

City of Naples



Florida

Adopted Budget

Fiscal Year 2008-2009

About Our Cover

The front cover photograph was taken in 2001 and shows Gulf Shore Boulevard North, from Admiralty Point to Seagate Drive.



City of Naples

Principal Officers

Mayor

Bill Barnett

Vice-Mayor

Penny Taylor

City Council

Teresa Heitmann

Gary B. Price II

John F. Sorey III

Margaret "Dee" Sulick

William Willkomm III

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

A. William Moss

Department Directors

Building Director/Building Official

Community Services Director

Finance Director

Human Resources Director

Planning Director

Police and Fire Director/Chief

Streets and Stormwater Director

Technology Services Director

Utilities Director

Paul Bollenback

David M. Lykins

Ann Marie S. Ricardi

Denise K. Perez

Robin D. Singer

Thomas Weschler

Ronald A. Wallace

Stephen A. Weeks

Robert Middleton

CITY OF NAPLES, FLORIDA
Adopted Budget
Fiscal Year 2008-09

Table of Contents

	<u>PAGE</u>
INTRODUCTION	
Letter of Transmittal	i
Vision Plan/Goals and Objectives	xii
Budget Planning Calendar	xv
 BUDGET OVERVIEW	
Changes in Fund Balance – Combining Budget Statement	1
Total Revenues - All funds.....	3
Total Expenditures – All Funds.....	5
Staffing Levels – All Funds.....	9
Distribution of Tax Levy	12
How to Read this Document	13
 GENERAL FUND	
General Fund Summary.....	15
Revenue Analysis.....	16
General Fund Budget Comparison.....	22
Expenditures Line Item Detail – All Departments	26
Mayor & City Council	29
City Attorney	33
City Clerk	37
City Manager	41
Planning	51
Finance	57
Community Services.....	67
Police & Fire Services	85
Human Resources.....	101
Non-Departmental	107
 SPECIAL REVENUE FUNDS	
Building Permits Fund	117
East Naples Bay/Moorings Bay Tax District	127
Community Redevelopment Agency	133
Streets Fund.....	147
 ENTERPRISE FUNDS	
Water & Sewer Fund.....	157
Water & Sewer Bond Fund	181
Naples Beach Fund	183
Solid Waste Fund.....	199
City Dock Fund	213
Stormwater Fund.....	221
Tennis Fund	231

Table of Contents

INTERNAL SERVICE FUNDS

Risk Management 241
Employee Benefits 249
Technology Services 255
Equipment Services 269
Construction Management..... 277

CAPITAL & DEBT

Utility Tax/Capital Projects Fund Summaries..... 283
Community Development Block Grant 293
Debt Administration Overview 297
Combined Debt Service Schedule..... 301
Debt Service Schedules 302

SUPPLEMENTAL INFORMATION

General Information about Naples
22
Appendix A Budget Ordinances..... 321
Appendix B Financial Policies 339
Appendix C Glossary 343



City of Naples

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

October 20, 2008

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' 2008-09 adopted budget.

This document represents the adopted budget for the upcoming fiscal year which starts October 1, 2008. The budget adopted was the product of the Council's guidance, consensus and decision making, including discussions at the budget workshop and Public Hearings.

The city, like many businesses and residents, is facing increases in cost without corresponding increases in revenues. The adopted budget includes expenditures just slightly under \$106,000,000, excluding the internal service funds. City-wide, the budget uses approximately \$6 million of reserves to fund capital or one-time only projects.

Highlights of the 2008-09 budget

- Millage rate is 1.1315, or the rollback rate
- Budget has 481.3 positions compared to 514.3 in 2007-08
- 37 positions are eliminated, with 4 created, for a net reduction of 33
- Total General Fund budgeted expenditures are \$37,344,084
- All funds budgeted expenditures (excluding the Internal Service Funds) are \$105,746,007
- Capital expenditures are \$17,750,187
- Construction Management Department is eliminated
- New Department entitled "Streets and Stormwater" is created from two funds formerly included in Public Works
- Former Public Works Department will be entitled "Utilities" and will consist of Water/Sewer, Solid Waste and Equipment Services

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

City-Wide Goals

Good governance requires a set of goals and directions. The city's 10-year vision plan was adopted on June 13, 2007. This new vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been incorporated into this budget document. The basic goals are shown below, and objectives to meet the goals can be found within the department descriptions.

The five major goals of the vision plan include:

1. Preserve the Town's distinctive character and culture
2. Make Naples the green jewel of southwest Florida
 - (a) Restore Naples Bay, protect beaches and other key waters
 - (b) Promote community sustainability and environmental conservation
 - (c) Establish more open and green space in the City
3. Maintain an extraordinary quality of life for residents
 - (a) Maintain and improve public amenities for residents
 - (b) Promote community health
 - (c) Enhance mobility in the city
 - (d) Maintain and enhance public safety
4. Strengthen the economic health and vitality of the City
5. Maintain and enhance governance capacity for public service and leadership

In addition to the vision plan, this budget follows three key financial principles:

1. Project revenues at realistic levels
2. Fully fund operating requirements
3. Maintain Undesignated Reserves at a fiscally responsible level

Throughout this document, the 2008-09 Goals and Objectives are highlighted wherever these vision plan goals and key financial principles are addressed. A matrix is shown on pages xxii-xxiv.

Priorities and Issues for the 2008-09 Budget

Property Tax Reform

Continued from FY 2007-08, Florida governments are still facing property tax reform at the state level. In June 2007, in special session, the State House and Senate passed a two part property tax reform bill.

The first part of the tax reform bill required a 2007-08 mandatory property tax revision to no greater than the 2006-07 roll back rate, adjusted down an additional percentage based on the past 6 years of valuation growth. The City's required adjustment was to subtract 9% from the rollback rate. These actions were completed for the 2007-08 budget.

The second part of the property tax reform required a voter referendum in January 2008, which changed the way the homestead exemptions are calculated, including allowing for portability of the Save Our Homes exemption, a tangible personal property exemption, and an additional

\$25,000 homestead exemption for most homes. This referendum passed by 64% state-wide and with an overwhelming 81% in Collier County.

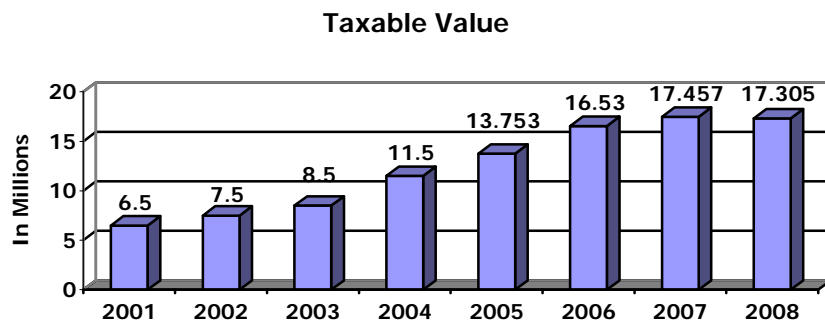
These legislative and voted changes made it clear that things had to change. People wanted their taxes to drop, and the state wanted cities to cut back. The City of Naples is responding to that directive in this 2008-09 adopted budget.

The property tax reform legislation will not only impact 2008-09. The reform issues on the January ballot have long-term financial impacts, as they continue to bind the growth potential of the property tax base. Until this passage, the City counted on the increasing property values to pay for the increased cost of services and expanded services. With this bind for the future taxable value growth, the city will have to examine increasing tax rates and other revenue options, as well as focusing on the levels of service desired by the community. In addition, there are many other revenue limitations being considered at the state level, such as limiting revenue growth to a certain percentage, adding additional taxable value growth restrictions, and even limiting the amount of unrestricted fund balances that can be kept by a city. The City monitors these activities and will be preparing financial analyses as needed during 2008-09 for the many options that could occur.

Millage Rate

City Council, in pre-budget discussion, allowed staff to consider up to 10% above the roll back millage rate to use in balancing the City's budget. However, Council also indicated that staff was to avoid that level of increase. State law requires that an increase greater than the allowed growth index (which was 4.15%, with a majority vote of Council) up to 10% would require a super-majority, or five of seven council members approving the legislation.

The preliminary taxable value in the City decreased \$152,326,515 from the FY2007-08 taxable value. The new taxable value is \$17,304,561,891. The below chart shows the trend in taxable value.



Using the preliminary taxable value of \$17,304,561,891, the property tax levy was adopted at the roll-back rate.

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
Roll-Back Rate	1.1315	19,580,112	18,601,106	778,951	17,822,155

As shown on the previous page, the amount budgeted for the General Fund is reduced by 5% to allow for pre-payment discounts and non-payments, and by the amount required to be transferred to the CRA.

This budget and this document were planned and balanced using the millage 1.1315, which brings in net revenue of \$17,822,155.

The use of roll-back millage rate required the use of \$580,450 fund balance. The use of fund balance for this purpose is reasonable and within the restrictions of the city's fund balance policy, and leaves the fund balance significantly above the city's minimum requirements per the fund balance resolution.

Other Revenues

Many other revenues of the city are lower than last year, primarily due to the economy. Sales tax, fuel tax and investment incomes are all projected at lower levels than 2007-08. The housing crisis has limited direct impact on the City due to the value and natures of the homes, but the indirect impact will be felt through the revenues not just to the City's investments, but to the pension funds' investments as well.

Expenditure Discussion

In pre-budget discussions, staff warned that double digit health insurance increases, another 9% contractual raises for AFSCME and OPEIU employees, increased requirements from the Police and Fire Pension Funds, and continued jumps in the costs of fuel and electricity affecting all supplies, have caused budget expenses to increase again, like last year.

Taking the lead, the Human Resources Department developed a program to eliminate the double digit health insurance increase. Specifically, after spending eight months evaluating the structure of the City's health plan and identifying cost drivers, the health committee brought forth a new health plan. In May 2008, City Council was presented with a proposal to implement certain plan design changes and to add an optional consumer driven health plan/health reimbursement account. This new program is projected to produce an annual savings of \$800,000, however, it is not prudent to expect this large a savings in the first year.

After determining that non-union employees would receive a 5% raise for 2008-09, staff approached the unions to see if there would be a willingness to reduce their raise from the contracted 9% to a comparable level. There was no interest, therefore, the budget provides for employee raises in accordance with the union contracts.

As funding constraints caused all construction to slow, it became apparent that the City's Construction Management Department had too few construction projects to remain fully staffed. Nearly all of the 2008-09 construction projects were going to be funded from the Water Sewer Fund, Streets Fund and Stormwater Fund. After reviewing options, it was determined that the Construction Management Department could be eliminated, reducing the workforce by eight positions, while creating specialty project management positions in the funds with the projects. This action alone resulted in reduction of five positions and a cost savings in excess of \$600,000. This idea stimulated a redesign of Public Works, separating it into two separate departments: Utilities Department and Streets & Stormwater Department, with the

former headed by the Utilities Director, the latter led by the former Construction Management Director, and the vacant Public Works Director being eliminated, along with the administrative assistant reporting to it. With this leading spirit, the rest of the departments followed suit by finding innovative ways to provide the necessary levels of service but at lower costs.

The budget eliminates 37 positions, with four recreated as new positions, for a net decrease of 33 positions. The approximate savings city wide of these 33 positions is more than \$2.4 million. The impact of these reductions is monumental from a funding standpoint, yet operationally, all departments expect to nearly maintain current levels of service, either due to the economic slowdown reducing the workload, or by reorganizing duties and streamlining current operations. The following list identifies the positions eliminated, the department source and the amount that the position would have cost in 2008-09.

Positions Eliminated	2008-09 Salary plus Benefits	
Eliminate Construction Management Department		
Utilities Inspector (1)	1	67,084
Sr. Engineering Tech (1)	1	72,669
Sr Admin Specialist (1)	1	61,469
Project Manager (3)	3	381,088
Director (1)	1	186,899
Construction Project Coord (1)	1	118,391
Plans Examiner	Building Inspections	1 74,557
Records Clerk	Building Inspections	1 55,158
Dockkeeper	City Dock	1 51,728
Grants Coordinator	City Manager	1 122,345
Landscape Technicians II/III	Community Services	3 149,154
Admin Specialist II	Community Services	1 58,548
Community Services Analyst	Community Services	1 88,501
Park Manager	Community Services	1 72,734
Accountant	Finance	1 88,387
Labor Rel. Mgr	Human Resources	1 118,391
Planner I	Planning	1 42,115
Planning Tech	Planning	1 57,627
Community Svc Aides	Police Department	2 121,035
Training Officer	Police Department	1 78,195
Patrol Officer	Police Department	2 146,224
Customer Service Rep	Solid Waste	1 50,674
Safety Inspector	Risk Management	1 91,265
GIS Specialist	Technology Services	1 89,135
Service Worker	Vehicle Maintenance	1 56,239
Public Works Director	Water/Sewer	1 182,712
Admin. Spec II	Water/Sewer	1 57,766
Utilities Technicians	Water/Sewer	2 114,944
Water Plant Operator	Water/Sewer	1 64,486
Admin. Spec I	Water/Sewer	1 44,044
		<hr/> 2,963,564
Overall Reduction	37	
Added back/Recreated positions	4	532,193
Net Change	33	<hr/> 2,431,371

The City has budgeted to fund employee pensions in accordance with pension actuarial reports. The required pension changes are shown below:

- Police Pension contribution rate increases from 15.8% to 22.55%
- Fire Pension contribution rate increases from 22% to 33.02%
- General Pension contribution rate increases from 9.1% to 12.85%

Aside from line-item reductions in areas like training, overtime or furnishings, this budget includes some other changes to budgetary line items to save money.

- Modify the hours of operation of recreation centers so that they open later or close earlier (\$100,000)
- Cancel City's contract with School board to use Gulf Coast Middle School, with related programs transferred to Fleischmann Park (\$60,000)
- Reduced non-union raise from 9% to 5% (\$112,000)
- Eliminated kazoo bands (\$1,350, plus untracked costs related to time off work)
- Eliminated annual employee appreciation lunch (\$14,000)
- Eliminated the employee bonus program (estimated at \$20,000)

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 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.

A decrease in fund balance, by itself, is not concerning. There may be major capital costs that affect the fund balance or there may be an intentional plan to reduce the fund balance to a responsible level. The size of the fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the public agency risks being unprepared for emergency situations. The city's bond rating could also be impacted.

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.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, police and fire 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.

As discussed above, the property tax reform has had a significant impact on the General Fund's ability to raise tax revenue. The City has always had a very low tax rate, well below the state

maximum of 10 mills. Still, property taxes represent 48% of the revenue in the General Fund. It is important to note that the City's property tax typically represents only 9.5% of the City taxpayers' property tax bill. The remaining taxes paid by our residents are paid to the County Government, School Board, and other taxing districts.

In addition to the property tax reform, the City is also being affected by a nearly state-wide decrease in sales tax. According to the Florida Department of Revenue, for the past seven months, statewide sales tax revenue collections fell below the estimates. The State has prepared revenue estimates for sales tax for next year that represents a further decrease from the City's 2007-08 budget. This budget addresses part of this revenue loss by allocating 100% of the Telecommunications Tax to the General Fund. Formerly this revenue was split, with 90% going to the General Fund, and the remainder going to the Utility Tax/Capital Projects fund. In addition, the General Fund will be receiving a transfer of surplus revenues from the Utility Tax fund, in the amount of \$670,000. This transfer reduces the amount of funds available for major capital projects.

Beginning this fiscal year, funding support for parks and recreation will partially offset other revenue losses. Collier County has committed to provide \$1,000,000 for parks and recreation programming, which replaces their prior funding of \$400,000-\$500,000 for beach maintenance. This budget recommends \$500,000 be used for the beach fund and the other half be allocated to the General Fund.

Water and Sewer Utility Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,700 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 recently completed a rate study, and in accordance with that study, water rates will increase 12.74% in October 2008. Sewer rates will increase in accordance with the Public Service Commission Deflator Index, or 2.39%.

Naples Beach Fund

The 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, a recreation agreement 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. Guests may buy an annual pass for \$50, or they may pay at the meters or pay stations on a daily or hourly basis.

Solid Waste Fund

The City of Naples operates a Solid Waste 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), and landfill fees will be increased based on the tipping fee charged by the County.

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.

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 the \$11.40 per month per equivalent residential unit on the customer's utility bill. For FY08-09, this rate will increase by the CPI, or 3.9% to \$11.84.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes 12 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.

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 for several years, while building a restricted reserve for the final debt service payments.

Building Permit Fund

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. In 2007-08, reorganization separated the Building Permit Fund from the Community Development Department, making this department a separate function reporting to the City Manager.

In addition to the positions showing in this fund, the Building Permit fund pays for two of the four Fire Inspector positions that are part of the Police and Fire Department, because they are

directly responsible for permitting activity. The Building Permit fund reduced its 2008-09 budget by two positions due to the economic slowdown.

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. Due to property tax reform, the millage rate for both districts will increase slightly.

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 CRA fund is balanced using the city's rollback rate of 1.1315.

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 and statewide reduced fuel usage have resulted in the fund having insufficient earned revenues to continue all desired capital projects. For this year, the Utility Tax Fund will provide a subsidy of \$500,000 to the Streets fund for continued road repaving.

Internal Service Funds

The City has four Internal Service Funds. They include:

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

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. The budgets of the Risk Management fund, Technology Services fund and Equipment Services fund each has one less position than in 2007-08. Construction Management was an internal service fund until FY07-08, but was eliminated due to a reduction in projects requiring oversight.

Integration of other planning processes

The City of Naples has many planning processes that affect the budget process. Council receives input from many sources throughout the fiscal year. Some of the groups include twelve advisory committees/boards, four bargaining units and three pension boards with specific performance topics and financial commitments. Committees and advisory boards are comprised of City residents, business owners, and professionals.

Many planning processes are on a different timeline, and therefore cannot be successfully integrated into this budget. For example, the budgetary impacts related to the development of the Evaluation and Appraisal Report (EAR) and certain annexation proceedings can only be integrated after decisions are completed.

The City has a process for the development of Special Assessment Districts that also can affect the budget. The requests to consider the development of a District, used for items like dredging, reuse line extension, and sewer line extensions, are processed as received. For this fiscal year, there are no pending requests for special assessment districts, although staff will finalize the assessment for the Aqualane Shores dredging project and several large areas have initiated communication about Special Assessments.

The largest planning process that affects the budget is the development of the City's Five Year Capital Improvement Program. By Code, this document is presented to City Council on June 1. This process is important as it establishes the major capital issues that the City will coordinate for grant funding, construction scheduling and consistency with the new vision plan.

Also, the Community Redevelopment Agency budget and work plan is presented to Council on June 1 in accordance with the bylaws of the CRA.

The City requests funding from other agencies, including Department of Environmental Protection, Collier County (for shared projects), South Florida Water Management District and other agencies. Integration of these funding requests is part of the budgeting process. Throughout the past few months, city staff has submitted requests and made presentations to these agencies for funding. Some of the results will not be made known until later in the

budget process. Throughout this document, notes of these special funding conditions have been referenced.

Conclusion

The annual budget is considered one of the most important documents the City Council approves each year. With the significant funding challenges resulting in the loss of 33 positions, which included laying off some employees, this has been one of the most difficult budgets I have had the opportunity to prepare. We remain confident, however, that this is a workable budget that will serve our residents at the level they require.

I want to express my gratitude to the many people who have contributed to this document, including residents who have provided input through their homeowner associations, City advisory board members who have made recommendations on many of the programs included in this budget, City employees who gathered information to enable expenditures to be appropriately forecasted, and especially to Finance Director Ann Marie Ricardi and Budget Manager Kathy Hankins.

Finally I want to express my gratitude to Mayor Barnett and all Members of City Council for their direction and support in the preparation of a fiscally sound and responsible budget in these very difficult times.

Respectfully Submitted,

A. William Moss
City Manager

2008-09 City of Naples Vision Plan/Goals and Objectives

The city's 10-year vision plan was adopted by the Council on June 13, 2007. This vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been incorporated into this budget document. The matrix below shows some of the many objectives incorporated into the various department budgets to meet these goals.

