

City of Naples



Florida



**Adopted Budget
Fiscal Year 2006-2007**

On Our Cover

Sports enthusiasts demonstrated that City of Naples beaches are perfect for more than just watching the beautiful sunsets when they participated in the third annual Pro Am Skim Jam and Beach Festival on March 11 and 12, 2006. Thousands of spectators watched as about 200 participated in skimboarding, kiteboarding, wakeboarding, windsurfing, kayaking, volleyball and other activities. This City of Naples annual event features live music, food and product demonstrations at the Naples Pier. The historic Naples Pier was constructed in 1887 as a freight and passenger dock, and it was rebuilt after damage by hurricanes in 1910, 1926 and 1960 and a fire in 1922. It is now popular for recreational activities such as fishing, strolling, and watching for dolphins.



City of Naples Principal Officers

Mayor

Bill Barnett

Vice-Mayor

Johnny Nocera

City Council

William R. MacIlvaine

Gary B. Price II

John Sorey III

Penny Taylor

Bill Willkomm

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

Dr. Robert E. Lee

Department Directors

Chief of Police and Emergency Services

Community Development Director

Community Services Director

Construction Management Director

Finance Director

Human Resources Director

Information Services Director

Public Works Director

Victor Morales

Robin D. Singer

David M. Lykins

Ronald A. Wallace

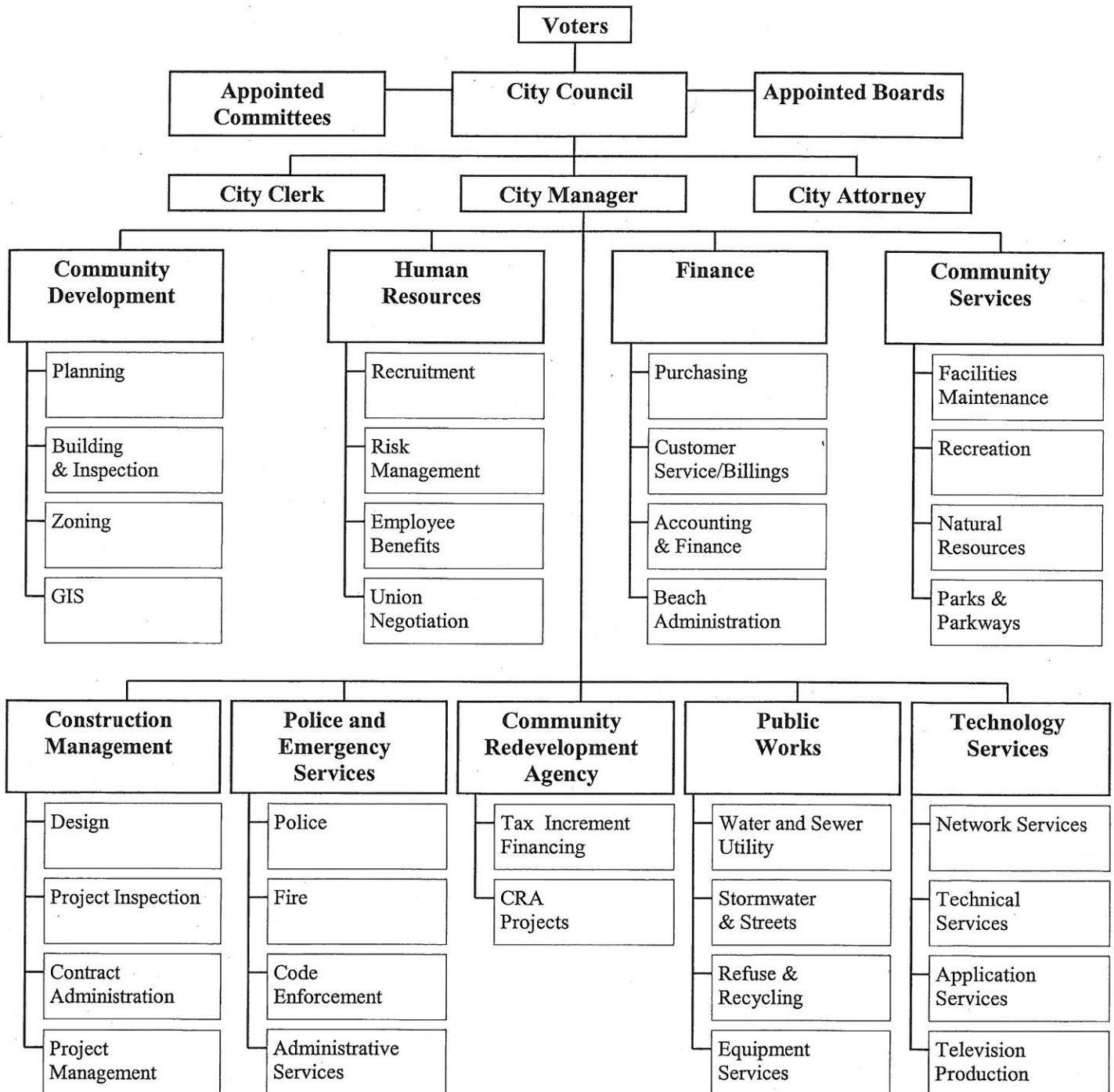
Ann Marie S. Ricardi

Denise K. Perez

Stephen A. Weeks

Dan Mercer

City of Naples Organizational Chart





City of Naples, Florida 2006-07 Budget Table of Contents

	Page
EXECUTIVE SUMMARY	
Letter of Transmittal.....	i
General Information about the City.....	x
Budget Planning Calendar.....	xvii
Changes in Fund Balance.....	xix
Total Revenues all Funds.....	xxi
Total Expenditures all Funds.....	xxiii
Staffing Levels all Funds.....	xxiv
Distribution of Tax Levy.....	xxvii
 GENERAL FUND	
Fund Summary.....	1
Revenue Analysis.....	2
Expenditure Summary.....	12
General Fund Departmental Details	
Mayor & City Council.....	15
City Attorney.....	19
City Clerk.....	25
City Manager.....	29
Human Resources.....	35
Community Development.....	41
Finance.....	49
Community Services.....	57
Police & Emergency Services.....	79
Non-Departmental.....	95
 SPECIAL REVENUE FUNDS	
Building Permits Fund.....	105
Community Development Block Grant.....	115
East Naples Bay/Moorings Bay Tax District.....	121
Community Redevelopment.....	129
Streets Fund.....	143
 ENTERPRISE FUNDS	
Water & Sewer Fund.....	153
Naples Beach Fund.....	177
Solid Waste Fund.....	193
City Dock Fund.....	209
Stormwater.....	217
Tennis Fund.....	227
 UTILITY TAX / CAPITAL PROJECTS FUND	
Fund Explanation and Summary.....	235
Revenue Summary.....	242
List of Capital Projects.....	243

INTERNAL SERVICE FUNDS

Risk Management..... 247
Employee Benefits..... 255
Technology Services..... 263
Equipment Services..... 279
Construction Management 289

DEBT SERVICE

Overview 297
Combined Debt Service Schedule..... 301
Individual Debt Schedules..... 302

SUPPLEMENTAL INFORMATION 313

Appendix A Budget Ordinances..... 313
Appendix B Adopted Financial Policies..... 329
Appendix C Glossary..... 334



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2005

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 01, 2005. 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 communications device.

This 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.



City of Naples

OFFICE OF THE CITY MANAGER
735 8TH STREET SOUTH • NAPLES, FLORIDA 34102

October 31, 2006

Honorable Mayor and Members of City Council
735 Eighth Street South
Naples, Florida 34102

Honorable Mayor and Members of City Council:

I am pleased to present to you the City of Naples' 2006-07 adopted budget.

This document represents the adopted budget for fiscal year starting October 1, 2006. The budget was adopted on September 20, 2006 at second reading.

The adopted budget represents a collaboration of ideas from residents, City employees, and City Council Members. These ideas have been incorporated into a document that demonstrates a high level of service to City residents and provides for an efficient and effective plan to implement these services.

A city should be guided by a set of long term goals, and Naples is no different. The City is guided by the following vision statement, which was developed using excerpts from the City's Comprehensive Plan and the most recent Visioning plan, which was adopted by City Council in 1996.

Vision Statement

Naples shall remain a premier city by continuing to protect its natural resources, enhance City aesthetics, ensure public safety, and continue to improve the quality of life for all who live in the City and visit throughout the year.

The original vision, called Vision 2005, encompassed eleven basic strategies such as neighborhood character maintenance, airport management, traffic management and commercial viability. The vision was intended to be a 10-year program, and was subsequently absorbed into the Comprehensive Plan. The nature of the City has changed considerably in the past ten years. Therefore, the City will be evaluating its direction and goals during 2006-07 and integrating an updated 10-year vision into the 2007-08 Budget, using the Vision 2005 as a base,

Ethics above all else... Service to others before self... Quality in all that we do.

but updating it with community involvement, surveys, research, and current trends. The new information will affect future budget planning.

This year's budget was developed with an emphasis specifically on sustainability and on disaster preparedness and recovery. To accomplish that, departments focused their attention on:

- **Maintenance of existing infrastructure**
- **Public safety and city aesthetics**
- **Employee quality and working conditions**
- **Responsiveness to community needs**
- **Responsible financial management**

This budget document includes an overview of the organization of each department and division, as well as a summary of significant budget issues. The budget also includes a detailed set of performance measures and specific benchmarks for each department. This information enables the reader to quantify service delivery and evaluate City performance throughout the year. Moreover, it enhances the budget document's value as a management tool for City supervisors and better clarifies expectations for all employees.

The key financial principles on which this budget has been developed include:

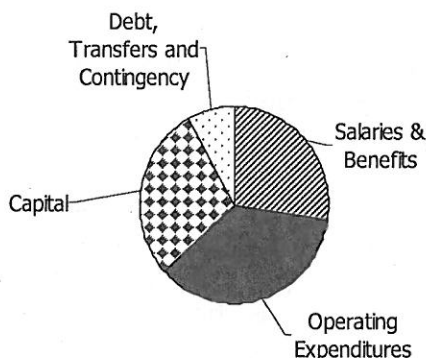
- Project revenues at realistic levels
- Fully fund operating requirements
- Maintain Undesignated Reserves at a fiscally responsible level

During Fiscal Year 2006, Naples City Council adopted a set of basic financial policies. These policies are presented in the back of this document.

Budget Overview

Many expenditures are expected to increase for 2006-07. Increased demands for services, tripling property insurance rates, double digit health insurance increases, increased requirements from the Police and Fire Pension Boards, another increase in electric fees, and unprecedented jumps in the costs of fuel affecting all supplies have caused budget expenses to

increase well beyond forecasts projected just one year earlier. The adjacent chart shows the breakdown of the 2006-07 adopted budget, by type of expenditure.



With 40 public beach access points, the City Pier, and several vibrant commercial areas, the City of Naples continues to be the destination point for Collier County residents as well as residents from the east and northern coasts of Florida. The rapid growth in

Southwest Florida (particularly Collier County) has had a direct impact on the City. While the geographic boundaries of Naples reflect minimal increase, the population that Naples serves has grown tremendously and the City's infrastructure needs and level of service requirements have grown along with it. Unfortunately, most of these service requirements do not bring with them corresponding revenues. For example, the cost related to County residents' use of parks, beaches and roadways are generally not recovered.

Although adding positions is usually reserved for the budget preparation process, City Council supported adding five (5) positions during FY 2005-06 to help address the impacts of growth. These are shown below:

- CRA Administrative Specialist II
- Marina Compliance Specialist (One-year only, grant funded)
- Building Permits Fund - Construction Compliance Inspector (See Resolution 06-11082)
- Building Permits Fund - Fire Inspector (See Resolution 06-11082)
- Building Permits Fund - Plans Examiner (See Resolution 06-11082)

For the 2006-07 budget, City staff considered as many as 38 different personnel additions. After reviewing the needs, eliminating duplicated requests, and refining responsibilities, the 2006-07 budget includes the following ten (10) additional positions.

- CRA Police Officer (1)
- Service Worker II Facilities Maintenance (2)
- CRA Landscape Technician (1)
- Create new Recycling Division (4)
- Building Inspections Plans Examiner (1)
- Fourth Irrigation Technician re-established (1)

In total, the 2006-07 budget has 513.3 Full Time Equivalent positions budgeted, made up of 504 full-time positions and 13 part-time positions.

The taxable value in the City increased 21% over the FY2005-06 taxable value. The new taxable value is \$16,640,704,052. Although some of the increase will be allocated to the CRA, in the General Fund the valuation increase would mean an increase in projected revenues of \$3.0 million at the current rate of 1.1400. However, the general fund expenditures increased \$5.7 million. This required a new tax rate of 1.2450, which was adopted by Council as part of the budget.

The budget provides for employee raises in accordance with union agreements, where applicable. For employees not covered by a contract, or with a contract currently under negotiation, the same increase was assumed as for the union employees. The estimated increase to the budget is approximately \$1.5 million.

Health insurance expenses are budgeted to increase by \$758,300 (12.9%). The budget assumes this increase is shared by the employee and the City. The City has budgeted to fund employee pensions in accordance with pension actuarial reports.

Cost of property insurance represents one of the City's largest increases and challenges this year. Florida and the Gulf States have had two years of destructive hurricanes, where eight major hurricanes have inflicted over \$86 billion in insurance losses. Municipalities are facing hard decisions about whether to keep current levels of coverage, increase deductibles, or reduce or remove coverage on certain assets, hoping for FEMA to step in on major disasters. This budget assumes continued coverage at the same level as prior years, and as such, has an increase in property insurance costs from last year's actual of \$370,000 to \$1,327,275. This assumes total insured values of \$92 million and an increase in the deductible from 2% to 5%.

As these costs affect the city, these costs also affect our workforce. Retention of employees has become a challenge when the cost to live in this area is higher than most places. Governments, schools, hospitals and businesses in Collier County face the difficult ordeal of limited workforce (affordable) housing. Recently, National City Corporation named Naples housing market to be the most overvalued U.S. market. With a median price for a home at \$367,200, housing costs were more than 100 percent greater than what National City judged it should be. The 2006-07 budget includes \$75,000 to participate in a workforce housing consortium, and to find solutions as possible. The City plans to review again its own salary levels, to ensure that employees can afford to work here.

Fund Balance Analysis

An important responsibility in budget forecasting is the assessment of available net assets (surplus) and net income/(loss). Financial experts generally agree that net assets for a fund should equal at least 15% of the total annual budget, and that a negative net income (i.e. loss) should be avoided. The City adopted a fund balance policy, by resolution 02-9845, which establishes limits and uses of fund balances for the major operating funds, and the City applies that policy to applicable funds.

For this budget analysis, the document shows a minimum of three years of gross revenues and gross expenditures, and provides a chart for each fund showing the previous four to five years in net assets or fund balance. In cases where the net assets and net income have decreased over the years, staff will recommend a plan to ensure or recover financial stability. Although there are many legitimate reasons why decreases can occur (i.e., one-time major capital expenditures), these decreases should not be regularly recurring.

Last year (FY2005-06), in forecasting the financial stability of the City's funds, the Tennis Fund was considered to be struggling, in terms of both net assets and cash flow. The plan was to seek a major donor to fund the debt service on the facility. This commitment was received in December 2005, providing \$500,000 over a period of five years, nearly funding the remaining debt service on the Cambier Park Tennis building and bringing the Tennis Fund to a stable level of net assets and cash flow.

This year, the Beach Fund appears to be a fund to watch. The costs of the fund are shared with Collier County by interlocal agreement, and although there has been improved level of services, including enhanced parking meter systems, the fund appears to continue to operate at a deficit. In addition there are several funds showing a negative cash flow trend that should be

monitored to prevent any future problems, including the Water/Sewer Fund, the Dock Fund, and the Stormwater Fund, which are relying on rate increases for FY06-07. Future capital needs of those three funds are significant. The Building Fund and the Solid Waste Fund appear to be financially stable, but with the 2006-07 change from contractual to in-house recycling, the Solid Waste Fund will be carefully monitored. The Streets Fund is satisfactory from a fund balance trend, but it continues to receive a subsidy from the General Fund to pave streets. This year's subsidy increased by \$720,000, to \$1,000,000.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, police & emergency services, parks and parkways, recreation, planning, and administrative activities. The residents of Naples have supported investment in enhanced service levels for public safety and extensive parks and landscape improvements, which denote the special quality of life in Naples.

The Collier County Property Appraiser has determined that the City's taxable values are more than \$16.4 billion for the coming year, an increase of 21% over the prior year. Valuation increased combined with increasing the tax rate from 1.1400 to 1.2450 will add a total of \$4.7 million of new revenues. Two other rate changes affect the General Fund. The Occupational license fee will increase by 5% for this fiscal year, as allowed by State Law. The annual flat fee for the newly renovated Skate Park will increase from \$10 to a higher fee, which is still under review.

Roll back rate

The City of Naples rolled back tax rate is 0.9576 mills. The roll back rate is the tax rate that will yield the same revenue to the City as in the previous year, excluding new construction.

It is important to note that the City's property tax typically represents less than 11% of the City taxpayers' total property tax bill. The remaining taxes are used for County Government, School Board, and other taxing districts.

Water & Sewer Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,300 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Operated as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital replacement and the annual charge for depreciation of the system. The City is currently performing a rate study, and is expecting a revised tier structure for water, including adding one or more tiers for high volume users. If the rate study is not completed and adopted, water and sewer rates will increase an amount equal to the Public Service Commission's Index (2.74%) in accordance with Chapter 66 of the City Code.

Naples Beach Fund

The Naples Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter collections, pay stations, parking fines, an annual cost sharing contract with Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. Currently, residents of both the City of Naples and Collier County are eligible to receive a free beach-parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends. There is no rate increase for this fund.

Two minor changes are being made to the staffing within the fund. One of the seven Beach Security Specialist positions, a vacant position, is being modified to a Service Worker II, which will be used for enhanced beach care. Another of the Beach Specialists positions is being budgeted as a supervisory position, such that, there will be five Specialists and one Supervisor within the Beach Security Division.

Solid Waste Fund

The City of Naples operates a Solid Waste Utility Enterprise Fund, providing collection and disposal of solid waste material for residential and commercial customers. Naples is one of the few cities in Florida to offer twice a week back door service. Solid waste rates are comprised of two elements: fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. As directed by City Code, this year's City fee will be increased in accordance with the Consumers Price Index (CPI) or 3.5%.

In April 2006, the City bid the residential recycling services contract, which was expiring. Upon bid opening, prices were found to be triple the current contract. In a May Council meeting, the City Manager recommended a short extension with the current contractor, with a plan for the City to assume recycling responsibilities in-house, effective on or about October 1. Although providing this service in-house will cost more than the prior contract, it will cost less than half of the low bid received in April 2006. Therefore, this budget includes four recycling positions, and all equipment needed to get into the recycling business. The fund is budgeted to carry the new costs with only the CPI increase.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover all costs of operation, including indirect costs, in this enterprise fund. For 2006-07, staff will be recommending a rate increase for the dock leases. City Dock rental rates are lower than the industry and the area, and with a major Dock renovation in the planning, a rate increase will be required this year.

Stormwater Fund

The City's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, sweeping streets, and repairing the existing stormwater system. Revenues for this fund are generated from a \$4.00 per month per equivalent residential unit on the customer's utility bill.

The cost of stormwater operation and maintenance has increased to more than 50% of the utility charge, limiting capital funds available to complete the City's overall master plan and system improvements. This year, grant dollars from other governmental agencies were secured (and budgeted) enabling the City to address many projects that have been delayed due to prior budget constraints. All grants require matching City funds. Due to the many capital projects that require funding, this budget includes a revised stormwater fee of \$6.00 per month in the revenue projections.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes twelve, state-of-the-art, tournament subsurface lighted clay courts, and a pro shop with elevated viewing area, which allows views of Cambier Park's features. Although the Tennis Fund is an enterprise fund, it does not pay its full pro-rata share of central administration as is charged to all other enterprise funds. This is a decision made by City Council during budget discussions for Fiscal Year 2001, and staff has continued that commitment through this budget.

In fiscal year 2005-06, the City received a commitment for a five-year contribution that will fund the debt service on the Tennis Center. This contribution enabled the Tennis Center to have a positive cash flow.

Building Permit Fund

(Community Development Department)

The Building Permit Fund was established as a special revenue fund separate from the General Fund to ensure compliance with Florida Statute 166.222, which restricts the use of building permit revenue to the inspections and enforcement of the provisions of the building code.

During Fiscal Year 2005-06, Naples City Council authorized the addition of three positions, a Fire Inspector, Electrical Plans Examiner and a Site Compliance Inspector. For the 2006-07 budget, there is one additional Plans Examiner added. However, both Fire Inspector positions have been moved to the Police and Emergency Services Department (PESD). PESD already has two Fire Inspectors, and this will enable the four positions to function more efficiently. The two Fire Inspector positions will continue to be funded from the Building Permits Fund through an administrative fee.

Canal Maintenance Taxing Districts
(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These taxing districts were established to finance dredging operations and maintenance of these two bay areas and for the retirement of existing debt. This budget provides for a continuation of the 0.5 mill tax levy for East Naples Bay Taxing District and a 0.025 mill levy for Moorings Bay Tax District. The East Naples Bay dredging project is engineering intensive, and during 2006-07, the engineering and design is projected to be completed, with construction planned for 2007-08.

Community Redevelopment Agency

The Community Redevelopment Agency (CRA) special revenue fund is used to account for the City's Tax Increment Financing District. The CRA was created, in accordance with Florida Statutes Section 163, by resolutions 94-7098 and 94-7099. The general boundaries of the CRA are usually identified as 7th Avenue North, the Gordon River, 6th Avenue South and 6th Street.

The primary purpose of the CRA is to make infrastructure improvements within the Redevelopment District. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between U.S. 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront, rebuilding Menefee and Merrihue Parks on 5th Avenue South, installing decorative lighting on U.S. 41, and streetscaping 10th Street from U.S. 41 to Central. The 2006-07 budget includes a \$5,000,000 bond issue to fund the construction of a parking garage. Other projects include continued streetscaping, and a focus on master planning the River Park Neighborhood.

Streets Fund

The Streets & Traffic Fund is a special revenue fund consolidating all revenue sources and expenditure accounts related to streets and traffic control. Revenue sources in this fund include the City's share of the Collier County six-cent local option gas tax, the portion of State shared revenue related to the municipal one-cent gas tax, street impact fees up to \$200,000 annually (all excess impact fees are paid to Collier County in accordance with the interlocal agreement) and the Collier County five-cent local option gas tax effective January 1, 1994.

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Street impact fee revenue can only be expended for capital projects that enhance roadway capacity. Reduced revenues, due to the recent fuel tax allocation change, have resulted in the fund having insufficient earned revenues to continue all desired capital projects. Therefore, the General Fund will provide an on-going subsidy to make up for the loss. For 2006-07, this subsidy is \$1,000,000.

Internal Service Funds

The City has five Internal Service Funds. They include:

- Risk Management
- Employee Benefits
- Technology Services
- Equipment Services
- Construction Management

These funds receive their revenue from charges to the other operating funds of the City. The charges to these other funds are based on either actual use or historical trend. There were no significant changes to these funds, with no positions or major changes affecting operations.

Conclusion

The annual budget is considered one of the most important documents the City Council approves each year. I want to express my gratitude to the many people who have contributed to this document, including residents who have provided needed input through their homeowner associations and neighborhood bus tours, City advisory board members who have made recommendations to City Council on many of the programs included in this budget, City employees who this year filled out individual budget survey forms and many of whom spent untold hours gathering information to enable expenditures to be appropriately forecasted, and especially to Mayor Barnett and all Members of City Council for their direction and support in the preparation of a fiscally sound and responsible budget.

Last year, a performance-oriented budget was prepared and submitted and that format is continued in this adopted budget. The adopted budget also includes departmental charts to identify performance measures, and benchmarking when available. Collectively, these performance instruments will enable the City to continue to evaluate service levels and improve upon funding plans. All funds are appropriated.

The services and programs funded in this budget will enable Naples to continue to be the premier city in Florida. I look forward to implementing this financial plan with you and City staff.

Respectfully Submitted,



Dr. Robert E. Lee
City Manager



General Information

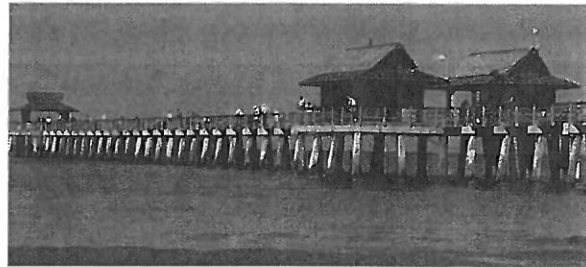
Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

In addition to its natural features, the City of Naples is known for its world class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

The City of Naples is located on the Gulf of Mexico in Southwest Florida, and it is the cultural and activity center of Collier County. Still the City is less than 20 miles from the tropical wilderness of the Florida Everglades.

It was the Indians who primarily inhabited the once-rugged Naples and surrounding area until they migrated to the Everglades in 1842. By 1885, John Holloway and Walter Haldeman were among the first European settlers to arrive, and they named the area purportedly for its sunsets that reminded them of their visits to Naples, Italy.

In 1887, the Naples Pier was constructed by workers who camped in tents along the Gulf's edge. The Naples Pier made Naples more accessible to travelers who began reading about the rugged terrain and subtropical weather, and by 1889 those wishing for more comfortable accommodations could stay at the 16-room Naples Hotel.



City of Naples Pier

Traveling other than by boat, however, was still difficult because no infrastructure existed until construction of a shell road from Ft. Myers to Naples in 1918. Naples was incorporated on December 1, 1923, and wealthy investor Barron Collier financed paving of the Tamiami Trail through Naples in 1926. Train travel became possible in 1927 with the opening of the Naples Depot, which ceased operations in 1971 as other means of transportation became more convenient. Naples now boasts 106.3 miles of paved streets over the approximately 14 square miles that encompasses the city.

Much of the ruggedness that attracted visitors in the early years has been replaced with beautifully landscaped terrain that incorporates native species such as mangroves and pines.

Recreation

The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like "Fifth Avenue", "Third Street" or "Tin City" and locals and their guests smile with delight from memories of good times had. With miles of pristine Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water, and fishing is free at the infamous Naples Pier because the City of Naples maintains a fishing license for the Pier.

General Information (continued)

The City of Naples and surrounding Collier County have excellent golf and tennis facilities, with over fifty golf courses in the County, many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive class tennis facility in Cambier Park, and Collier County attracts top players each year to events such as the Nuveen Masters Tournament.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of property now called "the Naples Preserve". This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City. The tract is on the same street as Fleishmann Park, a dynamic park with handball courts, skatepark and other activities for the young at heart. The goal of the purchase of the Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

Other park areas managed by the City include the City Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Fleischmann Park, Lowdermilk Park, River Park, the City Tennis Center at Cambier, plus many other smaller neighborhood passive parks.

In February 2005 John Villani, travel writer, arts critic and author of "The 100 Best Art Towns in America", announced Naples as the number one arts town in the nation for communities under 30,000. However, he said that Naples could rank as one of the top 10 arts cities in the nation in any population category because of its strong sense of support for the visual arts, performing arts, and music. Naples is a center of art activity, with sophisticated and serious art galleries representing the full spectrum of contemporary and traditional visual art genres. With 128 art galleries, more than 500 artists, and at least 25 arts festivals, City of Naples residents obviously enjoy the arts.

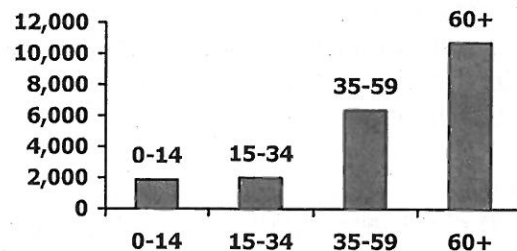
The People of Naples

According to 2000 U.S. Census Bureau statistics, a Naples resident is likely to be Caucasian, residing in a home where only English is spoken, and have at least some college education.

The population is 53.8 percent female and 46.2 percent male. While the median age is 60.7, the population includes a variety of ages, as indicated in the adjacent graph.

The population is mostly Caucasian at 92.5 percent, and 90.1 percent of the approximately full-time 22,000 residents speak only English in the home. The population swells to 33,500 from November to May when part-time residents migrate from all parts of the world.

City of Naples Age Groups

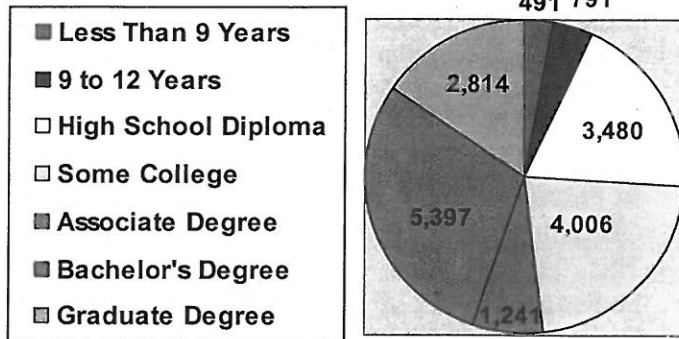


General Information (continued)

Education

Schools in the City are run by the Collier County Public School District. According to 2000 U.S. Census Bureau statistics, 11.7 percent of the City of Naples population, or 2,475 people, are 19 years old or younger and therefore likely to be attending one of the five schools in the area. There are four public schools within the City limits: Gulfview Middle, Seagate Elementary, Lake Park Elementary and Naples High School. St. Ann School is a private school also situated in the City.

Estimated Educational Attainment (Adult Population)



Located near the City are Florida Gulf Coast University and Edison Community College. Nearly three-fourths of City of Naples residents have at least some college education, as indicated in the graph, above. City of Naples residents are also likely to enjoy a higher standard of living compared to the national average; only 5.9 percent live below the poverty level in the City of Naples, compared to 12.4 percent nationwide.

Economy and Transportation

Based on the most recent (2003) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$48,184, compared to the state average of \$38,985.

According to the Federal census bureau, the largest business type in the Naples area is Retail, followed by Health Care/Social Services and Accommodations/Food Service.

The City of Naples is serviced by the Naples Municipal Airport. This 732-acre Airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, commercial and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff's Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or Tampa.

Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 390 bed hospital. A 24-hour emergency department offers a full range of traditional emergency services. In 1996 the county's first open heart surgery program was opened at the NCH Naples Hospital.

Government

The City is managed with a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for four-year staggered terms.

General Information (continued)

The current members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Johnny Nocera
- William R. MacIlvaine
- Bill Wilkomm
- Gary B. Price II
- John Sorey III
- Penny Taylor

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. Dr. Robert E. Lee was selected in June 2003 to be the City Manager.

The City's municipal services are authorized by Florida Statutes and by local charter. Primary services provided by the City are police and fire/rescue emergency services, highways and streets construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse, recyclables and yard waste). All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager. A director, appointed by the City Manager, leads each department listed below:

Chief of Police and Emergency Services Steven Moore
Community Development DirectorRobin D. Singer
Community Services DirectorDavid M. Lykins
Construction Management Director Ronald A. Wallace
Finance Director.....Ann Marie S. Ricardi
Human Resources Director.....Denise K. Perez
Technology Services DirectorStephen A. Weeks
Public Works DirectorDan Mercer

There are 15,998 registered voters in the city. In the last city general election, 7,648 votes were cast.

The City has one water plant and one sewer plant, serving 17,697 and 8,638 customers, respectively.

The Financial Structure

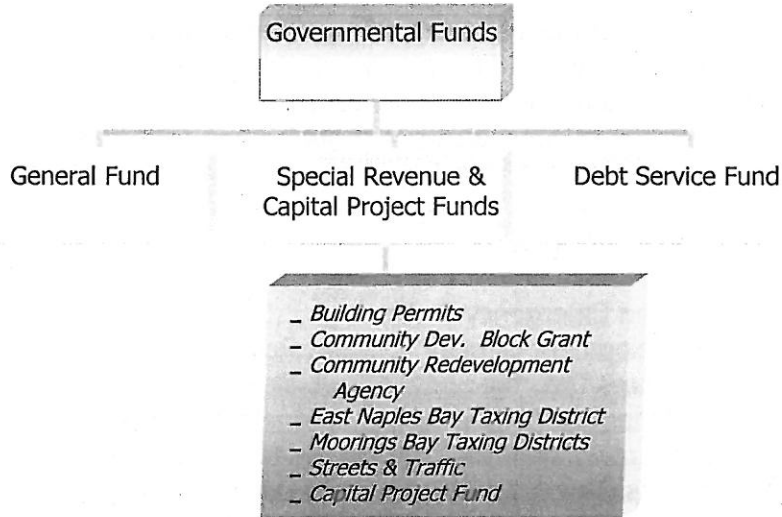
The City funds are organized according to standards established by the Governmental Accounting Standards Board (GASB) and the State of Florida's Uniform Accounting System. The City's computerized financial system is designed to provide timely and accurate feedback on the City's overall financial position, and includes, at a minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to Council on the overall financial status of the City. The City's annual financial statements are prepared by the Finance Department and audited by independent certified public accountants.

Explanation of Funds. In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. Recent changes to governmental reporting requirements have created a definition that separates major funds and non-major funds, complete with separate accounting requirements for each.

General Information (continued)

Major funds are those with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type (governmental or business-type) and at least 5 percent of the aggregate amount of all governmental and enterprise funds. The City budgets for all of its major funds and non-major funds. The following description of the funds covers all the major funds as well as the non-major funds.

Governmental Funds. Governmental Funds are those used to provide typical governmental services. The City budgets nine Governmental Funds, as shown on the following diagram:



The General Fund is a major fund as well as the primary operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller in size, and therefore usually do not meet the criteria of a major fund.

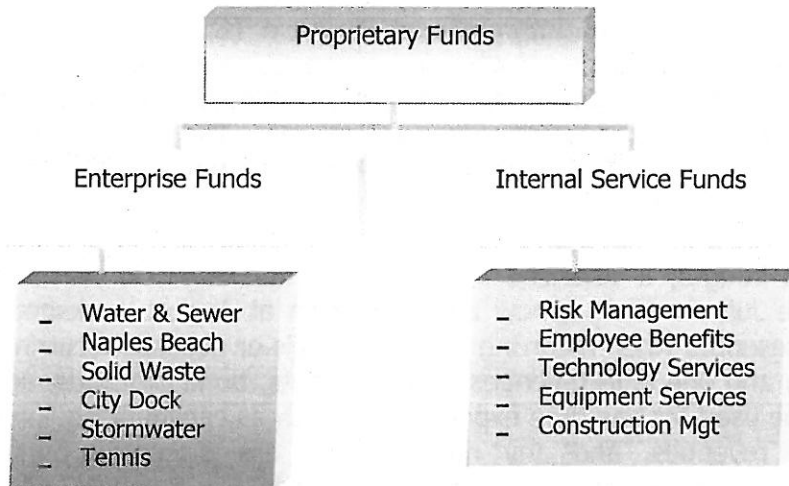
Capital Project Funds, are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those finance by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure.

These Capital Project Funds were historically established to fund capital construction projects with dedicated revenues funds, but several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in the City's budgeting process, the classification of "special revenue fund" or "capital project fund" is less relevant. Both are treated the same.

General Information (continued)

The City's single Debt Service Fund tracks the current and future debt service requirements on general long term debt.

Proprietary Funds. Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business where the intent of the governing body is to ensure that costs of operating and providing services is completely or partially financed from user charges or (b) where the government body has determined that the periodic determination of net results of operations is appropriated for management control and accountability. Proprietary Funds include:



The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds primarily serve the residents or other external users, such as visitors to a special park. Internal Service Funds are used when the primary customers are other departments of the City.

Water and Sewer Fund is the largest fund in the City. It provides waster, sewer and reuse water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process.

Basis of Accounting. Naples' budgets are prepared on the modified accrual basis of accounting for all funds, where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year.

General Information (continued)

Budget Process. The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During April, departments will begin preparing their budget requests using line-item budget formats, and preparing their capital improvement requests for the Capital Improvement Program. At the same time, Finance staff will begin assessing available and potential revenue sources.

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document.

The proposed budget, a balanced and complete document, is presented to the City Council in late July for their review and discussion at August workshops. A balanced budget is represented when recurring revenue equals or exceeds recurring expenditures. Fund balance, and one time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one time expenditures, such as capital or equipment purchases. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

The adopted budget may be amended in two ways. As described in the budget ordinance, the City Manager is authorized to transfer money within a fund, except that he cannot increase staffing levels, nor modify the intent of the Capital Improvement Budget. Changes that would increase the total budget of a fund, increase staffing levels, or modify the intent of the Capital Improvement Budget as defined in the ordinance must have council approval by resolution.

The Finance Department provides monthly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide monthly updates on the status of their goals and objectives, which are supplied in a separate report to Council.

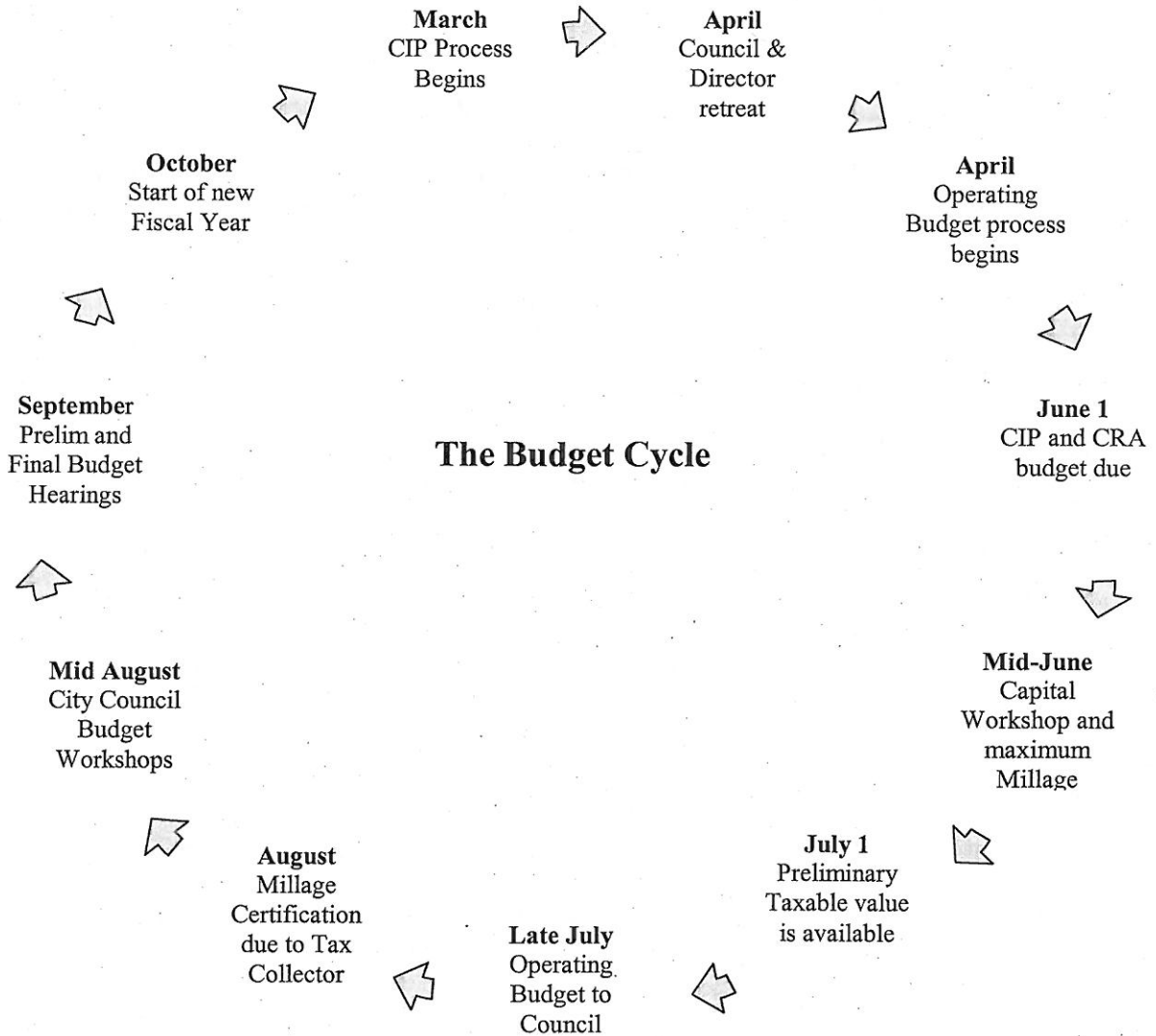


City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2006-07

- March 6, 2006Distribute CIP forms and instructions
- March 13, 2006.....2006-07 Budget Priorities/ City Council Recommendations due
- March 31, 2006 11AM-4PM..... Director priority setting retreat
- April 12, 2006 Operating Budget instructions to departments
- April 12, 2006CIP requests due to Finance
- April 19, 2006Finance Meet with City Manager on CIP
- April 25 - May 4City Manager meet Departments on CIP requests
- May 3-May 17Window for Departments with boards and committees to meet
for budget input and/or review.
- May 15, 2006.....CRA budget due and draft CIP to City Manager for review
- May 17, 2006.....Internal Service Budgets, with goals and performance measures,
due to Finance (Employee Benefits, Risk Management,
Technology Services, GIS, Equipment Services, Construction
Management)
- May 22, 2006.....CIP Document to Printer
- May 24, 2006.....All Operating Budget requests due to Finance
- June 1, 2006Deliver CIP to City Council per City Code 2-371
.....Deliver CRA budget to City Manager
- June 2- June 9 City Manager meet with Directors on Operating Budgets
- June 12, 2006.....Council Workshop on CIP and consent to maximum millage rate
- June 16, 2006.....Proposed Budget completed for City Manager's perusal
- June 27, 2006.....City Manager's comments due to Finance.
- July 1, 2006.....Collier County to Certify Taxable Value
- July 28, 2006Deliver Preliminary Operating Budget to City Council
- August 4, 2006Deadline for DR 422 report to the Property Appraiser (Millage
rate, rollback rate and meeting dates)

City of Naples
BUDGET PLANNING CALENDAR
 (continued)

- August 14-16, 2006Budget Workshops
- August 23, 2006TRIM notices mailed by Collier County
- September 6, 2006Tentative Budget Hearing 5:05 pm
- September 15-18, 2006.....Advertise limitations for the Final Hearing
- September 20, 2006.....Final Budget Hearing 5:05 pm
- October 1, 2006.....Start of Fiscal Year 2006-07



Changes in Fund Balance Fiscal Year 2006-07

The following spreadsheet shows the actual September 2005 fund balance and the projected fund balance for September 2006. The budgeted 9/30/07 ending fund balance is based on budgeted revenue and expenditures. The narrative following the chart highlights the significant changes and are discussed more thoroughly within each budget section.

Fund Title	Actual 09/30/2005 Fund Balance	Projected 09/30/2006 Fund Balance	FY 06-07 Budget		Net Change	Budgeted 09/30/2007 Fund Balance
			Revenues	Expenditures		
General Fund	5,561,460	5,345,653	35,120,849	35,060,339	60,510	5,406,163
Special Revenue Funds						
Building Permits (110)	3,428,504	4,775,690	3,010,254	3,518,111	(507,857)	4,267,833
Comm. Dev. Block Grant (130)	0	0	126,079	126,079	0	0
Utility Tax/ Debt Service (200)	457,518	563,366	4,232,351	4,232,351	0	563,366
Capital Projects Fund (340)	12,517,210	5,923,958	4,164,276	8,418,433	(4,254,157)	1,669,801
East Naples Bay District (350)	373,503	352,493	262,500	179,200	83,300	435,793
Moorings Bay District (360)	782,883	721,752	43,700	305,200	(261,500)	460,252
Community Redevelopment (380)	1,610,286	2,222,802	8,393,190	9,396,904	(1,003,714)	1,219,088
Streets and Traffic (390)	3,408,262	2,709,028	3,585,335	4,562,281	(976,946)	1,732,082
Total Special Revenue Funds	22,578,166	17,269,089	23,817,685	30,738,559	(6,920,874)	10,348,215
Enterprise Funds						
Water and Sewer (420)	13,074,147	10,596,900	32,821,288	37,364,023	(4,542,735)	6,054,165
Naples Beach Fund (430)	317,566	257,494	1,333,600	1,460,178	(126,578)	130,916
Solid Waste Fund (450)	3,522,738	3,154,338	5,953,727	6,673,124	(719,397)	2,434,941
City Dock Fund (460)	529,703	427,793	2,222,000	2,361,650	(139,650)	288,143
Storm Water Fund (470)	1,943,163	2,192,780	3,388,448	4,801,130	(1,412,682)	780,098
Tennis Fund (480)	41,608	149,368	606,200	576,857	29,343	178,711
Total Enterprise Funds	19,428,925	16,778,673	46,325,263	53,236,962	(6,911,699)	9,866,974
Internal Service Funds						
Self Insurance (500)	653,381	544,645	3,246,282	3,237,074	9,208	553,853
Employee Benefits (510)	1,067,845	802,344	5,898,692	6,074,746	(176,054)	626,290
Technology Services (520)	572,734	605,589	2,005,751	2,210,504	(204,753)	400,836
Equipment Services (530)	657,481	748,562	2,820,790	3,298,042	(477,252)	271,310
Construction Management (540)	(124,840)	(124,376)	955,200	953,975	1,225	(123,151)
Total Internal Service Funds	2,826,601	2,576,764	14,926,715	15,774,341	(847,626)	1,729,138
TOTAL	50,395,152	41,970,179	120,190,512	134,810,201	(14,619,689)	27,350,490

**Changes in Fund Balance
Fiscal Year 2006-07**

(Continued)

As explained below, the most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects. For most funds, this is a planned use of funds, programmed from prior years.

Special Revenue Funds

In all but the East Naples Bay District and the Utility Tax Fund, the special revenue funds are decreasing fund balance to expend accumulated reserves for capital or construction projects. In the Building Permits Fund, reserves are exceeding desired thresholds, and are being used for a major air-conditioning upgrade. In the Capital Projects Funds, several major projects, such as Fleishmann Park and Pulling Park were delayed and are expected to use funds during 2006-07 which were reserved for that purpose. In the Moorings Bay District, the fund balance has been reserved for a major dredging project, and this project will deplete the fund and likely require additional financing in 2008.

The Streets and Traffic Fund (390) reflects a decrease in fund balance of \$976,946. The City of Naples is continuing the annual improvement programs for the Streets, Signal System, Parking Lots, Sidewalks, and Alleys, while receiving a smaller portion of the Gas Tax due to the 5-year allocation between Collier County, City of Naples, Marco Island and Everglades City.

Enterprise Funds

The enterprise funds are decreasing fund balance to expend accumulated reserves for capital or construction projects. In the Water Sewer Fun, there are many projects that have been in the works for several years which are expected to be constructed in 2006-07. In the Solid Waste Fund, scheduled replacement of vehicles has caused 2006-07 to have an excessive use of funds, but funds will replenish prior to the next purchase. Finally, the Stormwater Fund is actually a concern of its use of Fund Balance. The City has some drainage issues solving these will take more dollars than are available. The master plan scheduled for 06-07 will identify these gaps and solutions.

Internal Service Funds

Minor decreases in fund balances are expected in these Funds. For Equipment Services, the use of fund balance for a major facility renovation was scheduled and sufficiently funded.

XX



City of Naples
FY 2006-07 Revenue by Fund
(With Actual Revenue from Prior Years)

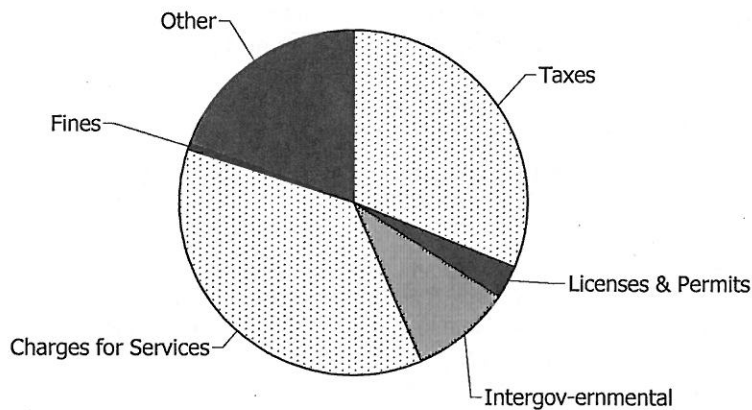
Fund Description	2003-04 Actual	2004-05 Actual	2005-06 Budgeted	2006-07 Budgeted	Change from 2005-06
001 General Fund	\$26,698,453	\$29,039,678	29,325,503	35,120,849	5,795,346
Governmental Funds	\$26,698,453	\$29,039,678	\$29,325,503	\$35,120,849	\$5,795,346
110 Building Permits Fund	3,024,700	2,904,313	2,774,560	3,010,254	235,694
130 Community Dev. Block Grant	137,000	129,160	137,000	126,079	(10,921)
Special Revenue Funds	3,161,700	3,033,473	2,911,560	3,136,333	224,773
200 Utility Tax/ Debt Service	4,682,306	4,633,631	4,239,607	4,232,351	(7,256)
340 Capital Project Funds	10,858,600	963,898	4,138,811	4,164,276	25,465
Debt/Capital Funds	15,540,906	5,597,529	8,378,418	8,396,627	18,209
350 East Naples Bay District	150,661	163,865	194,266	262,500	68,234
360 Moorings Bay District	26,413	116,198	109,028	43,700	(65,328)
380 Community Redevelopment	1,782,759	2,152,936	7,632,800	8,393,190	760,390
390 Streets and Traffic	2,431,511	2,803,609	3,271,299	3,585,335	314,036
Capital Project Funds	4,391,344	5,236,608	11,207,393	12,284,725	1,077,332
420 Water and Sewer Fund	21,898,912	22,424,724	34,905,520	32,821,288	(2,084,232)
430 Naples Beach Fund	1,425,675	1,379,791	1,288,000	1,333,600	45,600
450 Solid Waste Fund	5,709,569	5,626,439	5,696,115	5,953,727	257,612
460 City Dock Fund	1,631,366	1,889,786	1,826,000	2,222,000	396,000
470 Storm Water Fund	1,448,317	1,465,083	2,014,577	3,388,448	1,373,871
480 Tennis Fund	460,873	457,189	533,100	606,200	73,100
Enterprise Funds	32,574,712	33,243,012	46,263,312	46,325,263	\$61,951
500 Self Insurance	2,577,140	2,385,475	2,424,312	3,246,282	821,970
510 Health Benefits	4,502,482	4,609,942	5,116,847	5,898,692	781,845
520 Technology Services	1,472,549	1,659,398	1,738,781	2,005,751	266,970
530 Equipment Services	1,921,387	2,211,751	2,241,752	2,820,790	579,038
540 Construction Management	766,237	837,000	886,267	955,200	68,933
Internal Service Funds	11,239,795	11,703,566	12,407,959	14,926,715	\$2,518,756
TOTAL	\$93,606,910	\$87,853,866	\$110,494,145	\$120,190,512	\$9,696,367

City-wide, revenue projections for the upcoming year are generally based on historical collections, adjusted for any obvious growth trends or anomalies. In addition, the City uses the State of Florida's Local Committee on Intergovernmental Relations (LCIR) for projecting state-distributed revenues, such as sales tax and communications tax. The LCIR produces revenue estimates for all cities and counties and publishes them on their website for budget purposes. Exceptions to these common projection methods are noted throughout this budget document.

City of Naples
FY 2006-07 All Funds Revenue by Type
Net of Interfund Charges and Transfers

As the following charts show, "Taxes" and "Charges for Services" are the largest source of budgeted revenues city-wide. "Other Sources", which represents the third largest source, is a variety of sources including use of fund balance, investment income and proposed debt. "Taxes", budgeted at more than \$31 million, includes ad valorem taxes (\$20,743,589), sales taxes and utility taxes. "Charges for Services: primarily consists of Enterprise Fund revenues, such as charges to dock and tennis club customers and water/sewer customers. For this chart, interfund charges for services, specifically those of the internal service funds and General Fund Administrative Service Charges, have been eliminated. Some internal service funds have external revenue sources and are therefore still shown on this chart.

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
001 General Fund	24,706,281	350,500	3,438,500	1,910,581	371,700	554,218	31,331,780
110 Building Permits Fund	0	2,638,000	0	251,254	0	121,000	3,010,254
130 Community Dev. Block Grant	0	0	116,079	10,000	0	0	126,079
200 Utility Tax/ Debt Service	3,799,228	0	0	0	0	433,123	4,232,351
340 Capital Project Funds	0	0	910,000	0	0	837,300	1,747,300
350 East Naples Bay District	250,500	0	0	0	0	12,000	262,500
360 Moorings Bay District	37,700	0	0	0	0	6,000	43,700
380 Community Redevelopment	836,760	0	2,412,830	0	0	5,132,000	8,381,590
390 Streets and Traffic	1,633,000	0	619,000	0	0	1,333,335	3,585,335
420 Water and Sewer Fund	0	0	357,788	22,809,500	0	9,654,000	32,821,288
430 Naples Beach Fund	0	0	465,000	614,000	244,000	10,600	1,333,600
450 Solid Waste Fund	0	0	0	5,872,227	0	81,500	5,953,727
460 City Dock Fund	0	0	0	2,191,000	15,000	16,000	2,222,000
470 Storm Water Fund	0	0	1,075,000	2,256,900	0	56,548	3,388,448
480 Tennis Fund	0	0	0	602,200	0	4,000	606,200
500 Self Insurance	0	0	0	0	0	52,000	52,000
510 Health Benefits	0	0	0	0	0	1,092,437	1,092,437
520 Technology Services	0	0	0	0	0	30,000	30,000
530 Equipment Services	0	0	0	133,170	0	14,000	147,170
* TOTAL	\$31,263,469	\$2,988,500	\$9,394,197	\$36,650,832	\$630,700	\$19,440,061	\$100,367,759
	31.1%	3.0%	9.4%	36.5%	0.6%	19.4%	100.0%



* Excludes interfund charges and transfers of \$19,822,753

City of Naples
FY 2006-07 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2003-04 Actual	2004-05 Actual	2005-06 Budget	2006-07 Budget	Change from 2005-06	
001	General Fund	\$25,420,535	\$26,741,940	29,325,503	35,060,339	5,734,836	
Governmental Funds		\$25,420,535	\$26,741,940	\$29,325,503	\$35,060,339	\$5,734,836	20%
110	Building Permits Fund	2,167,671	2,286,866	2,589,685	3,518,111	928,426	36%
130	Community Dev. Block Grant	2,888	116,735	137,000	126,079	(10,921)	-8%
Special Revenue Funds		2,170,559	2,403,601	2,726,685	3,644,190	917,505	34%
200	Utility Tax/ Debt Service	9,696,772	4,436,372	4,239,607	4,232,351	(7,256)	0%
340	Capital Project Funds	4,990,723	3,486,666	9,163,577	8,418,433	(745,144)	-8%
Debt/Capital Funds		14,687,495	7,923,038	13,403,184	12,650,784	(752,400)	-6%
350	East Naples Bay District	61,760	96,962	219,025	179,200	(39,825)	-18%
360	Moorings Bay District	31,605	89,619	98,200	305,200	207,000	211%
380	Community Redevelopment	1,046,919	3,139,075	7,965,461	9,396,904	1,431,443	18%
390	Streets and Traffic	2,220,256	2,589,275	3,778,329	4,562,281	783,952	21%
Capital Project Funds		3,360,540	5,914,931	12,061,015	14,443,585	2,382,570	20%
420	Water and Sewer Fund	20,783,837	21,307,259	40,137,714	37,364,023	(2,773,691)	-7%
430	Naples Beach Fund	1,584,055	1,601,332	1,376,021	1,460,178	84,157	6%
450	Solid Waste Fund	5,086,097	5,193,587	5,933,431	6,673,124	739,693	12%
460	City Dock Fund	1,486,488	1,885,405	1,791,179	2,361,650	570,471	32%
470	Storm Water Fund	1,380,517	1,301,878	2,127,535	4,801,130	2,673,595	126%
480	Tennis Fund	478,027	452,043	498,958	576,857	77,899	16%
Enterprise Funds		30,799,021	31,741,504	51,864,838	53,236,962	\$1,372,124	3%
500	Self Insurance	2,279,547	1,977,662	2,427,087	3,237,074	1,091,024	45%
510	Health Benefits	4,964,615	4,792,887	5,325,259	6,074,746	749,487	14%
520	Technology Services	1,638,569	1,532,587	1,806,781	2,210,504	403,723	22%
530	Equipment Services	1,792,849	1,926,583	2,479,052	3,298,042	818,990	33%
540	Construction Management	861,850	866,226	886,267	953,975	67,708	8%
Internal Service Funds		11,537,430	11,095,945	12,924,446	15,774,341	\$3,130,932	24%
TOTAL		\$87,975,580	\$85,820,959	\$122,305,671	\$134,810,201	\$12,785,567	

Expenditure projections for the upcoming year are estimated at the department level. Salaries and benefits are projected from the payroll system, taking into consideration upcoming raises. Vacancies are generally projected at entry level, as are new positions, unless there is a reason to do otherwise. Operating expenditures such as utilities are based on historical trend, while some expenditures, such as travel, dues or contracts, are budgeted based on the known data.

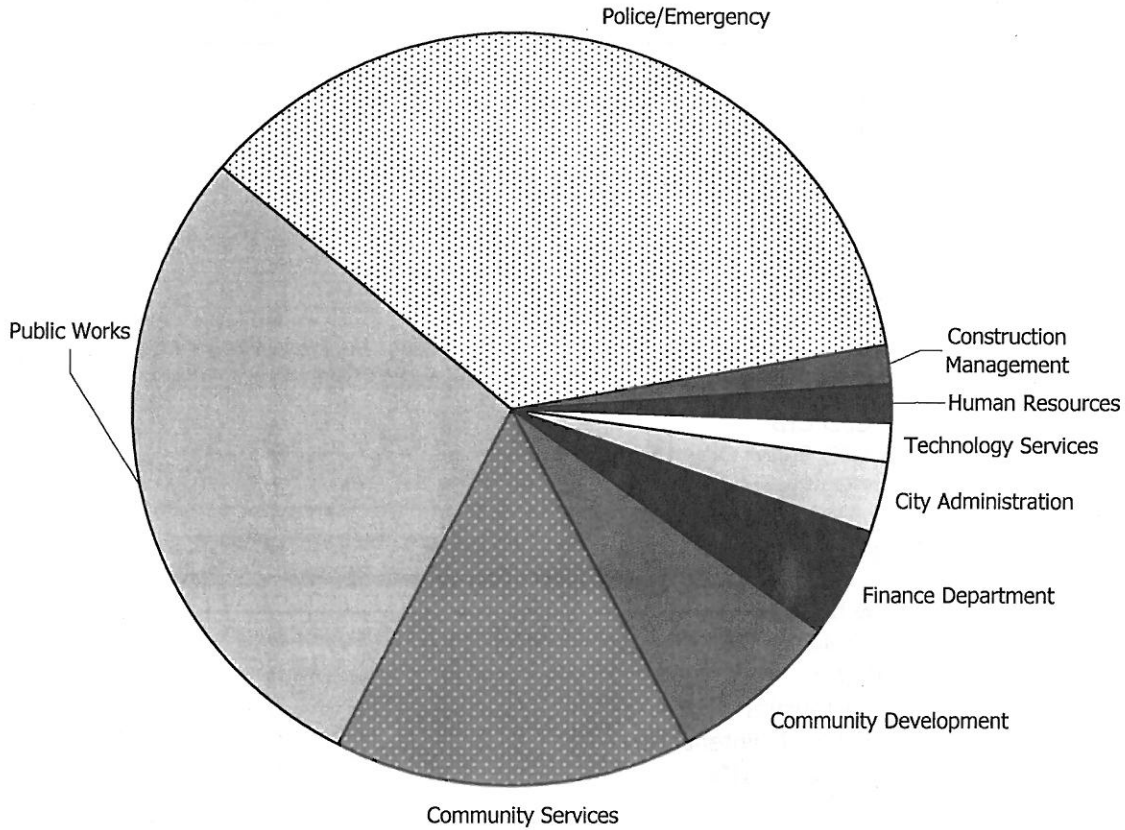
City of Naples, Florida Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 03-04	Adopted FY 04-05	Adopted FY 05-06	Adopted FY 06-07	Change
General Fund					
Mayor & Council	1	1	1	1	-
City Attorney	1	1	1	1	-
City Clerk	8	8	8	8	-
City Manager's Office	3	4	4	4	-
Human Resources	7	7	7	7	-
Community Dev./Planning	7	7	7	7	-
Finance Department	21.8	20.8	21.8	21.8	-
PESD Fire Operations	59	59	59	61	2.0
PESD Admin	5	4	5	5	-
PESD CIB	18	18	18	18	-
PESD Police Operations	64.7	65.7	64.7	64.7	-
PESD Support Services	24	24	24	24	-
PESD Code Enforcement	0	3	3	3	-
Community Serv Admin	5	6	6	8	2.0
Community Serv Parks/Pkys	22	21	21	24	3.0
Community Serv Recreation	16	14	14	13	(1.0)
CS Natural Resources	1	1	1	2.5	1.5
Facilities Maintenance	10	10	10	12	2.0
TOTAL FUND	273.5	274.5	275.5	285	9.5
Water & Sewer Fund					
Administration	8.5	8	8	8	-
Water	36	40	40	37	(3.0)
Wastewater	34.5	35.5	35.5	35	(0.5)
Utilities Maintenance	17	16	16	16	-
TOTAL FUND	96	99.5	99.5	96	(3.5)
Solid Waste Fund					
Administration	3	3	3	3	-
Residential Collection	14	14	14	14	-
Commercial Collection	8	8	8	8	-
Recycling	0	0	0	4	4.0
Horticultural Collection	0	0	0	0	-
TOTAL FUND	25	25	25	29	4.0
Streets & Traffic Fund	5	5.5	5.5	5.5	-
Building Permits Fund	27.5	26	26	28	2.0
Community Redevel Agency	3.5	6	6	9	3.0
Stormwater Fund	7	5.5	5.5	5.5	-
City Dock Fund	5	5	5	5	-
Tennis Fund	4	4	4	4	-
Naples Beach Fund	13.1	14.1	14.1	14.3	0.2
Technology Services Fund	11	11	11	11	-
Equipment Services Fund	11	11	11	11	-
Risk Management	2	2	2	2	-
Construction Management	8	8	8	8	-
GRAND TOTAL	491.6	497.1	498.1	513.3	15.2

City of Naples, Florida Staffing Levels

Fund Department	Full Time FY 06-07	Part Time FY 06-07
General Fund		
Mayor & Council	1	0
City Attorney	1	0
City Clerk	8	0
City Manager's Office	4	0
Human Resources	7	0
Community Dev./Planning	6	2
Code Enforcement	3	0
Finance Department	21	1
PESD Fire Operations	61	0
PESD Admin	5	0
PESD CIB	18	0
PESD Police Operations	63	5
PESD Support Services	24	0
Community Serv Admin	57	0
TOTAL FUND	279	8
Water & Sewer Fund		
Administration	8	0
Water	37	0
Wastewater	35	0
Utilities Maintenance	16	0
TOTAL FUND	96	0
Solid Waste Fund		
Administration	3	0
Residential Collection	14	0
Commercial Collection	8	0
Recycling	4	0
Horticultural Collection	0	0
TOTAL FUND	29	0
Streets & Traffic Fund	5.5	0
Building Permits Fund	28	0
Community Redevel Agency	9	0
Stormwater Fund	5.5	0
City Dock Fund	5	0
Tennis Fund	2	3
Naples Beach Fund	13	2
Technology Services Fund	11	0
Equipment Services Fund	11	0
Risk Management	2	0
Construction Management	8	0
GRAND TOTAL	504	13

Staffing Levels FY06-07



Department	Adopted FY 06-07
Construction Management	8.0
Human Resources	9.0
Technology Services	9.0
City Administration	16.0
Finance Department	23.8
Community Development	37.0
Community Services	78.8
Public Works	147.0
Police/Emergency	184.7
	513.3

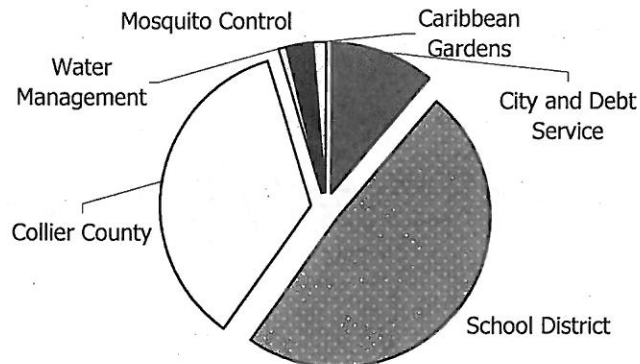
**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2006-07**

CITY OF NAPLES	1.2450	10.91%
Voted Debt Service	0.0364	0.32%
School District	5.5250	48.41%
Collier County	3.5790	31.36%
Pollution Control	0.0320	0.28%
Conservation Collier	0.2500	2.19%
Water Management	0.2840	2.49%
Mosquito Control	0.0680	0.60%
Big Cypress Basin	0.2426	2.13%
Caribbean Gardens	0.1500	1.31%

Total **11.4120**

Example:	\$1,100,000	Residential Assessed Value
	\$25,000	Homestead Exemption
	\$1,075,000	Taxable Value
CITY OF NAPLES	\$1,338.38	
Voted Debt Service	\$39.13	
School District	\$5,939.38	
Collier County	\$3,847.43	
Water Management	\$34.40	
Pollution Control	\$268.75	
Mosquito Control	\$305.30	
Big Cypress Basin	\$73.10	
Conservation Collier	\$260.80	
Caribbean Gardens	\$161.25	
TOTAL	\$12,267.90	

DIVISION OF TAX BILL, BY AGENCY





This page intentionally left blank



GENERAL FUND
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Beginning Unreserved Fund Balance - as of Sept. 30, 2005	\$5,561,460
Projected Revenues FY 2005-06	\$39,117,923
Projected Expenditures FY 2005-06	\$39,333,730
Net Increase/(Decrease) in Net Unrestricted Assets	(\$215,807)

Expected Fund Balance as of Sept. 30, 2006 **\$5,345,653**

Add Fiscal Year 2006-07 Budgeted Revenues

Ad Valorem Tax	\$19,043,401	
Other Taxes	\$5,662,880	
Licenses & Permits	350,500	
Sales Tax	2,650,000	
Other Intergovernmental	788,500	
Charges for Services	894,300	
Recreation Revenues	839,300	
Fines & Forfeitures	371,700	
Transfers - Reimburse Admin.	3,966,050	
Other Revenue	554,218	
	<u>554,218</u>	<u>\$35,120,849</u>

TOTAL AVAILABLE RESOURCES: **\$40,466,502**

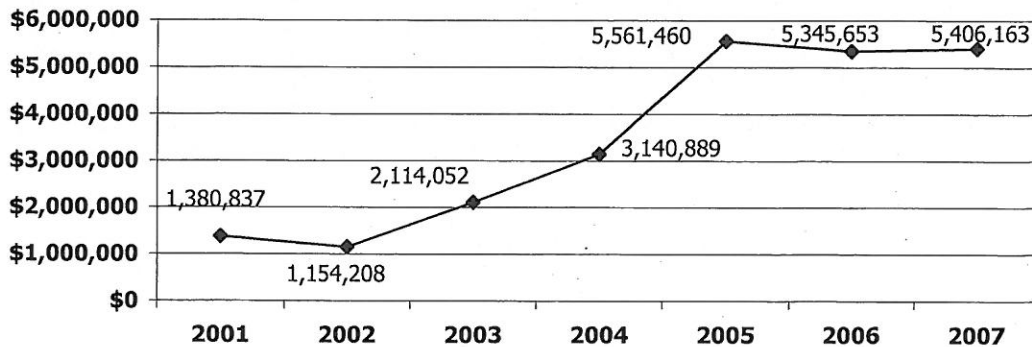
Less Fiscal Year 2006-07 Budgeted Expenditures

Mayor & Council	266,002	
City Attorney	686,281	
City Clerk	550,811	
City Manager	555,678	
Human Resources	719,997	
Community Development	609,627	
Finance	1,614,990	
Police & Emergency Services	16,368,959	
Community Services	7,245,740	
Facilities Maintenance	1,117,244	
Non Departmental	3,524,366	
Transfer - CRA Fund	11,600	
Transfer - Land Preservation Trust	400,000	
Transfer - Streets Fund	1,000,000	
Contingency	389,044	
	<u>389,044</u>	<u>\$35,060,339</u>

BUDGETED CASH FLOW **\$60,510**

Projected Fund Balance as of September 30, 2007 **\$5,406,163**

Fund Balance Trend



City of Naples

General Fund Revenue Analysis



Overview

County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. The City of Naples utilizes most of the allowable revenue sources to fund governmental services, however, there are still several options available if the City needed to raise revenue. One option is to increase property taxes. The state limits the City to a maximum of 10 mills, and the City of Naples' adopted millage rate for 2006-07 is 1.2450 mills. Other revenue options are to add a new utility tax (such as water), increase telecommunication taxes, or to increase or add user charges.

Revenue in the General Fund is separated into seven categories: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Service, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. These categories are established by the State of Florida's Uniform Accounting System.

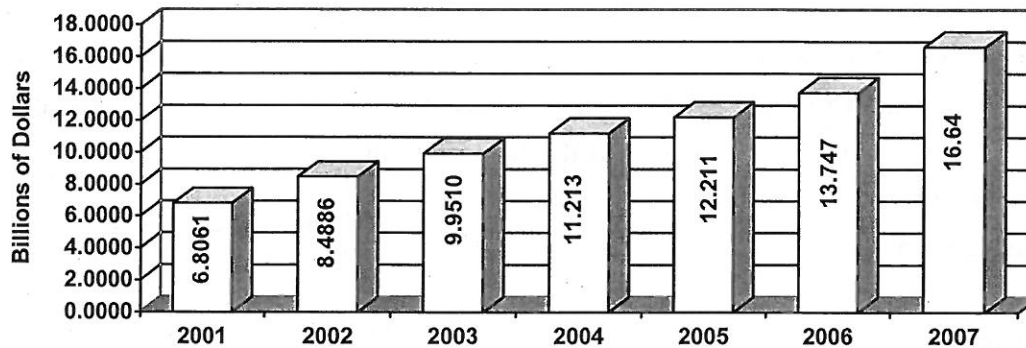
For Fiscal Year (abbreviated FY throughout this document) 2006-07, the revenues for the General Fund are \$35,120,849.

Local Taxes (\$24,706,281)

Ad Valorem Taxes

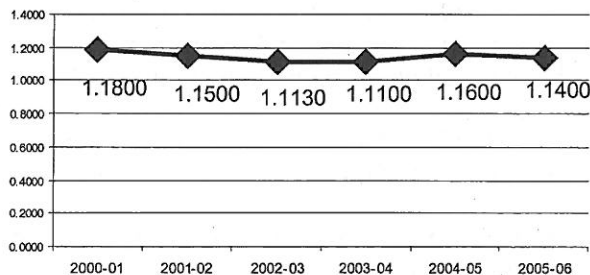
The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$19,043,401. Collier County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2006-07, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is \$16,640,704,052. The chart below shows the growth in taxable value. As the table below shows, property values have steadily increased, ranging from an increase of 8.9% to 24.7%. However, local and national market analysts have indicated that Naples and Collier County are becoming overvalued, and prices (and assessed values) will slow substantially, if not decrease. The City will have to consider additional sources of revenue as noted above, if this occurs.

TAXABLE VALUE (in billions)



Increase in value over prior year	14.1%	24.7%	17.3%	12.6%	8.9%	12.7%	21.0%
-----------------------------------	-------	-------	-------	-------	------	-------	-------

For Fiscal Year 2006-07, the millage rate is 1.245 (or \$1.245 per thousand dollars of property value). Based on the 1.245 rate, the City would expect to collect a maximum of \$20,707,677. In accordance with Florida Statutes, the City reduces this by four percent (4%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2006-07, the budgeted tax revenue for Ad Valorem Taxes would have been \$19,889,013. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). For 2006-07, \$836,760 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$19,043,401** as budgeted ad valorem tax income for the General Fund. The Chart below shows the trend for the ad valorem tax rate.



There are 413 cities in Florida that reported a property tax rate to the State in 2005 (which is the most recent data available). According to the Florida Legislative Council on Intergovernmental Relations (LCIR), there were 72 cities with a population ranging from 15,000 to 40,000. Within this population range, Naples had the lowest tax rate in 2005 at 1.14. Then next highest above Naples was Marco Island at 1.54. However, within this population range, Naples also has the highest per capita taxable value.

Other Local Taxes

Until October 2001, Naples assessed non-exclusive Franchise Fees for the primary Electric, Telephone, Trolley and Cable Television companies. However, due to the State of Florida's new Simplified Telecommunications Tax, the City can no longer collect Telephone or Cable Franchise fees. The State has consolidated these fees in the new simplified Telecommunications Tax.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,121,000 of revenue to the City, based on prior year collections with little small growth. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$2,750 per month in Gas Franchise Fees, leading to a 2006-07 budget of \$33,000.

Naples assesses a Payment in Lieu of Taxes (PILOT) on the Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For 2006-07, the City has established the following PILOT charges:

Water and Sewer	\$1,312,380
Solid Waste	\$351,000
City Dock	\$100,000

The Simplified Telecommunications Tax passed by the Florida Legislature in 2001 set the City's telecommunications tax rate at 3.3%. This tax covers local, long distance, or toll telephone; mobile communications; private line; pager and beeper; telephone charges made by a hotel or motel; fax; telex, telegram, and teletype services; and cable services. Budget projections

provided by the State of Florida's Local Committee on Intergovernmental Relations total \$1,536,000 for FY06-07. These receipts are shared between the General Fund (\$745,000) and the Utility Tax/Debt Service Fund (\$791,000). This revenue source may be greatly affected by changes in technology, and growth will be limited, and will be watched by staff for significant changes.

Licenses and Permits (\$350,500)

The City of Naples is budgeted to collect \$350,500 in Licenses and Permits. The primary revenue in this category is the Occupational License Tax. Generally, the Occupational License Tax is a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates every two years. The last increase was November 2003 (for Fiscal Year 2004-2005), so the next opportunity to raise rates will be November 2005 (for Fiscal Year 2006-07). Therefore, there is a rate increase in this budget. The City Occupational Licenses are projected to bring in \$231,000 for Fiscal Year 2006-07. This is based on an estimated 3,800 permits issued.

The City expects to collect \$52,000 from the County for the City's proportionate share of County Occupational Licenses. An additional \$35,000 is a new revenue source, Landscape Permit Fees.

Minor revenues included in this section are address changes, contractor exams, engineering, special event permits, and outdoor dining permits.

Intergovernmental Revenue (\$3,438,500)

Intergovernmental Revenue in the General Fund is budgeted at \$3,438,500. The largest source of intergovernmental revenue is the General Use Sales Tax, budgeted at \$2,650,000. This sales tax revenue represents a small portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is also available on its web site.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$620,000 to the general fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. The Department of Revenue requires 28% of the revenue to be used for transportation, so this amount is distributed to the Streets Fund. The balance of the Revenue Sharing money is distributed to the General Fund.

Other intergovernmental revenues are:

- **Mobile Home Licenses** \$8,000 (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those registered within our limits.)
- **Firefighters Education** \$10,500 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$25,000
- **Alcohol Beverage License** \$80,000 (Distributed to the City per F.S. 561.342)
- **Marina Compliance Specialist Grant** \$45,000 (One time grant)

Historically, in the City's accounts, intergovernmental revenue shows several grants received, such as moneys received from FEMA, other federal agencies or TDC. However, the City does not typically include grants in the adopted budget, unless the grant award is known during the

budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance of a grant automatically amends the budget.

Charges for Services (\$5,699,650)

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$5,699,650 in Charges for Services.

