038	76,108	45,000	35,000	45,000	35,000	45,000	35,000
COSTv Equipment	9,582	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Phone System	82,727	1,080						
Network Infrastructure	9,923	50,077	30,000	30,000	30,000	30,000	30,000	30,000
Public Works Compound Firewall			75,000					
Over-the-Air Connections	29,673							
Core and Remote Switches			60,000					
Security Cameras at Parks		26,036	30,000					
Scale Computing Platform	113,876							
CAD/RMS System Update	112,069	90,631	60,775	60,775	60,775	60,775	60,775	60,775
Police Vehicle/Body Cameras	78,583	88,183	88,776	88,776	93,776	93,776	93,776	93,776
Police Vehicles - 2 Added @65K	341,386	797,730	620,431	485,383	373,152	391,809	411,400	431,970
Firing Range - 25% Matching Funds					1,250,000			
Road Patrol Armored Vehicle		310,000						
Police COPE Trailer	91	28,695						
Police Utility Vehicle	24,540							
Evidence Compound Work	4,525	44,120						
Street Major Repair + 60% Swale Work			1,780,163	1,209,768	801,028	1,017,818	1,614,132	1,670,000
Roads Division Wheel Loader	-	203,306						
Roads Division Bucket Truck		158,219						
Roads Division Dump Truck		184,500						
Brush Truck for Roads Dept.		121,543						
Paveway System on Highway 1		480,105						
Railroad Crossing Sidewalk		90,000						
Sidewalk Fronting Davita Dialysis		200,000						
Facilities Maintenance Truck	61,225							
Public Facilities Compound	5,999,334	134,328						
Public Facilities Compound Shade Structure		2,493						
Emergency Generators		200,000						
Air Conditioner Replacement		25,000	25,000	30,000	30,000	35,000	35,000	40,000
Splash Pad Replacement				1,000,000				
Friendship Park Baseball Field Improvements		25,000	25,000					
Park Signage		4,400						
Fisherman's Landing Dock (FIND Grant)		250,000						
CDBG Sidewalks	7,151							
Tree Protection/Riverview Area Improvement	20,694	73,591						
Riverview Park Master Plan Project				500,000	500,000			
Riverview Park Event Center						1,000,000		
Schumann Drive (Was ARPA Funded)				705,880				
Stormwater Bulldozer		136,976						
Stormwater Facility Pump			60,000					
Rubber Tire Excavator			375,000					
Brush Truck			122,000					
Backhoe			170,000					
Sliplining or Pipe Replacement	-	400,000						
Canal Restoration	-	500,000	500,000					
Tulip Road Crossing				250,000				
Bayfront Road Crossing					250,000			
Ocean Cove						350,000		
Stormwater Master Plan	270,513	69,625						
Stoncrop Drainage - Phase II + Upstream		1,823,904		305,000	77,500	86,250		
Airport Terminal Expansion						240,000		
Construction of Hangar "D"	271,305	95,358						
Construct Square Hangars	-	314,000	35,895					
Engineer and Construct Shade Hangar	39,757				260,000			
Establish Sewer Services	176,647	103,260						
Design NW Airport Access						50,000		
Construct NW Airport Access							600,000	
Reconstruct Runway 05-23	2,585	170,362						
Reconstruct Alpha Apron			250,000					
Design Taxiway Bravo								11,500
Design Taxiway Golf on Runway 13-31				43,100				
Construct Taxiway Golf on Runway 13-31				197,520	197,520			
TOTAL EXPENDITURES	7,980,499	7,376,825	4,491,235	5,001,557	4,029,106	3,450,783	2,950,438	2,444,876
BEGINNING FUND BALANCE	\$6,104,743	\$ 2,859,829	\$ 515,114	\$ 1,195,985	\$ 1,540,031	\$ 3,043,924	\$ 5,321,203	\$ 8,301,519
BUDGET RESERVE - 5% OF REVENUE	235,600	247,350	256,007	264,968	274,241	283,840	293,774	304,056
RESERVE FOR ADVANCES	502,748	486,358	467,312	447,504	426,905	403,481	379,120	354,759
UNRESTRICTED RESERVE BALANCE	\$5,366,395	\$ 2,126,121	\$ (208,205)	\$ 483,513	\$ 838,884	\$ 2,356,603	\$ 4,648,309	\$ 7,642,704
TOTAL REVENUES - Excluding Principal	4,735,585	5,032,110	5,172,105	5,345,603	5,532,999	5,728,063	5,930,754	6,142,343
TOTAL EXPENDITURES	7,980,499	7,376,825	4,491,235	5,001,557	4,029,106	3,450,783	2,950,438	2,444,876
ENDING FUND BALANCE	\$2,121,481	\$ (218,594)	\$ 472,665	\$ 827,559	\$ 2,342,777	\$ 4,633,882	\$ 7,628,625	\$ 11,340,171
Cash on Hand	\$2,357,081	\$ 28,756	\$ 728,673	\$ 1,092,527	\$ 2,617,019	\$ 4,917,722	\$ 7,922,399	\$ 11,644,227