Goals	Department	Sample Objectives
1 Preserve the Town's distinctive character and culture		
	Community Services	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination.
	Community Services	Provide beachfront concession facilities for public use at Naples Pier
	Community Services	Continue the competitive class tennis facility in Cambier Park
	Police	Ensure a safe, secure and orderly quality of life with continued decrease in crime
	Planning	Preservation of older homes – provide incentives for alterations to existing structures
2 Make Naples the green jewel of southwest Florida		
(a)	Restore Naples Bay, protect beaches and other key waters	Support external environmental education efforts pertaining to Naples Bay, Keewaydin Island , Naples Pier and surrounding natural environment
	Natural Resources	Assure compliance with fertilizer ordinance
	Natural Resources	Monitor the sea grasses; create and maintain oyster reefs
	Building Permits	Create a public education initiative for benefits of green building practices.
(b)	Promote community sustainability and environmental conservation	Planned Developments – increase minimum area requirements and provide alternate process
	Planning	Redevelop the district using Tax Increment Financing
	CRA	
	Building Permits	Research green building practices to enhance our CRS ratings
	Streets	Provide support services to maximize the service life of City infrastructure

(c)	Establish more open and green space in the City	Planning	D-Downtown District – amend parking, open space ordinances
		Community Services	Acquire undeveloped property for Land Conservation Program
		Community Services	Maintain a citywide Urban Tree Forest
		Streets	Install aerators and fountains to improve water quality in lakes

3 Maintain an extraordinary quality of life for residents		
	Police	Install call mapping software to improve location and tracking of wireless and landline 911 calls
	CRA	Implement downtown lighting and improvements
	CRA	Continue River Park Neighborhood Improvements

(a)	Maintain and improve public amenities for residents	Streets	Improve the sidewalk and pathway program for safe travel
		Facilities Maintenance	Install external site amenities such as picnic tables, showers, bike racks and benches
		Community Services	Upgrade River Park Community Center sound baffling
		Utilities	Rehab and develop projects on 10 raw water wells and water mains

(b)	Promote community health	Building Permits	Educate general public on basic building and zoning changes
		Risk Mgmt	Increase communication of safety related issues/topics through newsletters
		Tech Services	Develop application for public to street and alley maintenance

(c)	Enhance mobility in the city	Streets	Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways
		CRA	Improve pedestrian crossing at 4 Corners

(d)	Maintain and enhance public safety	Police & Fire	Provide high quality law enforcement, fire protection, medical rescue and emergency preparedness services
		Facilities Maintenance	Maintain all City playgrounds according to national playground safety standards
		Police & Fire	Continue reduction of traffic accidents

4 Strengthen the economic health and vitality of the City		
Police & Fire		Ensure that City plans remain current, particularly emergency and disaster response plans.
Risk Management		Evaluate continued participation in public risk pool to reduce costs
Finance		Research and develop opportunity for special taxing districts
Equipment Services		Update evaluation report of alternative fuel vehicles
Solid Waste		Involve drivers in re-routing customer stops to insure an efficient collection routing system

5 Maintain and enhance governance capacity for public service and leadership		
City Manager		Quarterly reports to City Council members on the status of goals & objectives, including budgetary matters, for all City departments.
City Manager		Weekly update on the City website describing the status of City services, construction and beautification projects, and other information of interest to residents and visitors.
All Departments		Improve website information
Finance		Complete the Financial Accounting Manual update
Human Resources		Conduct quarterly audits of City practices (payroll, employee attendance, etc.) to ensure compliance with laws, policies & procedures



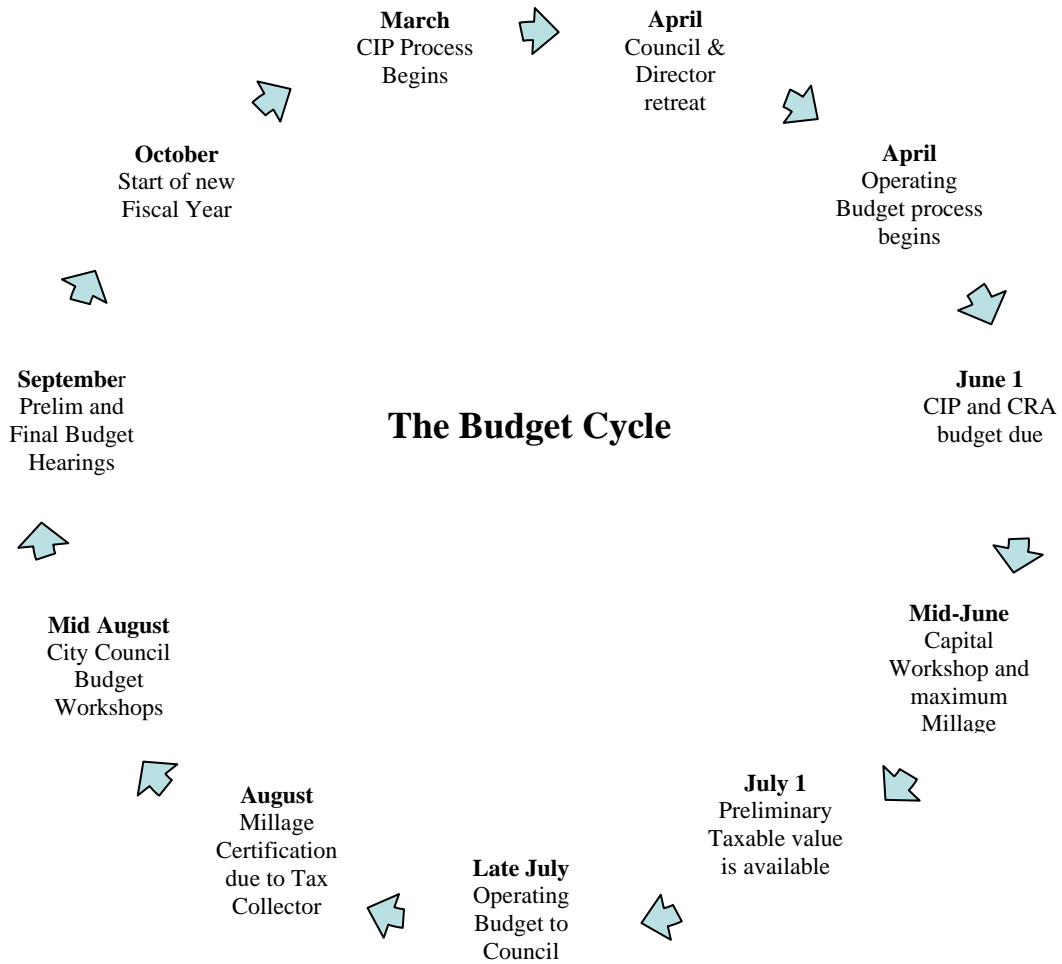
City of Naples

BUDGET PLANNING CALENDAR For Fiscal Year 2008-09

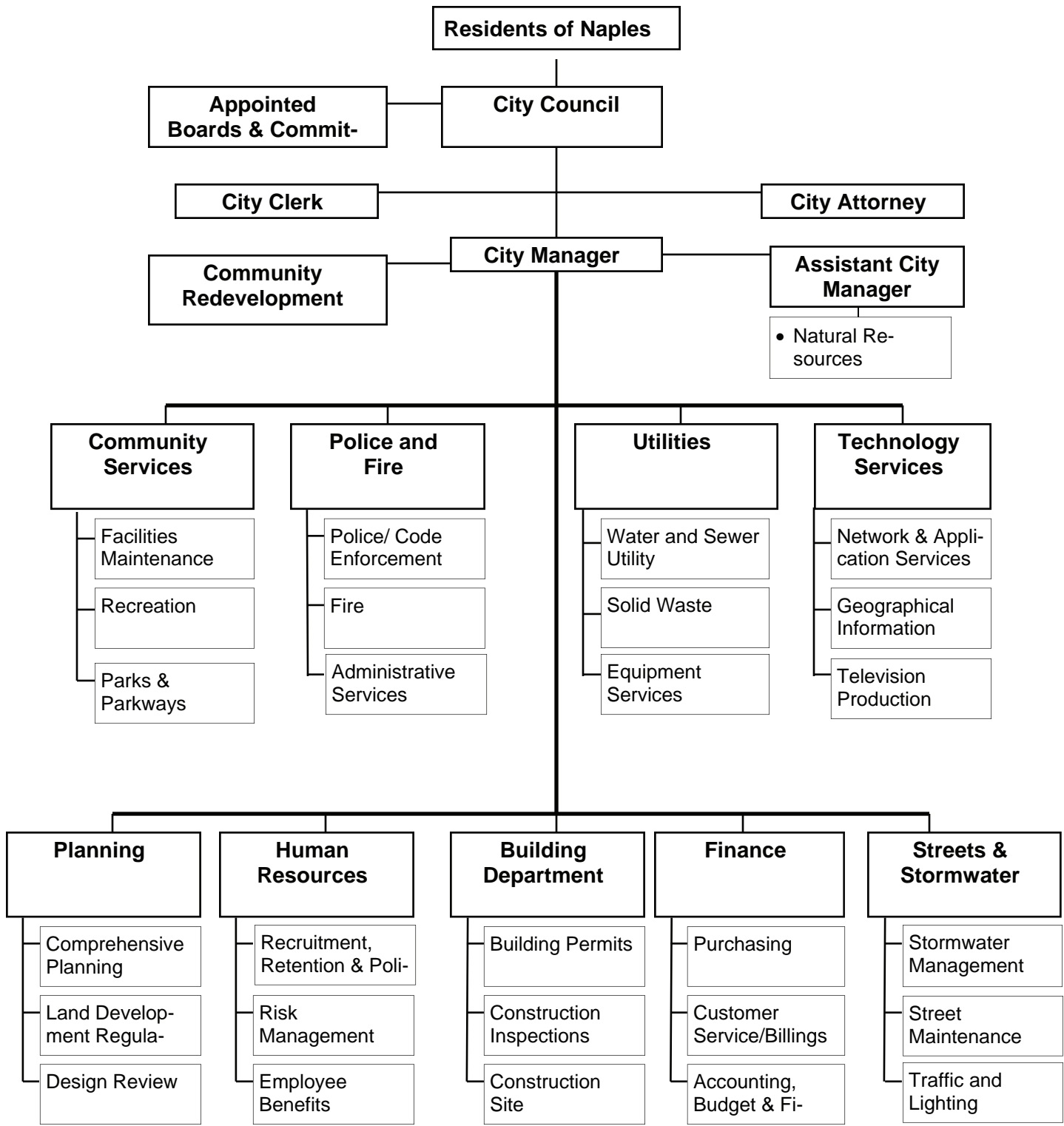
- March 3, 2008 Finance to distribute Capital Improvement Project forms and instructions to departments
- March 24, 2008..... 2008-08 Budget Priorities/City Council Recommendations due
- March 31, 2008..... Finance to distribute Operating Budget forms and instructions to departments
- April 4, 2008 ... 11:30-4PM Director priority-setting retreat, bringing forth suggestions from the boards and committees
- April 4, 2008..... Master Plan information to Finance
- April 11, 2008 Capital Improvement Project requests due to Finance
- April 21-30, 2008 City Manager meets Departments on CIP Requests
- April 22 or 23, 2008 CIP Director Meeting
- May 14, 2008..... Community Redevelopment Agency operating budget due to City Manager
- May 14, 2008..... Draft Capital Improvement Project document to City Manager for final review
- May 16, 2008..... Internal Service Budgets, with goals and performance measures, due to Finance (Employee Benefits, Risk Management, Technology Services, Equipment Services, and Construction Management)
- May 21, 2008..... CIP Document to Printer
- May 23, 2008..... All other Operating Budget requests due to Finance
- May 26-June 4, 2008..... City Manager meets with Directors on Operating Budgets
- May 30, 2008..... Deliver CIP to City Council per City Code 2-371
Deliver CRA budget to City Manager
- June 2, 2008 Council Workshop on CIP and to consent to maximum millage rate
- July 1, 2008..... Collier County to Certify Taxable Value
- August 1, 2008 Deliver Preliminary Operating Budget to City Council
- August 1, 2008 Deadline for DR 422 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

BUDGET PLANNING CALENDAR For Fiscal Year 2008-09

- August 18-19, 2008..... Budget Workshops
- August 22, 2008..... TRIM notices mailed by Collier County
- September 3, 2008..... Tentative Budget Hearing 5:05 pm
- September 12-15, 2008..... Dates to advertise the Final Hearing
- September 17, 2008..... Final Budget Hearing 5:05 pm
- October 1, 2008..... Start of Fiscal Year 2008-08



City of Naples Organizational Chart



**Total Budget
Fiscal Year 2008-09**

The following chart shows the actual September 2007 fund balance and the projected fund balance for September 2008. The budgeted 9/30/09 ending fund balance is based on budgeted revenue and expenditures.

Fund Title	Actual 09/30/2007 Fund Balance	Projected 09/30/2008 Fund Balance	FY 08-09 Adopted Budget		Net Change	Budgeted 09/30/2009 Fund Balance	% of Change
			Revenues	Expenditures			
General Fund	11,935,038	12,024,811	36,763,634	37,344,084	(580,450)	11,444,361	-2%
Special Revenue Funds							
Building Permits (110)	5,173,347	5,223,028	3,226,198	3,501,353	(275,155)	4,947,873	-8%
Comm. Dev. Block Grant (130)	(1,431)	(771)	111,802	111,802	0	(771)	0%
Utility Tax/ Debt Service (200)	737,263	1,103,643	4,074,919	4,074,937	(18)	1,103,625	0%
Capital Projects Fund (340)	5,251,032	3,289,872	2,029,472	3,525,275	(1,495,803)	1,794,069	-42%
East Naples Bay District (350)	614,280	594,782	258,462	50,220	208,242	803,024	415%
Moorings Bay District (360)	889,441	911,941	807,639	840,250	(32,611)	879,330	-4%
Community Redevelopment (380)	3,876,085	1,612,600	5,188,572	232,571	4,956,001	6,568,601	2131%
Streets and Traffic (390)	3,718,352	3,545,427	2,531,788	3,242,485	(710,697)	2,834,730	-22%
Total Special Revenue Funds	20,258,369	16,280,522	18,228,852	15,578,893	2,649,959	18,930,481	
Enterprise Funds							
Water and Sewer (420)	16,649,233	4,194,853	28,804,650	28,802,397	2,253	4,197,106	0%
Naples Beach Fund (430)	293,694	308,224	1,441,510	1,441,315	195	308,419	0%
Water/Sewer Capital Fund (440)	-	3,352,000	48,000	3,400,000	(3,352,000)	-	0%
Solid Waste Fund (450)	4,071,606	3,299,628	6,506,550	7,126,646	(620,096)	2,679,532	-9%
City Dock Fund (460)	378,251	326,134	2,006,400	2,165,764	(159,364)	166,770	-7%
Storm Water Fund (470)	1,862,582	104,448	-	-	-	104,448	0%
Tennis Fund (480)	129,471	90,686	551,000	561,965	(10,965)	79,721	-2%
Total Enterprise Funds	23,384,837	11,675,973	39,358,110	43,498,087	(4,139,977)	7,535,996	
Internal Service Funds							
Risk Management (500)	1,150,929	1,579,910	2,941,530	2,942,395	(865)	1,579,045	0%
Employee Benefits (510)	848,808	1,303,114	6,196,153	6,386,177	(190,024)	1,113,090	-3%
Technology Services (520)	764,490	698,891	2,041,014	2,145,421	(104,407)	594,484	-5%
Equipment Services (530)	438,690	73,540	3,105,212	3,134,175	(28,963)	44,577	-1%
Construction Management (540)	(136,396)	(158,691)	-	-	-	(158,691)	
Total Internal Service Funds	3,066,521	3,496,764	14,283,909	14,608,168	(324,259)	3,172,505	-2%
TOTAL	58,644,765	43,478,070	108,634,505	111,029,232	(2,394,727)	41,083,343	

A 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. Fund balance increases may occur when future projects are planned and funded on a pay as you go basis. See the following page for discussion on funds with significant variances.

Special Revenue Funds

Because of the economic slowdown, revenues from permits are expected to be down from prior years. However, many projects with fees paid in prior years are still underway. Therefore the use of fund balance is considered appropriate, and is one of the primary reasons permit fees are separated from general government fees.

As intended, the Capital Projects Fund (340) is decreasing reserves for capital projects

In East Naples Bay District (350) fund balance is accumulating reserves for specific dredging projects.

Community Redevelopment (380) fund balance is for future projects that are planned and will be funded from the reserves

The Streets and Traffic Fund (390) reflects a decrease in fund balance of \$710,697. 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 Bond Fund, there are projects that are expected to be constructed in 2008-09. The Solid Waste Fund is purchasing refuse trucks. The City Dock Fund is required to use a significant portion of reserves to fund the DEP required fuel tanks. In the Stormwater fund, Fund, reserves are being accumulated for significant improvements in the stormwater system.

Internal Service Funds

The Technology Service Fund (520) is being reduced for one time capital expenditures as planned.

City of Naples
FY 2008-09 Revenue by Fund
(With Actual Revenue from Prior Years)

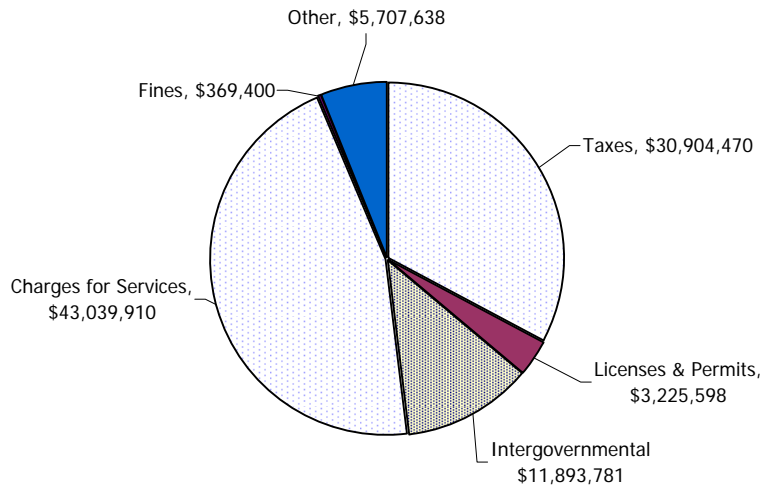
Fund Description	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	Change from 2007-08	% of Change
001 General Fund	38,848,665	35,777,769	36,763,634	985,865	
Governmental Funds	\$38,848,665	\$35,777,769	\$36,763,634	985,865	3%
110 Building Permits Fund	3,497,308	2,996,545	3,226,198	229,653	7%
130 Community Dev. Block Grant	161,639	140,700	111,802	(28,898)	-18%
Special Revenue Funds	3,658,947	3,137,245	3,338,000	200,755	5%
200 Utility Tax/ Debt Service	4,487,858	3,708,539	4,074,919	366,380	8%
340 Capital Project Funds	3,377,116	3,747,298	2,029,472	(1,717,826)	-51%
Debt/Capital Funds	7,864,974	7,455,837	6,104,391	(1,351,446)	-17%
350 East Naples Bay District	292,144	257,787	258,462	675	0%
360 Moorings Bay District	103,934	395,003	807,639	412,636	397%
380 Community Redevelopment	3,527,756	15,838,309	5,188,572	(10,649,737)	-302%
390 Streets and Traffic	4,267,843	2,780,285	2,531,788	(248,497)	-6%
Capital Project Funds	8,191,677	19,271,384	8,786,461	(10,484,923)	-128%
420 Water and Sewer Fund	26,699,478	28,047,700	28,804,650	756,950	3%
430 Naples Beach Fund	1,447,966	1,495,532	1,441,510	(54,022)	-4%
440 Public Utilities Fund	-	-	48,000	48,000	100%
450 Solid Waste Fund	6,237,162	6,718,950	6,506,550	(212,400)	-3%
460 City Dock Fund	2,033,852	2,313,500	2,006,400	(307,100)	-15%
470 Storm Water Fund	1,776,344	4,032,850	-	(4,032,850)	-227%
480 Tennis Fund	575,937	596,200	551,000	(45,200)	-8%
Enterprise Funds	38,770,739	43,204,732	39,358,110	(3,846,622)	-10%
500 Self Insurance	3,301,198	3,052,676	2,941,530	(111,146)	-3%
510 Health Benefits	5,334,745	6,386,637	6,196,153	(190,484)	-4%
520 Technology Services	2,021,056	1,975,525	2,041,014	65,489	3%
530 Equipment Services	2,207,545	2,716,076	3,105,212	389,136	18%
540 Construction Management	955,007	981,990	-	(981,990)	-103%
Internal Service Funds	13,819,551	15,112,904	14,283,909	(828,995)	-6%
TOTAL	\$111,154,553	\$123,959,871	\$108,634,505	(\$15,325,366)	-14%

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 and revenue variances are noted throughout this budget document.