The largest revenue in Charges for Services is the Administrative Charge assessed on other operating funds. The General Fund provides services to other funds. One example includes the Finance Department (in the General Fund), which provides all accounting, check writing and payroll services to the other funds. The Administrative Charge is an attempt to recoup a fair share of those costs.

The amount that should be charged to each fund was calculated using a modified step-allocation plan. Bases for this plan include number of employees, square feet of buildings and number of purchase orders issued. Until 2001-02, the fees were flat percentage based. Modifying the charge to more accurately reflect the non-general fund's impact has been unfavorable to the general fund, FY 06/07 finally nearing FY02/03. This improved method is both fair and well-documented. The 2006-07 allocation was prepared based on either no change or a minor (5%) increase, depending on the fund's history. The allocation will be formally recalculated for FY06/07.

Administrative Charges to:	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07
Water/Sewer Fund	\$2,130,700	1,900,000	1,818,720	1,832,720	1,799,000
Naples Beach Fund	277,700	201,000	201,000	201,000	197,000
Solid Waste Fund	335,500	289,000	289,000	303,500	275,000
East Naples Bay	0	12,500	0	0	0
Moorings Bay	0	12,500	0	0	0
City Dock Fund	132,700	112,000	125,000	131,000	137,550
Stormwater Fund	177,900	135,000	125,000	125,000	125,000
Tennis Fund	22,050	24,000	28,000	28,000	30,000
Self Insurance Fund	83,100	65,500	65,500	68,775	65,500
Health Insurance Fund	19,600	31,000	32,500	32,500	35,500
Technology Services	90,000	85,000	85,000	85,000	89,750
Equipment Services Fund	131,100	139,000	139,000	139,000	132,500
Construction Management	0	41,000	98,000	103,000	71,500
Building Permits Fund	218,100	225,000	279,140	287,500	439,180
Utility Tax Fund	91,900	64,000	64,000	64,000	67,070
Capital Projects Fund	237,500	125,000	125,000	125,000	125,000
Community Redevelopment Fund	94,900	106,000	120,000	124,800	197,000
Streets and Traffic Fund	386,200	140,000	120,000	120,000	130,000
Pensions Fund	31,000	31,000	34,020	35,720	49,500
Total	\$4,459,950	\$3,738,500	\$3,748,880	\$3,806,515	\$3,966,050

In 2003/04, the City originally planned to charge the taxing districts (East Naples Bay and Moorings Bay) for a portion of their overhead costs. However, such charges are prohibited in the Districts' enabling legislation.

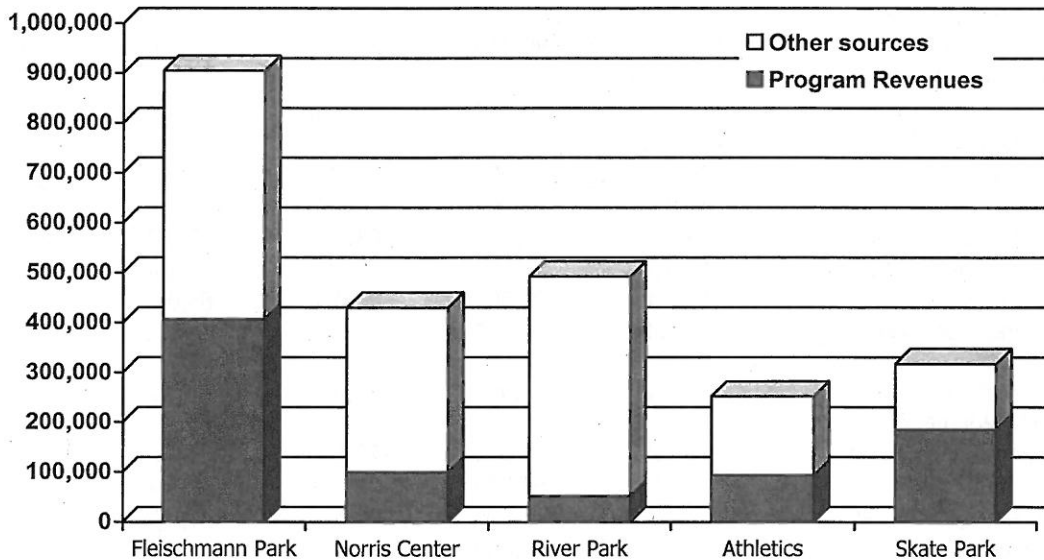
The City projects to collect \$290,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes \$423,000 in accordance with the City's contract to provide fire service at the Naples Municipal Airport (APF).

Another major source of Charges for Services is the user fees for recreational programs. Most of these fees are from specialty camps, events and activities held at City facilities. Note that until 2003, the athletic programming revenue was included in Fleischmann Park's revenue. Therefore, trend history before that date is inconclusive.

Fleischmann Park	\$407,000
Norris Community Center (Cambier)	\$100,500
River Park Center	\$52,500
Athletic programming	\$93,800
Skate Park	\$185,500
Total	\$839,300

As the chart below shows, the revenues from the various programs cover only a small portion of the costs of running those services and sites. For example, the Skate Park and Fleischmann Park have program revenues (shown in the dark color) at nearly 50% of the program costs. Norris Center, River Park and the Athletics programs however, are primarily funded by taxes, with only limited program revenues. Because many of the City's recreation programs have a "free" element, such as basketball courts, or passive park areas, the significant funding from alternate sources, such as taxes, is expected.

**Recreation Program Total Expenses
With Funding Sources**



For further information on the relationship of the costs of these programs as compared to the revenues, see the Community Services Department pages in the General Fund.

The County Utility Billing Charge of \$36,000 represents revenue from an interlocal agreement for the City issuing county sewer bills for properties served by city water. This agreement, dated

January 28, 2003, does not have a termination date, but does have a fee review clause. During 2006-07, Finance staff will evaluate the sufficiency of the \$36,000 to see if an adjustment is due.

Additional Charges for Services include \$45,000 for False Alarms/Reports, \$40,000 Planning Department Fees, \$31,800 EMS Space Rental, \$22,000 Investigation Fees, \$3,500 Copies, \$2,000 Vending Machine Commissions and \$1,000 Maps and Codes Fees for a total of \$145,300.

Fines and Forfeits (\$371,700)

The General Fund is budgeted to receive \$371,500 in fines for FY 2006-07.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$276,000 for FY 2006-07. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court system, which will then be remitted to the City. New in 2005, City Code 62-158 authorized an additional fee on citations allocated specifically for School Crossing Guards. Funds received are put into a reserve account, and may only be credited to revenue equal to the cost of the guards. Annually, the City receives and credits approximately \$20,000 per year for the guards. Handicap Accessibility Fines are budgeted at \$6,000.

Police Training, at \$8,200, represents the funds received from a \$2 fee imposed in accordance with City Code Chapter 2-337.

City Fines are budgeted at \$60,000, which is consistent with receipts from prior years. In 2004-05 the City's Code Enforcement staff has been transferred into the General Fund, from the Building Permits fund, and with it came the approximately \$1,500 in fines assessed and collected for violations.

Miscellaneous Income (\$554,218)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For 2006-07, the assumed interest rate is 4%, and the projected average invested funds will be \$10,000,000. Therefore, Interest Income is budgeted at \$400,000.

The General Fund will collect \$124,218 from the Community Redevelopment Agency, as that fund continues to repay loans. For the full re-payment schedule, see the CRA Fund.

Other Income is budgeted at \$30,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements.

Summary

The General Fund Revenue for 2006-07 is budgeted at \$35,120,849. With the ad valorem tax at 1.2450, the City continues to enjoy one of the lowest tax rates in the State.

City of Naples General Fund

Fiscal Year 2006-07 Revenue Detail

Description	FY 04-05 Actual	FY 05-06 Adopted	FY 05-06 Estimated	FY 06-07 Adopted	Change
Ad Valorem Taxes	13,180,408	14,315,020	14,528,700	19,043,401	33.0%
Insurance Premium Taxes	0	0	1,751,300	0	0.0%
Electric Franchise Fee	3,141,221	2,826,000	3,428,400	3,121,000	10.4%
Trolley Franchise	500	500	500	500	0.0%
Payment in Lieu of Taxes	1,676,358	1,708,000	1,708,000	1,763,380	3.2%
Teco Gas Franchise	23,494	24,000	33,500	33,000	37.5%
Telecommunications Tax	607,384	745,000	760,000	745,000	0.0%
Taxes	18,629,365	19,618,520	22,210,400	24,706,281	25.9%
Occupational Licenses	228,668	220,000	212,600	231,000	5.0%
County Occupational License	56,894	45,000	41,900	52,000	15.6%
Address Changes	5,864	3,000	4,300	4,000	33.3%
Contractor Exams	8,140	8,500	9,880	8,500	0.0%
Right of Way Permits	3,905	2,000	7,800	5,000	150.0%
Special Events Permits	24,080	10,000	20,900	14,000	40.0%
Outdoor Dining Permits	4,711	1,000	2,700	1,000	0.0%
Landscaping Certification	0	0	0	35,000	0.0%
Licenses and Permits	332,262	289,500	300,080	350,500	21.1%
Other Grants	489,525	0	6,047,546	45,000	0.0%
State Revenue Sharing	618,243	597,000	633,700	620,000	3.9%
Mobile Home Licenses	5,754	7,000	5,090	8,000	14.3%
Firefighters Education	11,280	10,500	9,960	10,500	0.0%
Fuel Tax Refund	28,588	25,000	23,600	25,000	0.0%
Alcohol Beverage License	84,738	79,000	82,900	80,000	1.3%
General Use Sales Tax	2,624,802	2,630,650	2,665,000	2,650,000	0.7%
Collier County or TDC	68,000	0	0	0	0.0%
Intergovernmental Rev.	3,930,930	3,349,150	9,467,796	3,438,500	2.7%
Maps and Codes Fees	1,850	3,000	1,100	1,000	0.0%
Copies	3,363	3,000	3,600	3,500	16.7%
Planning Dept Fees	47,396	35,000	48,400	40,000	14.3%
County Utility Billing Charge	36,000	36,000	36,000	36,000	0.0%
False Alarms/Reports	41,338	45,000	35,600	45,000	0.0%
Investigation Fees	33,347	22,000	27,500	22,000	0.0%
Security Services/TSA	359,595	230,000	268,900	290,000	26.1%
Airport/Fire Contract	323,912	348,000	357,100	423,000	21.6%
EMS Space Rental	25,800	25,800	28,800	31,800	23.3%
Lot Mowing Fees	687	4,000	1,900	0	0.0%
Fleischmann Park Fees	465,205	393,000	368,569	407,000	3.6%
Norris Community Center Fees	52,062	56,000	92,150	100,500	79.5%
River Park Center Fees	52,253	45,000	55,865	52,500	16.7%
School/Athletics Fees	118,483	80,800	119,270	93,800	16.1%
Skate Park Fees	130,551	152,500	138,600	185,500	21.6%
Recreation Programs	212	0	0	0	0.0%
Vending Machine Commission	3,319	2,000	2,800	2,000	0.0%
Water/Sewer Reimbursement	1,818,720	1,832,720	1,832,720	1,799,000	-1.8%
Naples Beach Reimbursement	201,000	201,000	201,000	197,000	-2.0%
Solid Waste Fund Reimb	289,000	303,500	303,500	275,000	-9.4%

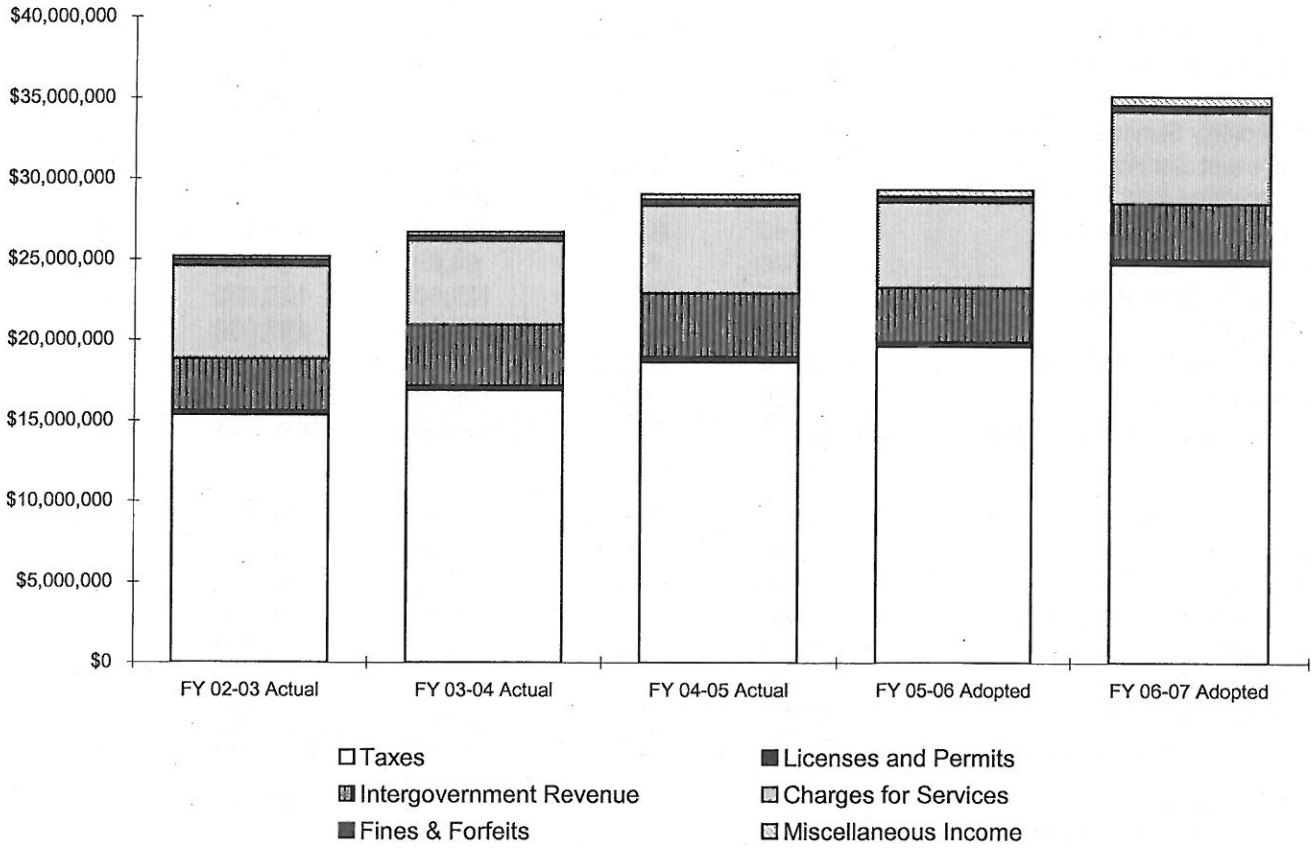
City of Naples General Fund

Fiscal Year 2006-07 Revenue Detail

Description	FY 04-05 Actual	FY 05-06 Adopted	FY 05-06 Estimated	FY 06-07 Adopted	Change
City Dock Fund Reimb	125,000	131,000	131,000	137,550	5.0%
Stormwater Fund Reimb	125,000	125,000	125,000	125,000	0.0%
Tennis Fund Reimb	28,000	28,000	28,000	30,000	7.1%
Self Insurance Fund Reimb	65,500	68,775	68,775	65,500	-4.8%
Health Insurance Fund Reimb	32,500	32,500	32,500	35,500	9.2%
Technology Services Reimb	85,000	85,000	85,000	89,750	5.6%
Equipment Service Reimb	139,000	139,000	139,000	132,500	-4.7%
Construction Mgt Reimb	98,000	103,000	103,000	71,500	-30.6%
Building Permits Reimb	279,140	287,500	287,500	439,180	52.8%
Utility Tax Reimb	64,000	64,000	64,000	67,070	4.8%
Capital Projects Reimb	125,000	125,000	125,000	125,000	0.0%
CRA Reimb	120,000	124,800	124,800	197,000	57.9%
Streets and Traffic Reimb	120,000	120,000	120,000	130,000	8.3%
Pensions Reimb	34,020	35,720	35,720	49,500	38.6%
Charges for Services	5,444,253	5,287,615	5,392,669	5,699,650	7.8%
County Court Fines	275,048	276,000	269,400	276,000	0.0%
Police Training Fees	15,572	8,000	16,080	8,200	2.5%
City Fines	42,993	60,000	47,700	60,000	0.0%
Handicap Accessibility Fines	7,406	6,000	6,300	6,000	0.0%
Code Enforcement Fines	4,757	1,500	13,900	1,500	0.0%
Civil Ord Infraction	3,365	0	0	0	0.0%
Parking/Crossing Guard Fee	20,974	20,000	20,000	20,000	0.0%
Fines & Forfeits	370,115	371,500	373,380	371,700	0.1%
Interest Earnings	316,249	255,000	506,700	400,000	56.9%
GASB 31 Mark to Market	(34,275)	0	0	0	0.0%
Hurricane Wilma Insurance	0	0	1,088,553	0	0.0%
CRA Repayment	0	124,218	124,218	124,218	0.0%
Other Income	50,779	30,000	70,775	30,000	0.0%
Miscellaneous Income	332,753	409,218	1,790,246	554,218	35.4%
Total General Fund Revenue	29,039,678	29,325,503	39,534,571	35,120,849	19.8%

City of Naples

General Fund Revenue Sources



	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Adopted	FY 06-07 Adopted	% of General Fund Revenues
Taxes	\$15,349,159	\$16,884,913	\$18,629,365	\$19,618,520	\$24,706,281	70.35%
Licenses and Permits	263,868	279,185	332,262	289,500	350,500	1.00%
Intergovernment Revenue	3,196,706	3,758,480	3,930,930	3,349,150	3,438,500	9.79%
Charges for Services	5,767,337	5,209,734	5,444,253	5,287,615	5,699,650	16.23%
Fines & Forfeits	369,718	329,123	370,115	371,500	371,700	1.06%
Miscellaneous Income	220,987	236,441	332,753	409,218	554,218	1.58%
TOTAL	\$25,167,775	\$26,697,876	\$29,039,678	\$29,325,503	\$35,120,849	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2006-07

	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	Change	
	Actual	Actual	Actual	Adopted	Prelim		
General Fund							
Revenue							
Local Taxes	15,349,159	16,884,913	18,629,365	19,618,520	24,706,281	5,087,761	25.9%
Licenses and Permits	263,868	279,185	332,262	289,500	350,500	61,000	21.1%
Intergovernmental	3,196,706	3,758,480	3,930,930	3,349,150	3,438,500	89,350	2.7%
Charges for Service	5,767,337	5,209,734	5,436,246	5,287,615	5,699,650	412,035	7.8%
Fines and Forfeits	369,718	329,123	370,115	371,500	371,700	200	0.1%
Miscellaneous Income	220,987	236,441	332,753	409,218	554,218	145,000	35.4%
TOTAL REVENUE	25,167,775	26,697,876	29,031,671	29,325,503	35,120,849	5,795,346	
Expenditures							
Mayor and City Council	200,555	200,144	220,249	236,943	266,002	29,059	12.3%
City Attorney	497,747	587,844	484,643	552,223	686,281	134,058	24.3%
City Clerk	391,834	457,856	453,136	522,794	550,811	28,017	5.4%
City Manager's Office	688,243	354,673	468,212	527,061	555,678	28,617	5.4%
Planning	0	0	0	0	0	0	
Community Dev. Planning	489,500	466,859	465,329	564,981	609,627	44,646	7.9%
PESD - Code Enforcement	0	0	146,357	179,392	187,974	8,582	4.8%
Development Services	638,879	0	0	0	0	0	
Finance Department	1,328,043	1,431,864	1,378,256	1,543,002	1,614,990	71,988	4.7%
Police/Fire PESD	11,938,472	12,784,185	13,490,778	14,075,774	16,180,985	2,105,211	15.0%
Community Services	4,652,050	4,914,846	5,141,577	5,955,724	7,785,692	1,829,968	30.7%
Human Resources	559,521	490,311	516,554	651,335	719,997	68,662	10.5%
Facilities/ Maintenance	827,031	811,539	882,227	942,186	1,117,244	175,058	18.6%
Non Departmental Other	1,941,647	2,920,414	2,814,622	2,995,852	3,473,458	477,606	15.9%
Contingency	0	0	0	298,236	300,000	1,764	0.6%
Transfers	0	0	280,000	280,000	1,011,600	731,600	
TOTAL EXPENDITURES	24,153,522	25,420,535	26,741,940	29,325,503	35,060,339	5,734,836	
Change in Financial Position	1,014,253	1,277,341	2,289,731	0	60,510		

**FISCAL YEAR 2006-07
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	11,802,535	12,198,654	13,371,237	14,400,966	1,029,729
10-30	OTHER SALARIES	664,916	775,978	722,605	805,597	82,992
10-32	STATE INCENTIVE PAY	93,990	92,651	123,040	80,400	(42,640)
10-40	OVERTIME	679,480	749,433	558,044	721,150	163,106
10-41	SPECIAL DUTY PAY	196,516	222,375	197,000	225,000	28,000
10-42	HOLIDAY PAY	167,196	187,059	211,860	232,093	20,233
10-43	TSA GRANT OVERTIME	0	65,838	0	70,000	70,000
25-01	FICA	1,029,223	1,079,481	1,019,793	1,096,858	77,065
25-03	RETIREMENT CONTRIBUTIONS	724,155	628,388	744,232	1,733,900	989,668
25-04	LIFE/HEALTH INSURANCE	2,063,699	2,081,214	2,402,407	2,717,623	315,216
25-07	EMPLOYEE ALLOWANCES	0	0	0	51,210	51,210
25-13	EARLY RETIREMENT INCENTIVE	178,164	175,664	175,664	175,664	0
29-00	GENERAL & MERIT INCREASE	0	0	30,000	200,000	170,000
TOTAL PERSONAL EXPENSES		17,599,874	18,256,735	19,555,882	22,510,461	2,954,579
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	199,594	292,729	308,193	410,778	102,585
30-02	HOUSING ALLOWANCE	18,000	18,850	18,000	18,000	0
30-05	COUNTY LAND FILL	3,998	0	5,000	5,000	0
30-10	AUTO MILEAGE	5,387	19,093	20,250	2,300	(17,950)
30-20	FIELD TRIPS	0	4,160	4,800	7,200	2,400
30-21	FLEISCHMANN PARK	27,607	34,179	45,000	45,000	0
30-23	RIVER PARK CENTER	1,594	4,955	9,000	10,000	1,000
30-31	TV PRODUCTION EXPENDITURE	0	1,315	0	0	0
30-40	CONSTRUCTION MGT FEE	195,000	207,000	165,720	177,200	11,480
31-00	PROFESSIONAL SERVICES	27,471	15,147	33,617	139,948	106,331
31-01	PROFESSIONAL SERVICES	245,504	217,431	405,150	439,450	34,300
31-02	ACCOUNTING & AUDITING	101,147	91,154	106,500	79,000	(27,500)
31-04	OTHER CONTRACTUAL SVCS	990,583	1,055,329	1,366,433	1,764,096	397,663
31-07	MEDICAL SERVICES	17,881	42,400	36,625	50,336	13,711
31-10	FEMA MAP- ENGINEERING	50,000	70,000	25,000	0	(25,000)
31-43	LAWN LANDSCAPE CERTIFICATION	0	0	0	35,000	35,000
31-50	ELECTION EXPENSE	112,121	-716	56,000	0	(56,000)
31-51	DOCUMENT IMAGING	5,228	639	7,000	7,000	0
31-62	GRANT SERVICES	0	0	0	0	0
32-01	CITY ATTORNEY	194,859	166,759	210,000	276,000	66,000
32-04	OTHER LEGAL SERVICES	14,640	51,466	18,000	20,000	2,000
32-10	LITIGATION COUNSEL	196,417	124,436	170,000	200,000	30,000
32-11	CABLE ATTORNEY	0	0	0	5,000	5,000
32-12	LABOR ATTORNEY	96,198	65,056	25,000	25,000	0
40-00	TRAINING & TRAVEL COSTS	104,990	129,136	173,597	186,145	12,548
41-00	COMMUNICATIONS	195,279	197,717	254,275	265,856	11,581
41-01	TELEPHONE	0	0	0	0	0
42-00	TRANSPORTATION	32,799	42,500	48,500	70,000	21,500
42-01	VEHICLES & EQUIPMENT	0	0	0	0	0
42-02	POSTAGE & FREIGHT	100,806	89,428	109,000	112,300	3,300
42-10	EQUIP.SERVICES - REPAIRS	629,954	722,689	686,890	812,780	125,890
42-11	EQUIP. SERVICES - FUEL	169,568	248,419	237,400	348,560	111,160
43-01	ELECTRICITY	285,391	330,072	329,229	350,158	20,929
43-02	WATER, SEWER, GARBAGE	285,841	321,614	337,973	353,923	15,950
44-00	RENTALS & LEASES	28,519	36,665	54,529	54,529	0
44-01	BUILDING RENTAL	0	51,738	54,288	64,206	9,918
44-02	EQUIPMENT RENTAL	457	1,000	1,000	1,500	500
45-22	SELF INS. PROPERTY DAMAGE	1,310,241	1,414,154	1,613,456	1,680,131	66,675
46-00	REPAIR AND MAINTENANCE	212,790	230,693	249,567	282,990	33,423

**FISCAL YEAR 2006-07
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
46-02 BUILDINGS & GROUND MAINT.	1,775	3,336	7,300	7,400	100
46-03 EQUIP. MAINT. CONTRACTS	0	0	0	0	0
46-04 EQUIP. MAINTENANCE	15,487	14,513	22,000	27,000	5,000
46-06 OTHER MAINTENANCE			0	0	0
46-10 STORM REPAIR COSTS	471,530	274,169	0	0	0
46-14 HYDRANT MAINTENANCE	1,453	1,582	500	1,725	1,225
46-15 RED TIDE CLEAN UP	24,552	3,388	50,000	50,000	0
47-00 PRINTING AND BINDING	45,976	59,844	65,602	74,840	9,238
47-01 LEGAL ADS	59,328	28,534	48,900	53,000	4,100
47-02 ADVERTISING (NON LEGAL)	12,312	14,216	31,650	40,600	8,950
47-06 DUPLICATING	4,588	8,440	15,908	18,058	2,150
47-07 NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
49-00 OTHER CURRENT CHARGES	27,347	34,928	36,392	30,392	(6,000)
49-02 INFORMATION SERVICES	591,945	721,835	797,471	991,340	193,869
49-04 EMPLOYEE DEVELOPMENT	703	3,494	7,600	11,000	3,400
49-05 SPECIAL EVENTS	66,642	82,579	107,000	129,000	22,000
49-06 AWARDS	11,173	17,848	28,000	28,000	0
49-07 EMPLOYEE RECOGNITION	353	1,246	2,000	2,000	0
49-51 WILKINSON HOUSE EXPENSES	2,590	0	0	0	0
51-00 OFFICE SUPPLIES	53,119	61,949	72,710	78,240	5,530
51-01 STATIONERY & PAPER	2,149	1,790	3,100	3,100	0
51-02 OTHER OFFICE SUPPLIES	3,929	2,725	3,700	3,700	0
51-06 RESALE SUPPLIES	67,855	70,608	85,000	85,000	0
52-00 OPERATING SUPPLIES	282,932	266,854	388,612	452,535	63,923
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	78,935	93,371	72,275	93,825	21,550
52-09 OTHER CLOTHING	7,577	5,914	9,711	11,900	2,189
52-10 JANITORIAL SUPPLIES	39,373	34,767	38,044	45,044	7,000
52-23 VESTS	7,892	17,663	3,000	3,000	0
52-41 POOL - OPERATING SUPPLIES	8,713	7,739	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	1,000	4,950	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	701	1,250	2,024	2,124	100
54-01 MEMBERSHIPS	19,972	20,914	28,818	30,635	1,817
54-02 BOOKS, PUBS, SUBS.	6,790	5,600	8,846	11,690	2,844
TOTAL OPERATING EXPENSES	7,808,296	8,163,253	9,154,655	10,618,034	1,463,379
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	120,000	120,000
60-40 MACHINERY EQUIP	13,717	41,952	36,730	11,200	(25,530)
91-00 TRANSFERS OUT	0	0	0	411,600	411,600
91-39 TRANSFER STREETS FUND	0	280,000	280,000	1,000,000	720,000
99-01 OPERATING CONTINGENCY	0	0	298,236	389,044	90,808
TOTAL NON-OPERATING EXPENSE	13,717	321,952	614,966	1,931,844	1,316,878
TOTAL EXPENSES	\$25,421,887	\$26,741,940	\$29,325,503	\$35,060,339	5,734,836



This page intentionally left blank

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Department Description

The Naples Office of the Mayor and City Council is the legislative body representing the City of Naples. Naples is governed by a "council-manager" form of government.

The City Council consists of a Mayor and six (6) Council Members, each receiving a salary and related benefits. In order to be a Council Member, a person must be a qualified voter of the City and elected at large. All the powers of the City are vested in this Council and their actions are governed by the City Charter, City Code of Ordinances and the General Laws of the State of Florida.

2006-07 Significant Budgetary Issues

The 2006-07 budget for the Mayor and City Council's Office is \$266,002, a \$29,059 increase over the budget adopted for Fiscal Year 2005-06.

The budget for Personal Services is \$233,852 making up 88% of this Office's budget. This Office has a total of eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Administrative Coordinator.

The budget for Operating Expenses is \$32,150. Major expenditures budgeted for this office include \$10,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and \$5,100 budgeted in Memberships for membership in the Florida League of Cities and the South West Florida League of Cities.

FUND: 001 GENERAL FUND

**MAYOR AND CITY COUNCIL
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Mayor (elected)	\$23,500
6	6	6	Council Members (elected)	98,999
1	1	1	Executive Assistant	42,479
<hr/>				
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	164,978
			Employer Payroll Expenses	68,874
<hr/>				
			Total Personal Services	<u><u>\$233,852</u></u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
MAYOR & CITY COUNCIL**

001.0101.511

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	134,230	138,981	143,020	164,978	21,958
25-01 FICA	9,675	10,723	10,218	12,133	1,915
25-03 RETIREMENT CONTRIBUTIONS	1,637	2,540	2,887	3,891	1,004
25-04 LIFE/HEALTH INSURANCE	37,718	46,551	45,018	52,850	7,832
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	185,760	198,795	201,143	233,852	32,709
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	868	1,400	1,400	0
40-00 TRAINING & TRAVEL	2,605	8,403	10,000	10,000	0
41-00 COMMUNICATIONS	5,007	7,090	8,600	8,600	0
44-00 RENTALS & LEASES	0	469	3,000	1,000	(2,000)
46-00 REPAIR AND MAINTENANCE	0	0	200	200	0
47-00 PRINTING AND BINDING	692	0	1,200	1,200	0
47-02 ADVERTISING	0	0	1,000	1,000	0
47-06 DUPLICATING	0	22	750	750	0
51-00 OFFICE SUPPLIES	1,105	1,160	1,200	1,200	0
51-02 OTHER OFFICE SUPPLIES	1,279	879	1,700	1,700	0
54-01 MEMBERSHIPS	3,696	2,563	6,750	5,100	(1,650)
TOTAL OPERATING EXPENSES	14,384	21,454	35,800	32,150	(3,650)
TOTAL EXPENSES	\$200,144	\$220,249	\$236,943	\$266,002	\$29,059



This page intentionally left blank

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Department Description

According to the City Code, section 2.11, the Naples City Council can employ an attorney-at-law to be known as the city attorney, to "perform such duties as directed by the Council for a term and at compensation to be fixed by Council." The Council has selected to contract with a law firm to represent the city in legal matters. The City has an in-house legal coordinator to assist as needed.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Minimize legal exposure for the City		
Attend and provide legal advice at all regular meetings of City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend workshops as needed and assist committees and administrative staff as needed in special circumstances.	October 2006	September 2007
Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).	October 2006	September 2007
Continue to improve the practice of preventive law on behalf of the City		
Continue conducting training sessions as needed to reduce potential liability of the city and to improve work product.	January 2007	April 2007
Provide for the continuing legal education of legal department staff.	October 2006	September 2007
Provide legal assistance in code enforcement capabilities related to the reorganization and expanded enforcement program	October 2006	December 2006
Provide a timely and accurate response to requests for opinions and legal assistance.	October 2006	September 2007

Departmental Summary Page (continued)

DEPARTMENT **City Attorney's Office**
FUND: **General Fund**

	Estimated Start	Estimated Completion
Prepare ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments		
Comprehensive Planning-Draft legislation required by SB360 (2005), EAR and Comprehensive Plan Amendments.	January 2007	June 2007
Land Development Code-Draft amendments required by Comprehensive Planning Process above and as otherwise needed.	January 2007	June 2007
Ordinances-Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)	October 2006	September 2007
Ensure the availability of blank or sample common legal documents such as liens, releases, and resolutions	March 2007	July 2007
Continue to streamline the processing of legislation and contracts with the City Manager's and City Clerk's offices.	October 2006	September 2007
Prepare monthly litigation report to City Council.	October 2006	September 2007

2006-07 Significant Budgetary Issues

The 2006-07 budget of the City Attorney's office is \$686,281, a \$134,058 increase from the adopted FY05-06 budget.

The City Attorney's office has \$88,571 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a \$5,258 increase over the budget of 2005-06 primarily due to the general employee wage and benefit increases.

The Department has \$597,710 budgeted in Operating Expenses. This is an increase of \$128,800 from the FY05-06 adopted budget. The primary increases were approved with the new contract for the City Attorney, approved via resolution 05-10941. This budget also reflects the need for special projects, authorized in the agreement for legal services. Some, but not all of the special service fees are recoverable or allocable to the projects to which they pertain. Such services include, for example, Planning Advisory Board and bond opinions (can be allocated to the projects). The following are the largest costs to this department

Professional Services (i.e. transcribing, reporting)	\$30,000
City Attorney Contract	\$276,000
City Attorney Litigation as needed	\$200,000
Labor Attorney	\$25,000

Other costs include law subscriptions, transcribing services, training, and general office expenses.

Departmental Summary Page (continued)

DEPARTMENT **City Attorney's Office**
FUND: **General Fund**

2006-07 Performance Measures and Benchmarking

Description	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Litigation Cases	32	37	21	27
Code Enforcement Cases	39	35	16	40
Resolutions Drafted/Reviewed	396	374	407	400
Ordinances Drafted/Reviewed	39	43	29	25
Legal Opinions & Other Memos	238	262	215	225
Council Contracts	120	141	98	100
City Manager Approved Contracts	Note 1	4	28	30
Other Legal Documents Drafted	28	32	52	60
Invoices Processed	Note 2	178	185	185
Special Assessments Collected	\$1,208	\$543	\$31,400	\$10,104
False Alarms Collected	\$874	\$543	\$1,200	\$800

Note 1 – Data was not tracked

Note 2 – Invoices were processed by City Manager's office prior to 2004-05.

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
<u>1</u>	<u>1</u>	<u>1</u>	Legal Coordinator	<u>\$68,451</u>
DEPARTMENT TOTALS :				
1	1	1	Regular Salaries	68,451
			Employer Payroll Expenses	20,120
			Total Personal Services	<u>\$88,571</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	58,979	64,463	65,191	68,451	3,260
25-01 FICA	4,370	4,834	4,899	5,169	270
25-03 RETIREMENT CONTRIBUTIONS	5,344	5,552	6,128	7,639	1,511
25-04 LIFE/HEALTH INSURANCE	6,376	6,601	7,095	7,312	217
TOTAL PERSONAL SERVICES	75,069	81,450	83,313	88,571	5,258
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,909	2,377	5,000	5,000	0
31-01 PROFESSIONAL SERVICES	1,454	3,530	30,200	30,000	(200)
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	25,000	25,000
32-01 CITY ATTORNEY	194,859	166,759	210,000	276,000	66,000
32-04 OTHER LEGAL SERVICES	14,640	51,466	18,000	20,000	2,000
32-10 LITIGATION	196,417	107,569	170,000	200,000	30,000
32-11 CABLE ATTORNEY	0	0	0	5,000	5,000
32-12 LABOR ATTORNEY	94,375	65,056	25,000	25,000	0
40-00 TRAINING & TRAVEL COSTS	1,235	1,572	1,500	2,500	1,000
41-00 COMMUNICATIONS	1,110	1,223	1,500	1,500	0
46-04 EQUIP. MAINTENANCE	1,572	0	2,000	2,000	0
49-00 OTHER CURRENT CHARGES	126	0	0	0	0
51-00 OFFICE SUPPLIES	376	0	0	0	0
51-01 STATIONERY	1,139	613	1,500	1,500	0
54-01 MEMBERSHIPS	409	365	440	440	0
54-02 BOOKS, PUBS, SUBS.	3,154	2,663	3,770	3,770	0
TOTAL OPERATING EXPENSES	512,775	403,193	468,910	597,710	128,800
TOTAL EXPENSES	\$587,844	\$484,643	\$552,223	\$686,281	134,058



This page intentionally left blank

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Department Description

The Naples City Clerk maintains the official records of the City of Naples, and per the City Code, is the primary point of contact for official records of all proceedings of the City Council, appointed boards, committees and commissions of the City. In addition, the Clerk's Office directs the records retention program for all City records, and provides assistance to all persons, upon request, in accessing non-exempt City records, regardless of who the actual custodian of those City records may be, in conformance with the State of Florida Public Records Law, Chapter 119, Florida Statutes. The City Clerk reports directly to the City Council.

Other duties of the Naples City Clerk's office include giving notice of City Council meetings and keeping the journal of the City Council proceedings, and coordinating City elections.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Implement an organization-wide records disposition schedule		
Tabulate and analyze results of organization-wide records inventory	January 2007	June 2007
Implement program to notify departments of expiration dates of various records series.	July 2007	December 2007
Complete a finding aid system following installation of new storage equipment in City Clerk's vault.		
Inventory records and project amount of space needed to accommodate storage for approximately ten years.	October 2006	December 2007
Draft detailed descriptions of records series contained in City Clerk's Office for reference to those both inside and outside the organization.	January 2007	December 2007
Continue program of cross-training of staff members as work load permits.		
Cross-training in such areas as research, records disposition and legislation processing.	October 2006	December 2007

Departmental Summary Page (continued)

DEPARTMENT **City Clerk's Office**
FUND: **General Fund**

2006-07 Significant Budgetary Issues

The budget of the City Clerk's Office is \$550,811, a \$28,017 or 5.4% increase over the budget adopted for Fiscal Year 2005-06.

Personal Services expense makes up 84% of the City Clerk's budget. The City Clerk's office has a total of eight (8) positions budgeted, no new positions. The only increases are related to the general pay raise and the related costs of benefits.

Operating Expenses, at \$89,858, is 0% higher than the FY05-06 budget. The larger expenses are listed below:

Legal Ads	\$32,000	This amount assumes passage of an ordinance regarding publication of agendas, which will reduce costs from the current year.
Professional Services	\$14,000	For supplements to the City Code and to the Comprehensive Development Code
Document Imaging	\$7,000	For State of Florida archiving services

The City budgets for the elections costs in "non-departmental". We are not anticipating a special election during FY06-07.

2006-07 Performance Measures and Benchmarking

Activity	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Board/committee appointments processed	60	44	46	46
Legislation processed	401	360	341	341
Meeting hours logged	339	370	380	380
Public records requested - external	204	281	290	300

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 Approved
1	1	1	City Clerk	\$78,015
1	1	1	Deputy City Clerk	43,888
4	4	4	Technical Writing Specialist	133,760
1	1	1	Sr. Administrative Specialist	40,826
1	1	1	Administrative Specialist II	28,070
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	324,559
			Other Salaries & Wages	0
			Overtime	4,000
			Employer Payroll Expenses	132,394
			Total Personal Services	<u>\$460,953</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	266,396	281,390	309,085	324,559	15,474
10-40 OVERTIME	3,087	7,748	4,000	4,000	0
25-01 FICA	20,009	21,419	22,834	24,076	1,242
25-03 RETIREMENT CONTRIBUTIONS	20,172	20,048	26,519	25,838	(681)
25-04 LIFE/HEALTH INSURANCE	57,296	60,797	70,498	82,480	11,982
TOTAL PERSONAL SERVICES	366,960	391,402	432,936	460,953	28,017
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,307	3,476	3,900	3,900	0
31-01 PROFESSIONAL SERVICES	12,454	12,481	14,000	14,000	0
31-51 DOCUMENT IMAGING	5,228	639	7,000	7,000	0
40-00 TRAINING & TRAVEL COSTS	2,034	3,323	4,000	4,000	0
41-00 COMMUNICATIONS	5,551	5,462	6,800	6,800	0
46-00 REPAIR AND MAINTENANCE	3,269	4,916	5,000	5,000	0
47-01 LEGAL ADS	47,134	16,505	32,000	32,000	0
47-06 DUPLICATING	2,314	2,009	6,608	6,608	0
49-00 OTHER CURRENT CHARGES	1,253	1,557	2,000	2,000	0
51-00 OFFICE SUPPLIES	3,069	2,951	3,050	3,050	0
52-00 OPERATING SUPPLIES	3,768	7,009	4,000	4,000	0
54-01 MEMBERSHIPS	1,515	1,406	1,500	1,500	0
TOTAL OPERATING EXPENSES	90,896	61,734	89,858	89,858	0
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$457,856	\$453,136	\$522,794	\$550,811	\$ 28,017

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Manager
FUND: General Fund

Department Description

The City Manager serves as chief executive officer and head of the administrative branch of the city government. In accordance with the City Charter, the City Manager is responsible to council for the proper administration of all departments, except the legal department and the City Clerk, and to that end, he shall have power and is required to:

- (a) Enforce all laws, ordinances and contracts of the City.
- (b) Appoint and remove any officers and employees of the city, except those appointed by the City Council.
- (c) Prepare the capital improvement program and the annual city budget, submit each to the City Council, and be responsible for the administration of the approved documents.
- (d) Prepare and submit to City Council within ninety (90) days after the end of each fiscal year a complete report on the finances and administrative activities of the city for the preceding year.
- (e) Perform such other duties as may be prescribed or required by the City Council.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Provide leadership in planning, monitoring and communicating City administrative activities		
Empower Department Directors to manage and be accountable for all aspects of their departments.	October 2006	September 2007
Encourage all employees to freely exceed expectations and continue to look for ways to improve City services.	October 2006	September 2007
Continue to clarify new employee expectations through the monthly orientation meeting and the monthly city tour.	October 2006	September 2007
Be respectful in all communications and require all employees to do the same.	October 2006	September 2007

Departmental Summary Page (continued)

DEPARTMENT **City Manager's Office**
FUND: **General Fund**

2006-07 Goals and Objectives	Estimated Start	Estimated Completion
Enhance interdepartmental cooperation and employee communications through a series of City Manager/employee meetings and site visits and contribute information to the monthly employee newsletter.		
Meet monthly with all Department Directors, both individually and as a group, to assist in completing departmental goals.	October 2006	September 2007
Meet quarterly with all supervisors to answer questions on City policy, facilitate divisional updates from those attending the meetings, and encourage discussion on ideas to improve City services.	October 2006	September 2007
Meet monthly with an employee committee represented by all departments to empower employees to develop programs to improve employee recognition and communication and to answer questions on City policy	October 2006	September 2007
Continue to formally recognize City employees through the employee incentive program, the quarterly City Council employee awards program, and the annual employee appreciation luncheon.	October 2006	September 2007
Visit employee worksites throughout the year and spend time working along side employees on a monthly basis to understand job responsibilities and "get to know" the employees better.	October 2006	September 2007
Write a monthly column in the employee newsletter and respond to employee questions through the "Ask the City Manager" section within this newsletter.	October 2006	September 2007
Enhance Council/Manager communications and working relationships through consistent and professional communications.		
Whenever possible inform all City Council members about major events or issues before they become newsworthy.	October 2006	September 2007
Provide all City Council members the same information so all members can make informed decisions.	October 2006	September 2007
Prepare thorough, yet concise, agenda packets for all meetings of the City Council, and strive to deliver each packet by 5PM the Wednesday before the City Council workshop and regular meeting.	October 2006	September 2007
Provide a detailed monthly report to Council members on the status of budget goals for all city departments.	October 2006	September 2007
When possible, schedule workshop items/issues well in advance of the scheduled workshop to enable Council members and City staff an opportunity to better prepare for deliberations.	October 2006	September 2007

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

2006-07 Goals and Objectives	Estimated Start	Estimated Completion
<p>Enhance communications and working relationships with City residents, members of the business community, homeowner associations, and other non-profit organizations.</p> <p>Provide a weekly City Manager update on the City website describing the status of City services, construction and beautification projects, and other information of interest to residents and visitors.</p> <p>Host a monthly meeting of the Presidents of each homeowner association at City Hall to provide updates on City services and to discuss neighborhood issues and ideas to improve services.</p> <p>Schedule meetings with representatives from the Chamber of Commerce and other business and professional associations to discuss issues of interest to the business community and cooperatively develop balanced solutions where residential and commercial concerns conflict.</p>	<p>October 2006</p> <p>October 2006</p> <p>October 2006</p>	<p>September 2007</p> <p>September 2007</p> <p>September 2007</p>
<p>Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.</p> <p>Meet monthly with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations</p> <p>Exchange City Council and County Commission agendas at least two days before scheduled meetings to keep each other informed on items under consideration</p> <p>Schedule at least two Council/Commission workshops to discuss issues affecting both agencies and seek consensus on resolutions that best serve the citizens.</p> <p>Schedule meetings throughout the year with regional, state, and federal agencies (i.e., MPO, SFWMD, DEP, etc.) to discuss intergovernmental grants, permits, and other important issues on behalf of the City.</p>	<p>October 2006</p> <p>October 2006</p> <p>October 2006</p> <p>October 2006</p>	<p>September 2007</p> <p>September 2007</p> <p>September 2007</p> <p>September 2007</p>

2006-07 Significant Budgetary Issues

The approved budget for the City Manager's Office is \$555,678, a 5.4% increase over the budget adopted for Fiscal Year 2005-06.

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

The City Manager's Office has a total of four positions budgeted. The Other Salaries line item \$8,000, will be used to fund an intern or Manager in Transition for special projects during the year. Employee allowances is a new line item specifically for tracking cell phone and car allowances. While neither expenditure is new, these were budgeted and paid from multiple accounts. This will improve tracking and accountability.

Operating Expenses decreased \$4,800, because the City Manager's car allowance is now budgeted in Personal Services. No other line item has changed for 2006-07. The \$12,000 line item entitled Naples Annual Report represents a plan by the City Manager's office to publish and distribute a report to the citizens.

2006-07 Performance Measures and Benchmarking

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Coordinate City Council Agenda Process including creating and distributing bi-weekly agendas:				
Number of meetings	56	69	67	67
Number of agenda items	627	466	453	453
Total pages and copies	99,000	84,000	92,400	92,400

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION				
1	1	1	City Manager	\$150,028
1	1	1	Assistant (to the) City Manager	99,508
2	2	2	Executive Assistant to City Manager	117,172
<u>4</u>	<u>4</u>	<u>4</u>		<u>366,708</u>
 DEPARTMENT TOTALS:				
4	4	4	Regular Salaries	366,708
			Other Salaries	8,000
			Overtime	0
			Employer Payroll Expenses	114,367
				<hr/>
			Total Personal Services	<u><u>\$489,075</u></u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
CITY MANAGER**

001.0401.512

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	235,207	332,070	349,246	366,708	17,462
10-30	OTHER SALARIES	0	0	12,300	8,000	(4,300)
10-40	OVERTIME	1,396	0	0	0	0
25-01	FICA	20,357	22,762	26,477	28,430	1,953
25-03	RETIREMENT CONTRIBUTIONS	19,041	28,120	30,732	34,331	3,599
25-04	LIFE/HEALTH INSURANCE	22,977	34,538	36,903	41,586	4,683
25-07	EMPLOYEE ALLOWANCES	0	0	0	10,020	10,020
TOTAL PERSONAL SERVICES		298,978	417,490	455,658	489,075	33,417
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,828	5,047	5,720	5,720	0
30-02	HOUSING ASSISTANCE PMT	18,000	18,000	18,000	18,000	0
30-10	AUTO MILEAGE	4,800	6,550	4,800	0	(4,800)
31-01	PROFESSIONAL SERVICES	1,500	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	2,133	1,124	3,000	3,000	0
41-00	COMMUNICATIONS	7,075	5,784	7,228	7,228	0
44-00	RENTALS & LEASES	12,174	9,137	13,279	13,279	0
46-00	REPAIR AND MAINTENANCE	44	85	200	200	0
47-00	PRINTING AND BINDING	152	0	1,040	1,040	0
47-07	NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
51-00	OFFICE SUPPLIES	2,339	2,389	3,640	3,640	0
54-00	BOOKS, PUBS, SUBS, MEMBS	86	300	624	624	0
54-01	MEMBERSHIPS	1,564	2,306	1,872	1,872	0
TOTAL OPERATING EXPENSES		55,695	50,722	71,403	66,603	(4,800)
TOTAL EXPENSES		\$354,673	\$468,212	\$527,061	\$555,678	\$28,617

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Department Description

The Human Resources Department handles all employment-related issues for the City of Naples. This includes recruitment, selection assistance, hiring, background checks, pay studies, discipline, retention, training and employee benefits. The Department is responsible for the management of all union contracts and ensures employees' compliance with the city's personnel rules and regulations. The Human Resource Director is also responsible for Risk Management and Employee Benefits, which are both Internal Services Funds discussed later in this document.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Improve recruitment and selection process to attract and retain qualified employees.		
Research and expand advertising sources including television, radio, periodicals, websites, and newspaper.	October 2006	November 2006
Research and implement an online application process for applicants to complete applications and submit to Human Resources via email.	March 2007	June 2007
Expand and evaluate Employee Referral program to include recruitment and retention incentives.	January 2007	March 2007
Establish an internship program with area colleges/universities to provide students with public service experience and assistance to the City on special projects.	January 2007	March 2007
Develop a recruitment and retention program that addresses demographics of workforce and regional population, future retirements, changing employment market, housing costs, turnover, future annexations and natural disasters.	March 2007	September 2007

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

2006-07 Goals and Objectives (continued)	Estimated Start	Estimated Completion
Enhance the City's training program to expand employee knowledge and improve communication.		
Develop and implement a Citizen Academy for Naples residents and other interested parties to visit City facilities, worksites and other locations to learn about the City of Naples government and services.	October 2006	December 2006
Revise Blue Ribbon Customer Service Training Program and provide training to all City Employees.	October 2006	December 2006
Develop and implement a computer training program for new employees to understand and utilize the City's computer network system effectively and efficiently.	March 2007	June 2007
Expand the supervisory training program to include topics such as; employee selection & retention, drug & alcohol awareness, performance planning & evaluation, discipline, grievances, and policies/procedures	December 2006	February 2007
Conduct mandated training programs for all employees including customer service, harassment, discrimination, diversity, and workplace violence.	May 2007	August 2007
Monitor legislative and regulatory initiatives at the Federal, State, and City level to ensure departmental and employee compliance with current laws, policies, procedures, and best practices.		
Research and update existing Equal Employment Opportunity policy as a result of changes to the EEOC guidelines. Design and implement training for all employees.	October 2006	January 2007
Monitor and review employee performance for adherence to all City policies and procedures. Promote awareness of ethics, customer service and other issues effecting proper representation of City employees to the public.	October 2006	September 2007
Complete revision of all Personnel Policies & Procedures and provide new manuals and an overview to all employees	October 2006	December 2006
Improve internal and external Human Resources website capabilities and resources for employees.	January 2007	June 2007

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

2006-07 Goals and Objectives (continued)	Estimated Start	Estimated Completion
<p>Ensure the City's Pay and Classification structure remains fair and equitable for recruitment and retention of qualified applicants and employees.</p>		
<p>Participate in the Florida League of Cities/Florida Public Personnel Association annual salary and benefit survey to research and review state and regional survey data</p>	March 2007	April 2007
<p>Review all position descriptions to ensure accuracy of job responsibilities; determine FLSA exempt/non-exempt status.</p>	March 2007	May 2007
<p>Ensure the City's pay plans remain current and updated on a quarterly basis to reflect changes in position titles and salary ranges</p>	October 2006	September 2007
<p>Expand current Labor/Employee Relations programs to provide for greater feedback and participation by employees at all levels, improve employee satisfaction, and encourage problem solving between management and employees</p>		
<p>Research alternative dispute resolution methods for handling grievances and arbitration issues.</p>	November 2006	February 2007
<p>Develop and implement a program to measure and benchmark employee satisfaction.</p>	March 2007	August 2007
<p>Reduce grievances and issues by creating and overseeing a City wide Labor/Management committee – Bargaining & Non-Bargaining.</p>	January 2007	March 2007
<p>Develop and implement a collective bargaining training program for managers and directors.</p>	March 2007	September 2007

2006-07 Significant Budgetary Issues

The budget of the Human Resources Department is \$719,997, an increase of \$68,662 over the adopted 2005-06 budget.

There are seven positions budgeted in the Human Resources Department, representing the same number as budgeted for 2005-06. Personal Services, representing 79.6% (\$573,420) of the department's budget, increased 9%.

Operating Costs, budgeted at \$146,577, increased by \$21,093 over the 2005-06 budget. The primary area of increase is Medical Service.

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

The following are the major line items of this department:

Professional Services	\$19,475	This is for background and records checks on new employees. It also includes \$4,000 for arbitration costs.
Medical Services	\$50,336	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Advertising	\$22,100	City wide employee advertising; \$10,000 with the Naples Daily News, \$5,100 for the "Job Spot" plus ads in trade newsletters, Monster.com, and other specialty job search areas.

2006-07 Performance Measures

PERFORMANCE MEASURES	Actual FY 03-04	Actual FY 04-05	Estimated 05-06	Projected 06-07
Total Number of FTE* Budgeted Employees	491	497	503	513
Total Number of Seasonal Employees	108	88	88	88
Positions Recruited (FTE & Seasonal)	205	236	250	250
Number of Applicants	1844	1771	1450	1500
In-House Training Programs Offered	Not Available	10	30	35
Grievances - AFSCME (223)	16	15	7	5
Grievances - GSAF/OPEIU (44)	Not Available	1	0	0
Grievances - FOP (63)	2	1	3	2
Grievances - IAFF (50)	1	2	4	2
Grievances - Non-Bargaining (123)	0	0	1	0
Percent Turnover	14.47%	17.10%	12.72%	10.93%
Average Operating Cost per Employee	\$855	\$980	\$1,102	\$1,334
Average Advertising Cost per Applicant	\$9.85	\$12.42	\$13.10	\$18.40
Average Cost of In-House Training per participant	Not Available	Not Available	\$11.69	\$14.67

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Human Resources Director	\$98,011
1	1	1	Labor Relations Manager	92,610
2	1	1	Human Resources Generalist	49,625
1	1	1	Sr. Human Resource Generalist	54,696
0	1	1	Training Coordinator	53,251
1	1	1	Human Resources Coordinator	32,667
1	1	1	Sr. Administrative Specialist	30,957
DEPARTMENT TOTALS :				
7	7	7	Regular Salaries	411,817
			Other Salaries	4,800
			Overtime	2,000
			Employer Payroll Expenses	154,803
			Total Personal Services	\$573,420

Note: This does not include the two positions from Risk Management. These are shown in the budget of the Risk Management Fund.

**FISCAL YEAR 2006-07
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

		03/04	04/05	05/06	06/07	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	321,155	315,685	393,426	411,817	18,391
10-30	OTHER SALARIES & WAGES	0	2,691	2,500	4,800	2,300
10-40	OVERTIME	2,527	2,946	2,000	2,000	0
25-01	FICA	23,888	24,054	29,557	30,557	1,000
25-03	RETIREMENT CONTRIBUTIONS	25,008	19,872	31,926	42,527	10,601
25-04	LIFE/HEALTH INSURANCE	51,938	50,234	66,442	81,299	14,857
25-07	EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES		424,516	415,482	525,851	573,420	47,569
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	0	0	0	0	0
31-00	PROFESSIONAL SERVICES	12,623	14,993	22,800	19,475	(3,325)
31-07	MEDICAL SERVICES	17,881	42,400	36,625	50,336	13,711
32-12	LABOR ATTORNEY	1,823	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	3,783	4,044	8,070	9,220	1,150
41-00	COMMUNICATIONS	4,065	4,077	5,420	5,000	(420)
46-00	REPAIR AND MAINTENANCE	5,084	6,258	5,928	6,000	72
47-00	PRINTING AND BINDING	2,680	1,755	5,000	5,000	0
47-02	ADVERTISING (NON LEGAL)	9,755	10,692	19,000	22,100	3,100
49-04	EMPLOYEE DEVELOPMENT	703	3,494	7,600	11,000	3,400
51-01	STATIONERY & PAPER	1,010	1,177	1,600	1,600	0
51-02	OTHER OFFICE SUPPLIES	2,106	1,505	2,000	2,000	0
52-00	OPERATING SUPPLIES	2,429	8,817	9,550	11,600	2,050
54-01	MEMBERSHIPS	1,853	1,860	1,891	3,246	1,355
TOTAL OPERATING EXPENSES		65,795	101,072	125,484	146,577	21,093
TOTAL EXPENSES		\$490,311	\$516,554	\$651,335	\$719,997	68,662

City of Naples, Florida

Departmental Summary Page

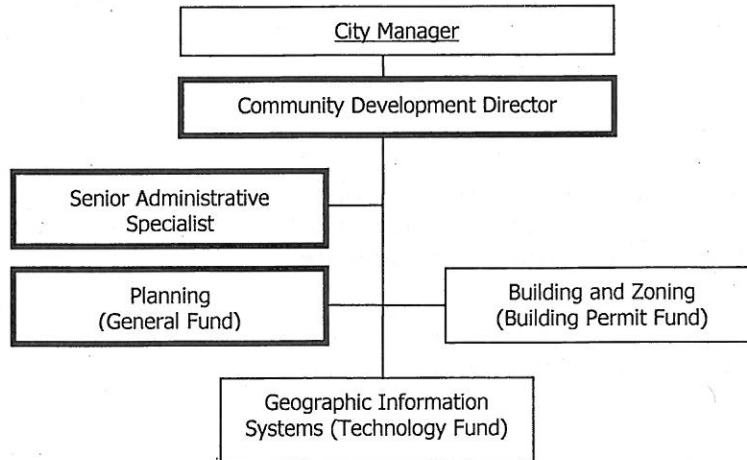


DEPARTMENT Community Development Department
FUND: General Fund

Department Description

The Community Development Department operates in four separate funds: General Fund, Building Permits Fund, Technology Services Fund and the Community Development Block Grant (CDBG) Fund. The Building Permits Fund, the Technology Service Fund and CDBG Fund are addressed separately. Planning, supported by the General Fund, is included in this narrative.

Planning is responsible for overseeing the development of the City in accordance with the City of Naples Comprehensive Plan and Comprehensive Development Code. This Division also manages the review process for granting zoning variances, planned developments, rezone requests and other land-use issues and provides staff support to the Planning Advisory Board, Design Review Board and Staff Action Committee. In addition, Planning manages the City's Community Development Block Grant funds.



Planning Goals and Objectives

The Planning Division will be focused on the Comprehensive Plan and other related long range planning issues, such as participating in the 2006-07 visioning process and incorporating the results of the process and River Park Needs Assessment into the Comprehensive Plan. The timing of these amendments coincides with the completion of the 7 year Evaluation and Appraisal Report which should be adopted in the Fall of 2006. The City will have 18 months following the adoption of the EAR to amend its plan to be consistent with the findings of the report and the Department of Community Affairs recommendations.

The division will also be using this as an opportunity to work with other City departments and

Department Summary Page (continued)

DEPARTMENT Community Development
FUND: General Fund

outside agencies to update the level of service standards, such as those for storm water and park facilities. The City will also be participating in the creation of a required new School Concurrency Element of the comp plan through an inter-local agreement with the Collier County School District, Collier County, Marco Island and Everglades City. The interlocal agreement will be drafted following a joint meeting with the participating partners in the Fall of 2006.

The last year has seen discussion of a number of code amendments including those addressing historic preservation, building size and height and parking. The Planning Division intends to focus on these amendments and others that will help to streamline the process and implement the City's vision.

Planning Goals and Objectives

	Estimated Start	Estimated Completion
Amend and update the City's Comprehensive Plan to address the recommendations of the Evaluation and Appraisal Report and Long Range Visioning Process		
Prepare and distribute Community-Wide Planning Survey	October 2006	November 2006
Tabulate and summarize survey results	November 2006	December 2006
Provide assistance for Long Range Visioning Process	October 2006	April 2006
Draft EAR based Comp Plan Amendments	December 2006	May 2007
Public hearings on Comp Plan Amendments	March 2007	June 2007
Adoption and transmittal of EAR based Comp Plan Amendments	May 2007	June 2007
Amend Code of Ordinances to clarify and streamline processes (Special Events, Temporary Use, Live Entertainment, Residential Impact Statements)		
Prepare and discuss amendments with advisory boards	October 2006	November 2006
City Council presentation and adoption	November 2006	December 2006
Develop Historic Preservation Ordinance	October 2006	December 2006
Prepare Annual Level of Service Report		
Meet with City departments, identify level of service changes	December 2006	January 2007
Collect departmental reports and prepare draft report	January 2007	February 2007
Present to advisory boards	February 2007	March 2007
City Council presentation and adoption	March 2007	April 2007

Department Summary Page (continued)

DEPARTMENT **Community Development**
FUND: **General Fund**

Review and process land development petitions in accordance with the Comprehensive Plan and Code of Ordinances

Distribute monthly board packages 6 days prior to meeting
 Meet City Council package deadlines

October 2006	October 2007
October 2006	October 2007

Promote Professional development

Provide training for planners to attain professional certification through the American Institute of Certified Planners (AICP)
 Obtain GIS training for planning staff to improve efficiency in the fulfillment of required duties and responsibilities
 Attend relevant conferences and training programs as necessary to remain educated and informed with regard to current planning issues, trends, and requirements (National APA Conference – April 2007; FAPA Conference - September 2007; Various DCA Seminars – Ongoing)

October 2006	October 2007
October 2006	December 2006
October 2006	September 2007

Develop minimum housing criteria and inspection process

Review programs and criteria in other communities
 Review findings with City Attorney and present to City Council
 Prepare criteria and process
 Board and City Council review and adoption

August 2006	November 2006
November 2006	December 2006
December 2006	February 2007
February 2007	April 2007

Significant Budgetary Issues

Effective October 1, Code Enforcement, formerly in the Community Development Department, became a part of the Police and Emergency Services department. Because of the close ties between the Naples Police and Code Enforcement officers in enforcing city codes, the move should streamline the code enforcement process. Therefore, only the Planning Division is addressed in this section.

Expenditures

The Planning budget for FY 06-07 is approved at \$609,627, with the largest cost (71%) being related to salaries and benefits. Salaries and benefits increased 7.8% over the FY05-06 adopted budget, partly due to moving the employee car allowances (\$7,230) from operating expenses to personal services.

Operating Expenses increased \$9,204, despite moving the employee car allowances to the personal services section of the budget. The Evaluation and Appraisal Report and re-codification of the Code of Ordinances caused duplicating costs to increase. These costs are expected to increase in FY 2006-07 as the department assists with the visioning process and amends the Comprehensive Plan to address the recommendations of the Evaluation and Appraisal Report.

Department Summary Page (continued)

DEPARTMENT Community Development
FUND: General Fund

Performance Measures

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Administrative Appeal Petitions	1	0	2	2
Administrative Variance Petitions	1	0	0	0
Annexation Requests	1	2	0	2
Small Scale Comprehensive Plan Amend.	2	2	3	2
Conditional Use Requests	15	10	9	10
Development of Significant Environmental Impact	2	0	0	0
General Development and Site Plan	3	3	5	5
Rezoning	8	8	10	10
Residential Impact Statement	8	11	8	5
Text Amendment	7	3	14	10
Variance	4	7	13	8
Waiver of Distance	0	0	1	2
Design Review Board Petitions	27	54	49	50
Staff Action Committee Petitions	87	82	66	60
Total Petitions	114	136	115	110

FUND: 001 General Fund
COMMUNITY DEVELOPMENT
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
PLANNING & ZONING				
0.5	0.5	0.5	Community Development Director	\$49,061
1	1	1	Planning Administrator	83,226
2	2	2	Planner II	90,580
2	2	2	Planner I	70,325
1	1	1	Planning Technician	47,930
0.5	0.5	0.5	Sr. Administrative Specialist	17,415
<u>7</u>	<u>7</u>	<u>7</u>		<u>358,537</u>
CODE ENFORCEMENT				
2	2	0	Code Enforcement Inspector	\$0
1	1	0	Administrative Specialist II	0
<u>3</u>	<u>3</u>	<u>0</u>	<i>All three positions moved to PESD</i>	<u>0</u>
DEPARTMENT TOTALS :				
10	10	7	Regular Salaries	358,537
			Other Salaries & Wages	4,800
			Overtime	1,500
			Employer Payroll Expenses	127,923
			Total Personal Services	<u><u>\$492,760</u></u>

One-half of the Community Development Director and the One-half of the Sr. Administrative Specialist are charged to the Building Inspections Fund.

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING & ZONING DIVISION**

001.0504.515

		03/04	04/05	05/06	06/07	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
BUDGET				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	325,255	292,566	343,126	358,537	15,411
10-30	OTHER SALARIES	0	6,036	4,800	4,800	0
10-40	OVERTIME	296	202	1,500	1,500	0
25-01	FICA	24,359	22,772	26,003	27,725	1,722
25-03	RETIREMENT CONTRIBUTIONS	27,677	13,311	26,443	33,089	6,646
25-04	LIFE/HEALTH INSURANCE	43,707	33,484	55,446	59,879	4,433
25-07	EMPLOYEE ALLOWANCES	0	0	0	7,230	7,230
29-00	GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES		421,294	368,371	457,318	492,760	35,442
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,421	7,147	3,880	7,526	3,646
30-02	HOUSING ASSISTANCE PMT	0	850	0	0	0
30-10	AUTO MILEAGE	70	3,791	9,300	300	(9,000)
31-01	PROFESSIONAL SERVICES	9,990	7,938	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	4,040	3,953	7,800	7,800	0
41-00	COMMUNICATIONS	6,495	6,086	8,620	7,780	(840)
42-10	EQUIP. SERVICES - REPAIRS	925	1,407	600	690	90
42-11	EQUIP. SERVICES - FUEL	168	217	400	590	190
44-01	BUILDING RENTAL	0	43,746	42,263	48,181	5,918
46-00	REPAIR AND MAINTENANCE	1,011	1,015	3,000	3,000	0
47-00	PRINTING AND BINDING	1,031	1,298	2,000	8,000	6,000
47-01	LEGAL ADS	8,628	6,528	12,000	14,000	2,000
47-06	DUPLICATING	755	2,004	1,300	2,500	1,200
51-00	OFFICE SUPPLIES	5,215	7,223	7,500	7,500	0
54-01	MEMBERSHIPS	3,816	3,755	4,000	4,000	0
TOTAL OPERATING EXPENSES		45,565	96,958	107,663	116,867	9,204
TOTAL EXPENSES		\$466,859	\$465,329	\$564,981	\$609,627	44,646

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
CODE ENFORCEMENT DIVISION**

001.0505.529

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	85,368	98,083	0	(98,083)
10-30 OTHER SALARIES	0	345	0	0	0
10-40 OVERTIME	0	7,198	10,000	0	(10,000)
25-01 FICA	0	6,952	7,321	0	(7,321)
25-03 RETIREMENT CONTRIBUTIONS	0	5,493	7,971	0	(7,971)
25-04 LIFE/HEALTH INSURANCE	0	29,992	37,392	0	(37,392)
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	0	135,348	160,767	0	(160,767)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	0	55	500	0	(500)
41-00 COMMUNICATIONS	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	0	1,681	4,000	0	(4,000)
42-11 EQUIP. SERVICES - FUEL	0	891	1,000	0	(1,000)
44-01 BUILDING RENTAL	0	7,992	12,025	0	(12,025)
47-00 PRINTING AND BINDING	0	0	0	0	0
51-00 OFFICE SUPPLIES	0	290	500	0	(500)
52-07 UNIFORMS	0	0	600	0	(600)
52-09 OTHER CLOTHING	0	100	0	0	0
TOTAL OPERATING EXPENSES	0	11,009	18,625	0	-18,625
TOTAL EXPENSES	\$0	\$146,357	\$179,392	0	(179,392)

Code Enforcement has been transferred to Police and Emergency Services



This page intentionally left blank

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Finance Department
FUND: General Fund

Department Description

The City of Naples Finance Department operates in two separate funds: General Fund and Beach Fund. In the General Fund, the Divisions of Finance/Accounting, Customer Service and Purchasing are assigned with a distinct set of financial responsibilities.

Finance/Accounting is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, annual audit, payroll and the preparation of all City financial reports such as the Comprehensive Annual Financial Report. In addition, this section is responsible for the preparation of the City's budget, the management of all debt and the investment of surplus funds. The Department also collects revenues for the City, such as parking fines and utility bills.

Customer Service assists utility customers by mailing out utility bills and processing utility changes. In addition, this section issues beach parking permits, issues occupational licenses and reads water meters.

Purchasing is responsible for assisting departments in getting the most appropriate product and service at the most responsive price. It manages a warehouse operation of commonly used operating supplies, including meters, brooms, chemicals and preprinted forms. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City.

This department, as a whole, is responsible for ensuring City wide internal controls and financial accountability.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Distribute timely and accurate Financial information		
Publish the FY 2006 CAFR and submit to the GFOA's award program by March 25, 2007	November 2006	March 2007
Publish the monthly financial reports by the 11 th of each month	October 2006	September 2007
Enhance Financial Reporting and accountability		
Implement GASB 43 AND 45 relating to post-employment benefits.	October 2006	March 2007
Develop an auditing program to include analysis of the Recreation Division's revenues and cost quarterly	December 2006	September 2007
Issue RFP for Banking Services due to expiration of current banking contract	October 2006	March 2007

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

	Estimated Start	Estimated Completion
Develop a Financial Policy Resolution for Council's approval	December 2006	March 2007
Transfer Water Meter cards to digital base	February 2007	July 2007
Review outstanding debt for arbitrage compliance	February 2007	July 2007
Conduct one Purchasing Card Training and one Travel Training session for other departments	November 2006	March 2007
Review outstanding debt for refinancing, including the short-term debt currently used for the reuse line extension	December 2006	February 2007
Enhance Revenue Collections		
Conduct zero-read audit for meters to improve collections	April 2007	August 2007
Develop an RFP for Impact Fees update for consideration	January 2007	August 2007
Pursue delinquent special assessments with direct contact for delinquencies	January 2007	February 2007
Conduct midyear review of grant management system to ensure departmental understanding and conduct training if needed	March 2007	April 2007
Create Special Assessment for Aqualane Shore Dredging Project	December 2006	March 2007
Create Special Assessment for Reuse Line Extension Phase 1/1A	December 2006	March 2007
Continue to simplify the process of obtaining goods and services		
Review Purchasing Manual and City Code, make recommendations for changes to the first five chapters of the Manual.	September 2006	January 2007
Complete Purchasing Brochure.	February 2007	June 2007
Provide two employee training sessions on the Bid process	February 2007	August 2007

2006-07 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,614,990, an increase of \$71,988 over the adopted 2005-06 budget.

Finance and Accounting budgeted at \$930,364 shows an increase of \$29,005 (3%) over FY 2005-06. There are 10.8 positions budgeted in this section, the same as in 2005-06.

Departmental Summary Page (continued)

DEPARTMENT	Finance Department
FUND:	General Fund

Operating Expenses decreased \$28,759, primarily due to the decrease in auditing contract. In 2006, the City obtained a new auditing firm, using the formal Request for Proposal process. This reduced expenses from \$107,000 to \$79,000 in that line item. There are no other major costs in this division; however, there are two other expenditures, in the Non-departmental, which will affect this division. One is for arbitrage calculation and the other is for an impact fee update, both projects will be managed by Finance. Other Contractual Services includes one off-site storage unit for accounts payable and related records.

Customer Service, with a budget of \$431,235, is an increase of \$27,070 (6.7%) over FY 2005-06. There is no major increase in this section's expenditures.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) (\$32,350), and Printing for utility bills and occupational licenses (\$13,000). Uniforms and Clothing costs represent the required shoes and shirts for the utility Meter Readers.

Purchasing, with a budget of \$253,391 is an increase of \$15,963 over the FY05-06 budget. There are four (4) positions budgeted in Purchasing. The significant change is the increased costs of legal ads related to advertising and bids, and the enhanced focus on the purchasing employees' training, as they try to find ways to simplify the procurement process.