Advances to Other Funds - Balance After FY 28-29:

\$285,000 Airport Advance 09/29/08 178,198
\$267,511 Airport Advance 01/05/11 154,071

**RIVERFRONT CRA FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Tax Increment from City (5% Growth)	\$ 192,832	\$ 195,885	\$ 223,569	\$ 234,747	\$ 246,485	\$ 258,809	\$ 271,750	\$ 285,337
Tax Increment from County	192,832	195,885	248,196	260,606	273,636	287,318	301,684	316,768
Correction to County for FY21-22 + FY22-23		78,190						
Rents	36,704	36,000	16,500	-	-	-	-	-
FIND Grant			60,000	250,000	250,000	250,000		
Investment Income	5,814	17,800	11,950	14,549	11,291	11,693	12,445	13,619
PROJECTED REVENUE	\$ 428,182	\$ 523,760	\$ 560,215	\$ 759,902	\$ 781,412	\$ 807,820	\$ 585,878	\$ 615,724
Façade/Sign Improvement Program	8,049	31,951	40,000	40,000	40,000	40,000	40,000	40,000
Sewer Connection Program *	11,190	5,000						
Special Events	45,369	50,000	-	-	-	-	-	-
Operating Expenditures	238,551	201,046	271,370	218,949	221,037	223,188	226,051	228,333
Wayfinding Signage	15,266							
Working Waterfront Improvements	-	50,000	120,000	500,000	500,000	500,000		
Kiosk Signs		15,000						
Sewer Conversion Study	23,116							
Central Avenue Catalyst Site							500,000	
TOTAL EXPENDITURES FY22	\$ 341,541							
TOTAL EXPENDITURES FY23		\$ 352,997						
TOTAL EXPENDITURES FY24			\$ 431,370					
TOTAL EXPENDITURES FY25				\$ 758,949				
TOTAL EXPENDITURES FY26					\$ 761,037			
TOTAL EXPENDITURES FY27						\$ 763,188		
TOTAL EXPENDITURES FY28							\$ 766,051	
TOTAL EXPENDITURES FY29								\$ 268,333
BEGINNING FUND BALANCE	\$ 541,244	\$ 627,885	\$ 798,648	\$ 927,493	\$ 928,446	\$ 948,820	\$ 993,452	\$ 813,279
BUDGET RESERVE - 5% OF TAX INCREMENT	19,283	19,589	23,588	24,768	26,006	27,306	28,672	30,105
UNRESTRICTED RESERVE BALANCE	\$ 521,961	\$ 608,296	\$ 775,060	\$ 902,725	\$ 902,440	\$ 921,514	\$ 964,781	\$ 783,174
ANNUAL REVENUES	428,182	523,760	560,215	759,902	781,412	807,820	585,878	615,724
ANNUAL EXPENDITURES	341,541	352,997	431,370	758,949	761,037	763,188	766,051	268,333
ENDING FUND BALANCE	\$ 608,602	\$ 779,059	\$ 903,905	\$ 903,678	\$ 922,814	\$ 966,146	\$ 784,607	\$ 1,130,565

Detail on Operating Expenditures:

Indian River County Tax Assessor	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Audit Fees	5,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000
City of Sebastian Administration	92,655	62,431	67,573	69,600	71,688	73,839	76,054	78,336
Landscaping	97,842	99,942	99,942	99,942	99,942	99,942	99,942	99,942
Working Waterfront Maintenance (Flooring)	11,685	10,000	12,750	10,000	10,000	10,000	10,000	10,000
Other Facility Maintenance - Crab E Bills	19,044	10,000	20,000	20,000	20,000	20,000	20,000	20,000
Design Fish Market/Museum			50,000					
Submerged Land Leases	4,429	5,145	6,000	4,302	4,302	4,302	4,950	4,950
Travel	-	511	1,200	1,200	1,200	1,200	1,200	1,200
Training and Education	395	395	1,800	1,800	1,800	1,800	1,800	1,800
Legal Advertisements	123	-	300	300	300	300	300	300
Special District State Fee	175	175	175	175	175	175	175	175
Florida Redevelopment Association Dues	620	620	620	620	620	620	620	620
Landfill Fee for Fisherman's Landing	1,583	1,827	2,010	2,010	2,010	2,010	2,010	2,010
Total Operating Expenditures	\$ 238,551	\$ 201,046	\$ 271,370	\$ 218,949	\$ 221,037	\$ 223,188	\$ 226,051	\$ 228,333