City of Naples
FY 2008-09 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 \$30 million, includes ad valorem taxes (\$19,056,740), 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	25,530,921	343,598	3,505,543	1,783,110	369,000	1,144,218	32,676,390
110 Building Permits Fund	-	2,882,000	-	10,750	-	122,500	3,015,250
130 Community Dev. Block Grant	-	-	111,802	-	-	-	111,802
200 Utility Tax/ Debt Service	2,969,854	-	-	-	-	1,105,065	4,074,919
340 Capital Project Funds	-	-	318,500	-	-	170,000	488,500
350 East Naples Bay District	249,705	-	-	-	-	18,700	268,405
360 Moorings Bay District	35,039	-	750,000	-	-	22,600	807,639
380 Community Redevelopment	778,951	-	2,264,983	-	-	532,038	3,575,972
390 Streets and Traffic	1,340,000	-	335,453	-	-	283,000	1,958,453
420 Water and Sewer Fund	-	-	500,000	27,373,550	-	931,100	28,804,650
430 Naples Beach Fund	-	-	555,000	869,000	-	17,510	1,441,510
440 Water/Sewer Capital Fund	-	-	-	-	-	48,000	48,000
450 Solid Waste Fund	-	-	-	6,417,300	-	89,250	6,506,550
460 City Dock Fund	-	-	-	2,001,000	400	5,000	2,006,400
470 Storm Water Fund	-	-	3,000,000	3,850,000	-	42,000	6,892,000
480 Tennis Fund	-	-	-	547,500	-	3,500	551,000
500 Self Insurance	-	-	-	-	-	25,700	25,700
510 Health Benefits	-	-	-	-	-	1,117,257	1,117,257
520 Technology Services	-	-	-	-	-	20,200	20,200
530 Equipment Services	-	-	-	187,700	-	10,000	197,700
540 Construction Management	0	0	0	0	0	0	0
* TOTAL	\$30,904,470	\$3,225,598	\$11,341,281	\$43,039,910	\$369,400	\$5,707,638	\$94,588,297
	<i>32.7%</i>	<i>3.4%</i>	<i>12.0%</i>	<i>45.5%</i>	<i>0.4%</i>	<i>6.0%</i>	<i>100.0%</i>



*Excludes interfund charges and transfers of \$19,350,099

City of Naples
FY 2008-09 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2005-06 Actual	2006-07 Actual	2007-08 Adopted	2008-09 Adopted	Change from 2007-08	
001	General Fund	37,301,906	35,448,073	35,891,048	37,344,084	1,453,036	
Governmental Funds		\$37,301,906	\$35,448,073	\$35,891,048	\$37,344,084	1,453,036	4%
110	Building Permits Fund	2,569,091	3,034,068	3,896,778	3,501,353	(395,425)	-13%
130	Community Dev. Block Grant	-	155,340	131,360	111,802	(19,558)	-13%
Special Revenue Funds		2,569,091	3,189,408	4,028,138	3,613,155	(414,983)	-13%
200	Utility Tax/ Debt Service	4,240,920	4,226,680	3,708,539	4,074,937	366,398	9%
340	Capital Project Funds	8,374,217	4,530,982	6,644,932	3,525,275	(3,119,657)	-69%
Debt/Capital Funds		12,615,137	8,757,662	10,353,471	7,600,212	(2,753,259)	-31%
350	East Naples Bay District	74,024	179,200	4,220	50,220	46,000	26%
360	Moorings Bay District	714,603	305,200	360,200	840,250	480,050	157%
380	Community Redevelopment	1,747,652	9,396,904	16,242,753	3,343,401	(12,899,352)	-137%
390	Streets and Traffic	3,396,620	4,562,281	3,294,343	3,242,485	(51,858)	-1%
Capital Project Funds		5,932,899	14,443,585	19,901,516	7,476,356	(12,425,160)	-209%
420	Water and Sewer Fund	21,571,594	37,364,023	32,830,450	28,802,397	(4,028,053)	-11%
430	Naples Beach Fund	1,735,841	1,460,178	1,477,767	1,441,315	(36,452)	-2%
440	Public Utilities Fund	-	-	-	3,400,000	3,400,000	100%
450	Solid Waste Fund	5,445,626	6,673,124	6,779,141	7,126,646	347,505	5%
460	City Dock Fund	2,045,325	2,361,650	2,470,950	2,165,764	(305,186)	-13%
470	Storm Water Fund	1,289,958	4,801,130	5,284,996	6,214,113	929,117	19%
480	Tennis Fund	488,508	576,857	572,847	561,965	(10,882)	-2%
Enterprise Funds		32,576,852	53,236,962	49,416,151	49,712,200	296,049	1%
500	Self Insurance	2,387,354	3,237,074	3,008,719	2,942,395	(66,324)	-2%
510	Health Benefits	5,129,424	6,074,746	6,371,024	6,386,177	15,153	0%
520	Technology Services	1,601,598	2,210,504	2,035,952	2,145,421	109,469	5%
530	Equipment Services	2,255,476	3,298,042	2,714,296	3,134,175	419,879	13%
540	Construction Management	891,161	953,975	977,597	-	(977,597)	-102%
Internal Service Funds		12,265,013	15,774,341	15,107,588	14,608,168	(499,420)	-3%
TOTAL		\$103,260,898	\$130,850,031	\$134,697,912	\$120,354,175	(14,343,737)	-11%

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 and benefits. 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 plus escalators; some expenditures, such as travel, dues or contracts, are budgeted based on the known data.

**FISCAL YEAR 2008-09
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION		05/06 ACTUALS	06/07 ACTUALS	07/08 ADOPTED BUDGET	07/08 ESTIMATED ACTUAL	08/09 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	21,671,470	23,974,050	26,730,052	26,105,174	27,301,369
10-30	OTHER SALARIES	889,256	1,023,059	944,373	917,738	855,495
10-32	STATE INCENTIVE PAY	80,688	91,022	103,080	85,820	81,480
10-40	OVERTIME	1,341,103	1,407,890	1,270,830	1,275,698	1,338,102
10-41	SPECIAL DUTY PAY	154,892	227,357	225,000	214,400	225,000
10-42	HOLIDAY PAY	240,898	275,526	249,120	314,947	328,200
10-43	TSA GRANT OVERTIME	66,749	55,155	82,000	23,000	10,000
25-01	FICA	1,808,813	1,987,743	2,021,277	2,108,909	2,058,254
25-03	RETIREMENT CONTRIBUTIONS	1,743,530	2,551,095	3,321,584	3,267,466	4,867,896
25-04	LIFE/HEALTH INSURANCE	3,671,869	4,678,937	5,481,926	5,471,836	5,204,758
25-07	EMPLOYEE ALLOWANCES	-	81,078	93,180	117,982	131,651
25-13	EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	175,664	97,491
25-22	STATE INSURANCE PREMIUM TAX	1,751,337	1,769,045	-	1,778,750	-
29-00	GENERAL OR MERIT INCREASE	-	-	35,000	0	35,000
TOTAL PERSONAL EXPENSES		33,596,269	38,297,621	40,733,086	41,857,384	42,534,696
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	432,549	506,596	875,568	910,147	1,013,753
30-01	CITY ADMINISTRATION	3,770,795	3,916,600	4,128,229	4,128,706	4,041,475
30-02	HOUSING ALLOWANCE	18,000	18,000	18,000	750	0
30-03	RIVER PARK/AFFDABLE HOUSING	7,381	-	-	-	-
30-05	COUNTY LANDFILL	1,162,962	1,323,817	1,574,523	1,523,500	1,651,648
30-07	SMALL TOOLS	22,895	21,976	24,400	22,900	25,400
30-10	AUTO MILEAGE	65,054	2,682	2,300	1,450	1,700
30-20	FIELD TRIPS	7,200	7,200	27,200	25,200	27,200
30-21	FLEISCHMANN PARK	32,141	37,002	45,000	45,000	45,000
30-23	RIVER PARK CENTER	1,464	8,685	-	-	-
30-31	TV PRODUCTION EXPENDITURE	11,419	21,910	29,000	23,000	24,200
30-40	CONSTRUCTION MGT FEE	851,820	954,700	981,990	981,990	-
30-51	BOTTLED WATER	13,091	15,685	20,000	20,000	20,000
30-91	LOSS ON FIXED ASSETS	-33,313	30,470	-	-	-
31-00	PROFESSIONAL SERVICES	267,363	263,003	348,790	408,118	492,217
31-01	PROFESSIONAL SERVICES	580,926	817,627	641,445	1,173,325	807,195
31-02	ACCOUNTING & AUDITING	106,927	78,500	83,500	83,500	99,500
31-04	OTHER CONTRACTUAL SVCS	3,337,787	4,021,519	4,930,435	4,757,011	4,564,596
31-05	INSURANCE - FIXED COSTS	50,316	-	-	-	-
31-07	MEDICAL SERVICES	40,750	61,762	60,328	60,328	56,448
31-08	ALLIED DENTAL PROGRAM	226,850	261,309	298,121	359,121	316,761
31-10	FEMA MAP- ENGINEERING	-	36,943	-	29,057	-
31-13	STOP LOSS PREMIUMS	240,169	291,258	351,355	384,866	464,761
31-14	LONG TERM DISABILITY	62,557	64,958	64,800	88,178	99,256
31-15	LIFE INSURANCE	316,138	257,589	282,000	302,782	348,822
31-16	VISION INSURANCE	21,867	31,900	28,137	34,546	33,095
31-23	CULTURAL ARTS-THEATRE	-	-	50,000	42,000	45,000
31-41	CITY MANAGER SEARCH	-	13,333	-	15,910	-
31-42	GAS TAX OVERLAY	49,924	1,105,034	500,000	641,272	500,000
31-43	LAWN LANDSCAPE CERTIFICATION	-	30,305	25,000	19,000	25,000
31-50	ELECTION EXPENSE	58,710	-	8,000	1,460	8,000
31-51	DOCUMENT IMAGING	5,415	3,376	7,000	3,500	7,000
31-80	GRANT SERVICE	6,360	-	-	-	-
32-01	CITY ATTORNEY	256,609	275,499	292,630	292,630	292,630
32-04	OTHER LEGAL SERVICES	73,409	81,874	30,000	24,253	20,400
32-10	OUTSIDE COUNSEL	232,688	221,521	220,000	209,000	215,000
32-11	CABLE ATTORNEY	-	-	-	-	-
32-12	LABOR ATTORNEY	29,508	41,911	25,000	28,000	25,000
34-01	UNSAFE STRUCTURE	-	0	5,000	5,000	5,000
38-01	PAYMENT IN LIEU OF TAXES	1,708,000	1,763,380	1,964,530	1,964,530	2,166,546
40-00	TRAINING & TRAVEL COSTS	178,381	187,355	285,812	227,568	262,275
40-03	SAFETY	16,412	19,149	21,600	20,500	24,600
40-04	SAFETY PROGRAMS	502	435	6,740	3,340	640

**FISCAL YEAR 2008-09
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

		05/06	06/07	07/08	07/08	08/09
ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	ADOPTED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET	
41-00 COMMUNICATIONS	317,407	272,190	395,699	287,314		333,775
41-01 TELEPHONE	47,866	9,050	19,357	16,930		28,681
41-02 FAXES & MODEMS	8,651	10,847	29,940	29,940		23,052
41-03 RADIO & PAGER	603	22	2,860	710		860
42-00 TRANSPORTATION	48,500	71,430	85,200	102,000		57,200
42-02 POSTAGE & FREIGHT	87,758	96,142	123,370	101,870		118,007
42-10 EQUIP. SERVICES - REPAIRS	1,511,602	1,400,314	1,747,540	1,686,559		1,769,829
42-11 EQUIP. SERVICES - FUEL	615,137	708,108	797,431	970,927		1,137,683
43-01 ELECTRICITY	3,330,005	3,480,124	3,893,023	3,148,977		4,040,918
43-02 WATER, SEWER, GARBAGE	575,300	704,374	667,010	596,443		680,454
44-00 RENTALS & LEASES	90,180	85,215	112,676	111,461		160,970
44-01 BUILDING RENTAL	228,451	248,792	258,345	258,345		214,348
44-02 EQUIPMENT RENTAL	47,289	54,482	57,690	64,810		72,990
45-01 UNEMPLOYMENT COMPENSATION	20,098	14,986	24,000	24,000		24,000
45-02 HEATH CLAIMS PAID	3,865,211	3,070,606	4,002,577	3,961,547		3,800,000
45-03 SCRIPT CARD (PRESCRIPTION PGM)	680,929	767,464	832,621	832,461		700,005
45-04 HEALTHCARE REIMBURSEMENT	-	-	-	-		87,600
45-06 EMPLOYEE FLEX PLAN	53,386	70,975	80,000	80,000		72,250
45-08 DEPENDENT CARE	-	-	-	-		2,750
45-09 HEALTH/FITNESS REIMBURSEMENT	8,048	8,205	7,680	9,600		10,752
45-10 WORKMENS COMP STATE ASSESS	70,796	82,709	55,000	55,000		50,000
45-11 WORKMENS COMPENSATION	905,451	880,818	841,718	841,718		790,182
45-20 GENERAL LIABILITY	543,192	924,838	457,237	457,237		493,631
45-21 AUTO COLLISION	178,557	193,909	229,795	229,795		247,795
45-22 SELF INS. PROPERTY DAMAGE	2,718,714	3,784,832	3,930,863	3,930,863		3,887,635
45-23 REIMBURSEMENTS/REFUNDS	(817,740)	(225,464)	-	(400,000)		-
46-00 REPAIR AND MAINTENANCE	762,994	807,115	921,833	941,023		977,811
46-02 BUILDINGS & GROUND MAINT.	214,869	304,774	310,560	249,890		310,020
46-03 EQUIP. MAINT. CONTRACTS	12,877	14,415	17,450	19,850		18,080
46-04 EQUIP. MAINTENANCE	406,794	422,070	477,750	490,440		639,050
46-05 STORM REPAIR COSTS	7,100,529	77,103	15,000	54,050		15,000
46-06 OTHER MAINTENANCE	71,436	112,262	65,000	65,000		65,000
46-07 MARINE SIGN MAINTENANCE	-	2,288	5,600	5,600		5,600
46-08 LAKE MAINTENANCE	10,012	0	10,000	10,000		10,000
46-09 STREET LIGHT & POLE MAINTENANCE	24,888	31,060	64,000	55,000		51,500
46-10 SUBLET REPAIR COSTS	158,677	185,954	175,000	175,000		175,000
46-12 ROAD REPAIRS	66,425	166,469	92,000	140,000		155,000
46-13 ROAD REPAIRS	59,445	160,878	200,000	197,000		200,000
46-14 HYDRANT MAINTENANCE	75	1,287	600	600		100
46-15 RED TIDE CLEAN UP	-	14,182	50,000	40,000		50,000
46-16 HARDWARE MAINTENANCE	23,802	14,771	28,800	27,900		18,800
46-17 SOFTWARE MAINTENANCE	176,859	154,122	173,627	173,050		186,617
46-18 PRINTERS	-	-	-	2,800		-
47-00 PRINTING AND BINDING	79,825	97,512	114,920	99,420		112,920
47-01 LEGAL ADS	54,449	46,605	57,500	53,500		56,500
47-02 ADVERTISING (NON LEGAL)	34,555	29,982	39,200	23,338		25,200
47-05 PHOTOS & VIDEO	472	986	1,000	1,000		1,000
47-06 DUPLICATING	16,947	13,014	21,808	18,108		23,700
47-07 NAPLES ANNUAL REPORT	4,000	8,350	4,000	4,000		4,000
49-00 OTHER CURRENT CHARGES	176,661	67,914	49,892	59,742		28,300
49-02 INFORMATION SERVICES	1,718,781	1,975,750	1,945,275	1,945,275		2,020,814
49-04 EMPLOYEE DEVELOPMENT	967	11,476	8,500	5,500		3,000
49-05 SPECIAL EVENTS	164,516	162,817	158,000	156,500		159,000
49-06 AWARDS	28,508	32,339	48,000	48,000		18,024
49-07 EMPLOYEE RECOGNITION	525	1,682	2,000	2,000		2,000
49-08 HAZARDOUS WASTE DISPOSAL	2,737	2,069	4,200	4,200		4,200
51-00 OFFICE SUPPLIES	87,978	94,079	116,288	110,538		114,695
51-01 STATIONERY & PAPER	3,504	2,020	4,280	3,750		3,350
51-02 OTHER OFFICE SUPPLIES	4,794	3,049	5,285	6,000		6,285
51-06 RESALE SUPPLIES	142,742	127,745	135,500	73,500		82,500
52-00 OPERATING SUPPLIES	858,903	939,378	658,975	696,121		784,125
52-01 MINOR OPERATING EQUIPMENT	-	10,104	15,700	12,700		15,700

**FISCAL YEAR 2008-09
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

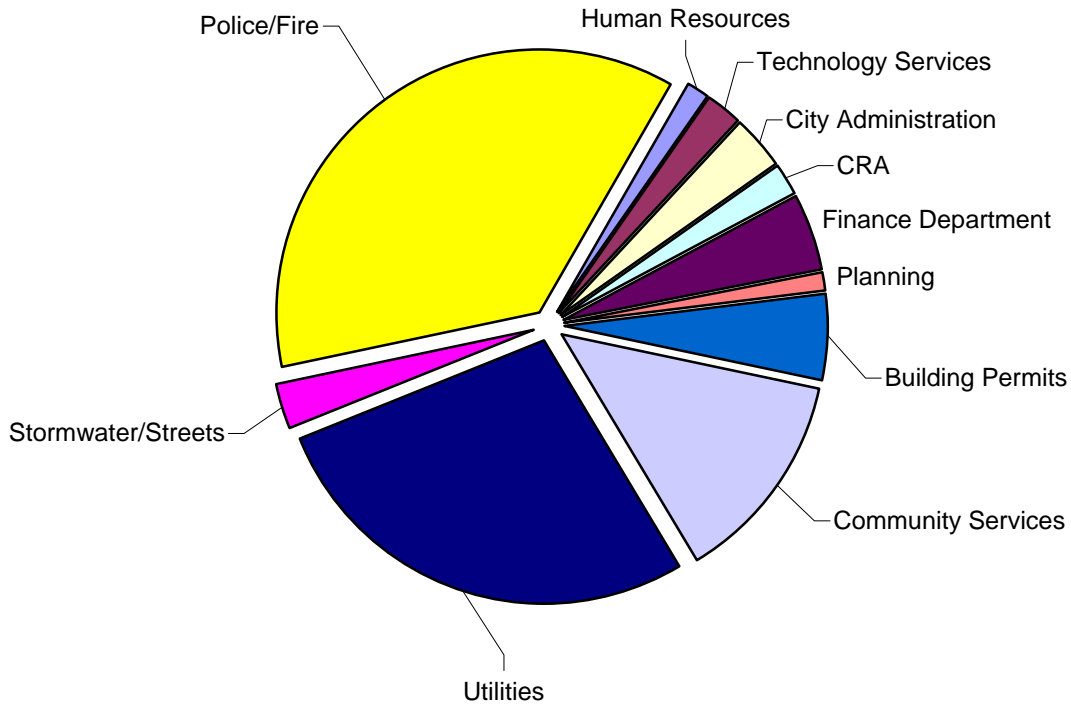
ACCOUNT DESCRIPTION	05/06 ACTUALS	06/07 ACTUALS	07/08 ADOPTED BUDGET	07/08 ESTIMATED ACTUAL	08/09 ADOPTED BUDGET
52-02 FUEL	1,729,175	1,845,171	2,206,669	1,970,500	2,315,643
52-03 OIL & LUBE	16,578	20,424	23,900	27,000	23,900
52-04 BATTERIES	8,998	10,551	11,765	10,765	11,625
52-06 TIRES	158,699	182,443	197,105	197,105	226,670
52-07 UNIFORMS	113,851	112,178	149,255	148,550	152,695
52-08 SHOP SUPPLIES	8,512	9,408	10,000	10,000	10,000
52-09 OTHER CLOTHING	29,019	32,665	41,141	40,876	40,590
52-10 JANITORIAL SUPPLIES	61,869	66,011	73,944	76,244	70,100
52-21 NEW INSTALLATION SUPPLIES	68,401	329,043	250,000	275,000	300,000
52-22 REPAIR SUPPLIES	168,148	222,623	220,000	220,000	220,000
52-23 VESTS	2,053	2,508	4,500	6,000	4,000
52-41 POOL - OPERATING SUPPLIES	13,503	14,856	15,000	18,000	20,000
52-42 BAND SHELL OPERATING SUPPLIES	4,587	4,793	5,000	5,000	5,000
52-51 DUMPSTERS	90,840	88,158	98,460	87,000	95,000
52-52 MINOR OPERATING EQUIPMENT	-	57,584	-	-	-
52-80 CHEMICALS	1,684,840	2,008,409	2,226,500	2,184,200	2,868,615
52-99 INVENTORY (OVER/SHORT)	1,518	83,937	-	4,000	-
54-00 BOOKS, PUBS, SUBS, MEMBS	2,048	1,831	3,085	2,690	2,305
54-01 MEMBERSHIPS	37,479	36,449	59,293	57,541	62,411
54-02 BOOKS, PUBS, SUBS.	6,741	7,778	12,828	11,043	10,799
59-00 DEPRECIATION & AMORTIZATION	6,544,798	6,838,784	-	0	-
59-01 AMORTIZATION	24,648	27,142	-	0	-
TOTAL OPERATING EXPENSES	52,613,268	51,608,198	48,514,053	47,581,854	49,317,729
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	11,381	-	-	-	-
60-20 BUILDINGS	301,815	491,886	12,385,443	13,440,044	1,006,000
60-30 IMPROVEMENTS O/T BUILDING	7,512,647	3,875,193	17,263,644	18,839,287	12,355,000
RIVER PARK CENTER	-	-	-	-	111,802
60-36 METERS LARGER THAN 2"	-	-	-	55,767	-
60-38 MAINS AND EXTENSIONS	-	-	-	9,472	-
60-40 MACHINERY EQUIP	2,179,501	1,802,210	4,590,382	4,460,540	3,298,525
60-70 VEHICLES	935,191	531,979	1,365,695	2,044,816	952,100
60-80 COMPUTER PURCHASES	103,596	27,983	183,400	194,634	26,760
60-81 COMPUTER SOFTWARE	-	0	-	0	-
70-10 PRINCIPAL & INTEREST	-	0	1,909,572	1,900,232	2,611,113
70-11 PRINCIPAL	994,107	1,070,000	2,824,362	7,447,963	2,233,265
70-12 INTEREST	2,199,041	1,968,765	1,559,119	796,409	1,147,238
70-21 AMORTIZED DEFERRED LOSS	76,602	16,476	-	37,500	-
70-30 CURRENT YEAR BOND EXPENSE	36,160	-	2,500	9,385,763	-
91-00 TRANSFERS OUT: TO	2,383,901	2,374,073	2,246,983	2,246,983	2,075,438
GENERAL FUND	20,775	0	124,218	124,218	124,218
BOND SINKING FUND FD 200	404,927	407,123	-	409,436	1,064,436
LAND CONTINGENCY FUND	-	400,000	100,000	100,000	100,000
CAPITAL PROJECTS FUND	-	0	147,572	147,573	147,572
STREETS FUND	280,000	1,000,000	73,335	73,335	573,335
UTILITIES FUND	0	0	0	9,913,080	0
STORM WATER FUND	-	14,548	14,548	14,548	14,548
99-00 CONTINGENCY	-	-	789,488	270,665	660,400
TOTAL NON-OPERATING EXPENSES	17,439,644	13,980,236	45,580,261	71,912,265	28,501,750
TOTAL EXPENSES	\$103,649,181	\$103,886,055	\$134,827,400	161,351,503	\$120,354,175

