

**CITY OF SEBASTIAN, FLORIDA**  
**2005-2006 ANNUAL BUDGET**

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# ***CITY OF SEBASTIAN, FLORIDA***

## ***2005-2006 ANNUAL BUDGET***

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### **HOW TO READ THE BUDGET**

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

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

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

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

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

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

**Capital Improvement Program** – The Capital Improvement Program section provides a long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for the next five years starting FY 2006/07.

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