2006-07 Performance Measures and Benchmarking

Description	Naples	Fort Myers	Marco Island	Cape Coral
Fitch Bond Rating.	AAA	A	AAA	A
Per Capita Taxable Value	\$611,237	\$66,776	\$606,342	\$101,040

Description	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Purchasing Card Transactions	1,961	2,180	2,079	2,136
Purchase Orders Issued	3,481	3,345	3,384	3,500
Bids and Quotes	74	7	130	140
Visitor Parking Passes Sold (\$10/week)	3,095	2,781	2,700	2,600
Occupational Licenses Issued	3,823	4343	4658	4678

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ACCOUNTING				
1	1	1	Finance Director	\$104,094
1	1	1	Comptroller	98,818
1	1	1	Budget & Investment Manager	60,186
1	1	1	Accounting Manager	62,136
1	1	1	Pension & Financial Accountant	58,277
1	2	2	Finance Analyst	90,231
1	1	1	Accounting Clerk III	33,432
1	1	1	Accounting Clerk II	26,841
1	1	1	Sr. Administrative Specialist	35,593
0.8	0.8	0.8	Service Worker I (30 hours)	15,802
<u>9.8</u>	<u>10.8</u>	<u>10.8</u>		<u>585,410</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	62,068
2	2	2	Customer Service Representative	51,125
1	1	1	Billing & Collection Specialist	32,005
2	2	2	Meter Reader	51,041
1	1	1	Meter Technician	34,549
<u>7</u>	<u>7</u>	<u>7</u>		<u>230,789</u>
PURCHASING				
1	1	1	Purchasing Manager	62,159
1	1	1	Buyer	44,546
1	1	1	Warehouse Coordinator	33,088
1	1	1	Administrative Specialist II	29,027
<u>4</u>	<u>4</u>	<u>4</u>		<u>168,820</u>
DEPARTMENT TOTALS :				
20.8	21.8	21.8	Regular Salaries	985,019
			Other Salaries & Wages	7,000
			Overtime	6,300
			Employer Payroll Expenses	367,929
			Total Personal Services	<u>\$1,366,248</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	881,125	829,672	923,111	985,019	61,908
10-30 OTHER SALARIES	5,053	27,639	5,700	7,000	1,300
10-40 OVERTIME	4,129	5,667	6,100	6,300	200
25-01 FICA	66,528	64,471	68,757	73,135	4,378
25-03 RETIREMENT CONTRIBUTIONS	69,575	62,709	80,557	102,011	21,454
25-04 LIFE/HEALTH INSURANCE	162,493	148,155	190,562	192,363	1,801
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	1,188,903	1,138,313	1,274,787	1,366,248	91,461
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22,271	31,532	17,960	20,087	2,127
31-02 ACCOUNTING & AUDITING	101,147	91,154	106,500	79,000	(27,500)
31-04 OTHER CONTRACTUAL SVCS	11,635	3,089	7,000	5,400	(1,600)
40-00 TRAINING & TRAVEL COSTS	9,204	7,298	16,100	17,285	1,185
41-00 COMMUNICATIONS	14,091	14,846	19,088	18,180	(908)
42-02 POSTAGE & FREIGHT	28,458	26,849	31,000	32,350	1,350
42-10 EQUIP.SERVICES - REPAIRS	8,523	11,988	15,000	15,800	800
42-11 EQUIP. SERVICES - FUEL	4,446	6,911	7,400	10,840	3,440
44-00 RENTALS & LEASES	0	0	2,500	2,500	0
46-00 REPAIR AND MAINTENANCE	2,156	1,352	1,670	1,750	80
46-04 EQUIP. MAINTENANCE	1,428	1,428	0	0	0
47-00 PRINTING AND BINDING	21,855	23,008	21,262	21,400	138
47-01 LEGAL ADS	3,404	4,783	4,100	6,000	1,900
51-00 OFFICE SUPPLIES	8,925	9,987	10,800	10,200	(600)
51-02 OTHER OFFICE SUPPLIES	29	303	0	0	0
52-00 OPERATING SUPPLIES	2,932	3,044	4,500	4,400	(100)
52-07 UNIFORMS	420	560	625	800	175
52-09 OTHER CLOTHING	651	418	700	700	0
54-01 MEMBERSHIPS	853	1,393	1,410	1,500	90
54-02 BOOKS, PUBS, SUBS.	533	0	600	550	(50)
TOTAL OPERATING EXPENSES	242,961	239,943	268,215	248,742	(19,473)
TOTAL EXPENSES	\$1,431,864	\$1,378,256	\$1,543,002	\$1,614,990	71,988

**FISCAL YEAR 2006-07
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	495,832	495,952	546,881	585,410	38,529
10-30 OTHER SALARIES	2,743	4,326	4,200	4,800	600
10-40 OVERTIME	1,050	768	1,500	1,200	(300)
25-01 FICA	37,223	36,740	40,675	43,511	2,836
25-03 RETIREMENT CONTRIBUTIONS	41,372	40,487	49,019	61,563	12,544
25-04 LIFE/HEALTH INSURANCE	77,096	76,786	92,793	96,348	3,555
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	655,316	655,059	735,068	792,832	57,764
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,910	14,585	14,660	14,787	127
31-02 ACCOUNTING & AUDITING	101,147	91,154	106,500	79,000	(27,500)
31-04 OTHER CONTRACTUAL SVCS	11,635	3,089	7,000	5,400	(1,600)
40-00 TRAINING & TRAVEL COSTS	6,619	5,692	11,150	11,160	10
41-00 COMMUNICATIONS	6,828	7,495	9,256	9,280	24
47-00 PRINTING AND BINDING	9,039	10,122	8,260	8,400	140
51-00 OFFICE SUPPLIES	7,057	8,000	8,000	8,000	0
54-01 MEMBERSHIPS	733	1,013	965	1,055	90
54-02 BOOKS, PUBS, SUBS.	507	0	500	450	(50)
TOTAL OPERATING EXPENSES	151,475	141,150	166,291	137,532	(28,759)
TOTAL EXPENSES	\$806,791	\$796,209	\$901,359	\$930,364	29,005

**FISCAL YEAR 2006-07
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	214,342	204,090	217,768	230,789	13,021
10-30 OTHER SALARIES	2,310	2,750	1,500	2,200	700
10-40 OVERTIME	2,482	2,933	3,950	3,950	0
25-01 FICA	16,306	16,097	15,962	16,732	770
25-03 RETIREMENT CONTRIBUTIONS	16,916	14,383	18,683	24,093	5,410
25-04 LIFE/HEALTH INSURANCE	63,163	52,402	66,073	68,401	2,328
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	315,519	292,655	323,936	346,165	22,229
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,113	497	500	500	0
40-00 TRAINING & TRAVEL COSTS	1,898	1,590	3,200	2,000	(1,200)
41-00 COMMUNICATIONS	3,997	4,547	5,832	5,900	68
42-02 POSTAGE & FREIGHT	28,458	26,849	31,000	32,350	1,350
42-10 EQUIP. SERVICES - REPAIRS	6,010	10,831	12,000	13,800	1,800
42-11 EQUIP. SERVICES - FUEL	3,416	5,994	6,500	9,520	3,020
46-00 REPAIR AND MAINTENANCE	2,112	1,352	1,520	1,600	80
47-00 PRINTING AND BINDING	12,816	12,886	13,002	13,000	(2)
51-00 OFFICE SUPPLIES	1,856	1,947	2,800	2,200	(600)
52-00 OPERATING SUPPLIES	1,501	2,406	3,000	3,000	0
52-07 UNIFORMS	420	560	625	800	175
52-09 OTHER CLOTHING	200	200	300	400	100
TOTAL OPERATING EXPENSES	63,797	69,659	80,279	85,070	4,791
TOTAL EXPENSES	\$379,316	\$362,314	\$404,215	\$431,235	27,020

**FISCAL YEAR 2006-07
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	170,951	129,630	158,462	168,820	10,358
10-30 OTHER SALARIES	0	20,563	0	0	0
10-40 OVERTIME	597	1,966	650	1,150	500
25-01 FICA	12,999	11,634	12,120	12,892	772
25-03 RETIREMENT CONTRIBUTIONS	11,287	7,839	12,855	16,355	3,500
25-04 LIFE/HEALTH INSURANCE	22,234	18,967	31,696	27,614	(4,082)
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	218,068	190,599	215,783	227,251	11,468
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,248	16,450	2,800	4,800	2,000
40-00 TRAINING & TRAVEL COSTS	687	16	1,750	4,125	2,375
41-00 COMMUNICATIONS	3,266	2,804	4,000	3,000	(1,000)
42-10 EQUIP. SERVICES - REPAIRS	2,513	1,157	3,000	2,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	1,030	917	900	1,320	420
44-00 RENTALS & LEASES	0	0	2,500	2,500	0
46-00 REPAIR AND MAINTENANCE	44	0	150	150	0
46-04 EQUIP. MAINTENANCE	1,428	1,428	0	0	0
47-01 LEGAL ADS	3,404	4,783	4,100	6,000	1,900
51-01 STATIONERY	12	40	0	0	0
51-02 OTHER OFFICE SUPPLIES	29	303	0	0	0
52-00 OPERATING SUPPLIES	1,431	638	1,500	1,400	(100)
52-09 OTHER CLOTHING	451	218	400	300	(100)
54-01 MEMBERSHIPS	120	380	445	445	0
54-02 BOOKS, PUBS, SUBS,	26	0	100	100	0
TOTAL OPERATING EXPENSES	27,689	29,134	21,645	26,140	4,495
TOTAL EXPENSES	\$245,757	\$219,733	\$237,428	\$253,391	15,963

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Department Description

In the General Fund, the Community Services Department consists of four major divisions, Administration, Parks and Parkways, Recreation and Natural Resources.

Community Services **Administration** is responsible for the management of these sections, coordinates special events, and manages several areas shown elsewhere in this budget: These areas include: Facilities Maintenance (part of Non-Departmental in the General Fund), the City Dock Fund, Lowdermilk Park, the Tennis Fund, Facilities Maintenance and Beach Enforcement in the Beach Fund, and Facilities Maintenance in the Community Redevelopment Agency Fund.

The **Parks and Parkways Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 28,000 trees contained within the City's landscape.

The **Recreation Divisions** include the various Parks and Community Centers located throughout the City, including Cambier Park and the Norris Community Center, Fleischmann Park, River Park, Naples Preserve, and the recreation programs at Gulfview Middle School, Lake Park Elementary and Seagate Elementary.

Natural Resources Division, created for FY2006-07, is responsible for the maintenance of the many natural resources in the City, including beach, bay and inland waters.

2006-07 Goals and Objectives

Administration Division Goals and Objectives

Administration Division Goals and Objectives	Estimated Start	Estimated Completion
Provide administrative support and oversight for all services and divisions within the Department and provide a full range of public recreation facilities and services for residents and visitors		
Provide assistance to Construction Management for the planning and design efforts for community center in Fleischmann Park CIP#07G05	October 2006	June 2007
Complete community and neighborhood assessment efforts specific to renovations or replacement of a River Park Pool or Aquatic Feature CIP#07G07	October 2006	June 2007

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Administration Division Goals and Objectives	Estimated Start	Estimated Completion
<p>Provide specialized program services uniquely suited to neighborhood green space uses, median or rights-of-way beautification or aesthetic value and enjoyment.</p>		
<p>Continue progression of Land Conservation and Preservation Program efforts to acquire undeveloped property within the City for future green space uses</p>	October 2006	January 2007
<p>Complete Ordinance and initial implementation phase of citywide Percent for Art Program</p>	November 2006	December 2006
<p>Provide fiscal management oversight and seek alternative revenue opportunities to supplement program services.</p>		
<p>Seek and apply for a minimum of three grants to supplement or fund public service projects administered through the department</p>	October 2006	March 2007
<p>Provide evaluation for new grants tracking system</p>	January 2007	March 2007
<p>Train departmental employees on use of grants tracking system</p>	October 2006	December 2006
Parks and Parkways Goals and Objectives	Estimated Start	Estimated Completion
<p>Provide management and oversight of all citywide urban tree forest operations.</p>		
<p>Continue progression of Land Conservation and Preservation Program efforts to acquire undeveloped property within the City for future green space uses</p>	October 2006	January 2007
<p>Complete Ordinance and initial implementation phase of citywide Percent for Art Program</p>	November 2006	December 2006
<p>Provide fiscal management oversight and seek alternative revenue opportunities to supplement program services.</p>		
<p>Maintain a citywide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs</p>	October 2006	September 2007
<p>Plant 200 quality trees through the Tree Fill-In and Replacement Program adhering to the Florida Grades and Standards and utilizing 100% of FY2007 budgeted allocations</p>	October 2006	June 2007
<p>Implement the Wilma Tree Replacement program</p>	April 2007	July 2007
<p>Inspect and act on 100% of tree ordinance violations within 30 days of observation or reporting</p>	October 2006	September 2007

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Parks and Parkways Goals and Objectives	Estimated Start	Estimated Completion
Provide specialized project management for neighborhood median and cul-de-sac landscape beautification needs		
Restore approximately 111 landscaped medians throughout the City as outlined within FY 2007 CIP#07F35	October 2006	June 2007
Restore cul-de-sacs at Devils Bight, Willowhead Way, Putter Point, Dawn Circle and 13 th Street North CIP#07F06	April 2007	September 2007
Update criteria for sustainable landscape design guidelines for publicly managed properties, which includes native plants that require limited water use.	October 2006	December 2006
Reduce dependency on potable water for irrigation needs by upgrading automated systems	October 2006	March 2007
Recreation Goals and Objectives	Estimated Start	Estimated Completion
Provide management of capital improvements at City Recreation facilities as outlined within FY2007 CIP		
Replace River Park Pool filtration equipment CIP#07G03	December 2006	March 2007
Install a new asphalt tennis court with lights in Anthony Park CIP#07G04	April 2007	September 2007
Provide restoration of interior building elements within Fleischmann Center CIP#07G06	October 2006	December 2006
Purchase and install a leg press machine and incline bench in the weight room at the River Park Center CIP#07G10	October 2006	December 2006
Replace old ramps and add new ramps at the newly enlarged skatepark CIP#07G02	November 2006	February 2007
Replace interactive playground components within Cambier Park, Anthony Park and River Park CIP#07G12	January 2007	April 2007
Replace computers within the River Park Center computer lab CIP#07G15	November 2006	February 2007
Install stage curtain & lighting at the Norris Center CIP#07G16	October 2006	December 2006
Obtain multi-passenger van for Cambier Park CIP#07G13	December 2006	March 2007

Departmental Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **General Fund**

Recreation Goals and Objectives	Estimated Start	Estimated Completion
Provide quality recreation, cultural and athletic programs, activities and events		
Implement an on-site participant program evaluation (i.e. survey) for all events, classes and programs	October 2006	November 2006
Prepare and implement a revised schedule of activity and rental fees	October 2006	December 2006
Standardize automated registrations at all centers including internet technology, cash handling, enrollments, refunds and activity reports	October 2006	December 2006
Identify and obtain sponsorships for Skate Park competitions and events	January 2007	May 2007
Natural Resources Goals and Objectives	Estimated Start	Estimated Completion
Restore Estuarine Habitat of Naples Bay		
Identify and quantify two areas in Naples Bay historically having sea grass present and establish necessary level of protection	October 2006	March 2007
Develop presentation on importance and value of mangroves to the Naples Bay ecosystem for presentation to homeowners groups	January 2007	March 2007
Provide monthly monitoring reports for the two oyster reefs constructed in 2005	October 2006	September 2007
Restore Water Quality of Naples Bay		
Collect water quality samples 11-12 times/yr and analyze data	October 2006	September 2007
Continue program to improve functionality of City's 28 existing stormwater retention ponds by updating two	October 2006	September 2007
Create and install one new filter marsh	February 2007	May 2007
Develop a swale system adjoining one of the City's stormwater retention ponds in cooperation with the City stormwater program.	March 2007	September 2007
Using the DEP grant funded Marina Compliance Specialist, establish marina compliance program	October 2006	March 2007

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Natural Resources Goals and Objectives	Estimated Start	Estimated Completion
Protect Beaches, Inlets, Gordon River and Gulf		
Develop plan for protection of nearshore reef system	October 2006	August 2007
Monitor condition of dune vegetation monthly. Revegetate as necessary	October 2006	September 2007
Acquire the waterway cleaning boat to be used in maintaining navigability of City canals, Gordon Pass, Doctors Pass, and Gordon River	January 2007	May 2007
Monitor Gulf weekly for red tide events	October 2006	September 2007
Coordinate with Federal, State, Regional, and Local Environmental Agencies		
Attend and participate in appropriate meetings regarding environmental issues confronting Southwest Florida	October 2006	March 2007
Seek two grants for various City environmental initiatives	October 2006	March 2007

2006-07 Significant Budgetary Issues

The budget of Community Services Department is \$7,245,740. It increased \$1,290,016 or 30% over the adopted budget of FY05-06.

The **Administration** division budget is \$815,261, which represents a \$165,685 increase over the adopted budget of FY05-06. The biggest change is the move of the entire Natural Resource Division to a separate division

There are nine full-time equivalent (FTW) positions budgeted in Administration, an increase of two over the adopted 2005-06 budget. The following summarizes the changes:

- Increase of one Grants Coordinator - moved from Parks and Parkways. The Grants Coordinator was created from the position of Contracts Coordinator.
- Increase of one Community Services Coordinator moved from Parks and Parkways. In prior years it was in the budget as a Landscape Technician/Service Worker.
- Increase of one Recreation Superintendent, was moved from Recreation/Fleishmann Park into Administration. It was created from the Recreation Supervisor position.
- Decrease of one FTE (consisting of two positions) that moved to the Natural Resources Division.

Because Natural Resources has moved to its own division, many operating line items in the Administration Division decreased. The line item Operating Expenditures, budgeted at \$35,000, includes general operating costs plus the following programs that reflect cost increases:

Ambassador Volunteer Programs	10,000
Parade Costs (Christmas and July 4)	8,000
Fireworks Administrative Expenses	2,000

Departmental Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **General Fund**

The **Parks and Parkways** division, which handles the maintenance of the City rights-of-way and medians, has a budget of \$3,644,374, a \$649,021 (22%) increase over the adopted budget of FY05-06.

Parks and Parkways Personal Service cost, at \$1,054,744 has increased \$96,312. There are 23 positions budgeted, compared to 21 for FY05-06. This increase of two positions reflects the following changes:

- Moved one Grants Coordinator to Administration
- Moved one Community Services Coordinator to Administration
- Added four Irrigation Technicians which were moved two years ago to Water/Sewer Fund

Parks and Parkways Operating Expenses have a budget of \$2,589,630, an increase of \$552,709. The major expense of this operation is Other Contractual Services, budgeted at \$1,610,000. This is the cost for contractual maintenance of city medians and rights-of-ways, lot mowing, tree trimming, root pruning and the tree inoculation (lethal yellowing) program. This has increased significantly, as the city tries to replace and repair the trees which were lost during or after Hurricane Wilma, and those that may cause problems in future windstorms.

Broken down into specific categories, Other Contractual Services includes:

o Mowing contracts	\$887,246
o Cable Bracing for trees	\$35,000
o Palm Tree Trimming	\$140,000
o Hardwood Trimming	\$120,000
o Tree Removal	\$60,000
o Tree Transplanting	\$70,000
o Lethal Yellowing inoculations	\$90,000
o Other Specialized Services	\$207,754

(Bee removal, indoor plant maintenance, rodent control, root pruning)

As presented to Council in May 2006, Cabling (or bracing) at \$35,000 is a new expense, which will brace approximately 50 trees to aid long term survival. The City also has \$500,000 in the CIP just for replacement of trees due to Hurricane Wilma. The tree replacement program is expected to be multi-year, and cost over \$1.5 million.

Other major expenditures of Parks and Parkways include:

- Equipment Services and Fuel is budgeted at \$226,930
- Utilities, including water, sewer, garbage and power is budgeted at \$240,000
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed-eaters, pesticides and sod are budgeted at \$312,000.

The **Recreation** divisions' budgets are \$2,521,552, representing a \$10,757 (9%) increase over the adopted budget of all the recreation divisions for FY05-06. This includes the expenses of Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics/ Gulfview and Naples Preserve.

Departmental Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **General Fund**

In the combined Recreation divisions, there are 13 positions budgeted representing a decrease of one position, which was transferred to Administration. In addition to those 13 positions budgeted, there is \$610,000 in "Other Salaries". This is used to pay temporary recreation workers for camps and after school programs, and as lifeguards. Examples of some programs are "Lake Park Pre-School Camp", "Fleischmann Park Christmas Camp", and "River Park/Anthony Park Elementary Camp".

It is important to note that many Recreation activities have corresponding revenues received into the General Fund. Below summarizes the revenues that help offset the costs of the recreation programs:

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$407,000	\$868,965	47%
Norris Community Center (Cambier)	100,500	\$453,988	22%
River Park Center and Anthony Park	52,500	\$544,405	10%
Athletics and School Site Activities	93,800	\$292,192	32%
Skate Park*	\$185,500	\$336,454	55%

Due to the recent enhancements at the Skate Park, the City Council will be presented with a revised fee schedule for the participants at that facility. This budget expects a rate increase for January 2007, which is several months after all new portions of the facility are scheduled to be completed and open for use.

Natural Resources was formerly part of Administration. However, its unique services suggested that tracking costs separately would be beneficial. The budget for Natural Resources is \$264,553. Included is a new program for \$35,000 entitled "Landscape Certification". This program will be a joint effort to ensure that landscapers properly apply fertilizers or pesticides, thus protecting the coastal, bay and inland waters. There is a corresponding \$35,000 revenue representing the new licensing fee, expected to fully cover the cost of the program. The \$25,000 professional services cost is for water quality sampling and analysis of the coastal and inland waters of the City.

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2006-07 Performance Measures and Benchmarking
Recreation Divisions

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral
Coed Softball (Adult)	40 Teams / \$575	34 Teams / \$760	48 Teams / \$450	32 Teams / \$450
Flag Football (Adult)	24 Teams / \$600	NA	NA	30 Teams / \$450
Basketball (Youth)	240 / \$67	315 / \$30	260 / \$45	90 / \$40
Basketball (Adult)	8 Teams / \$250	16 Teams / \$450	12 Teams / \$225	6 Teams / \$200
Flag Football (Youth)	135 / \$38	315 / \$30	219 / \$45	NA
Volleyball (Youth)	120 / \$60	45 / \$47	210 / \$55	NA
Volleyball (Adults)	301 / \$3	265 / \$2	12 Teams / \$200	NA
Pre K Athletics	189 / \$40	171 / \$36	148 / \$25	106 / \$40
Martial Arts	148 / \$54	135 / \$48	72 / \$25	221 / \$49

PERFORMANCE MEASURES	Actual 2003-04	Estimated 2004-05	Actual 2005-06	Projected 2006-07
Leagues Adult - Teams	65	86	80	92
Leagues Youth - Teams	56	90	81	97
Tournament Adult - Teams	10	18	18	40
Tournament Youth - Teams	3	14	8	8
Special Events - Participants	1313	1130	735	1200
Camps, Classes, Clinics - Participants	396	621	858	1035

The Edge Skate Park:

(note: Annual fee represents fee for 2005-06, and for other parks, the 2nd figure represents a separate adult fee)

BENCHMARKS	The Edge SP	East Naples SP	Golden Gate SP	Bonita SP
Annual Fee	\$10	\$10 / \$75	\$10 / \$75	\$10
Session Fee	N/A	N/A	N/A	N/A
Private / Public	Public	Public	Public	Public
Size	15000	25000	20000	18000
Members	1800	500	1000	650

PERFORMANCE MEASURES	Actual 2003-04	Estimated 2004-05	Actual 2005-06	Projected 2006-07
Attendance				
Skate Park Members	2400	1800	1456	2500
Skate Park Campers	200	190	297	310
Skate Park Special Events	935	1200	2335	3250

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Recreation:

BENCHMARKS	Lee County-	Collier County- Veteran's Community Center	Collier County- Golden Gate Community Center	City of Naples Fleischmann Park and River Park
Afterschool Programs # kids registered	30	30	45	40
Summer Day camp # kids registered	60	215	165	250
Toddler Recreation Classes offered weekly	6	3	3	17
Gymnastics Classes Offered weekly	1	0	0	12 k
Dance Classes (all ages) offered weekly	2	10	7	23
Martial Arts Classes (all ages) offered weekly	1	2	2	9
Special Events (annual)	6	6	12	12

PERFORMANCE MEASURES		Estimated 2004-05	Actual 2005-06	Projected 2006-07
Afterschool	FP	40	40	40
# Participants	RP/AP	10	(Combined)	15
	NC	0	0	0
Day Camps	FP	250	250	275
# Participants	RP/AP	75	(Combined)	25
	NC	0	0	0
Specialty Camps	FP	82	91	95
# camps offered	RP/AP	22	22	25
	NC	7	13	15
Meetings, clubs	FP	6	10	12
	RP/AP	12	15	16
	NC	11	21	23
Gymnastics	FP	15	12	12
# classes per session	RP/AP	0	0	0
	NC	0	0	0
Dance Classes	FP	11	9	10
Kids and adults	RP/AP	5	11	6
Per session	NC	15	10	12
Martial Arts	FP	5	7	8
# classes offered per session	RP/AP	2	0	2
	NC	1	2	2

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES		Actual 2004-05	Estimated 2005-06	Projected 2006-07
Productions	FP	2	1	2
Total # shows	RP/AP	6	8	10
(Music/theater)	NC	109	110	115
Evaluation Forms:				
Cultural Heritage	RP	37 Excellent	16 (rain out)	50
Bunnymania	FP	N/A	44 (excellent)	50
Spooktacular	FP	50 great	Cancelled/Wilma	50
Chillie Willie	FP	15 excellent	36 (great)	40
Specialty Camps	FP	21 great	46	75
	RP	(Combined)	(Combined)	(Combined)
Breakfast w/Bunny	RP	N/A	60	75
Celebrate Children	NC	N/A	16 (fantastic)	30
Kids Xmas Party	NC	N/A	11 (great)	20
MS Dances		N/A	25	50

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$98,011
0	1	1	Assistant Director	87,455
0.5	0.5	0	* Natural Resources Manager	0
0.5	0.5	0	* Environmental Specialist	0
1	0	0	Recreation Manager	0
0	0	1	Grants Coordinator	50,026
0	0	1	Recreation Superintendent	64,760
1	1	1	Community Services Analyst	52,210
0	0	1	Community Service Coordinator (from 0913)	34,615
1	1	1	Sr. Administrative Specialist	38,958
2	2	2	Administrative Specialist II	68,727
<u>7</u>	<u>7</u>	<u>9</u>		<u>494,762</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	68,250
1	1	1	Parks & Parkways Supervisor	46,255
1	1	0	Contract Coord. (see Grants Coord in 0901)	0
2	2	2	Sr. Landscape Tech	59,907
0	0	4	Irrigation Technician	132,627
4	4	4	Landscape Tech III	119,779
1	1	1	Administrative Specialist II	32,760
11	11	10	Landscape Tech I and II	236,389
<u>21</u>	<u>21</u>	<u>23</u>		<u>695,967</u>
RECREATION/FLEISCHMANN PARK - 0921				
1	1	1	Park Manager	50,982
1	1	0	Recreation Supervisor (see Superintendent)	0
0.5	0.5	0	Creative Arts Coordinator (to 0924)	0
1	1	1	Recreation Assistant	26,840
<u>3.5</u>	<u>3.5</u>	<u>2</u>		<u>77,822</u>
RECREATION/SKATE PARK - 0922				
1	1	1	Recreation Supervisor	46,348
<u>1</u>	<u>1</u>	<u>1</u>		<u>46,348</u>

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	0	Cultural Arts Services Manager	0
0	0	1	Parks Manager	48,112
1	1	1	Recreation Supervisor	46,602
1	1	1	Recreation Coordinator	30,498
1	1	1	Recreation Assistant	32,480
<hr/> 4	<hr/> 4	<hr/> 4		<hr/> 157,692
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	River Park/Anthony Park Manager	49,499
0	0	0.5	Creative Arts Coordinator (from 0921)	18,328
1	1	2	Recreation Supervisor	67,786
1	1	0	Recreation Coordinator	0
<hr/> 3	<hr/> 3	<hr/> 3.5		<hr/> 135,613
RECREATION/ATHLETICS & GULFVIEW - 0925				
1	1	1	Athletic Supervisor	43,575
1.5	1.5	1.5	Recreation Assistant	41,567
<hr/> 2.5	<hr/> 2.5	<hr/> 2.5		<hr/> 85,142
NATURAL RESOURCES - 0928				
0	0	0.5	* Natural Resources Manager	47,158
0	0	1	Marina Compliance Specialist (1 year)	39,685
0	0	1	* Environmental Specialist	51,325
<hr/> 0	<hr/> 0	<hr/> 2.5	* Moved from Admin to Natural Resources	<hr/> 138,168
DEPARTMENT TOTALS :				
42.0	42.0	47.5	Regular Salaries	1,831,515
			Other Salaries & Wages	614,500
			Overtime	61,500
			Employer Payroll Expenses	756,704
				<hr/>
			Total Personal Services	<u><u>\$3,264,219</u></u>

Position Increases:

1	Marina Compliance Specialist - grant funded one year
4	Irrigation Technicians - transferred back from Water/Sewer Fund
0.5	Environmental Specialist - transferred back from Water/Sewer Fund
<hr/> 5.5	Total

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,419,358	1,378,280	1,570,266	1,831,514	261,248
10-30 OTHER SALARIES	541,075	588,951	541,800	614,500	72,700
10-40 OVERTIME	47,256	60,101	49,100	61,500	12,400
25-01 FICA	149,412	153,031	117,935	138,881	20,946
25-03 RETIREMENT CONTRIBUTIONS	104,849	94,815	127,415	173,882	46,467
25-04 LIFE/HEALTH INSURANCE	308,481	286,657	361,069	434,941	73,872
25-07 EMPLOYEE ALLOWANCES	0	0	0	9,000	9,000
TOTAL PERSONAL EXPENSES	2,570,431	2,561,835	2,767,585	3,264,218	496,633
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	148,714	189,890	209,000	288,450	79,450
30-05 COUNTY LAND FILL	0	0	5,000	5,000	0
30-10 AUTO MILEAGE	517	2,952	1,350	2,000	650
30-20 FIELD TRIPS	0	5,475	4,800	7,200	2,400
30-21 FLEISCHMANN PARK FIELD TRIPS	27,607	34,179	45,000	45,000	0
30-23 RIVER PARK CENTER	1,594	4,955	9,000	10,000	1,000
31-01 PROFESSIONAL SERVICES	128,269	152,012	190,500	259,500	69,000
31-04 OTHER CONTRACTUAL SVCS	923,048	992,289	1,269,135	1,641,500	372,365
31-43 LAWN & LANDSCAPE CERT PROGRAM	0	0	0	35,000	35,000
40-00 TRAINING & TRAVEL COSTS	13,702	18,229	25,600	27,500	1,900
41-00 COMMUNICATIONS	40,072	66,408	60,180	80,500	20,320
42-00 TRANSPORTATION	32,799	42,500	48,500	56,000	7,500
42-10 EQUIP. SERVICES - REPAIRS	148,206	120,880	150,000	174,810	24,810
42-11 EQUIP. SERVICES - FUEL	32,038	43,394	48,600	71,950	23,350
43-01 ELECTRICITY	158,736	177,822	193,365	193,365	0
43-02 WATER, SEWER, GARBAGE	201,163	241,762	247,423	262,923	15,500
44-00 RENTALS & LEASES	2,636	8,141	14,100	15,600	1,500
45-00 SELF INS PROPERTY DAMAGE	15,000	0	0	18,253	18,253
46-00 REPAIR AND MAINTENANCE	16,956	20,340	19,294	34,000	14,706
46-04 EQUIP. MAINTENANCE	12,487	13,085	20,000	25,000	5,000
46-15 RED TIDE CLEAN-UP	24,552	3,388	50,000	50,000	0
47-00 PRINTING AND BINDING	18,609	29,499	31,500	34,000	2,500
47-01 LEGAL ADS	162	718	800	1,000	200
47-02 ADVERTISING (NON-LEGAL)	2,557	3,524	11,650	17,500	5,850
47-06 DUPLICATING	1,519	4,405	7,250	8,200	950
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05 SPECIAL EVENTS	54,619	64,132	82,000	104,000	22,000
51-00 OFFICE SUPPLIES	16,080	20,870	27,000	32,750	5,750
51-06 RESALE SUPPLIES	67,855	70,608	85,000	85,000	0
52-00 OPERATING SUPPLIES	200,603	172,447	262,000	321,000	59,000
52-07 UNIFORMS	7,565	9,176	11,500	13,500	2,000
52-09 OTHER CLOTHING	5,344	4,496	8,111	9,000	889
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
52-41 POOL-OPERATING SUPPLIES	8,713	7,739	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	1,000	4,950	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	16	16	200	300	100
54-01 MEMBERSHIPS	4,552	3,637	6,745	7,985	1,240
TOTAL OPERATING EXPENSES	2,338,026	2,554,654	3,185,339	3,978,522	793,183
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	6,389	25,088	2,800	3,000	200
TOTAL NON-OPERATING EXPENSES	6,389	25,088	2,800	3,000	200
TOTAL EXPENSES	\$ 4,914,846	\$ 5,141,577	\$5,955,724	\$7,245,740	\$1,290,016

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	336,989	371,311	381,250	494,762	113,512
10-30	OTHER SALARIES	0	0	4,800	4,500	(300)
10-40	OVERTIME	18,544	12,617	10,000	12,000	2,000
25-01	FICA	26,601	28,929	28,706	37,582	8,876
25-03	RETIREMENT CONTRIBUTIONS	27,039	25,761	32,191	49,796	17,605
25-04	LIFE/HEALTH INSURANCE	58,243	58,987	63,529	95,281	31,752
25-07	EMPLOYEE ALLOWANCES	0	0	0	9,000	9,000
TOTAL PERSONAL SERVICES		467,416	497,605	520,476	702,921	182,445
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	30,932	34,339	40,000	35,000	(5,000)
30-10	AUTO MILEAGE	215	2,373	250	500	250
31-04	OTHER CONTRACTUAL SVCS	13,924	47,858	17,400	5,000	(12,400)
40-00	TRAINING & TRAVEL COSTS	8,117	1,782	5,500	5,000	(500)
41-00	COMMUNICATIONS	10,438	11,138	11,000	11,000	0
42-10	EQUIP. SERVICES - REPAIRS	10,344	6,653	2,000	2,300	300
42-11	EQUIP. SERVICES - FUEL	1,825	2,454	1,600	2,340	740
43-01	ELECTRICITY	6,080	6,660	7,000	7,000	0
46-00	REPAIR AND MAINTENANCE	44	0	0	0	0
47-00	PRINTING AND BINDING	18,609	29,499	31,500	32,000	500
47-01	LEGAL ADS	793	718	800	500	(300)
47-06	DUPLICATING	146	250	250	200	(50)
51-00	OFFICE SUPPLIES	3,688	6,012	6,500	6,000	(500)
52-00	OPERATING SUPPLIES	69	3,656	0	0	0
52-09	OTHER CLOTHING	386	140	300	300	0
54-00	BOOKS, PUBS, SUBS, MEMBS	16	16	200	200	0
54-01	MEMBERSHIPS	3,105	1,682	2,000	2,000	0
TOTAL OPERATING EXPENSES		108,731	155,230	126,300	109,340	(16,960)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	1,794	0	2,800	3,000	200
TOTAL OPERATING EXPENSES		1,794	0	2,800	3,000	200
TOTAL EXPENSES		\$577,941	\$652,835	\$649,576	\$815,261	165,685

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	597,652	478,738	655,170	695,967	40,797
10-30	OTHER SALARIES	32	0	0	0	0
10-40	OVERTIME	9,672	29,110	20,100	30,000	9,900
25-01	FICA	45,272	37,811	48,937	52,556	3,619
25-03	RETIREMENT CONTRIBUTIONS	43,044	32,987	51,760	63,751	11,991
25-04	LIFE/HEALTH INSURANCE	152,539	122,710	182,465	212,470	30,005
TOTAL PERSONAL SERVICES		848,211	701,356	958,432	1,054,744	96,312
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	29,795	24,554	40,000	90,000	50,000
30-05	COUNTY LAND FILL	0	0	5,000	5,000	0
30-10	AUTO MILEAGE	302	296	500	500	0
31-04	OTHER CONTRACTUAL SVCS	884,228	918,759	1,228,835	1,610,000	381,165
40-00	TRAINING & TRAVEL COSTS	1,724	6,282	6,500	6,500	0
41-00	COMMUNICATIONS	6,819	7,509	7,680	16,000	8,320
42-10	EQUIP. SERVICES - REPAIRS	137,862	112,177	140,000	161,000	21,000
42-11	EQUIP. SERVICES - FUEL	30,213	39,150	45,000	65,930	20,930
43-01	ELECTRICITY	26,573	24,081	30,000	30,000	0
43-02	WATER, SEWER, GARBAGE	160,697	206,976	190,000	210,000	20,000
44-00	RENTALS & LEASES	2,266	6,622	9,000	10,000	1,000
46-00	REPAIR AND MAINTENANCE	4,047	8,046	6,000	6,000	0
46-15	RED TIDE CLEAN-UP	24,552	3,388	50,000	50,000	0
47-06	DUPLICATING	91	0	500	500	0
51-00	OFFICE SUPPLIES	4,846	4,490	4,500	5,000	500
52-00	OPERATING SUPPLIES	191,266	168,250	262,000	312,000	50,000
52-07	UNIFORMS	5,450	5,851	7,000	7,000	0
52-09	OTHER CLOTHING	3,024	1,500	3,511	3,200	(311)
54-01	MEMBERSHIPS	625	195	895	1,000	105
TOTAL OPERATING EXPENSES		1,514,380	1,538,126	2,036,921	2,589,630	552,709
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	4,595	25,088	0	0	0
TOTAL OPERATING EXPENSES		4,595	25,088	0	0	0
TOTAL EXPENSES		\$2,367,186	\$2,264,570	\$2,995,353	\$3,644,374	\$649,021

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	106,209	159,226	127,312	77,822	(49,490)
10-30	OTHER SALARIES	363,106	396,710	330,000	350,000	20,000
10-40	OVERTIME	8,672	7,009	6,500	7,000	500
25-01	FICA	36,368	42,775	9,505	5,929	(3,576)
25-03	RETIREMENT CONTRIBUTIONS	6,577	8,523	9,950	7,128	(2,822)
25-04	LIFE/HEALTH INSURANCE	22,953	31,443	25,316	13,691	(11,625)
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		543,885	645,686	508,583	461,570	-47,013
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	51,818	60,702	50,000	55,000	5,000
30-10	AUTO MILEAGE	0	189	200	400	200
30-21	FIELD TRIPS-FLEISCHMANN	27,607	34,179	45,000	45,000	0
31-01	PROFESSIONAL SERVICES	57,867	68,935	80,000	80,000	0
31-04	OTHER CONTRACTUAL SVCS	6,314	5,831	6,400	8,000	1,600
40-00	TRAINING & TRAVEL COSTS	637	3,835	4,500	4,500	0
41-00	COMMUNICATIONS	8,860	17,681	13,000	18,000	5,000
42-00	TRANSPORTATION	27,799	35,000	40,000	45,000	5,000
42-10	EQUIP. SERVICES - REPAIRS	0	1,517	8,000	9,200	1,200
42-11	EQUIP. SERVICES - FUEL	0	1,119	2,000	2,930	930
43-01	ELECTRICITY	59,610	67,083	70,365	70,365	0
43-02	WATER, SEWER, & GARBAGE	23,670	18,803	23,000	23,000	0
44-00	RENTALS & LEASES	370	250	1,000	1,000	0
47-02	ADVERTISING (NON-LEGAL)	1,451	956	4,200	4,500	300
47-06	DUPLICATING	645	1,459	2,000	2,000	0
49-05	SPECIAL EVENTS	11,807	11,228	17,000	20,000	3,000
51-00	OFFICE SUPPLIES	3,658	5,478	7,000	9,000	2,000
51-06	RESALE SUPPLIES	0	4,188	5,000	5,000	0
52-07	UNIFORMS	750	732	1,500	2,000	500
52-09	OTHER CLOTHING	1,224	1,500	1,800	2,000	200
54-01	MEMBERSHIPS	241	320	500	500	0
TOTAL EXPENSES		\$828,213	\$986,671	\$891,048	\$868,965	-\$22,083

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

001.0922.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	63,540	42,997	43,669	46,348	2,679
10-30 OTHER SALARIES	60,721	68,063	91,000	100,000	9,000
10-40 OVERTIME	463	133	500	500	0
25-01 FICA	7,638	8,375	3,192	3,397	205
25-03 RETIREMENT CONTRIBUTIONS	2,627	2,906	3,232	4,246	1,014
25-04 LIFE/HEALTH INSURANCE	6,847	11,398	12,640	13,808	1,168
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	141,836	133,872	154,233	168,299	14,066
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	10,537	14,904	15,000	18,600	3,600
30-20 FIELD TRIPS	0	4,160	4,800	7,200	2,400
31-01 PROFESSIONAL SERVICES	8,177	1,796	3,500	4,500	1,000
31-04 OTHER CONTRACTUAL SVCS	1,164	1,010	1,500	1,200	(300)
40-00 TRAINING & TRAVEL COSTS	926	915	1,500	1,500	0
41-00 COMMUNICATIONS	930	838	1,000	1,000	0
42-00 TRANSPORTATION	0	0	0	1,000	1,000
44-00 RENTALS & LEASES	0	262	1,000	1,000	0
45-22 SELF INS PROPERTY DAMAGE	15,000	0	0	18,253	18,253
46-04 EQUIP. MAINTENANCE	12,487	13,085	20,000	25,000	5,000
47-02 ADVERTISING (NON-LEGAL)	475	475	500	500	0
47-06 DUPLICATING	0	495	500	500	0
49-05 SPECIAL EVENTS	0	2,997	4,000	6,000	2,000
51-00 OFFICE SUPPLIES	328	234	500	750	250
51-06 RESALE SUPPLIES	67,855	66,420	80,000	80,000	0
52-07 UNIFORMS	238	475	500	500	0
52-09 OTHER CLOTHING	331	500	500	500	0
54-01 MEMBERSHIPS	133	145	200	200	0
TOTAL OPERATING EXPENSES	118,581	108,711	135,000	168,203	33,203
TOTAL EXPENSES	\$260,417	\$242,583	\$289,233	\$336,502	47,269

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	149,845	153,789	158,152	157,692	(460)
10-30 OTHER SALARIES	22,004	1,452	5,000	20,000	15,000
10-40 OVERTIME	3,872	7,099	6,000	6,000	0
25-01 FICA	13,296	12,254	11,922	11,949	27
25-03 RETIREMENT CONTRIBUTIONS	12,476	12,955	14,285	15,094	809
25-04 LIFE/HEALTH INSURANCE	32,117	33,300	35,302	40,553	5,251
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	233,610	220,849	230,661	251,288	20,627
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,434	10,680	15,000	25,000	10,000
30-10 AUTO MILEAGE	0	0	100	200	100
31-01 PROFESSIONAL SERVICES	18,197	22,122	25,000	35,000	10,000
31-04 OTHER CONTRACTUAL SVCS	3,481	3,382	3,500	3,500	0
40-00 TRAINING & TRAVEL COSTS	682	919	2,000	2,000	0
41-00 COMMUNICATIONS	3,068	8,562	6,500	9,000	2,500
43-01 ELECTRICITY	32,014	32,956	35,500	35,500	0
43-02 WATER, SEWER, & GARBAGE	7,303	5,132	12,500	12,500	0
44-00 RENTALS & LEASES	0	0	1,500	2,000	500
47-02 ADVERTISING (NON-LEGAL)	0	1,200	2,450	8,000	5,550
47-06 DUPLICATING	0	300	500	1,500	1,000
49-05 SPECIAL EVENTS	32,607	38,909	40,000	55,000	15,000
51-00 OFFICE SUPPLIES	2,453	2,667	4,000	6,000	2,000
52-07 UNIFORMS	0	451	500	1,000	500
52-09 OTHER CLOTHING	319	0	500	1,000	500
52-42 BAND SHELL OPERATING SUPPLIES	1,000	4,950	5,000	5,000	0
54-01 MEMBERSHIPS	23	110	450	500	50
TOTAL OPERATING EXPENSES	112,581	132,340	155,000	202,700	47,700
TOTAL EXPENSES	\$346,191	\$353,189	\$385,661	\$453,988	68,327

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	125,779	112,246	124,648	135,613	10,965
10-30 OTHER SALARIES	92,092	105,879	110,000	120,000	10,000
10-40 OVERTIME	5,249	3,390	5,500	5,500	0
25-01 FICA	16,929	16,952	9,545	10,377	832
25-03 RETIREMENT CONTRIBUTIONS	9,602	7,074	10,072	13,412	3,340
25-04 LIFE/HEALTH INSURANCE	35,078	24,293	34,346	33,893	(453)
TOTAL PERSONAL SERVICES	284,729	269,834	294,111	318,795	24,684
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	18,379	28,388	25,000	30,000	5,000
30-10 AUTO MILEAGE	0	94	200	300	100
30-23 FIELD TRIPS-RIVER PARK CENTER	1,594	4,955	9,000	10,000	1,000
31-01 PROFESSIONAL SERVICES	6,873	9,511	28,000	50,000	22,000
31-04 OTHER CONTRACTUAL SVCS	1,509	5,024	4,000	5,500	1,500
40-00 TRAINING & TRAVEL COSTS	1,396	2,880	3,600	4,000	400
41-00 COMMUNICATIONS	8,448	17,517	18,000	20,000	2,000
42-00 TRANSPORTATION	5,000	7,500	8,500	10,000	1,500
42-10 EQUIP. SERVICES - REPAIRS	0	533	0	810	0
42-11 EQUIP. SERVICES - FUEL	0	671	0	0	0
43-01 ELECTRICITY	17,295	28,724	31,000	31,000	0
43-02 WATER, SEWER, & GARBAGE	9,070	10,428	19,000	15,000	(4,000)
44-00 RENTALS & LEASES	0	982	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	0	893	3,500	3,500	0
47-06 DUPLICATING	0	944	1,500	1,500	0
49-05 SPECIAL EVENTS	5,746	10,372	17,000	18,500	1,500
51-00 OFFICE SUPPLIES	610	1,989	3,500	5,000	1,500
52-07 UNIFORMS	487	1,250	1,500	2,000	500
52-09 OTHER CLOTHING	446	856	1,500	2,000	500
52-41 POOL OPERATING SUPPLIES	8,713	7,739	15,000	15,000	0
54-01 MEMBERSHIPS	335	320	500	500	0
TOTAL OPERATING EXPENSES	85,901	141,570	191,300	225,610	33,500
TOTAL EXPENSES	\$370,630	\$411,404	\$485,411	\$544,405	58,184

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

001.0925.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	39,344	59,973	80,065	85,142	5,077
10-30 OTHER SALARIES	3,120	16,847	1,000	20,000	19,000
10-40 OVERTIME	784	743	500	500	0
25-01 FICA	3,308	5,935	6,128	6,517	389
25-03 RETIREMENT CONTRIBUTIONS	3,484	4,609	5,925	7,799	1,874
25-04 LIFE/HEALTH INSURANCE	704	4,526	7,471	7,575	104
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	50,744	92,633	101,089	127,533	26,444
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,372	13,318	16,000	17,000	1,000
30-10 AUTO MILEAGE	0	0	100	100	0
30-20 FIELD TRIPS-SCHOOL SITES	0	1,315	0	0	0
31-01 PROFESSIONAL SERVICES	37,155	49,648	54,000	65,000	11,000
31-04 OTHER CONTRACTUAL SVCS	300	0	500	1,300	800
40-00 TRAINING & TRAVEL COSTS	220	1,616	2,000	2,000	0
41-00 COMMUNICATIONS	1,509	3,012	3,000	3,500	500
43-01 ELECTRICITY	16,406	16,828	18,000	18,000	0
43-02 WATER, SEWER, & GARBAGE	423	423	423	423	0
44-00 RENTALS & LEASES	0	25	600	600	0
46-00 REPAIR & MAINTENANCE	12,294	12,294	12,294	25,000	12,706
47-02 ADVERTISING (NON-LEGAL)	0	0	1,000	1,000	0
47-06 DUPLICATING	637	957	2,000	2,000	0
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05 SPECIAL EVENTS	618	626	4,000	4,500	500
51-00 OFFICE SUPPLIES	497	0	1,000	0	(1,000)
52-07 UNIFORMS	254	417	500	1,000	500
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
54-01 MEMBERSHIPS	90	865	2,200	2,500	300
TOTAL OPERATING EXPENSES	97,511	122,080	138,353	164,659	26,306
TOTAL EXPENSES	\$148,255	\$214,713	\$239,442	\$292,192	\$52,750

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,648	3,005	8,000	10,000	2,000
31-04 OTHER CONTRACTUAL SVCS	12,128	10,425	7,000	7,000	0
41-00 COMMUNICATIONS	0	151	0	1,000	1,000
43-01 ELECTRICITY	758	1,490	1,500	1,500	0
43-02 WATER, SEWER, & GARBAGE	0	0	2,500	2,000	(500)
46-00 REPAIR & MAINTENANCE	571	0	1,000	2,000	1,000
52-00 OPERATING SUPPLIES	908	541	0	2,000	2,000
TOTAL OPERATING EXPENSES	16,013	15,612	20,000	25,500	5,500
TOTAL EXPENSES	\$16,013	\$15,612	\$20,000	\$25,500	\$5,500

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
NATURAL RESOURCES**

001.0928.537

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	138,168	138,168
10-40	OVERTIME	0	0	0	0	0
25-01	FICA	0	0	0	10,574	10,574
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	12,656	12,656
25-04	LIFE/HEALTH INSURANCE	0	0	0	17,670	17,670
TOTAL PERSONAL SERVICES		0	0	0	179,068	179,068
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	7,850	7,850
31-00	PROFESSIONAL SERVICES	0	0	0	25,000	25,000
31-43	LANDSCAPE CERTIFICATION PROG	0	0	0	35,000	35,000
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,000	2,000
41-00	COMMUNICATIONS	0	0	0	1,000	1,000
42-10	EQUIP. SERVICES - REPAIRS	0	0	0	1,500	1,500
42-11	EQUIP. SERVICES - FUEL	0	0	0	750	750
46-00	REPAIR AND MAINTENANCE	0	0	0	1,000	1,000
47-00	PRINTING AND BINDING	0	0	0	2,000	2,000
47-01	LEGAL ADS	0	0	0	500	500
51-00	OFFICE SUPPLIES	0	0	0	1,000	1,000
52-00	OPERATING SUPPLIES	0	0	0	7,000	7,000
54-00	BOOK, PUB, SUBS, MEMBS	0	0	0	100	100
54-01	MEMBERSHIPS	0	0	0	785	785
TOTAL OPERATING EXPENSES		0	0	0	85,485	85,485
TOTAL EXPENSES		\$0	\$0	\$0	\$264,553	\$264,553

The Natural Resources division was formerly included in the Community Services Administration Budget.

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Department Description

The Naples Police and Emergency Services is a combined department representing the Police and Fire Departments. The Fire and Police Services were consolidated into one department in 1995. The purpose of this consolidation was to provide leadership by one department head, so as to create a more effective and responsive management system for these important community services. While several administrative services merged, such as finance and records, the primary components of fire suppression, rescue, police patrol and investigations remained separate and intact.

Financially, the Department is separated into six separate divisions:

- **Administration** is responsible for the management of the Department, including recruitment, accreditation, training, emergency management and internal affairs.
- **Fire Operations** is responsible for fire suppression, response to medical emergencies, and fire prevention. The bureau also responds to incidents involving technical rescue operation, hazardous material incidents, and public service requests. Fire Operations responded to 4,655 incidents during 2005.
- **Police Operations** is the primary police force of the City, including sworn uniformed officers, uniformed Beach Safety Specialists, and School Crossing Guards in and around the Naples community. The City also has a K-9 Unit, a Marine Patrol Unit, and a Motorcycle Traffic Unit.
- **Criminal Investigations** includes a General Investigation Section, a Vice and Narcotics Unit, a Technical Services Laboratory and a Property and Evidence facility.
- **Support Services Bureau (SSB)** administers the Department's primary information resources including telecommunications, public safety radio, computer-aided dispatch and the records management systems. It is also responsible for the maintenance of the equipment and facilities for Police.
- **Code Enforcement** is responsible for the investigation of complaints and pro active patrol of neighborhoods to insure compliance with the City's Code of Ordinances. The Code Enforcement Division's goal is to gain voluntary compliance with City Codes. The Division addresses issues that affect health, safety, property values, general public well-being and the environment. Code Enforcement provides staff support to the City of Naples Code Enforcement Board.

Departmental Summary Page (continued)

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

2006-07 Goals and Objectives	Estimated Start	Estimated Completion
Deliver Highest Quality Police and Emergency Services Through Technological and Management Advancements		
Employees will attend appropriate in-service and specialized training classes in support of the intended goal.	October 2006	September 2007
Achievement of re-accreditation status through the Commission on Accreditation for Law Enforcement Agencies.		
• Transition to 5 th Edition Standards	October 2006	December 2006
• Mock Assessment:	February 2007	April 2007
• On-site Assessment (schedules through CALEA):	September 2007	September 2007
Begin design work for remodel of Station #1:	January 2007	April 2007
Order the replacement of Police & fire radios and distribute	October 2006	March 2007
Begin analysis of options for replacement fire truck for 2007-0	January 2007	April 2007
Analyze community growth and annexations to determine any needed realignment of patrol sectors	November 2006	December 2006
Engage citizens in an ongoing dialogue concerning Police & Fire programs and services designed to instill an attitude of public trust and community awareness.		
Continue and expand community based programs by conducting one DARE program at elementary schools	October 2006	April 2007
Continue and expand community based programs by conducting one CERT program.	October 2006	May 2007
Reestablish COP's monthly newsletter	October 2006	January 2007
Redevelop Police website	December 2006	January 2007
Enhancement of public safety		
Identify and address problem traffic areas through analysis of statistics, observation, and citizen contacts.	October 2006	September 2007
Complete monthly analysis and supply to Engineering		
Adjust traffic enforcement efforts to reflect monthly reports		
Conduct 4 or more DUI checkpoints		
Continue improvements in Paramedic/ ALS program to provide public emergency medical.	October 2006	September 2007
• Continue training of personnel		
• Participate in EMS/ALS studies Countywide		

Departmental Summary Page (continued)

DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Code Enforcement Goals and Objectives

Code Enforcement has received focused attention in the last year. As a result, a new tiered program is underway to broaden staff attention and make the process more proactive. The intent is to involve all City employees in identifying problems by encouraging them to report field observations of both public and private improvements that require repair or maintenance. The new system of reporting through a computer interface will be made available to the public after it is tested by employees.

Code Enforcement Goals and Objectives	Estimated Start	Estimated Completion
Implement and monitor tiered program		
Train designated inspectors	July 2006	December 2006
Monitor system and provide monthly reports	August 2006	October 2007
Prepare agenda and present at Code Board	October 2006	September 2007
Review and amend property maintenance standards		
Review code for possible amendments and discuss with City Attorney	September 2006	November 2006
Research codes in other communities	October 2006	November 2006
Process amendments for adoption	February 2007	April 2007

The budget of the Police and Emergency Services Department is \$16,368,959, an increase of \$2,293,185 over the adopted budget of 2005-06. The three Code Enforcement employees were transferred from Community Development, with a budget of \$187,974.

Note that there are also three Police Officers (one more than budgeted in 2005-06) in the budget of the CRA Fund, which is not shown in the General Fund budget. Thus, three certified Police Officers do not show in this budget.

Departmental Summary Page (continued)

DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

2006-07 Significant Budgetary Issues

Administration has a budget of \$585,849, an increase of \$146,490. This includes funding for five positions. Last year had one position, a Sergeant position, budgeted but not funded properly; it was funded in the Operations Division. This year corrects that error.

PESD Administration's Operating Expenses are \$91,932. The major operating costs are:

- Schools and Training at \$58,550, which includes \$25,000 for department-wide tuition reimbursement and \$15,000 for recruits to attend the academy, plus training for the employees of this division.
- Operating Supplies at \$14,850, which includes range supplies, bike repairs, PAL/Explorer supplies and costs of law accreditation.

The budget for **Criminal Investigations** is \$1,586,774, an increase of \$115,525 over the adopted budget of FY05-06. Personal Services, budgeted at \$1,541,349, makes up 97% of this division's budget, and is where most of the increase occurred. Personal Services increased primarily due to the annual contractual raise and the recent changes required to the Pension Fund Contributions.

In the Criminal Investigation Division, Operating Expenses are \$45,425. The major expense in this section is General Operating Supplies, which includes clothing allowance, audio/visual tapes, photo supplies, and narcotic test supplies. In line item Rentals and Leases, budgeted at \$6,350, there is \$2,500 included for the City to participate in a criminal data sharing/law enforcement consortium.

The budget for **Police Operations** is \$5,508,768, an increase of \$583,578 over the adopted budget of FY05-06. Personal Services, with a budget of \$5,443,668 makes up 99% of the budget. Reasons for the increase include the annual contractual raise and the related benefits. In addition there was a substantial change made to the provisions of the Pension fund requirements, causing that line-item to increase disproportionately. This division shows an increase (\$105,000) in budgeted overtime, as it was previously underbudgeted. In addition, there is a car allowance for the Deputy Chief, and a phone allowance now budgeted for two employees, in the amount of \$4,200 and \$840, shown in the new line item 25-07 Employee Allowances.

In the Police Operations Division, Operating Expenses are budgeted at \$65,100. The major expenses in this section are General Operating Supplies \$40,750, which includes items such as uniform allowance, flashlights, radio earphones, and canine supplies.

The budget for **Support Services** is \$2,336,660 an increase of \$223,508 over the adopted budget of FY05-06. Personal Services includes \$20,000 to fund the over hire of a Telecommunications officer, who will be used as needed. The remaining increase in the Support Services Personal Services is primarily due to the annual contractual raise.

Departmental Summary Page (continued)

DEPARTMENT **Police and Emergency Services Department (PESD)**
FUND: **General Fund**

Operating Expenses of this division are \$887,690, an increase of \$105,580 over last year, due to increased equipment maintenance and communications costs. As a reminder, this division pays for most of the general operating costs for the entire department. The major expenses in this section are as follows:

- Contractual Services (\$40,199), which includes Custodial Services, Radio Maintenance and Facility Maintenance.
- Communications (\$114,480), which includes the phone system, cell phones, and laptop data lines.
- Vehicle Repairs and Fuel (\$493,630)
- Utilities such as Electricity and Water (\$136,793)
- Uniforms (\$31,271)

Capital Expenses for this division is for a replacement refrigerator and kitchen upgrades, all costing an estimated \$4,100.

For Fiscal Year 2006-07, the approved budget for **Fire Operations** is \$6,162,934, a \$1,036,110 increase over the adopted budget of FY05-06.

In the Fire Operations, the largest expenditure is Personal Services, making up 92% of the budget. Personal Services, at \$5,664,509 increased \$949,936. There are two positions added to this section, two Fire Inspectors, moved from the Building Inspections Fund. The cost of these positions will be repaid from the Building Inspections Fund. By having all the Fire Inspectors under one supervision, services should be enhanced.

The remainder of the increase cost in Personal Services can be attributed to the revisions made to the Pension Plan funding requirements and estimated cost of implementing the union contract, including pay raises.

Operating Costs in the Fire Operations Division total \$494,325 and show an increase of \$92,204. Major expenditures in the Operating Costs line items are Schools and Training (\$23,200), Repair and Maintenance of SCUBA, SCBA, hose, and other equipment (\$6,960), Repair, Maintenance and Fuel for vehicles (\$333,600), and Uniforms (\$41,530).

Machinery and Equipment in the amount of \$4,100 includes:

LDH Loading Table	\$1,600
Hose Testing Device	2,500

The 2006-07 approved budget for **Code Enforcement** is \$187,974, an increase of \$8,582 from their 2005-06 adopted budget, when they were in Community Development.

Departmental Summary Page (continued)

DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Performance Measures

	Actual 2003/04	Actual 2004/05	Actual 2005/06	Projected 2006/07
Total Emergency 911 Calls	5,199	6,340	7,379	8,500
Average "Code 3" Emergency On-Scene Response Times (min:sec)	05:37	06:02	05:48	05:40
Average Structure Fire On-Scene Response Times (min:sec)	04:41	04:55	04:41	04:40
Average Medical/Rescue On-Scene Response Times (min:sec)	05:45	06:25	05:47	05:45
Total Fire Prevention Inspection Services	3,957	7,041	6,878	7,100
SERV Event Volunteer Hours	597	627	589	600
Total V.I.P.S. Volunteer Hours	1,955	1,850	2,502	2,200
Total Police Service Calls	54,842	56,393	62,415	65,000
Total Fire Service Calls	4,697	4,475	4,730	5,025
Fire Service "ISO Rating"	2	2	2	2
Total Uniform Crime Reports (UCR)	973	772	885	850
Percentage UCR Clearance Rates	37%	34%	32%	33%

FUND: 001 GENERAL FUND
POLICE & EMERGENCY SERVICES
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION				
1	1	1	Chief of Police & Emergency Svcs	\$114,365
1	1	1	Police Lieutenant	79,620
0	1	1	Police Sergeant	74,751
1	1	1	Sr. Administrative Specialist	37,484
1	1	1	Administrative Specialist II	42,621
<hr/> 4	<hr/> 5	<hr/> 5		<hr/> 348,841
CRIMINAL INVESTIGATIONS				
1	1	1	Commander	93,931
2	2	2	Police Sergeant	149,502
11	11	11	Police Officers	623,134
1	1	1	Property & Evidence Technician	45,685
1	1	1	Crime Analyst	46,431
1	1	1	Crime Scene Latent Examiner	41,217
1	1	1	Administrative Specialist II	37,841
<hr/> 18	<hr/> 18	<hr/> 18		<hr/> 1,037,741
PATROL OPERATIONS				
1	1	1	Deputy Chief	93,931
3	3	3	Police Lieutenants	224,217
8	7	7	Police Sergeants	472,257
49	49	49	Police Officers	2,468,729
2	2	2	Community Service Aides	71,594
1	1	1	Administrative Specialist II	42,621
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	52,249
<hr/> 65.7	<hr/> 64.7	<hr/> 64.7		<hr/> 3,425,598
SUPPORT SERVICES				
1	1	1	Services Administrator	84,944
1	1	1	Communications Manager	59,816
1	1	1	Records & Fiscal Services Manager	66,833
3	3	3	Communications Shift Supervisor	134,645
11	11	11	Public Safety Telecommunicator	409,732
1	1	1	Inventory Control Clerk	32,187
2	2	2	Administrative Specialist II	81,355
3	3	3	Records Specialist	84,213
1	1	1	Service Worker II	25,562
<hr/> 24	<hr/> 24	<hr/> 24		<hr/> 979,287

FUND: 001 GENERAL FUND
POLICE & EMERGENCY SERVICES
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
FIRE OPERATIONS				
1	1	1	Deputy Chief	94,870
5	5	5	Battalion Chief	380,636
12	12	12	Fire Lieutenants	820,044
37	37	37	Firefighters	2,061,566
2	2	4	Fire Inspectors	155,960
1	1	1	Fire Prevention Specialist	42,496
1	1	1	Administrative Specialist II	41,427
<u>59</u>	<u>59</u>	<u>61</u>		<u>3,596,999</u>
CODE ENFORCEMENT				
0	0	2	Code Enforcement Inspector	\$67,148
0	0	1	Administrative Specialist II	29,475
<u>0</u>	<u>0</u>	<u>3</u>	<i>Transferred all 3 positions from Community Development</i>	<u>96,623</u>
DEPARTMENT TOTALS :				
170.7	170.7	175.7	Regular Salaries	9,388,466
			Other Salaries	161,497
			State Incentive Pay	80,400
			Overtime	920,850
			Special Duty Pay	225,000
			Holiday Pay	232,093
			Police Early Retirement Inc.	118,529
			Fire Early Retirement Incentive	57,135
			Employer Payroll Expenses	3,560,710
			Total Personal Services	<u>\$14,744,680</u>

(1) Cost of Early Retirement Incentives:
1994 Agreement: \$78,173 through Fiscal Year 2008
2000 Agreement: \$40,356 through Fiscal Year 2014

(2) Cost of 1994 Early Retirement Incentives:
\$57,135 through Fiscal Year 2022

77	77	77	Total Police Certified Positions*
55	55	55	Total Fire Certified Positions

* not counting the 3 officers funded in the CRA

**FISCAL YEAR 2007
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	7,879,153	8,158,961	8,835,939	9,485,089	649,150
10-30 OTHER SALARIES	113,389	144,198	151,505	161,497	9,992
10-32 STATE INCENTIVE PAY	93,990	92,651	123,040	80,400	(42,640)
10-40 OVERTIME	595,748	646,210	465,344	625,850	160,506
10-41 SPECIAL DUTY PAY	196,516	222,375	197,000	225,000	28,000
10-42 HOLIDAY PAY	167,196	187,059	211,860	232,093	20,233
10-43 TSA GRANT OVERTIME	0	65,838	0	70,000	70,000
25-01 FICA	680,213	721,676	680,555	726,349	45,794
25-03 RETIREMENT CONTRIBUTIONS	432,182	352,407	375,794	1,270,883	895,089
25-04 LIFE/HEALTH INSURANCE	1,300,189	1,304,315	1,446,567	1,667,735	221,168
25-07 EMPLOYEE ALLOWANCES	0	0	0	24,120	24,120
25-13 EARLY RETIREMENT INCENTIVE	175,644	175,664	175,664	175,664	0
TOTAL PERSONAL EXPENSES	11,634,220	12,071,354	12,663,268	14,744,680	2,081,412
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	15,266	28,450	29,308	26,670	(2,638)
30-10 AUTO MILEAGE/ALLOWANCE	0	5,800	4,800	0	(4,800)
31-01 PROFESSIONAL SERVICES	7,750	24,291	16,267	18,950	2,683
31-04 OTHER CONTRACTUAL SVCS	35,764	41,312	52,818	57,396	4,578
40-00 TRAINING & TRAVEL COSTS	66,254	81,142	95,987	103,840	7,853
41-00 COMMUNICATIONS	70,866	96,855	123,939	116,868	(7,071)
42-10 EQUIP. SERVICES - REPAIRS	454,501	562,642	490,000	590,100	100,100
42-11 EQUIP. SERVICES - FUEL	125,056	184,840	165,000	243,200	78,200
43-01 ELECTRICITY	61,372	73,229	72,864	81,793	8,929
43-02 WATER, SEWER, GARBAGE	49,016	43,513	58,550	55,000	(3,550)
44-00 RENTALS & LEASES	13,707	18,918	21,650	22,150	500
44-01 BUILDING RENTAL	0	0	0	16,025	16,025
46-00 REPAIR AND MAINTENANCE	26,395	22,357	29,275	32,840	3,565
46-02 BUILDINGS & GROUND MAINT.	1,775	33,336	7,300	7,400	100
46-14 HYDRANT MAINTENANCE	1,453	1,582	500	1,725	1,225
47-00 PRINTING AND BINDING	957	4,284	3,600	4,200	600
49-00 OTHER CURRENT CHARGES	6,177	7,021	7,800	1,800	(6,000)
49-07 EMPLOYEE RECOGNITION	353	1,246	2,000	2,000	0
51-00 OFFICE SUPPLIES	16,025	16,618	18,020	18,900	880
52-00 OPERATING SUPPLIES	81,555	75,537	98,562	111,535	12,973
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	65,963	78,652	54,550	74,025	19,475
52-09 OTHER CLOTHING	0	0	0	200	200
52-10 JANITORIAL SUPPLIES	10,418	8,150	11,600	11,600	0
52-23 VEST	7,892	17,663	3,000	3,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	599	934	1,200	1,200	0
54-01 MEMBERSHIPS	2,641	3,485	4,010	4,792	782
54-02 BOOKS, PUBS, SUBS.	2,016	2,901	4,476	7,370	2,894
TOTAL OPERATING EXPENSE:	1,142,617	1,434,758	1,378,576	1,616,079	237,503
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	6,953	14,666	33,930	8,200	(25,730)
TOTAL NON-OPERATING EXP	6,953	14,666	33,930	8,200	(25,730)
TOTAL EXPENSES	\$12,783,790	\$13,520,778	\$14,075,774	16,368,959	2,293,185

**FISCAL YEAR 2007
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	316,563	257,864	264,779	348,841	84,062
10-30	OTHER SALARIES	0	0	4,800	0	(4,800)
10-32	STATE INCENTIVE PAY	4,407	0	3,120	4,200	1,080
10-40	OVERTIME	566	1,500	0	5,000	5,000
10-42	HOLIDAY PAY	0	0	2,000	2,000	0
25-01	FICA	23,167	18,737	20,077	26,699	6,622
25-03	RETIREMENT CONTRIBUTIONS	25,929	17,120	16,933	47,251	30,318
25-04	LIFE/HEALTH INSURANCE	42,064	34,973	35,500	54,286	18,786
25-07	EMPLOYEE ALLOWANCES	0	0	0	5,640	5,640
TOTAL PERSONAL SERVICES		412,696	330,194	347,209	493,917	146,708
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	867	867	1,000	1,000	0
31-04	OTHER CONTRACTUAL SERVICES	3,830	3,830	5,188	4,672	(516)
40-00	TRAINING & TRAVEL COSTS	43,078	43,078	59,572	58,550	(1,022)
41-00	COMMUNICATIONS	0	0	0	0	0
46-02	BUILDINGS & GROUND MAINT.	0	0	2,500	2,500	0
47-00	PRINTING AND BINDING	957	957	3,000	3,000	0
49-00	OTHER CURRENT CHARGES	0	0	0	0	0
49-07	EMPLOYEE RECOGNITION	353	353	2,000	2,000	0
52-00	OPERATING SUPPLIES	11,784	11,784	13,850	14,850	1,000
54-01	MEMBERSHIPS	950	950	1,290	1,360	70
54-02	BOOKS, PUBS, SUBS.	1,843	1,843	3,000	4,000	1,000
TOTAL OPERATING EXPENSES		63,662	63,662	91,400	91,932	532
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	0	750	0	(750)
TOTAL NON-OPERATING EXPENS		0	0	750	0	(750)
TOTAL EXPENSES		\$476,358	\$393,856	\$439,359	\$585,849	146,490

**FISCAL YEAR 2006-07
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	907,317	956,189	1,028,831	1,037,741	8,910
10-30 OTHER SALARIES	0	0	4,200	0	(4,200)
10-32 STATE INCENTIVE PAY	17,411	0	21,000	18,120	(2,880)
10-40 OVERTIME	61,394	72,246	72,850	72,850	0
10-42 HOLIDAY PAY	10,236	15,101	15,860	20,300	4,440
25-01 FICA	75,264	80,633	78,386	79,062	676
25-03 RETIREMENT CONTRIBUTIONS	65,949	49,142	46,574	134,193	87,619
25-04 LIFE/HEALTH INSURANCE	131,222	131,670	154,598	171,943	17,345
25-07 EMPLOYEE ALLOWANCE	0	0	0	7,140	7,140
TOTAL PERSONAL SERVICES	1,268,793	1,304,981	1,422,299	1,541,349	119,050
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	387	1,000	1,000	0
31-01 PROFESSIONAL SERVICES	384	408	1,450	1,950	500
31-04 OTHER CONTRACTUAL SVCS	96	1,493	300	300	0
40-00 TRAINING & TRAVEL COSTS	8,440	6,006	7,000	7,000	0
41-00 COMMUNICATIONS	0	1,298	0	0	0
44-00 RENTALS & LEASES	1,804	4,545	6,350	6,350	0
46-00 REPAIR & MAINTENANCE	0	1,297	1,500	1,500	0
49-00 OTHER CURRENT CHARGES	4,816	5,331	6,000	0	(6,000)
51-00 OFFICE SUPPLIES	196	348	500	500	0
52-00 OPERATING SUPPLIES	14,038	14,554	19,500	25,625	6,125
54-00 BOOKS, PUBS, SUBS, MEMBS	599	934	1,200	1,200	0
TOTAL OPERATING EXPENSES	30,373	36,601	44,800	45,425	625
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	1,506	0	4,150	0	(4,150)
TOTAL NON-OPERATING EXPENSI	1,506	0	4,150	0	(4,150)
TOTAL EXPENSES	\$1,300,672	\$1,341,582	\$1,471,249	1,586,774	115,525

**FISCAL YEAR 2007
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,885,107	3,013,057	3,363,294	3,425,598	62,304
10-30 OTHER SALARIES	0	0	4,200	0	(4,200)
10-32 STATE INCENTIVE PAY	61,731	92,651	85,920	48,600	(37,320)
10-40 OVERTIME	165,462	167,604	82,994	188,000	105,006
10-41 SPECIAL DUTY PAY	196,298	221,341	197,000	225,000	28,000
10-42 HOLIDAY PAY	48,612	54,851	72,500	78,148	5,648
10-43 TSA GRANT OVERTIME	0	65,838	0	70,000	70,000
25-01 FICA	251,505	269,371	255,455	260,101	4,646
25-03 RETIREMENT CONTRIBUTIONS	199,947	136,773	142,110	432,813	290,703
25-04 LIFE/HEALTH INSURANCE	458,407	460,535	534,443	591,839	57,396
25-07 EMPLOYEE ALLOWANCES	0	0	0	5,040	5,040
25-13 EARLY RETIREMENT INCENTIVE	118,529	118,529	118,529	118,529	0
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	4,385,598	4,600,550	4,856,445	5,443,668	587,223
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,159	839	2,500	2,500	0
30-10 MILEAGE	0	1,400	0	0	0
31-01 PROFESSIONAL SERVICES	1,913	3,054	4,000	4,000	0
40-00 TRAINING & TRAVEL COSTS	5,704	9,861	10,000	10,000	0
41-00 COMMUNICATIONS	0	452	0	0	0
44-00 RENTALS & LEASES	2,679	3,384	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	115	982	2,850	3,850	1,000
52-00 OPERATING SUPPLIES	22,838	24,233	34,795	40,750	5,955
52-07 UNIFORMS	-275	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	140	95	500	500	0
TOTAL OPERATING EXPENSES	53,119	44,300	58,145	65,100	6,955
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,024	1,524	10,600	0	(10,600)
TOTAL NON-OPERATING EXPENSES	3,024	1,524	10,600	0	(10,600)
TOTAL EXPENSES	\$4,441,741	\$4,646,374	\$4,925,190	\$5,508,768	583,578

**FISCAL YEAR 2006-07
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	814,375	853,484	917,864	979,287	61,423
10-30 OTHER SALARIES	0	0	15,000	20,000	5,000
10-40 OVERTIME	64,186	109,509	50,000	55,000	5,000
25-01 FICA	65,446	71,652	67,880	73,136	5,256
25-03 RETIREMENT CONTRIBUTIONS	67,581	59,392	75,866	98,201	22,335
25-04 LIFE/HEALTH INSURANCE	160,823	163,420	196,132	218,826	22,694
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	1,172,411	1,257,457	1,322,742	1,444,870	122,128
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	416	1,336	1,680	1,680	0
31-04 OTHER CONTRACTUAL SVCS	31,838	31,474	39,390	40,199	809
40-00 TRAINING & TRAVEL COSTS	318	3,805	5,841	2,590	(3,251)
41-00 COMMUNICATIONS	70,866	94,020	123,939	114,480	(9,459)
42-10 EQUIP.SERVICES - REPAIRS	251,202	305,010	270,000	310,500	40,500
42-11 EQUIP. SERVICES - FUEL	106,071	152,849	125,000	183,130	58,130
43-01 ELECTRICITY	61,582	73,584	72,864	81,793	8,929
43-02 WATER, SEWER, GARBAGE	49,016	45,188	58,550	55,000	(3,550)
44-00 RENTALS & LEASES	9,224	10,989	11,800	12,300	500
46-00 REPAIR AND MAINTENANCE	12,387	13,234	18,575	20,530	1,955
47-00 PRINTING AND BINDING	0	491	600	600	0
49-00 OTHER CURRENT CHARGES	1,361	1,648	1,800	1,800	0
51-00 OFFICE SUPPLIES	14,855	14,549	15,390	15,650	260
52-00 OPERATING SUPPLIES	7,354	6,516	7,060	7,060	0
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	26,506	48,883	20,550	31,271	10,721
52-10 JANITORIAL SUPPLIES	3,113	3,194	3,600	3,600	0
52-23 VESTS	7,892	17,663	3,000	3,000	0
54-01 MEMBERSHIPS	510	877	765	777	12
54-02 BOOKS, PUBS, SUBS.	33	162	206	230	24
TOTAL OPERATING EXPENSES	654,544	825,472	782,110	887,690	105,580
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	3,687	8,300	4,100	(4,200)
TOTAL NON-OPERATING EXPENSES	0	3,687	8,300	4,100	(4,200)
TOTAL EXPENSES	\$1,826,955	\$2,086,616	\$2,113,152	\$2,336,660	\$ 223,508

**FISCAL YEAR 2006-07
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
FIRE OPERATIONS**

001.0810.522

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,955,791	3,078,367	3,261,171	3,596,999	335,828
10-30 OTHER SALARIES	113,389	144,198	123,305	141,497	18,192
10-32 STATE INCENTIVE PAY	10,441	0	13,000	9,480	(3,520)
10-40 OVERTIME	304,140	295,351	259,500	295,000	35,500
10-41 SPECIAL DUTY PAY	218	1,034	0	0	0
10-42 HOLIDAY PAY	108,348	117,107	121,500	131,645	10,145
25-01 FICA	264,831	281,283	258,757	280,133	21,376
25-03 RETIREMENT CONTRIBUTIONS	72,776	89,980	94,311	549,574	455,263
25-04 LIFE/HEALTH INSURANCE	507,673	513,717	525,894	597,166	71,272
25-07 EMPLOYEE ALLOWANCES	0	0	0	5,880	5,880
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	4,394,742	4,578,172	4,714,573	5,664,509	949,936
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,824	25,005	23,128	18,490	(4,638)
30-10 AUTO MILEAGE	0	1,400	4,800	0	(4,800)
31-01 PROFESSIONAL SERVICES	5,453	20,829	10,817	13,000	2,183
31-04 OTHER CONTRACTUAL SVCS	0	3,920	7,940	12,225	4,285
40-00 TRAINING & TRAVEL COSTS	8,714	11,156	13,574	23,200	9,626
41-00 COMMUNICATIONS	0	770	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	203,299	257,632	220,000	275,000	55,000
42-11 EQUIP. SERVICES - FUEL	18,985	31,991	40,000	58,600	18,600
43-01 ELECTRICITY	-210	-2,030	0	0	0
46-00 REPAIR AND MAINTENANCE	13,893	6,844	6,350	6,960	610
46-02 BUILDING MAINTENANCE	1,775	3,328	4,800	4,900	100
46-14 HYDRANT MAINTENANCE	1,453	1,582	500	1,725	1,225
51-00 OFFICE SUPPLIES	974	1,721	2,130	2,150	20
52-00 OPERATING SUPPLIES	25,541	16,330	23,357	23,250	(107)
52-07 UNIFORMS	39,732	29,769	34,000	41,530	7,530
52-10 JANITORIAL SUPPLIES	7,305	4,956	8,000	8,000	0
54-01 MEMBERSHIPS	1,181	1,673	1,955	2,655	700
54-02 BOOKS, PUBS, SUBS,	0	255	770	2,640	1,870
TOTAL OPERATING EXPENSES	340,919	417,131	402,121	494,325	92,204
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,423	9,455	10,130	4,100	(6,030)
TOTAL NON-OPERATING EXPENSES	2,423	9,455	10,130	4,100	(6,030)
TOTAL EXPENSES	\$4,738,084	\$5,004,758	\$5,126,824	\$6,162,934	1,036,110

**FISCAL YEAR 2006-07
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
CODE ENFORCEMENT DIVISION**

001.0505.529

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	96,623	96,623
10-30	OTHER SALARIES	0	0	0	0	0
10-40	OVERTIME	0	0	0	10,000	10,000
25-01	FICA	0	0	0	7,218	7,218
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	8,851	8,851
25-04	LIFE/HEALTH INSURANCE	0	0	0	33,675	33,675
29-00	GENERAL INCREASE	0	0	0	-	0
TOTAL PERSONAL SERVICES		0	0	0	156,367	156,367
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	2,000	2,000
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,500	2,500
41-00	COMMUNICATIONS	0	0	0	2,388	2,388
42-10	EQUIP. SERVICES - REPAIRS	0	0	0	4,600	4,600
42-11	EQUIP. SERVICES - FUEL	0	0	0	1,470	1,470
44-01	BUILDING RENTAL	0	0	0	16,025	16,025
47-00	PRINTING AND BINDING	0	0	0	600	600
51-00	OFFICE SUPPLIES	0	0	0	600	600
52-07	UNIFORMS	0	0	0	1,224	1,224
52-09	OTHER CLOTHING	0	0	0	200	200
TOTAL OPERATING EXPENSES		0	0	0	31,607	31,607
TOTAL EXPENSES		\$0	\$0	\$0	187,974	187,974

Code Enforcement expenditures were previously in the Community Development Department, also in the General Fund.