City of Naples, Florida Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 05-06	Adopted FY 06-07	Adopted FY 07-08	Adopted FY 08-09	Change
General Fund					
Mayor & Council	1	1	1	1	0.0
City Attorney	1	1	1	1	0.0
City Clerk	8	8	8	8	0.0
City Manager's Office	4	4	4	4	0.0
City Manager/Nat. Resources	0	0	0	3	3.0
Human Resources	7	7	7	6	(1.0)
Planning Department	7	7	7	5	(2.0)
Finance Department	21.8	21.8	21.8	21.8	0.0
Police Administration	5	5	3	4	1.0
Police Special Services	0	0	12	0	(12.0)
Police Criminal Investigation	18	18	17	26	9.0
Police Patrol	64.7	64.7	58.7	55.7	(3.0)
Police Support Services	24	24	24	24	0.0
Police Code Enforcement	3	3	0	0	0.0
Fire Operations	59	61	61	61	0.0
Community Serv Admin	6	9	9	6	(3.0)
Community Serv Parks/Pkys	21	23	22	19	(3.0)
Community Serv Recreation	14	13	12	11	(1.0)
CS Natural Resources	1	2.5	2.5	0	(2.5)
Facilities Maintenance	10	12	12	12	0.0
TOTAL FUND	275.5	285	283	268.5	(14.5)
Water & Sewer Fund					
Administration	8	8	8	6	(2.0)
Water	40	37	37	36	(1.0)
Wastewater	35.5	35	39	37	(2.0)
Utilities Maintenance	16	16	16	16	0.0
TOTAL FUND	99.5	96	100	95	(5.0)
Solid Waste Fund					
Administration	3	3	3	2	(1.0)
Residential Collection	14	14	14	14	0.0
Commercial Collection	8	8	8	8	0.0
Recycling	0	4	4	4	0.0
TOTAL FUND	25	29	29	28	(1.0)
Streets & Traffic Fund	5.5	5.5	5.5	7.5	2.0
Building Permits Fund	26	28	27	26	(1.0)
Community Redevel Agency	6	9	9	9	0.0
Stormwater Fund	5.5	5.5	6	5.5	(0.5)
City Dock Fund	5	5	5	4	(1.0)
Tennis Fund	4	4	4	4	0.0
Naples Beach Fund	14.1	14.3	13.8	12.8	(1.0)
Technology Services Fund	11	11	11	10	(1.0)
Equipment Services Fund	11	11	11	10	(1.0)
Risk Management	2	2	2	1	(1.0)
Construction Management	8	8	8	0	(8.0)
GRAND TOTAL	498.1	513.3	514.3	481.3	(33.0)

Detailed explanations of staff changes are included in each department summary.

**City of Naples
2008-09 Staffing Levels
By Department All Funds**



Department	Adopted FY 08-09	
Human Resources	7.0	1.45%
Technology Services	10.0	2.08%
City Administration	17.0	3.53%
CRA	9.0	1.87%
Finance Department	22.8	4.74%
Planning	5.0	1.04%
Building Permits	26.0	5.40%
Community Services	61.8	12.84%
Utilities	133.0	27.63%
Stormwater/Streets	13.0	2.70%
Police/Fire	176.7	36.71%
	481.3	

City of Naples, Florida Staffing Levels

Fund Department	Full Time FY 07-08	Part Time FY 07-08
General Fund		
Mayor & Council	1	0
City Attorney	1	0
City Clerk	8	0
City Manager's Office	7	0
Human Resources	6	0
Planning	5	0
Finance Department	21	1
Police Administration	4	0
Police Op-Special Services	0	0
Police CIB	26	0
Police Operations-Patrol	54	5
Police Support Services	24	0
Fire Operations	61	0
Community Services	36	4
Facility Maintenance	12	0
TOTAL FUND	266	10
Water & Sewer Fund		
Administration	6	0
Water	36	0
Wastewater	37	0
Utilities Maintenance	16	0
TOTAL FUND	95	0
Solid Waste Fund		
Administration	2	0
Residential Collection	14	0
Commercial Collection	8	0
Recycling	4	0
TOTAL FUND	28	0
Streets & Traffic Fund	7.5	0
Building Permits Fund	26	0
Community Redevel Agency	9	0
Stormwater Fund	5.5	0
City Dock Fund	4	0
Tennis Fund	2	3
Naples Beach Fund	12	1
Technology Services Fund	10	0
Equipment Services Fund	10	0
Risk Management	1	0
Construction Management	0	0
GRAND TOTAL	476	14

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2008-09**

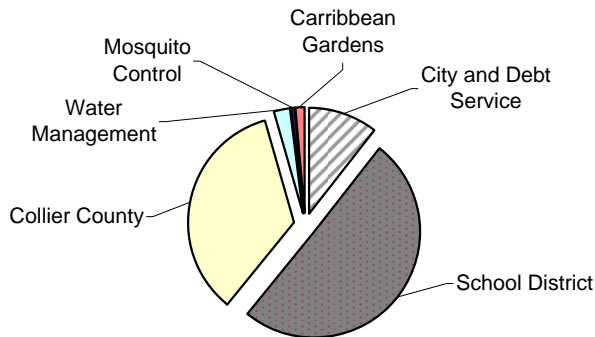
CITY OF NAPLES	1.1315	11.12%
Voted Debt Service	0.0348	0.34%
School District	4.7502	46.67%
Collier County	3.1469	30.91%
Pollution Control	0.0293	0.29%
Conservation Collier	0.1588	1.56%
Water Management	0.2549	2.50%
Mosquito Control	0.0635	0.62%
Big Cypress Basin	0.2935	2.88%
Caribbean Gardens	0.1500	1.47%
Conservation Collier Debt	0.1659	1.63%

Total **10.1793**

The following example represents the tax bill of a typical single family residence in the City:

Example:	\$1,100,000	Residential Assessed Value
	\$50,000	Homestead Exemption
	\$1,050,000	Taxable Value
CITY OF NAPLES	\$1,188.08	
Voted Debt Service	\$36.54	
School District	\$4,987.71	
Collier County	\$3,304.25	
Pollution Control	\$30.77	
Conservation Collier	\$166.74	
Water Management	\$267.65	
Mosquito Control	\$66.68	
Big Cypress Basin	\$308.18	
Caribbean Gardens	\$157.50	
Conservation Collier Debt	\$174.20	
TOTAL	\$10,688.27	

DIVISION OF TAX BILL, BY AGENCY



City of Naples, Florida

About this document



The City of Naples' Annual Budget is made up of two separate books adopted by the City Council: the Annual Budget (this book) and the Capital Improvement Program (CIP). To get a brief summary of the City's budget, start with the Budget Overview Section.

The first section of the budget book includes a letter of transmittal with budget highlights presented by the City Manager, the Vision Plan and budget calendar. Next, information in the Budget Overview section includes the Fund Balance Changes for all funds, summaries of revenues, expenditures and staffing levels.

After the overview, this document is separated by fund groups, fund and then by department. Each fund will begin with a Financial Summary. Next each fund, by Department, will provide:

- Fund or Departmental Summary, which describes the fund or department, what it does, its goals and objectives and benchmarking and performance measures for the year
- Significant Budgetary Issues
- Revenue Summary
- Position Summary
- Budget line-item Detail
- Five-Year CIP

Next is a section devoted to the City's debt service, a grant and capital improvement program. In this section, a reader will find the consolidated listing for all capital projects in this budget by fund and department for five years. The Community Development Block Grant is next. Finally the debt administration overview and debt service schedules are presented.

The final section of this document provides appendices for the General Information about the City, the Adopted Budget Ordinances, the Budget and Financial Planning Policies and a Glossary including abbreviations and acronyms used in the book.

The budget is only one source of city financial information. In addition to this document, the city produces a monthly report of financial activity by fund, including investments, operations, capital projects and legal fees. This report is available in the City Clerk's office. The city also produces a comprehensive annual financial report (CAFR), available on line or in the City Clerk's office. Any additional information may be acquired by contacting the City's Finance Department, or any department of the City.



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GENERAL FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Unreserved Fund Balance - as of Sept. 30, 2007	\$11,935,038
Projected Revenues FY 2007-08	\$37,261,483
Projected Expenditures FY 2007-08	\$37,171,710
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$89,773</u>

Expected Fund Balance as of Sept. 30, 2008 **\$12,024,811**

Add Fiscal Year 2008-09 Budgeted Revenues

Ad Valorem Tax at 1.1315 mills	\$17,822,155	
Other Taxes	7,708,766	
Licenses & Permits	343,598	
Sales Tax	2,251,000	
Other Intergovernmental	1,254,543	
Charges for Services	959,110	
Recreation Revenues	824,000	
Fines & Forfeitures	369,000	
Transfers - Reimburse Admin.	4,087,244	
Other Revenue	1,144,218	
	<u>1,144,218</u>	<u>\$36,763,634</u>

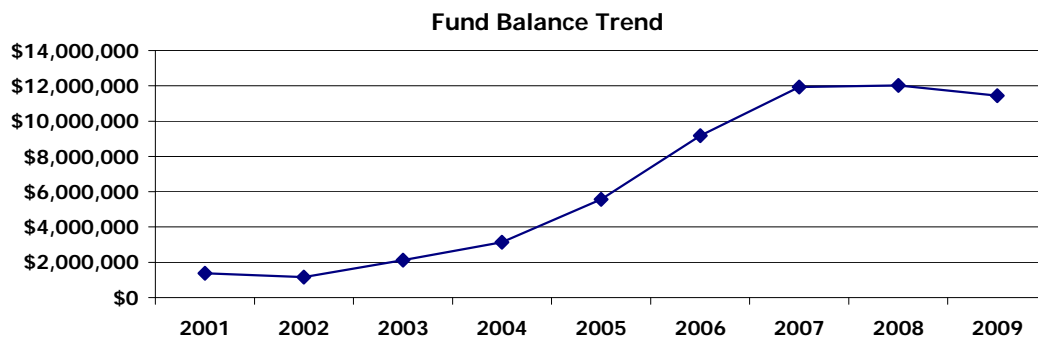
TOTAL AVAILABLE RESOURCES: **\$48,788,445**

Less Fiscal Year 2008-09 Budgeted Expenditures

Mayor and City Council	377,771	
City Attorney	689,951	
City Clerk	693,227	
City Manager's Office	1,104,348	
Planning Department	596,498	
Finance Department	1,895,673	
Police and Fire Services	19,514,318	
Community Services	6,795,917	
Human Resources	655,143	
Facilities/ Maintenance	1,200,670	
Non Departmental Other	3,048,130	
Contingency	660,400	
Transfers	112,038	
	<u>112,038</u>	<u>\$37,344,084</u>

BUDGETED CASH FLOW **(\$580,450)**

Projected Fund Balance as of September 30, 2009 **\$11,444,361**



City of Naples

General Fund Revenue Analysis



Overview

This year the City of Naples, like other cities in the state, was faced with challenges. Restrictions on millage growth and additional cuts from Tallahassee reduced the city's ability to tax property for governmental services. The City of Naples' adopted millage rate for Fiscal Year 2008-09 (abbreviated FY throughout this document) is the roll back rate of 1.1315 mills.

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 within the new legislative guidelines. Other revenue options are to add a new utility tax (such as water), increase telecommunication taxes, or to increase or add user charges such as special assessments and fees.

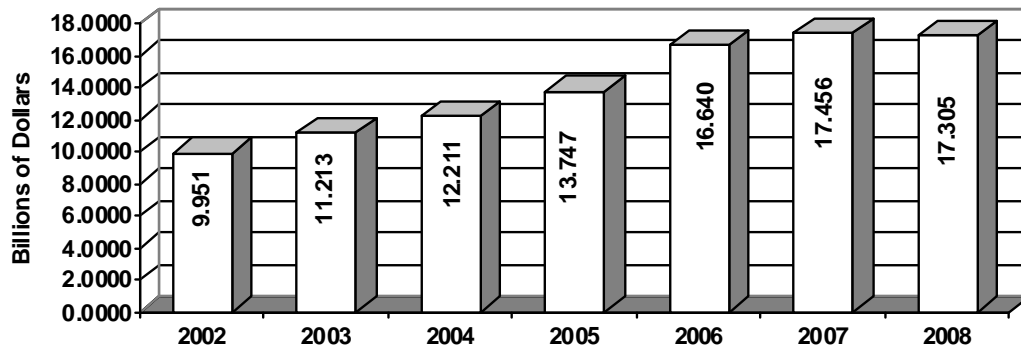
Revenue in the General Fund is separated into seven categories: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. These categories are established by the State of Florida's Uniform Accounting System. For Fiscal Year 2008-09, the revenues for the General Fund are \$36,763,634.

Local Taxes (\$25,530,921)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$17,822,155. 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 2008-09, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is \$17,304,561,891. The chart below shows the growth in taxable value. Local and national market analysts have indicated that Naples and Collier County may still be overvalued, and prices (and assessed values) will not rebound in the near future.

TAXABLE VALUE (in billions)

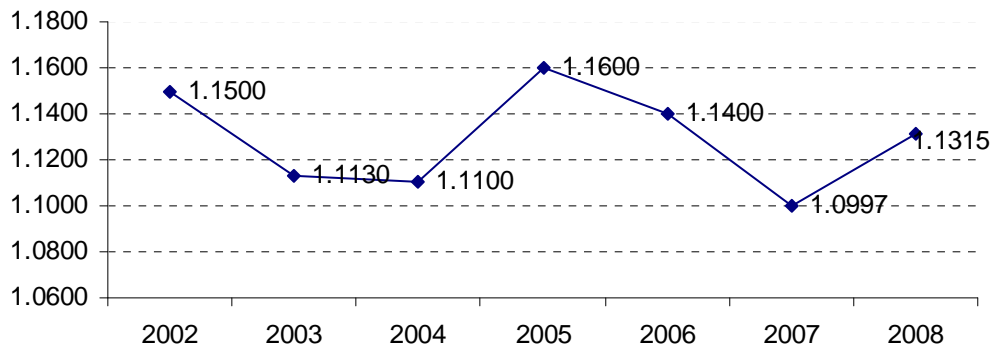


As the table below shows, property values steadily increased through 2007, then a change occurred, with values for 2008 showing a slight decrease (-.1%) under the prior year.

	2002	2003	2004	2005	2006	2007	2008
Increase in value over prior year	17.3%	12.6%	8.9%	12.5%	21.0%	5.0%	<.1%>

For Fiscal Year 2008-09, the millage rate is 1.1315 (or \$1.1315 per thousand dollars of property value). Based on the 1.1315 rate, the City would expect to collect a maximum of \$19,580,112. As allowed by Florida Statutes, the City reduces this up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2008-09, the budgeted tax revenue for Ad Valorem Taxes would have been \$18,601,106. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). Based on the 1.1315 tax rate, \$778,951 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$17,822,155** as budgeted ad valorem tax income for the General Fund. The Chart below shows the trend for the ad valorem tax rate.

Ad Valorem Tax Rate



For the past two years, the city's property tax revenue has been affected by the restricted millage rate. For 2008, an additional \$25,000 in homestead exemption and a tangible personal property tax exemption were enacted. It is not possible to calculate the full impact of the new Save Our Homes portability and the impact of the new 10% cap on non-homestead properties since that does not begin to affect values until 2009. The legislature has committed to continued property tax reform for the future. These challenges make future estimates of property tax even more challenging.

Other Local Taxes

The City assesses non-exclusive Franchise Fees for the Electric and Trolley companies. Because of the 2001 State of Florida's Simplified Telecommunications Tax, the City does not assess Telephone or Cable Franchise fees.

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 \$3,896,000 of revenue to the City, based on prior year collections with small growth due to the increased rates approved for the power company. The growth is lower than expected, which, according to the representatives of the power company, could be due to foreclosures and business shut-downs, and it could be due to people and businesses becoming more utility conscious in this economy. Recent news releases (July

2008) show that the number of households facing foreclosure more than doubled compared to a year ago, with Florida in the top ten states for foreclosure rates.

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 \$3,400 per month in Gas Franchise Fees, leading to a 2008-09 budget forecast of \$42,000.

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 2008-09, the City has established the following PILOT charges:

Water and Sewer	\$1,673,202
Solid Waste	\$388,329
City Dock	\$107,015

The Simplified Telecommunications Tax passed by the Florida Legislature in 2001 set the City's telecommunications tax rate at 3.3%. This tax covers telephone and cable television bills and is collected by the telephone and cable providers. Formerly shared between the Utility Tax Fund and the General Fund, the tax revenue of \$1,601,720 is fully applied to the General Fund in 2008-09. Future Telecommunications tax receipts could be affected by changes in technology, and growth may be limited.

Licenses and Permits (\$343,598)

The City of Naples is budgeted to collect \$343,598 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 April 2008 (for Fiscal Year 2008-09). Therefore, there is a 5% rate increase in this budget. The City Occupational Licenses are projected to bring in \$235,200 for Fiscal Year 2008-09. This is based on an estimated 3,800 permits issued.

The City expects to collect \$41,198 from the County for the City's proportionate share of County Occupational Licenses.

The Landscape Certification program was authorized by Resolution 06-11245. It is projected that 143 permits will be issued, for approximately \$15,000. This program is managed by the Natural Resources Division of the City, and the related cost of \$25,000 is for the required training for the landscape certificate applicants.

Other revenues in this category include address changes for \$5,800; contractor exams for \$6,000; right of way permits for \$8,000; special event permits for \$30,000 and outdoor dining permits for \$2,200.

Intergovernmental Revenue (\$3,505,543)

Intergovernmental Revenue in the General Fund is budgeted at \$3,505,543, with the largest source of intergovernmental revenue being the General Use Sales Tax, budgeted at \$2,251,000. 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. This revenue source has a projected decrease of nearly 10%, due to the economy.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$591,043 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. State Revenue Sharing is also projected to decrease from the 07-08 budget, by approximately 6%.

Other intergovernmental revenues are:

- **Mobile Home Licenses** \$5,500 (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 the City limits.)
- **Firefighters Education** \$9,000 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$29,000
- **Alcohol Beverage License** \$70,000 (Distributed to the City per F.S. 561.342)
- **Grants** \$50,000 (Tourist Development Tax); \$500,000 (Collier County Beach and Recreation Grant)

The \$1,000,000 Collier County Grant was approved during July 2008. This funding source is due to the expenses that the city's recreation programs, including beaches, sustain related to serving the County residents. It has been found that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For 2008-09, the city will place half the funds into the Beach Fund, and \$500,000 in the General Fund.

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 (\$5,870,354)

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 \$5,870,354 in Charges for Services.

The City projects to collect \$250,010 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes \$563,000 in accordance with the City's contract to provide fire service at the Naples Municipal Airport.

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. This plan allocates costs to the other funds by prorating costs based on data such as 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. This improved method is both fair and well documented. The 2008-09 allocation was prepared based on no change,

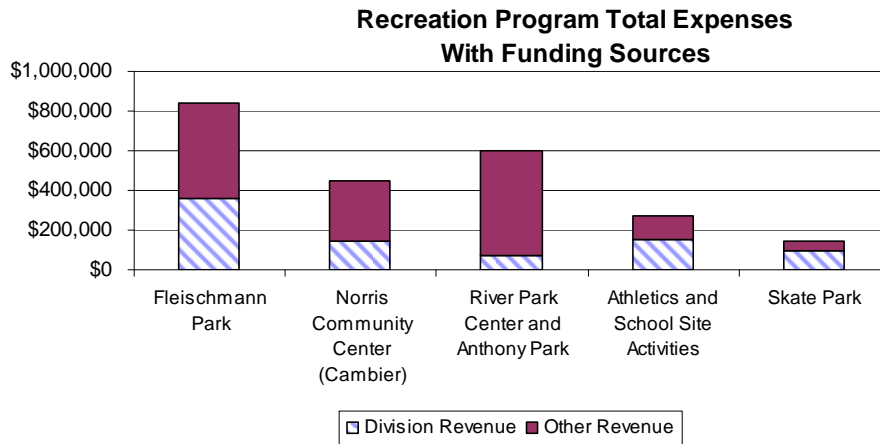
because of the reorganization that has been approved, which would affect much of the base data.