**PARKING IN LIEU OF FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Payments in Lieu of Parking	\$ 16,828	\$ 4,128	\$ 4,128	\$ 3,532	\$ 2,340	\$ 2,340	\$ 1,140
Investment Income	742	178	187	196	203	208	213
PROJECTED REVENUE	\$ 17,570	\$ 4,306	\$ 4,315	\$ 3,728	\$ 2,543	\$ 2,548	\$ 1,353
Expenditures:							
None Programmed							
PROJECTED DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NONEXPENDABLE TRUST FUND:							
BEGINNING FUND BALANCE	\$ 71,578	\$ 89,148	\$ 93,454	\$ 97,769	\$ 101,497	\$ 104,040	\$ 106,588
REVENUES	17,570	4,306	4,315	3,728	2,543	2,548	1,353
EXPENDITURES	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 89,148	\$ 93,454	\$ 97,769	\$ 101,497	\$ 104,040	\$ 106,588	\$ 107,941

Notes:

Crab Stop Paid Off 5/21/2021 Was \$250/month

807 Indian River Drive from 8/01/21 to 7/01/31 Gr	95	1,140	1,140	1,140	1,140	1,140	1,140
River Park Plaza	100	1,200	1,200	1,200	1,200	1,200	-
1201 Indian River Drive Sebastian Investment Gr	12,800	-	-	-	-	-	-
Compassion Healthcare	149	1,788	1,788	1,192	-	-	-
	13,144	4,128	4,128	3,532	2,340	2,340	1,140

**RECREATION IMPACT FEE FUNDS
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Recreation Impact Fees	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400
Investment Income	2,641	20,413	18,903	10,318	15,804	18,564	21,463	26,506
PROJECTED REVENUE	\$ 182,041	\$ 199,813	\$ 198,303	\$ 189,718	\$ 195,204	\$ 197,964	\$ 200,863	\$ 205,906
Park Improvements	\$ 8,959	\$ 15,974	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Park Identification Signage	23,425	-						
Barber Street Baseball Dugouts	15,791							
Barber Street Baseball Backstops	-	75,000						
Playground Improvements	73,101	104,026	350,000	60,000	120,000	120,000	80,000	-
Swing/Bench Park at Harbor Lights		35,000						
TOTAL EXPENDITURES FY 22	\$ 121,276							
TOTAL EXPENDITURES FY 23		\$ 230,000						
TOTAL EXPENDITURES FY 24			\$ 370,000					
TOTAL EXPENDITURES FY 25				\$ 80,000				
TOTAL EXPENDITURES FY 26					\$ 140,000			
TOTAL EXPENDITURES FY 27						\$ 140,000		
TOTAL EXPENDITURES FY 28							\$ 100,000	
TOTAL EXPENDITURES FY 29								\$ 20,000
BEGINNING FUND BALANCE	\$ 257,786	\$ 318,551	\$ 288,364	\$ 116,667	\$ 226,385	\$ 281,589	\$ 339,554	\$ 440,416
TOTAL REVENUES	182,041	199,813	198,303	189,718	195,204	197,964	200,863	205,906
TOTAL EXPENDITURES	121,276	230,000	370,000	80,000	140,000	140,000	100,000	20,000
ENDING FUND BALANCE	\$ 318,551	\$ 288,364	\$ 116,667	\$ 226,385	\$ 281,589	\$ 339,554	\$ 440,416	\$ 626,322