This page intentionally left blank

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Non-Departmental, Facilities Maintenance, Transfers and Contingency
FUND: General Fund

Department Description

The City uses this section of the budget to account for items that impact the entire General Fund and cannot efficiently be allocated to an individual department. It includes two separate Divisions:

Facilities Maintenance, which falls under the responsibility of the Community Services Director, is responsible for the repair, modification and maintenance of City owned facilities.

Non-Departmental is a grouping of accounts from which the City Manager or his designee has authority to expend. These accounts may either be one-time in nature, such as an election or a special project, or do not fit within a departmental category.

Also included here is the Contingency account, which is a reservation of current revenues for emergency-type needs for the current fiscal year, and Transfers.

2006-07 Goals and Objectives

Only Facilities Maintenance has goals and objectives. The other divisions shown here are for financial tracking only, and do not have goals.

Facilities Maintenance Goals and Objectives

Facilities Maintenance Goals and Objectives	Estimated Start	Estimated Completion
Provide safe and functional public facilities, beach access locations and playgrounds throughout the City		
Conduct a physical review of all public facility building conditions through monthly, quarterly and annual inspections with written preventative and repair recommendations	October 2006	September 2007
Complete all priority safety work orders within an average of 5 working days from the date of issuance	October 2006	September 2007
Complete all non-safety work orders within an average of 10 working days from the date of issuance	October 2006	September 2007
Maintain all City playgrounds in an acceptably safe condition according to national playground safety program standards every weekday	October 2006	September 2007

Departmental Summary Page (continued)

DEPARTMENT Non-Departmental and Contingency
FUND: General Fund

Facilities Maintenance Goals and Objectives	Estimated Start	Estimated Completion
Provide management and oversight of capital improvements assigned within the Facilities Maintenance Division as outlined within FY 2007 CIP		
Install replacement HVAC components within public center facilities	March 2007	July 2007
Obtain and install 12 new picnic tables, 12 new trash cans and 20 new drinking fountains within City parks and public beach access locations (CIP#07I02)	January 2007	April 2007
Obtain and install replacement signage throughout public parks and facilities at Cambier, Anthony Park, Fleischmann Park and Riverside Circle (CIP#07I04)	October 2006	January 2007
Construct new storage buildings at the Facilities Maintenance Shop and at Fleischmann Park Community Center.	October 2006	February 2007
Supervise exterior painting at Arthur Allen Tennis Center, Lowdermilk Park (concession, restrooms and pavilion) and Cambier Park band shell.	October 2006	February 2007
Bid and coordinate the installation of emergency generator at Services building and Purchasing Warehouse building	February 2007	April 2007
Replace tennis court lights at Arthur Allen Tennis Center.	November 2006	January 2007
Remove existing electrical storage building at west end of City Dock and reconstruct new building on site.	May 2007	July 2007
Remove existing kitchen and install new cabinets and flooring at the Fleischmann Park Community Center.	November 2006	February 2007
Rebuild containment areas for Park/Parkways supplies and construct covered shaded areas for the relocated horseshoe courts at Fleischmann Park.	October 2006	February 2007
Install new electrical pods at numerous slips at the City Dock.	November 2006	January 2007
Reconstruct bocce ball court, shuffleboard courts and replace existing chickee huts w/ wood truss/metal roof type construction at Cambier Park.	October 2006	February 2007
Oversee resurfacing of Anthony Park basketball resurface and repairs to large gazebo at Lowdermilk	January 2007	April 2007

Departmental Summary Page (continued)

DEPARTMENT Non-Departmental and Contingency
FUND: General Fund

2006-07 Significant Budgetary Issues

The budget of **Facilities Maintenance** is \$1,117,244, **Non Departmental** is \$3,524,366 Contingency is established at \$389,044 or approximately 8% of the budget, and Transfers Out is \$1,411,600.

The budget of **Facilities Maintenance**, at \$1,117,244, represents an increase of \$175,058 (18.6%) over the adopted budget of FY05-06.

Personal Services in the Facilities Maintenance Division has a total of 12 positions, two more positions than budgeted in 2005-06. The additional positions, both Service Worker II, will assist in keeping public facilities clean. One position will be used approximately 80% at the Community Development Building, to replace the current cleaning services, which is contracted out. The Building Inspections Fund will pay for this, and charge it to its users via rent.

Operating expenses are budgeted at \$520,560, an \$81,630 increase from the 2005-06 adopted budget.

The major expense in this division is the repair and maintenance line item, budgeted at \$200,000. This is used to acquire parts, supplies and services related to general maintenance of city facilities. Other major expenses in Facilities Maintenance include \$25,000 in Janitorial Supplies, and \$36,000 in the Water, Sewer and Garbage line item.

Non-Departmental has a budget of \$3,524,366.

General and Merit	\$200,000	Holiday bonus for the General Fund and pay adjustments
Operating Expenditures	17,025	For the common copier in the City Manager's office and for memorial florals.
Construction Management	\$177,200	General Fund use of the Construction Management Fund
Other Services	\$82,473	Payment (1 of 4) to North Naples Fire Rescue District, relating to the Moorings Park annexation, and to East Naples Fire District relating to the Ruffina Annexation
Professional Services	\$100,000	Impact Fee Study
Other Contractual	\$4,800	Required arbitrage calculations
Communications	\$8,400	Unallocated portion of phone charges
Other Transportation	\$14,000	Rental of Women's' Club Parking Lot, which is for downtown, but outside of the CRA and therefore not eligible to be paid from CRA funds.
Postage and Freight	\$79,950	Postage meter and overnight shipping
Self Insurance	\$1,661,878	General Fund share of Risk Management Fund

Departmental Summary Page (continued)

DEPARTMENT	Non-Departmental and Contingency	
FUND:	General Fund	

Information Services	\$991,340	General Fund share of Information Services Fund
Special Events	\$25,000	To be used at Council's direction for services provided
Awards	\$28,000	Gifts and monetary longevity awards per Personnel Policy and annual employee appreciation event
Other Charges	\$14,300	Kazoo Band Supplies \$1,800, Collier County Tax Roll \$7,500, Hurricane supplies, training, and perishables \$5,000

Contingency has a budget of \$389,044 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. Only Council has the authority to direct staff to use funds from Contingency.

Transfers has a budget of \$1,411,600. This is a significant increase over the 05-06 budget, which was \$280,000.

This includes a \$1,000,000 transfer to the Streets Fund. The prior amount of \$280,000 was previously allocated to make up a portion of the city's reduced gas tax. Increased costs of the concrete and services, and an increased need relating to an aging infrastructure have caused an increased recommended level of funding.

In addition to the Streets Fund transfer, there is \$11,600 transfer to the CRA. At mid-year, City Council approved an additional position (an administrative specialist) to the CRA, but a portion of the position, 20% was to be funded by the General Fund. This transfer represents that support.

FUND : 001 GENERAL FUND

**NON DEPARTMENTAL
FACILITIES MAINTENANCE
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Facilities Maintenance Superintendent	\$68,250
5	5	5	Tradesworker	169,577
4	4	6	Service Worker II	166,467
DEPARTMENT TOTALS :				
10	10	12	Regular Salaries	404,294
			Other Salaries	5,000
			Overtime	20,000
			Employer Payroll Expenses	167,390
			Total Personal Services	\$596,684

Increase of two Service Worker II will provide additional facility maintenance for existing facilities and provide custodial services at the Community Development, replacing contractors.

**FISCAL YEAR 2006-07
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY**

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	281,874	321,230	340,744	404,294	63,550
10-30	OTHER SALARIES	5,399	6,118	4,000	5,000	1,000
10-40	OVERTIME	24,844	19,349	20,000	20,000	0
25-01	FICA	30,412	26,787	25,237	30,403	5,166
25-03	RETIREMENT CONTRIBUTIONS	18,670	23,521	27,860	39,809	11,949
25-04	LIFE/HEALTH INSURANCE	72,524	79,890	85,415	97,178	11,763
29-00	GENERAL INCREASE	0	0	30,000	200,000	170,000
TOTAL PERSONAL EXPENSES		433,723	476,895	533,256	796,684	263,428
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	-1,122	24,089	32,025	52,025	20,000
30-40	CONSTRUCTION MGT FEE	195,000	207,000	165,720	177,200	11,480
31-00	OTHER SERVICES	0	0	0	82,473	82,473
31-01	PROFESSIONAL SERVICES	84,087	17,179	160,000	150,000	(10,000)
31-04	OTHER CONTRACTUAL SVCS	20,136	18,639	37,480	34,800	(2,680)
31-10	FLOOD MAP/ ENGINEERING	50,000	70,000	25,000	0	(25,000)
31-50	ELECTION EXPENSE	112,121	-716	56,000	0	(56,000)
31-80	GRANT SERVICES	0	0	0	0	0
32-10	OUTSIDE COUNSEL	0	16,867	0	0	0
40-00	TRAINING & TRAVEL COSTS	0	0	1,040	1,000	(40)
41-00	COMMUNICATIONS	5,588	-6,266	12,900	13,400	500
41-01	TELEPHONE	35,359	-3,848	0	0	0
42-00	OTHER TRANSPORTATION	0	0	0	14,000	14,000
42-02	POSTAGE & FREIGHT	72,348	62,579	78,000	79,950	1,950
42-10	EQUIP. SERVICES - REPAIRS	17,799	24,091	27,290	31,380	4,090
42-11	EQUIP. SERVICES - FUEL	7,860	12,166	15,000	21,980	6,980
43-01	ELECTRICITY	65,283	79,021	63,000	75,000	12,000
43-02	WATER, SEWER, GARBAGE	35,662	36,339	32,000	36,000	4,000
44-02	EQUIPMENT RENTAL	457	1,000	1,000	1,500	500
45-22	SELF INS. PROPERTY DAMAGE	1,310,241	1,414,154	1,613,456	1,661,878	48,422
46-00	REPAIR AND MAINTENANCE	157,875	174,370	185,000	200,000	15,000
46-05	STORM REPAIR	0	0	0	0	0
46-15	RED TIDE CLEAN-UP	471,530	274,169	0	0	0
49-00	OTHER CURRENT CHARGES	7,499	14,058	14,300	14,300	0
49-02	INFORMATION SERVICES	591,945	721,835	797,471	991,340	193,869
49-05	SPECIAL EVENTS	12,023	18,447	25,000	25,000	0
49-06	AWARDS	11,173	17,848	28,000	28,000	0
49-51	WILKINSON HOUSE EXPENSES	2,590	0	0	0	0
51-00	OFFICE SUPPLIES	500	499	1,000	1,000	0
52-00	OPERATING SUPPLIES	5	0	10,000	0	(10,000)
52-07	UNIFORMS	4,987	4,983	5,000	5,500	500
52-09	OTHER CLOTHING	1,582	900	900	2,000	1,100
52-10	JANITORIAL SUPPLIES	20,511	18,173	18,000	25,000	7,000
54-01	MEMBERSHIPS	160	180	200	200	0
TOTAL OPERATING EXPENSES		3,298,230	3,217,756	3,404,782	3,724,926	320,144
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	0	120,000	120,000
60-40	MACHINERY EQUIP	0	2,198	0	0	0
TOTAL NON-OPERATING EXPEN		0	2,198	0	120,000	120,000
TOTAL EXPENSES		\$3,731,953	\$3,696,849	\$3,938,038	\$4,641,610	\$703,572

**FISCAL YEAR 2006-07
BUDGET DETAIL
NON-DEPARTMENTAL
FACILITIES MAINTENANCE**

001.1417.519

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	281,874	321,230	340,744	404,294	63,550
10-30 OTHER SALARIES	5,399	6,118	4,000	5,000	1,000
10-40 OVERTIME	24,844	19,349	20,000	20,000	0
25-01 FICA	23,534	25,823	25,237	30,403	5,166
25-03 RETIREMENT CONTRIBUTIONS	17,932	23,521	27,860	39,809	11,949
25-04 LIFE/HEALTH INSURANCE	59,901	79,890	85,415	97,178	11,763
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	413,484	475,931	503,256	596,684	93,428
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,400	12,839	15,000	35,000	20,000
31-01 PROFESSIONAL SERVICES	49,951	17,179	35,000	50,000	15,000
31-04 OTHER CONTRACTUAL SVCS	20,136	18,639	25,000	30,000	5,000
40-00 TRAINING & TRAVEL COSTS	0	0	1,040	1,000	(40)
41-00 COMMUNICATIONS	1,887	3,719	4,500	5,000	500
42-10 EQUIP. SERVICES - REPAIRS	17,799	24,091	27,290	31,380	4,090
42-11 EQUIP. SERVICES - FUEL	7,860	12,166	15,000	21,980	6,980
43-01 ELECTRICITY	65,283	79,021	63,000	75,000	12,000
43-02 WATER, SEWER, GARBAGE	35,662	36,339	32,000	36,000	4,000
44-02 EQUIPMENT RENTAL	457	1,000	1,000	1,500	500
46-00 REPAIR AND MAINTENANCE	157,875	174,370	185,000	200,000	15,000
51-00 OFFICE SUPPLIES	500	499	1,000	1,000	0
52-00 OPERATING SUPPLIES	5	0	10,000	0	(10,000)
52-07 UNIFORMS	4,987	4,983	5,000	5,500	500
52-09 OTHER CLOTHING	1,582	900	900	2,000	1,100
52-10 JANITORIAL SUPPLIES	20,511	18,173	18,000	25,000	7,000
54-01 MEMBERSHIPS	160	180	200	200	0
TOTAL OPERATING EXPENSES	398,055	404,098	438,930	520,560	81,630
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP.	0	2,198	0	0	0
TOTAL NON-OPERATING EXPENSES	0	2,198	0	0	0
TOTAL EXPENSES	\$811,539	\$882,227	\$942,186	\$1,117,244	\$175,058

**FISCAL YEAR 2006-07
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	0	0
25-01 FICA	6,878	964	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	738	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	12,623	0	0	0	0
29-00 GENERAL INCREASE	0	0	30,000	200,000	170,000
TOTAL PERSONAL SERVICES	20,239	964	30,000	200,000	170,000
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	-14,522	11,250	17,025	17,025	0
30-40 CONSTRUCTION MGT FEE	195,000	207,000	165,720	177,200	11,480
31-00 OTHER SERVICES	0	0	0	82,473	82,473
31-01 PROFESSIONAL SERVICES	34,136	0	125,000	100,000	-25,000
31-04 OTHER CONTRACTUAL SVCS	0	0	12,480	4,800	-7,680
31-10 FEMA MAPPING/ENGINEERING	50,000	70,000	25,000	0	-25,000
31-50 ELECTION EXPENSE	112,121	-716	56,000	0	-56,000
31-80 GRANT SERVICES	0	0	0	0	0
32-10 OUTSIDE COUNSEL	4,815	16,867	0	0	0
41-00 COMMUNICATIONS	3,701	-9,985	8,400	8,400	0
41-01 TELEPHONE	35,359	-3,848	0	0	0
42-00 TRANSPORTATION COSTS	0	0	0	14,000	14,000
42-02 POSTAGE & FREIGHT	72,348	62,579	78,000	79,950	1,950
45-22 SELF INS. PROPERTY DAMAGE	1,310,241	1,414,154	1,613,456	1,661,878	48,422
46-05 STORM REPAIR	471,530	274,169	0	0	0
49-00 OTHER CURRENT CHARGES	7,499	14,058	14,300	14,300	0
49-02 INFORMATION SERVICES	591,945	721,835	797,471	991,340	193,869
49-05 SPECIAL EVENTS	12,023	18,447	25,000	25,000	0
49-06 AWARDS	11,173	17,848	28,000	28,000	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
TOTAL OPERATING EXPENSE	2,900,175	2,813,658	2,965,852	3,204,366	238,514
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	120,000	120,000
TOTAL NON-OPERATING EXP	0	0	0	120,000	120,000
TOTAL EXPENSES	\$2,920,414	\$2,814,622	\$2,995,852	\$3,524,366	\$ 408,514

**FISCAL YEAR 2006-07
BUDGET DETAIL
CONTINGENCY**

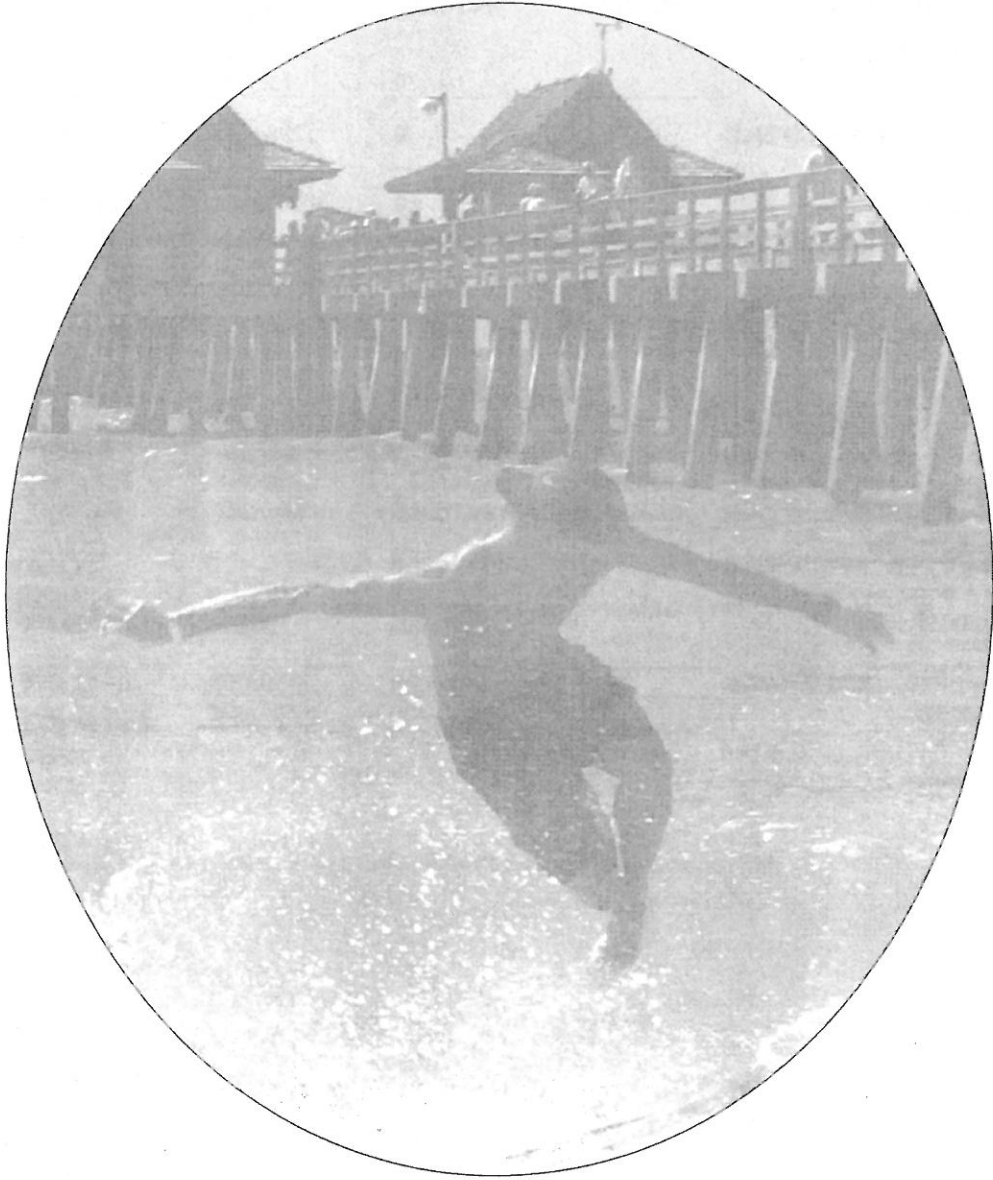
001.7272.582

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	0	298,236	389,044	90,808
TOTAL NON-OPERATING EXPENSES	0	0	298,236	389,044	90,808
TOTAL EXPENSES	\$0	\$0	\$298,236	\$389,044	\$ 90,808

TRANSFERS OUT

001.7575.581

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT (CRA)	0	0	0	11,600	11,600
9101 ANNUAL LAND PRESERVATION FUND	0	0	0	400,000	400,000
91-39 STREETS FUND	0	280,000	280,000	1,000,000	720,000
TOTAL NON-OPERATING EXPENSES	0	280,000	280,000	1,411,600	1,131,600
TOTAL EXPENSES	\$0	\$280,000	\$280,000	\$1,411,600	\$1,131,600



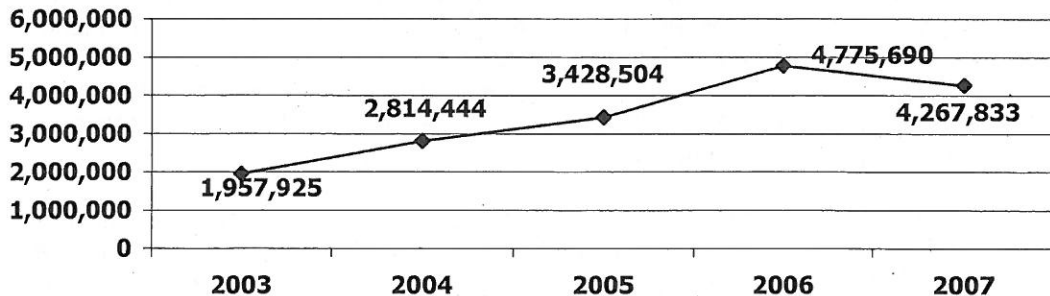
This page intentionally left blank



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005		3,428,504
Projected Revenues FY 2005-06		3,917,000
Projected Expenditures FY 2005-06		2,569,814
Net Increase/(Decrease) in Net Unrestricted Assets		1,347,186
Expected Unrestricted Net Assets as of Sept. 30, 2006		4,775,690
Add Fiscal Year 2006-07 Budgeted Revenues		
Building Permits	\$1,605,000	
Other Licenses & Permits	1,033,000	
Building Rent	245,954	
Charges for Services	5,300	
Interest Income	120,000	
Miscellaneous Revenue	1,000	
		<u>3,010,254</u>
TOTAL AVAILABLE RESOURCES		7,785,944
Less Fiscal Year 2006-07 Budgeted Expenditures		
Personal Services	\$1,898,810	
Operating Expenses	427,704	
Information Services	270,040	
Transfer - Self-Insurance	79,557	
Transfer - Administration	439,180	
Capital Expenses	402,820	
		<u>3,518,111</u>
BUDGETED CASH FLOW		(507,857)
Projected Unrestricted Net Assets as of September 30, 2007		<u>4,267,833</u>

Trend-Unrestricted Net Assets



City of Naples, Florida

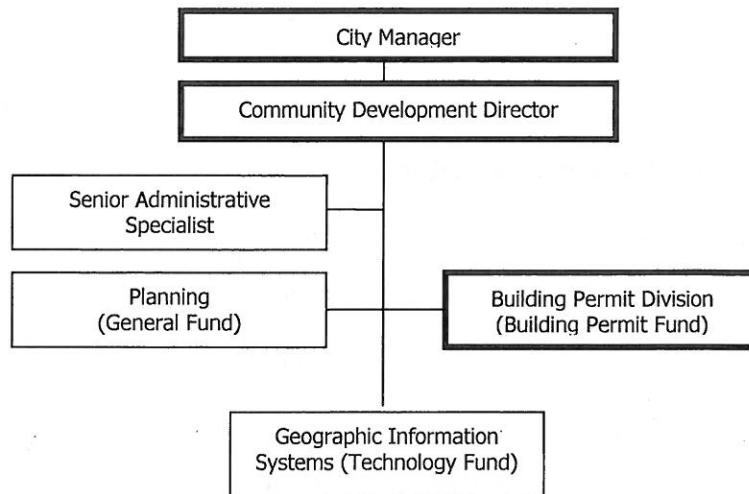
Fund Summary Page



FUND: Building Permit Fund
DEPARTMENT: Community Development Department (Fund 110)

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the city. The Building and Permits Division is part of the Community Development Department.



2006-07 Goals and Objectives

This Division will be focusing on filling all vacant positions and training employees in building codes, safety practices and City policies in the coming year. A manual is being developed for distribution to staff and for use during training sessions. The division will also be coordinating with the Collier Building Industry Association to help educate local contractors on best practices for compliance with the building code and City's regulations. Construction site maintenance will continue to be a priority in the community.

As the division completes its Insurance Service Organization (ISO) assessment for the last five years, it will be looking for changes to maintain the City's ranking in the next rating period. These improvements will include some of the training goals described above and changes to the floodplain management ordinance.

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Building and Zoning Goals and Objectives	Estimated Start	Estimated Completion
Improve the City's ISO Rating		
Staff all positions and decrease number of inspections and plans examined per employee	October 2006	October 2007
Set up training plan through BOAF Training Program to increase certification categories of all eligible inspectors	October 2006	October 2007
Implement Fire Inspector review and inspection of all renovated multi-family dwellings.	October 2006	December 2006
Increase the number of in-house personnel certified as Building Officials and Floodplain Managers.	October 2006	June 2007
Move responsibility for training and supervision of fire inspectors to PESD to improve training and coverage of responsibilities	June 2006	October 2006
Improve Floodplain Management System		
Revise Floodplain Management ordinance	May 2007	October 2007
Review inter-local agreement and monitor progress of consultant	June 2006	January 2007
Review and revise procedures and provide training and updates to construction community	October 2006	October 2007
Provide or obtain necessary staff training		
Schedule training, both in-house and jointly with Collier County to prepare department employees for pre and post hurricane preparedness	June 2006	June 2007
Enroll all certified inspectors and plans examiners in State of Florida mandated 14 hour continuing education class	August 2006	June 2007
Institute department policy of monthly safety classes to be attended by all department employees	September 2006	October 2007
Set up external safety training classes with CBIA and City of Naples Risk Management personnel to supplement monthly safety classes	September 2006	October 2007

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Expand Division's Technical Library

Purchase complete set of International Building Code Commentary's for each inspector	September 2006	December 2006
Purchase new edition of Life Safety Code	September 2006	December 2006
Compile B&Z Department Manual for in-house training and sharing of proprietary information	July 2006	December 2006
Purchase Safe Working Practices manual for use by in-house trainer	October 2006	November 2006

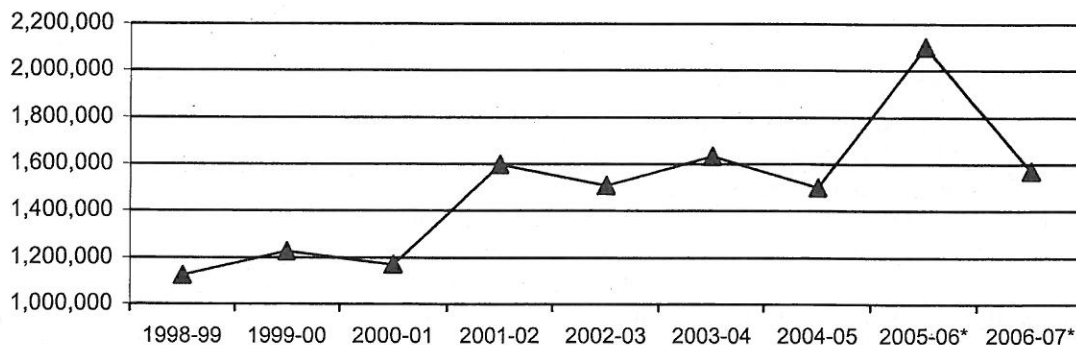
2006-07 Significant Budgetary Issues

The budget of the Building and Zoning Fund for FY06-07 is \$3,518,111; a \$928,426 increase over the \$2,589,685 adopted 2005-06 budget.

Revenues

The primary revenue to the Building Permits Fund is building construction permits and inspection fees. Fees are charged for all buildings and structures being built or altered. The fee structure is established by Ordinance and can be seen in Chapter 118 Article IV of the City Code. Below is the trend for Building Permits revenue (excluding specialty permits like plumbing or mechanical).

Building Permit Revenue (\$)



Using its reserved funds, the Building Permits Fund constructed a two-story facility in 2000, and is sharing the cost of space with the General fund, the Technology Services fund, the Streets and Traffic fund and the Construction Management fund. Payback-rates are based on a mortgage payment for 30 years, plus an allocation of building overhead. For 2006-07, the square footage and annual payment assigned to each section is shown below:

Planning	1,803	\$48,181
Technology Services Fund	4,054	\$108,333
Streets & Traffic	1,697	\$45,348
Construction Management	1,650	\$44,092
Total		\$245,954

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Additional revenues to the fund include interest income and copy charges.

Expenditures

Personnel

Several personnel changes were made to the Building and Zoning Division of the Community Development Department. This approved budget has 28 full-time equivalent positions, an increase of two over the 05-06 adopted budget. During Fiscal Year 2005-06, Naples City Council authorized the addition of three positions, a Fire Inspector, and Electrical Plans Examiner and a Site Compliance Inspector. For the 2006-07 budget, there is one additional Plans Examiner added. However, both Fire Inspector positions have move to the Police and Emergency Services Department (PESD). PESD already has two Fire Inspectors, and this will enable the four positions to function more efficiently. The two Fire Inspector positions will continue to be funded from the building permits fund through an administrative fee.

Based on a request from this Division, one additional Service Worker II was added to the General Fund's Facility Maintenance Division. Eighty percent of this position will be paid by the Building Permits fund, through the interdepartmental charge, and the position will replace the fund's current cleaning contractor.

Operating Expenses

Other Operating Expenses are budgeted at \$1,216,481, a 25% increase from the adopted budget of FY05-06. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	\$439,180
(Includes 2 Fire Inspectors and 80% of a Service Worker)	
Insurance	\$79,557
Equipment Fuel and Repair	\$48,010
Information Services Charges	\$270,040
Phone Costs	\$37,200
Electricity, Water, Sewer, Garbage	\$108,150
Training and related travel	\$17,100
Outside Counsel	\$20,000
Demolition Projects	\$5,000

The cost of insurance has impacted this fund like other funds, nearly doubling.

Another large area of increase is in the utility line item. The building's air conditioning system runs on reuse water, which had a major price increase last year. Due to the increased price and the remarkably high maintenance of that particular air-conditioning system, and similar problems with the systems of other buildings within the Riverside Circle campus, the City contracted for a complete review of the systems. As a result, a capital expenditure of \$387,000 is budgeted to cover the cost of a new cooling tower and replacement of internal piping. It is expected that the system will pay for itself over time due to savings over both utility fees and maintenance costs, starting in future fiscal years.

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

An additional \$9,950 is budgeted in capital for electronic door access and security. There is \$5,870 in Machinery and Equipment to acquire new sound meters.

2006-07 Performance Measures and Benchmarking

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Permits reviewed	5,398	7,490	8,200	7,800
Certificates of Occupancy issued for Single Family Homes	114	120	114	105
Certificates of Occupancy issued for larger structures	180	188	180	170
Total inspections conducted	22,858	24,238	26,000	27,000
Average daily inspections per inspector	14.26	14	19	17
Permit fees collected	\$2,778,236	\$2,580,058	\$2,955,000	\$3,150,000



**CITY OF NAPLES
BUILDING PERMITS FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
BUILDING PERMITS	\$1,506,705	\$1,632,472	\$1,498,817	\$2,218,000	\$1,605,000
OTHER LICENSES & PERMITS	915,453	1,154,025	1,090,727	1,263,010	1,033,000
BUILDING RENT	180,400	180,400	227,119	227,000	245,954
CHARGES FOR SERVICES	5,165	5,745	6,961	5,990	5,300
FINES & FORFEITURES	450	3,717	350	0	0
INTEREST INCOME	36,373	40,510	74,075	191,000	120,000
OTHER REVENUE	<u>37,175</u>	<u>7,321</u>	<u>6,264</u>	<u>12,000</u>	<u>1,000</u>
TOTAL BUILDING PERMITS FUND	<u>\$2,681,721</u>	<u>\$3,024,190</u>	<u>\$2,904,313</u>	<u>\$3,917,000</u>	<u>\$3,010,254</u>

FUND: 110 BUILDING PERMITS
COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
BUILDING PERMITS				
0.5	0.5	0.5	Community Development Director	\$49,061
0.5	0.5	0.5	Sr. Administrative Specialist	17,415
1	1	1	Building Official	89,250
1	1	1	Deputy Building Official	68,355
0	0	0	Sr. Building Inspector	0
7	7	7	Building Inspector	320,392
0	0	1 *	Sr. Plans Examiner	46,428
2	2	3	Plans Examiner ***	134,569
1	1	1	Floodplain Coordinator	40,398
1	1	1	Land Management Coordinator	35,939
1	1	1	Sr. Permit Coordinator	45,482
1	1	1	Community Development Analyst	49,960
0	0	1 *	Construction Site Compliance	38,108
4	4	4	Permit Technician	136,664
1	1	1	Administrative Specialist I	30,481
1	1	0 *	Fire Inspector **	0
2	2	2	Records Clerk	59,526
1	1	1	Plans Review Engineer	66,284
0	1	1	Building & Zoning Technician	39,360
25	26	28		1,267,672

FUND TOTALS :

25	26	28	Regular Salaries	1,267,672
			Other Salaries & Wages	6,000
			Overtime	52,564
			Employer Payroll Expenses	572,574
			Total Personal Services	\$1,898,810

* Positions added mid year (Fire Inspector, Construction Compliance & Inspector)	3
** Both Fire Inspectors Transferred to General Fund	(2)
*** Plans Examiner added to this budget	1
Net Change	2

**FISCAL YEAR 2006-07
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	877,465	943,603	1,136,758	1,267,673	130,915
10-30 OTHER SALARIES	2,726	5,367	6,000	6,000	0
10-40 OVERTIME	57,182	49,662	45,000	52,564	7,564
25-01 FICA	70,328	75,343	85,427	96,330	10,903
25-03 RETIREMENT CONTRIBUTIONS	57,629	66,694	94,434	122,025	27,591
25-04 LIFE/HEALTH INSURANCE	157,236	185,504	229,405	269,988	40,583
25-07 EMPLOYEE ALLOWANCES	0	0	0	7,230	7,230
29-00 GENERAL & MERIT INCREASES	0	0	0	77,000	77,000
TOTAL PERSONAL SERVICES	1,222,566	1,326,173	1,597,024	1,898,810	301,786
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	836	4,459	4,860	4,860	0
30-01 CITY ADMINISTRATION	225,000	279,140	287,500	439,180	151,680
30-10 AUTO MILEAGE/CAR ALLOWANCE	0	3,400	4,200	0	(4,200)
30-40 CONSTRUCTION MGMT FEE	0	0	0	9,700	9,700
31-00 PROFESSIONAL SERVICES	7,800	33,231	45,000	80,000	35,000
31-04 OTHER CONTRACTUAL SVCS	24,844	-2,500	0	0	0
32-10 OUTSIDE COUNSEL	24,599	0	20,000	20,000	0
34-01 DEMOLITION	0	2,500	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	7,581	16,547	17,724	17,100	(624)
41-00 COMMUNICATIONS	22,025	28,560	33,072	37,200	4,128
42-10 EQUIP. SERVICES - REPAIRS	13,991	20,396	22,000	27,500	5,500
42-11 EQUIP. SERVICES - FUEL	8,329	13,553	14,000	20,510	6,510
43-01 ELECTRICITY	40,008	46,655	44,000	57,750	13,750
43-02 WATER, SEWER, GARBAGE	48,175	37,299	48,000	50,400	2,400
44-01 BUILDING RENTAL	0	1,632	720	3,000	2,280
45-22 SELF INS. PROPERTY DAMAGE	79,129	43,584	47,621	79,557	31,936
46-00 REPAIR AND MAINTENANCE	2,281	4,548	5,000	5,000	0
46-02 BUILDINGS & GROUND MAINT.	29,438	40,072	50,000	28,700	(21,300)
47-00 PRINTING AND BINDING	9,595	13,364	16,000	16,000	0
47-06 DUPLICATING	0	2,211	3,200	3,200	0
49-02 INFORMATION SERVICES	244,720	260,550	266,660	270,040	3,380
51-00 OFFICE SUPPLIES	2,101	3,206	3,200	3,200	0
52-00 OPERATING SUPPLIES	12,188	19,571	24,000	24,400	400
52-07 UNIFORMS	2,574	3,436	3,904	4,984	1,080
52-09 OTHER CLOTHING	850	1,785	1,000	1,200	200
54-01 MEMBERSHIPS	4,997	7,120	8,000	8,000	0
TOTAL OPERATING EXPENSES	811,061	884,319	974,661	1,216,481	241,820
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	0	396,950	396,950
60-40 MACHINERY & EQUIPMENT	6,282	22,326	18,000	5,870	(12,130)
60-70 VEHICLES	18,081	49,577	0	0	0
60-80 COMPUTER PURCHASES	2,650	2,076	0	0	0
TOTAL NON-OPERATING EXPENSES	27,013	73,979	18,000	402,820	384,820
TOTAL EXPENSES	\$2,060,640	\$2,284,471	\$2,589,685	\$3,518,111	928,426

CIP PROJECTS - BUILDING PERMITS FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
BUILDING PERMITS						
07B01	Electronic Door Access & Security	9,950	0	0	0	0
07B02	Sound Meters	5,870				
07Y01	Air Conditioning Upgrade	387,000	0	0	0	0
	Inspections Replacement Vehicles	0	46,000	0	48,000	24,000
GRAND TOTAL BUILDING PERMITS		402,820	46,000	0	48,000	24,000

	2007	2008	2009	2010	2011
Impact on Operating Budget					
07B01	Electronic Door Access & Security				
	<i>Annual Maintenance</i>	0	1,000	1,000	1,000
07B02	Sound Meters				
	<i>No Impact</i>	0	0	0	0
07Y01	Air Conditioning Upgrade				
	<i>Decreased use of reuse water</i>	0	(20,500)	(20,500)	(20,500)
Effect of CIP on Operating Budget		0	(19,500)	(19,500)	(19,500)



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2006-07

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005		\$0
Projected Revenues FY 2005-06		\$137,000
Projected Expenditures FY 2005-06		\$137,000
Net Increase/(Decrease) in Net Unrestricted Assets		\$0
Expected Unrestricted Net Assets as of Sept. 30, 2006		\$0
Add Fiscal Year 2006-07 Budgeted Revenues		
CDBG Entitlement Funds	\$116,079	
CDBG Program Income	10,000	<u>\$126,079</u>
TOTAL AVAILABLE RESOURCES		\$126,079
Less Fiscal Year 2006-07 Budgeted Expenditures		
Improvements other than Buildings	\$102,079	
Loan Repayment	\$10,000	
Administration Reimbursement per Grant	14,000	<u>126,079</u>
BUDGETED CASH FLOW		\$0
Projected Unrestricted Net Assets as of September 30, 2007		\$0

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Development
FUND: Community Development Block Grant (CDBG) Fund

Fund Description

In 2003, Collier County entered into a participating parties agreement with the cities of Naples and Marco Island to qualify for an entitlement status to receive CDBG funding from the Department of Housing and Urban Development (HUD).

HUD awards grants to entitlement communities to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

Earlier this year Naples City Council established CDBG priorities for the 06-2007 fiscal year, which was used as the basis for the city's funding application.

2006-2007 Goals and Objectives	Estimated Start	Estimated Completion
Complete Program Requirements for 2005-2006 FY Complete improvements and submit report to County	April 2006	December 2006
Complete Program Requirements for 2006-2007 FY Advertise construction bids and award contract Complete improvements and submit report to County	September 2006 November 2006	October 2006 June 2007
Begin Program Requirements for 2007-2008 FY Schedule public meetings and distribute survey Obtain City Council approval of project list Submit application(s) to County for approval Prepare and present sub-recipient agreement Prepare engineering design and cost estimate Advertise construction bids and award contract	October 2006 November 2006 December 2006 February 2007 March 2007 September 2007	November 2006 December 2006 January 2007 March 2007 September 2007 October 2007

Departmental Summary Page (continued)

DEPARTMENT: Community Development
FUND: Community Development Block Grant (CDBG) Fund

Significant Budgetary Issues

This budget normally reflects a zero net income, because revenues are received which offset any expenditures.

Revenues

The only revenues to this fund are from the Community Development Block Grant. The City applied for \$137,000 for the 2005-06 fiscal year but only received \$129,135 with an additional \$50,000 to be allocated directly to Fun Time Nursery, and \$9,340 carried over from the prior year. For 2006-07, it is anticipated that the City will be awarded \$116,079 in the entitlement award, as authorized by Collier County Board of County Commission Resolution number 2006-110. It is expected that the River Park Needs Assessment will identify potential qualifying projects.

In addition to the CDBG entitlement award, the City receives \$10,000 in revenue from Jasmine Cay, from a prior year agreement with Jasmine Cay regarding CDBG grant. This revenue is considered program income in Fund 130 CDBG, and has been used to pay down a loan made to CDBG from the Water/Sewer fund.

Expenditures

According to the County resolution authorizing the \$116,079, the project for the CDBG grant is called "Public Facility Improvements and Educational Programming". The City will be refining this project description to specific projects based on the above noted needs assessment, as well as using the River Park Master Plan.

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	2,673	791	14,000	14,000	0
TOTAL OPERATING EXPENSES	2,673	791	14,000	14,000	0
<u>NON-OPERATING EXPENSES</u>					
70-01 LOAN REPAYMENT	2,673	0	0	10,000	10,000
60-30 IMPROVEMENTS O/T BUILDINGS	215	115,944	123,000	102,079	(20,921)
TOTAL NON-OPERATING EXPENSES	215	115,944	123,000	112,079	(20,921)
TOTAL EXPENSES	\$2,888	\$116,735	\$137,000	\$126,079	(20,921)

CIP PROJECTS - COMMUNITY DEVELOPMENT BLOCK GRANT

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
--------------	------------------------	-------------------------	-------------------------	-------------------------	-------------------------	-------------------------

COMMUNITY DEVELOPMENT BLOCK GRANT

GRAND TOTAL CDBG	0	0	0	0	0
-------------------------	---	---	---	---	---

Project schedule will be completed upon review of the TIF funded River Park Needs Assessment and Master Plan, approximately February 2007.



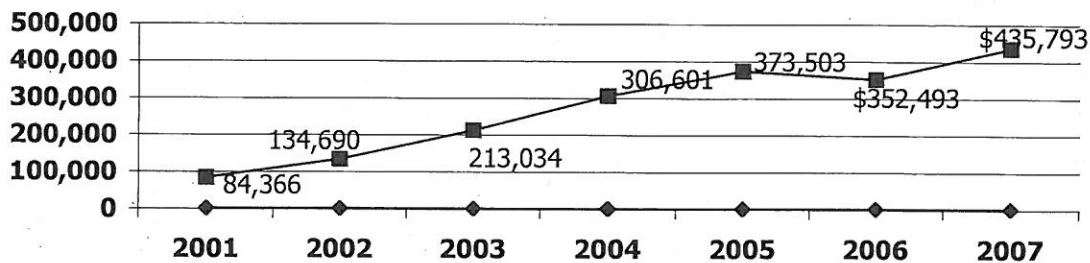
This page intentionally left blank



**EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Fund Balance as of Sept. 30, 2005		\$373,503
Projected Revenues FY 2005-06		\$195,016
Projected Expenditures FY 2005-06		\$216,026
Net Increase/(Decrease) in Net Unrestricted Assets		(\$21,010)
Expected Fund Balance as of Sept. 30, 2006		\$352,493
Add Fiscal Year 2006-07 Budgeted Revenues		
Property Tax (at 0.5 mills)	250,500	
Miscellaneous Income	12,000	<u>\$262,500</u>
TOTAL AVAILABLE RESOURCES		\$614,993
Less Fiscal Year 2006-07 Budgeted Expenditures		
Operations & Maintenance	4,200	
Capital Projects	175,000	
Debt Service	0	<u>\$179,200</u>
BUDGETED CASH FLOW		\$83,300
Projected Fund Balance as of September 30, 2007		<u>\$435,793</u>

Fund Balance Trend - East Naples Bay Taxing District

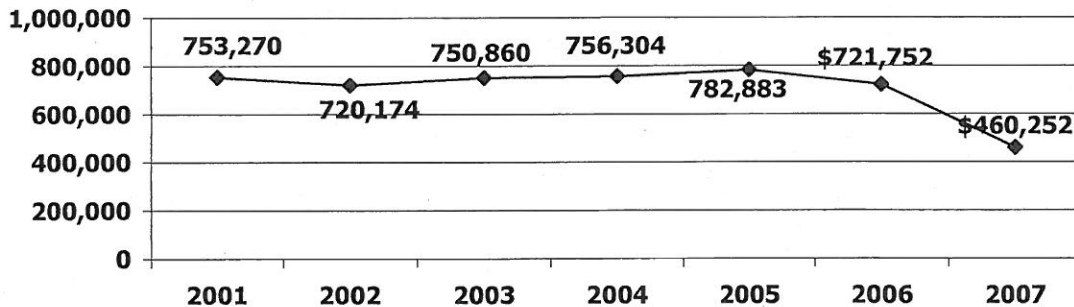




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Beginning Balance - Fund Balance as of Sept. 30, 2005		\$782,883
Projected Revenues FY 2005-06		\$821,172
Projected Expenditures FY 2005-06		\$882,303
Net Increase/(Decrease) in Net Unrestricted Assets		(\$61,131)
Expected Fund Balance as of Sept. 30, 2006		\$721,752
Add Fiscal Year 2006-07 Budgeted Revenues		
Property Tax (at 0.025 mills)	37,700	
TDC Reimbursement	0	
Interest Income	6,000	
		<u>\$43,700</u>
TOTAL AVAILABLE RESOURCES		\$765,452
Less Fiscal Year 2006-07 Budgeted Expenditures		
Operations & Maintenance	305,200	
Capital Projects	0	
		<u>\$305,200</u>
BUDGETED CASH FLOW		(\$261,500)
Projected Fund Balance as of September 30, 2007		<u>\$460,252</u>

Fund Balance Trend - Moorings Bay



City of Naples, Florida

Fund Summary Page



FUND: **East Naples Bay Taxing District (Fund 350)**
 Moorings Bay Taxing District (Fund 360)

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1988 to accomplish dredging and canal maintenance for these two areas. The East Naples Bay Special Taxing District encompasses the waterfront subdivisions of Golden Shores, Oyster Bay and Royal Harbor. The Moorings Bay Special Taxing District includes all of the waterfront properties around the Moorings Bay System, from Seagate Drive south to Banyan Boulevard, in the subdivisions of Coquina Sands, the Moorings, and Park Shore. Administration of the Districts is handled by the Community Services/Natural Resources office. Both Districts have an advisory board to collect public input.

2006-07 Significant Budgetary Issues

EAST NAPLES BAY

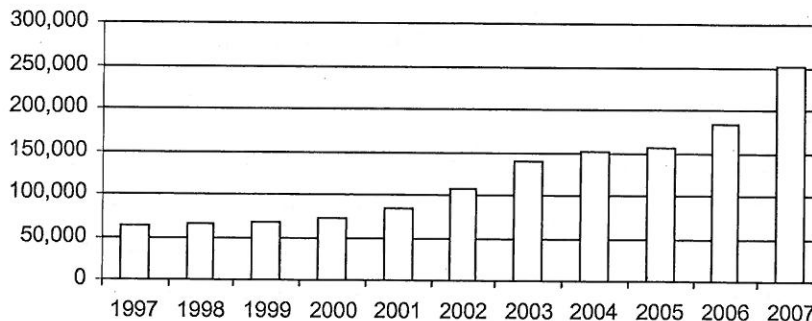
The approved budget for the East Naples Bay Taxing District is \$179,200

Revenues

The tax rate for the East Naples Bay Taxing District remained at 0.5000. The estimated taxable value of the district is \$527,424,142, a 37% increase over the prior year's taxable value. Assuming a collection rate of 96%, this fund is projecting to collect \$250,500 in property tax.

The chart below shows the historical tax collections, with projections for FY06 and FY07.

East Naples Bay Property Taxes



In addition to the property taxes, the fund should receive approximately \$12,000 in interest income.

Fund Summary Page (continued)

**FUND: East Naples Bay Taxing District
Moorings Bay Taxing District**

Expenditures

Recommended expenditures for East Naples Bay District total \$179,200. The primary project continues to be the dredging project for East Naples Bay. This project is engineering-intensive, and during FY06-07, the city expects to spend \$175,000 in engineering costs, such as core boring, surveying and permitting, with the actual dredging to occur in FY07-08. That cost will be over \$2.5 million, and it is unlikely that the fund will have sufficient cash on hand to perform the dredging. Funding options will include, but are not limited to, issuance of debt, an interfund loan or waiting until sufficient reserves are available.

One reduction in expenditures in the East Naples Bay District involved the annual debt service on a Series 1993 revenue bond. This debt had a final maturity on the bonds of July 2006, so the final payment was made during FY05-06.

Additional expenditures total \$4,200. These are for miscellaneous costs such as tax roll postage, usually costing less than \$25, the annual special district fee in the amount of \$175, and \$4,000 for aids to navigation such as lights and markers.

MOORINGS BAY

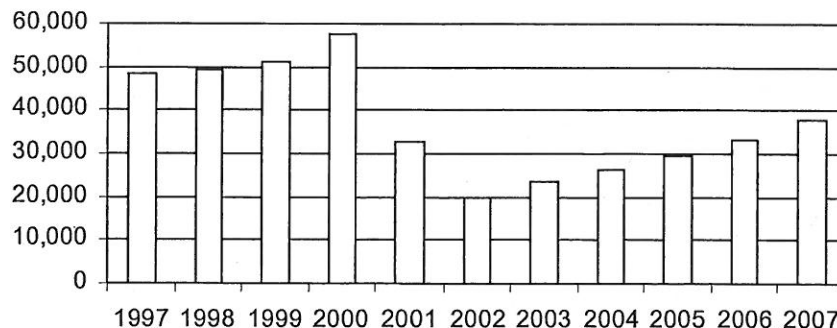
The budget for the Moorings Bay Taxing District is \$305,200.

Revenues

The tax rate for the Moorings Bay Taxing District is recommended to remain at 0.0250. The estimated taxable value of the district is \$1,590,306,798, a 15% increase over the prior year's taxable value. Assuming a collection rate of 96%, this fund is projecting to collect \$37,700 in property tax.

The chart below shows the historical tax collections, with projections for FY06 and FY07. The decrease in revenue from 2000 to 2001 was due to a reduction in the millage rate from 0.1000 to 0.0500 respectively. The Advisory Board then recommended that the City Council further reduce the rate from 0.0500 in 2001 to 0.0250, which has been the rate since 2002.

Moorings Bay Property Taxes



Fund Summary Page (continued)

FUND: **East Naples Bay Taxing District**
 Moorings Bay Taxing District

In addition to the property taxes, the fund should receive approximately \$6,000 in interest income assuming an interest rate of 4%.

Expenditures

Expenditures for the Moorings Bay District are at \$305,200.

Operating expenditures include \$35,000 for aids to navigation such as channel markers. There is \$200 budgeted for the annual taxing district registration fee.

The major expense of this budget is the \$250,000 for the repairs of the Doctor's Pass North jetty. There is also a mandated silt monitoring of the pass, which is budgeted at \$20,000.

**FISCAL YEAR 2006-07
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	
		ACTUALS	ACTUALS	ORIGINAL	ADOPTED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-00	REGULAR SALARIES & WAGES	0	0	0	0	0
25-00	OTHER FRINGE BENEFITS	0	0	0	0	0
	TOTAL PERSONAL SERVICES	0	0	0	0	0
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	196	196	200	200	0
31-01	PROFESSIONAL SERVICES	0	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	0	22,665	0	0	0
46-00	REPAIR AND MAINTENANCE	0	0	4,000	4,000	0
49-00	OTHER CURRENT CHARGES	0	0	0	0	0
52-00	OPERATING SUPPLIES	0	0	0	0	0
	TOTAL OPERATING EXPENSES	196	22,861	4,200	4,200	0
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	0	146,000	175,000	29,000
91-00	TRANSFERS OUT (DEBT)	61,564	74,101	68,825	0	(68,825)
	TOTAL NON-OPERATING EXPENSE	61,564	74,101	214,825	175,000	(39,825)
	TOTAL EXPENSES	\$61,760	\$96,962	\$219,025	\$179,200	(39,825)

CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
EAST NAPLES BAY TAX DISTRICT						
07W02	East Naples Bay Dredging	175,000	2,500,000	25,000	25,000	25,000
GRAND TOTAL EAST NAPLES BAY		175,000	2,500,000	25,000	25,000	25,000

**FISCAL YEAR 2006-07
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	0	0
25-00	OTHER FRINGE BENEFITS	0	0	0	0	0
TOTAL PERSONAL SERVICES		0	0	0	0	0
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,823	2,533	200	200	0
31-01	PROFESSIONAL SERVICES	26,652	35,747	65,000	250,000	185,000
31-04	OTHER CONTRACTUAL SVCS	2,000	12,490	0	20,000	20,000
46-00	REPAIR AND MAINTENANCE	1,130	350	33,000	35,000	2,000
49-00	OTHER CURRENT CHARGES	0	0	0	0	0
52-00	OPERATING SUPPLIES	0	0	0	0	0
TOTAL OPERATING EXPENSES		31,605	51,120	98,200	305,200	207,000
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	38,499	0	0	0
TOTAL NON-OPERATING EXPENSE		0	38,499	0	0	0
TOTAL EXPENSES		\$31,605	\$89,619	\$98,200	\$305,200	207,000



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Fund Balance as of Sept. 30, 2005	\$1,610,286
Projected Revenues FY 2005-06	\$2,751,277
Projected Expenditures FY 2005-06	\$2,138,761
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$612,516</u>

Expected Fund Balance as of Sept. 30, 2006 **\$2,222,802**

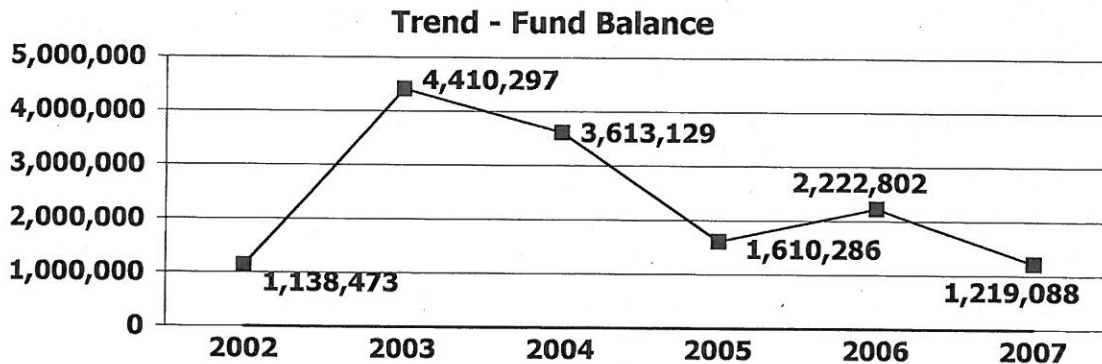
Add Fiscal Year 2006-07 Budgeted Revenues		
Tax Increment Financing City 1.2450 mills	\$836,760	
Tax Increment Financing County 3.5900 mills	2,412,830	
Bond Proceeds	5,000,000	
General Fund Transfer in	11,600	
Interest Income	132,000	
		<u>\$8,393,190</u>

TOTAL AVAILABLE RESOURCES: **\$10,615,992**

Less Fiscal Year 2006-07 Budgeted Expenditures		
Personal Services	\$557,481	
Operating Expenses	896,927	
Transfer - Administration	197,000	
Transfer - Construction Management	231,700	
Capital Improvements	6,747,000	
Debt Service - Principal	220,000	
Debt Service - Interest	187,123	
Transfer - Other Funds	359,673	
		<u>\$9,396,904</u>

BUDGETED CASH FLOW **(\$1,003,714)**

Projected Fund Balance as of September 30, 2007 **\$1,219,088**



City of Naples, Florida

Fund Summary Page



FUND: Community Redevelopment Agency (Fund 380)

Fund Description

The Community Redevelopment Agency (CRA) Fund is the fund used to account for the City's Tax Increment Financing District. The CRA was created in 1994 by resolutions 94-7098 and 94-7099, which generally establish the boundaries as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation.

The purpose of a CRA is to eliminate or prevent slum or blight, reduce or prevent crime, and initiate revitalization. The Naples CRA has made many improvements including a free parking garage, street lighting, streetscape-type improvements to 2nd, 3rd and 4th Avenues North between US 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront and rebuilding Menefee and Merrihue Parks on 5th Ave South. More recently, new streetscape was added at 10th Street from U.S. 41 to Central Avenue, and an old home was demolished and the vacant lot used as greenspace.

The CRA Board is the City Council, and the Executive Director is the City Manager. In addition, there is a Community Redevelopment Agency Advisory Board (CRAAB) made up of members of the CRA community providing guidance and suggestions.

Bylaws of the CRA require that the Executive Director prepare an annual budget and work program for the CRA Board's recommendation to the City Council by June 1 of each fiscal year.

2006-07 CRA Goals and Objectives

2006-07 CRA Goals and Objectives	Estimated Start	Estimated Completion
Determine needs and update various plans for CRA area to ensure that the CRA intent and requirements are met, such as revitalization, prevention of slum and reducing crime		
Complete the River Park Neighborhood Improvements pursuant to the Assessment Report and CRA approved priority action steps	October 2006	September 2008
Bid and award contract to update the Community Redevelopment Plan which was originally adopted in 1994	October 2006	September 2007
Bid and Award contract for the preparation of a Master Plan for the River Park Neighborhood & surrounding area	December 2006	February 2007
Establish a redevelopment plan for Four Corners	November 2006	May 2007
Present the Park Street Redevelopment Plan to CRA/City Council	October 2006	December 2006

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Complete CIP projects as approved by CRA and CRAAB

Bid and award a contract for the installation of the Fifth Avenue Lighting project (CIP 07C06)	November 2006	February 2007
Design, bid and award construction contract for the 10 th Street North Streetscape	October 2006	November 2007
Complete Spring Lake North Improvements	December 2006	August 2007
Obtain CRA Board and City Council consent for new Parking Garage (CIP 06C01)	October 2006	August 2007
Bid and award contract for the construction of new parking garage (CIP 06C01) for completion in 2008	August 2007	September 2007

2006-07 Significant Budgetary Issues

The approved budget of the Community Redevelopment Agency for FY06-07 is \$9,396,904.

This budget was prepared with the cooperation of the departments of Police and Emergency Services, Community Services, Public Works, Community Development and Construction Management, all of whom coordinate services within the district. In order to improve accountability and budgeting, for 2006-07 the accounts of the CRA fund has been divided into three separate divisions:

- CRA Administration (Division 0506)
- CRA Law Enforcement (Division 0507)
- CRA Maintenance (Division 0508)

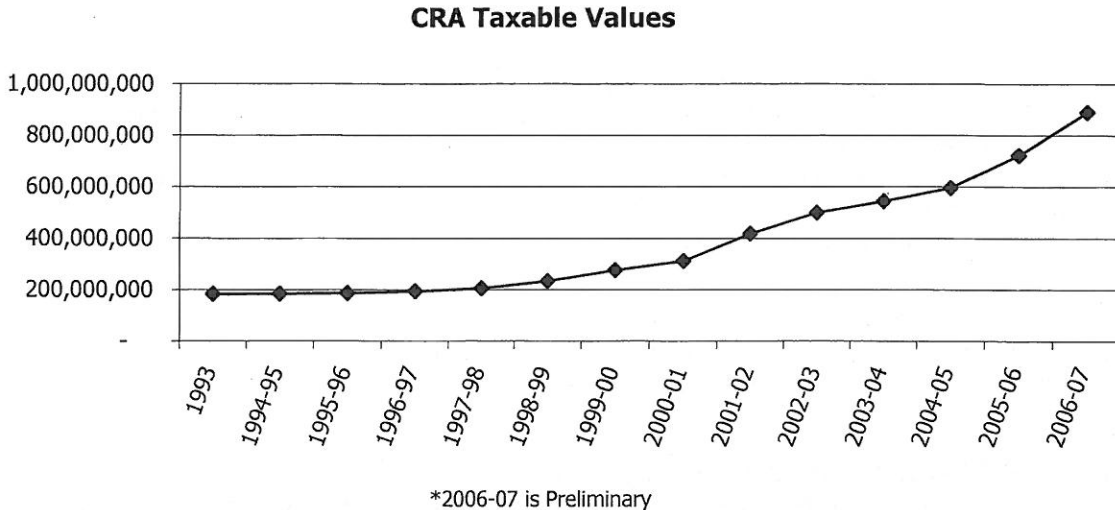
Because the history of the three divisions' expenditures cannot be separated, it will be more difficult to show areas of increase from prior years to the approved budget. However, the long term impact will be improved financial tracking.

Revenues

The primary revenue earned by the CRA is Ad Valorem Taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of tax specifically due to increased property values within the District. The CRA receives TIF money from the City and the County, using the 1993 property tax value as a base. The following chart shows the growth in taxable value since the base year, when values were slightly less than \$184 million, to its estimated 2007 value in excess of \$888 million (preliminary estimates as of May 31, 2006).

Fund Summary Page (continued)

FUND: Community Redevelopment Agency



In addition to the property taxes, the fund should receive approximately \$132,000 in interest income, based on approximately \$2,640,000 in invested assets, and an interest rate of 5.0%.

Bond Proceeds of \$5,000,000 will be used to build a new parking garage somewhere within the 5th Avenue South Overlay District.

According to Resolution 06-11116 passed on 2/15/06, the General Fund will fund approximately 20% of the newly added Administrative Specialist's cost. Therefore, this budget shows revenue from the General Fund in the amount of \$11,600.

Expenditures

The work program for the CRA is represented, in part, by the approved budget. That is, the funding shows what the CRA will accomplish. For 2006-07, the approved expenditures for Community Redevelopment Agency total \$9,396,904.

Approved Personal Services, budgeted at \$557,481, is \$223,360 higher than the adopted budget of FY05-06. This is due to three positions being added since the adoption of the 2005-06 budget.

In February, City Council approved an Administrative Specialist position to be added at mid-year, causing approximately \$56,000 of the increase. For this fiscal year, the Maintenance Division has requested the addition of a Landscape Technician II, causing approximately \$41,000 of the increase. Increased health insurance and retirement contributions, along with the annual employee raises contributed about \$55,000 to the increase, and in last year's budgets, the CRA did not include the retirement expense of the CRA Manager, which is \$6,540. A new line-item, Employee Allowances, is the expense for employee cell phone and drive home vehicle allowances (\$4,620). Last year, that cost was budgeted in 10-30. Finally, an additional Police Officer is approved, for an approximate \$45,000 plus benefits.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

The positions included in this budget are shown below:

Position	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07
CRA Manager	0	0	1	1	1
Sr. Admin Spec	0	0	0	0	1
Police Officer	1	1	2	2	3
Crew Leader I	1	1	1	1	1
Landscape Tech II	0	0	0	0	1
Service Worker II	1	1	2	2	2
Crew Leader III	.5	.5	0	0	0
Total	3.5	3.5	6	6	9

Operating Expenses are budgeted at \$1,325,627. The major components of this category are as follows:

*Architectural and Engineering Services	\$275,000 *
CRA Plan Update	\$75,000
Traffic Study (during season)	\$90,000
Lease Private Parking Lots	\$50,000
City Administration (General Fund Chargebacks)	\$197,000
Capital Project Admin Fee	\$231,700
Landscape Maintenance	\$289,877
Elevator Replacement	\$50,000

**Architectural and Engineering Services will provide:*

1. *River Park Area Master plan (\$100,000)*
2. *Urban design and engineering for the Four Corners project (\$110,000)*
3. *Fifth Avenue South lighting design (\$15,000)*
4. *Spring Lake project (\$50,000)*

Debt service for the fund is budgeted at \$766,796. This includes \$407,123 for debt service payment related to the debt issued in March 2003. That bond refunded the Parking Garage debt and provided nearly \$3,000,000 for improvements to the 41-10 area. As shown on the following pages, the CRA was loaned capital moneys from several other city funds. The City has established a payback schedule, which includes a 3.5% interest rate. The debt service on these inter-fund loans is \$359,673. The repayment schedules, which follow this summary, can be changed, but this budget does not make any changes.

The \$5,000,000 bond, if issued, will likely not have a payment due this fiscal year. However, future years will have an additional debt service of approximately \$480,000, depending on the terms available at the time of issuance.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Capital Improvements

There is \$6,847,000 budgeted for Capital Improvements. These are fully explained in the Capital Improvement Program, but include the following:

- New Parking Garage** A new garage will help to alleviate the lack of adequate parking capacity in the 5th Avenue South Overlay District
- 41-10 Streetscape** This continues the improvements in the 41-10 area of the TIF District. Part will be funded by the Redevelopment Bond issued in 2003.
- River Park Improvements** Make capital available to assist with improvements based on the neighborhood needs assessment.
- Park Street Project** Planner Andres Duany recommended civic center complex with a public square or plaza space.
- Lighting Plan** Lighting design plan that includes ambient lighting and lamp head replacement in the Fifth Avenue area, including alleyways and other pedestrian areas.
- CRA Street Overlay** Resurfacing of the existing streets in the CRA district.
- Street/Sidewalk Sweeper** This street and sidewalk sweeper is a specialized litter vacuum, which provides single operator outdoor litter cleaning. In addition to the brooms and brushes, it will have a flexible vacuum hose with which the operator can pick up butts or other litter.

Two of these capital projects will have an ongoing operating cost. The approved Street/Sidewalk sweeper will be operated by the CRA Maintenance staff. It will have fuel and operational costs of approximately \$2,000 per year.

It is not expected that the parking garage, approved for construction, will be operational during Fiscal year 2006-07. Therefore, this year's budget will have no operating impact from its construction, however, future years will require about \$14,000 annually for sweeping, maintenance, and electricity.

2006-07 Performance Measures and Benchmarking

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
TIF Values	545,260,206	601,139,509	724,175,740	891,279,617
% Change in taxable value of CRA vs. City	9% vs. 13%	10% vs. 9%	20% vs. 13%	23% vs. 21%

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Capital Improvements

There is \$6,847,000 budgeted for Capital Improvements. These are fully explained in the Capital Improvement Program, but include the following:

- New Parking Garage** A new garage will help to alleviate the lack of adequate parking capacity in the 5th Avenue South Overlay District

- 41-10 Streetscape** This continues the improvements in the 41-10 area of the TIF District. Part will be funded by the Redevelopment Bond issued in 2003.

- River Park Improvements** Make capital available to assist with improvements based on the neighborhood needs assessment.

- Park Street Project** Planner Andres Duany recommended civic center complex with a public square or plaza space.

- Lighting Plan** Lighting design plan that includes ambient lighting and lamp head replacement in the Fifth Avenue area, including alleyways and other pedestrian areas.

- CRA Street Overlay** Resurfacing of the existing streets in the CRA district.

- Street/Sidewalk Sweeper** This street and sidewalk sweeper is a specialized litter vacuum, which provides single operator outdoor litter cleaning. In addition to the brooms and brushes, it will have a flexible vacuum hose with which the operator can pick up butts or other litter.

Two of these capital projects will have an ongoing operating cost. The approved Street/Sidewalk sweeper will be operated by the CRA Maintenance staff. It will have fuel and operational costs of approximately \$2,000 per year.

It is not expected that the parking garage, approved for construction, will be operational during Fiscal year 2006-07. Therefore, this year's budget will have no operating impact from its construction, however, future years will require about \$14,000 annually for sweeping, maintenance, and electricity.