Administrative Charges to:	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Water/Sewer Fund	1,818,720	1,832,720	1,799,000	1,888,950	1,888,950
Naples Beach Fund	201,000	201,000	197,000	207,000	207,000
Solid Waste Fund	289,000	303,500	275,000	289,000	289,000
City Dock Fund	125,000	131,000	137,550	144,428	144,428
Stormwater Fund	125,000	125,000	125,000	131,000	131,000
Tennis Fund	28,000	28,000	30,000	32,000	32,000
Self Insurance Fund	65,500	68,775	65,500	68,775	68,775
Health Insurance Fund	32,500	32,500	35,500	37,275	37,275
Technology Services	85,000	85,000	89,750	94,238	94,238
Equipment Services Fund	139,000	139,000	132,500	139,125	139,125
Construction Management	98,000	103,000	71,500	75,075	0
Building Permits Fund	279,140	287,500	439,180	461,139	457,954
Utility Tax Fund	64,000	64,000	67,070	70,424	70,424
Capital Projects Fund	125,000	125,000	125,000	131,250	131,250
Community Redev. Fund	120,000	124,800	197,000	206,850	206,850
Streets and Traffic Fund	120,000	120,000	130,000	137,000	137,000
Pensions Fund	34,020	35,720	49,500	51,975	51,975
Total	\$3,748,880	\$3,806,515	\$3,966,050	\$4,165,504	\$4,087,244

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.

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$360,000	\$837,553	43%
Norris Community Center (Cambier)	140,500	\$449,611	31%
River Park Center and Anthony Park	73,400	\$600,488	12%
Athletics and School Site Activities	150,300	\$269,735	56%
Skate Park	\$92,700	\$140,075	66%

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. Because many of the City's recreation programs have a "free" element, such as basketball courts, or passive park areas, the funding from alternate sources, (lighter color in this chart) such as taxes, is expected.



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 2007-08, Finance staff evaluated the sufficiency, and determined that a rate increase to approximately \$45,000 would be appropriate. However, we were unable to reach an agreement with the County before the budget was produced.

Fines and Forfeitures (\$369,000)

The General Fund is budgeted to receive \$369,000 in fines for FY 2008-09.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$275,000 for FY 2008-09. 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. In 2005, the City 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.

Police Training, at \$18,000, represents the funds received from a \$2 fee imposed in accordance with City Code Chapter 2-632.

City Fines are budgeted at \$40,000, which is consistent with receipts from prior years.

The City expects to receive approximately \$7,000 in fines assessed and collected for code violations.

Miscellaneous Income (\$1,144,218)

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 FY08-09, the assumed interest rate is 2.5%, and the projected average invested funds will be \$12,000,000. Therefore, Interest Income is budgeted at \$310,000.

The General Fund will collect \$124,218 in interest from the Community Redevelopment Agency in accordance with the loan repayment schedule.

Other Income is budgeted at \$40,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements.

Summary

The General Fund Revenue for 2008-09 is budgeted at \$36,763,634. With the ad valorem tax at 1.1315, the city will continue to enjoy one of the lowest tax rates in the State.

City of Naples General Fund

Fiscal Year 2008-09 Revenue Detail

Description	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Adopted	FY 07-08 Estimated	FY 08-09 Adopted	Change
Ad Valorem Taxes	14,529,127	19,076,769	17,431,817	18,000,000	17,822,155	390,338
Insurance Premium Taxes	1,751,337	0	0	1,778,750	0	0
Electric Franchise Fee	3,791,989	3,832,371	3,750,000	3,546,000	3,896,000	146,000
Trolley Franchise	500	500	500	500	500	0
Payment in Lieu of Taxes	1,708,000	1,763,380	1,964,530	1,964,530	2,168,546	204,016
Teco Gas Franchise	33,490	44,685	40,700	43,750	42,000	1,300
Telecommunications Tax	826,885	811,386	1,504,000	1,450,000	1,601,720	97,720
Taxes	22,641,328	25,529,091	24,691,547	26,783,530	25,530,921	839,374
Occupational Licenses	212,555	236,132	233,000	233,000	235,200	2,200
County Occupational License	52,539	36,927	50,000	50,000	41,198	(8,802)
Address Changes	4,295	5,635	6,000	5,800	5,800	(200)
Contractor Exams	9,879	11,335	10,000	6,000	6,000	(4,000)
Right of Way Permits	7,864	10,150	9,000	13,700	8,000	(1,000)
Special Events/Other Permits	20,884	28,870	25,000	30,000	30,000	5,000
Outdoor Dining Permits	2,772	3,025	2,000	2,125	2,200	200
Coastal Construction Setback		800	200	700	200	0
Landscape Certification	0	7,205	25,000	15,000	15,000	(10,000)
Amplified Sound		150	0	0	0	0
Licenses and Permits	310,788	340,229	360,200	356,325	343,598	(16,602)
Other Grants	110,122	86,377	0	20,110	0	0
FEMA Hurricane	6,875,378	373,327	0	0	0	0
State Revenue Sharing	633,696	641,145	630,000	616,827	591,043	(38,957)
Mobile Home Licenses	5,090	5,732	6,200	4,850	5,500	(700)
Firefighters Education	9,957	8,977	8,000	9,000	9,000	1,000
Fuel Tax Refund	30,712	32,095	31,000	31,000	29,000	(2,000)
Alcohol Beverage License	82,852	67,561	75,000	75,000	70,000	(5,000)
General Use Sales Tax	2,651,227	2,455,218	2,489,100	2,344,850	2,251,000	(238,100)
Tourist Development Tax	0	13,328	0	0	50,000	50,000
Collier County	0	3,000	0	0	500,000	500,000
Intergovernmental Rev.	10,399,034	3,686,760	3,239,300	3,101,637	3,505,543	266,243
Maps and Codes Fees	1,137	595	1,000	209	200	(800)
Copies	3,599	4,450	3,500	5,100	5,000	1,500
Planning Dept Fees	48,493	38,360	40,000	33,000	26,000	(14,000)
County Utility Billing Charge	36,000	36,000	36,000	36,000	36,000	0
False Alarms/Reports	35,627	22,677	25,000	22,500	25,000	0
Investigation Fees	27,452	29,235	25,000	18,500	18,500	(6,500)
Security Services/TSA	268,889	348,984	332,000	260,000	250,010	(81,990)
Airport/Fire Contract	357,142	427,921	471,800	475,000	563,000	91,200
EMS Space Rental	28,800	35,400	35,500	35,400	35,400	(100)
Lot Mowing Fees	1,982	0	0	0	0	0
Fleischmann Park Fees	361,857	413,131	407,000	358,103	360,000	(47,000)
Norris Community Center Fees	92,185	185,618	138,500	155,035	140,500	2,000
River Park Center Fees	55,886	86,887	77,800	69,755	73,400	(4,400)
School/Athletics Fees	119,258	130,195	150,300	154,667	150,300	0
Skate Park Fees	138,095	145,121	152,500	83,900	92,700	(59,800)
Recreation /Naming Rgts	0	65,000	0	0	5,000	5,000
Vending Machine Commission	0	2,198	2,100	2,100	2,100	0
Water/Sewer Reimbursement	1,832,720	1,799,000	1,888,950	1,888,950	1,888,950	0
Naples Beach Reimbursement	201,000	197,000	207,000	207,000	207,000	0
Solid Waste Fund Reimb	303,500	275,000	289,000	289,000	289,000	0
City Dock Fund Reimb	131,000	137,550	144,428	144,428	144,428	0

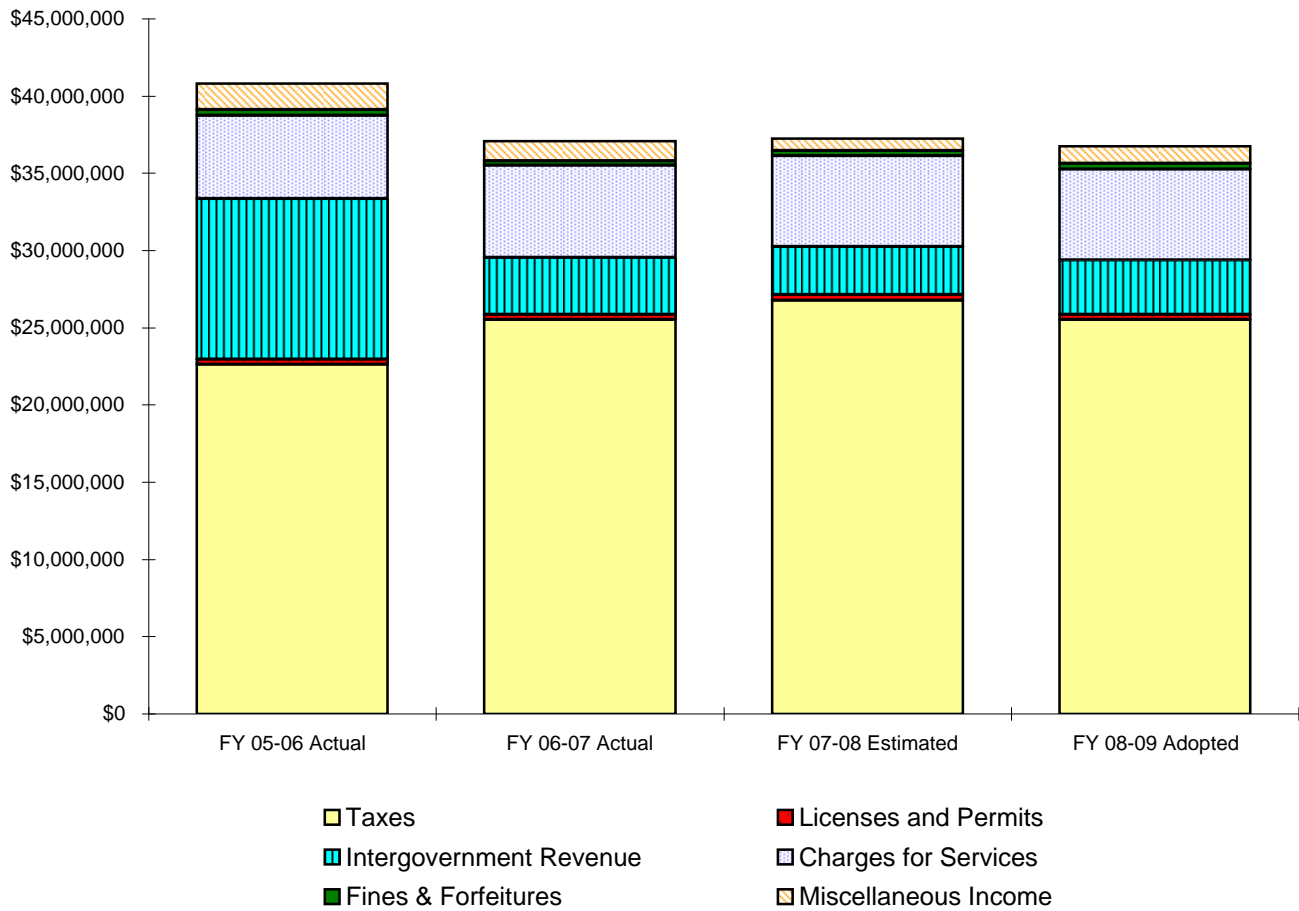
City of Naples General Fund

Fiscal Year 2008-09 Revenue Detail

Description	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Adopted	FY 07-08 Estimated	FY 08-09 Adopted	Change
Stormwater Fund Reimb	125,000	125,000	131,000	131,000	131,000	0
Tennis Fund Reimb	28,000	30,000	32,000	32,000	32,000	0
Self Insurance Fund Reimb	68,775	65,500	68,775	68,775	68,775	0
Health Insurance Fund Reimb	32,500	35,500	37,275	37,275	37,275	0
Technology Services Reimb	85,000	89,750	94,238	94,238	94,238	0
Equipment Service Reimb	139,000	132,500	139,125	139,125	139,125	0
Construction Mgt Reimb	103,000	71,500	75,075	75,075	0	(75,075)
Building Permits Reimb	287,500	439,180	461,139	461,139	457,954	(3,185)
Utility Tax Reimb	64,000	67,070	70,424	70,424	70,424	0
Capital Projects Reimb	125,000	125,000	131,250	131,250	131,250	0
CRA Reimb	124,800	197,000	206,850	206,850	206,850	0
Streets and Traffic Reimb	120,000	130,000	137,000	137,000	137,000	0
Pensions Reimb	35,720	49,500	51,975	51,975	51,975	0
Charges for Services	5,382,917	5,937,822	6,063,504	5,874,773	5,870,354	(193,150)
County Court Fines	297,115	257,179	275,000	245,000	275,000	0
Police Training Fees	17,751	17,624	18,000	15,000	18,000	0
City Fines	47,728	38,763	40,000	37,000	40,000	0
Handicap Accessibility Fines	6,398	7,383	7,000	10,000	9,000	2,000
Code Enforcement Fines	13,855	6,765	9,000	4,000	7,000	(2,000)
Civil Ord Infraction	0	0	0	0	0	0
Parking/Crossing Guard Fee	0	0	20,000	20,000	20,000	0
Fines & Forfeits	382,847	327,714	369,000	331,000	369,000	0
Interest Earnings	517,977	1,025,616	900,000	650,000	310,000	(590,000)
GASB 31 Mark to Market	42,197	43,568	0	0	0	0
Hurricane Wilma Insurance	1,088,553	0	0	0	0	0
Transfer in from Utility Tax	0	93,069	0	0	670,000	670,000
CRA Repayment	0	0	124,218	124,218	124,218	0
Other Income	61,453	95,751	30,000	40,000	40,000	10,000
Miscellaneous Income	1,710,180	1,258,004	1,054,218	814,218	1,144,218	90,000
Total General Fund Revenue	40,827,094	37,079,620	35,777,769	37,261,483	36,763,634	985,865

City of Naples

General Fund Revenue Sources



	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Estimated	FY 08-09 Adopted	% of General Fund Revenues
Taxes	\$22,641,328	\$25,529,091	\$26,783,530	\$25,530,921	71.88%
Licenses and Permits	310,788	340,229	356,325	343,598	0.96%
Intergovernment Revenue	10,399,034	3,686,760	3,101,637	3,505,543	8.32%
Charges for Services	5,382,917	5,937,822	5,874,773	5,870,354	15.77%
Fines & Forfeitures	382,847	327,714	331,000	369,000	0.89%
Miscellaneous Income	1,710,180	1,258,004	814,218	1,144,218	2.19%
TOTAL	\$40,827,094	\$37,079,620	\$37,261,483	\$36,763,634	100.00%

City of Naples, Florida

General Fund Budget Comparison Fiscal Year 2008-09

	FY 06-07 Actual	FY 07-08 Adopted	FY 07-08 Estimated	FY 08-09 Adopted	Change	
General Fund						
Revenue						
Local Taxes	25,529,091	24,691,547	26,783,530	25,530,921	839,374	3.3%
Licenses and Permits	340,229	360,200	356,325	343,598	(16,602)	-4.9%
Intergovernmental	3,686,760	3,239,300	3,101,637	3,505,543	266,243	7.2%
Charges for Service	5,937,822	6,063,504	5,874,773	5,870,354	(193,150)	-3.3%
Fines and Forfeitures	327,714	369,000	331,000	369,000	0	0.0%
Miscellaneous Income	1,258,004	1,054,218	814,218	1,144,218	90,000	7.2%
TOTAL REVENUE	37,079,620	35,777,769	37,261,483	36,763,634	985,865	2.7%
Expenditures						
Mayor and City Council	266,002	292,038	353,536	377,771	85,733	32.2%
City Attorney	686,281	688,756	685,412	689,951	1,195	0.2%
City Clerk	550,811	640,758	628,127	693,227	52,469	9.5%
City Manager's Office	555,678	592,384	618,375	1,104,348	511,964	92.1%
Planning	609,627	648,167	651,170	596,498	(51,669)	-8.5%
Finance Department	1,614,990	1,713,219	1,761,586	1,895,673	182,454	11.3%
Police and Fire Services	16,368,959	18,233,126	19,445,492	19,514,318	1,281,192	7.8%
Community Services	7,245,740	7,653,539	7,667,169	6,795,917	(857,622)	-11.8%
Human Resources	719,997	770,593	739,933	655,143	(115,450)	-16.0%
Facilities/ Maintenance	1,117,244	1,118,936	1,113,588	1,200,670	81,734	7.3%
Non Departmental Other	3,524,366	2,977,932	3,125,057	3,048,130	70,198	2.0%
Contingency	389,044	350,000	270,665	660,400	310,400	79.8%
Transfers	1,411,600	211,600	111,600	112,038	(99,562)	-7.1%
TOTAL EXPENDITURES	35,060,339	35,891,048	37,171,710	37,344,084	1,453,036	4.1%
Change in Financial Position	2,019,281	(113,279)	89,773	(580,450)	(467,171)	

**FISCAL YEAR 2008-09
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	06/07 ACTUALS	07/08 APPROVED BUDGET	FY 07-08 CURRENT PROJECTED	FY 08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	14,165,182	15,830,533	15,393,348	16,391,438	560,905
10-30 OTHER SALARIES	885,883	831,113	800,033	734,915	(96,198)
10-32 STATE INCENTIVE PAY	88,591	100,200	82,940	78,720	(21,480)
10-40 OVERTIME	836,778	756,050	807,660	785,900	29,850
10-41 SPECIAL DUTY PAY	227,357	225,000	214,400	225,000	0
10-42 HOLIDAY PAY	270,786	244,000	309,118	322,000	78,000
10-43 TSA GRANT OVERTIME	55,155	82,000	23,000	10,000	(72,000)
25-01 FICA	1,235,031	1,203,044	1,274,153	1,244,262	41,218
25-03 RETIREMENT CONTRIBUTIONS	1,683,418	2,232,968	2,208,642	3,343,892	1,110,924
25-04 LIFE/HEALTH INSURANCE	2,682,379	3,113,421	3,123,021	2,959,662	(153,759)
25-07 EMPLOYEE ALLOWANCES	45,623	56,160	84,577	100,451	44,291
25-13 EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	97,491	(78,173)
25-14 STATE INSURANCE PREMIUM	1,769,045	0	1,778,750	-	0
29-00 GENERAL OR MERIT INCREASE	0	35,000	0	35,000	0
TOTAL PERSONAL EXPENSES	24,120,892	24,885,153	26,275,306	26,328,731	1,443,578
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	374,059	713,538	758,490	845,133	131,595
30-02 HOUSING ALLOWANCE	18,000	18,000	750	-	(18,000)
30-05 COUNTY LAND FILL	0	5,000	0	-	(5,000)
30-10 AUTO MILEAGE	682	2,300	1,450	1,700	(600)
30-20 FIELD TRIPS	7,200	27,200	25,200	27,200	0
30-21 FLEISCHMANN PARK	37,002	45,000	45,000	45,000	0
30-23 RIVER PARK CENTER	8,685	0	0	-	0
30-31 TV PRODUCTION EXPENDITURE	0	0	0	-	0
30-40 CONSTRUCTION MGT FEE	177,200	98,200	98,200	-	(98,200)
31-00 PROFESSIONAL SERVICES	140,818	151,790	182,098	258,816	107,026
31-01 PROFESSIONAL SERVICES	355,862	331,950	393,595	371,950	40,000
31-02 ACCOUNTING & AUDITING	78,500	86,500	83,500	99,500	13,000
31-04 OTHER CONTRACTUAL SVCS	1,573,491	1,922,030	1,983,179	1,594,589	(327,441)
31-07 MEDICAL SERVICES	50,137	50,328	50,328	48,948	(1,380)
31-10 FEMA MAP- ENGINEERING	36,943	0	29,057	-	0
31-41 CULTURAL ARTS - THEATRE	0	50,000	42,000	45,000	(5,000)
31-42 CITY MANANGER SEARCH	13,333	0	15,910	-	0
31-43 LAWN LANDSCAPE CERTIFICATION	30,305	25,000	19,000	25,000	0
31-50 ELECTION EXPENSE	0	8,000	1,460	8,000	0
31-51 DOCUMENT IMAGING	3,376	7,000	3,500	7,000	0
31-62 GRANT SERVICES	0	0	0	-	0
32-01 CITY ATTORNEY	275,499	292,630	292,630	292,630	0
32-04 OTHER LEGAL SERVICES	32,784	20,000	24,253	20,400	400
32-10 LITIGATION COUNSEL	197,137	210,000	205,000	205,000	(5,000)
32-11 CABLE ATTORNEY	0	0	0	-	0
32-12 LABOR ATTORNEY	41,911	25,000	28,000	25,000	0
40-00 TRAINING & TRAVEL COSTS	126,261	174,622	139,400	156,425	(18,197)
41-00 COMMUNICATIONS	180,907	259,114	177,753	215,790	(43,324)
41-01 TELEPHONE	0	0	0	-	0
42-00 TRANSPORTATION	71,430	85,200	102,000	85,200	0
42-02 POSTAGE & FREIGHT	90,119	114,700	93,000	115,507	807
42-10 EQUIP.SERVICES - REPAIRS	666,419	787,321	740,451	761,234	(26,087)
42-11 EQUIP. SERVICES - FUEL	335,971	360,966	437,032	478,932	117,966
43-01 ELECTRICITY	451,490	391,000	440,000	431,826	40,826
43-02 WATER, SEWER, GARBAGE	344,268	360,423	297,423	355,000	(5,423)
44-00 RENTALS & LEASES	36,126	54,870	51,846	55,870	1,000
44-01 BUILDING RENTAL	48,181	49,961	49,961	31,364	(18,597)
44-02 EQUIPMENT RENTAL	1,424	1,500	1,500	1,500	0