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
BEGINNING FUND BALANCE:								
Zone A	\$ 44,549	\$ 79,277	\$ 84,123	\$ 28,396	\$ 57,167	\$ 27,417	\$ 55,483	\$ 85,249
Zone B	55,488	20,521	(23,635)	(25,124)	(9,785)	7,093	(34,878)	(99,522)
Zone C	57,857	41,670	2,151	21,108	(709)	(24,442)	10,263	47,228
Zone D	99,891	177,082	225,726	92,286	179,712	271,522	308,686	407,461
All Zones	\$ 257,786	\$ 318,551	\$ 288,364	\$ 116,667	\$ 226,385	\$ 281,589	\$ 339,554	\$ 440,416
Recreation Impact Fees								
Zone A	31,259	31,259	31,259	31,259	31,259	31,259	31,259	31,259
Zone B	22,561	22,561	22,561	22,561	22,561	22,561	22,561	22,561
Zone C	41,316	41,316	41,316	41,316	41,316	41,316	41,316	41,316
Zone D	84,264	84,264	84,264	84,264	84,264	84,264	84,264	84,264
All Zones	\$ 179,400							
Investment Income								
Zone A	\$ 456	\$ 5,080	\$ 5,515	\$ 2,511	\$ 3,991	\$ 1,808	\$ 3,507	\$ 5,131
Zone B	568	1,315	(1,549)	(2,222)	(683)	468	(2,205)	(5,990)
Zone C	593	2,670	141	1,867	(49)	(1,611)	649	2,842
Zone D	1,023	11,347	14,797	8,162	12,546	17,901	19,512	24,522
All Zones	\$ 2,641	\$ 20,413	\$ 18,903	\$ 10,318	\$ 15,804	\$ 18,564	\$ 21,463	\$ 26,506
Transfers:								
Zone A	\$ (3,012)	\$ 31,494	\$ 92,500	\$ 5,000	\$ 65,000	\$ 5,000	\$ 5,000	\$ 5,000
Zone B	58,096	68,032	22,500	5,000	5,000	65,000	85,000	5,000
Zone C	58,096	83,507	22,500	65,000	65,000	5,000	5,000	5,000
Zone D	8,096	46,968	232,500	5,000	5,000	65,000	5,000	5,000
All Zones	\$ 121,276	\$ 230,000	\$ 370,000	\$ 80,000	\$ 140,000	\$ 140,000	\$ 100,000	\$ 20,000
Ending Balances:								
Zone A	\$ 79,277	\$ 84,123	\$ 28,396	\$ 57,167	\$ 27,417	\$ 55,483	\$ 85,249	\$ 116,639
Zone B	20,521	(23,635)	(25,124)	(9,785)	7,093	(34,878)	(99,522)	(87,951)
Zone C	41,670	2,151	21,108	(709)	(24,442)	10,263	47,228	86,387
Zone D	177,082	225,726	92,286	179,712	271,522	308,686	407,461	511,247
All Zones	\$ 318,551	\$ 288,364	\$ 116,667	\$ 226,385	\$ 281,589	\$ 339,554	\$ 440,416	\$ 626,322

7 Year Income Thru FY22	FY 23 Ending Balances	7 Year Income Thru FY23
251,475	84,123	207,158
179,012	(23,635)	172,798
197,364	2,151	226,031
444,522	225,726	481,986

Proves We are Spending Income Received Within Past 7 Years.

**STORMWATER UTILITY REVENUE FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Stormwater Fees (FY 24-25 \$2 Increase to \$12 fee)	\$ 1,952,168	\$ 1,926,000	\$ 1,926,000	\$ 2,311,200	\$ 2,311,200	\$ 2,311,200	\$ 2,311,200	\$ 2,311,200
Investment Income	21,527	40,000	40,583	34,130	35,557	33,043	29,327	24,219
TOTAL REVENUE FUND REVENUE	\$ 1,973,695	\$ 1,966,000	\$ 1,966,583	\$ 2,345,330	\$ 2,346,757	\$ 2,344,243	\$ 2,340,527	\$ 2,335,419
Personnel	\$ 666,255	\$ 764,985	\$ 971,620	\$ 1,020,201	\$ 1,071,211	\$ 1,124,772	\$ 1,181,010	\$ 1,240,061
Operating Accounts	396,103	467,940	632,367	632,367	632,367	632,367	632,367	632,367
Landscaping Contract	421,742	622,342	607,345	607,345	607,345	607,345	607,345	607,345
NPDES 5 Year Permit		7,988					7,988	
Total Operational and Maintenance	\$ 1,484,100	\$ 1,863,255	\$ 2,211,332	\$ 2,259,913	\$ 2,310,923	\$ 2,364,484	\$ 2,428,710	\$ 2,479,773
Walk Behind Concrete Saw			10,000					
Concrete Saw		1,555						
SW-616 4X4 2006 Pickup Replacement		36,938						
Laser	2,389							
Kabota	2,549							
Aquatic Bucket	3,550							
Aeration Fountains	6,962	5,300						
Lowboy Tractor & Trailer	123,622							
Transfers Out to Stormwater Projects Fund	111,661	361,192	165,000	182,000	200,000	220,000	242,000	266,000
TOTAL REVENUE FUND EXPENDITURES	\$ 1,734,833	\$ 2,268,240	\$ 2,386,332	\$ 2,441,913	\$ 2,510,923	\$ 2,584,484	\$ 2,670,710	\$ 2,745,773
BEGINNING FUND BALANCE	1,718,263	\$ 1,957,125	\$ 1,654,885	\$ 1,235,136	\$ 1,138,553	\$ 974,387	\$ 734,146	\$ 403,963
BUDGET RESERVE - 5% OF FEES	97,608	96,300	96,300	115,560	115,560	115,560	115,560	115,560
UNRESTRICTED RESERVE BALANCE	\$ 1,620,655	\$ 1,860,825	\$ 1,558,585	\$ 1,119,576	\$ 1,022,993	\$ 858,827	\$ 618,586	\$ 288,403
ANNUAL REVENUES	1,973,695	1,966,000	1,966,583	2,345,330	2,346,757	2,344,243	2,340,527	2,335,419
ANNUAL EXPENDITURES	1,734,833	2,268,240	2,386,332	2,441,913	2,510,923	2,584,484	2,670,710	2,745,773
ENDING FUND BALANCE	\$ 1,859,517	\$ 1,558,585	\$ 1,138,836	\$ 1,022,993	\$ 858,827	\$ 618,586	\$ 288,403	\$ (121,951)