2006-07 Performance Measures and Benchmarking

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
TIF Values	545,260,206	601,139,509	724,175,740	891,279,617
% Change in taxable value of CRA vs. City	9% vs. 13%	10% vs. 9%	20% vs. 13%	23% vs. 21%

FUND 380: COMMUNITY REDEVELOPMENT FUND

**PESD/COMMUNITY SERVICES/COMMUNITY REDEVELOPMENT DEPARTMENT
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved *	2007 Approved	JOB TITLE	FY 2007 APPROVED
Administration				
1	1	1	CRA Manager	93,437
0	1	1	Sr. Admin Specialist II	37,522
<hr/> 1	<hr/> 2	<hr/> 2		<hr/> 130,959
Law Enforcement				
2	2	3	Community Police Officer	135,172
<hr/> 2	<hr/> 2	<hr/> 3		<hr/> 135,172
Parks & Parkways Maintenance				
1	1	0	Crew Leader I	0
0	0	1	Landscape Technician III	29,498
0	0	3	Landscape Technician II	82,536
2	2	0	Service Worker II	0
<hr/> 3	<hr/> 3	<hr/> 4		<hr/> 112,034
FUND TOTALS :				
6	7	9	Regular Salaries	378,165
			Other Salaries	0
			State Incentive Pay	1,680
			Overtime	20,000
			Holiday Pay	3,600
			Employer Payroll Expenses	154,036
			Total Personal Services	<u>\$557,481</u>

* Includes Administrative Specialist added in February 2006



**CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY FUND
REVENUE SUMMARY**

	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	PROJECTED 2005-06	BUDGET 2006-07
City/County Tax Increment	1,497,895	1,712,497	1,976,403	2,595,477	3,249,590
Bond Proceeds	2,981,354	0	0	0	5,000,000
Other Income	0	486	67,198	0	0
Transfer from General Fund	0	0	0	5,800	11,600
Interest Income	85,466	69,776	109,335	150,000	132,000
TOTAL REVENUES	<u>\$4,564,715</u>	<u>\$1,782,759</u>	<u>\$2,152,936</u>	<u>\$2,751,277</u>	<u>\$8,393,190</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	55,393	180,029	234,470	378,165	143,695
10-30 OTHER SALARIES	0	0	9,471	0	(9,471)
10-32 STATE INCENTIVE PAY	200	0	0	1,680	1,680
10-40 OVERTIME	1,139	16,498	17,000	20,000	3,000
10-42 HOLIDAY PAY	0	1,782	1,890	3,600	1,710
25-01 FICA	4,236	13,756	17,814	29,108	11,294
25-03 RETIREMENT CONTRIBUTIONS	3,256	6,867	9,190	36,413	27,223
25-04 LIFE/HEALTH INSURANCE	13,996	25,263	44,286	83,895	39,609
25-07 EMPLOYEE ALLOWANCES	0	0	0	4,620	4,620
TOTAL PERSONAL SERVICES	78,220	244,195	334,121	557,481	223,360
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	106,000	120,000	124,800	197,000	72,200
30-03 RIVER PARK NEEDS ASSESSMENT	0	0	50,000	0	(50,000)
30-10 MILEAGE	0	1,750	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	180,000	126,000	199,100	231,700	32,600
31-01 PROFESSIONAL SERVICES	4,560	5,799	375,000	325,000	(50,000)
31-04 OTHER CONTRACTUAL SERVICES	5,834	172,055	170,446	387,765	217,319
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAVEL AND PER DIEM	0	390	2,500	7,000	4,500
41-00 COMMUNICATIONS	0	545	1,500	3,000	1,500
43-01 ELECTRICITY	16,718	17,462	2,400	17,112	14,712
44-00 RENTAL & LEASES	0	23,333	0	50,000	50,000
46-00 REPAIR & MAINTENANCE	24,472	16,595	16,100	81,800	65,700
47-00 PRINTING & BINDING	0	0	0	500	500
47-02 ADVERTISING	0	20	4,000	3,050	(950)
49-00 OTHER CURRENT CHARGES	0	2,500	0	0	0
51-00 OFFICE SUPPLIES	0	758	3,500	3,500	0
52-00 OPERATING SUPPLIES	7,452	10,147	15,000	10,900	(4,100)
52-07 UNIFORMS	0	0	0	4,800	4,800
52-31 TREE/PLANTING/SUPPLIES	0	0	12,000	0	(12,000)
54-01 MEMBERSHIPS	12	281	2,000	2,500	500
TOTAL OPERATING EXPENSES	345,048	497,635	978,346	1,325,627	347,281
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	5,000,000	5,000,000	0
60-30 IMPROVEMENTS O/T/ BUILDING	74,424	1,910,092	830,000	1,675,000	845,000
60-40 MACHINERY & EQUIPMENT	1,300	7,207	23,000	72,000	49,000
70-11 BOND PRINCIPAL	0	0	210,000	220,000	10,000
70-12 BOND INTEREST	86,826	77,579	194,927	187,123	(7,804)
91-01 INTERFUND LOAN GENERAL FUND	0	0	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	461,101	402,367	0	0	0
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	0	161,186	147,572	(13,614)
91-39 INTERFUND LOAN STREETS	0	0	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	0	36,328	14,548	(21,780)
91-48 INTERFUND LOAN TENNIS FUND	0	0	0	0	0
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	623,651	2,397,245	6,652,994	7,513,796	860,802
TOTAL EXPENSES	\$1,046,919	\$3,139,075	\$7,965,461	\$9,396,904	1,431,443

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	55,393	180,029	234,470	130,959	(103,511)
10-30 OTHER SALARIES	0	0	9,471	0	(9,471)
10-32 STATE INCENTIVE PAY	200	0	0	0	0
10-40 OVERTIME	1,139	16,498	17,000	0	(17,000)
10-42 HOLIDAY PAY	0	1,782	1,890	0	(1,890)
25-01 FICA	4,236	13,756	17,814	10,260	(7,554)
25-03 RETIREMENT CONTRIBUTIONS	3,256	6,867	9,190	9,978	788
25-04 LIFE/HEALTH INSURANCE	13,996	25,263	44,286	21,215	(23,071)
25-07 EMPLOYEE ALLOWANCES	0	0	0	4,620	4,620
TOTAL PERSONAL SERVICES	78,220	244,195	334,121	177,032	(157,089)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	106,000	120,000	124,800	197,000	72,200
30-03 RIVERPARK NEEDS ASSESSMENT	0	0	50,000	0	(50,000)
30-10 MILEAGE	0	1,750	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	180,000	126,000	199,100	231,700	32,600
31-01 PROFESSIONAL SERVICES	4,560	5,799	375,000	275,000	(100,000)
31-04 OTHER CONTRACTUAL SERVICES	5,834	172,055	170,446	165,000	(5,446)
40-00 TRAVEL AND PER DIEM	0	390	2,500	4,000	1,500
41-00 COMMUNICATIONS	0	545	1,500	3,000	1,500
43-01 ELECTRICITY	16,718	17,462	2,400	0	(2,400)
44-00 RENTAL & LEASES	0	23,333	0	50,000	50,000
46-00 REPAIR & MAINTENANCE	24,472	16,595	16,100	5,000	(11,100)
47-02 ADVERTISING	0	20	4,000	3,050	(950)
49-00 OTHER CURRENT CHARGES	0	2,500	0	0	0
51-00 OFFICE SUPPLIES	0	758	3,500	3,000	(500)
52-00 OPERATING SUPPLIES	7,452	10,147	15,000	8,500	(6,500)
52-31 TREE/PLANTING/SUPPLIES	0	0	12,000	0	(12,000)
54-01 MEMBERSHIPS	12	281	2,000	2,500	500
TOTAL OPERATING EXPENSES	345,048	497,635	978,346	947,750	(30,596)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	5,000,000	5,000,000	0
60-30 IMPROVEMENTS O/T/ BUILDING	74,424	1,910,092	830,000	1,675,000	845,000
60-40 MACHINERY & EQUIPMENT	1,300	7,207	23,000	72,000	49,000
70-11 BOND PRINCIPAL	0	0	210,000	220,000	10,000
70-12 BOND INTEREST	86,826	77,579	194,927	187,123	(7,804)
91-01 INTERFUND LOAN GENERAL FUND	0	0	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	461,101	402,367	0	0	0
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	0	161,186	147,572	(13,614)
91-39 INTERFUND LOAN STREETS	0	0	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	0	36,328	14,548	(21,780)
91-48 INTERFUND LOAN TENNIS FUND	0	0	0	0	0
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	623,651	2,397,245	6,652,994	7,513,796	860,802
TOTAL EXPENSES	\$1,046,919	\$3,139,075	\$7,965,461	\$8,638,578	673,117

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	55,393	180,029	234,470	130,959	(103,511)
10-30 OTHER SALARIES	0	0	9,471	0	(9,471)
10-32 STATE INCENTIVE PAY	200	0	0	0	0
10-40 OVERTIME	1,139	16,498	17,000	0	(17,000)
10-42 HOLIDAY PAY	0	1,782	1,890	0	(1,890)
25-01 FICA	4,236	13,756	17,814	10,260	(7,554)
25-03 RETIREMENT CONTRIBUTIONS	3,256	6,867	9,190	9,978	788
25-04 LIFE/HEALTH INSURANCE	13,996	25,263	44,286	21,215	(23,071)
25-07 EMPLOYEE ALLOWANCES	0	0	0	4,620	4,620
TOTAL PERSONAL SERVICES	78,220	244,195	334,121	177,032	(157,089)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	106,000	120,000	124,800	197,000	72,200
30-03 RIVERPARK NEEDS ASSESSMENT	0	0	50,000	0	(50,000)
30-10 MILEAGE	0	1,750	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	180,000	126,000	199,100	231,700	32,600
31-01 PROFESSIONAL SERVICES	4,560	5,799	375,000	275,000	(100,000)
31-04 OTHER CONTRACTUAL SERVICES	5,834	172,055	170,446	165,000	(5,446)
40-00 TRAVEL AND PER DIEM	0	390	2,500	4,000	1,500
41-00 COMMUNICATIONS	0	545	1,500	3,000	1,500
43-01 ELECTRICITY	16,718	17,462	2,400	0	(2,400)
44-00 RENTAL & LEASES	0	23,333	0	50,000	50,000
46-00 REPAIR & MAINTENANCE	24,472	16,595	16,100	5,000	(11,100)
47-02 ADVERTISING	0	20	4,000	3,050	(950)
49-00 OTHER CURRENT CHARGES	0	2,500	0	0	0
51-00 OFFICE SUPPLIES	0	758	3,500	3,000	(500)
52-00 OPERATING SUPPLIES	7,452	10,147	15,000	8,500	(6,500)
52-31 TREE/PLANTING/SUPPLIES	0	0	12,000	0	(12,000)
54-01 MEMBERSHIPS	12	281	2,000	2,500	500
TOTAL OPERATING EXPENSES	345,048	497,635	978,346	947,750	(30,596)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	5,000,000	5,000,000	0
60-30 IMPROVEMENTS O/T/ BUILDING	74,424	1,910,092	830,000	1,675,000	845,000
60-40 MACHINERY & EQUIPMENT	1,300	7,207	23,000	72,000	49,000
70-11 BOND PRINCIPAL	0	0	210,000	220,000	10,000
70-12 BOND INTEREST	86,826	77,579	194,927	187,123	(7,804)
91-01 INTERFUND LOAN GENERAL FUND	0	0	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	461,101	402,367	0	0	0
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	0	161,186	147,572	(13,614)
91-39 INTERFUND LOAN STREETS	0	0	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	0	36,328	14,548	(21,780)
91-48 INTERFUND LOAN TENNIS FUND	0	0	0	0	0
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	623,651	2,397,245	6,652,994	7,513,796	860,802
TOTAL EXPENSES	\$1,046,919	\$3,139,075	\$7,965,461	\$8,638,578	673,117

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	135,172	135,172
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	0	0	0	1,680	1,680
10-40 OVERTIME	0	0	0	20,000	
10-42 HOLIDAY PAY	0	0	0	3,600	
25-01 FICA	0	0	0	10,427	10,427
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	16,173	16,173
25-04 LIFE/HEALTH INSURANCE	0	0	0	22,750	22,750
TOTAL PERSONAL SERVICES	0	0	0	209,802	186,202
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM	0	0	0	3,000	3,000
46-00 REPAIR & MAINTENANCE	0	0	0	1,800	1,800
47-00 PRINTING & BINDING	0	0	0	500	500
51-02 OFFICE SUPPLIES	0	0	0	500	500
52-00 OPERATING SUPPLIES	0	0	0	2,400	2,400
52-07 UNIFORMS	0	0	0	4,800	4,800
TOTAL OPERATING EXPENSES	0	0	0	13,000	13,000
TOTAL EXPENSES	\$0	\$0	\$0	\$222,802	\$199,202

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	CHANGE
		ACTUALS	ACTUALS	ORIGINAL BUDGET	ADOPTED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	112,034	112,034
25-01	FICA	0	0	0	8,421	8,421
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	10,262	10,262
25-04	LIFE/HEALTH INSURANCE	0	0	0	39,930	39,930
TOTAL PERSONAL SERVICES		0	0	0	170,647	170,647
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES	0	0	0	50,000	50,000
31-04	OTHER CONTRACTUAL SERVICES	0	0	0	222,765	222,765
43-01	ELECTRICITY	0	0	0	17,112	17,112
46-00	REPAIR & MAINTENANCE	0	0	0	75,000	75,000
TOTAL OPERATING EXPENSES		0	0	0	364,877	364,877
TOTAL EXPENSES		\$0	\$0	\$0	\$535,524	\$535,524

CIP PROJECTS - COMMUNITY REDEVELOPMENT FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
COMMUNITY REDEVELOPMENT AGENCY						
06C01	New Parking Garage	5,000,000	0	0	0	0
00C12	41-10 Streetscape & Road Improvmts	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
07C03	River Park Neighborhood Improvements*	200,000	125,000	150,000	175,000	200,000
07C04	Street & Sidewalk Sweeper	72,000	0	0	0	0
07C05	Park Street Project	250,000	350,000	0	0	0
07C06	Lighting Design Plan & Replacement	125,000	0	0	0	0
07C07	Street Resurfacing Project	200,000	200,000	200,000	200,000	200,000
04C16	12th Street Improvements	0	0	250,000	0	0
GRAND TOTAL COMMUNITY REDEV.		6,847,000	2,175,000	2,100,000	1,875,000	1,900,000

* \$100,000 is budgeted in Capital, \$100,000 is budgeted in Professional Services.

**City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule**

Fund/Purpose	9/30/06 Balance	Payoff year	Interest rate	Annual debt Pymt
General -Plaza	286,352	2012	3.50%	55,315
General - 5th Ave S	275,362	2012	3.50%	53,192
General Tennis Deficit	55,824	2010	3.50%	15,711
Stormwater-6th Ave S	51,689	2012	3.50%	14,548
Stormwater-6th Ave S	-	2006	3.50%	0
Streets - 6th Ave S	286,333	2010	3.50%	55,311
Streets 5th Ave S	64,040	2010	3.50%	18,024
Utility Tax 6th Ave S	199,188	2010	3.50%	38,477
Utility Tax 3rd Ave N	78,877	2010	3.50%	22,200
Utility Tax 5th Ave S	74,698	2012	3.50%	21,024
Utility Tax Goodlette Rd	120,332	2010	3.50%	33,867
Utility Tax Menefee/Merrihue Park	-	2006	3.50%	0
Utility Tax 5th Ave Side Streets	113,716	2010	3.50%	32,005
Total	1,606,411			359,674

Original Term Basis:

Less than \$100,000 outstanding, 4 years

Less than \$300,000 outstanding, 8 years

Otherwise 10 years

This repayment schedule was designed to repay all outstanding interfund debt over a ten-year period, at an annual interest rate of 3.5%.

**City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule**

Fund/Purpose	9/30/06 Balance	Payoff year	Interest rate	Annual debt Pymt
General -Plaza	286,352	2012	3.50%	55,315
General - 5th Ave S	275,362	2012	3.50%	53,192
General Tennis Deficit	55,824	2010	3.50%	15,711
Stormwater-6th Ave S	51,689	2012	3.50%	14,548
Stormwater-6th Ave S	-	2006	3.50%	0
Streets - 6th Ave S	286,333	2010	3.50%	55,311
Streets 5th Ave S	64,040	2010	3.50%	18,024
Utility Tax 6th Ave S	199,188	2010	3.50%	38,477
Utility Tax 3rd Ave N	78,877	2010	3.50%	22,200
Utility Tax 5th Ave S	74,698	2012	3.50%	21,024
Utility Tax Goodlette Rd	120,332	2010	3.50%	33,867
Utility Tax Menefee/Merrihue Park	-	2006	3.50%	0
Utility Tax 5th Ave Side Streets	113,716	2010	3.50%	32,005
Total	1,606,411			359,674

Original Term Basis:

Less than \$100,000 outstanding, 4 years

Less than \$300,000 outstanding, 8 years

Otherwise 10 years

This repayment schedule was designed to repay all outstanding interfund debt over a ten-year period, at an annual interest rate of 3.5%.



**STREETS FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Fund Balance as of Sept. 30, 2005	\$3,408,262
Projected Revenues FY 2005-06	\$6,478,557
Projected Expenditures FY 2005-06	\$7,177,791
Net Increase/(Decrease) in Net Unrestricted Assets	-\$699,234

Expected Fund Balance as of Sept. 30, 2006 **\$2,709,028**

Add Fiscal Year 2006-07 Budgeted Revenues

6-Cent Gas Tax	940,000	
5-Cent Gas Tax	693,000	
Road Impact Fees	200,000	
Dept. of Transportation	375,000	
State Shared Revenue	244,000	
Interest Income	60,000	
Transfer in from General Fund	1,000,000	
Re-Paymt-Comm Redevel Agency	73,335	
		<u>3,585,335</u>

TOTAL AVAILABLE RESOURCES **\$6,294,363**

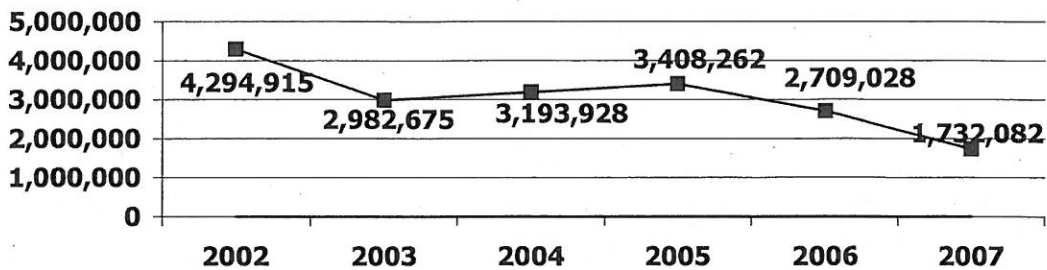
Less Fiscal Year 2006-07 Budgeted Expenditures

Personal Services	\$401,014	
Operations & Maintenance	921,264	
Transfer - Self-Insurance	197,255	
Transfer - Reimbursed Admin.	130,000	
Transfer - Capital Project Engineer	101,900	
Transfer - Building Rental	45,348	
Overlay Program	1,000,000	
CIP Projects	1,765,500	
		<u>4,562,281</u>

BUDGETED CASH FLOW **(\$976,946)**

Projected Fund Balance as of September 30, 2007 **\$1,732,082**

Fund Balance Trend



City of Naples, Florida

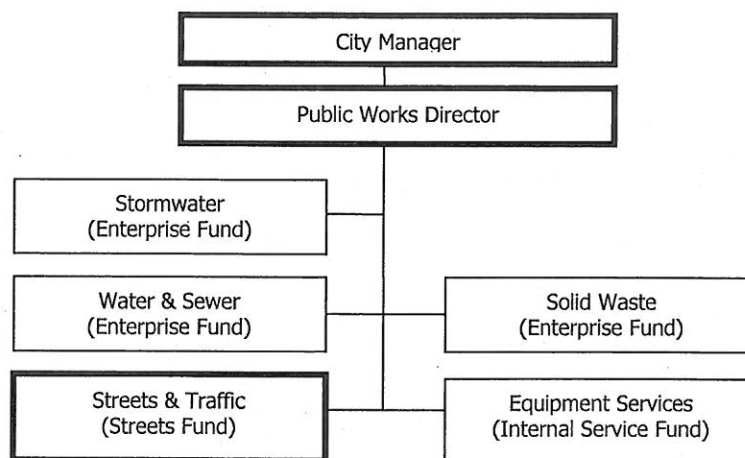
Departmental Summary Page



DEPARTMENT Public Works Department
FUND: Streets Fund (Fund 390)

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. Streets Fund is funded through Gas Tax and the General Fund. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, and signage throughout the City.



2006-2007 Goals and Objectives

Streets & Traffic Division

	Estimated Start	Estimated Completion
Operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value.		
Bid and award annual resurfacing contract (CIP 07U28)	March 2007	August 2007
Maintain traffic control for safe travel throughout the community by daily sign inspection/replacements and quarterly pavement marking improvements	October 2006	September 2007
Improve the sidewalk and pathway program for safe travel and for enhancement of community character	October 2006	September 2007
Maintain traffic signal systems to enhance circulation within the city, including periodic evaluation and modification of timing plans	October 2006	September 2007

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Streets Fund

Streets & Traffic Division	Estimated Start	Estimated Completion
Promote traffic calming and street improvements for increased community value	October 2006	September 2007
Replace signal strain poles with decorative mast arms and provide for improved lighted signage	October 2006	July 2007
Bid and award on-going contract(s) for sidewalk maintenance and improvements	October 2006	December 2006
Provide operational and support services so as to maximize the service life of City infrastructure.		
Implement right-of-way controls via adopted standards to protect and maintain public facilities	October 2006	September 2007
Provide land-use and permitting support services Citywide so as to reduce infrastructure delivery time and reduce cost	October 2006	September 2007
Provide planning and coordination of capital improvements related to streets and traffic projects		
Identify streets for the Street Overlay Project (CIP 07U28)	October 2006	December 2006
Update the neighborhood alley improvement request process (see CIP 07U31)	January 2007	March 2007
Finalize the Collier County – Naples Phase II Signalization upgrade (CIP 06U15)	October 2006	January 2007
Obtain quotes and award purchase order for acquisition of enclosed trailer (CIP 07U14)	November 2006	December 2006
Bid and award phase I of the Mooringline/Park Shore Bridge Improvements (CIP 07U03)	May 2007	August 2007
Establish pathway program for expansion and maintenance of sidewalks, bike lanes and pathways (see CIP 07U29)	January 2007	September 2007

2006-07 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY2006-07 is \$4,562,281.

This budget includes the use of \$976,946 in fund balance, to balance the fund. However, the fund still has a sufficient fund balance.

Revenues

Revenues into this fund total \$3,585,335, which includes a \$1,000,000 transfer from the General Fund.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$940,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the county-wide collections. This is a significant reduction from earlier years, due to a recalculated interlocal agreement in 2003, which reduced Naples' share from 14.48% to 10.28%.

Department Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Streets Fund

Collier County also participates in the second type of local fuel tax, called the five-cent option. The City budgeted to receive \$693,000, also 10.28% of the County's collection. Like the Local Option Fuel Tax, this is a significant reduction from earlier years.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. At least thirty-five percent of the City's collections are to be dedicated to transportation; for FY06-07, the transportation-dedicated portion of the revenue sharing program is \$244,000. Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities based on transportation expenditures, in accordance with state law and the intergovernmental agreement with the County.

The Streets fund is expected to receive \$60,000 in interest earnings.

The City and County have an interlocal agreement on transportation impact fees: the city keeps the first \$200,000 of impact fees, and the balance goes to the County for expansions to county maintained roadways. During the impact fee study in 2006-07, city staff will examine this shared fee.

There are two grants in this fund totaling \$375,000. One is an FDOT grant for Harbour Drive Bike Lane (\$125,000) and the other is \$250,000 for the final phase of the \$4.9 million signal improvement program.

The fund has two other incoming sources for 2005-06. Several years ago, this fund provided a loan to the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive \$73,335, which includes approximately \$20,000 in interest; the balance would be principal repayment.

Finally, to offset the loss to this fund due to the change of the gas tax allocation, the General Fund will transfer \$1,000,000 to the Streets Fund.

Expenditures

The Fund has five and one half positions budgeted, no increase over FY2005-06. The half position represents a shared Administrative Specialist position, with half paid from the Stormwater Fund, and the other half paid from this fund.

Personal Services (Salaries and benefits) are budgeted at \$401,014, a \$38,568 increase over FY05-06. This increase is partly due to a reclassification of a Signal Technician to an Operations Manager, who will be responsible for supervising and managing the field personnel. The remainder of the increase is due to pay raises and the increased cost of health insurance and pension.

Operating Expenses for this fund are \$2,395,767 a \$732,384 increase from last year's adopted budget. The largest increase is the Street Overlay project, which increased from \$400,000 to \$1,000,000.

Department Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Streets Fund

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$130,000
Street Light Electricity	\$348,726
Street Overlay Program	\$1,000,000
Insurance	\$197,255
Building Rental (paid to the Building & Zoning Fund)	\$45,348

Capital Improvements are budgeted at \$1,765,500. These items are listed at the end of this section, and more fully explained in the Five Year CIP.



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
6-CENT LOCAL GAS TAX	1,149,002	979,535	907,714	879,024	940,000
5-CENT LOCAL GAS TAX	895,946	752,406	678,102	644,498	693,000
STATE REV. SHARING	238,884	241,980	254,771	244,106	244,000
DEPT. OF TRANSPORTATION	0	149,400	159,692	4,077,000	375,000
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	71,179	57,168	96,871	80,000	60,000
OTHER INCOME	233,321 *	51,022 *	226,459	594	0
TRANSFER-GENERAL FUND	0	0	280,000	280,000	1,000,000
TRANSFER-CRA	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,335</u>	<u>73,335</u>
TOTAL STREETS	<u>\$2,788,332</u>	<u>\$2,431,511</u>	<u>\$2,803,609</u>	<u>\$6,478,557</u>	<u>\$3,585,335</u>

* Included reimbursement for a shared funding project with Collier County

**FUND: 390 STREETS FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Traffic Engineer	\$95,006
0	0	1	Operations Manager	\$52,409
2	2	1	Signal Technician	50,240
2	2	2	Traffic Control Technician	74,344
0.5	0.5	0.5	Administrative Specialist II	14,035
FUND TOTALS :				
5.5	5.5	5.5	Regular Salaries	286,035
			Other Salaries & Wages	5,980
			Overtime	10,000
			Employer Payroll Expenses	98,999
			Total Personal Services	<u>\$401,014</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	217,268	254,176	266,182	286,035	19,853
10-30 OTHER SALARIES	5,640	6,003	6,000	5,980	(20)
10-40 OVERTIME	6,485	4,360	9,100	10,000	900
25-01 FICA	17,366	19,972	20,098	21,569	1,471
25-03 RETIREMENT CONTRIBUTIONS	20,819	21,638	24,072	31,641	7,569
25-04 LIFE/HEALTH INSURANCE	30,588	34,267	36,994	45,369	8,375
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	298,166	340,416	362,446	401,014	38,568
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	350	393	3,800	3,800	0
30-01 CITY ADMINISTRATION FEE	140,000	120,000	120,000	130,000	10,000
30-40 CONSTRUCTION MGT FEE	90,000	126,000	108,000	101,900	(6,100)
31-01 PROFESSIONAL SERVICES	11,340	0	31,500	31,500	0
31-04 OTHER CONTRACTUAL SERVICES	271,969	43,496	67,500	67,500	0
31-42 GAS TAX OVERLAY	616,130	162,947	400,000	1,000,000	600,000
40-00 TRAINING & TRAVEL COSTS	435	1,090	3,300	3,300	0
40-03 SAFETY	0	619	1,000	1,000	0
41-00 COMMUNICATIONS	7,038	5,424	10,344	10,200	(144)
41-01 TELEPHONE	4,016	5,069	3,420	3,000	(420)
42-02 POSTAGE & FREIGHT	95	41	250	250	0
42-10 EQUIP SERVICES - REPAIR	16,993	17,615	24,000	27,600	3,600
42-11 EQUIP SERVICES - FUEL	2,688	6,369	7,500	10,990	3,490
43-01 ELECTRICITY	284,047	293,522	303,240	348,726	45,486
44-01 BUILDING RENTAL	47,800	39,177	39,777	45,348	5,571
44-02 EQUIPMENT RENTAL	0	0	250	250	0
45-22 SELF INSURANCE CHARGE	83,973	118,893	112,864	197,255	84,391
46-00 REPAIR AND MAINTENANCE	2,162	0	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE	1,646	29,225	70,000	70,000	0
46-06 OTHER MAINTENANCE	17,922	20,501	85,000	65,000	(20,000)
46-07 MARINE SIGN MAINTENANCE	7,946	12,744	5,600	5,600	0
46-09 STREET LIGHT & POLE MAINT.	-19,926	-1,065	64,000	64,000	0
46-13 SIDEWALK AND ROAD REPAIRS	0	0	175,000	175,000	0
47-00 PRINTING AND BINDING	0	0	500	500	0
49-02 INFORMATION SERVICES	0	8,530	10,090	16,410	6,320
51-00 OFFICE SUPPLIES	1,141	1,198	1,000	1,000	0
52-00 OPERATING SUPPLIES	24,284	-1,941	10,000	10,000	0
52-07 UNIFORMS	374	516	850	1,040	190
52-09 OTHER CLOTHING	200	685	900	900	0
54-01 MEMBERSHIPS	50	40	1,130	1,130	0
54-02 BOOKS, PUBS, SUBSCRIPTS	650	42	1,068	1,068	0
TOTAL OPERATING EXPENSES	1,613,323	1,011,130	1,663,383	2,395,767	732,384
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	0	0
60-30 IMPROVEMENT O/T BLDG	297,545	69,676	1,536,500	1,755,500	219,000
60-40 MACHINERY/EQUIPMENT	11,222	1,168,053	180,000	0	(180,000)
60-70 VEHICLES	0	0	36,000	10,000	(26,000)
TOTAL NON-OPERATING EXPENSES	308,767	1,237,729	1,752,500	1,765,500	13,000
TOTAL EXPENSES	\$2,220,256	\$2,589,275	\$3,778,329	\$4,562,281	783,952

CIP PROJECTS - STREETS & TRAFFIC

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
STREETS & TRAFFIC						
07U18	Annual Street Improvement Program	400,000	400,000	400,000	400,000	400,000
07U28*	Annual Street Overlay Program	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
07U03	Mooringline Dr & Park Shore Bridge Upgrades	225,000	150,000	100,000		
07U09	Signal System Component Upgrade Program	62,500	65,000	67,500	70,000	72,500
07U29	Annual Sidewalk/Pathway Program	200,000	100,000	100,000	100,000	100,000
07U31	Annual Alley Improvement Program	100,000	100,000	100,000	100,000	100,000
07U01	Annual Signal System Improvement Program	130,000	140,000	140,000	140,000	140,000
06U15	Collier Co - Naples Phase II (Signal System)	250,000	-	-	-	-
07U05	Harbour Drive Bike Lane	275,000	-	-	-	-
07U23	Annual Street Lighting Improvement Program	38,000	39,500	41,000	42,500	44,000
07U02	Citywide Parking Lot Improvements	75,000	75,000	75,000	75,000	75,000
07U14	Enclosed Trailer	10,000	0	0	0	0
GRAND TOTAL STREETS & TRAFFIC		2,765,500	2,569,500	2,523,500	2,427,500	2,431,500

All projects listed for this fund are repair and maintenance activities, which do not impact the operating budget.

* Note that this project is reflected in the operating budget line-items, not the capital budget line-item.
Therefore, there will be a variance of this amount on the previous pages relating to capital.



This page intentionally left blank



**WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	13,074,147
Projected Revenues FY 2005-06	25,574,870
Projected Expenditures FY 2005-06	28,052,117
Net Increase/(Decrease) in Net Unrestricted Assets	(2,477,247)

Expected Unrestricted Net Assets as of Sept. 30, 2006 **10,596,900**

Add Fiscal Year 2006-07 Budgeted Revenues

OPERATING:		
Water Sales	\$13,526,000	
Sewer Charges	9,283,500	
Other Operating	0	22,809,500
<hr/>		
NON-OPERATING		
Interest Income	\$394,000	
Grants	\$357,788	
System Development Charges	620,000	
Payments on Assessments	40,000	
Bond Proceeds	8,600,000	10,011,788
		<hr/>
		32,821,288

TOTAL AVAILABLE RESOURCES: **43,418,188**

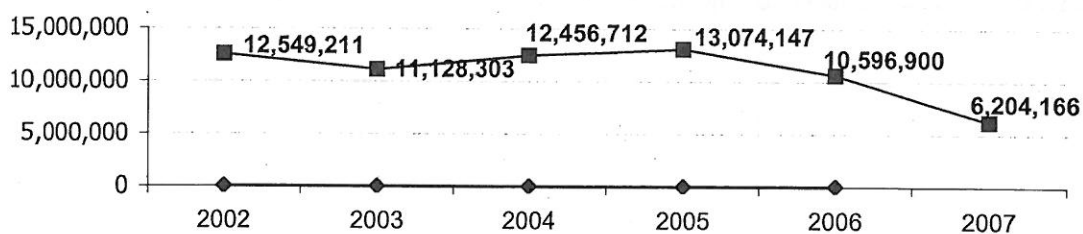
Less Fiscal Year 2006-07 Budgeted Expenditures

Administration	3,316,377	
Water Production	4,981,593	
Water Distribution	1,945,273	
Wastewater Treatment	3,186,881	
Wastewater Collection	1,145,191	
Utilities Maintenance	1,543,635	
Debt Principal (Parity Debt)	2,275,867	
Debt Interest (Parity Debt)	995,822	
Transfer - Construction Management	121,700	
Transfer - Pmt in Lieu of Taxes	1,312,380	
Transfer - Self Insurance	711,203	
Capital Projects	15,528,100	
Contingency	150,000	37,214,022
		<hr/>

BUDGETED CASH FLOW **(4,392,734)**

Projected Unrestricted Net Assets as of September 30, 2007 **6,204,166**

Trend-Unrestricted Net Assets



City of Naples, Florida

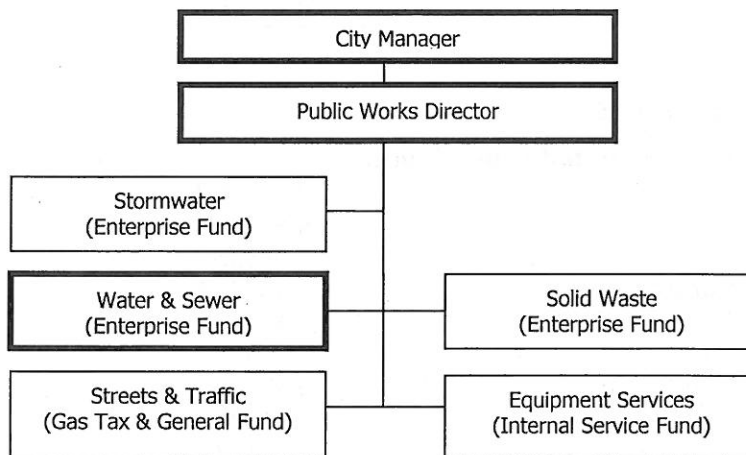
Departmental Summary Page



DEPARTMENT Public Works Department
FUND: Water & Sewer Fund

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. The Water & Sewer Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Water & Sewer Fund (Utilities Division) consists of 6 Sections; Administration, Water Production, Wastewater Treatment, Water Distribution, Wastewater Collections, and Utilities Maintenance.



Water & Sewer Fund Goals and Objectives

The Utilities Division will be focused on the improvements in the delivery of a safe and acceptable drinking water supply including both a high quality and sufficient quantity of potable water. We will also focus on the collection and disposal of the wastewater stream in the most effective and efficient method available. External funding sources will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities. Due to the emphasis the community has placed on improving the quality and quantity of our drinking water system, an increase in funding sources will be necessary to accomplish the following goals and objectives.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Utilities Division Goals and Objectives	Estimated Start	Estimated Completion
Continue with the update of the City's Water & Wastewater Master Plans and Long Range Planning Process		
Perform a Feasibility Study for Alternative Water Supplies	October 2006	July 2007
Create bid documents for sub phase 1B of the reclaimed water expansion project (North of Port Royal to Central Avenue)	January 2007	April 2007
Complete construction of sub phase 1A of the reclaimed water expansion project (Port Royal)	October 2006	September 2007
Complete construction of a Aquifer Storage & Recovery Well	October 2006	July 2007
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Have staff members attend at least one professional development program	October 2006	September 2007
Seek alternative training methods for all levels of staff	December 2006	March 2007
Improve the level of service to all customers and provide reliable service to meet growth and development through Water and Sewer Capital Improvement Projects such as the following:		
Water Production - Purchase and equip the Golden Gate well field with portable generators in efforts to provide the average daily flow demand of potable water <u>on auxiliary power.</u>	October 2006	July 2007
Wastewater Treatment – Complete the final phase of the aeration basin diffuser replacement project within aeration basin 4 in the Wastewater Treatment Plant to enhance/promote the "breakdown" of the organic load entering the plant.	October 2006	April 2007
Wastewater Collections – Implement collection system improvements based on the unsewered master plan update provided in FY 2006. Areas to be focused on are located north of Creech Road <u>TQ</u> Pine Ridge Road between Goodlette Road and US41.	January 2007	September 2007
Water Distribution – Upgrade a 2" water line on East Lake Drive to a 6" water line in efforts to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.	March 2007	September 2007
Install approximately 24 Variable Frequency Drives (VFDs) on the Golden Gate Well field wells in efforts to improve power quality and motor longevity.	June 2007	September 2007

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Utilities Division Goals and Objectives	Estimated Start	Estimated Completion
Continue and complete the filter improvements consisting of motor replacements, wear upgrades, sealing, piping replacements, and control panel upgrades within the Wastewater Treatment facility. This objective is intended to contribute to the reduction of the particulate material within the effluent stream entering the Gordon River and reclaimed water customers.	January 2007	May 2007
Replace one 600 HP reclaim distribution pump and motor in efforts to supply and maintain adequate pressure and reduce service disruptions to the reclaim water system.	February 2007	August 2007
Replace 8 service trucks in efforts to provide a reliable fleet for rapid response times associated with maintaining the existing level of service.	February 2007	August 2007
Target Royal Harbor area for lining improvements in efforts to rehabilitate sewer lines, laterals, and manholes through a contracted lining process that is intended to reduce infiltration of ground water, silt, and sand from entering the collection system.	October 2006	July 2007
Replace approximately 1,800 feet of an existing 4" cast iron forcemain to 6" polyethylene pipe at sewer pump station # 58 (Tarpon Drive – Royal Harbor)	March 2007	June 2007
Continue and complete the RDP Building Enhancement consisting of the replacement of pasteurization vessels and associated heat panels. Objective intended to contribute to minimal disruptions to the production of Class AA sludge for the next 10-20 years.	January 2007	August 2007

2006-07 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$37,214,022.

Revenues

There are two major types of income to the Water and Sewer fund.

- Water Sales
- Sewer Service Sales

Water revenue is \$13,526,000, and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges. The City is currently conducting a rate study, and new water/sewer/reuse rates will be proposed near the end of FY06-07, including adding one or more additional tier for water usage rates.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Although the rate study is not complete, this approved budget assumes that there will be some increase, and this budget estimated the increase at 10% of water revenue sales. If no rate increase or tier change is approved, the rate increase would be restricted to 2.74%, in accordance with Chapter 66 of the City Code, which allows for the current percentage increase of the Florida Public Service Commission Deflator Index.

Included in the above amount is \$86,000 in revenue for the plans review permit charge, passed by Council in spring 2004.

Sewer revenue is \$9,283,500, and includes primarily the base and use charges, connection fees and surcharges. Sewer rates are also adjusted annually in accordance with the State of Florida's Public Service Commission's price index. The index adjustment for October 1, 2006 is 2.74%. The rate study will address an additional increase or rate structure change for sewer and reuse rates.

Included with sewer revenue is revenue from the sale of Reuse Water. Primarily, reuse is used at golf courses; with usage at many of the City's parks, parkways and recreation facilities; other customers include some multi-family, commercial, schools and library grounds. Lines are not currently extended into residential neighborhoods. Reuse water is expected to bring in \$260,000.

The fund has budgeted \$40,000 in Special Assessment revenue. This represents the expected payments on sewer line extensions in the following areas: Twin Lakes, Coach House Lane, Coconut Creek, Seagate, Avion Park, Big Cypress and West Blvd. There is \$620,000 budgeted for Water and Sewer System Development Charges, this reflects impact fees that are received throughout the year. Finally, there is \$357,788 included for three grants expected, including two from the Big Cypress Bay Basin Board for Capital projects (06K53 and 07M37), and \$32,787 for the Water Wise Conservation Grant

With the new Reuse expansion, the City will have to issue approximately \$8.6 million in debt to pay for the lines. This is in compliance with previous presentations made to City Council.

Expenditures

There are 96 approved positions in the Utility Department, making it one of the largest departments of the City. This represents a decrease from prior years. One-half of a position (Naturalist) was removed and is now fully funded in the General Fund, as the position no longer provides the certification on lab testing. Three positions, Irrigation Technicians, were transferred back to the General Fund. There were four Irrigation Technicians several years ago, but one was modified for another use, and remains in the Water Sewer Fund.

The Fund is made of six separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities Maintenance. Expenditures for the fund total \$37,214,022, a \$2,923,692 decrease from the adopted 2005-06 budget.

Administration

The budget for Administration is \$8,970,049, a \$1,011,109 decrease from the adopted budget of FY05-06. Administration includes the costs of debt service, capital and contingency, as well as the typical costs of administrative staffing and operations.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

The Administration division includes eight positions. Personal service expenses in Administration total \$642,295, an increase of \$17,400 over the adopted budget of FY05-06. The increase is due to general raises.

Administration Operating Expenditures, at \$4,819,365, increased \$445,202. The increase in operating expenses is a result of an increase in the charge for the Self Insurance Property Damage line item, in the amount of \$711,203. The following five line items comprise 92% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	\$1,799,000
Taxes (Payment in Lieu of Taxes Franchise Fee)	\$1,312,380
Self Insurance Charge	\$711,203
Capital Projects Engineering Fee	\$121,700
Information Services Charges	\$482,820

Administration's Non-Operating costs are primarily composed of debt service payments (principal, interest and arbitrage service) on the Water and Sewer Debt and \$150,000 of contingency. Note that as of September 1, 2006, the series 2001 refunding bonds are paid off, thus reducing debt service requirements for 2006-07 from prior years.

There is \$86,700 in capital requested, to acquire 51 800 MHz radios.

Water Production

The budget for Water Production is \$4,891,593, a \$434,613 increase over the adopted budget of FY05-06.

The Water Production division includes sixteen positions.

Water Production's Operating Expenditures \$4,109,205, increased \$395,876. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$1,518,600
Electricity (for wells and water plant)	\$1,500,000
Contractual Services (mostly sludge hauling)	\$473,000

The major increases are in well and plant electricity and the cost of chemicals. The remaining portion of this division's expenses includes items such as tools, supplies, and repair and maintenance of the plant and equipment.

Water Distribution

The budget for Water Distribution is \$1,948,673, a \$135,226 decrease from the adopted budget of FY05-06.

The Water Distribution's division includes 21 positions, a decrease of three positions which transferred to the General Fund Community Services Division.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

Water Distribution's Operating Expenditures \$770,201, decreased \$39,969. The major function of this division is to ensure the supply of water gets to its destination; therefore the major costs include meters and related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs. The reduction this year is in irrigation supplies, which will be funded in the General Fund's Community Services Department.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,192,381, a \$231,593 increase over the adopted budget of FY05-06.

Personal Services increased \$81,354, or 7%. The Wastewater Treatment division includes 20 positions.

Wastewater Treatment Plant's Operating Expenditures of \$1,965,339, increased \$150,239. The following four items make up 90% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$225,999
Electricity (for plant)	\$900,000
Chemicals	\$371,700
Equipment and Plant Maintenance	\$281,000

The major increases are in these four items. The other 10% of the operating costs of the Wastewater Treatment Division consists of uniforms, other utility services, safety and training, and operating supplies.

Wastewater Collection

The responsibility of the Wastewater Collection division is to ensure the safe and efficient transportation of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. The budget for this function is \$1,157,391, a \$107,427 increase over the adopted budget of FY05-06.

Wastewater Collection Operating Expenditures, approved at \$301,025, represents a \$58,970 increase over the adopted budget of FY05-06. Because the primary function of this division is to ensure wastewater gets to its destination; major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Maintenance

The responsibility of the Maintenance division is to maintain the water and sewer system, including 51 raw water production wells, and 115 sewage pump/lift stations. The budget for this function is \$1,563,635, an \$182,210 increase over the adopted budget of FY05-06.

The Maintenance division includes 16 positions.

Operating Expenditures increased \$88,390. The primary area of increase is in fuel, vehicle maintenance and electricity.

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Water & Sewer Fund**

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. The largest project, the Reuse Line Expansion is estimated at \$8,600,000, and although funded initially by a bond, will be repaid by property assessments and a user charge.

Projects with impact on the operating budget are noted with an asterisk on the spreadsheet that follows, with additional information about that impact, below. If the impact will occur in FY2006-07, the numbers are already reflected in the adopted budget.

07Y01	Air Conditioning Replacement/Repair	After replacing the re-use water based air-conditioning system, water bills will decrease slightly, impacting FY07-08 and beyond. There is an expected pay-back period of ten years. This budget does not include any cost savings.
06K53	Water Supply/Quality Improv Study	Future operating costs related to upgrading the water plant are unknown. Operating cost information will be part of the studies included in the 2006-07 budget
07M37	Aquifer Storage and Recovery (ASR) Wells	After installation, the ASR Wells will have electrical costs estimated at \$10,000 annually. These items will be budgeted in future years.
07N23	Combination Jet/Vacuum Truck Addition	This budget includes \$1,200 for operating costs of this additional equipment. See line item 420-3041-535-42-10 and 42-11.
05M02	Reuse Line Extension	Once installed, the reuse lines will have minor operating costs including electrical bills and maintenance. These costs, totaling \$25,000, have been incorporated into the Wastewater Treatment budget.

2006-07 Benchmarking and Performance Measures

Water Production Benchmarking	Naples	Collier County	Bonita Springs	City of Fort Myers	Marco Island	Cape Coral
Water Rates Per Thousand Gallons (1 st Tier rates)	\$1.19	\$1.54	\$2.90	\$3.26	\$2.80	\$2.00

Water Distribution Benchmarking	Naples	Cape Coral	Fort Myers	Collier County
Ratio of # Water meters within system maintained to the # of employees	17,500:22	47,000:71	16,000:23	25,000:62

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

2006-07 Benchmarking and Performance Measures (continued)

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	7.08 MGD	12 MGD	6.97 MGD	1.8 MGD
Personnel	16	22	18	10
MGD to Reuse System	5.71 MGD	8.49 MGD	4.42 MGD	1.08 MGD

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
# of employees maintaining collection system	15	71	12	63
# of manholes maintained	2,924	8,033	492	18,850
# of linear feet of gravity mains maintained	643,632	2,705,577	147,840	3,011,961
# of linear feet of force main maintained	276,144	745,328	Not Available	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Ratio of # of employees to the number of lift stations maintained within system.	15:118	64:680	22:142	5:63
# of water producing wells maintained within system.	52	Not Available	10 (Surface Water System)	15
# of Telemetry sites maintained.	175	600	Not Applicable	20
Ratio# of dollars spent on odor control to the # of MG sewage treated annually.	\$130,000: 2,560 MG	\$500,000: 5,840 MG	\$100,000: 4,563 MG	NA

Fund Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Water & Sewer Fund

2006-07 Benchmarking and Performance Measures (continued)

Water Production Performance Measures	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
Volume Treated Gallons treated annually	6,372,393,800	6,290,632,300	6,309,068,200	6,300,000,000
Cost per Million Gallons (MG) treated	\$558	\$629	\$592	\$652
Average Daily Demand (MG)	17.41	17.25	17.30	17.3
Unaccounted Water Loss	5.36%	4.82%	4.80%	4.80%
Number of Quality Control Tests Performed	Not Available	106,224	102,648	103,000

Water Distribution Performance Measures	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
# of meters changed	700	1100	488 meters 1137 ERT's	1200
# of large meters tested	188	188	188	188
# of backflow devices tested	1123	1278	1344	1500
# of valves maintained	275	376	325	500

Wastewater Treatment Performance Measures	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
Chemical cost per million gallons treated	\$70.55	\$81.96	\$112.14	\$120
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.8	1.6	1.8	1.7
Influent CBOD – pounds per day	129	142	144	150

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Water & Sewer Fund

2006-07 Benchmarking and Performance Measures (continued)

Wastewater Collections Performance Measures	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
# of linear feet of pipe inspected	26,400 ft	100,320 ft	110,000	90,000
# of linear feet of pipe cleaned	248,160 ft	316,800 ft	225,480	200,000
Force main, Valves, Gravity main and service repairs performed	52	121	97	100
Sewer mains obstructions cleared	21	20	51	65

Utilities Maintenance Performance Measures	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
# of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	15	4	8
# of new installations on stations equipped with odor control devices.	2	2	3	3
Magnetic flow meter installations within the well field.	Not Available	Not Available	21	28
# of wells chlorinated on an annual basis for algae/bacteria control.	20	20	25	20

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION				
1	1	1	Public Works Director	\$117,535
1	1	1	Utilities Director	91,198
0	1	1	Utilities Engineer	68,250
1	1	1	Budget & CIP Manager	55,593
1	0	0	Public Information Project Coord.	0
1	1	1	Sr. Admin. Specialist	34,698
2	2	2	Administrative Specialist II	71,947
1	1	1	Administrative Specialist I	25,562
<hr/> 8	<hr/> 8	<hr/> 8		<hr/> 464,784
WATER PRODUCTION				
1	1	1	Treatment Plant Supervisor	59,353
11	11	11	Plant Operator	384,145
1	1	1	Utilities Maintenance Technician I	34,758
1	1	1	Equipment Operator III	39,951
1	1	1	Service Worker III	28,071
1	1	1	Utilities Permit Coordinator	31,836
<hr/> 16	<hr/> 16	<hr/> 16		<hr/> 578,113
WATER DISTRIBUTION				
1	1	1	Distribution Supervisor	64,942
2	2	2	Cross Control Technician	86,174
4	4	4	Sr. Utilities Technician	143,815
7	7	7	Utilities Technician	206,820
1	1	1	Utilities Coordinator	47,986
3	3	0	Irrigation Technician (moved)	0
3	3	3	Utilities Locator	121,191
1	1	1	Utilities Inspector	52,146
1	1	1	Equipment Operator IV	38,944
1	1	1	Administrative Specialist II	35,335
<hr/> 24	<hr/> 24	<hr/> 21		<hr/> 797,353

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
WASTEWATER TREATMENT				
1	1	1	Treatment Plant Supervisor	64,305
1	1	1	Industrial Waste Technician	53,237
2	2	2	Laboratory & Field Technician	95,508
13	13	13	Plant Operator	500,289
1	1	1	Utilities Maintenance Technician II	47,965
1	1	1	Centrifuge & Press Operator	46,431
1	1	1	Service Worker III	39,162
0.5	0.5	0	Naturalist	0
<u>20.5</u>	<u>20.5</u>	<u>20</u>		<u>846,897</u>
WASTEWATER COLLECTION				
1	1	1	Collections Supervisor	56,928
1	1	1	Utilities Coordinator	54,052
3	3	3	Sr. Utilities Technician	121,025
1	1	1	Equipment Operator V	43,218
1	1	1	Equipment Operator IV	31,836
1	1	1	Utilities Locator	34,341
7	7	7	Utilities Technician	225,306
<u>15</u>	<u>15</u>	<u>15</u>		<u>566,705</u>
UTILITIES MAINTENANCE				
1	1	1	Utilities Maintenance Supervisor	61,846
4	4	4	Instrument Technician	159,526
3	3	1	Utilities Maintenance Technician II	34,762
5	5	7	Utilities Maintenance Technician I	228,050
1	1	1	Tradesworker	35,465
1	1	1	Service Worker III	31,221
1	1	1	Utilities Coordinator	45,558
<u>16</u>	<u>16</u>	<u>16</u>		<u>596,428</u>
FUND TOTALS:				
99.5	99.5	96.0	Regular Salaries	3,850,280
			Other Salaries	29,900
			Overtime	176,000
			Employer Payroll Expenses	1,596,253
			Total Personal Services	<u>\$5,652,433</u>



**CITY OF NAPLES
WATER / SEWER FUND
REVENUE SUMMARY**

	<u>ACTUAL</u> 2002-03	<u>ACTUAL</u> 2003-04	<u>ACTUAL</u> 2004-05	<u>PROJECTED</u> 2005-06	<u>BUDGET</u> 2006-07
CLASSIFICATIONS:					
WATER:					
Water Sales	\$8,523,801	\$10,774,727	\$10,911,269	\$10,471,000	\$12,206,000
Water Surcharge	723,543	888,883	934,330	908,800	890,000
Hydrant	12,004	23,091	21,884	32,500	29,500
Tapping Fees	114,831	114,780	160,917	131,000	135,000
Installation Fees	27,674	29,800	28,920	29,440	31,200
Connection Charges	-975	-10,232	0	0	0
Delinquent Fees	88,391	114,031	127,543	131,000	125,000
Plan Check Fees	0	0	52,013	86,000	86,000
Miscellaneous	24,566	20,042	40,766	21,800	23,300
Total Water	<u>\$9,513,835</u>	<u>\$11,955,122</u>	<u>\$12,277,642</u>	<u>\$11,811,540</u>	<u>\$13,526,000</u>
SEWER					
Service Charges	\$7,920,940	\$8,152,031	\$8,209,607	\$8,243,000	\$8,450,000
Sewer Surcharge	494,076	515,992	532,622	483,000	545,000
Connection Charges	101,402	-96,838	1,050	17,000	13,000
Inspection	840	1,080	1,420	1,000	1,000
Re-Use Water	68,999	226,974	268,705	288,000	260,000
Miscellaneous	14,287	11,215	6,496	22,283	14,500
Total Sewer	<u>\$8,600,544</u>	<u>\$8,810,454</u>	<u>\$9,019,900</u>	<u>\$9,054,283</u>	<u>\$9,283,500</u>
NON-OPERATING					
System Development	\$806,368	\$764,013	\$531,908	\$863,900	\$620,000
Interest Income	338,803	238,378	380,136	580,432	394,000
Plan Check Fees	0	0	40,535	0	0
Bond Proceeds	0	0		5,600,000	8,600,000
Grants/Other	0	24,559	75,441	200,000	357,788
Assessment Payment	122,414	74,927	99,040	35,005	40,000
Sale of Property	70,738	31,459	122	0	0
Total Non-Operating	<u>\$1,338,323</u>	<u>\$1,133,336</u>	<u>\$1,127,182</u>	<u>\$7,279,337</u>	<u>\$10,011,788</u>
TOTAL WATER & SEWER	<u>\$19,452,702</u>	<u>\$21,898,912</u>	<u>\$22,424,724</u>	<u>\$28,145,160</u>	<u>\$32,821,288</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,243,082	3,303,617	3,794,510	3,850,280	55,770
10-30 OTHER SALARIES	22,629	26,647	32,920	29,900	(3,020)
10-40 OVERTIME	136,127	171,254	154,500	176,000	21,500
25-01 FICA	253,891	261,600	286,544	287,723	1,179
25-03 RETIREMENT CONTRIBUTIONS	265,589	264,023	334,645	398,352	63,707
25-04 LIFE/HEALTH INSURANCE	647,056	698,973	859,528	897,398	37,870
25-07 EMPLOYEE ALLOWANCES	0	0	0	12,780	12,780
TOTAL PERSONAL SERVICES	4,568,374	4,726,114	5,462,647	5,652,433	189,786
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	24,748	26,907	31,985	29,000	(2,985)
30-01 CITY ADMINISTRATION	1,900,000	1,818,720	1,832,720	1,799,000	(33,720)
30-05 COUNTY LAND FILL	0	0	3,000	3,000	0
30-07 SMALL TOOLS	15,712	17,931	18,200	22,700	4,500
30-10 AUTO MILEAGE	0	3,000	0	0	0
30-40 CAP PROJECTS ENGINEER FEE	158,240	168,000	148,600	121,700	(26,900)
30-51 BOTTLED WATER	12,541	11,956	15,000	20,000	5,000
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	1,240	0	0	0
31-00 PROFESSIONAL SERVICES	10,632	15,054	69,840	120,000	50,160
31-01 OTHER PROFESSIONAL SERVICES	10,760	14,554	115,000	120,000	5,000
31-04 OTHER CONTRACTUAL SERVICES	312,095	448,795	576,100	787,574	211,474
38-01 PAYMENTS IN LIEU OF TAXES	1,259,000	1,254,409	1,268,000	1,312,380	44,380
40-00 TRAINING & TRAVEL COSTS	12,512	9,670	27,850	26,450	(1,400)
40-03 SAFETY	9,960	20,935	17,100	19,600	2,500
40-04 SAFETY PROGRAMS	0	823	1,500	540	(960)
41-00 COMMUNICATIONS	20,663	39,751	49,880	38,680	(11,200)
41-01 TELEPHONE	8,769	6,956	12,280	8,520	(3,760)
41-03 RADIO & PAGER	2,400	0	3,805	1,800	(2,005)
42-02 POSTAGE & FREIGHT	736	633	1,050	1,950	900
42-10 EQUIP. SERVICES - REPAIRS	228,785	276,442	277,797	319,470	41,673
42-11 EQUIP. SERVICES - FUEL	64,411	102,806	107,600	157,640	50,040
43-01 ELECTRICITY	1,961,701	2,003,378	2,385,680	2,659,826	274,146
43-02 WATER, SEWER, GARBAGE	75,938	53,223	77,024	87,587	10,563
44-02 EQUIPMENT RENTAL	9,172	10,857	13,150	17,700	4,550
45-22 SELF INS. PROPERTY DAMAGE	651,854	462,745	359,043	711,203	352,160
46-00 REPAIR AND MAINTENANCE	86,262	108,524	231,400	222,500	(8,900)
46-02 BUILDINGS & GROUND MAINT.	75,631	93,300	239,080	255,460	16,380
46-03 EQUIP. MAINT. CONTRACTS	6,327	9,969	12,000	12,000	0
46-04 EQUIPMENT MAINTENANCE	226,385	266,298	323,500	353,000	29,500
46-06 OTHER MAINTENANCE	140	0	0	0	0
46-12 ROAD REPAIRS	21,937	17,533	40,000	60,000	20,000
47-00 PRINTING AND BINDING	9,075	13,459	12,650	16,600	3,950
47-02 ADVERTISING (NON-LEGAL)	0	264	500	500	0
47-05 PHOTO AND VIDEO	0	629	1,000	1,000	0
47-06 DUPLICATING	150	0	500	500	0
49-00 OTHER CURRENT CHARGES	35,775	81,134	38,650	19,950	(18,700)
49-02 INFORMATION SERVICES	448,830	457,440	457,230	482,820	25,590
49-04 EMPLOYEE DEVELOPMENT	864	0	0	0	0
49-08 HAZARDOUS WASTE DISPOSAL	447	442	500	800	300

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
51-00 OFFICE SUPPLIES	7,274	6,226	9,300	9,800	500
51-01 STATIONERY	1,179	732	750	750	0
51-02 OTHER OFFICE SUPPLIES	2,195	1,178	1,500	1,500	0
52-00 OPERATING SUPPLIES	130,961	151,362	176,300	181,300	5,000
52-02 FUEL	31,980	32,777	29,200	59,200	30,000
52-03 OIL & LUBE	5,321	4,097	5,000	5,500	500
52-07 UNIFORMS	19,748	19,807	21,200	25,740	4,540
52-09 OTHER CLOTHING	10,368	10,703	12,050	12,960	910
52-10 JANITORIAL SUPPLIES	2,553	2,676	2,850	3,600	750
52-21 NEW INSTALLATIONS SUPPLY	2,023	231,735	210,000	250,000	40,000
52-22 REPAIR SUPPLIES	118,246	206,552	280,000	220,000	(60,000)
52-80 CHEMICALS	1,343,633	1,568,792	1,992,228	2,016,500	24,272
52-99 INVENTORY (OVER/SHORT)	11,309	2,188	0	0	0
54-01 MEMBERSHIPS	2,804	3,000	3,500	13,500	10,000
59-00 DEPRECIATION/AMORTIZATION	5,393,400	5,198,274	0	0	0
59-01 AMORTIZATION	23,626	23,626	0	0	0
TOTAL OPERATING EXPENSES	14,769,472	15,281,502	11,513,092	12,611,800	1,098,708
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	0	0
60-20 BUILDINGS	0	0	1,091,000	612,200	(478,800)
60-30 IMPROVEMENTS O/T BUILDING	0	0	15,469,000	11,125,000	(4,344,000)
60-38 LATERALS AND MAINS	0	0	0	433,000	433,000
60-39 RENEWAL & REPLACEMENT	0	0	0	0	0
60-40 MACHINERY EQUIP	0	0	1,215,875	2,872,300	1,656,425
60-70 VEHICLES	0	0	404,000	485,600	81,600
70-11 PRINCIPAL	0	0	3,748,650	2,275,867	(1,472,783)
70-12 INTEREST	1,363,969	1,218,759	1,129,450	995,822	(133,628)
70-15 INTEREST ON DEPOSITS	1	0	0	0	0
70-21 AMORTIZATION	76,602	76,602	0	0	0
70-30 CURRENT YR BOND EXP	5,419	4,282	4,000	0	(4,000)
91-51 HEALTH INSURANCE	0	0	0	0	0
99-01 CONTINGENCY	0	0	100,000	150,000	50,000
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	1,445,991	1,299,643	23,161,975	18,949,789	-4,212,186
TOTAL EXPENSES	20,783,837	21,307,259	\$40,137,714	\$37,214,022	(2,923,692)

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	404,467	379,257	443,198	464,784	21,586
10-30 OTHER SALARIES	105	3,045	9,000	0	(9,000)
10-40 OVERTIME	329	0	0	0	0
25-01 FICA	28,938	27,814	36,563	35,385	(1,178)
25-03 RETIREMENT CONTRIBUTIONS	31,417	32,915	44,249	47,455	3,206
25-04 LIFE/HEALTH INSURANCE	71,990	69,396	91,885	84,411	(7,474)
25-07 EMPLOYEE ALLOWANCES	0	0	0	10,260	10,260
TOTAL PERSONAL SERVICES	537,246	512,427	624,895	642,295	17,400
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,422	6,590	7,500	7,500	0
30-01 CITY ADMINISTRATION	1,900,000	1,818,720	1,832,720	1,799,000	(33,720)
30-10 AUTO MILEAGE	0	3,000	0	0	0
30-40 CAP PROJECTS ENGINEER FEE	158,240	168,000	148,600	121,700	(26,900)
30-51 BOTTLED WATER	12,541	11,956	15,000	20,000	5,000
31-01 PROFESSIONAL SERVICES	10,760	14,554	115,000	120,000	5,000
31-04 OTHER CONTRACTUAL SERVICES	4,085	9,426	10,000	78,575	68,575
38-01 PAYMENT IN LIEU OF TAXES	1,259,000	1,254,409	1,268,000	1,312,380	44,380
40-00 TRAINING & TRAVEL COSTS	4,127	1,875	8,500	5,700	(2,800)
41-00 COMMUNICATIONS	8,084	11,721	12,480	13,680	1,200
41-01 TELEPHONE	2,726	6,899	12,280	8,520	(3,760)
42-10 EQUIP. SERVICES - REPAIRS	2,163	4,574	3,000	3,450	450
42-11 EQUIP. SERVICES - FUEL	2,087	1,827	2,100	3,080	980
43-01 ELECTRICITY	22,351	28,973	30,500	35,000	4,500
43-02 WATER, SEWER, GARBAGE	42,469	31,537	46,280	50,587	4,307
45-22 SELF INS. PROPERTY DAMAGE	651,854	462,745	359,043	711,203	352,160
46-00 REPAIR AND MAINTENANCE	3,183	1,947	3,500	3,500	0
46-02 BUILDINGS & GROUND MAINT.	21,106	20,132	25,180	25,460	280
47-00 PRINTING AND BINDING	184	995	2,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	0	264	500	500	0
47-06 DUPLICATING	150	0	500	500	0
49-00 OTHER CURRENT CHARGES	24,986	69,060	3,500	3,500	0
49-02 INFORMATION SERVICES	448,830	457,440	457,230	482,820	25,590
51-00 OFFICE SUPPLIES	2,250	1,587	2,500	2,500	0
51-01 STATIONERY	733	441	750	750	0
51-02 OTHER OFFICE SUPPLIES	1,478	946	1,500	1,500	0
52-00 OPERATING SUPPLIES	432	1,754	4,500	4,500	0
52-07 UNIFORMS	239	504	300	260	(40)
52-09 OTHER CLOTHING	676	660	700	700	0
54-01 MEMBERSHIPS	54	250	500	500	0
59-00 DEPRECIATION/AMORTIZATION	691,895	674,720	0	0	0
TOTAL OPERATING EXPENSES	5,304,595	5,067,506	4,374,163	4,819,365	445,202
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	86,700	86,700
70-11 PRINCIPAL	0	0	3,748,650	2,275,867	(1,472,783)
70-12 INTEREST	1,363,969	1,218,760	1,129,450	995,822	(133,628)
70-21 AMORTIZATION	76,602	76,602	0	0	0
70-30 CURRENT YR BOND EXP	5,419	4,282	4,000	0	(4,000)
99-01 CONTINGENCY	0	0	100,000	150,000	50,000
TOTAL NON-OPERATING EXPENSES	1,445,991	1,299,644	4,982,100	3,508,389	(1,473,711)
TOTAL EXPENSES	\$7,287,832	\$6,879,577	\$9,981,158	\$8,970,049	(1,011,109)

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION		03/04	04/05	05/06	06/07	
		ACTUALS	ACTUALS	ORIGINAL	ADOPTED	CHANGE
				BUDGET	BUDGET	
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	485,565	492,125	567,273	578,113	10,840
10-40	OVERTIME	50,161	62,138	50,000	55,000	5,000
25-01	FICA	40,558	41,864	42,333	43,071	738
25-03	RETIREMENT CONTRIBUTIONS	42,827	35,841	49,489	58,896	9,407
25-04	LIFE/HEALTH INSURANCE	90,551	96,069	124,556	136,888	12,332
25-07	EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES		709,662	728,037	833,651	872,388	38,737
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	6,713	4,134	7,485	7,500	15
30-07	SMALL TOOLS	2,652	2,496	3,000	3,000	0
30-91	LOSS ON DISP. FIXED ASSETS	0	1,000	0	0	0
31-00	PROFESSIONAL SERVICES	1,717	5,092	57,840	105,000	47,160
31-04	OTHER CONTRACTUAL SERVICES	228,116	330,444	301,100	473,000	171,900
40-00	TRAINING & TRAVEL COSTS	946	1,892	2,500	2,500	0
40-03	SAFETY	2,163	8,943	3,500	3,500	0
41-00	COMMUNICATIONS	2,406	5,249	5,700	7,000	1,300
41-01	TELEPHONE	376	-20	0	0	0
41-03	RADIO & PAGER	754	0	800	800	0
42-02	POSTAGE & FREIGHT	125	56	200	250	50
42-10	EQUIP. SERVICES - REPAIRS	6,117	5,118	8,397	9,660	1,263
42-11	EQUIP. SERVICES - FUEL	1,063	1,592	2,000	2,930	930
43-01	ELECTRICITY	1,351,031	1,148,872	1,380,000	1,500,000	120,000
43-02	WATER, SEWER, GARBAGE	7,160	6,574	7,744	9,000	1,256
44-02	EQUIPMENT RENTAL	2,293	1,638	2,950	3,000	50
46-00	REPAIR AND MAINTENANCE	24,180	60,452	59,900	60,000	100
46-02	BUILDINGS & GROUND MAINT.	31,192	41,249	183,900	180,000	(3,900)
46-04	EQUIP. MAINTENANCE	76,537	109,049	119,000	150,000	31,000
47-00	PRINTING AND BINDING	8,440	11,922	10,000	14,000	4,000
49-00	OTHER CURRENT CHARGES	2,284	2,111	4,400	4,500	100
51-00	OFFICE SUPPLIES	1,462	1,447	1,500	2,000	500
52-00	OPERATING SUPPLIES	19,566	22,615	23,000	23,000	0
52-02	FUEL	16,065	16,952	9,200	18,200	9,000
52-03	OIL & LUBE	2,661	2,328	2,500	2,500	0
52-07	UNIFORMS	3,127	3,241	3,500	5,220	1,720
52-09	OTHER CLOTHING	1,766	1,502	1,935	2,845	910
52-10	JANITORIAL SUPPLIES	999	982	1,000	1,000	0
52-80	CHEMICALS	1,050,516	1,241,437	1,510,078	1,518,600	8,522
54-01	MEMBERSHIPS	0	0	200	200	0
59-00	DEPRECIATION/AMORTIZATION	947,324	916,683	0	0	0
TOTAL OPERATING EXPENSES		3,799,751	3,955,050	3,713,329	4,109,205	395,876
<i>NON-OPERATING EXPENSES</i>						
60-40	MACHINERY EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0
TOTAL EXPENSES		\$4,509,413	\$4,683,087	\$4,546,980	\$4,981,593	\$434,613

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	725,059	769,148	880,496	797,353	(83,143)
10-30 OTHER SALARIES	5,635	5,938	5,980	11,960	5,980
10-40 OVERTIME	34,803	45,267	45,000	45,000	0
25-01 FICA	57,929	62,019	66,390	59,901	(6,489)
25-03 RETIREMENT CONTRIBUTIONS	62,420	61,519	75,702	82,404	6,702
25-04 LIFE/HEALTH INSURANCE	138,071	156,471	188,786	178,034	(10,752)
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	1,023,917	1,100,362	1,262,354	1,175,072	(87,282)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,162	6,101	6,000	6,000	0
30-07 SMALL TOOLS	4,723	5,578	5,700	7,700	2,000
31-00 PROFESSIONAL SERVICES	0	0	1,000	0	(1,000)
31-04 OTHER CONTRACTUAL SERVICES	0	0	50,000	10,000	(40,000)
40-00 TRAINING & TRAVEL COSTS	2,534	3,325	8,100	6,100	(2,000)
40-03 SAFETY	1,076	2,012	4,100	4,100	0
40-04 SAFETY PROGRAMS	0	425	1,000	0	(1,000)
41-00 COMMUNICATIONS	2,776	14,143	20,400	6,600	(13,800)
41-01 TELEPHONE	2,995	0	0	0	0
41-03 RADIO & PAGER	0	0	700	0	(700)
42-10 EQUIP. SERVICES - REPAIRS	91,734	116,226	95,000	109,250	14,250
42-11 EQUIP. SERVICES - FUEL	28,041	44,974	50,000	73,250	23,250
43-01 ELECTRICITY	0	90	120	1	(119)
43-02 WATER, SEWER, GARBAGE	3,238	548	3,000	6,000	3,000
44-02 EQUIPMENT RENTAL	137	0	200	5,200	5,000
46-00 REPAIR AND MAINTENANCE	109	621	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	920	450	1,000	1,000	0
46-12 ROAD REPAIRS	10,704	9,215	20,000	30,000	10,000
47-00 PRINTING AND BINDING	451	542	650	600	(50)
49-00 OTHER CURRENT CHARGES	511	1,802	2,000	2,000	0
51-00 OFFICE SUPPLIES	2,461	1,297	2,600	2,600	0
51-03 OFFICE EQUIP. < \$250	200	0	0	0	0
52-00 OPERATING SUPPLIES	16,413	18,007	38,800	18,800	(20,000)
52-07 UNIFORMS	5,402	5,867	6,000	7,200	1,200
52-09 OTHER CLOTHING	2,340	2,704	2,800	2,800	0
52-21 NEW INSTALLATIONS SUPPLY	2,023	231,735	210,000	250,000	40,000
52-22 REPAIR SUPPLIES	118,246	206,552	280,000	220,000	(60,000)
59-00 DEPRECIATION/AMORTIZATION	1,042,883	1,022,261	0	0	0
TOTAL OPERATING EXPENSES	1,345,079	1,694,475	810,170	770,201	(39,969)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	11,375	3,400	(7,975)
TOTAL NON-OPERATING EXPENSES	0	0	11,375	3,400	(7,975)
TOTAL EXPENSES	\$2,368,996	\$2,794,837	\$2,083,899	\$1,948,673	(135,226)

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION		03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	678,552	757,696	811,598	846,897	35,299
10-30	OTHER SALARIES	0	0	0	0	0
10-40	OVERTIME	21,522	25,008	25,000	28,000	3,000
25-01	FICA	52,733	58,810	60,361	63,093	2,732
25-03	RETIREMENT CONTRIBUTIONS	56,277	63,111	72,261	91,016	18,755
25-04	LIFE/HEALTH INSURANCE	136,979	161,407	170,968	192,536	21,568
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		946,063	1,066,032	1,140,188	1,221,542	81,354
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	6,900	7,469	7,500	4,500	(3,000)
30-07	SMALL TOOLS	981	787	1,000	1,500	500
30-91	LOSS ON DISP. OF FIXED ASSETS	0	137	0	0	0
31-00	PROFESSIONAL SERVICES	8,915	9,962	11,000	15,000	4,000
31-04	OTHER CONTRACTUAL SERVICES	79,894	108,925	215,000	225,999	10,999
40-00	TRAINING & TRAVEL COSTS	1,929	1,742	3,000	4,500	1,500
40-03	SAFETY	1,093	4,731	3,000	5,500	2,500
41-00	COMMUNICATIONS	2,776	3,460	5,200	5,200	0
41-03	RADIO & PAGER	905	0	1,000	1,000	0
42-02	POSTAGE & FREIGHT	194	306	350	1,200	850
42-10	EQUIP.SERVICES - REPAIRS	10,512	20,526	32,400	37,260	4,860
42-11	EQUIP. SERVICES - FUEL	2,088	3,405	3,500	5,130	1,630
43-01	ELECTRICITY	400,887	649,572	805,000	900,000	95,000
43-02	WATER, SEWER, GARBAGE	20,587	12,314	16,000	18,000	2,000
44-02	EQUIPMENT RENTAL	4,312	4,774	6,000	5,500	(500)
46-00	REPAIR AND MAINTENANCE	47,209	37,810	150,000	146,000	(4,000)
46-02	BUILDINGS & GROUND MAINT.	19,715	27,301	25,000	45,000	20,000
46-04	EQUIP. MAINTENANCE	45,824	54,784	91,500	90,000	(1,500)
49-00	OTHER CURRENT CHARGES	7,528	7,755	27,750	7,950	(19,800)
49-08	HAZARDOUS WASTE DISPOSAL	447	442	500	800	300
51-00	OFFICE SUPPLIES	0	291	1,000	1,000	0
51-02	OTHER OFFICE SUPPLIES	659	232	0	0	0
52-00	OPERATING SUPPLIES	19,379	23,789	25,000	25,000	0
52-02	FUEL	13,752	14,468	17,500	36,000	18,500
52-03	OIL & LUBE	2,660	1,769	2,500	3,000	500
52-07	UNIFORMS	4,259	4,231	4,600	5,000	400
52-09	OTHER CLOTHING	2,080	2,427	2,400	2,400	0
52-10	JANITORIAL SUPPLIES	965	1,001	1,000	1,200	200
52-80	CHEMICALS	191,414	220,305	356,400	371,700	15,300
59-00	DEPRECIATION/AMORTIZATION	1,718,787	1,670,388	0	0	0
TOTAL OPERATING EXPENSES		2,617,182	2,895,103	1,815,100	1,965,339	150,239
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	0	5,500	5,500	0
TOTAL NON-OPERATING EXPENSES		0	0	5,500	5,500	0
TOTAL EXPENSES		\$3,563,245	\$3,961,135	\$2,960,788	\$3,192,381	231,593

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	436,185	437,935	541,019	566,705	25,686
10-30 OTHER SALARIES	5,640	6,003	5,980	5,980	0
10-40 OVERTIME	8,743	10,627	12,500	18,000	5,500
25-01 FICA	32,999	33,765	40,148	42,335	2,187
25-03 RETIREMENT CONTRIBUTIONS	34,785	34,736	46,020	58,214	12,194
25-04 LIFE/HEALTH INSURANCE	113,666	115,518	152,742	152,092	(650)
25-07 EMPLOYEE ALLOWANCES	0	0	0	840	840
TOTAL PERSONAL SERVICES	632,018	638,584	798,409	844,166	45,757
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	531	483	1,000	1,000	0
30-05 COUNTY LAND FILL	0	0	3,000	3,000	0
30-07 SMALL TOOLS	2,911	5,277	4,000	6,000	2,000
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	103	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,132	150	2,500	4,400	1,900
40-03 SAFETY	2,597	2,998	3,000	3,000	0
40-04 SAFETY PROGRAMS	0	398	500	540	40
41-00 COMMUNICATIONS	2,400	2,529	2,500	2,600	100
41-01 TELEPHONE	1,430	0	0	0	0
41-03 RADIO & PAGER	741	0	955	0	(955)
42-02 POSTAGE & FREIGHT	141	96	200	200	0
42-10 EQUIP.SERVICES - REPAIRS	72,235	83,363	95,000	109,250	14,250
42-11 EQUIP. SERVICES - FUEL	17,013	28,948	28,000	41,020	13,020
43-01 ELECTRICITY	5,572	5,390	5,060	6,325	1,265
44-02 EQUIPMENT RENTAL	0	445	500	500	0
46-00 REPAIR AND MAINTENANCE	289	1,163	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	0	238	500	500	0
46-04 EQUIP. MAINTENANCE	4,482	1,392	2,000	2,000	0
46-12 ROAD REPAIRS	11,233	8,318	20,000	30,000	10,000
47-05 PHOTO AND VIDEO	0	629	1,000	1,000	0
49-00 OTHER CURRENT CHARGES	466	406	500	1,000	500
51-00 OFFICE SUPPLIES	28	992	700	700	0
51-01 STATIONERY	155	0	0	0	0
51-02 OTHER OFFICE SUPPLIES	58	0	0	0	0
51-03 OFFICE EQUIP. < \$250	200	0	0	0	0
52-00 OPERATING SUPPLIES	52,944	59,231	60,000	75,000	15,000
52-07 UNIFORMS	3,097	2,572	3,000	3,900	900
52-09 OTHER CLOTHING	1,470	1,600	2,090	2,090	0
52-10 JANITORIAL SUPPLIES	285	296	500	1,000	500
52-80 CHEMICALS	1,272	351	750	1,200	450
54-01 MEMBERSHIPS	2,750	2,750	2,800	2,800	0
59-00 DEPRECIATION/AMORTIZATION	733,526	714,379	0	0	0
TOTAL OPERATING EXPENSES	918,958	924,497	242,055	301,025	58,970
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	9,500	12,200	2,700
TOTAL NON-OPERATING EXPENSES	0	0	9,500	12,200	2,700
TOTAL EXPENSES	\$1,550,976	\$1,563,081	\$1,049,964	\$1,157,391	107,427

**FISCAL YEAR 2006-07
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	513,254	467,456	550,926	596,428	45,502
10-30 OTHER SALARIES	11,249	11,661	11,960	11,960	0
10-40 OVERTIME	20,569	28,214	22,000	30,000	8,000
25-01 FICA	40,734	37,328	40,749	43,938	3,189
25-03 RETIREMENT CONTRIBUTIONS	37,863	35,901	46,924	60,367	13,443
25-04 LIFE/HEALTH INSURANCE	95,799	100,112	130,591	153,437	22,846
25-07 EMPLOYEE ALLOWANCES	0	0	0	840	840
TOTAL PERSONAL SERVICES	719,468	680,672	803,150	896,970	93,820
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,020	2,130	2,500	2,500	0
30-07 SMALL TOOLS	4,445	3,793	4,500	4,500	0
40-00 TRAINING & TRAVEL COSTS	1,844	686	3,250	3,250	0
40-03 SAFETY	3,031	2,251	3,500	3,500	0
41-00 COMMUNICATIONS	2,221	2,649	3,600	3,600	0
41-01 TELEPHONE	1,002	77	0	0	0
41-03 RADIO & PAGER	0	0	350	0	(350)
42-02 POSTAGE & FREIGHT	276	175	300	300	0
42-10 EQUIP.SERVICES - REPAIRS	46,024	46,635	44,000	50,600	6,600
42-11 EQUIP. SERVICES - FUEL	14,119	22,060	22,000	32,230	10,230
43-01 ELECTRICITY	181,860	170,481	165,000	218,500	53,500
43-02 WATER, SEWER, GARBAGE	2,484	2,250	4,000	4,000	0
44-02 EQUIPMENT RENTAL	2,430	4,000	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	11,292	6,531	15,000	10,000	(5,000)
46-02 BUILDINGS & GROUND MAINT.	3,618	4,380	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	6,327	9,969	12,000	12,000	0
46-04 EQUIP. MAINTENANCE	98,622	100,623	110,000	110,000	0
46-06 OTHER MAINTENANCE	140	0	0	0	0
49-00 OTHER CURRENT CHARGES	0	0	500	1,000	500
51-00 OFFICE SUPPLIES	1,073	903	1,000	1,000	0
52-00 OPERATING SUPPLIES	22,227	25,966	25,000	35,000	10,000
52-02 FUEL	2,163	1,357	2,500	5,000	2,500
52-07 UNIFORMS	3,624	3,392	3,800	4,160	360
52-09 OTHER CLOTHING	2,036	1,810	2,125	2,125	0
52-10 JANITORIAL SUPPLIES	304	397	350	400	50
52-80 CHEMICALS	100,431	106,699	125,000	125,000	0
54-01 MEMBERSHIPS	0	0	0	10,000	10,000
59-00 DEPRECIATION	258,985	223,469	0	0	0
TOTAL OPERATING EXPENSES	772,598	742,683	558,275	646,665	88,390
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	20,000	20,000	0
TOTAL NON-OPERATING EXPENSES	0	0	20,000	20,000	0
TOTAL EXPENSES	\$1,492,066	\$1,423,355	\$1,381,425	\$1,563,635	182,210

CIP PROJECTS - WATER/SEWER FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
W & S ADMINISTRATION						
07Y01	Air Conditioning Replacement/Repair	*	182,200	0	0	0
TOTAL ADMINISTRATION			182,200	0	0	0
WATER PRODUCTION						
06K50	Contact Time Improvements		0	500,000	0	0
04K07	Water Plant Security System		250,000	0	0	0
07K10	Water Permit Renewal		100,000	0	0	0
02K01	Solana/East Naples Pump Station Upgrade		1,200,000	1,200,000	0	0
06K53	Water Supply/Quality Improv Study	*	250,000	750,000	25,000,000	30,000,000
07K22	300 HP Variable Frequency Drives		85,000	0	0	0
07K27	Golden Gate Well Field Generator		250,000	0	0	0
07K30	Generator Switchgear		150,000	0	0	0
05K30	Influent Mag Flow Meters		77,000	0	0	20,000
07K37	Operator's Truck Replacement		24,500	0	0	0
07K38	Polymer/Phosphate Pumps		22,000	14,500	0	30,000
07K39	Chlorine Regulators		10,500	0	11,000	0
TOTAL WATER PRODUCTION			2,419,000	2,464,500	25,011,000	30,020,000
WATER DISTRIBUTION						
07L02	Water Transmissions Mains		433,000	300,000	300,000	300,000
07L22	Service Truck Replacements		132,100	68,000	70,000	72,000
07L17	Track Hoe Replacement		36,000	0	0	0
05L15	Awning/Overhang Extensions		0	135,000	0	0
07L26	Pipe Drilling Machine w/Hydraulic Unit		7,000	0	0	0
07L40	Portable Light Tower/Generator System		10,000	0	0	0
TOTAL WATER DISTRIBUTION			618,100	503,000	370,000	372,000
WASTEWATER TREATMENT						
05M02	Reuse Expansion (Phase 1B)	*	8,600,000	0	0	0
05M25	RDP Building Enhancement		675,000	0	0	0
03M01	Aeration Diffusers		50,000	0	0	70,000
05M23	Scada System Upgrade		70,000	45,000	0	0
05M03	Wastewater Treatment Plant Security		50,000	0	0	0
06M30	Outfall to Gordon River		100,000	0	0	0
06M31	Filter Rehabilitation		40,000	0	0	0
07M07	Reuse Water Transfer Pumps/Motors		85,000	100,000	100,000	100,000
07M33	Preliminary Treatment Bldg Repairs		230,000	65,000	65,000	65,000
07M35	Air Conditioning Unit Replacements		50,000	0	0	0
07M36	Roof Repairs		35,000	0	0	0
07M37	ASR Wells	*	400,000	2,000,000	2,000,000	0
TOTAL WASTEWATER TREATMENT			10,385,000	2,210,000	2,165,000	235,000

CIP PROJECTS - WATER/SEWER FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST
WASTEWATER COLLECTIONS						
03N08	Collection Warehouse Extension	165,000	0	0	0	0
07N04	Replace Sewer Mains, Laterals & Manholes	550,000	400,000	400,000	400,000	400,000
07N22	Service Truck Replacement	48,000	50,000	50,000	50,000	55,000
	High Velocity Sewer Jet-Rodder Truck	0	115,000	0	0	0
07N23	Combination Jet/Vacuum Truck Addition *	245,000	0	0	0	300,000
07N32	Unsewered Master Plan Improvements	200,000	750,000	750,000	0	0
TOTAL WASTEWATER COLLECTIONS		1,208,000	1,315,000	1,200,000	450,000	755,000
UTILITIES MAINTENANCE						
07X04	Lift Station Submersible Pump Replacmts	200,000	150,000	150,000	150,000	150,000
07X01	Replace/Upgrade Well Equipment	132,000	100,000	100,000	100,000	100,000
07X30	Service Truck Replacements	118,000	60,000	60,000	60,000	60,000
07X16	Variable Frequency Drive Installations	78,000	0	0	0	0
07X07	PS Power Service/Control Panel Upgrades	60,000	60,000	60,000	60,000	60,000
TOTAL UTILITIES MAINTENANCE		588,000	370,000	370,000	370,000	370,000
GRAND TOTAL WATER/SEWER FUND		15,400,300	6,862,500	29,116,000	31,447,000	1,796,000

* see prior page for information on operating budget impact



**NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$317,566
Projected Revenues FY 2005-06	\$1,614,283
Projected Expenditures FY 2005-06	\$1,674,355
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$60,072)</u>
 Expected Unrestricted Net Assets as of Sept. 30, 2006	 \$257,494

Add Fiscal Year 2006-07 Budgeted Revenues

Collier County	\$450,000	
Fishing Pier Contract	50,000	
Lowdermilk Contract	34,000	
Meter Collections	520,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	44,000	
Grants	15,000	
Miscellaneous Revenue	20,600	
		<u>\$1,333,600</u>

TOTAL AVAILABLE RESOURCES

\$1,591,094

Less Fiscal Year 2006-07 Budgeted Expenditures

Administration	\$217,966	
Fishing Pier	21,300	
Beach Maintenance	479,251	
Beach Enforcement	360,306	
Lowdermilk Park	33,500	
Transfer - Self Insurance	32,855	
Transfer - City Administration	197,000	
Capital Projects	118,000	
		<u>\$1,460,178</u>

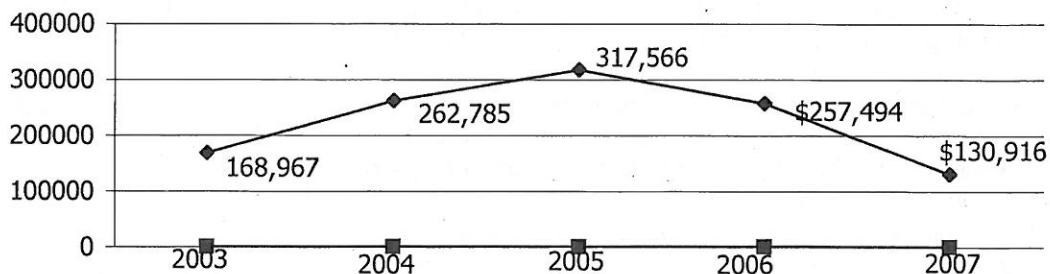
BUDGETED CASH FLOW

(\$126,578)

Projected Unrestricted Net Assets as of September 30, 2007

\$130,916

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services Department
 Finance Department
 Police and Emergency Services Department

FUND: Naples Beach Fund (Fund 430)

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are approximately 40 beach access points in the city, beginning at Seagate Drive and continuing south to 33rd Avenue South. Therefore, with such easy beach access, residents and visitors have ample opportunity to enjoy the non-commercial beauty of the Gulf of Mexico.