**FISCAL YEAR 2008-09
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

		06/07	07/08	FY 07-08	FY 08-09	
ACCOUNT DESCRIPTION		ACTUALS	APPROVED BUDGET	CURRENT PROJECTED	ADOPTED BUDGET	CHANGE
45-22	SELF INS. PROPERTY DAMAGE	1,661,878	1,490,101	1,490,101	1,400,572	(89,529)
46-00	REPAIR AND MAINTENANCE	235,276	228,365	209,555	217,863	(10,502)
46-02	BUILDINGS & GROUND MAINT.	5,976	11,400	7,650	13,700	2,300
46-04	EQUIP. MAINTENANCE	23,649	25,150	23,650	25,700	550
46-10	STORM REPAIR COSTS	77,103	0	39,050	-	0
46-14	HYDRANT MAINTENANCE	1,287	600	600	100	(500)
46-15	RED TIDE CLEAN UP	14,182	50,000	40,000	50,000	0
47-00	PRINTING AND BINDING	65,211	72,400	70,000	70,400	(2,000)
47-01	LEGAL ADS	46,605	57,500	53,500	56,500	(1,000)
47-02	ADVERTISING (NON LEGAL)	25,820	31,500	17,155	19,000	(12,500)
47-06	DUPLICATING	9,275	15,308	11,808	16,300	992
47-07	NAPLES ANNUAL REPORT	8,350	4,000	4,000	4,000	0
49-00	OTHER CURRENT CHARGES	24,665	29,442	25,992	13,800	(15,642)
49-02	INFORMATION SERVICES	991,340	1,027,391	1,027,391	1,182,380	154,989
49-04	EMPLOYEE DEVELOPMENT	11,476	8,500	5,500	3,000	(5,500)
49-05	SPECIAL EVENTS	110,643	103,000	95,500	98,000	(5,000)
49-06	AWARDS	32,339	48,000	48,000	18,024	(29,976)
49-07	EMPLOYEE RECOGNITION	1,682	2,000	2,000	2,000	0
51-00	OFFICE SUPPLIES	72,860	85,215	82,015	82,400	(2,815)
51-01	STATIONERY & PAPER	1,619	3,100	2,600	2,200	(900)
51-02	OTHER OFFICE SUPPLIES	2,609	3,785	4,500	4,785	1,000
51-06	RESALE SUPPLIES	43,114	52,500	2,500	12,500	(40,000)
52-00	OPERATING SUPPLIES	450,312	133,315	127,649	121,875	(11,440)
52-02	FUEL	1,500	2,500	2,500	2,500	0
52-07	UNIFORMS	70,211	95,355	94,730	96,335	980
52-09	OTHER CLOTHING	10,162	11,936	12,535	10,000	(1,936)
52-10	JANITORIAL SUPPLIES	45,114	47,244	50,044	41,500	(5,744)
52-23	VESTS	2,508	4,000	6,000	4,000	0
52-41	POOL - OPERATING SUPPLIES	14,856	15,000	18,000	20,000	5,000
52-42	BAND SHELL OPERATING SUPPLIES	4,793	5,000	5,000	5,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	1,233	1,875	1,800	1,800	(75)
54-01	MEMBERSHIPS	21,381	28,230	27,518	27,818	(412)
54-02	BOOKS, PUBS, SUBS.	7,758	11,190	9,405	9,349	(1,841)
TOTAL OPERATING EXPENSES		9,902,307	10,434,045	10,431,214	10,242,915	(191,130)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	50,940	-	0
60-40	MACHINERY EQUIP	13,274	10,250	31,985	12,038	1,788
91-00	TRANSFERS OUT	411,600	111,600	111,600	100,000	(11,600)
91-39	TRANSFER STREETS FUND	1,000,000	0	0	-	0
99-00	TAX REFORM CONTINGENCY	0	100,000	0	-	(100,000)
99-01	OPERATING CONTINGENCY	0	350,000	270,665	660,400	310,400
TOTAL NON-OPERATING EXPENSES		1,424,874	571,850	465,190	772,438	200,588
TOTAL EXPENSES		\$35,448,073	\$35,891,048	\$37,171,710	\$37,344,084	1,453,036



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Mission:

To preserve the City's distinctive character and culture through legislative action that restores Naples Bay, protects beaches and other waterways, promotes community sustainability and environmental conservation, establishes more green space, supports public amenities, promotes community health, enhances mobility and public safety and strengthens the economic health and vitality of the City.

Department Description

The 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.

2008-09 Significant Budgetary Issues

The 2008-09 budget for the Mayor and City Council's Office is \$377,771, which is \$85,733 more than the budget adopted for Fiscal Year 2007-08.

The budget for Personal Services is \$347,686, making up 92% 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) Executive Assistant. The primary reason for the increase is due to the increased cost of benefits and the revised pay scale for elected members.

The budget for Operating Expenses decreased slightly, by \$570. 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 \$4,600 budgeted in Memberships for membership in the Florida League of Cities and the Southwest Florida League of Cities.

FUND: 001 GENERAL FUND

**MAYOR AND CITY COUNCIL
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION				
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	141,000
1	1	1	Executive Assistant	60,782
8	8	8		
DEPARTMENT TOTALS:				
8	8	8	Regular Salaries	231,782
			Employer Payroll Expenses	115,904
			Total Personal Services	<u><u>\$347,686</u></u>

**FISCAL YEAR 2008-09
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 PROJECTED BUDGET	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	167,946	169,206	218,425	231,782	62,576
25-01 FICA	11,647	11,896	16,710	16,537	4,641
25-03 RETIREMENT CONTRIBUTIONS	4,153	4,241	4,645	7,810	3,569
25-04 LIFE/HEALTH INSURANCE	71,671	76,040	87,453	91,557	15,517
TOTAL PERSONAL EXPENSES	255,417	261,383	327,233	347,686	86,303
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,687	1,400	5,000	5,000	3,600
32-04 OTHER LEGAL SERVICES	0	0	4,253	0	0
40-00 TRAINING & TRAVEL COSTS	3,007	10,000	5,000	10,000	0
41-00 COMMUNICATIONS	4,940	9,000	4,100	5,000	(4,000)
					<i>Council and staff phone lines, fax lines, and Mayor cell phone</i>
46-00 REPAIR AND MAINTENANCE	0	400	500	500	100
47-00 PRINTING AND BINDING	1,191	1,700	1,500	1,700	0
47-02 ADVERTISING (NON-LEGAL)	0	1,000	0	0	(1,000)
51-00 OFFICE SUPPLIES	836	1,200	750	1,500	300
51-02 OTHER OFFICE SUPPLIES	1,543	1,785	1,000	1,785	0
54-01 MEMBERSHIPS	3,790	4,170	4,200	4,600	430
					<i>Florida League of Cities, SWFLC, League of Mayors, etc.</i>
TOTAL OPERATING EXPENSES	16,994	30,655	26,303	30,085	(570)
TOTAL EXPENSES	\$272,411	\$292,038	\$353,536	\$377,771	\$85,733



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Mission:

To provide legal counsel to City Council, Advisory Boards and city staff on all matters involving city policy and administration in a thorough and proficient manner.

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.

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), 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 2008	September 2009
Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).	October 2008	September 2009
Assist in the development of annexation policy revisions.	December 2008	March 2009
As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership), improve the practice of preventive law on behalf of the City		
Conduct training sessions including Sunshine Law and Public Records Law to boards and committee	January 2009	April 2009
Post Comprehensive Plan-rewrite of Land Development Code	December 2008	May 2009
Provide a timely and accurate response to requests for opinions and legal assistance.	October 2008	September 2009

Departmental Summary Page (continued)

DEPARTMENT City Attorney's Office
FUND: General Fund

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), assist with the preparation of ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments, including those that meet the goals and vision of the City		
Provide guidance with the development of historic site protection ordinances and resolutions	January 2009	June 2009
Improve the efficiency of the blank or sample common legal documents such as liens, releases, and resolutions	October 2008	February 2009
Ordinances-Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)	October 2008	September 2009
Prepare litigation reports to City Council.	October 2008	September 2009
Provide legal assistance for upcoming dredging and improvement projects.	October 2008	September 2009

2008-09 Significant Budgetary Issues

The 2008-09 budget of the City Attorney's office is \$689,951, a \$1,195 increase over the adopted FY07-08 budget.

The City Attorney's office has \$107,771 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents an \$10,110 increase over the budget of 07-08 primarily due to the general employee wage and benefit increases.

The Department has \$582,180 budgeted in Operating Expenses. This is a decrease of \$8,915 under the FY07-08 adopted budget. The contract with the City Attorney was extended for one year for 2008-09 at the same rates as 2007-08. Other costs have been reduced, including Professional Services which was reduced by \$5,000. The most significant expenses are:

Professional Services (i.e. transcribing, reporting)	\$20,000
City Attorney Contract	\$292,630
City Attorney Litigation as needed	\$200,000

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

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Adopted	JOB TITLE	FY 2009 ADOPTED
<u>1</u>	<u>1</u>	<u>1</u>	Legal Coordinator	<u>\$80,841</u>
DEPARTMENT TOTALS :				
1	1	1	Regular Salaries	80,841
			Employer Payroll Expenses	26,930
			Total Personal Services	<u><u>\$107,771</u></u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	70,744	75,264	78,519	80,841	5,577
25-01 FICA	5,344	5,691	5,859	6,080	389
25-03 RETIREMENT CONTRIBUTIONS	7,754	8,339	8,424	12,005	3,666
25-04 LIFE/HEALTH INSURANCE	8,098	8,367	8,578	8,845	478
TOTAL PERSONAL SERVICES	91,940	97,661	101,380	107,771	10,110
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Stamps, minor supplies</i>	295	4,500	1,500	1,900	(2,600)
31-01 PROFESSIONAL SERVICES <i>Reporting & Transcription Services, Expert Fees</i>	12,902	25,000	20,000	20,000	(5,000)
31-04 OTHER CONTRACTUAL SERVICES <i>Other Unknown Legal Costs</i>	17,968	15,000	15,000	15,000	0
32-01 CITY ATTORNEY <i>City Attorney in accordance with Contract 05-10941, as extended</i>	275,499	292,630	292,630	292,630	0
32-04 OTHER LEGAL SERVICES <i>PAB Representation</i>	32,784	20,000	20,000	20,000	0
32-10 LITIGATION <i>City Attorney in accordance with Contract 05-10941</i>	190,037	200,000	200,000	200,000	0
32-12 LABOR ATTORNEY <i>Roetzel & Andress Staff</i>	34,328	25,000	28,000	25,000	0
40-00 TRAINING & TRAVEL COSTS <i>FALSS lunch meetings and annual conference</i>	1,202	2,020	1,500	1,460	(560)
41-00 COMMUNICATIONS	790	1,200	745	745	(455)
46-04 EQUIP. MAINTENANCE	44	150	150	700	550
51-00 OFFICE SUPPLIES	858	0	0	0	0
51-01 STATIONERY	225	1,500	1,000	600	(900)
54-01 MEMBERSHIPS	325	325	507	375	50
54-02 BOOKS, PUBS, SUBS.	2,698	3,770	3,000	3,770	0
TOTAL OPERATING EXPENSES	569,955	591,095	584,032	582,180	(8,915)
TOTAL EXPENSES	\$661,895	\$688,756	\$685,412	\$689,951	\$1,195

City of Naples, Florida

Department Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Mission Statement

To be the repository of the official records of the City of Naples and, as such, contribute to the preservation of the community's distinctive character through supplying historical information which is invaluable in decision making and in maintaining/enhancing the delivery of high quality public services. One particularly important aspect of this function is to assure the public that these vital records of the town's heritage are safeguarded and accessible to all.

Department Description

The Naples City Clerk maintains the official records of the City of Naples and (pursuant to Chapter 119, Florida Statutes, and the Code of Ordinances) is the primary point of contact for official records, regardless of the actual custodian. The City Clerk also records all proceedings of the City Council, appointed boards, committees and commissions of the City, preparing summary minutes for each. In addition, the Clerk's Office directs the records retention program for all City records. The City Clerk reports directly to the City Council and processes all legislation (ordinances and resolutions) for filing.

Other duties of the Naples City Clerk's office include giving notice of City Council meetings, posting notices of board and committee meetings, maintaining a central meeting calendar, and coordinating City elections.

2008-09 Goals and Objectives

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), implement an organization-wide records disposition schedule</p> <p>Inventory records organization-wide. Tabulate and analyze results of organization-wide records inventory and project amount of space needed to accommodate storage for approximately ten years. Implement program to notify departments of expiration dates of various records series so that they can be disposed thereby reducing storage costs.</p>	<p>October 2008 January 2009 April 2009</p>	<p>December 2008 March 2009 September 2009</p>

Department Summary Page (continued)

DEPARTMENT City Clerk's Office
FUND: General Fund

2008-09 Goals and Objectives

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
Continue program of cross-training of staff members as work load permits.	Ongoing	

2008-09 Significant Budgetary Issues

The budget of the City Clerks' office is \$693,227, a \$52,469 or 8.1% increase over the budget of 2007-08.

The City Clerk's office has a total of eight (8) positions budgeted, costing \$607,177 or \$56,277 more than 2007-08. The 10.2% increase is due to contractual wages and increased benefits.

Operating Expenses, at \$86,050, are \$3,808 less than the Fiscal Year 2007-08 budget. This is due to organization-wide savings in telephone costs. The larger expenses, which have remained consistent since the 2004-05 Fiscal Year, are listed below:

Legal Ads	\$32,000	For public hearings, second reading of ordinances, council meeting notices, etc.
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 any elections costs in "non-departmental" accounts. The city has budgeted \$8,000 for minor costs which may occur for elections.

2008-09 Performance Measures and Benchmarking

Activity	Actual 2005-06	Actual 2006-07	Projected 2007-08	Projected 2008-09
Board/committee appointments processed	52	50	50	50
Legislation processed (Ordinances and Resolutions)	427	400	400	400
Meeting hours logged	328	380	380	380
Public records requested - external only/internal not tabulated *An automated system will provide exact figures the Fiscal Year ending in September.	307	300	300*	320

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	City Clerk	\$91,840
1	1	1	Deputy City Clerk	57,917
4	4	4	Technical Writing Specialist	177,772
1	1	1	Sr. Administrative Specialist	47,984
1	1	1	Administrative Specialist II	50,642
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	426,155
			Other Salaries & Wages	0
			Overtime	7,000
			Employer Payroll Expenses	174,022
			Total Personal Services	<u>\$607,177</u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTED	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	356,801	388,242	383,000	426,155	37,913
10-40 OVERTIME	11,126	7,000	8,710	7,000	0
25-01 FICA	26,967	28,475	27,833	31,016	2,541
25-03 RETIREMENT CONTRIBUTIONS	27,208	31,154	28,190	46,914	15,760
25-04 LIFE/HEALTH INSURANCE	87,090	96,029	90,096	96,092	63
TOTAL PERSONAL SERVICES	509,192	550,900	537,829	607,177	56,277
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,998	3,900	3,500	3,900	0
<i>Board member nameplates, commemorative plaques</i>					
31-01 PROFESSIONAL SERVICES	11,246	14,000	13,500	14,000	0
<i>Supplementary amendments to the code of ordinances and land development code</i>					
31-51 DOCUMENT IMAGING	3,376	7,000	3,500	7,000	0
<i>Microfilming and archiving services</i>					
40-00 TRAINING & TRAVEL COSTS	633	4,000	3,000	4,000	0
41-00 COMMUNICATIONS	3,258	6,800	3,000	3,000	(3,800)
46-00 REPAIR AND MAINTENANCE	2,052	5,000	5,000	5,000	0
47-01 LEGAL ADS	24,282	32,000	32,000	32,000	0
<i>Public Hearing Notices for City Council and land use matters, second reading of ordinances</i>					
47-06 DUPLICATING	5,880	6,608	6,608	6,600	(8)
49-00 OTHER CURRENT CHARGES	1,455	2,000	1,800	2,000	0
<i>Recording of documents such as resolutions, variances and interlocal agreements</i>					
51-00 OFFICE SUPPLIES	4,225	3,050	4,300	3,050	0
52-00 OPERATING SUPPLIES	6,115	4,000	4,000	4,000	0
<i>Council Chamber meeting supplies, CDs, DVDs</i>					
54-01 MEMBERSHIPS	1,206	1,500	1,550	1,500	0
69-40 EQUIPMENT	0	0	8,540	0	0
TOTAL OPERATING EXPENSES	66,726	89,858	90,298	86,050	(3,808)
TOTAL EXPENSES	\$575,918	\$640,758	\$628,127	\$693,227	52,469

City of Naples, Florida

Departmental Summary Page

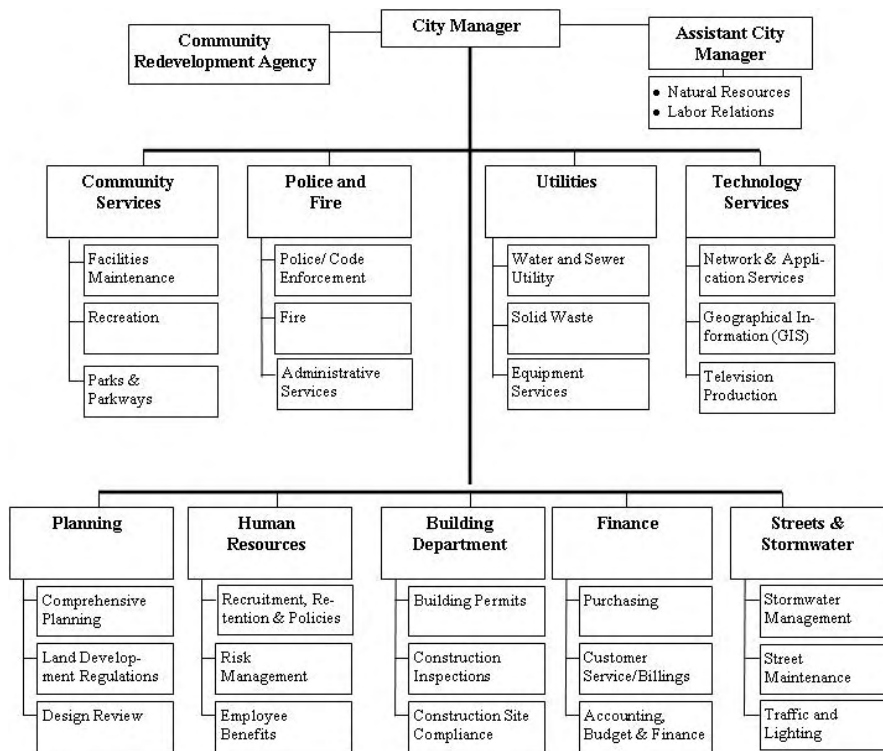


DEPARTMENT City Manager
FUND: General Fund

Mission Statement

The mission of the City Manager's Office is to deliver governmental services to the citizens of Naples in an efficient and professional manner, to remain cognizant of our city's regional context and proactively plan and maintain productive regional relationships, and ensure that Naples' distinctive character and culture is preserved.

The chart below shows the general responsibility of the City Manager's Office, as assigned to the various departments.



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.

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

Therefore, the City Manager's duties and responsibilities include the following:

- (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 Operating Budget for submission to City Council for review and approval and be responsible for the subsequent administration of the approved budgets.
- (d) Prepare a complete report on the finances and administrative activities of the City for the preceding year and submit to City Council within ninety (90) days after the end of each fiscal year.
- (e) Perform such other duties as required by the City Council.

For further information about the mandated duties of the City Manager, see the City Charter Article III.

2008-09 Goals and Objectives

City Manager's Office

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) work with City employees to achieve goals & objectives outlined in the City's budget

Encourage and support Department Directors to manage all aspects of their operations to achieve established goals & objectives.

Estimated Start

Estimated Completion

October 2008

September 2009

Ensure that required accreditation and licensing of employees is maintained for the delivery of high quality service to residents.

October 2008

September 2009

Ensure that City plans remain current, particularly emergency and disaster response plans.

October 2008

September 2009

Meet at least weekly with all Department Directors, both individually and as a group.

October 2008

September 2009

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) strengthen effective Manager/Council relationship through professional and consistent communication methods

Inform all City Council members about major events or issues before they become newsworthy.

October 2008

September 2009

Provide City Council members the same information so all members can make well informed decisions.

October 2008

September 2009

Provide a detailed quarterly report to City Council members on the status of goals & objectives, including budgetary matters, for all City departments.

October 2008

September 2009

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

2008-09 Goals and Objectives

City Manager's Office

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.

**Estimated
Start**

**Estimated
Completion**

October 2008

September 2009

Assist City Council in the development of Public Policy.

October 2008

September 2009

Seek feedback from City Council as to whether the organization is meeting expectations.

October 2008

September 2009

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) continue to seek participation of Naples residents and community organizations to gain their input and expertise on matters of interest

Host monthly meetings with the Presidents of each homeowner association at City Hall to provide updates on City services and to discuss neighborhood issues and ideas for improving services.

October 2008

September 2009

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.

October 2008

September 2009

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) encourage regional solutions and participate in regional governance forums

Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.

October 2008

September 2009

Meet monthly with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations.

October 2008

September 2009

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.

October 2008

September 2009

Maintain active membership in Florida League of Cities and monitor legislative issues affecting Naples and its environs.