**STORMWATER UTILITY PROJECTS FUND
PROJECTED BALANCES**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Transfers In from Stormwater Revenue Fund	\$ 111,661	\$ 361,192	\$ 165,000	\$ 182,000	\$ 200,000	\$ 220,000	\$ 242,000	\$ 266,000
Applied from Prior Year Balances	\$ 229,949							
Transfers In from Discretionary Sales Tax Fund	\$ 584,832	\$ 865,146	\$ 500,000	\$ 555,000	\$ 327,500	\$ 436,250		
American Rescue Plan	\$ 1,450,000							
Grants	4,416	12,095,440	11,000,000	915,000	232,500	258,750		
TOTAL PROJECT REVENUE	\$ 2,380,858	\$ 13,321,778	\$ 11,665,000	\$ 1,652,000	\$ 760,000	\$ 915,000	\$ 242,000	\$ 266,000
Stonecrop Drainage DST/FEMA	\$ 5,888	\$ 1,460,586		\$ 1,220,000	\$ 310,000	\$ 345,000		
Stormwater Master Plan	680,275	69,625						
Tulip Habitat		16,073						
Mini Excavator		66,837						
Roadway Swale/Culvert Work		208,657						
Roadway Swale/Culvert Work DST	244,695							
Sliplining or Pipe Replacement			165,000	182,000	200,000	220,000	242,000	266,000
Canal Restoration DST		11,500,000	11,500,000					
Tulip Road Crossing DST				250,000				
Bayfront Road Crossing DST			-		250,000			
Ocean Cove DST						350,000		
Gardenia/Evernia Ditch ARPA	750,000							
Concha Dam ARPA	700,000							
TOTAL PROJECT EXPENDITURES	\$ 2,380,858	\$ 13,321,778	\$ 11,665,000	\$ 1,652,000	\$ 760,000	\$ 915,000	\$ 242,000	\$ 266,000

**CEMETERY TRUST FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Lot Sales	\$ 164,032	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
Interest Income	8,637	9,419	10,050	8,755	8,294	8,683	8,240
PROJECTED REVENUE	\$ 172,669	\$ 174,419	\$ 175,050	\$ 173,755	\$ 173,294	\$ 173,683	\$ 173,240
Expended from Permanent Endowment:							
Cemetery Equipment (Mowers)	-	-	14,000	-	-	-	16,000
Cemetery Pickup Truck						40,000	
Dump Trailer						13,000	
Second Irrigation Pump and Well			10,000			40,000	
Cemetery Grounds Improvements			165,000	-	-	-	-
Replace Chain Link Fencing		9,235					
Cemetery Signage	6,457						
General Fund Transfer for Operations	90,000	95,000	130,000	130,000	130,000	130,000	130,000
TOTAL OPERATIONAL EXPENDITURES	\$ 96,457	\$ 104,235	\$ 319,000	\$ 130,000	\$ 130,000	\$ 223,000	\$ 146,000
Expended from Non-Endowed (Capital):							
Columbariums				95,000			
PROJECTED CAPITAL DISBURSEMENTS	-	-	-	95,000	-	-	-
TOTAL PROJECTED DISBURSEMENTS	\$ 90,000	\$ 95,000	\$ 130,000	\$ 225,000	\$ 130,000	\$ 130,000	\$ 130,000
PERMANENT ENDOWMENT:							
BEGINNING FUND BALANCE	\$ 623,750	\$ 609,309	\$ 587,574	\$ 351,074	\$ 303,574	\$ 256,074	\$ 115,574
ANNUAL REVENUES	82,016	82,500	82,500	82,500	82,500	82,500	82,500
ANNUAL EXPENDITURES & TRANSFERS	(96,457)	(104,235)	(319,000)	(130,000)	(130,000)	(223,000)	(146,000)
ENDING FUND BALANCE	\$ 609,309	\$ 587,574	\$ 351,074	\$ 303,574	\$ 256,074	\$ 115,574	\$ 52,074
NON-ENDOWED (Capital)							
BEGINNING FUND BALANCE	\$ 346,577	\$ 437,230	\$ 529,148	\$ 621,699	\$ 617,954	\$ 708,748	\$ 799,931
ANNUAL REVENUES	90,653	91,919	92,550	91,255	90,794	91,183	90,740
ANNUAL EXPENDITURES	-	-	-	(95,000)	-	-	-
ENDING FUND BALANCE	\$ 437,230	\$ 529,148	\$ 621,699	\$ 617,954	\$ 708,748	\$ 799,931	\$ 890,670
TOTAL ENDING BALANCE OF TRUST FUND	\$ 1,046,538	\$ 1,116,722	\$ 972,772	\$ 921,527	\$ 964,821	\$ 915,504	\$ 942,744