The purpose of the Naples Beach Fund is to track the costs of operating the City's public beaches and these accesses. The Fund includes five separate divisions, reporting to three different departments.

- **Administration**-responsible for the revenue management, parking meter collections and administrative costs for the fund. This is part of the Finance Department.
- **Fishing Pier**-where the costs of operating the City Pier are tracked, such as the fishing permit and utilities. This is part of the Community Services Department.
- **Maintenance**-for general beach clean up. This is part of the Community Services Department.
- **Lowdermilk Park**-to track costs of this beachfront park. This is part of the Community Services Department.
- **Enforcement**-for Security Specialists who monitor parking and other beach violations. Enforcement falls under the management of the Police Department.

2006-07 Goals and Objectives

2006-07 Goals and Objectives	Estimated Start	Estimated Completion
Provide clean, safe and aesthetically pleasing public beach access facilities responsive to resident and visitor needs.		
Update beach parking rate study for visitor permits and meters, including promotional meter cards.	March 2007	April 2007
Begin multi-year study of status of beach ends, providing a written report of the construction, repair or facility needs for at least five ends per year.	December 2006	March 2007
Maintain standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation or reporting	October 2006	September 2007
Provide annual report of status and condition of beach parking meters	April 2007	June 2007
Provide updated CPR training for Beach Specialists as needed	October 2006	November 2006

Fund Summary Page (continued)

FUND: Naples Beach Fund

Provide beachfront concession facilities for public use at Lowdermilk Park and the Naples Pier.

Ensure contracted concession services provide quality products, reasonable, competitive pricing and exceptional customer service

October 2006

September 2007

Audit contracted concession services reports monthly, for compliance with terms and conditions of concession agreement

October 2006

September 2007

Conduct multiple guests visits to each site to determine quality of service and provide a report to vendor of results

November 2006

February 2007

Provide management of beach maintenance operations including completion of FY 2007 CIP projects.

Replace deck boards, paver stones, signs, irrigation components, landscape materials, trees and benches to insure an attractive, functional access to the beach (CIP#07R03)

October 2006

December 2006

Complete demolition and renovation of Horizon Way, 7th Avenue South, Lake Street, Via Miramar and Vedado Way beach accesses (CIP 07R04)

October 2006

December 2006

Remove existing electrical storage building at west end of City Dock and reconstruct new building on site.

May 2007

July 2007

2006-07 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,460,178. The fund will use a portion of undesignated reserves to balance the fund, \$126,578, and will need to research future funding sources to replenish its fund balance and cover future operations.

REVENUES

Revenues in this budget are very similar to prior years.

Parking Meters provide the primary revenue to this fund. Residents and property owners are eligible for a free beach parking sticker. Guests may either use the parking meters or purchase a \$10/week parking pass. In addition to the meter/parking pass revenue, the fund receives fines for parking violations, which for the typical violation is \$22.

Fund Summary Page (continued)

FUND: Naples Beach Fund

The City's current interlocal agreement with the County for the shared costs of the beach operations was passed in 2004 by Resolution 04-10431, and is automatically renewed. The basis for this agreement is that the County is to pay "82% of the net loss of the program". In other words, after all operating expenses, including depreciation, are deducted from the total revenues earned, such as parking fines and meter receipts, the County will pay for 82% of the difference. In 2004-05, the County established that event costs, such as our annual fireworks, were not to be included in this net loss. We have estimated \$450,000 from Collier County for next fiscal year, but the final figure will require further refinement.

We have included \$15,000 from the TDC, which is an estimate for potential funding for either storm cleanup or beach end repairs.

EXPENDITURES

Administration (Finance Department)

The budget of the Administration Division is \$447,821. This represents a \$16,651 increase over the budget of 05-06.

Personal Services, budgeted at \$123,023 includes two positions, which is no change from the prior year. The increased expenses are primarily due to the annual raise.

Operating Expenses increased \$7,971 to \$324,798. The largest expense in this area is the General Fund Reimbursement, budgeted at \$197,000. Self Insurance Charges increased slightly to \$32,855, while Information Services Charge decreased by \$6,840. Note that these interfund charges represent support for the entire fund. Special Events, which represents the funds for the annual July 4 fireworks and the turtle-monitoring contract, is budgeted at \$34,000.

For the 2006-07 fiscal year, increased operating costs such as thermal paper and parts related to the Pay by Space Machine are included. The majority of this increase is due to projected costs of the next Pay by Space machine, which will be installed at Lowdermilk Park during the winter of 2006-07.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$21,300 a \$500 increase over the 2005-06 budget. There are no personnel in this division, and the primary expenditures are Electricity, budgeted at \$5,000, and Repair and Maintenance, budgeted at \$8,000. The Pier has an offsetting revenue of \$50,000 from the concession contract at the pier.

Fund Summary Page (continued)

FUND: Naples Beach Fund

Beach Maintenance

The budget of the Maintenance Division is \$479,251, an \$85,550 increase over the 2005-06 budget.

Personal Services includes 6.3 positions, an increase of 1.2 positions. One position, a Service Worker II, was created from a vacant Beach Specialist position, to improve the level of maintenance at the beach ends. Additionally, the part time Service Worker was increased from .6 position to .8 position, based on the hours that he was actually working.

Operating Expenses are budgeted at \$176,810, an increase of \$20,410. The major operating expenses are \$47,000 for refuse collection, \$25,000 for contracted services, such as carpentry, electrical or plumbing, at beach-ends, and \$15,000 for janitorial and operating supplies. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Enforcement

The budget of the Enforcement Division is \$360,306, a \$27,519 decrease from the adopted 2005-06 budget.

The major cost in this division is the Personal Services, and it decreased by one position. Formerly, there were 7 Beach Security Specialists in this division; but one position has been modified to a Service Worker II. The six remaining Security Specialists are assigned the responsibility of assisting in the enforcement of city ordinances at the beaches, such as parking rules, boat storage, dress code, and fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid. For 2006-07, one Beach Specialist position is budgeted as an upgrade to Beach Security Supervisor. The division reports to the Police Department, and having an on-site supervisor should enhance the level of service.

Operating costs increased by \$6,382 to \$40,520. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$26,040. Other costs include Printing for tickets, beach stickers or envelopes (\$4,000), Supplies (\$2,500), and Employee Training Costs (\$1,000).

Lowdermilk Park

In 2003-04, this division was established to track the expenses of the Lowdermilk Park. Lowdermilk Park is located on the beach near Banyan Boulevard. All of the revenues earned from the Lowdermilk Concession (estimated at \$34,000) support the Beach Fund.

The budgeted costs of Lowdermilk Park are \$33,500 and include items such as Electricity (\$7,500), Water/Sewer/Garbage (\$1,000), Janitorial and Operating Supplies (\$10,500) and contracted maintenance (\$5,000).

Fund Summary Page (continued)

FUND: **Naples Beach Fund**

Capital

In addition to the operational costs of the fund, there is \$118,000 in capital projects scheduled. This includes a replacement ATV for the Beach Security Specialist team and, \$2,500 for a piece of equipment to modify parking meters.

There is also \$50,000 budgeted for improvements to beach access locations, such as wooden walkovers, pavers, or landscape improvements, and \$60,000 for parking lot repaving.

The projects are listed on the page that follow, with further detail available starting in the Five Year Capital Improvement Program that was presented to Council in June. All projects are maintenance or replacement type activities and will have no impact on the operating budget.

2006-07 Performance Measures

	Actual 2003-04	Actual 2004-05	Actual 2005-06	Projected 2006-07
City Beach Parking Stickers Issued	6,728	6,845	5,554	5,000
County Beach Stickers issued from City Hall	14,823	14,280	12,454	13,000
Beach Parking Citations issued by the Beach Security Specialists	16,156	17,532	15,046	15,500
City Ordinance violations (Notices to Appear in Court) issued by the Beach Security Specialists	103	106	108	111

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION				
1	1	1	Accountant	\$47,479
1	1	1	Meter Technician	38,813
<u>2</u>	<u>2</u>	<u>2</u>		<u>86,292</u>
SUB-TOTAL FINANCE DEPARTMENT				86,292
MAINTENANCE				
0.5	0.5	0.5	Natural Resources Manager	47,158
1	1	1	Equipment Operator III	29,325
1.6	1.6	1	Service Worker III	29,598
1	1	3.8	Service Worker II	104,294
1	1	0	Service Worker I	0
<u>5.1</u>	<u>5.1</u>	<u>6.3</u>		<u>210,375</u>
SUB-TOTAL COMMUNITY SERVICES DEPARTMENT				210,375
BEACH ENFORCEMENT				
0	0	1	Beach Specialist Supervisor	35,411
7	7	5	Beach Specialist	177,057
<u>7</u>	<u>7</u>	<u>6</u>		<u>212,468</u>
SUB-TOTAL COMMUNITY SERVICES DEPARTMENT				212,468
FUND TOTALS :				
14.1	14.1	14.3	Regular Salaries	\$ 509,135
			Other Salaries	5,000
			Overtime	22,200
			Employer Payroll Expenses	208,915
			Total Personal Services	<u>\$745,250</u>



**CITY OF NAPLES
NAPLES BEACH FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
COLLIER CTY SHARED COST	\$ 390,000	\$ 461,611	\$ 347,906	\$ 358,385	\$ 450,000
METER COLLECTIONS	407,493	487,724	553,259	520,000	520,000
FISHING PIER CONTRACT	49,924	48,792	57,582	52,000	50,000
LOWDERMILK CONTRACT	5,926	33,830	37,826	38,000	34,000
PARKING TICKETS	215,604	186,644	194,533	200,000	200,000
LATE FEES/COLLECTIONS	62,234	47,192	45,236	44,000	44,000
DEP GRANTS	312,212	6,657	0	0	0
TOURIST DEVEL. TAX *	569,535	136,162	127,574	381,198	15,000
CAT/BOAT STORAGE FEES	720	777	6,303	8,000	8,000
FIREWORKS DONATIONS	11,300	9,550	7,000	10,700	10,600
SPECIAL EVENTS/INTEREST	<u>4,743</u>	<u>6,736</u>	<u>2,572</u>	<u>2,000</u>	<u>2,000</u>
TOTAL BEACH FUND	<u>\$2,029,691</u>	<u>\$1,425,675</u>	<u>\$1,379,791</u>	<u>\$1,614,283</u>	<u>\$1,333,600</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	404,116	439,438	499,624	509,135	9,511
10-30 OTHER SALARIES	0	0	420	5,000	4,580
10-40 OVERTIME	21,734	16,800	18,700	22,200	3,500
25-01 FICA	32,060	34,956	37,341	37,928	587
25-03 RETIREMENT CONTRIBUTIONS	33,674	30,551	41,475	49,216	7,741
25-04 LIFE/HEALTH INSURANCE	89,471	90,315	107,771	121,351	13,580
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL EXPENSES	581,055	612,060	705,331	745,250	39,919
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	18,915	23,628	26,080	30,134	4,054
30-01 CITY ADMINISTRATION	201,000	201,000	201,000	197,000	(4,000)
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	172	0	0	0
31-01 PROFESSIONAL SERVICES	8,210	25,672	20,000	25,000	5,000
31-04 OTHER CONTRACTUAL SVCS	220	2,815	3,000	6,500	3,500
40-00 TRAINING & TRAVEL COSTS	125	524	2,000	2,400	400
41-00 COMMUNICATIONS	185	4,659	4,068	5,428	1,360
41-01 TELEPHONE	185	421	0	420	420
42-02 POSTAGE & FREIGHT	6,006	5,747	6,675	5,810	(865)
42-10 EQUIP. SERVICES - REPAIRS	13,426	29,040	32,500	37,380	4,880
42-11 EQUIP. SERVICES - FUEL	7,376	10,955	15,038	20,710	5,672
43-01 ELECTRICITY	18,208	10,611	21,500	17,500	(4,000)
43-02 WATER, SEWER, GARBAGE	56,759	54,061	53,000	48,000	(5,000)
44-00 RENTALS & LEASES	1,721	1,765	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	21,645	18,483	21,444	32,855	11,411
46-00 REPAIR AND MAINTENANCE	27,394	28,345	28,300	49,924	21,624
46-05 STORM REPAIR	13,657	0	15,000	15,000	0
47-00 PRINTING AND BINDING	2,472	6,047	4,000	4,000	0
47-06 DUPLICATING	165	100	300	300	0
49-02 INFORMATION SERVICES	32,120	35,040	34,080	27,240	(6,840)
49-05 SPECIAL EVENTS	31,743	33,200	34,000	34,000	0
51-00 OFFICE SUPPLIES	581	318	1,415	973	(442)
52-00 OPERATING SUPPLIES	1,733	1,807	4,000	4,500	500
52-04 BATTERIES	2,973	1,942	3,300	3,239	(61)
52-07 UNIFORMS	568	749	4,220	4,470	250
52-09 OTHER CLOTHING	400	500	500	500	0
52-10 JANITORIAL SUPPLIES	18,167	18,690	16,000	20,500	4,500
54-00 BOOKS, PUB, SUB, & MEMB	60	38	85	145	60
59-00 DEPRECIATION	516,986	472,943	0	0	0
TOTAL OPERATING EXPENSES	1,003,000	989,272	554,505	596,928	42,423
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	50,000	110,000	60,000
60-40 MACHINERY EQUIP	0	0	20,000	8,000	(12,000)
60-70 VEHICLES	0	0	46,185	0	(46,185)
TOTAL NON-OPERATING EXPENSES	0	0	116,185	118,000	1,815
TOTAL EXPENSES	\$1,584,055	\$1,601,332	\$1,376,021	\$1,460,178	\$ 84,157

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	75,091	78,556	81,699	86,292	4,593
10-30 OTHER SALARIES	0	0	420	0	(420)
10-40 OVERTIME	73	127	0	500	500
25-01 FICA	5,482	5,721	5,963	6,384	421
25-03 RETIREMENT CONTRIBUTIONS	5,902	6,125	6,785	8,681	1,896
25-04 LIFE/HEALTH INSURANCE	15,233	18,294	19,476	20,746	1,270
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	101,781	108,823	114,343	123,023	8,680
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	521	461	2,780	6,534	3,754
30-01 CITY ADMINISTRATION	201,000	201,000	201,000	197,000	(4,000)
40-00 TRAINING & TRAVEL COSTS	125	196	1,000	1,400	400
41-00 COMMUNICATIONS	0	575	1,128	1,128	0
42-02 POSTAGE & FREIGHT	6,006	5,747	6,675	5,810	(865)
42-10 EQUIP. SERVICES - REPAIRS	1,226	3,134	1,500	1,730	230
42-11 EQUIP. SERVICES - FUEL	2,000	2,034	2,500	3,660	1,160
45-22 SELF INS. PROPERTY DAMAGE	21,645	18,483	21,444	32,855	11,411
46-00 REPAIR AND MAINTENANCE	4,493	4,668	5,300	8,464	3,164
47-06 DUPLICATING	165	100	300	300	0
49-02 INFORMATION SERVICES	32,120	35,040	34,080	27,240	(6,840)
49-05 SPECIAL EVENTS	31,743	33,200	34,000	34,000	0
51-00 OFFICE SUPPLIES	581	318	1,415	973	(442)
52-04 BATTERIES	2,973	1,942	3,300	3,239	(61)
52-07 UNIFORMS	154	220	220	220	0
52-09 OTHER CLOTHING	100	100	100	100	0
54-00 BOOKS, PUB, SUB,& MEMB	60	38	85	145	60
TOTAL OPERATING EXPENSES	304,912	307,256	316,827	324,798	7,971
TOTAL EXPENSES	\$406,693	\$416,079	\$431,170	\$447,821	\$16,651

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	332	620	700	1,000	300
31-04 CONTRACTUAL SERVICES	0	0	0	1,500	1,500
41-00 COMMUNICATIONS	185	596	600	800	200
43-01 ELECTRICITY	2,614	4,851	5,000	5,000	0
43-02 WATER, SEWER, GARBAGE	0	0	5,000	0	(5,000)
44-00 RENTALS AND LEASES	1,721	1,765	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE	7,074	4,844	5,000	8,000	3,000
52-00 OPERATING SUPPLIES	1,548	1,497	1,500	2,000	500
TOTAL OPERATING EXPENSES	13,474	14,173	20,800	21,300	500
TOTAL EXPENSES	\$13,474	\$14,173	\$20,800	\$21,300	500

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	114,623	138,401	171,511	210,375	38,864
10-40 OVERTIME	6,840	5,805	4,000	6,000	2,000
25-01 FICA	9,367	11,771	13,112	15,938	2,826
25-03 RETIREMENT CONTRIBUTIONS	9,783	7,758	12,692	19,270	6,578
25-04 LIFE/HEALTH INSURANCE	27,321	26,105	35,986	50,858	14,872
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	167,934	189,840	237,301	302,441	65,140
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,450	18,281	17,000	17,000	0
31-01 PROFESSIONAL SERVICES	8,210	25,672	20,000	25,000	5,000
42-10 EQUIP. SERVICES - REPAIRS	7,109	17,050	20,000	23,000	3,000
42-11 EQUIP. SERVICES - FUEL	848	2,257	2,500	3,660	1,160
43-01 ELECTRICITY	7,804	0	9,000	5,000	(4,000)
43-02 WATER, SEWER, GARBAGE	56,759	54,061	47,000	47,000	0
46-00 REPAIR AND MAINTENANCE	13,613	13,907	15,000	25,000	10,000
46-05 STORM REPAIR	13,657	0	15,000	15,000	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-07 UNIFORMS	414	497	500	750	250
52-09 OTHER CLOTHING	300	400	400	400	0
52-10 JANITORIAL SUPPLIES	13,897	13,521	10,000	15,000	5,000
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL OPERATING EXPENSES	140,061	145,646	156,400	176,810	20,410
TOTAL EXPENSES	\$307,995	\$335,486	\$393,701	\$479,251	85,550

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	214,402	222,481	246,414	212,468	(33,946)
10-30 OTHER SALARIES		0	0	5,000	5,000
10-40 OVERTIME	14,821	10,868	14,700	15,700	1,000
25-01 FICA	17,211	17,464	18,266	15,606	(2,660)
25-03 RETIREMENT CONTRIBUTIONS	17,989	16,668	21,998	21,265	(733)
25-04 LIFE/HEALTH INSURANCE	46,917	45,916	52,309	49,747	(2,562)
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	311,340	313,397	353,687	319,786	(33,901)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	67	600	600	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	172	0	0	0
40-00 TRAINING & TRAVEL COSTS	0	328	1,000	1,000	0
41-01 TELEPHONE	185	421	0	420	420
42-10 EQUIP. SERVICES - REPAIRS	5,091	8,856	11,000	12,650	1,650
42-11 EQUIP. SERVICES - FUEL	4,528	6,664	10,038	13,390	3,352
46-00 REPAIRS & MAINTENANCE	0	0	0	2,460	2,460
47-00 PRINTING AND BINDING	2,472	6,047	4,000	4,000	0
52-00 OPERATING SUPPLIES	1,733	1,807	4,000	2,500	(1,500)
52-07 UNIFORMS	0	32	3,500	3,500	0
59-00 DEPRECIATION	516,986	472,943	0	0	0
TOTAL OPERATING EXPENSES	530,995	497,337	34,138	40,520	6,382
TOTAL EXPENSES	\$842,335	\$810,734	\$387,825	\$360,306	(27,519)

**FISCAL YEAR 2006-07
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	612	4,199	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	220	2,815	3,000	5,000	2,000
41-00 COMMUNICATIONS	0	3,488	2,340	3,500	1,160
43-01 ELECTRICITY	7,790	5,760	7,500	7,500	0
43-02 WATER, SEWER, GARBAGE	0	0	1,000	1,000	0
46-00 REPAIR & MAINTENANCE	2,214	4,926	3,000	6,000	3,000
52-10 JANITORIAL SUPPLIES	2,722	3,672	4,500	5,500	1,000
TOTAL OPERATING EXPENSES	13,558	24,860	26,340	33,500	7,160
TOTAL EXPENSES	\$13,558	\$24,860	\$26,340	\$33,500	7,160

CIP PROJECTS - NAPLES BEACH FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
ENFORCEMENT - BEACH						
07R01	Replace Beach Patrol ATV	5,500	5,500	5,500	5,500	5,500
	Replace Beach Patrol Pick Ups	0	0	30,000	30,000	0
TOTAL ENFORCEMENT		5,500	5,500	35,500	35,500	5,500
FINANCE - BEACH						
07R02	Palm E2 Communicator	2,500	0	0	0	0
	Vehicle Replacement 1998 Ford	0	25,000	0	0	0
TOTAL FINANCE DEPARTMENT BEACH FUND		2,500	25,000	0	0	0
MAINTENANCE - BEACH						
07R03	Beach Access Rehab Program	50,000	50,000	50,000	50,000	50,000
07R04	Parking Lot Overlay	60,000	0	0	0	0
TOTAL MAINTENANCE		110,000	50,000	50,000	50,000	50,000
GRAND TOTAL BEACH FUND		118,000	80,500	85,500	85,500	55,500

These capital projects are repair and replacement and have no impact on the operating budget.



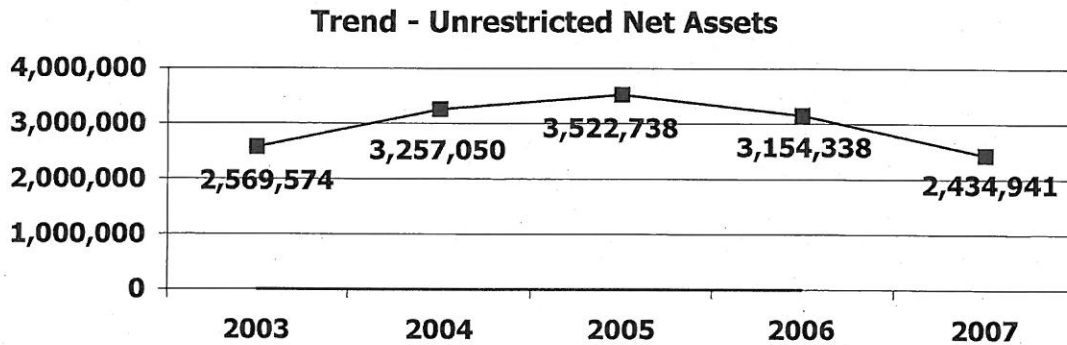
This page intentionally left blank



**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$3,522,738
Projected Revenues FY 2005-06	\$6,001,600
Projected Expenditures FY 2005-06	\$6,370,000
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$368,400)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2006	\$3,154,338
Add Fiscal Year 2006-07 Budgeted Revenues	
Solid Waste Fees	\$5,871,227
Other Income	82,500
	<u>\$5,953,727</u>
TOTAL AVAILABLE RESOURCES:	\$9,108,065
Less Fiscal Year 2006-07 Budgeted Expenditures	
Administration	\$333,173
Residential Pick-up	1,426,523
Horticultural Waste	666,500
Commercial Pick-up	2,358,548
Recycling Division	300,292
Transfer - Administration	275,000
Transfer - Self Insurance	156,588
Transfer - Pmt in Lieu of Taxes (1)	351,000
Contingency	10,000
Capital Outlay	795,500
Depreciation	-
	<u>\$6,673,124</u>
BUDGETED CASH FLOW	<u>(\$719,397)</u>
Projected Unrestricted Net Assets as of September 30, 2007	<u><u>\$2,434,941</u></u>

(1) 6% of operating revenues.



City of Naples, Florida

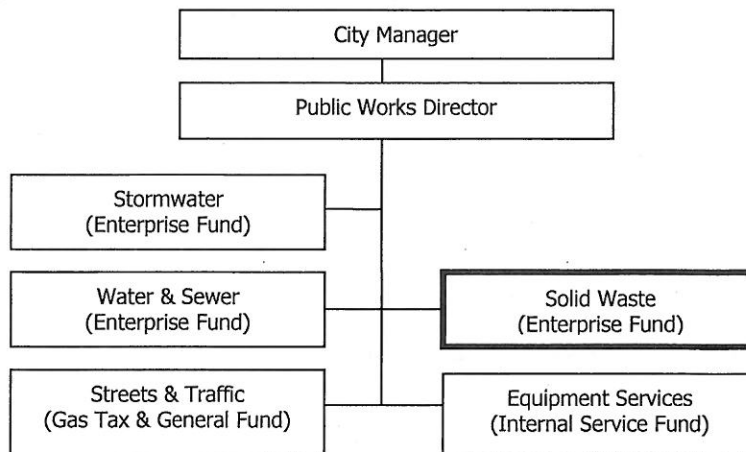
Departmental Summary Page



DEPARTMENT Public Works Department
FUND: Solid Waste Fund (Fund 450)

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. The Solid Waste Division is responsible for providing residential refuse and curbside recycling, commercial garbage, and horticultural collections throughout the City.



Solid Waste Goals and Objectives

The Solid Waste Division will be focused on providing the most reliable and effective garbage collections and disposal to all City residential and commercial customers. We will also focus on safety training to all staff to ensure a safe working environment. Improvements in customer service through enhanced communications will be sought on a continuous basis.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund (Fund 450)

Solid Waste Division Goals and Objectives	Estimated Start	Estimated Completion
Enhance and improve productivity within the commercial section		
Involve drivers in the re-routing of customer stops to insure an efficient collection routing system	October 2006	April 2007
Visit at least ten commercial customers to change to less frequent collections by upgrading to larger sized containers	March 2007	August 2007
Replace at least 40 rusted out or non-repairable dumpsters with plastic dumpsters	October 2006	May 2007
Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy	October 2006	January 2007
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Provide targeted training (safety, customer service, etc.) to all solid waste staff	April 2007	August 2007
Provide weekly meetings with supervisors and appropriate staff to review goals and objectives	October 2006	September 2007
Improve communications and level of service with homeowners through improvements provided to our horticultural and roll-off contractors		
Provide quarterly training sessions to the City's contractor's employees regarding customer service skills	January 2007	September 2007
Revise residential and commercial Solid Waste Management handbook and distribute to residents and businesses	December 2006	April 2007
Reduce illegal dumping of horticultural and construction & demolition debris by encouraging city employees, homeowners groups and city contractors to report the illegal activity	October 2006	September 2007
Increase participation in residential curbside recycling and compliance with solid waste management rules and regulations		
Provide onsite visits to at least 10% of our residential and multi-family recycling customers to encourage cardboard recycling; provide extra recycling bins and 95 gallon carts.	October 2006	September 2007
Distribute garbage grams informing and educating homeowners concerning the proper recycling and solid waste procedures	October 2006	September 2007

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund (Fund 450)

Solid Waste Division Goals and Objectives	Estimated Start	Estimated Completion
Maintain and enhance the existing Level of Service by the routine replacement of service vehicles.		
Replace the large rear loading and front loading vehicles outlined within the 5 – year capital improvement plan (total of two trucks).	March 2007	July 2007
Coordinate and replace the residential satellite collection vehicle in efforts to minimize disruptions to the solid waste collections.	January 2007	June 2007

2006-07 Significant Budgetary Issues

The Solid Waste Fund budget for FY06-07 is \$6,673,124, which includes a use of fund balance in the amount of \$719,397.

Revenues

Revenues into the fund total \$5,953,727. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fee for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. City Code Chapter 54 declares an automatic annual price increase in an amount equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2006, increased 3.5% over the prior year. Therefore the recommendation for garbage rates will be to increase 3.5%. In addition, with the increase in recycling costs, the solid waste utility will have to review the entire rate structure for FY07-08 to ensure sufficient operating funds are available.

The City charges for Special Pick-ups, such as demolition debris. For 2006-07 the fund is budgeted to collect \$150,000, plus \$1,000 related to a commercial recycling fee.

Interest Earnings are budgeted at \$80,000 and the sale of surplus property is budgeted at a nominal \$1,500.

Expenditures

There are five separate divisions in the Solid Waste Fund. There are 29 budgeted positions, four more than in 2005-06.

Administration

Administration coordinates the activities of this fund, and is where the overhead-type costs are budgeted. The budget is \$1,921,261, an increase of \$60,884. Major costs include three budgeted positions, Payment in Lieu of Taxes (\$351,000), Self Insurance (\$156,588) and General Fund Reimbursement (\$275,000). The curbside recycling service contract, formerly included in this division is scheduled to be cancelled, because the bids came in three times higher than expected. City staff plans to provide this service in-house effective October 1.

Department Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Solid Waste Fund (Fund 450)

Capital and Contingency is also shown in Administration, and is expected to cost \$795,500. See the following pages for further detail on the budgeted projects. There are six capital projects for 2006-07. Five of these are replacement items, with no impact on the operating budget. The last project is a dumpster repair building which, once constructed, will have about a \$1,200 increase in utility costs to the Solid Waste Fund, expected to be included in the 2007-08 budget.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,426,523, which is \$156,222 more than last year's adopted budget. The primary cost of the Residential Division is personal services for the 14 employees, costing \$812,558, a slight increase over the 2005-06 adopted budget, due to the annual raise, increased costs of life insurance and the increased retirement contribution requirement, and increased overtime costs.

Other major costs include charges for waste taken to the County Landfill (\$286,185), and costs to operate and maintain the solid waste collection vehicles (\$317,680).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2006-07 is \$666,500, an increase of 4% over the adopted 2005-06 budget, in accordance with the contract which allows for a cost of living type increase.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,358,548, which is \$195,795 more than the FY 05-06 adopted budget.

The Commercial Division has 8 employees with a cost of \$515,353, a \$25,003 increase over the prior year. This increase is primarily due to annual salary increases.

Other major costs in the Commercial Division are the County Landfill costs, at \$1,037,550 (assumes a 5% fee increase), \$216,765 to haul compactors, \$435,270 to fuel and maintain the solid waste commercial vehicles, \$34,080 for compactor dumpster rentals, and \$88,460 to replace dumpsters.

Recycling

In May 2006, the City of Naples requested bids to provide recycling services to all residents. The bids came in at \$707,856, a 296% increase over the previous year's contract amount. City staff could not support that kind of increase and began to analyze all available options, including the City providing this service with its own staff. This information was provided to the City Council.

On June 5th, Naples City Council considered the options of continuing with the current program, canceling the recycling program, or providing the service in-house. Council's direction at that time was to continue with the current contract until the new division could be created, tentatively scheduled for October 1, 2006.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Solid Waste Fund (Fund 450)

Therefore, this division is new for 2006-07. It is where the costs for in-house recycling will be charged. Four positions, recycling carts, operations and general supplies, are expected to cost \$300,292 for FY06-07.

2006-07 Performance Measures and Benchmarking

Description	Naples	Cape Coral	Fort Myers	Marco Island
Annual Residential Solid Waste Fees	\$209.70	\$182.96	\$216.00	\$140.00
Back Door Pick Up	Yes	No	No	No

Description	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Projected 2007-08
Commercial Tons Collected	Not available	28,536.41	28,822	29,110
Residential Bulk Collected	3,066	6,289	3,097	3,128
Commercial Missed Collections/Complaints	158	109	171	162
Residential Missed Collections/Complaints	883	1,119	967	790
Recycling Cart participation volume improvements	Not Applicable	Not Applicable	12 pounds per set-out	24 pounds per set-out
Operating Cost Per Ton for Commercial Collections	Not Available	\$75.57	\$75.90	\$77.40

FUND: 450 SOLID WASTE FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$63,000
1	1	1	Administrative Specialist II	35,025
1	1	1	Customer Service Representative	27,913
<hr/> 3	<hr/> 3	<hr/> 3		<hr/> 125,938
RESIDENTIAL				
1	1	1	Solid Waste Supervisor	59,372
1	1	2	Equipment Operator III	77,231
4	4	4	Crew Leader III	161,692
8	8	7	Service Worker III	228,798
<hr/> 14	<hr/> 14	<hr/> 14		<hr/> 527,093
COMMERCIAL				
1	1	1	Solid Waste Supervisor	56,864
6	6	6	Equipment Operator V	239,237
1	1	1	Service Worker III	28,070
<hr/> 8	<hr/> 8	<hr/> 8		<hr/> 324,171
Recycling				
0	0	2	Equipment Operator V	88,350
0	0	2	Service Worker III	62,560
<hr/> 0	<hr/> 0	<hr/> 4		<hr/> 150,910
FUND TOTALS :				
25	25	29	Regular Salaries	1,128,111
			Overtime	107,120
			Employer Payroll Expenses	479,971
				<hr/>
			Total Personal Services	<u><u>\$1,715,202</u></u>



**CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
SOLID WASTE FEES	\$5,372,904	\$5,511,859	\$5,396,908	\$5,464,400	\$5,721,227
SPECIAL PICK-UP FEES	107,346	119,495	160,870	200,000	150,000
OTHER FEES	-	0	2,303	1,000	1,000
SALE OF SURPLUS	65,329	39,014	1,709	3,000	1,500
INVESTMENT INCOME	4,748	38,527	64,667	96,334	80,000
OTHER REVENUE	<u>35,144</u>	<u>674</u>	<u>-18</u>	<u>43,000</u>	<u>0</u>
TOTAL SOLID WASTE	<u>\$5,585,471</u>	<u>\$5,709,569</u>	<u>\$5,626,439</u>	<u>\$5,807,734</u>	<u>\$5,953,727</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450						
ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE	
<u>PERSONAL SERVICES</u>						
10-20 REGULAR SALARIES & WAGES	823,491	818,909	914,561	1,128,111	213,550	
10-30 OTHER SALARIES	1,778	2,100	1,220	0	(1,220)	
10-40 OVERTIME	65,910	66,638	83,580	107,120	23,540	
25-01 FICA	66,067	67,597	68,155	82,919	14,764	
25-03 RETIREMENT CONTRIBUTIONS	77,018	67,702	80,664	115,160	34,496	
25-04 LIFE/HEALTH INSURANCE	173,030	191,316	231,359	281,472	50,113	
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420	
TOTAL PERSONAL SERVICES	1,207,294	1,214,262	1,379,539	1,715,202	335,663	
<u>OPERATING EXPENSES</u>						
30-00 OPERATING EXPENDITURES	1,014	1,081	1,600	2,100	500	
30-01 CITY ADMINISTRATION	289,000	289,000	303,500	275,000	(28,500)	
30-05 COUNTY LANDFILL	1,144,596	1,197,548	1,260,700	1,323,735	63,035	
30-40 CONSTRUCTION MGT FEE	0	0	0	6,300		
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	1,178	0	0	0	
31-04 OTHER CONTRACTUAL SERVICES	781,197	840,692	1,109,061	910,467	(198,594)	
38-01 PAYMENTS IN LIEU OF TAXES	334,000	333,949	340,000	351,000	11,000	
40-00 TRAINING & TRAVEL COSTS	354	514	1,200	1,700	500	
40-04 SAFETY PROGRAMS	0	0	1,100	1,100	0	
41-00 COMMUNICATIONS	7,076	9,582	9,984	9,504	(480)	
41-01 TELEPHONE	1,998	2,400	4,980	6,240	1,260	
41-03 RADIO & PAGER	878	0	0	0	0	
42-10 EQUIP. SERVICES - REPAIRS	542,133	492,072	481,000	594,650	113,650	
42-11 EQUIP. SERVICES - FUEL	64,973	112,865	124,000	211,670	87,670	
43-01 ELECTRICITY	7,017	7,720	10,300	10,660	360	
43-02 WATER, SEWER, GARBAGE	4,536	5,963	7,323	7,395	72	
44-02 EQUIPMENT RENTAL	32,337	28,500	32,600	35,520	2,920	
45-22 SELF INS. PROPERTY DAMAGE	170,834	163,730	113,514	156,588	43,074	
46-00 REPAIR AND MAINTENANCE	3,304	13,824	12,000	17,000	5,000	
47-00 PRINTING AND BINDING	839	2,599	4,500	4,500	0	
47-02 ADVERTISING (NON-LEGAL)	1,253	0	1,000	1,000	0	
47-06 DUPLICATING	714	569	1,000	1,000	0	
49-02 INFORMATION SERVICES	110,720	110,070	103,400	97,420	(5,980)	
51-00 OFFICE SUPPLIES	1,569	1,013	1,500	1,500	0	
52-00 OPERATING SUPPLIES	16,166	14,616	16,500	24,100	7,600	
52-01 MINOR OPERATING EQUIPMENT	0	0	0	10,700	10,700	
52-07 UNIFORMS	4,385	4,331	5,080	7,580	2,500	
52-09 OTHER CLOTHING	3,159	3,053	3,200	3,880	680	
52-10 JANITORIAL SUPPLIES	591	590	600	600	0	
52-51 SOLID WASTE DUMPSTERS	75,526	78,512	84,250	88,460	4,210	
54-01 MEMBERSHIPS	253	500	500	1,053	553	
54-02 BOOKS, PUBS, SUBS.	0	181	0	0	0	
59-00 DEPRECIATION	278,381	262,673	0	0	0	
TOTAL OPERATING EXPENSES	3,878,803	3,979,325	4,034,392	4,162,422	121,730	
<u>NON-OPERATING EXPENSES</u>						
60-20 BUILDINGS	0	0	0	250,000	250,000	
60-30 IMPROVEMENTS O/T/ BUILDING	0	0	55,000	0	(55,000)	
60-40 MACHINERY & EQUIPMENT-RADIOS	0	0	34,000	42,500	8,500	
60-70 VEHICLES OR EQUIPMENT	0	0	420,500	493,000	72,500	
99-01 OPERATING CONTINGENCY	0	0	10,000	10,000	0	
TOTAL NON-OPERATING EXPENSES	0	0	519,500	795,500	276,000	
TOTAL EXPENSES	5,086,097	5,193,587	5,933,431	6,673,124	739,693	

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	110,076	109,672	119,558	125,938	6,380
10-40 OVERTIME	313	206	525	750	225
25-01 FICA	8,457	8,817	9,139	9,653	514
25-03 RETIREMENT CONTRIBUTIONS	9,198	9,258	10,571	12,094	1,523
25-04 LIFE/HEALTH INSURANCE	19,411	21,102	22,773	24,344	1,571
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	147,455	149,055	162,566	173,199	10,633
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	536	542	550	550	0
30-01 CITY ADMINISTRATION	289,000	289,000	303,500	275,000	(28,500)
30-40 CONSTRUCTION MGT FEE	0	1,178	0	6,300	6,300
31-04 OTHER CONTRACTUAL SERVICES	233,150	235,986	267,800	12,202	(255,598)
38-01 PAYMENTS IN LIEU OF TAXES	334,000	333,949	340,000	351,000	11,000
40-00 TRAINING & TRAVEL COSTS	103	393	700	1,000	300
41-00 COMMUNICATIONS	7,076	5,991	5,664	5,664	0
41-01 TELEPHONE	1,998	2,400	4,980	6,240	1,260
41-03 RADIO AND PAGER	148	0	0	0	0
42-10 EQUIP. SERVICES - REPAIR	2,090	1,328	6,000	6,900	900
42-11 EQUIP. SERVICES - FUEL	383	1,325	1,000	1,470	470
43-01 ELECTRICITY	6,046	5,577	6,900	7,260	360
43-02 WATER, SEWER, GARBAGE	4,536	5,963	7,323	7,395	72
44-02 EQUIPMENT RENTAL	1,137	1,389	1,400	1,440	40
45-22 SELF INSURANCE	170,834	163,730	113,514	156,588	43,074
46-00 REPAIR AND MAINTENANCE	2,727	11,393	4,500	4,500	0
47-00 PRINTING AND BINDING	839	2,599	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	1,253	0	1,000	1,000	0
47-06 DUPLICATING	714	569	1,000	1,000	0
49-02 INFORMATION SERVICES	110,720	110,070	103,400	97,420	(5,980)
51-00 OFFICE SUPPLIES	1,569	1,013	1,500	1,500	0
52-00 OPERATING SUPPLIES	1,354	1,258	1,500	1,500	0
52-07 UNIFORMS	36	0	0	0	0
52-09 OTHER CLOTHING	518	436	480	480	0
52-10 OTHER OFFICE SUPPLIES	568	590	600	600	0
54-01 MEMBERSHIPS	253	500	500	1,053	553
54-02 BOOKS, PUBS, SUBS.	0	181	0	0	0
59-00 DEPRECIATION	125,080	125,862	0	0	0
TOTAL OPERATING EXPENSES	1,296,668	1,303,222	1,178,311	952,562	(225,749)
<i>NON-OPERATING EXPENSES</i>					
60-20 BUILDINGS	0	0	55,000	250,000	195,000
60-40 MACHINERY & EQUIPMENT	0	0	34,000	42,500	8,500
60-70 VEHICLE	0	0	420,500	493,000	72,500
99-01 OPERATING CONTINGENCY	0	0	10,000	10,000	0
TOTAL NON-OPERATING EXPENSES	0	0	519,500	795,500	276,000
TOTAL EXPENSES	\$1,444,123	\$1,452,277	\$1,860,377	\$1,921,261	60,884

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	456,497	441,330	489,658	527,093	37,435
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	40,253	36,525	36,750	56,750	20,000
25-01 FICA	36,522	36,654	36,482	39,028	2,546
25-03 RETIREMENT CONTRIBUTIONS	38,913	35,571	42,500	55,002	12,502
25-04 LIFE/HEALTH INSURANCE	97,906	97,361	121,233	134,685	13,452
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	670,091	647,441	726,623	812,558	85,935
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	424	539	550	550	0
30-05 COUNTY LAND FILL	268,910	261,045	272,558	286,185	13,627
40-00 TRAINING & TRAVEL COSTS	10	121	250	450	200
40-04 SAFETY PROGRAMS	0	0	600	600	0
41-03 RADIO & PAGER	400	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	207,074	206,871	210,000	241,500	31,500
42-11 EQUIP. SERVICES - FUEL	32,241	47,167	52,000	76,180	24,180
52-00 OPERATING SUPPLIES	2,471	2,787	3,000	3,000	0
52-07 UNIFORMS	2,448	2,665	3,000	3,500	500
52-09 OTHER CLOTHING	1,675	1,720	1,720	2,000	280
59-00 DEPRECIATION	80,493	56,972	0	0	0
TOTAL OPERATING EXPENSES	596,146	579,887	543,678	613,965	70,287
TOTAL EXPENSES	\$1,266,237	\$1,227,328	\$1,270,301	\$1,426,523	156,222

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
30-05 COUNTY LAND FILL	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	364,543	405,038	640,000	666,500	26,500
40-02 SCHOOL AND TRAINING	0	0	0	0	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-03 RADIO & PAGER	0	0	0	0	0
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	364,543	405,038	640,000	666,500	26,500
TOTAL EXPENSES	\$364,543	\$405,038	\$640,000	\$666,500	\$26,500

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	256,918	267,907	305,345	324,170	18,825
10-30 OTHER SALARIES	1,778	2,100	1,220	0	(1,220)
10-40 OVERTIME	25,344	29,907	46,305	48,620	2,315
25-01 FICA	21,088	22,126	22,534	23,841	1,307
25-03 RETIREMENT CONTRIBUTIONS	22,779	22,873	27,593	35,615	8,022
25-04 LIFE/HEALTH INSURANCE	55,713	72,853	87,353	83,107	(4,246)
25-13 EARLY RETIREMENT INCENTIVE	6,128	0	0	0	0
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	389,748	417,766	490,350	515,353	25,003
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	54	0	500	500	0
30-05 COUNTY LAND FILL	875,686	936,503	988,142	1,037,550	49,408
31-04 OTHER CONTRACTUAL SERVICES	183,504	199,479	201,261	216,765	15,504
40-00 TRAINING & TRAVEL COSTS	241	0	250	250	0
40-04 SAFETY PROGRAMS	0	0	500	500	0
41-00 COMMUNICATIONS	0	3,591	4,320	3,840	(480)
41-03 RADIO & PAGER	330	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	332,969	283,873	265,000	331,250	66,250
42-11 EQUIP. SERVICES - FUEL	32,349	64,373	71,000	104,020	33,020
43-01 ELECTRICITY	971	2,143	3,400	3,400	0
44-02 EQUIPMENT RENTAL	31,200	27,300	31,200	34,080	2,880
46-00 REPAIR AND MAINTENANCE	577	2,431	7,500	7,500	0
52-00 OPERATING SUPPLIES	12,364	10,571	12,000	12,000	0
52-07 UNIFORMS	1,901	1,666	2,080	2,080	0
52-09 OTHER CLOTHING	966	897	1,000	1,000	0
52-51 SOLID WASTE DUMPSTERS	75,526	78,512	84,250	88,460	4,210
59-00 DEPRECIATION	72,808	79,839	0	0	0
TOTAL OPERATING EXPENSES	1,621,446	1,691,178	1,672,403	1,843,195	170,792
TOTAL EXPENSES	\$2,011,194	\$2,108,944	\$2,162,753	\$2,358,548	195,795

**FISCAL YEAR 2006-07
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	150,910	150,910
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	0	0	0	1,000	1,000
25-01 FICA	0	0	0	10,397	10,397
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	12,449	12,449
25-04 LIFE/HEALTH INSURANCE	0	0	0	39,336	39,336
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	0	0	0	214,092	214,092
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	500	500
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	15,000	15,000
40-00 TRAINING & TRAVEL COSTS	0	0	0	0	0
42-10 EQUIP.SERVICES - REPAIRS	0	0	0	15,000	15,000
42-11 EQUIP. SERVICES - FUEL	0	0	0	30,000	30,000
46-00 REPAIR & MAINTENANCE	0	0	0	5,000	5,000
52-00 OPERATING SUPPLIES	0	0	0	7,600	7,600
52-01 OPERATING EQUIPMENT	0	0	0	10,700	10,700
52-07 UNIFORMS	0	0	0	2,000	2,000
52-09 OTHER CLOTHING	0	0	0	400	400
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	86,200	86,200
TOTAL EXPENSES	\$0	\$0	\$0	\$300,292	300,292

CIP PROJECTS - SOLID WASTE

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
SOLID WASTE						
07P33	Rear Loading Refuse Collection Vehicle	170,000	-	-	185,000	-
07P11	CML Front Loading Refuse Vehicle	170,000	172,500	175,000	-	180,000
07P03	SW Manager's Vehicle Replacement	27,000	-	-	-	-
07P04	Residential Clam Collection Vehicle	100,000	-	-	110,000	-
07P21	Residential Satellite Collection Vehicle	26,000	26,000	26,500	-	27,000
06P09	Dumpster Repair Building	250,000	-	-	-	-
GRAND TOTAL SOLID WASTE		743,000	198,500	201,500	295,000	207,000

Impact on Operating Budget

07P33	Rear Loading Refuse Collection Vehicle	Replacement, no additional cost				
07P11	CML Front Loading Refuse Vehicle	Replacement, no additional cost				
07P03	SW Manager's Vehicle Replacement	Replacement, no additional cost				
07P04	Residential Clam Collection Vehicle	Replacement, no additional cost				
07P21	Residential Satellite Collection Vehicle	Replacement, no additional cost				
06P09	Dumpster Repair Building	-	1,200	1,200	1,200	1,200
<i>Utility bills for this new building will cost \$1,200 annually. This will be incorporated into the 2007-08 operating budget of this fund.</i>						
Total Impact On Operating Budget		0	1,200	1,200	1,200	1,200



This page intentionally left blank



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$529,703
Projected Revenues FY 2005-06	\$1,908,590
Projected Expenditures FY 2005-06	\$2,010,500
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$101,910)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$427,793**

Add Fiscal Year 2006-07 Budgeted Revenues

Dock Rentals	\$605,000	
Fuel Sales	1,440,000	
Bait & Misc. Sales	85,000	
Other Charges for Services	76,000	
Interest Income	16,000	
	<u>\$2,222,000</u>	

TOTAL AVAILABLE RESOURCES: **\$2,649,793**

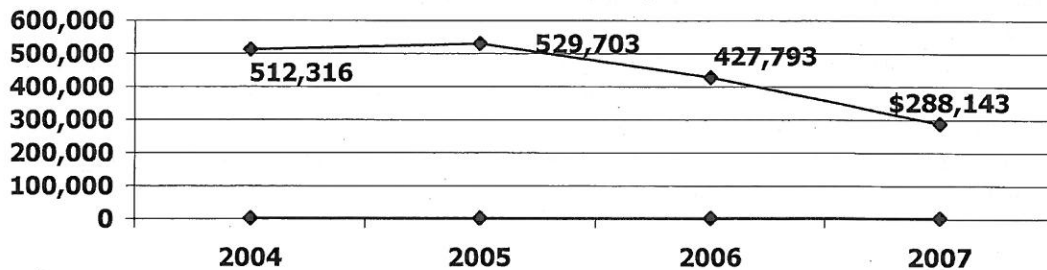
Less Fiscal Year 2006-07 Budgeted Expenditures

Personal Services	\$288,355	
Fuel Purchases	1,200,000	
Resale Inventory	55,000	
Operations & Maintenance	270,010	
Transfer - Administration	137,550	
Transfer - Self Insurance	140,735	
Transfer - Pmt in Lieu of Taxes	100,000	
Debt Service Principal	0	
Debt Service Interest	0	
Capital Expenditures	170,000	
	<u>\$2,361,650</u>	

BUDGETED CASH FLOW **(\$139,650)**

Projected Unrestricted Net Assets as of September 30, 2007 **\$288,143**

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT Community Services
FUND: City Dock Fund

Fund Description

The City Dock Fund is an enterprise fund that manages an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of gasoline, bait, snacks and beverages. The minor costs of maintaining the adjacent boat launch are also authorized through the Dock Fund.

The City Dock is a part of the City's Community Services Department.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Deliver quality waterfront facilities and services responsive to changing boater needs. Obtain Clean Marina designation by January 2007	October 2006	January 2007
Provide a financially stable municipal marina. Conduct fuel market surveys on a weekly basis to insure retail fuel remains competitively priced	October 2006	September 2007
Maintain an overall boat slip rental occupancy of 100% at all times	October 2006	September 2007
Conduct a pricing assessment of rental fees, retail services and transient lodging to insure market competitiveness	October 2006	September 2007
Provide management of waterfront operations including completion of FY 2007 CIP projects at the City Dock and Naples Landing. Replace and install replacement pilings, decking, power pedestals, fuel dispenser hose reels, mooring anchor chain and pendants, and a fish cleaning station at the City Dock	October 2006	June 2007
Replace and install pilings, cross beams and decking, and concrete launch ramp expansion joints at the Naples Landing	December 2006	June 2007
Perform marina structural audit to determine future renovation or replacement of City Dock	January 2007	August 2007

Fund Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock Fund**

2006-07 Goals and Objectives (continued)	Estimated Start	Estimated Completion
Provide waterfront facilities that are safely maintained and within regulatory compliance.		
Maintain standardized preventative maintenance program with facilities conducted by physical inspection daily and safety repairs completed within 24 hours of observation	October 2006	September 2007
Maintain provision of fueling and retail services, current facility surveys, wet slip certifications and navigational signage that meet or exceed all local codes and state statutes on daily basis	October 2006	September 2007
Maintain compliance with DEP Consent Order OGC #05-0061-11-DF pertaining to the City Dock	April 2006	February 2007
Maintain compliance with DEP Consent Order OGC #05-1002-11-DF pertaining to the City of Naples Mooring Fields	March 2006	January 2007

2006-07 Significant Budgetary Issues

The budget of the Dock Fund for FY06-07 is \$2,361,650. For the past two years, budgeted expenditures exceeded budgeted revenues. The deficit can be contributed primarily due to capital improvements. However, with dock expansion planned in the future, a decreasing fund balance is not desirable. Therefore, a rate study is underway, with the results expected to be presented prior to December 31, 2006.

Revenues

Revenues into this fund total \$2,222,000. Fuel sales make up 60% of this fund's revenue. As the cost of gas increases, so does the revenue, however, the net revenue (i.e. gross sales minus the cost of fuel) for 2006-07 from the sale of fuel is expected to be \$240,000. Dock rental, \$605,000, makes up 30% of the fund's revenues. The budget includes a dock rental rate increase of \$65,000; however, as noted above, the new rate structure will not be finalized until after budget adoption.

The Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$60,000, which includes the \$60 annual parking permit, meter collections and fees for violations.

Expenditures

Personal Services, budgeted at \$288,355, represents an 18% increase from the adopted budget of FY05-06. During 2005-06, there were some reclassifications of personnel in this division. The Dockmaster position was been upgraded to a Waterfront Operations Manager. A Fuel Attendant position was upgraded to a Dockkeeper. Approved in this budget is an upgrade of one Dockkeeper to a Dockmaster, and to have one part-time (temporary) fuel attendant, with a total increase for those two changes to be \$21,252.

Fund Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock Fund**

Operating expenditures for this fund total \$1,903,295. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	\$137,550
Payment in Lieu of Taxes (PILOT)	\$100,000
Fuel	\$1,200,000
Resale Supplies (bait, soda, etc)	\$55,000
Utilities (electricity, water, sewer, garbage)	\$66,500
Submerged Land Lease and Storage Rental	\$38,000

Capital is budgeted at \$170,000 for a design for the future dock replacement and various structural and equipment replacements. There are no operating costs associated with the 2006-07 capital projects.

Note that last year was the final year for payment on debt service. As of this approved budget the principal and interest for the 1993 series bonds issued in the amount of \$601,811 is paid in full.

2006-07 Performance Measures and Benchmarking

	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Boat slip occupancy rate	90%	90%	100%	100%
Fuel sales	\$941,966	\$1,171,912	\$1,200,000	\$1,440,000
Dock rentals	\$522,472	\$511,839	\$525,000	\$605,000
Gallons of Fuel Sold	472,189	461,955	456,415	445,000



**CITY OF NAPLES
CITY DOCK FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05 126035</u>	<u>PROJECTED 2005-06</u>	<u>PROPOSED 2006-07</u>
DOCK RENTALS	\$482,436	\$522,473	\$511,839	\$490,000	\$605,000
FUEL SALES	1,169,248	941,966	1,171,912	1,214,000	1,440,000
BAIT & MISC. SALES	91,441	104,787	92,022	80,400	85,000
CITY FINES	6,970	21,665	33,545	15,000	15,000
NAPLES LANDINGS REV	28,740	30,015	60,939	80,300	60,000
OTHER CHARGES FOR SVCS	2,099	1,800	2,050	1,000	1,000
INVESTMENT EARNINGS	<u>8,444</u>	<u>8,660</u>	<u>17,479</u>	<u>27,890</u>	<u>16,000</u>
TOTAL CITY DOCK	<u>\$1,789,378</u>	<u>\$1,631,366</u>	<u>\$1,889,786</u>	<u>\$1,908,590</u>	<u>\$2,222,000</u>

FUND: 460 CITY DOCK FUND

COMMUNITY SERVICES

FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
0	0	1	Waterfront Operations Manager	\$ 68,250
1	1	0	Dockmaster	\$0
3	3	4	Dockkeeper	126,035
1	1	0	Fuel Attendant	0
FUND TOTALS :				194,285
5	5	5	Regular Salaries	194,285
			* Other Salaries	21,252
			Overtime	16,000
			Employer Payroll Expenses	56,818
			Total Personal Services	<u>\$288,355</u>

* Proposed for a part-time Fuel Dock Attendant and the upgrade of one Dockkeeper

**FISCAL YEAR 2006-07
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	96,610	162,643	173,126	194,285	21,159
10-30 OTHER SALARIES	48,843	5,667	6,000	21,252	15,252
10-40 OVERTIME	25,647	19,469	14,000	16,000	2,000
25-01 FICA	12,997	14,046	13,485	15,119	1,634
25-03 RETIREMENT CONTRIBUTIONS	7,605	9,147	10,191	12,918	2,727
25-04 LIFE/HEALTH INSURANCE	20,529	24,591	26,745	28,781	2,036
29-00 GENERAL INCREASES	0	0	0	0	0
TOTAL PERSONAL SERVICES	212,231	235,563	243,547	288,355	44,808
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	49,970	64,873	50,000	55,000	5,000
30-01 CITY ADMINISTRATION	112,000	125,000	131,000	137,550	6,550
31-01 PROFESSIONAL SERVICES	0	10,000	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	11,064	0	10,000	10,000
32-04 OTHER LEGAL SERVICES	0	9,463	0	4,000	4,000
38-01 PAYMENT IN LIEU OF TAXES	12,000	88,000	100,000	100,000	0
40-00 TRAINING AND TRAVEL COSTS	400	240	800	1,500	700
41-00 COMMUNICATIONS	3,252	6,808	6,200	7,500	1,300
42-10 EQUIP. SERVICES - REPAIRS	1,213	7,072	5,000	5,750	750
42-11 EQUIP. SERVICES - FUEL	1,396	2,670	1,200	1,760	560
43-01 ELECTRICITY	27,454	28,568	28,000	28,000	0
43-02 WATER, SEWER, GARBAGE	33,348	37,748	30,000	38,500	8,500
44-00 RENTALS & LEASES	17,242	52,771	25,000	38,000	13,000
45-22 SELF INS. PROPERTY DAMAGE	13,158	14,328	46,950	140,735	93,785
46-00 REPAIR AND MAINTENANCE	26,162	58,097	50,000	50,000	0
47-02 ADVERTISING (NON LEGAL)	2,662	2,155	3,500	3,500	0
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
49-02 INFORMATION SERVICES	33,110	30,890	27,530	21,900	(5,630)
51-00 OFFICE SUPPLIES	515	748	1,000	2,000	1,000
51-06 RESALE SUPPLIES	53,100	58,024	55,000	55,000	0
52-00 OPERATING SUPPLIES	5,799	0	0	0	0
52-02 FUEL	714,926	906,730	800,000	1,200,000	400,000
52-09 OTHER CLOTHING	1,394	1,500	1,500	2,000	500
54-00 BOOKS, PUBS, SUBS, MEMBS	0	325	0	0	0
54-01 MEMBERSHIPS	345	330	600	600	0
59-00 DEPRECIATION/AMORTIZATION	160,671	128,701	0	0	0
59-01 AMORTIZATION	0	1,054	0	0	0
TOTAL OPERATING EXPENSES	1,270,117	1,647,159	1,363,280	1,903,295	540,015
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	101,875	100,000	(1,875)
60-40 MACHINERY & EQUIPMENT	0	0	50,000	70,000	20,000
70-11 PRINCIPAL	0	0	30,893	0	(30,893)
70-12 INTEREST	4,140	2,683	1,584	0	(1,584)
TOTAL NON-OPERATING EXPENSES	4,140	2,683	184,352	170,000	(14,352)
TOTAL EXPENSES	\$1,486,488	\$1,885,405	\$1,791,179	\$2,361,650	\$570,471

CIP PROJECTS - NAPLES DOCK FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
COMMUNITY SERVICES - DOCK						
07Q01	Dock Structural & Equip Replacement	70,000	70,000	0	0	0
07Q02	Design for Dock Reconstruction	100,000	0	4,000,000	0	126,035
GRAND TOTAL DOCK FUND		170,000	70,000	4,000,000	0	126,035

Note: Neither project will have a significant impact on the operating budget.



**STORMWATER UTILITY FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$1,943,163
Projected Revenues FY 2005-06	\$1,873,887
Projected Expenditures FY 2005-06	\$1,624,270
Net Increase/(Decrease) in Net Unrestricted Assets	\$249,617

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$2,192,780**

Add Fiscal Year 2006-07 Budgeted Revenues

Stormwater Fees	\$2,256,900	
Grants	\$1,075,000	
Interest Income	40,000	
Auction Proceeds	2,000	
CRA Transfer - 10th Street Stormwater	14,548	
		<u>\$3,388,448</u>

TOTAL AVAILABLE RESOURCES: **\$5,581,228**

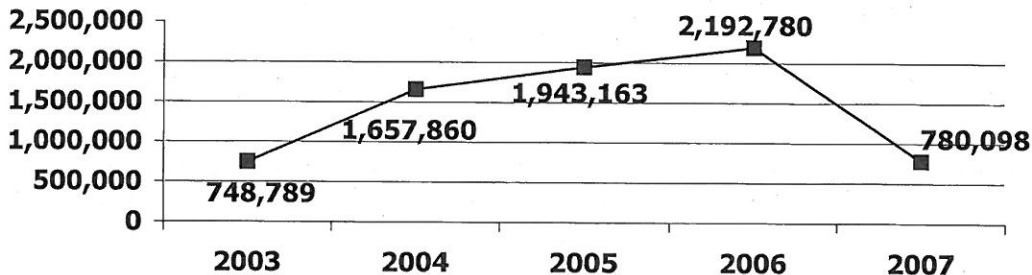
Less Fiscal Year 2006-07 Budgeted Expenditures

Personal Services	\$341,818	
Operations & Maintenance	458,980	
Lake Maintenance	10,000	
State Revolving Loan - Principal	244,194	
State Revolving Loan - Interest	93,429	
CIP	3,529,600	
Transfers:		
General Fund Admin.	25,000	
Construction Management	82,600	
Self-Insurance	15,509	
		<u>\$4,801,130</u>

BUDGETED CASH FLOW **(\$1,412,682)**

Projected Unrestricted Net Assets as of September 30, 2007 **\$780,098**

Trend - Unrestricted Net Assets



City of Naples, Florida

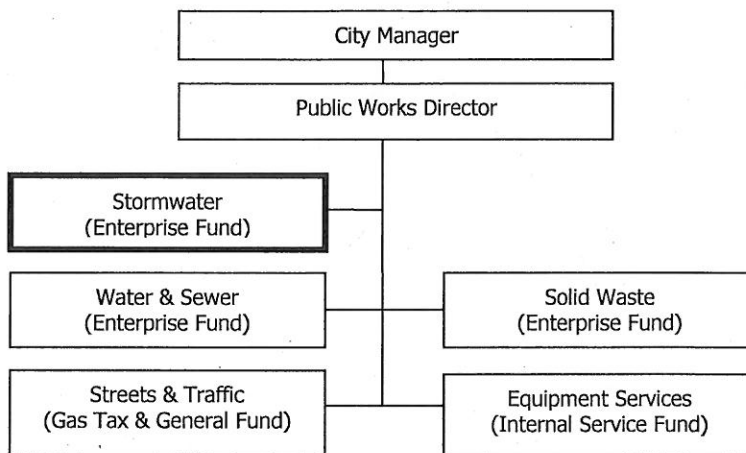
Departmental Summary Page



DEPARTMENT Public Works Department
FUND: Stormwater Fund

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business.



Stormwater Goals and Objectives

The Stormwater Division will be focused on the 10 year Stormwater Master Plan to include design/permitting/construction of major improvements in Basin III, Basin V and Basin VI, updating related long range planning/concurrency issues, implementing NPDES requirements, major operational and maintenance improvements as well as small scale capital improvement projects throughout the City of Naples. The division will also focus on stormwater runoff conveyance improvements and water quality concerns. External funding sources will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities. Due to the major emphasis the community has placed on improving the water quality in Naples Bay an increase in funding sources will be the subject of an analysis to accomplish the following goals and objectives.

The health of a bay depends on the quality of the water that flows through it. To care for the bay, we must also care for all the land that drains to it—its numerous watersheds.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

Everything in the watershed affects the water in the bay. Hazardous chemicals, automotive products, pesticides, fertilizers, pet wastes, excessive soil erosion and air pollution all contribute to water pollution. These pollutants do not have to be dumped directly into the water to cause a problem. They are washed from streets, lawns, roofs and even out of the air by rainfall—eventually ending up in our lakes and the bay.

Everyone has a part in protecting our watershed and preventing water pollution. While the contribution of one home to water pollution may be small, the combined effect of an entire neighborhood or city can be substantial.

Stormwater Goals and Objectives	Estimated Start	Estimated Completion
Continue with the update of the City's Stormwater Master Plan and Long Range Planning Process		
Revise and adopt the 10 year Master Plan	October 2006	March 2007
Analyze and increase Stormwater Fee Structure	October 2006	March 2007
Complete Stormwater Asset Management Program	April 2007	September 2007
Improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding		
The following O&M projects are scheduled for FY 2007:		
- 4022 Belair Lane/underdrain replacement adjacent	October 2006	December 2006
- 2200 South Winds Drive/underdrain and outfall	October 2006	November 2006
- 8 th Street South/18 th Avenue South/swale restoration	October 2006	November 2006
- 8 th Street South/13 th Avenue South/underdrain replacement	October 2006	November 2006
- 10 th Street/10 th Avenue South/drain pipe extension	October 2006	November 2006
- Binnacle between Anchor & Rivera/underdrain replacement	November 2006	December 2006
- Lantern Lane/Short & Galleon Drive/underdrain replacement	November 2006	December 2006
- 531 Neapolitan Lane/install underdrain system	November 2006	December 2006
- 1991-2025 5 th Street South/line 12" RCP pipe (leaking joints)	December 2006	January 2007
- 531 Neapolitan Lane/replace underdrain pipe	December 2006	January 2007
-1400 3 rd Street North/replace outfall pipe & control structure	January 2007	February 2007
- 1491 Mandarin Drive/relocate storm drain pipe	January 2007	February 2007
- 905 13 th Street North/inspect and improve drainage pipes	January 2007	February 2007

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

Stormwater Goals and Objectives	Estimated Start	Estimated Completion
- 135 4 th Avenue South/improve alley drainage/swale	January 2007	February 2007
- 359 2 nd Avenue N/inspect & improve drainage rear property	February 2007	March 2007
- 958 8 th Avenue South/analyze flooding/improve drainage	February 2007	March 2007
- 518 21 st Avenue South/obtain easement for new outfall pipe	November 2006	December 2006
- 275 Yucca Rd/install underdrain system to stop seepage	February 2007	March 2007
- 545 Whispering Pine Court/improve drainage system	November 2006	December 2006
- Rosea Court/grade swales on street and alleyway	March 2007	April 2007
- Gordon Drive/Kingstown Drive/construct type D curbing	October 2006	November 2006
- 683 14 th Avenue South/re-grade swale	March 2007	April 2007
- 2020 GSBN/install liner in 24" & 36" CMP pipes	March 2007	April 2007
Enhance Water Quality & Improve Infrastructure/CIP		
<i>Basin III Water Quality & Flood Mitigation Improvements</i>		
- East Lake Drive/Install 3'x6' box culvert	October 2006	December 2006
- Broad Avenue South Linear Park/design efforts	September 2006	January 2007
<i>Basin V Water Quality & Flood Mitigation Improvements</i>		
- 10 th Ave North/install new drain pipe	March 2007	April 2007
Complete the NPDES Program		
Public Outreach Program	December 2006	September 2007
Public Education Program	December 2006	September 2007
Water Quality Management Plan for Lake Systems	February 2007	September 2007
Beach Outfall System Analysis	June 2007	September 2007

2006-07 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 06-07 is \$4,801,130, which includes the use of cash reserves in the amount of \$1,412,682. The reserves have been unusually high due to capital projects being delayed while waiting for an updated master plan. However once completed the excess funds should quickly be depleted.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Stormwater Fund

Revenues

Revenues into the fund total \$3,388,448. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. This is a flat fee, which in general, is \$4 per month, or \$48 per year per equivalent residential unit. For the 2006-07 fiscal year, staff is proposing an increase to the fee. The analysis for the recommended rate is not yet complete, however, we have included an estimated increase from its current \$4.00 to \$6.00 per ERU. The total for this revenue is \$1,506,900, without the rate increase, and \$2,256,900 with the increase.

Other revenues to this fund include projected grants totaling \$1,075,000. This assumes 50/50 grants for four projects. Additional grants have been committed for the Basin III construction project, but because the construction is not scheduled until FY 07-08, the grant will not show as revenue in this budget.

An additional revenue source is the Interfund Transfer from the Redevelopment Fund, budgeted at \$14,548. This is the repayment of an interfund loan by the Community Redevelopment Agency. The repayment schedule shown in the CRA fund's budget states that final payment will be made in 4 years.

Expenditures

Personal Services cost \$341,818 for the 5.5 approved positions. One position, a vacant Equipment Operator II position, was reclassified for 2006-07 to an Operations Supervisor. This position will manage the field staff and help coordinate the many contractual projects, as well as continue to operate the equipment as needed.

Operating expenditures for this fund total \$592,089. More than three-quarters of these expenses are made up of the following six line-items:

City Administration (General Fund Reimbursement)	\$125,000
Construction Management Fee.....	82,600
Professional Services/Engineering & Surveying	\$100,000
Other Contractual Services (Easement Repairs)	50,000
Fuel and Equipment Repair.....	72,600
County Landfill (for disposal of street sweeping)	25,000

One interesting area of expense is in the County landfill charges. With two street sweepers, street sweeping is a major component of this fund. The County considers the material collected during the sweeping process as hazardous material and requires special handling and special charges.

New this year is \$75,000 for an outside engineering service. Due to the many varied projects in the planning stages, the fund requires substantial services in the professional engineering area.

Non-Operating Expenditures include \$337,623 for debt service (principal and interest) on the outstanding State Revolving Loans.

The fund also includes slightly more than \$3.5 million in capital improvements, as listed in the pages that follows.

Department Summary Page (continued)

DEPARTMENT	Public Works
FUND:	Stormwater Fund

2006-07 Performance Measures and Benchmarking

The following benchmarks compare the city of Naples performance to cities with similar functions for the current year.

Benchmark Description	Naples	Cape Coral	Fort Myers	Marco Island
Swale Re-grading (Budget Amount)	\$65,000	\$1,105,418	\$ Not Available	\$100,000
Reconstruction of Drainage Inlets (Budget Amount)	\$58,000	\$258,182	\$ Not Available	\$50,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$575,000	\$500,000	\$790,000	\$425,000

The following performance measures show the trends of the City of Naples.