October 2008

September 2009

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

Natural Resources Division

As part of Vision Goal #2 (Make Naples the green jewel of the estuarine habitat of Naples Bay, Moorings Bay & Clam Bay)

Sea Grasses:

- Monitor the two areas of Naples Bay twice a year
- Survey three additional areas for sea grasses

October 2008	September 2009
October 2008	September 2009

Oysters:

- Monitor three oyster reefs constructed in 2005 in Naples Bay and Moorings Bay
- Assess establishment of new oyster reefs
- Determine factors affecting conditions of constructed Oyster reefs in Naples Bay

October 2008	December 2008
January 2009	April 2009
January 2009	April 2009

As part of Vision Goal #2 (Make Naples the green jewel of southwest Florida) restore Water Quality of Naples Bay

Collect water quality samples 11-12 times/yr and analyze data
 Plant littoral zone on two of the City's 28 existing stormwater retention ponds

October 2008	September 2009
February 2009	May 2009

Assure compliance with fertilizer ordinance

Promote the construction of residential rain gardens and create several on city properties

October 2008	September 2009
October 2008	December 2008

Locate potential sites for future filter marshes

October 2008	September 2009
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As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide Environmental Education and Outreach

Create brochures, posters and kiosks on rain gardens, filter marshes and swales

October 2008	September 2009
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Enhance Natural Resources website

October 2008	December 2008
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Support external environmental education efforts pertaining to Naples Bay, Keewaydin Island, Naples Pier and surrounding natural environment

October 2008	September 2009
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2008-09 Significant Budgetary Issues

The budget for the City Manager Department is \$1,104,348, which is a \$511,967 increase over the 2007-08 adopted budget. This is due primarily to the transfer of the Natural Resources Division (\$441,992) to this department from the Community Services Department.

The **City Manager's Office** has a budget of \$662,426, an increase of \$70,042. Increases are primarily due to general raises and the increased cost of insurance. The Operating Expenses are \$11,455 or 20% less than FY 07-08 due to the elimination of the Housing Assistance Payment, which was related to the prior City Manager's contract. The Assistant City Manager serves as the Labor Relations Manager and has direct oversight of the Natural Resources Division.

Departmental Summary Page (continued)

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

The budget for the **Natural Resources Division** is \$441,922, an increase of \$177,544 or 67% over FY07-08's budget of \$264,378. The division was previously budgeted in Community Services. Personal Services have increased \$115,882 because until 2008-09, 50% of the Natural Resources Manager was budgeted in the Storm Water Fund. It is now fully funded in this division. Operating expenses are \$136,383, an increase of \$61,662 over FY07-08. The major operating costs are:

- Aerators \$10,000
- Clam Bay (water quality, oyster reef construction, hydrology, sea grass monitoring) \$25,000
- Contracted water quality sampling and analysis \$25,000
- City wide energy reduction plan \$12,000

2008-09 Benchmarking and Performance Measures

	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Coordinate City Council Agenda Process including creating and distributing bi-weekly agendas:				
Number of meetings	67	67	67	67
Number of agenda items	453	453	478	450
Department Directors and/or Management Meetings Held:	67	67	67	67

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION				
1	1	1	City Manager	\$185,850
1	1	1	Assistant City Manager	120,750
2	2	2	Executive Assistant to City Manager	138,381
4	4	4		444,981
NATURAL RESOURCES **				
N/A	N/A	1	Natural Resources Manager*	113,151
N/A	N/A	1	Environmental Specialist	59,491
<u>N/A</u>	<u>N/A</u>	<u>1</u>	Administrative Coordinator	38,214
		3		210,856
DEPARTMENT TOTALS:				
4	4	7	Regular Salaries	655,837
			Other Salaries	8,225
			Overtime	0
			Employer Payroll Expenses	257,043
			Total Personal Services	\$921,105

* Until 2009, 50% of Natural Resources Manager was budgeted in Storm Water Fund and 50% in Community Services

** Positions formerly budgeted in Community Services/Natural Resources

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	310,070	406,912	425,075	655,837	248,925
10-30 OTHER SALARIES	108	2,000	0	8,225	6,225
10-40 OVERTIME	0	0	0	0	0
25-01 FICA	20,609	31,598	32,518	53,362	21,764
25-03 RETIREMENT CONTRIBUTIONS	28,502	35,716	21,100	57,287	21,571
25-04 LIFE/HEALTH INSURANCE	37,471	47,763	45,700	77,983	30,220
25-07 EMPLOYEE ALLOWANCES	7,105	10,080	46,117	68,411	58,331
TOTAL PERSONAL EXPENSES	403,865	534,069	570,510	921,105	387,036
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,650	6,000	9,000	63,275	57,275
30-02 HOUSING ASSISTANCE PAYMENT	18,000	18,000	750	0	(18,000)
30-10 AUTO MILEAGE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	8,000	37,000	37,000
31-43 LAWN/LANDSCAPE CERTIFICATION	0	0	0	25,000	25,000
40-00 TRAINING & TRAVEL COSTS	4,885	4,000	4,000	9,450	5,450
41-00 COMMUNICATIONS	3,308	5,500	3,500	3,110	(2,390)
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	1,900	1,900
42-11 EQUIP. SERVICES - FUEL	0	0	0	1,408	1,408
44-00 RENTALS & LEASES	8,437	14,000	11,000	15,000	1,000
46-00 REPAIR AND MAINTENANCE	0	200	100	5,000	4,800
47-00 PRINTING AND BINDING	194	500	500	3,500	3,000
47-01 LEGAL ADS	0	0	0	1,000	1,000
47-07 ANNUAL REPORT	8,350	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	1,670	3,500	3,500	7,500	4,000
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-07 UNIFORMS	0	0	0	1,500	1,500
54-00 BOOKS, PUBS, SUBS, MEMBS	430	600	600	600	0
54-01 MEMBERSHIPS	1,795	2,015	2,915	4,000	1,985
TOTAL OPERATING EXPENSES	52,719	58,315	47,865	183,243	124,928
TOTAL EXPENSES	456,584	592,384	618,375	1,104,348	511,964

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 PROJECTED BUDGET	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	310,070	406,912	425,075	444,981	38,069
10-30	OTHER SALARIES	108	2,000	-	-	(2,000)
25-01	FICA	20,609	31,598	32,518	37,724	6,126
25-03	RETIREMENT CONTRIBUTIONS	28,502	35,716	21,100	29,002	(6,714)
25-04	LIFE/HEALTH INSURANCE	37,471	47,763	45,700	35,928	(11,835)
25-07	EMPLOYEE ALLOWANCES	7,105	10,080	46,117	67,931	57,851
TOTAL PERSONAL EXPENSES		403,865	534,069	570,510	615,566	81,497
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Laws of Life Banquet (\$6,500) and other minor operating expenditures</i>	5,650	6,000	9,000	10,000	4,000
30-02	HOUSING ASSISTANCE PAYMENT	18,000	18,000	750	0	(18,000)
31-01	PROFESSIONAL SERVICES	0	0	8,000	0	0
40-00	TRAINING & TRAVEL COSTS <i>FCCMA, FLC and other staff training</i>	4,885	4,000	4,000	5,450	1,450
41-00	COMMUNICATIONS	3,308	5,500	3,500	2,810	(2,690)
44-00	RENTALS & LEASES <i>Copier lease payments and related costs</i>	8,437	14,000	11,000	15,000	1,000
46-00	REPAIR AND MAINTENANCE	0	200	100	0	(200)
47-00	PRINTING AND BINDING	194	500	500	500	0
47-07	NAPLES ANNUAL REPORT <i>Reduced cost due to decision to not mail out annual report.</i>	8,350	4,000	4,000	4,000	0
51-00	OFFICE SUPPLIES	1,670	3,500	3,500	5,000	1,500
54-00	BOOKS, PUBS, SUBS, MEMBS	430	600	600	600	0
54-01	MEMBERSHIPS <i>ICMA, FCMA, and Miscellaneous</i>	1,795	2,015	2,915	3,500	1,485
TOTAL OPERATING EXPENSES		52,719	58,315	47,865	46,860	(11,455)
TOTAL EXPENSES		\$456,584	\$592,384	\$618,375	\$662,426	70,042

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES**

History is in the Comm. Services Department

001.0404.537

		07-08	07-08	08-09	
	06-07	ORIGINAL	CURRENT	ADOPTED	CHANGE
ACCOUNT DESCRIPTION	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20	REGULAR SALARIES & WAGES	0	0	210,856	210,856
10-30	OTHER SALARIES	0	0	8,225	8,225
	<i>Reclassification approved July 2008</i>				
10-40	OVERTIME	0	0	0	0
25-01	FICA	0	0	15,638	15,638
25-03	RETIREMENT CONTRIBUTIONS	0	0	28,285	28,285
25-04	LIFE/HEALTH INSURANCE	0	0	42,055	42,055
25-07	EMPLOYEE ALLOWANCES	0	0	480	480
	TOTAL PERSONAL SERVICES	0	0	305,539	305,539
<u>OPERATING EXPENSES</u>					
30-00	OPERATING EXPENDITURES	0	0	53,275	53,275
	<i>Water quality equipment \$6,000, lake maintenance & plants \$7,775, aerators \$10,000, clam bay \$25,000, boat supplies \$2,500, educational materials \$2,000.</i>				
30-10	AUTO MILEAGE	0	0	0	0
31-01	PROFESSIONAL SERVICES	0	0	37,000	37,000
	<i>Water quality sampling and analysis \$25,000, Energy reduction plan \$12,000</i>				
31-43	LAWN & LANDSCAPE CERT	0	0	25,000	25,000
40-00	TRAINING & TRAVEL COSTS	0	0	4,000	4,000
	<i>Everglades Restoration Conference \$1,000; FSA \$2,000; Project Mgr Certification \$1,000</i>				
41-00	COMMUNICATIONS	0	0	300	300
42-10	EQUIP. SERVICES - REPAIRS	0	0	1,900	1,900
42-11	EQUIP. SERVICES - FUEL	0	0	1,408	1,408
46-00	REPAIR AND MAINTENANCE	0	0	5,000	5,000
47-00	PRINTING AND BINDING	0	0	3,000	3,000
47-01	LEGAL ADS	0	0	1,000	1,000
	<i>Natural Resources dredging permits require advertising</i>				
51-00	OFFICE SUPPLIES	0	0	2,500	2,500
52-00	OPERATING SUPPLIES	0	0	0	0
	Moved to Line Item 31-01	0	0	0	0
52-07	UNIFORMS	0	0	1,500	1,500
54-00	BOOK, PUB, SUBS, MEMBS	0	0	0	0
54-01	MEMBERSHIPS	0	0	500	500
	TOTAL OPERATING EXPENSES	0	0	136,383	136,383
	TOTAL EXPENSES	0	0	441,922	441,922



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT Planning Department
FUND: General Fund

Mission:

To provide the highest standard of customer service and public involvement while professionally implementing the City's Vision, Comprehensive Plan, and Code of Ordinances

Department Description

The **Planning Department** is responsible for overseeing the development of the City in accordance with the City of Naples Comprehensive Plan and Comprehensive Development Code. This Department 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 and Design Review Board.

Planning Goals and Objectives

The Planning Department has been focused on the Comprehensive Plan and other related long range planning issues, such as incorporating the results of the visioning process into the Comprehensive Plan, updating the Capital Improvement Element of the plan per new statutory requirements and adding the new Public School Facilities Element. The timing of these amendments will likely continue through the end of the 2008 calendar year. These amendments will be followed by a series of changes to the land development code to implement the goals, objectives and policies of the plan and a neighborhood planning process.

Other code amendments will include changes to the planned development requirements, changes to the boat storage regulations and changes to the processing of residential impact statements.

Planning Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #1 (preserve the City's distinctive character and culture), amend and update the City's Comprehensive Plan as required		
Complete adoption of EAR based Comp Plan Amendments	August 2008	December 2008
Preservation of older homes – provide incentives for alterations to existing structures	January 2009	September 2009
Alter neighborhood action plans to recognize long term goals and a separate action plan document	November 2008	April 2009
Amend the Capital Improvements Element for 2009	March 2009	November 2009

Department Summary Page (continued)

DEPARTMENT Planning
FUND: General Fund

Planning Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #2b (promote community sustainability and environmental conservation) amend the Code of Ordinances		
Planned Developments – increase minimum area requirements and provide alternate process	October 2008	December 2008
D-Downtown District – amend parking, open space	October 2008	December 2008
Conduct fee study	January 2009	April 2009
Residential Impact Statements – change to criteria with broader application	October 2008	December 2008
Boat Storage – unify and clarify dock regulations and require screening for storage on land	January 2009	May 2009
Multiple Family Parking – increase requirements	January 2009	May 2009
As part of Vision Goal #3c (establish more open and green space in the City)		
D-Downtown District-amend parking, open space ordinances	February 2009	June 2009
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership) provide for the efficient review and processing of petitions		
Provide for the electronic submittal of petition package materials	October 2008	December 2008
Coordinate the scanning of existing files	June 2009	September 2009

2008-09 Significant Budgetary Issues

The budget of the Planning Department is \$596,498, a \$51,669 decrease under the FY 2007-08 adopted budget.

Revenues

The Planning Department is projected to collect \$38,200 in petition fees and fines, and projects. These are shown as General Fund Revenues.

Expenditures

Total expenditures for the 2008-09 budget are \$596,498. Personal Services are \$498,573 for a total of five (5) full time positions, a reduction of two positions from FY2007-08. The reductions of a Planner I and Planning Technician are related to the city's cost containment as well as a reflection of the economic slowdown. Operating expenditures are \$97,925, a decrease of \$17,262 (15%) under FY 07-08. The most significant costs include building rental for \$31,364 and legal ads for \$17,000.

Department Summary Page (continued)

DEPARTMENT **Planning**
FUND: **General Fund**

2008-09 Performance Measures and Benchmarking

	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Administrative Appeal Petitions	2	2	3	2
Administrative Variance Petitions	0	0	1	0
Annexation Requests	0	2	2	1
Comprehensive Plan Amendments	2	2	6	4
Conditional Use Requests	10	16	7	12
Development of Significant Environmental Impact	0	0	1	0
Easement Vacation Requests	1	2	0	2
Live Entertainment Requests	4	6	6	4
Nonconformity Requests	2	0	0	1
Rezoning Requests	7	4	2	4
Residential Impact Statement Requests	13	16	4	12
Text Amendment Requests	17	10	8	10
Variance Requests	11	8	8	10
Waiver of Distance Requests	4	3	2	2
Design Review Board Petitions	54	34	17	30
Staff Action Committee Petitions	66	65	88	-
Total Petitions	201	176	158	99

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
PLANNING & ZONING				
0.5	1	1	Planning Director	115,882
1	0	0	Planning Administrator	-
2	3	3	Planner II	201,936
2	1	0	Planner I	-
1	1	0	Planning Technician	-
0.5	1	1	Sr. Administrative Specialist	41,134
<u>7</u>	<u>7</u>	<u>5</u>		<u>358,952</u>
7	7	5	Regular Salaries	358,952
			Other Salaries & Wages	3,812
			Overtime	1,000
			Employer Payroll Expenses	134,809
			Total Personal Services	<u><u>\$498,573</u></u>

Until 2007-08, half of the Community Development Director and the one-half of the Senior Administrative Specialist were charged to the Building Inspections Fund.

**FISCAL YEAR 2008-09
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515		06-07	07-08	07-08	08-09	
ACCOUNT DESCRIPTION		ACTUALS	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	288,623	394,093	397,783	358,952	(35,141)
10-30	OTHER SALARIES	0	4,800	4,800	3,812	(988)
	<i>Department uses intern for special projects</i>					
10-40	OVERTIME	236	1,000	1,000	1,000	0
25-01	FICA	21,941	30,015	30,874	27,032	(2,983)
25-03	RETIREMENT CONTRIBUTIONS	20,699	29,008	36,568	40,169	11,161
25-04	LIFE/HEALTH INSURANCE	43,675	68,784	71,850	62,328	(6,456)
25-07	EMPLOYEE ALLOWANCES	3,000	5,280	5,280	5,280	0
	TOTAL PERSONAL SERVICES	378,174	532,980	548,155	498,573	(34,407)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	15,015	8,586	4,000	8,586	0
	<i>Federal Express, Special Mailings, PAB Signs, DRB and PAB Courier</i>					
30-10	AUTO MILEAGE	50	300	300	300	0
31-01	PROFESSIONAL SERVICES	1,628	5,000	5,000	5,000	0
	<i>Series of Meetings for Neighborhood Plans, meeting notices, and related refreshments</i>					
40-00	TRAINING & TRAVEL COSTS	8,187	6,400	6,400	6,400	0
	<i>FAPA, AICPA Certifications, Arborist Certification, and misc conferences</i>					
41-00	COMMUNICATIONS	3,758	4,820	2,130	3,120	(1,700)
42-10	EQUIP. SERVICES - REPAIRS	170	694	200	653	(41)
42-11	EQUIP. SERVICES - FUEL	174	616	824	692	76
44-01	BUILDING RENTAL	48,181	49,961	49,961	31,364	(18,597)
	<i>Space used at the Building Permits Fund building</i>					
46-00	REPAIR AND MAINTENANCE	914	2,310	1,200	2,310	0
47-00	PRINTING AND BINDING	2,568	6,000	6,000	7,000	1,000
47-01	LEGAL ADS	13,618	16,000	14,500	17,000	1,000
	<i>Council, EAR, DRB, and other required ads in the local paper</i>					
47-06	DUPLICATING	260	2,500	1,000	3,500	1,000
51-00	OFFICE SUPPLIES	7,499	8,000	7,500	8,000	0
54-01	MEMBERSHIPS	3,371	4,000	4,000	4,000	0
	TOTAL OPERATING EXPENSES	105,393	115,187	103,015	97,925	(17,262)
	TOTAL EXPENSES	\$483,567	\$648,167	\$651,170	\$596,498	(51,669)



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT Finance Department
FUND: General Fund

Mission:

To provide to City Council, staff, residents and guests of Naples all municipal financial business needs, efficiently and professionally, and to ensure City resources are used for city purposes through a combination of efficient transaction processing, effective internal controls, and accurate financial information. In a spirit of excellence, integrity, and dedication, the highest standards of accounting, financial reporting, budgeting, investments, revenue collections, and procurement shall be followed and promoted.

Department Description

The City of Naples Finance Department operates in two 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 division also collects revenues for the City, such as parking fines, licenses, boat and beach stickers, landscape certifications, and utility bills.

Customer Service assists utility customers by mailing out utility bills and processing utility changes. The division is responsible for direct contacts with customers regarding account balances and usage problems. The division assists the Finance/Accounting division with a variety of customer inquiries. In addition, this section 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 maintaining City wide internal controls and financial accountability.

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), improve efficiency in the finance divisions.		
Improve the website as an information source to the public	December 2008	March 2009
Conduct Internal Training on budgeting, purchasing, travel policy and accounts payable	October 2008	September 2009
Review fixed assets inventory	January 2009	July 2009
Conduct a payroll audit at one City facility	October 2008	September 2009
Convert bid notification to email and postcards	October 2008	March 2009
At least four times, encourage Direct Deposit for payroll	October 2008	September 2009
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), enhance revenues and/or revenue collections		
Research and develop opportunity for special taxing districts	December 2008	March 2009
Review outstanding debt for arbitrage compliance	December 2008	July 2009
Conduct a special meter reading for all zero meter reads	October 2008	August 2009
Create and implement desk manual for Utility Billing	January 2009	July 2009
Improve Meter Reading Process and meter exchanges for fewer zero reads or missed reads.	June 2008	September 2009
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), enhance knowledge of finance employees, other staff, management and the public		
Complete the Financial Accounting Manual	October 2008	June 2009
Publish the FY 2008 CAFR and submit to the GFOA's award program by March 25, 2009	November 2008	March 2009
Publish the FY 2008 budget and submit to the GFOA's award program by December 25, 2008	November 2008	December 2008
Publish the monthly financial reports by the 11 th of each month	October 2008	September 2009

Departmental Summary Page (continued)

DEPARTMENT **Finance Department**
FUND: **General Fund**

2008-09 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,895,673, an increase of \$182,454 over the adopted 2007-08 budget.

Finance and Accounting, budgeted at \$1,106,703, shows an increase of \$99,543 over FY 2007-08. There are 10.8 positions budgeted in this section, the same as in 2007-08. Personal Services is the largest area of increase. Increases are primarily due to the annual contracted raise and the increased cost of benefits.

Operating Expenses increased \$15,030 primarily due to a contractual increase for the annual audit as well as a new Risk Management Audit requirement (an unfunded mandate). Training and Travel costs are \$1,020 less than FY 07-08 but are a significant item in this budget, due to the many professionally certified (CGFO, CPFO and CPA) employees who are required to maintain education levels to keep their certification, and due to the ever changing requirements of the field that require regular training. Other Contractual Services includes one off-site storage unit for accounts payable and related records. There are no other major costs in this division.

Customer Service, with a budget of \$488,792, is an increase of \$42,181 over FY 2007-08. There is no major change in this section's expenditures with the exception of fuel costs and repairs.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) (\$34,000), and Printing for utility bills and occupational licenses (\$13,000). Uniforms and Clothing costs represent the required shoes and shirts for the Meter Readers.

Purchasing, with a budget of \$300,178, is an increase of \$40,730 over the 2007-08 budget. There are four (4) positions budgeted in Purchasing. The primary area of increase is salary and benefits which increased due to the contractual salary raises and was slightly offset by general operating line item decreases.