**GOLF COURSE FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Charges for Services	\$ 1,627,040	\$ 1,756,211	\$ 1,765,985	\$ 1,774,815	\$ 1,783,689	\$ 1,792,607	\$ 1,801,570
Proshop Sales	105,000	123,223	125,000	125,000	125,000	125,000	125,000
Rents	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Other Revenue	9,547	8,223	4,260	4,260	4,260	4,260	4,260
FEMA and State Reimbursements	-	77,472					
Insurance Proceeds	-	48,342					
Sale of Carts or Equipment	-	160,360	-	-	-	-	-
Investment Income	1,160	13,200	13,200	1,811	1,764	1,786	1,804
PROJECTED REVENUE	\$ 1,772,747	\$ 2,217,031	\$ 1,938,445	\$ 1,935,886	\$ 1,944,713	\$ 1,953,653	\$ 1,962,634
Personnel (5.0% per year on Full-time)	\$ 402,598	\$ 431,430	\$ 508,795	\$ 523,280	\$ 538,490	\$ 554,460	\$ 571,229
Operating Costs	813,080	998,555	1,009,648	1,009,648	1,009,648	1,009,648	1,009,648
Proshop Cost of Sales	65,000	90,000	95,000	90,000	95,000	90,000	95,000
Airport Rent	106,135	106,370	106,370	106,370	106,370	106,370	106,370
Capital Lease Principal - Golf Carts - Up 28%	50,801	-	-	-	-	-	-
Capital Lease Interest - Golf Carts - Up 30%	890	-	-	-	-	-	-
Golf Cart Purchase		528,640					
Insured Damage to Irrigation System		21,097					
Repay \$500K General Fund Cash Flow Loans	35,000	35,000	80,000	150,000	100,000	100,000	
Repay \$559,684 Building Fund Cash Flow Loans							59,684
Equipment			3,500				
Ice Machine		7,889					10,000
Rehab Parking Lot	5,000						
Ditch #15 Improvements	20,000						
Golf Shop Carpet			3,800				
Range Netting		88,826					
Club House Doors			35,000				
Golf Bunker Renovations			50,000	50,000	50,000	50,000	50,000
Interest Payment to Building Fund	5,138	5,331	5,012	4,689	4,365	4,037	3,705
Principal Payment to Building Fund	30,947	32,065	32,386	32,706	33,032	33,360	33,692
TOTAL FY 22	\$ 1,534,589						
TOTAL FY 23		\$ 2,345,203					
TOTAL FY 24			\$ 1,929,511				
TOTAL FY 25				\$ 1,966,693			
TOTAL FY 26					\$ 1,936,905		
TOTAL FY 27						\$ 1,947,875	
TOTAL FY 28							\$ 1,939,328
TOTAL FY 29							
BEGINNING UNRESTRICTED RESOURCES	\$ 7,757	\$ 245,915	\$ 117,743	\$ 126,677	\$ 95,869	\$ 103,677	\$ 109,455
TOTAL REVENUES	1,772,747	2,217,031	1,938,445	1,935,886	1,944,713	1,953,653	1,962,634
TOTAL OPERATING FUND EXPENDITURES	(1,534,589)	(2,345,203)	(1,929,511)	(1,966,693)	(1,936,905)	(1,947,875)	(1,939,328)
ENDING UNRESTRICTED RESOURCES	\$ 245,915	\$ 117,743	\$ 126,677	\$ 95,869	\$ 103,677	\$ 109,455	\$ 132,761