Performance Measures	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	28	22	30	32
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	25	15	25	35
Street Sweeping (Miles Per Year)	2,800	2,605	2,500	2,800
Maintenance of Storm Sewers, Outfall Pipes and Control Structures (Number of Work Orders)	75	39	55	55

FUND: 470 STORMWATER FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Civil Engineer	\$90,001
0	0	1	Operations Supervisor	41,524
2	2	1	Equipment Operator III	34,633
1	1	1	Crew Leader II	30,602
1	1	1	Service Worker I	33,884
0.5	0.5	0.5	Administrative Specialist I	14,035
FUND TOTALS :				
5.5	5.5	5.5	Regular Salaries	244,680
			Other Salaries	0
			Overtime	4,000
			Employer Payroll Expenses	93,138
			Total Personal Services	<u>\$341,818</u>



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
STORMWATER FEES (1)	1,375,087	1,414,879	1,419,256	1,420,000	1,506,900
STORMWATER FEE - PROPOSED RATE INCREASE		0	0	0	750,000
INTEREST EARNED	18,220	33,438	45,827	90,560	40,000
GRANTS (2)	0	0	0	325,000	1,075,000
CRA TRANSFER-10TH STREET (3)	0	0	36,328	36,327	14,548
OTHER	<u>90</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
TOTAL STORMWATER	<u>\$1,393,397</u>	<u>\$1,448,317</u>	<u>\$1,501,411</u>	<u>\$1,873,887</u>	<u>\$3,388,448</u>

(1) \$4.00 Monthly per equivalent residential unit (ERU); for commercial properties, one ERU per 1,932 square feet of impervious surface. In order to fund future CIPs, a rate increase will be developed.

(2) Grants are 50/50 shared for the following projects:

06V26	250,000
06V14	375,000
07V13	350,000
07V15	100,000
Total	<u>\$ 1,075,000</u>

(3) Note that Accounting Principles require historical figures to be corrected to show the charge being credited to Interest and Principal, therefore historical data does not show in this line-item

**FISCAL YEAR 2006-07
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	192,325	158,345	207,555	244,680	37,125
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	3,472	2,584	3,500	4,000	500
25-01 FICA	14,450	12,097	15,779	18,418	2,639
25-03 RETIREMENT CONTRIBUTIONS	14,153	10,945	16,724	24,395	7,671
25-04 LIFE/HEALTH INSURANCE	38,892	23,198	42,688	49,905	7,217
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
TOTAL PERSONAL SERVICES	263,292	207,169	286,246	341,818	55,572
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,514	2,093	2,500	2,500	0
30-01 CITY ADMINISTRATION	135,000	125,000	125,000	125,000	0
30-05 COUNTY LANDFILL	9,922	19,013	45,000	25,000	(20,000)
30-07 SMALL TOOLS	499	1,138	1,500	1,000	(500)
30-40 CONSTRUCTION MANAGEMENT FEE	25,000	84,000	54,000	82,600	28,600
30-00 PROFESSIONAL SERVICES				75,000	75,000
31-01 PROFESSIONAL SERVICES	2,092	2,844	25,000	25,000	0
31-04 OTHER CONTRACTUAL SERVICES	19,153	8,466	50,000	50,000	0
32-10 OUTSIDE COUNSEL	15,581	0	0	0	0
38-01 PAYMENTS IN LIEU OF TAXES	87,000	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	620	700	2,450	2,300	(150)
40-03 SAFETY	500	0	320	500	180
41-01 TELEPHONE	0	0	710	290	(420)
42-02 POSTAGE & FREIGHT	0	0	200	200	0
42-10 EQUIP. SERVICES - REPAIRS	51,055	30,269	60,000	60,000	0
42-11 EQUIP. SERVICES - FUEL	6,247	8,897	8,600	12,600	4,000
43-01 ELECTRICITY	24,951	21,458	28,750	33,000	4,250
43-02 WATER, SEWER, GARBAGE	27	17	0	0	0
44-02 EQUIPMENT RENTAL	0	0	1,000	1,000	0
45-22 SELF INS. PROPERTY DAMAGE	16,141	18,356	15,509	12,069	(3,440)
46-00 REPAIR AND MAINTENANCE	1,897	917	2,000	2,400	400
46-04 EQUIP. MAINTENANCE	1,439	1,430	1,500	1,500	0
46-08 LAKE MAINTENANCE	11,107	11,245	14,160	10,000	(4,160)
46-12 ROAD REPAIRS	962	769	2,000	12,000	10,000
47-06 PRINTING & BINDING	0	0	500	500	0
49-02 INFORMATION SERVICES	0	11,970	14,820	22,630	7,810
51-00 OFFICE SUPPLIES	0	142	500	500	0
52-00 OPERATING SUPPLIES	5,913	21,237	10,000	25,000	15,000
52-02 FUEL	1,500	1,500	1,500	7,000	5,500
52-07 UNIFORMS	642	413	800	1,300	500
52-09 OTHER CLOTHING	666	257	600	700	100
54-01 MEMBERSHIPS	0	0	500	500	0
59-00 DEPRECIATION	621,769	612,720	0	0	0
TOTAL OPERATING EXPENSES	1,041,197	984,851	469,419	592,089	122,670
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	1,025,000	3,450,000	2,425,000
60-40 MACHINERY & EQUIPMENT	0	0	4,500	21,600	17,100
60-70 VEHICLE	0	0	0	58,000	58,000
70-11 PRINCIPAL	0	0	239,480	244,194	4,714
70-12 INTEREST	76,028	109,858	102,890	93,429	(9,461)
TOTAL NON-OPERATING EXPENSES	76,028	109,858	1,371,870	3,867,223	2,495,353
TOTAL EXPENSES	\$1,380,517	\$1,301,878	\$2,127,535	\$4,801,130	\$2,673,595

CIP PROJECTS - STORMWATER

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007 (1)	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
STORMWATER						
07V03	Citywide Drainage Maintenance	300,000	300,000	300,000	300,000	300,000
07V12	Right-of-way Swale Drainage	150,000	200,000	200,000	200,000	200,000
07V06	System Mapping	200,000	-	-	-	-
07V07	Master Plan	100,000	100,000	-	-	-
07V02	Citywide Drainage Improvements	200,000	200,000	200,000	200,000	200,000
06V14	Drainage Basin III	750,000	3,300,000	1,000,000	1,000,000	-
06V26	Basin V	500,000	3,500,000	2,500,000	2,500,000	2,500,000
07V08	Street Sweeper	58,000	58,000	58,000	58,000	0
07V09	Liftmoore Crane Replacement	15,000	-	-	-	-
07V10	Naples Bay Broad Ave Water Quality	350,000	2,500,000	0	0	0
07V13	Naples Bay Outfall Treatment *	700,000	-	-	-	-
07V15	Cove Pump Station *	200,000	2,050,000			

GRAND TOTAL STORMWATER	3,523,000	12,208,000	4,258,000	4,258,000	3,200,000
-------------------------------	------------------	-------------------	------------------	------------------	------------------

* Funding subject to Grant awards

(1) Total does not include \$6,600 in line item 60-40 for three 800 MHz radios and a rodder truck hose.

Impact on Operating Budget

07V03	Citywide Drainage Maintenance	Ongoing Maintenance Project - No impact on Operating Budget				
07V12	Right-of-way Swale Drainage	Ongoing Maintenance Project - No impact on Operating Budget				
07V06	System Mapping	No Impact on Operating Budget				
07V07	Master Plan	No Impact on Operating Budget				
07V02	Citywide Drainage Improvements	Ongoing Maintenance Project - No impact on Operating Budget				
06V14	Drainage Basin III	Ongoing Maintenance Project - No impact on Operating Budget				
06V26	Basin V	Ongoing Maintenance Project - No impact on Operating Budget				
07V08	Street Sweeper	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
		<i>Operating and Maintenance Costs absorbed in Equipment Maintenance line-items</i>				
07V09	Liftmoore Crane Replacement	Replacement Item - No impact on Operating Budget				
07V10	Naples Bay Broad Ave Water Quality	Ongoing Maintenance Project - No impact on Operating Budget				
07V13	Naples Bay Outfall Treatment *	Ongoing Maintenance Project - No impact on Operating Budget				
07V15	Cove Pump Station *	Ongoing Maintenance Project - No impact on Operating Budget				

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the **Arthur L. Allen Tennis Center**. The facility includes twelve, state-of-the-art, fully lighted Hydro-grid courts, and a pro shop with elevated viewing area, which allows views of Cambier Park and the playground. Cambier Park was deeded by donation to the City of Naples by "The Naples Company" on February 23, 1961 by Jane and Arthur Russell and Julius and Imra Lesser.

Today, the programming at the **Arthur L. Allen Tennis Center** meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country. In 1999, the Tennis Center was the recipient of the 'Court-of-the-Year' award presented annually by Tennis Industry Magazine.

2006-07 Goals and Objectives	Estimated Start	Estimated Completion
<p>Provide quality tennis facilities and services responsive to member and guest needs.</p> <p>Using onsite survey forms, maintain 90% or better customer satisfaction rate.</p> <p>Develop a written standardized preventative maintenance program, with safety repairs completed within 24 hours of observation.</p>	<p>October 2006</p> <p>May 2007</p>	<p>January 2007</p> <p>September 2007</p>
<p>Provide a financially stable municipal tennis center</p> <p>Conduct quarterly pricing assessments, including daily guest fee market surveys to insure competitive rates</p> <p>Maintain a paid membership volume that combined with daily guest fees, lessons, clinics, tournaments, sponsorships and retail sales that offsets 100% of annualized operational costs</p>	<p>January 2007</p> <p>October 2006</p>	<p>September 2007</p> <p>September 2007</p>
<p>Provide management of tennis operations including completion of FY 2007 CIP projects.</p> <p>Repaint tennis center exterior and install additional court clay, replacement of subsurface irrigation lines, net posts, fencing and nets - CIP 07G22</p> <p>Replace court maintenance utility cart - CIP 07G21</p>	<p>October 2006</p> <p>January 2007</p>	<p>June 2007</p> <p>May 2007</p>

Fund Summary Page (continued)

DEPARTMENT: Community Services
FUND: Tennis Fund

2006-07 Significant Budgetary Issues

The Tennis Fund's 2006-07 budget is balanced based on a \$100,000 donation toward the debt service. Including this donation, the budgeted revenues are \$606,200. Expenditures are \$543,255, a surplus of \$62,945 to be applied to future debt service payments.

Revenues

Revenues into the fund total \$606,200.

Budgeted revenues included a \$100,000 donation toward the tennis fund's debt. The first installment of this \$500,000 donation was received in December 2005. With Debt Service totalling approximately \$65,000 per year, the excess donation will be reserved for future payments.

The primary recurring revenue to the fund is the Membership fee, budgeted at \$195,000 for 2006-07. Resident's adult membership is \$350 per year, and non-city resident membership is \$465. Junior membership is only \$15 for a resident and \$20 for a non-resident. Rates will be reviewed in 2006/2007 and may be increased in accordance with other similar public tennis facilities.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments, bringing in nearly \$221,000. There is also \$35,700 expected from the resale of merchandise, which includes racquets, shirts, towel and vending items, and \$10,000 for racquet restrings. Other minor revenues include Interest Income, Ball Machine Rentals and League Fees. Finally, the Sponsorship revenue of \$130,000 includes tournament sponsorships of \$30,000, plus the \$100,000 pledge toward the debt on the Tennis Building.

As explained above, the surplus from the new sponsorship/contribution will be held in reserve to pay debt of the Tennis Fund, as appropriate.

Expenditures

Expenditures of the fund are at \$543,255, a 9% increase over the adopted 2005-06 budget.

Personal Services represents 37% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2005-06.

All Operating Expenses total \$254,660, which is a \$2,944 increase over the FY05-06 budget. The major cost is Professional Services for \$105,000 for instructors and officials.

Other major costs of this fund are Resale Supplies at \$28,000, tournament costs for \$21,000, General Fund Administrative costs for \$30,000, and Contractual Services (for pest control, fire alarms, etc) for \$6,000. The remaining costs in this budget are primarily related to the operations, repair and maintenance of the facility.

Fund Summary Page (continued)

DEPARTMENT: Community Services
FUND: Tennis Fund

The budget includes the payment for debt service and interest totaling \$66,398. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

2006-07 Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. Note that for the Tennis Center, there are very few similar agencies, and therefore, the following provides rate comparisons for a variety of agencies.

Benchmarking	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$371	\$185	\$2,400 + \$1,000 Initiation Fee	\$350
Couples Fee	\$662	N/A	\$3,180 + \$1,000 Initiation Fee	N/A

Benchmarking	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center
Annual Adult Fee	\$591	\$240	\$400
Couples Fee	\$856	\$345	\$600

Performance Measures are used to compare the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

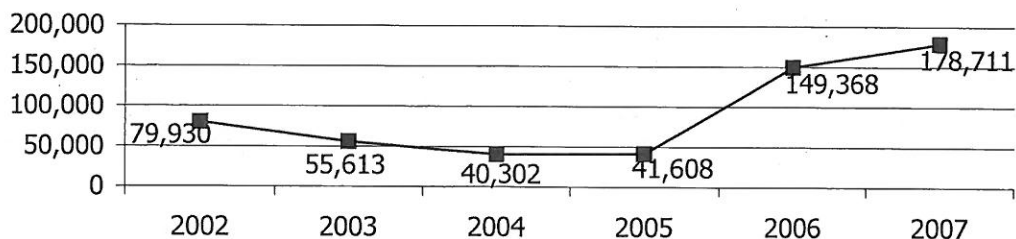
Performance Measures	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Number of Adult Memberships City/County	356/70	347/55	330/55	350/55
Number of Youth Memberships City/County	56/4	85/4	140/18	140/20
Number of Executive Memberships City/County	8/2	32/9	43/20	45/20
Tournament Player Participation	1380	1550	1735	1750
Racquet Restrings	420	420	420	420
Guest Players	3,060	2,850	2,600	2,850
Ball Machine Rentals	204	200	200	200



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2006-07

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$ 41,608
Projected Revenues FY 2005-06	\$ 640,721
Projected Expenditures FY 2005-06	\$ 499,359
Adjusted for Donation held for Future Debt	\$ 33,602
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$ 107,760</u>
Expected Unrestricted Net Assets as of Sept. 30, 2006	\$ 149,368
Add Fiscal Year 2006-07 Budgeted Revenues	
Memberships	\$195,000
Daily Play	34,000
Lessons	146,000
Tournaments	41,000
Sponsorships/Tournaments	130,000
<i>Includes \$100,000 facility sponsorship</i>	
Restrings	10,000
Retail Sales	35,700
Investment and Other Income	14,500
	<u>\$ 606,200</u>
TOTAL AVAILABLE RESOURCES	\$ 755,568
Less Fiscal Year 2006-07 Budgeted Expenditures	
Personal Services	\$200,197
Operating Expenses	213,310
Debt Principal	45,000
Debt Interest	21,398
Capital Expenditures	22,000
Transfer - Administration	30,000
Transfer - Self Insurance	11,350
	<u>\$ 543,255</u>
BUDGETED CASH FLOW	\$ 62,945
Reserved for Future Debt (from donation for Tennis Center)	\$ 33,602
Projected Unrestricted Net Assets as of September 30, 2007	<u>\$ 178,711</u>

Trend - Unrestricted Net Assets



FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Tennis Services Manager	\$47,185
2.5	2.5	2.5	Recreation Coordinator*	80,473
0.5	0.5	0.5	Recreation Assistant	13,824
FUND TOTALS :				
4	4	4	Regular Salaries	141,482
			Overtime	3,000
			Employer Payroll Expenses	55,715
			Total Personal Services	\$200,197

* Represents two full-time and one part time position



**CITY OF NAPLES
TENNIS ENTERPRISE FUND
REVENUE SUMMARY**

	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>ACTUAL 2004-05</u>	<u>PROJECTED 2005-06</u>	<u>BUDGET 2006-07</u>
MEMBERSHIPS	\$153,930	\$140,253	\$148,041	\$196,000	\$195,000
DAILY PLAY	35,938	34,614	29,353	34,000	34,000
LESSONS/CLINICS	140,476	143,869	143,710	170,000	146,000
OTHER INCOME	18,113	11,153	7,545	10,750	10,500
TOURNAMENT FEES	38,375	40,647	46,483	46,400	41,000
SPONSORSHIPS/TOURNAMENTS	30,750	41,075	30,775	131,000	130,000
RETAIL SALES	39,351	38,519	38,603	36,200	35,700
RESTRINGS	10,157	9,228	10,599	10,000	10,000
INVESTMENT INCOME	<u>2,113</u>	<u>1,515</u>	<u>2,080</u>	<u>6,371</u>	<u>4,000</u>
TOTAL TENNIS FUND	<u><u>\$469,203</u></u>	<u><u>\$460,873</u></u>	<u><u>\$457,189</u></u>	<u><u>\$640,721</u></u>	<u><u>\$606,200</u></u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	124,219	110,080	131,994	141,482	9,488
10-30 OTHER SALARIES	0	8,423	0	0	0
10-40 OVERTIME	2,987	2,795	3,000	3,000	0
25-01 FICA	9,661	8,862	9,847	10,558	711
25-03 RETIREMENT CONTRIBUTIONS	9,411	8,143	10,656	13,904	3,248
25-04 LIFE/HEALTH INSURANCE	26,325	18,326	28,707	31,253	2,546
TOTAL PERSONAL SERVICES	172,603	156,629	184,204	200,197	15,993
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,741	9,221	15,300	15,300	0
30-01 CITY ADMINISTRATION	24,000	28,000	28,000	30,000	2,000
31-01 PROFESSIONAL SERVICES	109,390	103,810	105,000	105,000	0
31-04 OTHER CONTRACTUAL SVCS	4,235	4,892	6,000	6,000	0
40-00 TRAINING & TRAVEL COSTS	0	0	330	300	(30)
41-00 COMMUNICATIONS	7,274	10,989	10,300	11,000	700
42-10 EQUIP. SERVICES - REPAIRS	2,705	0	1,200	1,220	20
43-01 ELECTRICITY	0	0	0	0	0
43-02 WATER, SEWER, GARBAGE	5,744	5,252	5,500	5,500	0
45-22 SELF INS PROPERTY DAMAGE	14,096	10,401	13,086	11,350	(1,736)
46-00 REPAIR AND MAINTENANCE	5,698	9,072	8,200	8,500	300
47-02 ADVERTISING	0	902	1,000	1,000	0
47-06 DUPLICATING	206	345	1,000	1,000	0
49-02 INFORMATION SERVICES	0	6,030	7,500	7,990	490
49-05 SPECIAL EVENTS/TOURNAMENTS	21,729	19,484	20,000	21,000	1,000
51-00 OFFICE SUPPLIES	1,077	737	1,000	1,200	200
51-06 RESALE SUPPLIES	27,843	31,900	28,000	28,000	0
52-00 OPERATING SUPPLIES	81	0	0	0	0
54-01 MEMBERSHIPS	240	240	300	300	0
59-00 DEPRECIATION/AMORTIZATION	36,844	36,161	0	0	0
59-01 AMORTIZATION	239	239	0	0	0
TOTAL OPERATING EXPENSES	273,142	277,675	251,716	254,660	2,944
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	0	10,000	10,000
60-40 MACHINERY & EQUIPMENT	0	0	0	12,000	12,000
70-11 PRINCIPAL	0	0	40,000	45,000	5,000
70-12 INTEREST	32,282	17,739	23,038	21,398	(1,640)
TOTAL NON-OPERATING	32,282	17,739	63,038	88,398	25,360
TOTAL EXPENSES	\$478,027	\$452,043	\$498,958	\$543,255	44,297

CIP PROJECTS - TENNIS FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
COMMUNITY SERVICES - TENNIS						
07G21	Utility Cart	12,000	0	0	0	15,000
07G22	Tennis Facility Exterior Renovations	10,000	15,000	10,000	15,000	10,000
GRAND TOTAL TENNIS FUND		22,000	15,000	10,000	15,000	25,000

These Capital Expenditures have no impact on the Operating Budget

City of Naples, Florida

Fund Summary Page



FUND: **Utility Tax Debt Service Fund (Fund 200)**
 Utility Tax Capital Improvement Fund (Fund 340)

Fund Description

The Utility Tax Debt Service Fund was established to account for the City's debt service on outstanding Utility Tax Revenue Bonds and the City's General Obligation Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through those respective funds. The taxes levied in the Utility Tax Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. Once the debt service obligations have been met, the balance of revenues in this fund is transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures.

Capital improvement projects are generally defined as items involving expenditures of more than \$2,500 and having an anticipated life of two years or more. This includes items such as machinery, fire trucks, police vehicles, improvements to city facilities, or new construction.

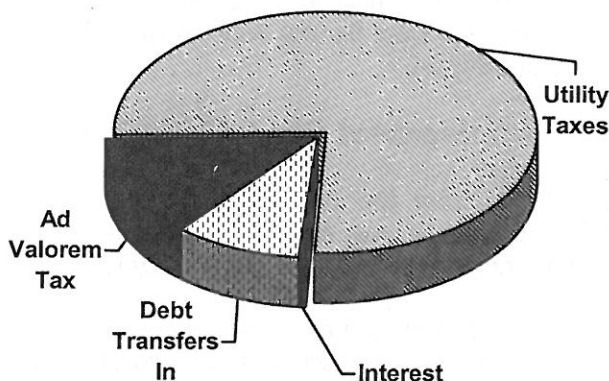
The five-year capital improvement program was provided to the elected officials in accordance with Chapter 2, Section 371 of the Code of Ordinances by June 1, 2006.

2006-07 Significant Budgetary Issues

Utility Tax - Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax, utility tax, and transfers in from other funds, plus a small amount of interest. Below shows the comparative totals of revenues to the Utility Tax Fund.



Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund (Fund 200)
Utility Tax Capital Improvement Fund (Fund 340)

The voted ad valorem tax is due to a referendum in 2000, wherein the Naples voters opted to issue a general obligation (GO) bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 for interest rate benefits, with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. Concurrently with the refunding, the City Council also authorized the use of a portion of the proceeds from the sale of the Wilkinson House to reduce the annual debt service requirement. The millage rate is set each year to just satisfy the current year's debt service. For this year, the rate is 0.0365. (Note that this is based on a taxable value of \$16,598,224,405.).

Utility Taxes, generated from Electric, Telecommunications, Gas, and Propane are allowed by Florida Statutes and City Code. These have been estimated as follows:

Electric Utility Tax	\$2,300,000
Teco Gas	12,000
Propane Gas	167,000
Telecommunication	745,000

The other revenues are generated from interest income, and a \$407,123 transfer from the Community Redevelopment Agency for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations. The City of Naples has \$4,440,000 of General Obligation Debt outstanding and \$9,815,000 for the Utility Tax Bonds as of September 30, 2006. For FY 2006-07 the total debt service payments for principal and interest will be \$575,228 for the General Obligation bonds and \$911,026 for the Utility Tax Bonds.

After deducting the debt service and other costs of this fund from the revenues, the balance is transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2006-07, the transfer from the Utility Tax Debt Service Fund to Utility Tax Capital Improvement Fund for capital improvements is \$2,269,404.

Utility Tax- Capital Improvement Fund (Fund 340)

Revenues

In addition to the transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, non-road impact fees, grants, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Impact fees (except for road) are estimated as shown below. Note however, that estimates are inaccurate, as they depend on the construction that actually occurs. Our methodology for projecting impact fees is to project very low, assuming a low construction volume. This would be the expected status in a nearly build out city.

Fund Summary Page (continued)

FUND:	Utility Tax Debt Service Fund
	Utility Tax Capital Improvement Fund

General Impact Fees	\$6,500
Police Impact Fees	\$29,000
Fire Impact Fees	\$17,800
Parks and Recreation Impact Fees	\$3,000

Impact fees are required to be spent on projects that expand the levels of service or are otherwise due to growth. In the City's budget, Impact Fees are not designated toward a specific project, but each of the above fees is tracked annually to ensure that the City has complied with Chapter 118-190 of the code. This section of the code restricts the use of these funds. Effective with 2005-06, the City will also track each impact fee in a separate fund, to comply with a recent state law change.

Impact fees were last revised in 1997, by Ordinance 97-7910 and 97-7914. The City residential dwelling fire, police and general government fee, (which excludes recreation) is \$354.99. For Commercial, the fire, police and general government impact fee is \$73.49 per 100 square feet. The Recreation Impact fee is \$87.51 per new unit. The City will be examining impact fees during FY06-07.

Water and Sewer Impact Fees are tracked in the Water/Sewer Utility Fund.

The City expects to receive \$910,000 in grants or contributions for the completion of the following capital projects:

- Bureau of Justice Assistance (JAG) grant for police accessories (\$10,000)
- Collier County for Pulling Park (\$400,000)
- Collier County for Fleischmann Park (\$500,000)

Assessment repayments are not a large influence on this fund. There is only one assessment, the Third Street Lighting District, for which the assessment repayments were being paid, with amounts varying by year, based on the individual terms of that assessment. However, the dredging of the West Naples Bay (Aqualane Shores) will be a new special assessment district, possibly starting in October 2007. Prepayments will be allowed starting approximately March 2006, and this budget assumes the City will collect \$411,000 in assessment prepayments.

Expenditures

The Capital Improvement Program was presented to Council on June 1, and discussed at a council workshop on June 14. That document provided the base for the Utility Tax Fund Capital Project budget, in that most of the first year recommendations are included. In all, there are \$6.5 million capital projects in this fund, with \$320,600 in Administrative Charges for overhead costs, and a capital contingency of \$250,000.

Please refer to the last two pages of this section for a complete listing of the projects budgeted for FY06-07. For most projects, (except those which were added during the budget workshops and hearings) further details will be found in the Five-Year Capital Improvement Program, a copy of which is available in the City Clerk's office.

Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund
Utility Tax Capital Improvement Fund

Impact on Operating Budget

Operating costs associated with any capital project are included, if appropriate, in the operating department of the related department. This fund does not contain operating costs.

Most capital items in the Utility Tax Fund are repair, replacement or maintenance type projects, which are considered to have no impact on the operating budget. The items listed below are the exceptions which have an impact on the operating budget, either now or in the future.

07D03	Document Imaging	Future costs of \$200 per year for document imaging maintenance and updates will be budgeted in the Finance Department, starting with 2007-08.
07F08	Waterway Maintenance Boat	Future costs of \$1,000 for fuel and maintenance are budgeted in the Parks and Parkways budget, effective with 2006-07.
07G13	Multi-Passenger Van	Future costs of \$780 for fuel and maintenance are budgeted in the Recreation budget, effective with 2006-07.

Further details on these and all capital items may be found in the City's Five Year Capital Improvement Program.



**UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Fund 200

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005 **\$457,518**

Projected Revenues FY 2005-06	\$4,374,900
Projected Expenditures FY 2005-06	\$4,269,052
Net Increase/(Decrease) in Net Unrestricted Assets	\$105,848

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$563,366**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service	\$575,228	
Utility Tax		
Florida Power & Light	2,300,000	
Teco Gas	12,000	
Propane Sales	167,000	
Local Telecommunications Tax	745,000	
Interest Earned	26,000	
Transfer - Parking Garage Bonds	407,123	
	<u>407,123</u>	<u>\$4,232,351</u>

TOTAL AVAILABLE RESOURCES

\$4,795,717

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$575,228	
Utility Tax Bonds:		
Principal	450,000	
Interest	461,026	
Parking Garage Debt Service	407,123	
Bond Costs	2,500	
TRF - Admin. Reimbursement	67,070	
TRF - Capital Improvements	<u>2,269,404</u>	<u>\$4,232,351</u>

BUDGETED CASH FLOW

\$0

Projected Unrestricted Net Assets as of September 30, 2007

\$563,366



UTILITY TAX CAPITAL IMPROVEMENTS FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07

Fund 340

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005 5,290,957
Beginning Balance - Construction as of Sept. 30, 2005 2,344,026

Projected Revenues FY 2005-06 4,312,681
Projected Expenditures FY 2005-06 5,935,933
Net Increase/(Decrease) in Net Assets (1,623,252)

Expected Unrestricted Net Assets as of Sept. 30, 2006 6,011,731

Add Fiscal Year 2006-07 Budgeted Revenues

Transfer - Utility Tax \$2,269,404

Non-Road Impact Fees 56,300
Interest Earned 300,000
Earned Assessment Payments 481,000
Other Revenue 0
State/County and Other Grants 910,000
Repayment from CRA 147,572
4,164,276

TOTAL AVAILABLE RESOURCES 10,176,007

Less Fiscal Year 2006-07 Budgeted Expenditures

Capital Projects per Attached List \$6,085,439
Administrative Chargebacks 320,600
Capital Contingency 250,000
6,656,039

BUDGETED CASH FLOW (2,491,763)

Projected Unrestricted Net Assets as of September 30, 2007 3,519,968

Less: Balance of Bond/Parks Projects on the following page (1,850,167)

Total Unrestricted Net Assets as of September 30, 2007 1,669,801

Note: Unrestricted Assets included proceeds from Wilkinson House



**BOND FUND PROJECTS
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Fund 340 Reserved Funds

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	0
Beginning Balance - Fleischmann Encumbrances as of Sept. 30, 2005	1,540,000
Beginning Balance - Construction as of Sept. 30, 2005	3,342,227
Projected Revenues FY 2005-06	0
Projected Expenditures FY 2005-06	4,970,000
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(4,970,000)</u>

Expected Restricted Net Assets as of Sept. 30, 2006 **(87,773)**

Less Fiscal Year 2006-07 Budgeted Expenditures

Capital Projects per Attached List **1,762,394**

Projected Restricted Net Assets as of September 30, 2007 **(1,850,167) ***

(This means that, as of 9/30/07, the use of the bond funds will be completed. See prior page to see the source of the funding of this overage.)

The City issued a bond in 2001 for several parks projects. The projects not yet complete are Fleischmann Park and the Pulling Property Improvements.

The expenses related to the Bond Fund projects exceed available funds. In February 2004, City Council committed the proceeds from the sale of the Wilkinson House to complete the underfunded parks project. Proceeds from the Sale of the Wilkinson House are included in the reserve of the Capital Projects Fund, on the previous page.

**UTILITY TAX FUND / DEBT SERVICE FUND
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	PROJECTED 2005-06	BUDGET 2006-07
Ad Valorem Tax	\$831,850	\$833,675	\$585,314	\$582,000	\$575,228
Electric Utility Tax	2,225,370	2,195,351	2,336,099	2,300,000	2,300,000
Local Comm. Tax	1,235,801	984,448	1,034,194	800,000	745,000
Propane/Gas Utility Tax	123,460	138,023	161,589	156,000	167,000
Teco Gas Utility Tax	4,478	8,144	10,563	12,000	12,000
Bond Proceeds	5,925,000	3,170,000	0	0	0
Interest Income	270,734	246,647	379,873	422,506	326,000
Grants	145,710	69,111	334,420	862,136	910,000
Non-Road Impact Fees	172,045	9,335	126,667	482,000	56,300
Other Revenue	65,458	3,971,915	434	32,225	0
Donations	451,000	77,786	110,000	0	0
Assessment Payments	38,715	63,429	41,908	94,500	481,000
Transfer - Other Funds	0	3,250,377	0	161,186	147,572
Transfer - E. Naples Bay	64,242	61,564	74,101	68,826	0
Transfer - Parking Garage	<u>180,340</u>	<u>461,101</u>	<u>402,367</u>	<u>404,927</u>	<u>407,123</u>
TOTAL UTILITY TAX FUND	<u><u>\$11,734,203</u></u>	<u><u>\$15,540,906</u></u>	<u><u>\$5,597,529</u></u>	<u><u>\$6,378,306</u></u>	<u><u>\$6,127,223</u></u>

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
CITY CLERK						
07A01	Office Chair Replacement	6,975	0	0	0	0
TOTAL CITY CLERK		6,975	0	0	0	0
COMMUNITY DEVELOPMENT						
07B03	Vehicle Replacement - Code Enforcemt	21,485	0	23,700	0	0
TOTAL COMMUNITY DEVELOPMENT		21,485	0	23,700	0	0
FINANCE						
07D01	Remodel Purchasing Storage Room	10,000	0	0	0	0
07D02	File Cabinets Replacement and Upgrade	4,800	4,380	0	0	0
07D03	Document Imaging	10,000	9,000	0	0	0
06D02	West Naples Bay Dredging	821,000	0	0	0	0
TOTAL FINANCE DEPARTMENT		845,800	13,380	0	0	0
PESD						
07E02	Mobile Radio Replacement - Fire Trucks	11,000	11,000	11,000	11,000	8,000
07E03	Mobile Radio Replacement - All	36,000	36,000	36,000	36,000	36,000
07E06	Fire Station #1 Remodel	33,000	317,000	0	0	0
07E07	Portable Fire Pump	5,000	0	0	0	0
07E09	SCBAs	22,800	19,000	19,000	0	0
07E18	Jackson Strength Training System	4,750	0	0	0	0
06E03	FS #1 Emergency Generator	30,000	0	0	0	0
07E14	DHS Grant SCBA Equipment	90,674	0	0	0	0
07H01	Police Car Replacement	260,000	260,000	260,000	260,000	260,000
07Y01	Air Conditioning Improv-Riverside Cir	931,000	0	0	0	0
07H05	CID Unmarked Vehicles Replacement	119,530	81,081	52,920	55,566	58,344
	Fire Apparatus Replacement	0	650,000	350,000	0	0
	Laptop Replacements for Police/Fire	0	110,000	120,000	0	0
	Auto Citation Program	0	65,000	0	0	0
	Firefighter Fitness Equipment	0	9,900	0	0	0
	Vehicle Replacement-Shift Commander	0	42,000	0	0	0
	Equipment Services Replacement Truck	0	27,000	0	0	0
	Thermal Imaging Camera	0	24,000	0	0	0
	Boat Motor Replacement	0	20,000	40,000	0	0
	Hose Replacement - Large Diameter	0	14,000	14,000	14,000	14,000
	Special Event Rescue Vehicle Replacmt	0	10,000	0	0	0
	CSA Truck Replacement	0	0	60,000	0	0
	K-9 Replacement	0	0	0	11,000	0
TOTAL PESD		1,543,754	1,695,981	962,920	387,566	376,344

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
COMMUNITY SERVICES						
ADMIN, PARKS & PARKWAYS						
06F01	US 41 Median South of Fleischmann	300,000	13,200	14,520	15,972	17,569
07F01	Comm Serv/Purchasing Generator	65,000	0	0	0	0
05F26	Tree Planting Program	150,000	150,000	150,000	150,000	150,000
07F03	Ford F-150 & 2 Utility Trucks Replacmt	115,000	120,000	120,000	120,000	120,000
07F35	Landscaped Median Restoration	250,000	175,000	75,000	80,000	85,000
07F04	Loader Clam Truck	100,000	0	0	0	0
07F05	Sod Replacement	68,000	20,000	22,000	25,000	30,000
07F06	Cul-de-sac Renovations	50,000	50,000	50,000	50,000	50,000
07F07	Parks & Pkwy Division Bldg Renovations	30,000	0	0	0	0
07F08	Waterway Maintenance Boat	58,865	0	0	0	0
07F09	Aluminum Shed	15,000	0	0	0	0
07F10	Pocket Parks	20,000	20,000	20,000	0	0
07F15	Moorings Bay Oyster Reef Construction	50,000	0	0	0	0
07F17	Wilma Tree Replacement	500,000	500,000	500,000	0	0
SUB TOTAL CS/PARKS & PARKWAYS		1,771,865	1,048,200	951,520	440,972	452,569
NATURAL RESOURCES						
07F11	Naples Bay Restoration - Equipment	10,000	0	0	0	0
07F13	Naples Bay Restoration - Truck	30,000	0	0	0	0
07F16	Doctors Pass - North Jetty Repair	60,000	250,000	0	0	0
SUB TOTAL NATURAL RESOURCES		100,000	250,000	0	0	0
RECREATION						
07G01	Tennis Courts Light Replacements	65,000	0	10,000	0	10,000
07G02	Skate Park Ramps	75,000	75,000	10,000	10,000	10,000
07G03	River Park Pool Filtration Equip Replacmt	35,000	15,000	10,000	10,000	10,000
07G04	Anthony Park Tennis Court	55,000	0	0	0	0
07G05	Fleischmann Park Community Center	400,000	4,000,000	0	0	0
07G06	Fleischmann Park C. C. Interior Repairs	80,000	35,000	20,000	20,000	20,000
07G07	River Park Pool Replacement	5,000	1,500,000	0	0	0
07G08	Fleischmann Park Storage Building	20,000	0	0	0	0
07G10	River Park Weight Room Equipment	7,000	0	0	0	0
07G11	Facility Upgrades & Renovations	60,000	60,000	60,000	60,000	60,000
07G12	Citywide Playground Improvements	30,000	30,000	30,000	30,000	30,000
07G13	Multi Passenger Van	28,540	0	0	0	0
07G15	River Park Computer Lab PC Replacemts	10,000	10,000	10,000	10,000	10,000
07G16	Norris Center Stage Curtain & Lighting	35,000	0	0	0	0
	New Fleischmann C. C. Furnishings	0	200,000	0	0	0
	Passenger Bus-Handicap Accessible	0	110,000	0	0	0
	Floor Resurface-Gulfview Middle School	0	55,000	0	0	0
	Repaint River Park Facility	0	20,000	0	0	0
SUB TOTAL CS/RECREATION		905,540	6,110,000	150,000	140,000	150,000
TOTAL COMMUNITY SERVICES		2,777,405	7,408,200	1,101,520	580,972	602,569

CIP PROJECTS - UTILITY TAX FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
FACILITIES MAINTENANCE						
07I01	HVAC Replacement/Additions	20,000	20,000	20,000	20,000	20,000
07I02	Replacement Amenities	33,020	0	16,000	0	16,000
07I03	Forklift	17,000	0	0	0	0
07I04	Sign Replacement	20,000	15,000	15,000	10,000	10,000
	Vehicle Replacements	0	65,000	0	72,000	0
TOTAL FACILITIES MAINTENANCE		90,020	100,000	51,000	102,000	46,000
CONSTRUCTION MANAGEMENT						
06Y01	U.S. 41 Street Lighting	600,000	0	0	0	0
06Y02	Gordon River Greenway	0	1,000,000	0	0	0
06U14	Sandpiper Master Plan/Implement	200,000	500,000	500,000	500,000	0
TOTAL CONSTRUCTION MGMT		800,000	1,500,000	500,000	500,000	0
BOND FUNDS						
01W08	Fleischmann Park Renovation	300,000	0	0	0	0
01W11	Pulling Property Improvements	1,462,394	0	0	0	0
TOTAL BOND PROJECTS		1,762,394	0	0	0	0
GRAND TOTAL UTILITY TAX		7,847,833	10,717,561	2,639,140	1,570,538	1,024,913



This page intentionally left blank



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$653,381
Projected Revenues FY 2005-06	\$2,467,397
Projected Expenditures FY 2005-06	\$2,576,133
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$108,736)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$544,645**

Add Fiscal Year 2006-07 Budgeted Revenues

Charges for Services:

General Fund	\$1,680,131	
Building Permits Fund	79,557	
Streets Fund	197,255	
Water & Sewer Fund	711,203	
Beach Fund	32,855	
Solid Waste Fund	156,588	
City Dock	140,735	
Stormwater Fund	12,069	
Tennis Fund	11,350	
Technology Services Fund	117,642	
Equipment Services Fund	42,835	
Construction Management	12,062	
Interest Earnings	52,000	
Miscellaneous	0	
		<u>\$3,246,282</u>

TOTAL AVAILABLE RESOURCES **\$3,790,927**

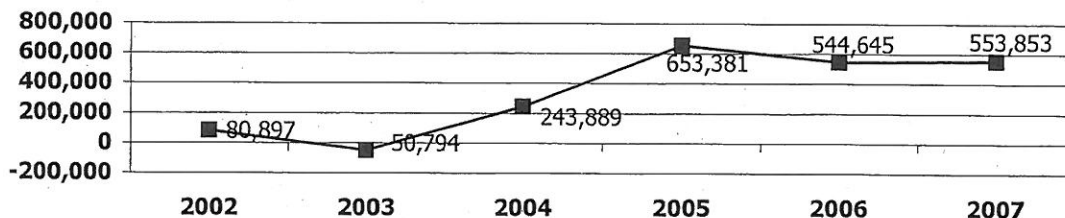
Less Fiscal Year 2006-07 Budgeted Expenditures

Premiums - Excess Insurance	2,760,522	
Claims Management Services	135,500	
Personal Services	183,272	
Operating Expenses	92,280	
Transfer - Administration	65,500	
		<u>\$3,237,074</u>

BUDGETED CASH FLOW **\$9,208**

Projected Unrestricted Net Assets as of September 30, 2007 **\$553,853**

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT Human Resources
FUND: Risk Management Fund (Fund 500)

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.



Risk Management Goals and Objectives	Estimated Start	Estimated Completion
Develop short- and long-term strategies to deal with risk exposures Monitor workers compensation claims by reviewing claim status with TPA on a quarterly basis. Continue to reduce expenditures and claim reserves by settling outstanding claims (workers compensation and P&C). Work with Training and Development Coordinator to educate staff on proper workplace safety to include: <ul style="list-style-type: none"> ➤ Forklift Training ➤ Safe Driving ➤ Bucket Truck/Aerial Training ➤ Trenching/Shoring/Excavation 	October 2006 October 2006 January 2007	September 2007 September 2007 May 2007
Implement cost control features and incentives to reduce program costs Coordinate care for work related injuries with the City's designated medical provider (to include referrals for specialist and ancillary services). Monitor bloodborne pathogen testing/education program for employees in high risk positions. Conduct training for Police and Emergency Services personnel in regards to Heart and Lung Bill. Conduct annual safety inspections as necessary.	October 2006 October 2006 January 2007 October 2006	September 2007 September 2007 March 2007 March 2007



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$653,381
Projected Revenues FY 2005-06	\$2,467,397
Projected Expenditures FY 2005-06	\$2,576,133
Net Increase/(Decrease) in Net Unrestricted Assets	(\$108,736)

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$544,645**

Add Fiscal Year 2006-07 Budgeted Revenues

Charges for Services:

General Fund	\$1,680,131	
Building Permits Fund	79,557	
Streets Fund	197,255	
Water & Sewer Fund	711,203	
Beach Fund	32,855	
Solid Waste Fund	156,588	
City Dock	140,735	
Stormwater Fund	12,069	
Tennis Fund	11,350	
Technology Services Fund	117,642	
Equipment Services Fund	42,835	
Construction Management	12,062	
Interest Earnings	52,000	
Miscellaneous	0	
		<u>\$3,246,282</u>

TOTAL AVAILABLE RESOURCES

\$3,790,927

Less Fiscal Year 2006-07 Budgeted Expenditures

Premiums - Excess Insurance	2,760,522	
Claims Management Services	135,500	
Personal Services	183,272	
Operating Expenses	92,280	
Transfer - Administration	65,500	
		<u>\$3,237,074</u>

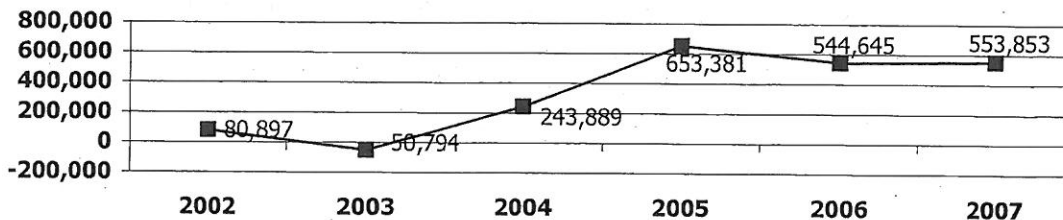
BUDGETED CASH FLOW

\$9,208

Projected Unrestricted Net Assets as of September 30, 2007

\$553,853

Trend - Unrestricted Net Assets



Fund Summary Page (continued)

DEPARTMENT **Human Resources**
FUND: **Risk Management Fund**

<p>Ensure the risk fund is fiscally sound and compliant with State and Federal regulations Continue participation in public risk pool to control expenditures. Select an actuary to conduct an actuarial review of plan.</p>	<p>October 2006 October 2006</p>	<p>September 2007 December 2006</p>
<p>Monitor legislative and regulatory initiatives at the Federal, State, and City level to ensure compliance as necessary. Attend conferences and training to maintain awareness of new and emerging laws in the areas of safety, hurricane preparedness, workers compensation, and risk management for public entities.</p> <ul style="list-style-type: none"> ➤ ARM Certification/Professional Designation ➤ Annual Hurricane Conference ➤ WC/Law Updates. 	<p>October 2006</p>	<p>September 2007</p>

2006-07 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,237,074, a 33% (\$809,987) increase over the 2005-06 budget.

In addition to the unrestricted net assets, projected to be \$553,853 at the end of 06-07, this fund has \$1,256,147 in restricted reserves for future claims. The presentation within the budget references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for insurances and risk management. These charges were calculated by the Risk Management team based on a four-year analysis of loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Expenditures

Personal Services

This fund includes expenditures for two full time employees, a Risk Manager and a Safety Inspector. Personal Services is \$183,272, increasing \$11,324 over the 2005-06 budget, or 6.6%. The primary reason for this increase is the cost of the annual raise and its corresponding benefits.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

Operating Costs

Operating costs for the risk management fund are \$3,053,802 a \$798,663 increase over the 2005-06 budget. There are two components of the operating costs of this fund.

The first component includes costs required to support the two staff members and the jobs they perform, such as fuel, overhead, training materials, telephones, and supplies. Their salaries and other related costs make up only a minor portion of this budget.

The second component, the largest component, is the cost of the insurance program, including the cost of excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Third Party Claims Admin Fees	\$65,000
Audit & Actuarial	\$5,500
Brokerage Service Fees	\$65,000

Insurance

Workers Comp – State Assessment	\$75,000
Workers Comp – Current Year Claims	\$923,782
General Liability	\$449,203
Auto and Collision	\$220,107
Property Damage	\$1,068,430

Third party claims administration fees are paid to our claims administrator, Preferred Governmental Claim Solutions (PGCS), for processing our property, liability and workers' compensation claims. Brokerage service fees are paid to our insurance broker, Public Risk Insurance Agency (PRIA), for their services in assisting the City in securing insurance quotes for our excess insurances and ancillary lines of insurance coverage. This is a fixed cost and also includes services related to development of underwriting data, consulting, marketing, and customer service.

The major increase in this budget is for property insurance, at \$1,068,430. This increase is attributed to the property insurance market in the state of Florida. Property insurance rates are at an all time high and coverage availability is limited as a result of the multiple catastrophic hurricanes over the past two years. This increase in property insurance premiums assumes the City continues to insure all City owned property for full limits (total insured values) of \$92 million as well as an increased wind deductible from 2% to 5%.

In addition to those components, the Fund also is charged \$65,500 in City Administration fees.

There were no capital requests for this fund.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

2006-07 Performance Measures and Benchmarking

Description	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Incident Reports Processed	522	676	502	450
Preventable Employee Injuries	4	3	4	4
Preventable Vehicle Accidents	32	31	28	25
Work Comp Medical Only Claims	74	60	46	50
Work Comp Lost Time Claim	11	11	6	8
Average Cost per Claim Work Comp Med Only	\$539	\$638	\$594	\$588
Average Cost per Claim Work Comp Lost Time	\$11,046	\$5,574	\$6,935	\$8,310

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Risk Manager	\$79,687
1	1	1	Safety Inspector	55,081
FUND TOTALS :				
2	2	2	Regular Salaries	\$134,768
			Overtime	1,000
			Employer Payroll Expenses	47,504
			Total Personal Services	\$183,272

**FISCAL YEAR 2006-07
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	117,149	119,856	128,351	134,768	6,417
10-40 OVERTIME	899	483	1,000	1,000	0
25-01 FICA	8,689	8,988	9,536	10,040	504
25-03 RETIREMENT CONTRIBUTIONS	8,201	8,383	9,498	12,345	2,847
25-04 LIFE/HEALTH INSURANCE	21,288	22,106	23,563	25,119	1,556
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES	156,226	159,816	171,948	183,272	11,324
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13	0	0	0	0
30-01 CITY ADMINISTRATION	65,500	65,500	68,775	65,500	(3,275)
31-04 OTHER CONTRACTUAL SVCS	133,161	87,364	130,620	135,500	4,880
31-07 MEDICAL SERVICES	1,926	3,103	5,000	15,000	10,000
32-10 OUTSIDE COUNSEL	1,066	105	0	50,000	50,000
40-00 TRAINING & TRAVEL COSTS	2,403	100	2,500	2,500	0
40-03 SAFETY	979	1,662	4,500	4,500	0
40-04 SAFETY PROGRAMS	0	0	5,000	5,000	0
41-01 TELEPHONE	1,771	1,626	1,800	1,800	0
42-10 EQUIP. SERVICES - REPAIRS	2,169	1,389	2,000	2,300	300
42-11 EQUIP. SERVICES - FUEL	741	1,126	1,200	1,760	560
45-01 UNEMPLOYMENT COMPENSATION	6,986	11,346	0	24,000	24,000
45-10 WORKERS COMP STATE ASSESSMENTS	57,782	87,033	75,000	75,000	0
45-11 WORKERS COMP CURRENT YEAR	1,003,250	971,559	1,295,069	923,782	(371,287)
45-20 GEN. LIABILITY & BUS PKG	255,026	310,606	336,555	449,203	112,648
45-21 AUTO COLLISION	156,542	131,637	215,200	220,107	4,907
45-22 SELF INS. PROPERTY DAMAGE	422,596	134,837	104,000	1,068,430	964,430
47-00 PRINTING AND BINDING	121	0	220	220	0
49-00 OTHER CURRENT CHARGES	95	0	0	0	0
51-00 OFFICE SUPPLIES	1,040	1,100	1,000	2,500	1,500
51-03 OFFICE EQUIPMENT	0	0	0	0	0
52-00 OPERATING SUPPLIES	4,500	5,254	5,000	5,000	0
52-09 OTHER CLOTHING	158	190	200	200	0
54-01 MEMBERSHIPS	775	310	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	320	320	500	500	0
59-00 DEPRECIATION/AMORTIZATION	3,981	1,679	0	0	0
91-01 TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL OPERATING EXPENSES	2,123,321	1,817,846	2,255,139	3,053,802	798,663
TOTAL EXPENSES	\$2,279,547	\$1,977,662	\$2,427,087	\$3,237,074	\$809,987



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$1,067,845
Projected Revenues FY 2005-06	\$4,930,896
Projected Expenditures FY 2005-06	\$5,196,397
Net Increase/(Decrease) in Net Unrestricted Assets	-\$265,501

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$802,344**

Add Fiscal Year 2006-07 Budgeted Revenues

Health Insurance Coverage:	City Paid	\$4,310,818	
	Employee Paid	504,793	
Dental Coverage:	City Paid	147,517	
	Employee Paid	100,153	
Retiree & COBRA Coverage		312,900	
Flexible Spending		80,000	
Life Insurance	City Paid	177,434	
	Employee Paid	110,930	
Vision Insurance (Employee paid)		18,661	
Long Term Disability		90,486	
Interest Earnings		45,000	
			<u>\$5,898,692</u>

TOTAL AVAILABLE RESOURCES: **\$6,701,036**

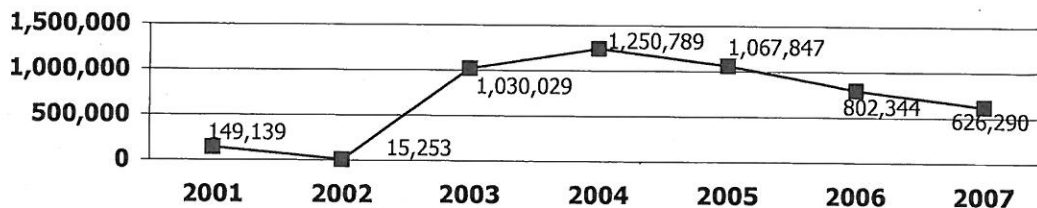
Less Fiscal Year 2006-07 Budgeted Expenditures

Transfer-Administration	35,500	
Insurance & Claims Administration	385,793	
Stop Loss Premium	319,293	
Health Paid Claims	3,726,723	
Dental Insurance	247,670	
Long-Term Disability	64,730	
Life Insurance	288,364	
Vision Insurance	18,661	
Prescriptions	899,564	
Flexible Spending	80,000	
Fitness Reimbursement	8,448	
		<u>6,074,746</u>

BUDGETED CASH FLOW **(\$176,054)**

Projected Unrestricted Net Assets as of September 30, 2007 **\$626,290**

Trend - Unrestricted Net Assets



Unrestricted net assets excludes the \$785,000 reserve for future claims.

City of Naples, Florida

Fund Summary Page



DEPARTMENT Human Resources
FUND: Employee Benefits Fund (Fund 510)

Fund and Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

Employee Benefits Fund Goals and Objectives

	Estimated Start	Estimated Completion
Provide a high quality cost effective employee benefits package		
Monitor plan performance by reviewing reports monthly	October 2006	September 2007
Evaluate plan design to determine adequacy of services and cost effectiveness	March 2007	August 2007
Explore viability of offering Health Spending Account (HSA) and/or Consumer Driven Health Care program	January 2007	June 2007
Implement on-line enrollment process for annual benefits enrollment	March 2007	August 2007
Implement cost control features and incentives to reduce plan costs		
Determine adequacy and effectiveness of wellness/disease management programs (to be measured by CIGNA via quarterly reporting)	October 2006	September 2007
Improve utilization of mail order pharmacy program by 50% through communication to members and physicians about cost effectiveness over retail (CIGNA and internal communications)	October 2006	September 2007
Promote health risk assessments for all employees to raise awareness of potential health risks	May 2007	May 2007
Promote Wellness Program to increase enrollments via communication from CIGNA and monthly newsletter articles	October 2006	September 2007

Fund Summary Page (continued)

DEPARTMENT **City Wide**
FUND: **Employee Benefit Fund**

	Estimated Start	Estimated Completion
Ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations		
Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels	October 2006	September 2007
File Annual State Certification of Plan per FSS 112.08	March 2007	March 2007
GASB 43 Valuation and Implementation (Requires governmental plans accrue liabilities of other post-employment benefits over the working career of plan members on a biennial basis)	October 2006	November 2006
Medicare Part D Notice Requirements to Active Plan Members and Retirees regarding creditable coverage for prescription drug plan	November 2006	December 2006
Improve in-network dollar penetration from 93.5% to 99% for facility providers; improve in-network penetration from 96% to 99% for professional providers of service		
Increase employee knowledge of how the plan works through monthly newsletter articles/emails	October 2006	September 2007
Distribute monthly communications material to target specific health risk concerns.	October 2006	September 2007
Coordinate on-site Q&A sessions with TPA	October 2006	September 2007

2006-07 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$5,898,692. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$4,310,818
Life	\$177,434
Disability	\$90,486
Dental	<u>\$147,517</u>
Total City Contributions	\$4,726,255

Fund Summary Page (continued)

DEPARTMENT City Wide
FUND: Employee Benefit Fund

Employee (or former employee) contributions are deducted from an employee's pay or billed.

Health	\$504,793
Health/Retiree/Cobra	\$312,900
Life	\$110,930
Flex Benefits	\$80,000
Vision	\$18,661
Dental	<u>\$100,153</u>
Total Employee Contributions	\$1,127,437

The City's Health benefit fund is a self-insured program. For 2007, the approved budget assumes premiums for both the City and the employee's share to increase approximately 12%.

In addition to premiums, there is \$45,000 budgeted in interest earnings.

This fund has a satisfactory fund balance, sufficient to cover emergency and outstanding claims and to keep rates relatively stable. Interest earned on the fund balance helps keep rates at the lowest possible level. This budgeted level of interest is based on the reserved fund balance (for future claims) of \$785,000, plus the unrestricted net assets. This budget does expect to use a small amount of fund balance, and will have to be monitored to make sure it does not get any lower.

Historically, COBRA and retirees premium rate changes are made effective January 1, which is consistent with the actual insurance plan year. Prior to their rate change, the city performs an actuarial analysis of their actual costs to ensure all legal compliance, but this budget also expects those rates to also increase 12%.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$6,074,746 approximately \$176,054 more than revenues. If needed, fund balance can support this expense.

Current contracts for the following services and lines of insurance coverage are scheduled to expire on September 31, 2007:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ AD&D Insurance

Health Claims expenses are budgeted based on a 12.9% increase over 2005-06 budgeted costs. Prescription Claims are budgeted based on a 12% increase over 2005-06 budgeted costs.

Fund Summary Page (continued)

DEPARTMENT City Wide
FUND: Employee Benefit Fund

For a complete understanding of the benefits provided to city employees, please see the union contracts and employee manuals, or contact the Human Resource Director.

Other costs of the fund are the City Administration cost of \$35,500, the Employee Funded Flex Benefit (\$80,000), and the Health/Fitness Reimbursement (\$8,448).

2006-07 Performance Measures and Benchmarking

Description	Actual 2002-03	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Fitness/Wellness Program Participation	18	27	43	42	60
Prescription Utilization/Retail	4,320	5,154	6,869	6,600	6,672
Prescription Utilization/Mail Order	2,624	2,100	1,661	1,350	1,700
EAP utilization	16	24	33	35	40
Employee Visits w/TPA Representative	48	56	52	25	25

**FISCAL YEAR 2006-07
REVENUE
EMPLOYEE BENEFITS FUND**

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	05/06 CURRENT PROJECTION	06/07 ADOPTED BUDGET
<i>Revenues</i>					
Interest Earnings	24,807	43,433	50,000	55,112	45,000
Other Income	14,419	0	0	0	0
Health - Employee Paid	408,193	429,329	504,793	493,400	504,793
Health - Employer Paid	3,065,312	3,145,228	3,527,016	3,407,000	4,310,818
Health -Retiree Paid	264,653	277,155	270,209	270,209	312,900
Employee Flexible Spending	64,716	58,946	80,000	70,000	80,000
Employee Dependent Care	8,592	10,692	0	6,000	0
Life - Employee Paid	91,236	95,427	66,290	104,182	110,930
Life - Employer Paid	198,464	202,167	253,221	176,605	177,434
Vision - Employee Paid	18,673	19,249	18,661	20,325	18,661
LTD - City Paid	101,740	84,513	96,983	85,624	90,486
Dental - Employee Paid	88,049	91,340	95,722	104,253	100,153
Dental - Employer Paid	153,625	152,463	153,952	138,186	147,517
Specific Excess Loss	0	0	0	0	0
TOTAL REVENUES	<u>4,502,479</u>	<u>4,609,942</u>	<u>5,116,847</u>	<u>4,930,896</u>	<u>5,898,692</u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	31,000	32,500	32,500	35,500	3,000
31-04 OTHER CONTRACTUAL SERVICES	6,350	20,502	244,757	385,793	141,036
31-05 FIXED COSTS	448,467	517,931	0	0	0
31-08 ALLIED DENTAL DESIGN	230,059	261,025	252,000	247,670	(4,330)
31-13 STOP LOSS PREMIUM	0	0	407,703	319,293	(88,410)
31-14 LONG TERM DISABILITY	93,217	101,387	96,983	64,730	(32,253)
31-15 LIFE INSURANCE	288,108	290,815	319,511	288,364	(31,147)
31-16 VISION INSURANCE	18,643	19,105	18,661	18,661	0
45-02 HEALTH PAID CLAIMS	2,577,697	2,817,868	3,150,000	3,726,723	576,723
45-03 SCRIPT CARD EXPENSES	515,686	652,338	717,000	899,564	182,564
45-06 EMPLOYEE FLEX	67,185	73,768	80,000	80,000	0
45-09 HEALTH REIMBURSE/FITNESS	5,312	5,648	6,144	8,448	2,304
TOTAL OPERATING EXPENSES	4,281,724	4,792,887	5,325,259	6,074,746	749,487
TOTAL EXPENSES	\$4,281,724	\$4,792,887	\$5,325,259	\$6,074,746	749,487



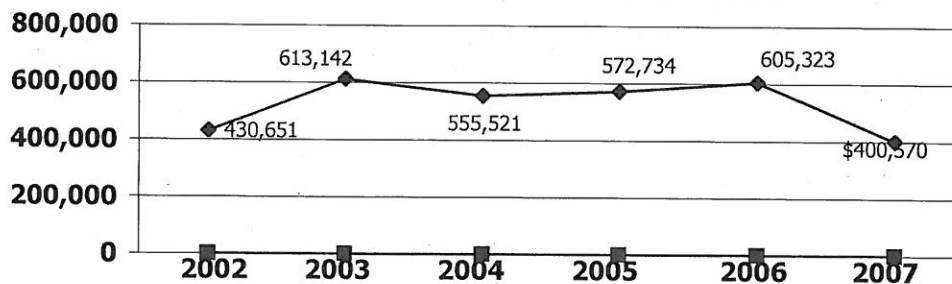
This page intentionally left blank



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005		\$572,734
Projected Revenues FY 2005-06		\$1,738,781
Projected Expenditures FY 2005-06		\$1,706,192
Net Increase/(Decrease) in Net Unrestricted Assets		\$32,589
Expected Unrestricted Net Assets as of Sept. 30, 2006		\$605,323
Add Fiscal Year 2006-07 Budgeted Revenues		
Charges for Services:		
General Fund	\$991,341	
Water & Sewer Fund	482,820	
Solid Waste Fund	97,420	
Building & Zoning	270,040	
City Dock Fund	21,900	
Naples Beach Fund	27,240	
Streets	16,410	
Equipment Services	17,260	
Construction Management	20,700	
Stormwater	22,630	
Tennis	7,990	
Interest Earnings	30,000	
		<u>\$2,005,751</u>
TOTAL AVAILABLE RESOURCES		\$2,611,074
Less Fiscal Year 2006-07 Budgeted Expenditures		
Personal Services	\$889,033	
Operating Expenses	529,934	
Transfer - City Administration	89,750	
Transfer - Self Insurance	117,642	
Transfer - Building Rental	108,333	
Capital Expenditures	475,812	
		<u>\$2,210,504</u>
BUDGETED CASH FLOW		(\$204,753)
Projected Unrestricted Net Assets as of September 30, 2007		<u>\$400,570</u>

Historic Trend - Unrestricted Net Assets



City of Naples, Florida

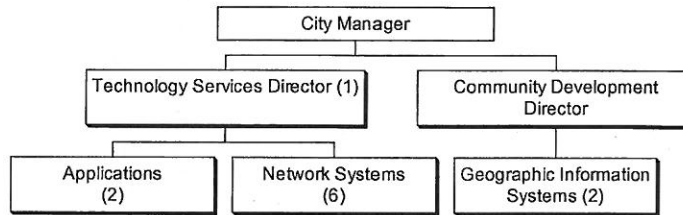
Fund Summary Page



DEPARTMENT Technology Services, and
Community Development
FUND: Technology Fund (Fund 520)

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of two separate departments in three different operation divisions, as shown in the following chart.



The functions of the three divisions of this fund are

Applications.....This division (formerly called AS400) of the Technology Services Department is responsible for the AS400 and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs.

Network ServicesThis division of the Technology Services Department is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as providing any other technological need of the City, including the City's TV broadcast.

Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map related data. GIS serves primarily internal clients and works in coordination with the City's Technology Services Department, Collier County, and the Property Appraiser's Office.

The Technology Services staff supports an extensive system of networks, hardware and software that is combined to form an integrated enterprise-wide information technology system. This environment provides an effective and efficient method for providing City-wide information management delivery. Technology Services is responsible for managing all computer related purchases, asset tracking and software licensing.

Fund Summary Page (continued)

DEPARTMENT Technology Services and
Community Development
FUND: Technology Services Fund

2006-07 Goals and Objectives

Technology Services Goals and Objectives	Estimated Start	Estimated Completion
Deliver Highest Quality Network Services Through Technological and Management Advancements		
Provide classroom & online resources for on-going training of end users on software applications utilized by the City.	October 2006	September 2007
Upgrade and replace outdated equipment, including Servers, Workstations and Printers. (CIPs 07T02, 7T03 and 07T04)	October 2006	September 2007
Configure, install and monitor a network server defragmentation system to provide for faster and more reliable access to network data. (CIP 07T16)	January 2007	March 2007
Install and configure a network search appliance to provide rapid access to documents on the network through a web-based search interface. (CIP 07T10)	January 2007	March 2007
Expand external network access for Department Directors and laptops in departments used for training or travel outside the city	October 2006	September 2007
Acquire and integrate the Echelon 3 HTE Time clock system for a testing to start in May.	March 2007	May 2007
Provide Citizens, Businesses and Visitors with Timely and Accurate Information		
Continue to publish information on the City's web site and TV12. Review existing information for accuracy and remove or update material which is dated or inaccurate.	October 2006	September 2007
Design, develop and implement a process for updating and maintaining web site information by employees responsible for that information. Pilot projects for this year will be Purchasing Bids and Upcoming Agendas.	November 2006	April 2007
Implement an online "Citizen Request Tracking" system which will tie to the City's Work order system and automatically notify the appropriate departments of citizen's needs.	April 2007	July 2007
Update the City Council Chambers Display System (CIP 07T18)	June 2007	August 2007

Fund Summary Page (continued)

DEPARTMENT **Technology Services and
Community Development**
FUND: **Technology Services Fund**

Goals and Objectives (continued)

Goals and Objectives (continued)	Estimated Start	Estimated Completion
Increase Data and Network Sustainability		
Research the possible options for network disaster recovery system, specifically partnering with an off site location to provide secure off site backups of server data.	May 2007	September 2007
Configure and install a new IBM iSeries computer platform (CIP 07T01)	December 2006	February 2007
Reduce and Automate Network-Wide Monitoring and Maintenance		
Design, develop and implement a routine monitoring application and process for critical servers.	October 2006	January 2007
Continue development of standardized desktop environments to minimize differences between system configurations to reduce individualized maintenance.	October 2006	September 2007

GIS Goals and Objectives

The GIS Division will be focusing on development of a GIS Implementation Strategy for the City. This process will ensure continued alignment of the GIS Division goals with the strategic direction of the City and provide support for its business decisions.

Deliver Highest Quality GIS Information Through Advanced Techniques and Procedures

Acquire, install and set up Spatial Data Engine (SDE) software	October 2006	February 2007
Convert existing GIS data format to new SDE format	February 2007	April 2007
Design, develop, and implement custom applications for maintaining high-priority data	October 2006	September 2007

Fund Summary Page (continued)

DEPARTMENT Technology Services and Community Development
FUND: Technology Services Fund

GIS Goals and Objectives (continued)	Estimated Start	Estimated Completion
Prepare an Implementation Strategy for Deployment of the Enterprise GIS		
Complete User Needs Analysis & Interviews with City Departments	September 2006	December 2006
Perform requirements analysis for GIS projects; manage outsourced projects as they relate to overall objectives of GIS implementation	October 2006	September 2007
Prepare a Preliminary Design Document detailing the Conceptual Data Design for System (including standards, data design, priorities) and Conceptual Technology Design for System (including communications, lifecycles)	September 2006	April 2007
Complete final report detailing 3-year implementation strategy	February 2007	September 2007
Provide technical support and in-house training (4 sessions per year) on GIS and related technologies to those divisions who require regular use of ArcGIS software	October 2006	September 2007
Coordinate with Public Works to Update and Maintain Street and Utility Maps		
Select contractor to convert existing maps and data	May 2006	November 2006
Train Public Works field personnel to collect and transmit information	July 2006	December 2006
Plot updated Water Distribution and Wastewater atlases	October 2006	December 2006
Create desktop application (ArcView or ArcPad) for non-field personnel	December 2006	March 2007
Set up a procedure for converting existing data to the new mapping system	September 2006	March 2007
Convert Wastewater application to a GIS compatible software program	February 2007	September 2007
Develop asset inventory and data collection system for Streets & Traffic	April 2007	September 2007

Fund Summary Page (continued)

DEPARTMENT **Technology Services and Community Development**
FUND: **Technology Services Fund**

GIS Goals and Objectives (continued)	Estimated Start	Estimated Completion
Leverage New and Existing Resources to Improve Overall Level of Service		
Apply for available GIS-technology grants to acquire necessary hardware/software, project funding	October 2006	September 2007
Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships	October 2006	September 2007
Research most effective integration with H.T.E. and Looking Glass data; establish concurrent data management with GIS	November 2006	June 2007
Maintain the GIS Intranet and Internet sites to better provide GIS services to internal staff and general public	October 2006	September 2007
Identify errors and inaccuracies within GIS datasets and make modifications as appropriate	October 2006	September 2007
Attend conferences and training that will facilitate an enhanced level of service	October 2006	September 2007

2006-07 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,210,504, a 22% increase over the adopted 2005-06 budget of \$1,806,781. The largest area of increase is in capital. Excluding capital, the budget increased only 15%.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for services. Beginning 2003-04, charges to users were calculated using a formula of number of personal computers, service calls, users and transactions. Charges are allocated for the 2006-07 year based on the prior years' data.

For 2006-07, this fund will use \$268,666 of unrestricted net assets to fund capital projects. This internal service fund has no mandatory fund balance requirement, and staff recommends using the surplus when available to fund one-time expenditures, such as capital. However, at the end of 2007, unrestricted net assets are estimated to be \$336,657 or 15% of the operating budget, a reasonable fund balance.

Fund Summary Page (continued)

DEPARTMENT **Technology Services and Community Development**
FUND: **Technology Services Fund**

Expenditures

Application Services

The Applications Services division's approved budget is \$540,303, a 58% increase over the adopted budget of 2005-06, primarily due to the increase in capital budgeted for the 06-07 fiscal year. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance agreements, budgeted at \$152,315. This includes \$93,626 in HTE support agreements. In line item 31-01, Professional Services, are two new costs, the support agreement for Code Red at \$9,995, which is the City's emergency call out program, and \$4,500 for the Disaster recovery software program. This division also has budgeted \$185,887 in capital. Capital includes \$99,542 for the IBM system replacement, which at 5-years old has exceeded its useful life and is no longer supportable.

Network Services

The Network Services approved budget is \$1,402,086, \$154,741 more than the adopted 2005-06 budget. There are seven positions in this division, costing \$563,366, an increase of \$24,599, or 4.5%.

Operating expenses total \$584,495, an increase of \$129,144. The largest area of increase is the self insurance charge, which increased from \$10,590 to \$112,467. The past years of major lighting strikes to our system as well as the overall value of our computer system has caused their insurance charge to this fund to increase dramatically. Other major costs of this division are the cost for City Administration, budgeted at \$89,750, cost for building rental (paid to the Building Permits Fund) in the amount of \$83,561, and software maintenance agreements for \$168,540 (including PESD's Visionair at \$69,100). The TV-Video Production line-item (\$27,400) includes tapes, maintenance of the new streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$254,225 and are summarized on the following pages with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The approved GIS budget is \$268,115, a \$49,455 increase over the adopted 2005-06 budget. There are two positions in this division with personal services cost of \$161,749, an increase of \$7,797 (5%) over the 2005-06 budget. Other operating costs total \$70,666, with major costs of \$18,800 for software maintenance and \$8,860 for operating supplies related to the mapping system.

GIS has a capital improvement project in the 2006-07 budget for a Spatial Data Server for \$35,700.

Fund Summary Page (continued)

DEPARTMENT Technology Services and Community Development
FUND: Technology Services Fund

2006-07 Performance Measures and Benchmarking

The following performance measures show the trends of the City of Naples from the past, and how these measures should project into the forthcoming budget year.

Outputs:	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
Software Applications	88	91	155	160
Programs Maintained	Not Available	18,102	18,328	18,500
Active Devices – (Computers, Servers, etc)	530	545	566	580
User Accounts	430	469	470	475
Training Classes	Not Available	30	19	35

Effectiveness:	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Projected 2006-07
% of Network Availability	98.5	99	99.5	99.5
% of Software Application Availability	99	99.5	99.5	99.5
% of Help Desk calls solved within goal	85%	85%	86%	87%
% of time Channel 12 is broadcasted	Not Available	98	99.5	99.5
Average Help Desk calls per device	7.61	7.28	3.74	7.5
Average Help Desk calls per user account	8.6	8.46	4.5	6.5

**Technology Services
Inter-Department Billings**

Fund	ACTUAL FY03-04		ACTUAL FY04/05		ESTIMATED FY05/06		BUDGET FY06/07	
General Fund	591,945	41%	721,835	44%	797,471	46%	991,341	50%
Building Permits Fund	244,720	17%	260,550	16%	266,660	16%	270,040	14%
Water & Sewer Fund	448,830	31%	457,440	28%	457,230	27%	482,820	24%
Solid Waste Fund	110,720	8%	110,070	7%	103,400	6%	97,420	5%
Streets Fund	-	0%	8,530	1%	10,090	1%	16,410	1%
Beach Parking	32,120	2%	35,040	2%	34,080	2%	27,240	1%
Tennis Fund	-	0%	6,030	0%	7,500	0%	7,990	0%
Dock Fund	33,110	2%	30,890	2%	27,530	2%	21,900	1%
Storm Water	-	0%	11,970	1%	14,820	1%	22,630	1%
Equipment Services	-	0%	-	0%	-	0%	17,260	1%
Construction Management	-	0%	-	0%	-	0%	20,700	1%
Total Interfund Charges	1,461,445.		1,642,355	100%	1,718,781	100%	1,975,751	100%

The only customers of the Technology Services Department are the various departments of the City. The budget for fees are based on prior years' use of services such as phone assistance, mainframe use and number of fees, using an allocation formula. Actual charges to departments will be the same as was budgeted. The billing allocation method is retained in the Finance Department and is available upon request.

FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES/COMMUNITY DEVELOPMENT
FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
APPLICATION SERVICES				
1	1	1	Data Processing Manager	\$70,113
1	1	1	Programmer Analyst	49,296
<u>2</u>	<u>2</u>	<u>2</u>		<u>119,409</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	96,946
2	2	2	Sr. Network Specialist	139,185
2	2	2	Network Specialist	98,923
1	1	1	Video Programming & Product.	39,360
1	1	1	Technical Support Analyst I	36,036
<u>7</u>	<u>7</u>	<u>7</u>		<u>410,450</u>
SUB-TOTAL TECHNOLOGY SERVICES DEPARTMENT				529,859
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	68,250
1	1	1	GIS Specialist	54,149
<u>2</u>	<u>2</u>	<u>2</u>		<u>122,399</u>
SUB-TOTAL COMMUNITY DEVELOPMENT DEPARTMENT				122,399
FUND TOTALS :				
11	11	11	Regular Salaries	\$652,258
			Other Salaries & Wages	5,460
			Overtime	9,060
			Employer Payroll Expenses	222,255
			General & Merit Increase	0
			Total Personal Services	<u><u>\$889,033</u></u>

**FISCAL YEAR 2006-07
BUDGET DETAIL
TECHNOLOGY SERVICES FUND
FUND SUMMARY**

FUND 520

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	618,033	572,969	645,868	652,258	6,390
10-30 OTHER SALARIES	5,078	5,993	5,460	5,460	0
10-40 OVERTIME	5,608	9,780	12,000	9,060	(2,940)
25-01 FICA	46,351	45,775	48,175	48,671	496
25-03 RETIREMENT CONTRIBUTIONS	51,581	47,414	56,553	68,517	11,964
25-04 LIFE/HEALTH INSURANCE	84,611	80,763	98,666	102,967	4,301
25-07 EMPLOYEE ALLOWANCES	0	0	0	2,100	2,100
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	811,262	762,694	866,722	889,033	22,311
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,442	4,207	6,200	7,200	1,000
30-01 CITY ADMINISTRATION	85,000	85,000	85,000	89,750	4,750
30-31 TV VIDEO PRODUCTION	0	2,950	24,595	27,400	2,805
30-91 LOSS ON DISPOSAL OF FIXED ASSET	69	331	0	0	0
31-01 PROFESSIONAL SERVICES	8,144	9,864	16,900	31,395	14,495
40-00 TRAINING & TRAVEL COSTS	15,219	20,611	46,140	38,350	(7,790)
41-00 COMMUNICATIONS	1,110	4,320	5,004	6,792	1,788
41-01 TELEPHONE	3,044	2,792	4,312	4,336	24
41-02 FAX & MODEMS	25,153	9,700	21,240	29,136	7,896
41-03 RADIO & PAGER	366	252	2,940	200	(2,740)
42-10 EQUIP. SERVICES - REPAIRS	94	1,265	1,000	1,150	150
42-11 EQUIP. SERVICES - FUEL	165	225	200	290	90
44-01 BUILDING RENTAL	84,800	97,972	95,026	108,333	13,307
45-22 SELF INS. PROPERTY DAMAGE	42,879	39,045	16,368	117,642	101,274
46-00 REPAIR & MAINTENANCE	0	123,886	128,088	152,315	24,227
46-16 HARDWARE MAINTENANCE	20,595	14,385	22,400	22,400	0
46-17 SOFTWARE MAINTENANCE	231,003	144,363	177,312	187,340	10,028
47-00 PRINTING AND BINDING	2	0	1,890	1,890	0
47-06 DUPLICATING	0	0	100	100	0
51-00 OFFICE SUPPLIES	410	346	600	600	0
52-00 OPERATING SUPPLIES	6,781	4,048	15,102	14,015	(1,087)
52-09 OTHER CLOTHING	0	0	1,365	1,575	210
54-00 BOOKS, PUBS, SUBS, MEMBS	119	418	1,450	1,450	0
54-01 MEMBERSHIPS	180	195	1,950	2,000	50
59-00 DEPRECIATION	295,732	203,718	0	0	0
TOTAL OPERATING EXPENSES	827,307	769,893	675,182	845,659	170,477
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	35,700	35,700
60-80 COMPUTER PURCHASES	0	0	253,227	410,587	157,360
60-81 COMPUTER SOFTWARE	0	0	11,650	29,525	17,875
TOTAL NON-OPERATING EXPENSES	0	0	264,877	475,812	210,935
TOTAL EXPENSES	\$1,638,569	\$1,532,587	\$1,806,781	\$2,210,504	403,723

**FISCAL YEAR 2006-07
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590 ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	129,103	121,558	130,741	119,409	(11,332)
10-40 OVERTIME	2,285	3,023	5,000	2,060	(2,940)
25-01 FICA	9,851	11,162	9,696	8,910	(786)
25-03 RETIREMENT CONTRIBUTIONS	10,152	9,099	11,098	11,924	826
25-04 LIFE/HEALTH INSURANCE	15,911	14,528	17,468	21,195	3,727
25-07 EMPLOYEE ALLOWANCES	0	0	0	420	420
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	167,302	159,370	174,003	163,918	(10,085)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,221	16	0	1,000	1,000
30-91 LOSS ON DISP FIXED ASSETS	0	331	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	0	14,495	14,495
40-00 TRAINING & TRAVEL COSTS	986	6,149	18,400	14,600	(3,800)
41-00 COMMUNICATIONS	555	1,862	1,176	1,368	192
41-02 FAX & MODEMS	1,110	0	1,128	684	(444)
45-22 SELF INS. PROPERTY DAMAGE	2,391	2,881	2,889	3,881	992
46-00 REPAIR & MAINTENANCE	0	123,886	128,088	152,315	24,227
46-16 HARDWARE MAINTENANCE	2,865	0	0	0	0
46-17 SOFTWARE MAINTENANCE	100,937	0	0	0	0
52-00 OPERATING SUPPLIES	2,205	504	3,242	2,155	(1,087)
54-01 MEMBERSHIPS	150	150	200	0	(200)
59-00 DEPRECIATION	77,722	61,814	0	0	0
TOTAL OPERATING EXPENSES	191,142	197,593	155,123	190,498	35,375
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	0	0	178,587	178,587
60-81 COMPUTER SOFTWARE	0	0	11,650	7,300	(4,350)
TOTAL NON-OPERATING EXPENSES	0	0	11,650	185,887	174,237
TOTAL EXPENSES	\$358,444	\$356,963	\$340,776	\$540,303	199,527

**FISCAL YEAR 2006-07
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	366,084	380,244	399,458	410,450	10,992
10-30 OTHER SALARIES & WAGES	5,078	5,993	5,460	5,460	0
10-40 OVERTIME	3,108	6,634	7,000	7,000	0
25-01 FICA	27,283	29,238	29,759	30,754	995
25-03 RETIREMENT CONTRIBUTIONS	29,313	32,103	35,871	44,298	8,427
25-04 LIFE/HEALTH INSURANCE	50,489	53,930	61,219	63,724	2,505
25-07 EMPLOYEE ALLOWANCES	0	0	0	1,680	1,680
TOTAL PERSONAL SERVICES	481,355	508,142	538,767	563,366	24,599
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	3,841	4,166	5,200	5,200	0
30-01 CITY ADMINISTRATION	85,000	85,000	85,000	89,750	4,750
30-31 TV VIDEO PRODUCTION	0	2,950	24,595	27,400	2,805
31-01 PROFESSIONAL SERVICES	8,144	9,864	16,900	16,900	0
40-00 TRAINING & TRAVEL COSTS	12,449	11,468	20,050	15,050	(5,000)
41-00 COMMUNICATIONS	1,110	2,324	3,828	5,424	1,596
41-01 TELEPHONE	1,474	1,599	2,712	2,736	24
41-02 FAX & MODEMS	23,914	9,700	20,112	28,452	8,340
41-03 RADIO & PAGER	366	252	2,940	200	(2,740)
42-10 EQUIP. SERVICES - REPAIRS	94	1,265	1,000	1,150	150
42-11 EQUIP. SERVICES - FUEL	165	225	200	290	90
44-01 BUILDING RENTAL	84,800	76,493	73,297	83,561	10,264
45-22 SELF INS. PROPERTY DAMAGE	38,097	33,283	10,590	112,467	101,877
46-16 HARDWARE MAINTENANCE	14,065	14,385	19,600	19,600	0
46-17 SOFTWARE MAINTENANCE	117,072	132,269	162,012	168,540	6,528
51-00 OFFICE SUPPLIES	410	346	500	500	0
52-00 OPERATING SUPPLIES	2,190	32	3,000	3,000	0
52-09 OTHER CLOTHING	0	0	1,365	1,575	210
54-00 BOOKS, PUBS, SUBS, MEMBS	119	418	700	700	0
54-01 MEMBERSHIPS	30	45	1,750	2,000	250
59-00 DEPRECIATION	213,189	141,904	0	0	0
TOTAL OPERATING EXPENSES	606,598	527,988	455,351	584,495	129,144
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
60-80 COMPUTER PURCHASES	0	0	253,227	232,000	(21,227)
6081 COMPUTER SOFTWARE	0	0	0	22,225	22,225
TOTAL NON-OPERATING EXPENSES	0	0	253,227	254,225	998
TOTAL EXPENSES	\$1,087,953	\$1,036,130	\$1,247,345	\$1,402,086	154,741

**FISCAL YEAR 2006-07
BUDGET DETAIL
COMMUNITY DEVELOPMENT
GEOGRAPHIC INFORMATION SYSTEMS**

520.0511.590

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	122,846	71,167	115,669	122,399	6,730
10-40 OVERTIME	215	123	0	0	0
25-01 FICA	9,217	5,375	8,720	9,007	287
25-03 RETIREMENT CONTRIBUTIONS	12,116	6,212	9,584	12,295	2,711
25-04 LIFE/HEALTH INSURANCE	18,211	12,305	19,979	18,048	(1,931)
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	162,605	95,182	153,952	161,749	7,797
<u>OPERATING EXPENSES</u>					
30-00 OPERATING SUPPLIES	380	25	1,000	1,000	0
40-00 TRAINING & TRAVEL COSTS	1,784	2,994	7,690	8,700	1,010
41-01 TELEPHONE	1,015	1,327	1,600	1,600	0
44-01 BUILDING RENTAL	129	21,479	21,729	24,772	3,043
45-22 SELF INS. PROPERTY DAMAGE	2,391	2,881	2,889	1,294	(1,595)
46-16 HARDWARE MAINTENANCE	3,665	0	2,800	2,800	0
46-17 SOFTWARE MAINTENANCE	12,994	12,094	15,300	18,800	3,500
47-00 PRINTING AND BINDING	2	0	1,890	1,890	0
47-06 DUPLICATING	0	0	100	100	0
51-00 OFFICE SUPPLIES	0	0	100	100	0
52-00 OPERATING SUPPLIES	2,386	3,512	8,860	8,860	0
54-00 BOOKS, DUES AND MEMBERSHIPS	0	0	750	750	0
59-00 DEPRECIATION	4,821	0	0	0	0
TOTAL OPERATING EXPENSES	29,567	44,312	64,708	70,666	5,958
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	35,700	35,700
60-80 COMPUTER PURCHASES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	35,700	35,700
TOTAL EXPENSES	\$192,172	\$139,494	\$218,660	\$268,115	\$49,455

CIP PROJECTS - TECHNOLOGY SERVICES

(with estimated operating impact, where applicable)

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
07T01	IBM Financial System Replacement <i>Annual maintenance will begin in 2008 and will cost approximately \$8,326 per year.</i>	99,542	0	0	0	0
07T02	PC Replacement Project	120,000	100,000	100,000	100,000	100,000
07T03	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
07T04	Printer Replacement Program	32,000	32,000	32,000	32,000	32,000
07T05	Granicus Minutemaker Module <i>Monthly managed service will cost \$4,200 per year and is budgeted in line item 520-8003-590.30-31</i>	10,250	0	0	0	0
07T06	GIS Upgrade - Plotter <i>Service contract will be required by year three and will cost approximately \$1,100 per year</i>	15,224	0	0	0	0
07T07	GIS Upgrade - Spatial Data Server <i>Annual maintenance will begin in 2008 and will cost approximately \$3,000 per year.</i>	35,700	0	0	0	0
07T10	Questys Document Imaging <i>Annual maintenance will begin in 2008 and will cost approximately \$2,800 per year.</i>	7,300	0	0	0	0
07T11	System Imaging Software <i>Annual maintenance will begin in 2008 and will cost approximately \$1,200 per year.</i>	6,200	0	0	0	0
07T16	Diskeeper Defragmentation Software <i>Annual maintenance will begin in 2008 and will cost approximately \$995 per year.</i>	5,775	0	0	0	0
07T18	Council Chambers Display System	35,000	0	0	0	0
07T98	City-Wide Telephone System	125,000	125,000	125,000	125,000	125,000
07T99	Echelon3/HTE - Citywide Time Clock Syster <i>Annual maintenance will begin in 2008 and will cost approximately \$3,640 per year.</i>	79,045	0	0	0	0
	Council Notebook Computers	0	24,057	0	0	18,900
	Network Disaster Recovery System/Softwar	0	35,000	0	15,000	0
	Redundant Storage Network	0	48,000	0	0	0
	Community Radio Station	0	48,000	0	0	0
	Electronic Agenda Packets	0	40,000	0	0	0
	Enterprise Vault Server	0	19,000	0	0	0
	Video System & Camera Replacements	0	20,000	0	20,000	0
GRAND TOTAL TECHNOLOGY SERVICES		616,036	536,057	302,000	337,000	320,900



This page intentionally left blank



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2006-07**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005	\$657,481
Projected Revenues FY 2005-06	\$2,355,857
Projected Expenditures FY 2005-06	\$2,264,776
Net Increase/(Decrease) in Net Unrestricted Assets	\$91,081

Expected Unrestricted Net Assets as of Sept. 30, 2006 **\$748,562**

Add Fiscal Year 2006-07 Budgeted Revenues

Charges for Services:

Solid Waste Fund	\$771,320	
General Fund	1,161,340	
Water & Sewer Fund	477,110	
Streets Fund	38,590	
Beach Parking	58,090	
Tennis Fund	1,220	
Dock Fund	7,510	
Building Permits Fund	48,010	
Equipment Services	15,500	
Risk Management	4,060	
Construction Management	16,830	
Storm Water	72,600	
Technology Services	1,440	
Collier County - EMS Fuel Sales	133,170	
Interest	14,000	
		<u>\$2,820,790</u>

TOTAL AVAILABLE RESOURCES **\$3,569,352**

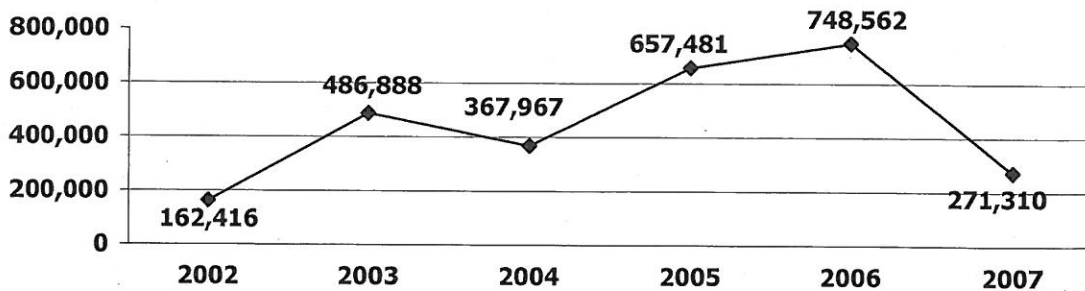
Less Fiscal Year 2006-07 Budgeted Expenditures

Personal Services	\$714,755	
Operations & Maintenance	1,625,692	
Transfer - Self Insurance	42,835	
Transfer - Reimbursed Admin.	132,500	
Transfer - Construction Mgt	28,000	
Transfer - Technology Services	17,260	
Capital Expenditures	737,000	
		<u>\$3,298,042</u>

BUDGETED CASH FLOW **(\$477,252)**

Projected Unrestricted Net Assets as of September 30, 2007 **\$271,310**

Trend - Unrestricted Net Assets



City of Naples, Florida

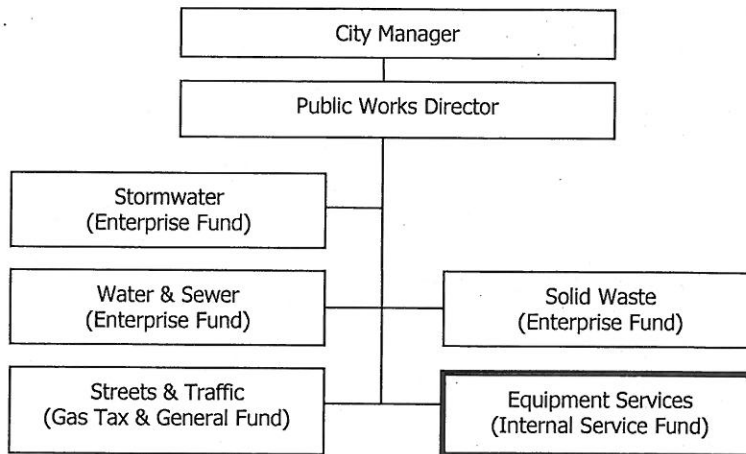
Departmental Summary Page



DEPARTMENT Public Works Department
FUND: Equipment Services/Internal Service Fund

Department Description

The Public Works Department operates in five separate funds: Water & Sewer Fund, Solid Waste Fund, Streets & Traffic Fund, Stormwater Fund and an Internal Fund (Equipment Services Division). Each Fund will be addressed separately. Equipment Services is an Internal Fund, which are used to account for the financing of goods or services provided by one department or agency to other departments on a cost-replacement basis. Equipment Services Division is responsible for the maintenance and replacement of all city rolling stock, including Police and Fire apparatus.



Equipment Services Goals and Objectives

The Equipment Services Division will be focused on providing service and maintenance reliability to all City fleet. We will also focus on facility improvements to maintain a safe working environment for all staff. Improved preventative maintenance programs will be sought on a continuous basis to assure service reliability to the City fleet.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Equipment Services Division Goals and Objectives	Estimated Start	Estimated Completion
<p>Develop and maintain highly efficient, adequately funded and competitive programs</p> <p>Update the software programs with current data (i.e. the Faster and CCG systems), no less than monthly.</p> <p>Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities</p> <p>Update evaluation report of hybrid vehicles</p> <p>Evaluate costs to ensure 07-08 budget to departments are properly charged</p>	<p>October 2006</p> <p>January 2007</p> <p>October 2006</p> <p>February 2007</p>	<p>September 2007</p> <p>March 2007</p> <p>December 2006</p> <p>April 2007</p>
<p>Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.</p> <p>Require each staff member to attend at least one professional development program</p> <p>Provide monthly reports identifying productivity of mechanics</p> <p>Attend Florida Sheriff's Association Conference for police vehicles</p> <p>Verify current certifications for all staff</p>	<p>October 2006</p> <p>October 2006</p> <p>October 2006</p> <p>November 2006</p>	<p>September 2007</p> <p>September 2007</p> <p>October 2006</p> <p>November 2006</p>
<p>Improve the level of service to all customers and provide reliable and safe working environment through our Capital Improvement Projects such as the following:</p> <p>Develop and prepare resolution for 2007 vehicle acquisition based on 2006-07 budget and competitive prices.</p> <p>Assure bid specs and documents are prepared to replace existing roof</p> <p>Obtain quotes and complete purchase requisition to replace garage doors with hurricane roll up doors</p>	<p>October 2006</p> <p>October 2006</p> <p>October 2006</p>	<p>January 2007</p> <p>December 2006</p> <p>December 2006</p>

2006-07 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$3,298,042, a 32% increase over the 2005-06 budget of \$2,479,052.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly, using a fully weighted labor rate plus costs, for services provided. The budgeted charges are based on the historic trend. In addition, Collier County's EMS purchases some of its fuel at the City's fuel pumps, and reimburses this fund.

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

The fund is using \$477,252 in fund balance to fund improvements to the maintenance facility. This use of fund balance is appropriate for an internal service fund, and leaves an 8% fund balance, which is sufficient for an internal service fund.

Expenditures

Personal Services

This fund includes expenditures for eleven (11) full time employees, the same as budgeted in the current year. For 2006-07 the budget for personal services is \$714,755, a 6% increase over 2005-06.

Operating Costs

Operating expenditures of this fund total \$1,846,287. Fuel is the largest expense in this fund, at \$899,271, which is a 47% increase over the 2005-06 budget. Last year (2005-06), the budget assumed city prices to be \$2.11 and \$2.05 per gallon for gas and diesel, respectively. For 06-07, the per gallon rate is projected to be \$3.27 and \$3.13 respectively.

Below is a chart showing this history of the City's actual fuel costs on a price per gallon basis:

	March 2003	March 2004	March 2005	March 2006
Gasoline	\$1.47	1.26	1.99	2.32
Diesel	\$1.45	1.13	2.06	2.39

Other large expenditures of this fund are:

Sublet repairs	\$175,000	Such as Transmission, painting, body work
Operating Supplies	\$230,000	Vehicle and equipment parts
Tires	\$182,505	
City Administrative Costs	\$132,500	

Capital Costs

Capital costs in this fund total \$737,000. These are one-time expenses and will reduce the Unrestricted Net Assets, as shown on the financial summary. A list summarizing the capital projects is provided later in this section. None of the projects are expected to increase operating costs.

2006-07 Performance Measures and Benchmarking

Benchmarks	Naples	Cape Coral	Sarasota County	Collier County
Pieces of Equipment Maintained	710	1,266	1,491	1,690
Equipment to Mechanic Ratio	118	90	106	121

Department Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Performance Measures	Actual 2003/2004	Actual 2004/2005	Actual 2005/06	Estimated 2006/07
Percentage of fleet availability	89%	94%	89%	90%
Preventive Maintenance Services completed on time	Not available	87%	82	85
Technician Productivity (hours billed vs. hours worked)	87%	92%	89%	90
Part Turnover	2	2.6	3.2	3

**Equipment Services Fund
Inter-Department Billings**

Fund	FY03/04		FY04/05		FY05/06		FY06/07	
	ACTUAL		ACTUAL		PROJECTED			
General Fund	799,522	41%	971,108	44%	1,001,945	43%	1,161,340	41%
Building & Zoning	23,277	1%	33,949	2%	47,700	2%	48,010	2%
Streets Fund	19,681	1%	23,984	1%	34,000	1%	38,590	1%
Water & Sewer Fund	293,196	15%	379,248	17%	423,797	18%	477,110	17%
Beach Parking	20,802	1%	39,995	2%	39,038	2%	58,090	2%
Solid Waste Fund	607,106	31%	604,937	27%	605,000	26%	771,320	27%
Dock Fund	2,609	0%	9,742	0%	7,500	0%	7,510	0%
Storm Water	57,302	3%	39,166	2%	68,600	3%	72,600	3%
Tennis Fund	2,705	0%	-	0%	1,000	0%	1,220	0%
Risk Management	2,910	0%	2,515	0%	3,450	0%	4,060	0%
Technology Services	-	0%	1,490	0%	1,200	0%	1,440	0%
Equipment Services	13,830	1%	23,431	1%	15,000	1%	15,500	1%
Construction Management	12,419	1%	3,659	0%	11,600	0%	16,830	1%
Collier County - EMS Fuel	75,213	4%	92,234	4%	96,027	4%	133,170	5%
Total Charges	1,930,572	100%	2,225,458	100%	2,355,857	100%	2,806,790	100%

The customers of the Equipment Services Department include departments of the City with equipment like vehicles or mowers, as well as the Collier County Emergency Management Department which fuels up at our site. The budget for fees consists of two parts: Fuel and Maintenance. Both are budgeted based on a multi-year historic trend. Fuel is based on prior years volume, multiplied times an assumed cost of fuel. Maintenance is based on prior years actual use of labor and materials, but manually adjusted for any anomalies such as major equipment failure, new equipment added or storm damages. Actual fuel charges to departments are made monthly based on actual use. Actual maintenance charges are made monthly based on a combined labor and parts charge, similar to an external mechanic shop.

FUND: 530 EQUIPMENT SERVICES

EQUIPMENT SERVICES

FISCAL YEAR 2006-07

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Equipment Services Superintendent	\$73,302
1	1	1	Service Coordinator	52,922
2	2	2	Lead Mechanic	96,239
4	4	4	Mechanic II	147,748
1	1	1	Auto Parts Controller	32,819
1	1	1	Administrative Specialist II	42,102
1	1	1	Service Worker III	34,320
FUND TOTALS :				
11	11	11	Regular Salaries	\$479,452
			* Other Salaries & Wages	27,880
			Overtime	15,000
			Employer Payroll Expenses	192,423
			Total Personal Services	\$714,755

*Note this includes a pay adjustment for Mechanics

**FISCAL YEAR 2006-07
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	432,115	450,071	471,050	479,452	8,402
10-30 OTHER SALARIES	5,750	5,973	14,480	27,880	13,400
10-40 OVERTIME	16,953	15,365	15,000	15,000	0
25-01 FICA	33,821	36,191	34,760	35,540	780
25-03 RETIREMENT CONTRIBUTIONS	36,496	36,385	42,203	50,691	8,488
25-04 LIFE/HEALTH INSURANCE	86,634	89,870	98,308	105,352	7,044
25-07 EMPLOYEE ALLOWANCES	0	0	0	840	840
TOTAL PERSONAL SERVICES	611,769	633,855	675,801	714,755	38,954
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,859	3,997	5,000	5,000	0
30-01 CITY ADMINISTRATION	139,000	139,000	139,000	132,500	(6,500)
30-07 TOOL ALLOWANCE	2,100	1,750	2,100	2,100	0
30-40 CONSTRUCTION MGT FEE	0	0	0	28,000	0
31-04 OTHER CONTRACTUAL SVCS	6,710	7,200	8,550	9,020	470
40-00 TRAINING & TRAVEL COSTS	3,600	3,566	3,900	5,150	1,250
41-00 COMMUNICATIONS	5,551	6,232	7,656	7,656	0
41-01 TELEPHONE	1,289	1,059	1,440	600	(840)
42-10 EQUIP. SERVICES -REPAIRS	11,242	19,733	10,000	11,500	1,500
42-11 EQUIP. SERVICES -FUEL	2,588	3,698	1,600	4,000	2,400
43-01 ELECTRICITY	16,262	17,769	19,550	22,000	2,450
43-02 WATER, SEWER, GARBAGE	8,274	6,680	8,300	12,040	3,740
45-22 SELF INSURANCE	24,468	25,477	26,767	42,835	16,068
46-00 REPAIR AND MAINTENANCE	5,401	6,596	7,500	7,500	0
46-03 EQUIP. MAINTENANCE	120	2,497	4,650	4,650	0
46-10 SUBLET REPAIRS	139,731	101,646	200,000	175,000	(25,000)
49-02 TECHNOLOGY SERVICE CHG	0	0	0	17,260	17,260
49-08 HAZARDOUS WASTE DISPOSAL	3,154	3,002	3,500	3,500	0
51-00 OFFICE SUPPLIES	742	1,444	1,000	1,000	0
51-01 STATIONERY	313	335	400	400	0
52-00 OPERATING SUPPLIES	212,915	229,363	225,000	230,000	5,000
52-02 FUEL	372,367	508,389	613,338	899,271	285,933
52-03 OIL & LUBE	18,747	7,642	18,400	18,400	0
52-04 BATTERIES	7,146	8,980	9,000	9,000	0
52-06 TIRES	119,967	137,842	158,700	182,505	23,805
52-07 UNIFORMS	3,992	3,900	3,900	3,900	0
52-08 SHOP SUPPLIES	6,765	7,486	10,000	10,000	0
52-09 OTHER CLOTHING	1,075	1,300	1,500	1,500	0
52-10 JANITORIAL SUPPLIES	0	39	0	0	0
59-00 DEPRECIATION	35,777	36,106	0	0	0
TOTAL OPERATING EXPENSES	1,181,080	1,292,728	1,490,751	1,846,287	327,536
<u>CAPITAL AND NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	250,000	192,000	(58,000)
60-30 IMPROVEMENTS O/T BLDGS	0	0	0	535,000	535,000
60-40 MACHINERY EQUIPMENT	0	0	62,500	10,000	(52,500)
60-80 COMPUTER PURCHASES	0	0	0	0	0
99-00 CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	312,500	737,000	424,500
TOTAL EXPENSES	\$1,792,849	\$1,926,583	\$2,479,052	\$3,298,042	790,990

CIP PROJECTS - EQUIPMENT SERVICES FUND

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011
EQUIPMENT SERVICES						
06S01	Facility Improvements	535,000	0	0	0	0
07S01	Roof Repairs	162,000	0	0	0	0
07S02	Automotive Diagnosis System	10,000	0	0	0	0
07S03	Garage Door Replacement	30,000	0	0	0	0
GRAND TOTAL EQUIPMENT SERVICES		737,000	0	0	0	0

Impact on Operating Budget

06S01	Facility Improvements					
	<i>No Expected Impact</i>	0	0	0	0	0
07S01	Roof Repairs					
	<i>No Impact</i>	0	0	0	0	0
07S02	Automotive Diagnosis System					
	<i>New maintenance agreement will replace old maintenance agreement - no net cost</i>	0	0	0	0	0
07S03	Garage Door Replacement					
	<i>No Impact</i>	0	0	0	0	0
Effect of CIP on Operating Budget		0	0	0	0	0



This page intentionally left blank



CONSTRUCTION MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2006-07

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2005		(\$124,840)
Projected Revenues FY 2005-06		\$851,820
Projected Expenditures FY 2005-06		\$851,356
Net Increase/(Decrease) in Net Unrestricted Assets		\$464
Expected Unrestricted Net Assets as of Sept. 30, 2006		(\$124,376)
Add Fiscal Year 2006-07 Budgeted Revenues		
Charges for Services:		
General Fund	177,200	
Building Permits Fund	9,700	
Utility Tax Capital Projects	195,600	
Water & Sewer Fund	122,200	
Community Redevelopment	231,700	
Solid Waste Fund	6,300	
Equipment Services	28,000	
Streets Fund	101,900	
Stormwater Fund	82,600	
		\$955,200
TOTAL AVAILABLE RESOURCES		\$830,824
Less Fiscal Year 2006-07 Budgeted Expenditures		
Personal Services	\$755,994	
Operations & Maintenance	49,627	
Transfer - Self Insurance	12,062	
Transfer - Technology Services	20,700	
Transfer - Reimbursed Admin.	71,500	
Transfer - Building Rental	44,092	
		\$953,975
BUDGETED CASH FLOW		\$1,225
Projected Unrestricted Net Assets as of September 30, 2007		(\$123,151)

City of Naples, Florida

Fund Summary Page



DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)
 (Fund 540)

Department Description

The City of Naples Department of Construction Management was developed in 2003 for the purposes of overseeing the planning, design, construction and contract administration for all major Capital Improvement Projects in the City. The Department is responsible for planning new roadway improvements, coordinating revitalization projects, promoting neighborhood awareness and traffic calming programs; as well as planning, design and construction management of utilities, stormwater, parks, lighting, landscaping, City building improvements and scenic enhancements. In general, the Department provides engineering and construction management services to all City Departments and to the public.

The Construction Management staff has historically provided in-house design and construction management services, which have exceeded the operating budget of the Department. In addition to in-house staff the City can utilize the services of a variety of technical consultants contracted by discipline on an ongoing annual basis. These consultants are utilized by area of expertise and when staff's workload requires outside assistance.

2006-07 Goals and Objectives

	Estimated Start	Estimated Completion
Plan, Design and/or Permit the following projects:		
Design\Permitting of the Gordon River Greenway Crossing (CIP 06Y02)	October 2006	October 2007
Lighting & Landscaping Improvements on US 41 (CIP 06Y01 and 06F01)	May 2007	December 2007
Development of a Citywide Pathway Plan (07U29)	October 2006	August 2007
Roadway, Lighting & Parking Improvements in 41-10 (00C12)	May 2007	November 2007
Design of a new Recreation Center at Fleischmann Park (07G05)	February 2007	October 2007
Prepare master plan for Sandpiper Street (CIP 07Y08)	January 2007	July 2007
Fire Station # 1 Remodel (07E06)	January 2007	June 2007
Broad Avenue Water Quality Park Feasibility Study (07V10)	October 2006	October 2007

Fund Summary Page (continued)

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**

	Estimated Start	Estimated Completion
Bid and manage the Construction of the following projects		
Air conditioning Improvements to all three buildings on Riverside Circle (CIP 07Y01)	February 2006	October 2007
Solana Road Pump Station Upgrades (CIP 02K01)	December 2006	October 2007
Aqualane Shores Dredging	November 2006	June 2007
Harbour Drive Bike Lanes (07U05)	May 2007	August 2007
Construction of Public Works Buildings	October 2006	September 2007
RDP Building (Project 05M25)	October 2006	May 2007
Collection Warehouse Extension (Project 03N08)	November 2006	June 2007
Dumpster Repair Building (Project 06P09)	November 2006	June 2007
Equipment Services (Project 06S01)	November 2006	June 2007
Construction of the Pulling Park (01W11)	January 2007	July 2007
Remodel of Purchasing Warehouse (CIP 07D01)	January 2007	March 2007
Provide professional engineer guidance on the following projects		
Investigate feasibility of Undergrounding Power Citywide	August 2006	October 2007
Provide professional input on RFP committees as needed	October 2006	September 2007
Special Assessments as submitted by neighborhoods	October 2006	September 2007
Alley Improvements as submitted by adjoining properties	October 2006	September 2007

2006-07 Significant Budgetary Issues

Revenues

From a financial standpoint, the intent of this fund is to recover its costs by charging Construction Management and Design services directly to a budgeted project. For 2006-07, revenues were budgeted by pro-rating the fund's expense based on the 2006-07 capital improvements budget. However, as started in 2005-06, the actual revenue received will be based on projects which actually use the Construction Management staff.

Fund Summary Page (continued)

DEPARTMENT	Construction Management
FUND:	Construction Management (an Internal Service Fund)

Expenditures

The approved expenditures of the Construction Management Department for fiscal year 2006-07 are \$953,975. This is a 7.6% increase from the adopted budget of 2005-06.

Personal Services, budgeted at \$755,994 funds eight positions, a \$67,977 increase. One position has been upgraded from an Engineering Design Supervisor to a Project Manager. This position, in addition to other project management duties, will be assigned to manage the citywide pathways project, and will serve as the coordinator.

The operating line-item budget totals \$197,981. One major expenditure of this Department's budget is Building Rental (\$44,092) as payment for the Department's share of their office space, which is located in the Building Permits building. Research with the City's Auditors and State law indicates that this payment is prudent and reasonable. Additionally, the Department is paying \$71,500 to the General Fund, in reimbursement for administrative charges; the costs of accounting, auditing, human resources, etc. New this year, the fund is paying for its share of Technology Services, at \$20,700. Technology Services, another internal service fund, provides support to the eight members of this department and their equipment.

Because this is a relatively new fund, it has a negative unrestricted net asset balance. Although every year, operating revenues are sufficient to cover operating expenditures, there is an accounting requirement for establishing a reserve for accrued leave/compensated absences. This requirement has put this fund in a negative balance. If there were ever a surplus of revenues over expenditures in the operating budget, they would be reserved for future use.

FUND: 540 CONSTRUCTION MANAGEMENT

**CONSTRUCTION MANAGEMENT FUND
FISCAL YEAR 2006-07**

2005 Approved	2006 Approved	2007 Approved	JOB TITLE	FY 2007 APPROVED
1	1	1	Construction Management Director	\$110,096
3	3	4	Project Manager	309,356
1	1	0	* Engineering Design Supervisor	0
1	1	1	Sr. Engineering Technician	58,395
1	1	1	Utilities Inspector	43,639
1	1	1	Sr. Administrative Specialist	36,822
FUND TOTALS :				
8	8	8	Regular Salaries	558,308
			Overtime	300
			Employer Payroll Expenses	197,386
			Total Personal Services	<u>\$755,994</u>

*Note: Engineering Design Supervisor to be upgraded to a Project Manager

**FISCAL YEAR 2006-07
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND**

540.1501.590

ACCOUNT DESCRIPTION	03/04 ACTUALS	04/05 ACTUALS	05/06 ORIGINAL BUDGET	05/06 CURRENT PROJECTION	06/07 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20 REGULAR SALARIES & WAGES	470,590	540,470	511,779	474,000	558,308	46,529
10-30 OTHER SALARIES	0	0	4,800	32,100	0	(4,800)
10-40 OVERTIME	277	220	300	380	300	0
25-01 FICA	34,552	35,734	38,391	37,600	42,189	3,798
25-03 RETIREMENT CONTRIBUTIONS	41,072	42,091	48,108	51,010	60,926	12,818
25-04 LIFE/HEALTH INSURANCE	68,819	74,104	84,639	71,400	89,471	4,832
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	4,800	4,800
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0	0
TOTAL PERSONAL SERVICES	615,310	692,619	688,017	666,490	755,994	67,977
<u>OPERATING EXPENSES</u>						
30-00 OPERATING EXPENDITURES	1,037	226	3,200	2,040	3,200	0
30-01 CITY ADMINISTRATION	41,000	98,000	103,000	103,000	71,500	(31,500)
30-10 AUTO MILEAGE	0	1,600	0	4,800	0	0
31-04 OTHER CONTRACTUAL SERVICES	3,500	0	2,000	0	2,000	0
40-00 TRAINING & TRAVEL COSTS	822	147	3,000	800	3,000	0
41-00 COMMUNICATIONS	7,571	9,199	8,300	6,900	8,300	0
42-10 EQUIP. SERVICES - REPAIRS	9,970	462	10,000	3,800	9,500	(500)
42-11 EQUIP. SERVICES - FUEL	2,449	3,197	5,000	3,100	7,330	2,330
44-00 RENTALS & LEASES	1,440	2,195	3,649	2,660	3,649	0
44-01 BUILDING RENTAL	47,800	38,232	38,676	38,676	44,092	5,416
45-22 SELF INSURANCE	125,010	12,537	12,690	12,690	12,062	(628)
46-04 EQUIP. MAINTENANCE	1,129	1,510	1,565	300	5,478	3,913
49-02 TECHNOLOGY SVC CHARGE	0	0	0	0	20,700	20,700
51-00 OFFICE SUPPLIES	1,436	1,682	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	2,727	3,584	4,000	3,200	4,000	0
52-09 OTHER CLOTHING	400	726	600	600	600	0
54-01 MEMBERSHIPS	249	310	500	300	500	0
54-02 BOOKS, PUBLICATIONS, SUBS.	0	0	70	0	70	0
TOTAL OPERATING EXPENSES	246,540	173,607	198,250	184,866	197,981	(269)
TOTAL EXPENSES	\$861,850	\$866,226	\$886,267	\$851,356	\$953,975	67,708



CONSTRUCTION MANAGEMENT FUND
Charge-back Trends

Amount Charged to:	Actual 2003-04	Actual 2004-05	Estimated 2005-06	Budgeted 2006-07
General Fund	195,000	207,000	165,720	177,200
Building Permits Fund	-	-	-	9,700
Utility Tax Capital Projects	117,997	126,000	176,400	195,600
Water & Sewer Fund	158,240	168,000	148,600	122,200
Community Redevelopment	180,000	126,000	199,100	231,700
Solid Waste Fund	-	-	-	6,300
Equipment Services	-	-	-	28,000
Streets Fund	90,000	126,000	108,000	101,900
Stormwater Fund	25,000	84,000	54,000	82,600
Total Charged	766,237	837,000	851,820	955,200



This page intentionally left blank



CITY OF NAPLES DEBT ADMINISTRATION OVERVIEW

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, the City Council is ultimately in charge of approval of the form and dollar amount of all of the City borrowings.

Debt Issuance Procedures

The City Administration, in cooperation with the City Council, evaluates each debt proposal and compares it with other competing interests in the City. Requests are considered in accordance with the City's overall adopted priorities and 5-year Capital Plan. The City of Naples retains the services of professional financial consultants to facilitate the process.

The City may issue general obligation (GO) bonds and other debt instruments by means of referendums, City Ordinances, Bond Resolutions and/or other applicable provisions of law as required, and in full compliance with, the Constitution and Statutes of the State of Florida.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's debt service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City shall strive to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality' (Moody Rating Aa3 or Fitch Ratings AA-). Moody's and Fitch evaluated City of Naples underlying creditworthiness in March of 2002. Moody's rated the City at Aa2, 'High Grade High Quality'. Fitch gave the City a rating of AAA 'Prime Maximum Safety'.

The chart below compares several key indicators to standards suggested by a bond rating agency. The purpose of tracking such indicators is to ensure direct debt is kept at a responsible and low level. As the chart shows, Naples has an extremely low comparative level of general obligation debt.

NET GENERAL OBLIGATION DEBT	RATING AGENCY	9/30/03	9/30/04	9/30/05
	(Low*)			
Per Capita	\$1,000	\$332	\$232	\$212
as a % of Taxable Property Value	3%	0.07%	0.05%	0.04%
Debt Service as a % of				
General Fund Expenditures	5%	2.80%	2.52%	2.03%

Source: City of Naples Comprehensive Annual Financial Report.

* As Suggested by Standard & Poor's Ratings

Legal Debt Margin

Neither the Florida Constitution, Florida Statutes, nor the Naples City Code place a limit on the amount of debt the voters may approve by referendum. As of September 30, 2005 the City had \$4.825 million of general obligation and voted debt outstanding. Based on the assessed valuation of \$12.2 billion for the fiscal year ending September 30, 2005, the City's general obligation and voted debt ratio currently equals 0.04 percent (0.04%).

Outstanding Indebtedness

The audited outstanding debt as of September 30, 2005 was \$54 million. Approximately 8.18 percent of the total City debt is repaid with property tax revenues. The remainder is repaid with pledged revenues, including sales tax, tourist tax and special taxing units.

General Obligation Bonds

The City of Naples has two outstanding general obligation bonds (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. Both bonds are related to the Naples Preserve. Listed below are the outstanding principal GO balances:

- \$1.27 million, GO Bonds, Series 2000 issued for the acquisition of real property consisting of approximately 8 acres located on the southeast corner of U.S. Highway 41 and Fleischmann Boulevard in the City of Naples for open space and other public purposes. Final maturity date March 1, 2009.
- \$3.170 million, GO Bonds, Series 2004 issued for the purpose of refinancing a portion of the outstanding City of Naples, Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

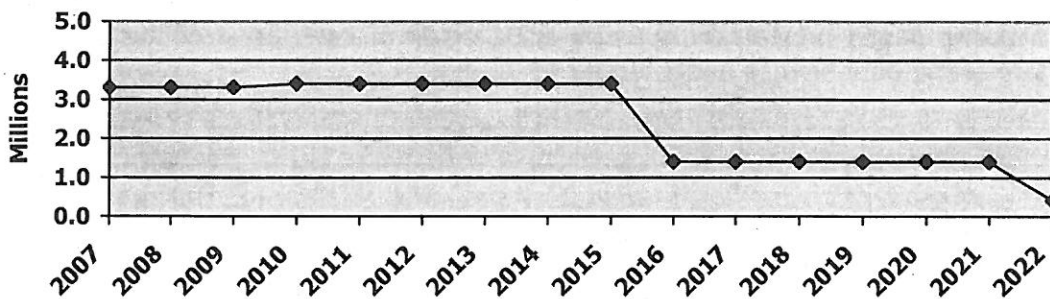
Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. The outstanding principal balances are as follows:

- \$425,000 Public Service Tax Refunding Revenue Bonds, Series 1993 issued for the purpose of refunding the City's outstanding Public Service Tax Revenue Certificates Series 1975, a portion of the Public Service Tax Refunding Revenue Bond Series 1989, a portion of the Capital Improvement Revenue Bonds Series 1991, and a promissory note to Naples Federal Savings & Loan dated November 7, 1983. Final maturity date July 1, 2009.
- \$9.39 million Public Service Tax Revenue Bonds, Series 2001 issued to finance the cost to acquire certain municipal recreation facilities improvements in the City, to refund all of the City's Public Service Tax Revenue Bonds, Series 1997, and to fund the reserve fund for the Series 2001 Bonds. Final maturity date July 1, 2021.

- \$5.265 million Redevelopment Revenue and Refunding Bonds, Series 2003 issued for the purpose of financing a portion of the cost of the design, installation, construction and reconstruction of street, public rights-of-way, drainage improvements and related improvements within its community redevelopment agency, and to refinance the outstanding Redevelopment Revenue Bonds, Series 1998. Final maturity date December 1, 2021...
- \$9.705 million Water and Sewer Revenue Refunding Bonds, Series 2002 issued for the purpose of refunding the Water and Sewer Revenue Refunding Bonds, Series 1992. Final maturity date September 1, 2015.

**Debt Service Payments
on All Bonds**



Loans

As of September 30, 2005, the City of Naples had a total of \$24.5 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	09/30/2005 Balance	Final Payment Date
Storm Water	162,191	04/15/2009
Storm Water	3,224,046	06/15/2021
Wastewater	18,425,663	04/15/2018
Wastewater	704,076	04/15/2018
Port Royal Water Tank	2,011,842	10/15/2021
Total	\$ 24,527,819	

In addition to these loans, the City has a \$10,000,000 line of credit related to the Reuse Line extension capital improvement project. The City withdraws funds from the line of credit as the reuse line is constructed. Upon project completion or no later than March 2008, the line of credit will be replaced with a bond.

Industrial Development Bonds

The City of Naples acted as a facilitator for Industrial Development Bonds transactions. These obligations are not in any way a debt of the City. Naples Community Hospital obtained tax-exempt bonds in 1993 and 1996 to finance the construction of Hospital Facilities. These bonds are secured by revenues from the Naples Community Hospital; the present value of this long-term debt is \$83.8 million. Final maturity date October 1, 2026.

Community Development District Bonds

The City of Naples may be requested to act as facilitator to obtain financing on behalf of GWC-2004 LLC and Carver Finance Incorporated. The purpose of these funds will be to finance the rehabilitation of public housing. This financing will not be an obligation of the City. For further information, see Resolution 05-10839.

Summary

The following pages provide an issue by issue detail of each bond of the city, with a summary of the debt service budgeted for FY 06-07.

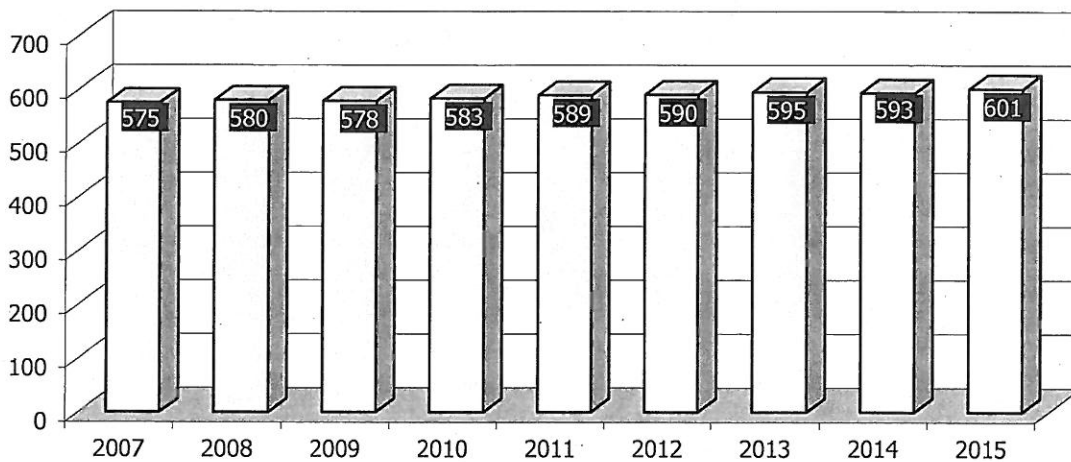
CITY OF NAPLES
 COMBINED DEBT SERVICE SCHEDULE
 ALL FINANCING SOURCES

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	\$2,015,000	\$1,300,760	\$3,315,760
2008	\$2,110,000	\$1,212,520	\$3,322,520
2009	\$2,225,000	\$1,116,548	\$3,341,548
2010	\$2,325,000	\$1,020,384	\$3,345,384
2011	\$2,440,000	\$923,112	\$3,363,112
2012	\$2,540,000	\$820,500	\$3,360,500
2013	\$2,665,000	\$706,127	\$3,371,127
2014	\$2,785,000	\$586,002	\$3,371,002
2015	\$2,925,000	\$459,435	\$3,384,435
2016	\$1,090,000	\$337,887	\$1,427,887
2017	\$1,135,000	\$289,307	\$1,424,307
2018	\$1,185,000	\$238,340	\$1,423,340
2019	\$1,235,000	\$184,857	\$1,419,857
2020	\$1,285,000	\$128,284	\$1,413,284
2021	\$1,340,000	\$69,184	\$1,409,184
2022	\$415,000	\$7,552	\$422,552
Totals	\$29,715,000	\$9,400,799	\$39,115,799

CITY OF NAPLES
GENERAL OBLIGATION DEBT
SUMMARY

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	400,000	175,228	575,228
2008	425,000	154,603	579,603
2009	445,000	132,853	577,853
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$4,440,000	\$843,612	\$5,283,612

General Obligation Debt Service
(\$000's Omitted)



CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2000
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
 Authorized and Issued: \$8,460,000
 Amount Outstanding - 9/30/06 \$1,270,000
 Dated: March 15, 2000
 Final Maturity: March 1, 2009
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 5.00% - 5.20%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	400,000	53,500	453,500
2008	425,000	32,875	457,875
2009	<u>445,000</u>	<u>11,125</u>	<u>456,125</u>
Totals	\$1,270,000	\$97,500	\$1,367,500

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2004
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

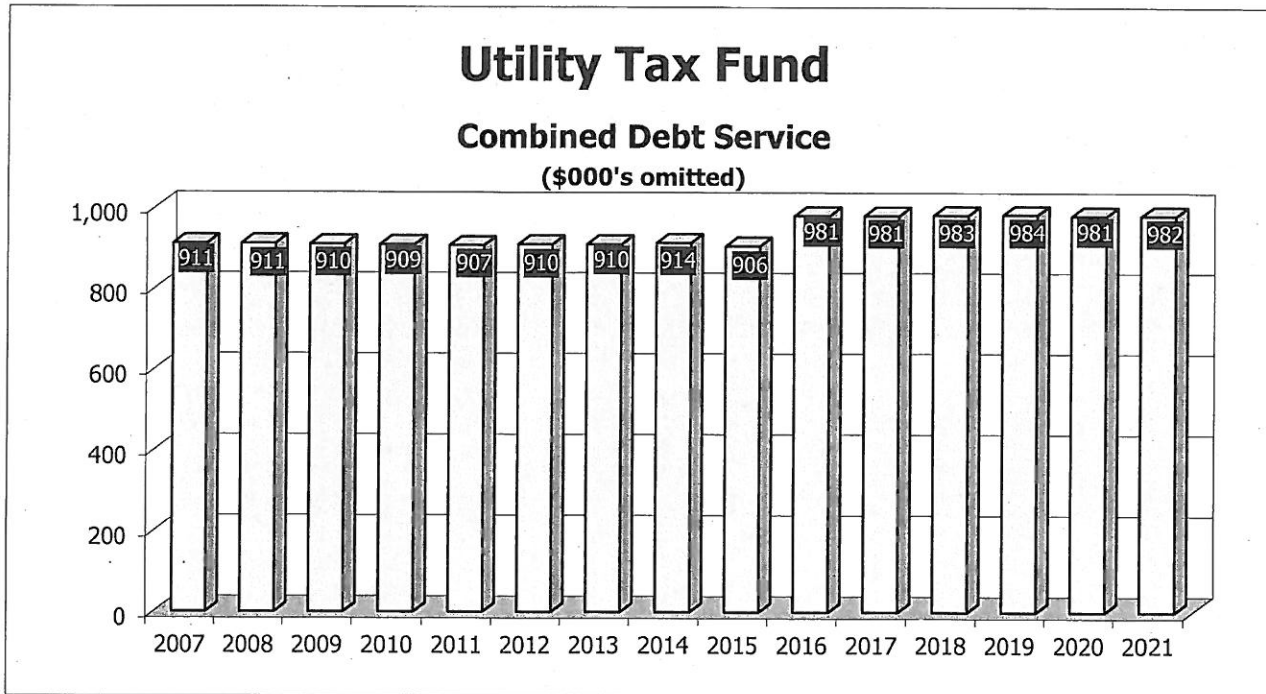
Type: General Obligation Bonds
 Authorized and Issued: \$3,170,000
 Amount Outstanding - 9/30/06 \$3,170,000
 Dated: June 17, 2004
 Final Maturity: March 1, 2015
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 3.84%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	-	121,728	121,728
2008	-	121,728	121,728
2009	-	121,728	121,728
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$3,170,000	\$746,112	\$3,916,112

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES
 UTILITY TAX FUND
 COMBINED DEBT SERVICE SCHEDULE

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	450,000	461,026	911,026
2008	470,000	441,193	911,193
2009	490,000	420,487	910,487
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	\$9,815,000	\$4,267,420	\$14,082,420



CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$4,700,607
 Amount Outstanding - 9/30/06 \$425,000
 Dated: May 1, 1993
 Final Maturity: July 1, 2009
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.600% to 5.125%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	135,000	21,781	156,781
2008	140,000	14,863	154,863
2009	<u>150,000</u>	<u>7,687</u>	<u>157,687</u>
Totals	\$425,000	\$44,331	\$469,331

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$9,845,000
 Amount Outstanding - 9/30/06 \$9,390,000
 Dated: June 1, 2001
 Final Maturity: July 1, 2021
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 4.100% to 5.000%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	Principal	Interest	Total Requirement
2007	315,000	439,245	754,245
2008	330,000	426,330	756,330
2009	340,000	412,800	752,800
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	\$9,390,000	\$4,223,089	\$13,613,089

Purpose: Funding for parks capital projects.

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
 TENNIS FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$605,000
 Amount Outstanding - 9/30/06 \$490,000
 Dated: June 1, 2001
 Final Maturity: July 1, 2015
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 4.100% to 4.750%
 Revenue Pledged: Non-Ad Valorem Revenues

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	45,000	21,398	66,398
2008	45,000	19,553	64,553
2009	50,000	17,708	67,708
2010	50,000	15,658	65,658
2011	55,000	13,558	68,558
2012	55,000	11,220	66,220
2013	60,000	8,800	68,800
2014	60,000	6,100	66,100
2015	<u>70,000</u>	<u>3,325</u>	<u>73,325</u>
Totals	\$490,000	\$117,320	\$607,320

Purpose: Development of Cambier Park Tennis Center.

CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

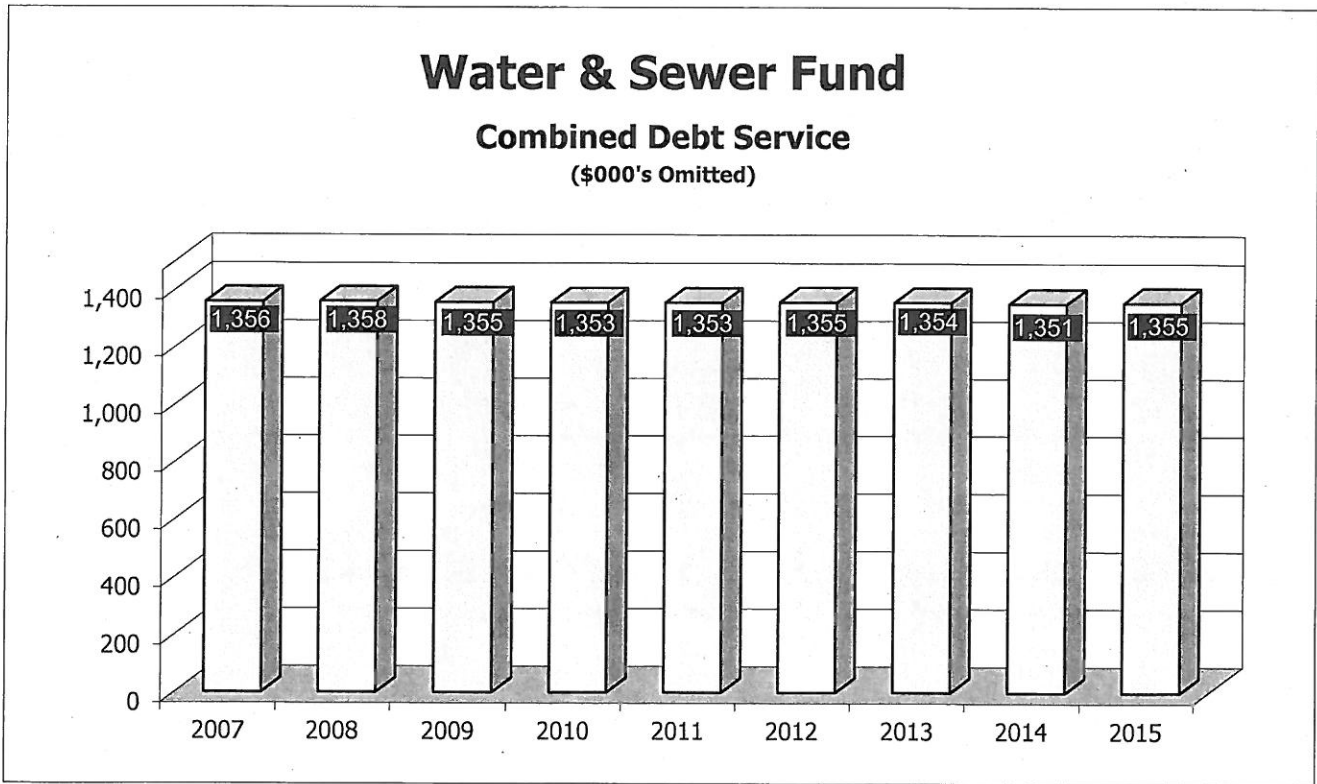
Type: Revenue Bonds
Authorized and Issued: \$5,925,000
Amount Outstanding - 09/30/06 \$5,265,000
Dated: March 10, 2003
Final Maturity: December 1, 2021
Principal Payment: December 1
Interest Payment: June 1, December 1
Interest Rate: 3.58%
Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	220,000	187,123	407,123
2008	230,000	179,436	409,436
2009	260,000	170,065	430,065
2010	275,000	160,357	435,357
2011	295,000	150,013	445,013
2012	300,000	139,581	439,581
2013	315,000	128,054	443,054
2014	330,000	116,349	446,349
2015	345,000	104,099	449,099
2016	355,000	91,629	446,629
2017	365,000	78,329	443,329
2018	375,000	64,900	439,900
2019	385,000	51,107	436,107
2020	395,000	37,034	432,034
2021	405,000	22,434	427,434
2022	415,000	7,552	422,552
Totals	\$5,265,000	\$1,688,062	\$6,953,062

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

CITY OF NAPLES
 WATER & SEWER FUND
 COMBINED DEBT SERVICE SCHEDULE
 (Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	1,290,000	64,500	1,354,500
Totals	\$9,705,000	\$2,484,385	\$12,189,385

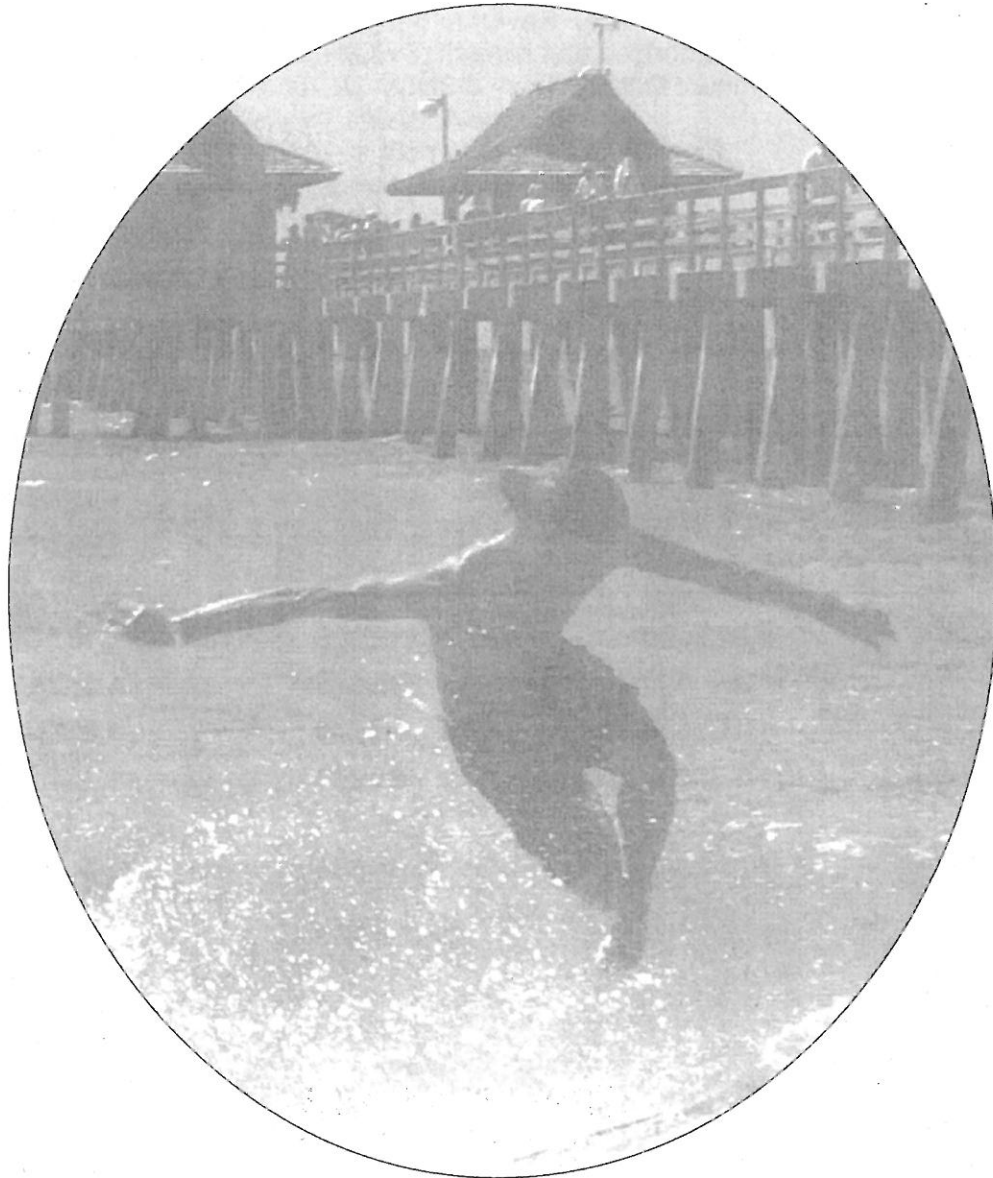


CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2002
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$12,980,000
 Amount Outstanding - 9/30/06 \$9,705,000
 Dated: June 4, 2002
 Final Maturity: September 1, 2015
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.50% to 5.00%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	<u>1,290,000</u>	<u>64,500</u>	<u>1,354,500</u>
Totals	\$9,705,000	\$2,484,385	\$12,189,385



This page intentionally left blank



APPENDIX A

BUDGET ORDINANCES

Agenda Item 3-a (1)
 Special Meeting of 9/20/06

ORDINANCE 06-11362

AN ORDINANCE DETERMINING AND FIXING THE 2006 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2006 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
 Real and Personal Property\$16,640,704,052

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the operating millage rate for the City of Naples, exclusive of Dependent Taxing Districts for the year 2006 be, and the same is, hereby fixed and determined to be 1.2450 mills.

Section 2. That the voted debt service millage rate for the City of Naples, excluding Dependent Taxing Districts for the year 2006 be, and the same is, hereby fixed and determined to be 0.0364 mills.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund Operations
 1.2450 mills\$19,681,800

Voted Debt Service
 0.0364 mills\$575,228

Section 4. The current year proposed aggregate millage rate of 1.2632 mills exceeds the current year aggregate rolled back rate of 0.9715 mills by 30.03 percent.

Section 5. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 6. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 7. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

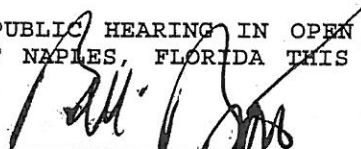
I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Jessica R. Rosenberg
 Title Deputy City Clerk

Ordinance 06-11362

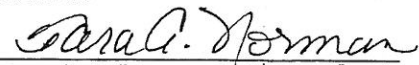
Page 2

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 20TH DAY OF SEPTEMBER, 2006.

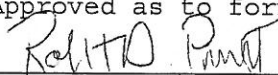


Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2006\06-11362

Approved as to form and legality:


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/25/06

Agenda Item 3-a (2)
Special Meeting of 9/20/06

ORDINANCE 06-11363

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY AND THE UTILITY TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the several departments of the City, including utilities, and contributes to the sinking funds of the City to pay interest on and to provide for the retirement of bonds; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2006-07 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. This Ordinance shall be known as the "Budget Ordinance of the City of Naples" for its fiscal year 2006-07 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix A, shall provide for the revenues and expenditures of each fund.

Section 2. Appendix A is deemed the Budget of the City of Naples in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances. The total appropriated funds are \$134,227,198.

(a) For the General Fund, the following amounts shall be appropriated:

GENERAL FUND:	<u>Division</u>	<u>Department</u>	<u>Fund</u>
Mayor & City Council		\$266,002	
City Attorney		686,281	
City Clerk		550,811	
City Manager		555,678	
Human Resources		719,997	
Community Development Planning		609,627	
Finance			
Accounting	930,364		
Customer Service	431,235		
Purchasing	<u>253,391</u>	1,614,990	
Community Services			
Administration	815,261		
Parks & Parkways	3,644,374		
Recreation	<u>2,786,105</u>	7,245,740	

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Julia H. Rosenberg
Title Deputy City Clerk

Ordinance 06-11363

Page 2

Police & Emergency Svcs		
Administration	585,849	
Criminal Invest.	1,586,774	
Police Operations	5,508,768	
Support Services	2,336,660	
Code Enforcement	187,974	
Fire Operations	<u>6,162,934</u>	16,368,959
Non-Departmental		4,641,610
Contingency		389,044
Transfers Out		<u>1,411,600</u>
FUND TOTAL		\$35,060,339

(b) For the Utility Tax Fund, the following amounts shall be appropriated:

UTILITY TAX/DEBT SERVICE FUND:		
Debt Service	1,895,877	
Transfers Out	2,336,474	
FUND TOTAL		\$4,232,351

(c) For the Special Revenue/Capital Funds, the following amounts shall be appropriated:

SPECIAL REVENUE/CAPITAL FUNDS:		
Community Development Block Grant		\$126,079
Building Permits		\$3,518,111
Capital Projects Fund		\$8,418,433
Community Redevelopment		\$9,396,904
Streets & Traffic		\$4,562,281

(d) For the Enterprise Funds, the following amounts shall be appropriated:

WATER/SEWER ENTERPRISE FUND:	\$37,214,022
NAPLES BEACH FUND	\$1,460,178
SOLID WASTE ENTERPRISE FUND:	\$6,673,124
CITY DOCK ENTERPRISE FUND:	\$2,361,650
STORMWATER ENTERPRISE FUND:	\$4,801,130
TENNIS ENTERPRISE FUND:	\$543,255

(e) For the Internal Service Funds, the following amounts shall be appropriated:

INTERNAL SERVICE FUNDS:	
Self Insurance/Risk Management	\$3,237,074
Employee Benefits	\$6,074,746
Technology Services	\$2,210,504
Equipment Services	\$3,298,042
Construction Management	\$953,975

Section 3. Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Council acceptance of such terms shall be deemed to constitute a budget

adjustment, including appropriation of such funds.

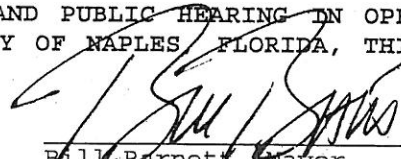
- Section 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager without City Council approval, excluding:
- (a) The authorization of additional regular positions.
 - (b) Capital Improvements as defined in Section 5.
- Section 5. Appendix A includes the City of Naples's Five Year Capital Improvement Program. The first year of the Five Year Capital Improvement Program is called the Capital Improvement Budget, which is the only funded portion of this Program. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2006-07 require City Council approval via resolution.
- Section 6. The Finance Director is authorized to reserve at October 1, 2006, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2005-06. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.
- Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.
- Section 8. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.
- Section 9. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.
- Section 10. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 11. This Ordinance, which includes the first year of the City of Naples's Five-Year Capital Improvement Program, shall take effect on October 1, 2006.

APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

Ordinance 06-11363

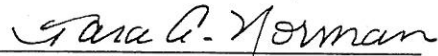
Page 4

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES FLORIDA, THIS 20TH DAY OF SEPTEMBER, 2006.



Bill Barnett, Mayor

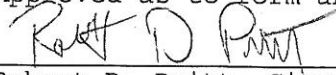
Attest:



Tara A. Norman, City Clerk

M:\REF\COUNCIL\ORD\2006\06-11363

Approved as to form and legality:



Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/25/06

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Justin R. Roemburg
Title Deputy City Clerk

Agenda Item 3-b (1)
Special Meeting of 9/20/06

ORDINANCE 06-11364

AN ORDINANCE DETERMINING AND FIXING THE 2006 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2006 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property. \$527,424,142

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the East Naples Bay Special Taxing District for the year 2006 be, and the same is, hereby fixed and determined to be 0.5000.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District
0.5000 mills \$250,500

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 20TH DAY OF SEPTEMBER, 2006.

Bill Barnett
Bill Barnett, Mayor

Attest:

Tara A. Norman
Tara A. Norman, City Clerk

Approved as to form and legality:
Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2006\06-11364
Date filed with City Clerk: 9/25/06

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Julian B. Rosenberg
Title Deputy City Clerk

Agenda Item 3-c (1)
Special Meeting of 9/20/06

ORDINANCE 06-11366

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the East Naples Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2006-07 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the East Naples Bay Special Taxing District for the fiscal year commencing October 1, 2006, and ending September 30, 2007 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the East Naples Bay Special Taxing District for the fiscal year ending September 30, 2007, there is hereby appropriated out of any monies in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:

East Naples Bay Special Taxing District\$179,200
---	-------	------------

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2006, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2005-06. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year,

appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

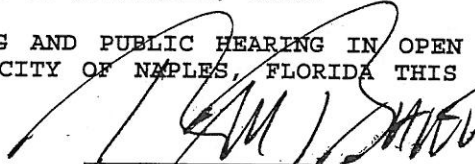
Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 28TH DAY OF SEPTEMBER, 2006.



Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2006\06-11366

Date filed with City Clerk: 9/25/06

ORDINANCE 06-11365

AN ORDINANCE DETERMINING AND FIXING THE 2006 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2006 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property \$1,590,306,798

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the Moorings Bay Special Taxing District for the year 2006 be, and the same is, hereby fixed and determined to be 0.0250.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District
0.0250 mills \$37,700

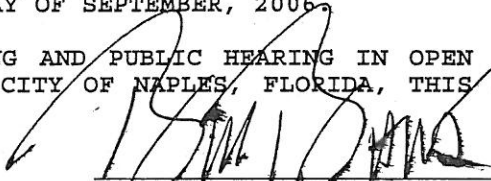
Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect immediately upon approval at second reading.

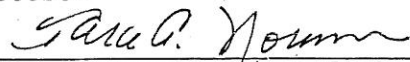
APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 20TH DAY OF SEPTEMBER, 2006.




Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:

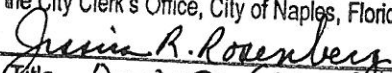


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2006\06-11365

Date filed with City Clerk: 9/25/06

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.



Title Deputy City Clerk

Agenda Item 3-c (2)
Special Meeting of 9/20/06

ORDINANCE 06-11367

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the Moorings Bay Special Taxing District and appropriates funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a series of workshops and public hearings on the fiscal year 2006-07 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2006, and ending September 30, 2007 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District for the fiscal year ending September 30, 2007, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown in the following schedule:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$305,200

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2006, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2005-06. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Jessica R. Rosenberg
Title Deputy City Clerk

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

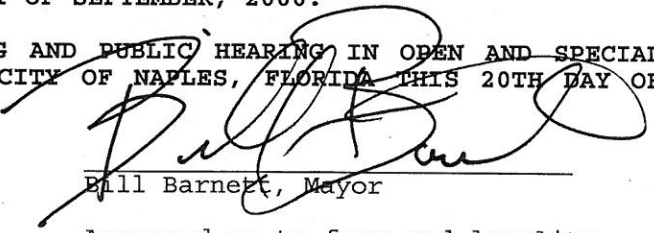
Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 6TH DAY OF SEPTEMBER, 2006.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 20TH DAY OF SEPTEMBER, 2006.


Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2006\06-11367

Date filed with City Clerk: 9/25/06



This page intentionally left blank



APPENDIX B

BUDGET & FINANCIAL POLICIES

RESOLUTION 06-11308

A RESOLUTION ADOPTING A FINANCIAL POLICY FOR THE CITY, CONSISTING OF BUDGETARY AND FINANCIAL PLANNING, FINANCIAL REPORTING, CAPITAL IMPROVEMENT, DEBT MANAGEMENT AND INVESTMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget; and

WHEREAS, the purpose of a set of Financial Policies is to demonstrate that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies; and

WHEREAS, the draft Financial Policies were first disclosed to Council in the 2006-07 Preliminary Budget Document; and

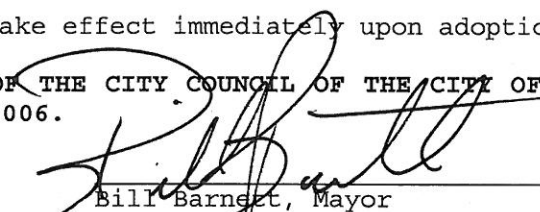
WHEREAS, The attached set of policy statements covers the main areas of financial policies;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the Financial Policy of the City, including policies for budgetary and financial planning, financial reporting, capital improvement, debt management and investment, is hereby adopted, a copy of which is attached hereto and made a part hereof.

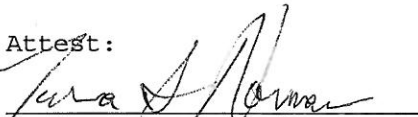
Section 2. This resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 6TH DAY OF SEPTEMBER, 2006.




Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2006\06-11308

Date filed with City Clerk: 9/6/06



Financial Policy

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Administrative Service Charges will be charged from the General Fund to the major operating funds. The calculation will use a step allocation basis, such that each fund pays its proportionate share of their administrative costs, such as Human Resources, Accounts Payable and City Clerk. At a minimum, the administrative service charge shall be reviewed biannually.
6. After adoption, the budget shall be posted to the City's website.
7. As part of the budget, the City shall review its fees for services. Fees shall be analyzed as to whether we intend to recover full cost of providing the service or when we may charge more or less than full cost. For example, certain recreation fees shall be established to cover the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover full cost of operations.
8. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
9. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.
10. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.

11. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
12. The City has adopted a separate policy on Fund Balance. The policy adopted by Resolution 02-9845 in October 2002 is designed to ensure that the city maintains a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Resolution 02-9845 will be revised over time to reflect either changes in accounting practices or changes in funds. By reference, this set of policies is intended to incorporate any future Fund Balance resolutions.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.
2. The City shall prepare monthly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.
2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$2,500 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.
3. City of Naples will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City of Naples will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.
5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.
6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained
7. Debt will not be issued for periods longer than the useful life of the project.
8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. Please see Ordinance 05-10940, which was passed in September 2005. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.



This page intentionally left blank



APPENDIX C

GLOSSARY



BUDGET GLOSSARY

- A -

Accrual Basis of Accounting - a method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial - An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes - Latin for "value-based" tax and commonly referred to as "property tax". This is the tax levied on both real and personal property according to the property's value and the millage (or tax) rate.

AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain city employees.

Annual Budget - A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation - A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation - A value established for real and personal property for use as a basis for levying property taxes.

Asset - Resources owned or held by a government which has monetary value.

- B -

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget - A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar - The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document - The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

- C -

Capital Outlay - Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$2,500.

Chargebacks - A mechanism by which services performed by one City Department for another is charged and paid across funds.

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$2,500.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

- D -

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To

encumber funds means to set aside or commit funds for future expenditures.

Enterprise Funds - A proprietary accounting fund in which the services provided are financed and operated like those of a private business. The rate schedules of enterprise funds are generally established to ensure that revenues are adequate to meet all necessary expenses.

- F -

Fiscal Year - A 12-month period 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. For the City of Naples - 10/1 to 9/30.

Fixed Assets - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

Fund Balance - Fund equity for governmental funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions. These funds may be designated for a particular purpose.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption - A tax deferral granted by the Florida State Constitution for homeowners whose permanent residence is the owned property. The exemption is \$25,000.

- I -

Impact Fee – Charges imposed by governments against new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth. The purpose of the charge is to impose upon the newcomer, rather than the current population, the cost of new facilities necessitated by their arrival.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure - The basic installations and facilities on which the continuance and growth of

the City depends, such as roads, schools, and water and sewer systems.

Interfund Charges – These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfers – The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Funds - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Employee Benefits Fund and the Risk Management Fund.

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps wasteflow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

- N -

Net Budget - The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments - Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost - Non-recurring costs budgeted for one year and then removed.

Operating Budget - The portion of the budget that pertains to daily operations which provide basic governmental services.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

Ordinance - A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) - Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services - All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund Types - A group of funds in which the services provided are financed and operated similar to those of a private business. (See Enterprise Funds)

- R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds - A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Revenues - Funds that the government receives as income.

Roll-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

- S -

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes - Charges levied by the City on purchase of a utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

Abbreviations/Acronyms

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FDEP = Florida Department of Environmental protection
FDOT = Florida Department of Transportation
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association

GIS = Geographical Information System

HTE = Company name of City's software, which runs the accounting, budget payroll, purchasing, customer billing and permitting programs.

IAFF = International Association of Firefighters

LAN = Local Area Network

MGD = Million gallons per day
MHz = Megahertz

PC = Personal computer
PILOT = Payment in Lieu of Taxes
PPO = Preferred Provider Organization

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Quotes
ROI = Return on Investment

SSB = Support Services Bureau administers Police and Emergency Services, telecommunications, public safety radio, dispatch and records management

TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

WAN = Wide Area Network
W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant



This page intentionally left blank