**AIRPORT FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
OPERATING FUND:								
Pickle Ball Courts Rents	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795	\$ 6,795
Public Works Compound Rental	14,215	56,365	56,860	56,860	56,860	56,860	56,860	56,860
Golf Course and IGM Maintenance Rents	106,135	106,864	106,864	106,864	106,864	106,864	106,864	106,864
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 (With Hangar D)	380,099	413,765	485,540	541,340	541,340	541,340	541,340	541,340
FEMA and State Reimbursements		32,230						
Sale of Fixed Assets	11,834	18,934	-	-	-	-	-	-
Investment Income	720	10,200	10,750	1,064	958	1,042	1,016	1,114
Other Revenue	85,690	85,145	85,185	85,185	85,185	85,185	85,185	85,185
Transfer from General Fund	3,643	-	-	-	-	-	-	-
PROJECTED REVENUE	\$ 615,707	\$ 736,874	\$ 758,570	\$ 804,684	\$ 804,578	\$ 804,662	\$ 804,636	\$ 804,734
Personnel	130,481	187,480	206,415	212,607	218,986	225,555	232,322	239,292
Operating Costs	191,480	243,802	386,411	398,003	409,943	422,242	434,909	447,956
General Fund Management Fee	104,041	98,374	105,057	108,209	111,455	114,799	118,243	121,790
Air Conditioners	3,643							
Mailbox	1,920							
Debris Blower		9,479						
Equipment	29,043							
Airport Maintenance Equipment			35,000	9,000				
Airport Backhoe Loader							65,000	
Airport Tractor/Mower Deck			80,000		30,000			
Airport Netting		36,834						
Transfer to Airport Construction Fund	72,053	76,707	-	-	25,000	10,000	-	-
Repayment of DST Advances and Interest	36,500	36,500	38,500	38,500	38,500	40,500	40,500	40,500
TOTAL FY 22	\$ 569,161							
TOTAL FY 23		\$ 689,176						
TOTAL FY 24			\$ 851,383					
TOTAL FY 25				\$ 766,319				
TOTAL FY 26					\$ 833,884			
TOTAL FY 27						\$ 813,096		
TOTAL FY 28							\$ 890,973	
TOTAL FY 29								\$ 849,538
BEGINNING RESOURCES	\$ 456,574	\$ 503,120	\$ 550,818	\$ 458,005	\$ 496,369	\$ 467,063	\$ 458,630	\$ 372,293
TOTAL REVENUES	615,707	736,874	758,570	804,684	804,578	804,662	804,636	804,734
TOTAL EXPENDITURES+DEBT+TRANSFERS	(569,161)	(689,176)	(851,383)	(766,319)	(833,884)	(813,096)	(890,973)	(849,538)
ENDING UNAPPROPRIATED RESOURCES	\$ 503,120	\$ 550,818	\$ 458,005	\$ 496,369	\$ 467,063	\$ 458,630	\$ 372,293	\$ 327,489
CAPITAL FUND:								
BEGINNING RESOURCES	\$ (10,724)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	4,238,544	4,858,208	1,000,000	962,480	1,930,080	1,200,000	2,400,000	218,500
Private Funding	-	80,000						
Transfers from Airport Revenue	72,053	76,707	-	-	25,000	10,000	-	-
Transfers from General Fund	19,723							
Transfers from DST	490,294	611,264	285,895	240,620	457,520	290,000	600,000	11,500
Rescue Grant Expenditure	32,000							
Security Cameras	24,000							
Aircraft Wash Rack					125,000			
Airport Equipment Shelter						50,000		
Hangar C Office Improvements	-	400,000						
Hangar D	1,500,568	76,707						
Square Hangars	965,420	1,570,000	35,895					
Shade Hangars					1,300,000			
Runway 10-28 and Taxiway Bravo Markings		43,179						
Rehab Runway 05/23	2,500	3,407,645						
Reconstruct Apron Alpha			1,250,000					
Taxi Lane Alpha Construction	668,083							
Taxiway Golf Design				215,500				
Taxiway Golf Construction				987,600	987,600			
Taxiway Bravo Design								230,000
Terminal Apron Expansion						1,200,000		
Design NW Airport Access						250,000		
Construct NW Airport Access							3,000,000	
Establish Sewer Service	1,628,043	128,648						
ENDING RESOURCES	\$ -							
Hangar A \$285K DST Advance in 2008	\$ 254,396	\$ 246,523	\$ 236,335	\$ 225,739	\$ 214,720	\$ 203,260	\$ 191,341	\$ 179,422
Hangar B \$290K DST Advance in 2011	\$ 249,575	\$ 241,058	\$ 232,200	\$ 222,988	\$ 213,408	\$ 201,444	\$ 189,002	\$ 176,560

**BUILDING FUND
PROJECTED BALANCES
FISCAL YEARS 2024-2029**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Operating Revenue (No Growth)	\$ 1,229,100	\$ 999,350	\$ 1,072,150	\$ 1,072,150	\$ 1,072,150	\$ 1,072,150	\$ 1,072,150	\$ 1,072,150
Other Revenue	3,200	2,500	3,000	3,000	3,000	3,000	3,000	3,000
Principal on Golf Course Irrigation Loan	30,947	31,352	32,386	32,706	33,032	33,360	33,692	34,027
Interest on Golf Course Irrigation Loan	5,138	4,857	5,012	4,285	4,365	4,037	3,705	3,370
Payment on Golf Course Cash Flow Loan							59,684	100,000
Investment Income	3,654	37,000	37,000	3,536	3,025	2,410	1,686	952
PROJECTED REVENUE	\$ 1,272,039	\$ 1,075,059	\$ 1,149,548	\$ 1,115,677	\$ 1,115,572	\$ 1,114,957	\$ 1,173,917	\$ 1,213,499
Front Counter Renovations	116,000							
Personnel	718,945							
Operating Costs	213,051							
TOTAL FY 22	\$ 1,047,996							
Personnel		793,935						
Operating Costs		193,591						
Front Counter Renovations		71,735						
TOTAL FY 23		\$ 1,059,261						
Personnel			1,104,265					
Operating Costs			242,394					
Replacement Truck			30,000					
TOTAL FY 24			\$ 1,376,659					
Personnel				1,159,478				
Operating Costs				242,394				
TOTAL FY 25				\$ 1,401,872				
Personnel					1,217,452			
Operating Costs					242,394			
TOTAL FY 26					\$ 1,459,846			
Personnel						1,278,325		
Operating Costs						242,394		
TOTAL FY 27						\$ 1,520,719		
Personnel							1,342,241	
Operating Costs							242,394	
TOTAL FY 28							\$ 1,584,635	
Personnel								1,409,353
Operating Costs								242,394
TOTAL FY 29								\$ 1,651,747
BEGINNING RESOURCES	\$ 1,429,964	\$ 1,654,006	\$ 1,669,804	\$ 1,442,693	\$ 1,156,498	\$ 812,224	\$ 406,463	\$ (4,255)
TOTAL REVENUES	1,272,039	1,075,059	1,149,548	1,115,677	1,115,572	1,114,957	1,173,917	1,213,499
EXPENDITURES+DEBT+TRANSFERS	1,047,996	1,059,261	1,376,659	1,401,872	1,459,846	1,520,719	1,584,635	1,651,747
ENDING UNRESTRICTED RESOURCES	\$ 1,654,006	\$ 1,669,804	\$ 1,442,693	\$ 1,156,498	\$ 812,224	\$ 406,463	\$ (4,255)	\$ (442,503)

CITY OF SEBASTIAN, FLORIDA 2023/2024 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”.

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.

CAFR – Comprehensive Annual Financial Report

Capital Improvement Program – Governmental agencies set up five-year programs for major costs such as the construction of buildings, land acquisition, road improvements and heavy equipment. Capital expenses are listed separately from operating expenses within the budget.

Capital Outlay – Fixed assets which have a value of \$750 or more have a useful economic lifetime of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes.

Capital Project – A project to acquire or improve an asset 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.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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.

CITY OF SEBASTIAN, FLORIDA 2023/2024 ANNUAL BUDGET

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

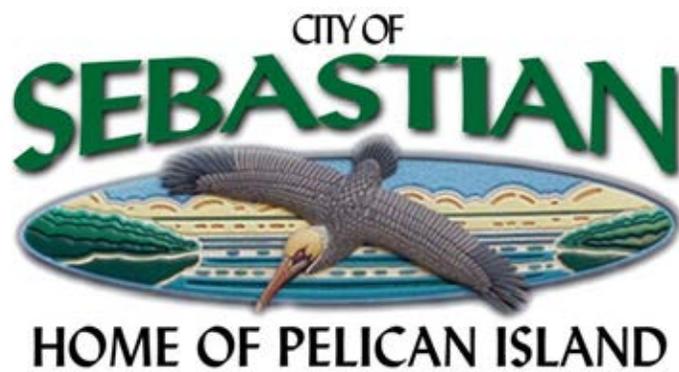
Unreserved Fund Balance – Portion of a fund balance that is available for appropriation.

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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