2008-09 Performance Measures and Benchmarking

Description	Naples	Fort Myers	Marco Island	Cape Coral
Fitch Bond Rating	AAA	A+	AAA	A+
Per Capita Taxable Value	\$755,677	\$67,851	\$606,342	\$95,706

Description	Actual 2005-06	Actual 2007-08	Expected 2007-08	Projected 2008-09
Purchasing Card Transactions	2,079	2,136	2,400	2,500
Purchase Orders Issued	3,384	3,500	3,500	3,250
Formal Bids and Quotes	116	115	95	100
Occupational Licenses Issued	4,658	4,678	4,678	4,500
Checks reissued due to error by either vendor or City	61	32	30	28

Departmental Summary Page (continued)

DEPARTMENT **Finance Department**
FUND: **General Fund**

Description	Actual 2005-06	Actual 2007-08	Expected 2007-08	Projected 2008-09
Funds received from Annual Auction	\$81,160	\$110,098	\$98,000	\$90,000
Utility Payments made by Click 2 Gov (Internet)	1,822	2,062	2,400	2,500
Business License Payments made by Click 2 Gov	106	158	220	250
Parking Tickets paid by Click 2 Gov	374	552	800	900
City Employees on Direct Deposit	Data not tracked	75.6%	80%	85%
Delinquent Special Assessments (loans, percent, dollar value)	29 (8.2%) \$11,104.07	32 (9.2%) \$10,974.05	20 (5.8%) \$7,500.00	28 (5%) \$6,000
Finance Employees with relevant certifications	6	7	8	8
Awards received from GFOA	2	2	2	2
GFOA Budget Criteria deemed at least proficient	92%	92%	96%	97%

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ACCOUNTING				
1	1	1	Finance Director	129,081
1	1	1	Comptroller	116,704
1	1	1	Budget & Investment Manager	69,943
1	1	1	Accounting Manager	77,051
1	1	1	Pension & Financial Accountant	68,826
2	2	2	Finance Analyst	97,941
1	1	1	Accounting Clerk III	34,985
1	1	1	Accounting Clerk III	34,985
1	1	1	Finance Coordinator	48,463
0.8	0.8	0.8	Service Worker I (30 hours)	19,020
<u>10.8</u>	<u>10.8</u>	<u>10.8</u>		<u>696,999</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	65,502
2	2	1	Customer Service Representative	29,584
1	1	2	Billing & Collection Specialist	73,507
2	2	2	Meter Reader	60,635
1	1	1	Meter Technician	41,583
<u>7</u>	<u>7</u>	<u>7</u>		<u>270,811</u>
PURCHASING				
1	1	1	Purchasing Manager	74,210
1	1	1	Buyer	48,463
1	1	1	Warehouse Coordinator	40,499
1	1	1	Administrative Specialist II	39,743
<u>4</u>	<u>4</u>	<u>4</u>		<u>202,915</u>
21.8	21.8	21.8	Regular Salaries	1,170,725
			Other Salaries & Wages	4,980
			Overtime	6,650
			Employer Payroll Expenses	456,073
			Total Personal Services	<u>1,638,428</u>

Finance also includes Administration/Beach Fund

**FISCAL YEAR 2008-09
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	983,831	1,065,262	1,124,310	1,170,725	105,463
10-30 OTHER SALARIES	27,380	5,200	6,436	4,980	(220)
10-40 OVERTIME	13,894	7,150	5,950	6,650	(500)
25-01 FICA	76,276	79,509	86,681	87,186	7,677
25-03 RETIREMENT CONTRIBUTIONS	89,443	107,637	98,058	157,214	49,577
25-04 LIFE/HEALTH INSURANCE	179,762	210,172	208,264	211,673	1,501
25-07 EMPLOYEE ALLOWANCES	160	0	0	0	0
TOTAL PERSONAL SERVICES	1,370,746	1,474,930	1,529,699	1,638,428	163,498
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	16,743	20,087	17,900	19,287	(800)
31-02 ACCOUNTING & AUDITING	78,500	83,500	83,500	99,500	16,000
31-04 OTHER CONTRACTUAL SVCS	7,102	5,400	5,400	5,500	100
40-00 TRAINING & TRAVEL COSTS	9,592	14,330	11,000	13,055	(1,275)
41-00 COMMUNICATIONS	9,892	14,900	7,720	12,636	(2,264)
42-02 POSTAGE AND FREIGHT	32,359	34,000	28,000	34,000	0
42-10 EQUIP. SERVICES - REPAIRS	8,200	7,943	17,451	10,947	3,004
42-11 EQUIP. SERVICES - FUEL	9,325	9,974	12,800	14,665	4,691
44-00 RENTALS & LEASES	2,823	2,520	2,496	2,520	0
46-00 REPAIR AND MAINTENANCE	1,697	1,600	1,050	1,550	(50)
47-00 PRINTING AND BINDING	22,358	21,000	20,300	20,500	(500)
47-01 LEGAL ADS	8,056	6,000	6,000	6,000	0
51-00 OFFICE SUPPLIES	9,505	10,000	11,500	9,850	(150)
52-00 OPERATING SUPPLIES	2,765	3,400	3,414	3,600	200
52-07 UNIFORMS	953	850	850	850	0
52-09 OTHER CLOTHING	961	1,000	825	1,000	0
54-01 MEMBERSHIPS	1,395	1,535	1,481	1,585	50
54-02 BOOKS, PUBS, SUBS.	0	250	200	200	(50)
TOTAL OPERATING EXPENSES	222,226	238,289	231,887	257,245	18,956
TOTAL EXPENSES	\$1,592,972	\$1,713,219	\$1,761,586	\$1,895,673	182,454

**FISCAL YEAR 2008-09
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ADOPTED BUDGET	07-08 CURRENT PROJECTED	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	602,897	642,092	660,000	696,999	54,907
10-30	OTHER SALARIES <i>Summer Intern 12 weeks</i>	0	4,700	4,700	4,480	(220)
10-40	OVERTIME <i>Cash Receipts, Year End Processing</i>	2,956	1,200	800	1,200	0
25-01	FICA	44,608	48,014	50,911	52,126	4,112
25-03	RETIREMENT CONTRIBUTIONS	55,977	66,572	60,435	92,774	26,202
25-04	LIFE/HEALTH INSURANCE	94,424	106,860	105,586	106,372	(488)
TOTAL PERSONAL SERVICES		800,862	869,438	882,432	953,951	84,513
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>	9,533	14,787	14,900	14,787	0
31-02	ACCOUNTING & AUDITING <i>Base Contract \$89,000 Travel \$3,500; New RMA Requirement (\$7,000)</i>	78,500	83,500	83,500	99,500	16,000
31-04	OTHER CONTRACTUAL SVCS <i>Banking fees and offsite storage</i>	7,102	5,400	5,400	5,500	100
40-00	TRAINING & TRAVEL COSTS <i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>	5,918	9,000	6,500	7,980	(1,020)
41-00	COMMUNICATIONS	4,278	8,200	4,070	8,200	0
47-00	PRINTING AND BINDING	11,087	7,500	7,800	7,500	0
51-00	OFFICE SUPPLIES	7,963	8,000	9,700	8,000	0
54-01	MEMBERSHIPS <i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>	1,185	1,085	1,085	1,085	0
54-02	BOOKS, PUBS, SUBS.	0	250	200	200	(50)
TOTAL OPERATING EXPENSES		125,566	137,722	133,155	152,752	15,030
TOTAL EXPENSES		\$926,428	\$1,007,160	\$1,015,587	\$1,106,703	99,543

**FISCAL YEAR 2008-09
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	237,120	249,203	278,350	270,811	21,608
10-30 OTHER SALARIES <i>Temporary help for zero meter reads</i>	1,069	500	1,736	500	0
10-40 OVERTIME	6,483	3,950	3,650	3,950	0
25-01 FICA	18,253	18,162	21,506	19,576	1,414
25-03 RETIREMENT CONTRIBUTIONS	21,908	25,269	20,570	37,555	12,286
25-04 LIFE/HEALTH INSURANCE	66,932	71,850	70,135	73,061	1,211
TOTAL PERSONAL SERVICES	351,765	368,934	395,947	405,453	36,519
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,740	500	500	500	0
31-04 OTHER CONTRACTUAL SVCS	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS <i>Business Tax Conference (\$800); Computer/HTE training (\$1,125)</i>	921	2,000	2,000	1,925	(75)
41-00 COMMUNICATIONS	4,243	3,700	2,600	2,936	(764)
42-02 POSTAGE & FREIGHT	32,359	34,000	28,000	34,000	0
42-10 EQUIP. SERVICES - REPAIRS	7,486	7,842	17,100	10,000	2,158
42-11 EQUIP. SERVICES - FUEL	8,858	9,035	12,300	14,078	5,043
46-00 REPAIR AND MAINTENANCE	1,653	1,550	1,000	1,500	(50)
47-00 PRINTING AND BINDING	11,271	13,500	12,500	13,000	(500)
47-01 LEGAL ADS	0	0	0	0	0
51-00 OFFICE SUPPLIES	1,542	2,000	1,800	1,850	(150)
52-00 OPERATING SUPPLIES	1,486	2,000	1,800	2,000	0
52-07 UNIFORMS	953	850	850	850	0
52-09 OTHER CLOTHING	325	700	700	700	0
TOTAL OPERATING EXPENSES	73,837	77,677	81,150	83,339	5,662
TOTAL EXPENSES	\$425,602	\$446,611	\$477,097	\$488,792	42,181

**FISCAL YEAR 2008-09
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	143,814	173,967	185,960	202,915	28,948
10-30 OTHER SALARIES	26,311	0	0	0	0
10-40 OVERTIME	4,455	2,000	1,500	1,500	(500)
25-01 FICA	13,415	13,333	14,264	15,484	2,151
25-03 RETIREMENT CONTRIBUTIONS	11,558	15,796	17,053	26,885	11,089
25-04 LIFE/HEALTH INSURANCE	18,406	31,462	32,543	32,240	778
25-07 EMPLOYEE ALLOWANCES	160	0	0	0	0
TOTAL PERSONAL SERVICES	218,119	236,558	251,320	279,024	42,466
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,470	4,800	2,500	4,000	(800)
40-00 TRAINING & TRAVEL COSTS	2,753	3,330	2,500	3,150	(180)
<i>FL Assoc Public Purchasing and required CEUs for CPPB</i>					
41-00 COMMUNICATIONS	1,371	3,000	1,050	1,500	(1,500)
42-10 EQUIP. SERVICES - REPAIRS	714	101	351	947	846
42-11 EQUIP. SERVICES - FUEL	467	939	500	587	(352)
44-00 RENTALS & LEASES	2,823	2,520	2,496	2,520	0
<i>Copier Rental</i>					
46-00 REPAIR AND MAINTENANCE	44	50	50	50	0
<i>Annual typewriter maintenance</i>					
47-01 LEGAL ADS	8,056	6,000	6,000	6,000	0
<i>Advertising for bids and RFPs</i>					
51-00 OFFICE SUPPLIES	0	0			0
52-00 OPERATING SUPPLIES	1,279	1,400	1,614	1,600	200
52-09 OTHER CLOTHING	636	300	125	300	0
<i>Shoe Allowance and shirts - Warehouse position</i>					
54-01 MEMBERSHIPS	210	450	396	500	50
<i>NIGP, FL Assoc Public Purchasing, Gulf Coast Chapter Public Purchasing</i>					
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	22,823	22,890	17,582	21,154	(1,736)
TOTAL EXPENSES	\$240,942	\$259,448	\$268,902	\$300,178	40,730



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Mission:

To be responsive to the public by providing exceptional Parks & Parkways, Recreation, Waterfront Operations and Facilities Management in a cost effective, efficient and professional manner and by providing the citizens, employees, and contractors with professional customer service.

Department Description

In the General Fund, the Community Services Department consists of three major divisions: Administration, Parks and Parkways and Recreation.

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, Beach Maintenance in the Beach Fund, and Community Services 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 Division** includes 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 summer camp programs at Lake Park Elementary and Seagate Elementary.

2008-09 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), administer all services and divisions within the Department and provide a full range of recreation facilities and services for residents and visitors		
Provide an annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.	October 2008	Sept. 2009
Identify and apply for a minimum of two grants.	October 2008	Sept. 2009
Ensure all program and capital budgets remain within FY 2008-09 expenditure and revenue appropriations.	October 2008	Sept. 2009

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
Continue Land Conservation and Preservation Program efforts including opportunities for funding and acquiring appropriate and available undeveloped property.	October 2008	Sept. 2009
<u>Recreation Division Goals</u>		
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide quality recreation, cultural and athletic programs, activities and events		
Continue to improve the Recreation Information on the Web site for better information to the public	October 2008	Sept. 2009
Maintain high level of customer satisfaction (90%) by continuing to collect comment cards and following up with customer concerns	October 2008	Sept. 2009
Maintain a high level of attendance in programs by marketing and tracking where and how customers learn about the activities offered	October 2008	August 2009
Identify and apply for sponsorships as part of the department goals to help subsidize special events and camps	October 2008	June 2009
<u>Parks and Parkways Division Goals and Objectives</u>		
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide fiscal management oversight and seek alternative revenue opportunities to supplement program services		
Maintain a citywide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs.	October 2008	Sept. 2009
Plant 100 trees through the Tree Fill-in and Replacement Program	October 2008	August 2009
Inspect and act on 100% of tree ordinance violations within 30 days of observation or reporting.	October 2008	Sept. 2009
As part of Vision Goal #3A (Maintain and improve public amenities for residents) provide project management for landscape beautification needs		
Sustain level of service for citywide plant maintenance and restoration for city parks, medians and rights-of-way	October 2008	Sept. 2009
Identify and implement sustainable landscape design guidelines for publicly managed properties, which includes native plants that require limited water use.	October 2008	March 2009
Reduce dependency on potable water for irrigation needs by upgrading automated systems and tapping into the City's Reuse Water System where available.	October 2008	March 2009

Departmental Summary Page (continued)

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

2008-09 Significant Budgetary Issues

The budget of the Community Services Department is \$6,795,917. It decreased \$857,622 under the adopted budget of FY07-08. Due to the state requirements for property tax reform, this department responded with reductions while still trying to provide a high level of service to the residents of Naples. The **Natural Resources** division, formerly shown here with a 2007-08 budget of \$264,378, has been transferred to the City Manager's Department effective 2008-09.

The **Administration** division budget is \$727,577, which represents a \$174,841 decrease (or 19%) under the adopted budget of FY07-08. Three positions have been eliminated including Grants Coordinator, Community Services Analyst and one Administrative Specialist II. The only increase in personal services is the contracted raises in salaries and benefits. Operating Expenditures, at \$102,080 are \$1,155 less than FY 07-08.

The **Parks and Parkways** division, which handles the maintenance of the City rights-of-way and medians, has a budget of \$3,747,578, a \$237,582 decrease under the adopted budget of FY07-08. Three Landscape Technicians have been eliminated. There is a reduction in contractual services of \$319,000 because competitive bid pricing resulted in cost reductions for maintenance of city medians and rights-of-ways, lot mowing, tree trimming and root pruning without affecting levels of service, and because of a reduction of the tree inoculation (lethal yellowing) program.

Contractual Services, budgeted at \$1,450,000 includes:

○ Mowing contracts	\$693,500
○ Plant Restoration	\$80,000
○ Palm Tree Trimming	\$180,000
○ Hardwood Trimming	\$160,000
○ Tree Removal	\$30,000
○ Tree Transplanting	\$70,000
○ Mulch Installation	\$60,000
○ Other Specialized Services	\$176,500

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

Other major expenditures of Parks and Parkways include:

- Equipment Services Maintenance and Fuel is budgeted at \$224,174
- 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 \$487,085.

The **Recreation** divisions' budgets are \$2,320,762, representing a \$140,001 decrease under the FY07-08 budgets. This includes the expenses of Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics, Gulfview and Naples Preserve.

In the combined Recreation divisions, there are 11 (full-time equivalent) positions budgeted, one less than in 2007-08. The position eliminated was a Park Manager at Fleishmann Park.

In addition to those 11 positions, there is \$473,500 in "Other Salaries". This funds summer lifeguards and other temporary recreation workers for camps, after school programs, and recreation center staffing. This line item has been decreased by \$100,000 from FY07-08 because

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

recreation centers will modify their hours depending on the specific need of the community serviced by the center.

The Skate Park has a decrease of \$35,850 under FY 07-08. Resale supplies (or cost of goods sold at the Skate Park) have been reduced drastically as the Skate Shop was closed for construction and is expected to open on a smaller scale in FY 08-09.

In another cost saving measure for 2008-09, the city will be cancelling its contract with Collier County Schools for the Gulf Coast Middle School. The School Board requested a fee increase, and staff determined it would be more cost efficient to absorb the programs into the other recreation sites. The total savings is more than \$60,000.

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$360,000	\$837,553	43%
Norris Community Center (Cambier)	140,500	\$449,611	31%
River Park Center and Anthony Park	73,400	\$600,488	12%
Athletics and School Site Activities	150,300	\$269,735	56%
Skate Park	\$92,700	\$140,075	66%

2008-09 Performance Measures and Benchmarking

Recreation Division

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral
Coed Softball Adult	38 Teams \$600	44 Teams \$610	35 Teams \$525	28 Teams \$500
Flag Football Adult	18 Teams \$525	6 Teams \$500	NA	16 Teams \$525
Ultimate Frisbee	20 / \$25	NA	NA	NA
Table Tennis Adult	25 / \$25	NA	31 / \$24	NA
Martial Arts Adult/Youth	50 / \$63	130 / \$58	91 / \$48	111 / \$52
Basketball Youth	35 / \$80	340 / \$30	272 / \$50	80 / \$45
Flag Football Youth	137 / \$55	340 / \$30	197 / \$45	NA
Pre K Athletics	202 / \$40	150 / \$36	141 / \$30	127 / \$40
Sports Camps Youth	372 / \$125 Ave	NA	NA	NA

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES	Actual 2005-06	Actual 2007-08	Actual 2007-08	Projected 2008-09
Leagues Adult – Teams	46	55	61	58
Leagues Youth – Teams	81	94	95	96
Tournament Adult - Teams	6	34	36	18
Tournament Youth - Teams	0	7	6	14
Special Events – Participants	571	675	712	700
Camps, Classes, - Participants	725	883	1000	1275

The Edge Skate Park:

BENCHMARKS	City of Naples	East Naples	Golden Gate	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+)	\$10 / \$25	\$10 / \$25	\$10/3 day
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	N/A
Public/Private	Public	Public	Public	Public
Size	40,000	25,000	20,000	18,000
Members	1200/member/2000 visitors	500	1000	420

PERFORMANCE MEASURES	Actual 2005-06	Actual 2007-08	Actual 2007-08	Projected 2008-09
Members	2116	3419	3500	3000
Campers	297	330	295	280
Special Events	2335	1851	2000	1500

Recreation:

BENCHMARKS	Lee County-	Collier County-Veteran's Community Center	Collier County-Golden Gate Community Center	City of Naples Fleischmann Park, River Park and Norris Center
Afterschool Programs registered	150	45	45	50
Summer Day camp registered	220	160	180	293
Specialty Camps offered	11	6	9	153
Toddler Recreation Classes	5	5	5	11
Gymnastics Classes	0	0	0	12
Dance Classes (all ages)	0	8	8	18
Martial Arts Classes (all ages)	2	2	3	9
Special Events (annual)	6	4	8	12

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES		Actual 2005-06	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009
Afterschool	FP	40	26	30	30
# Participants	RP/AP	(Combined)	15	15	25
	NC	0	0	10	0
Day Camps	FP	250	228	250	210
# Participants	RP/AP	(Combined)	65	75	65
	NC	0	0	0	0
Specialty Camps	FP	91	85	83	80
# camps offered	RP/AP	22	16	17	15
	NC/TC	13	29	27	25
Meetings, clubs	FP	10	8	6	6
	RP/AP	15	5	7	7
	NC	21	9	10	17
Gymnastics	FP	12	9	9	11
# classes per session	RP/AP	0	0	2	3
	NC	0	0	0	2
Dance Classes	FP	9	8	8	5
Kids and adults	RP/AP	11	10	4	3
Per session	NC	10	8	10	10
Martial Arts	FP	7	5	7	7
# classes offered	RP/AP	0	1	2	2
Per session	NC	2	1	2	2
Productions	FP	1	5	7	6
Total # shows (Music/theater)	RP/AP	8	4	4	4
	NC	110	96	95	110
Evaluation Forms:					
Cultural Heritage @ RP		16 (rain out)	42	50	79
Bunnymania @ FP		44	62	75	55
Spooktacular @ FP		Cancelled/Wil	35	50	60
Chillie Willie @ FP		ma	32	50	25
Specialty Camps @ FP		36	102	125	80
Specialty Camps @ RP		46	Combined	Combined above	Combined above
Breakfast w/Bunny @ RP		Combined	above	50	25
Breakfast w/Santa @ FP		above	40	40	18
Celebrate Children @ NC		60	30	25	N/A
Norris Center Xmas @ NC		N/A	N/A	35	22
MS Dances @ FP		16	25	50	100
Outdoor Movie Nights @ NC		11	24	50	50
Open Mic Nights @ NC		N/A	N/A	N/A	15

FP= Fleischmann Park
 RP= River Park
 NC=Norris Center/Cambier Park
 TC=Tennis Center

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$115,751
1	1	1	Assistant Director	103,278
1	1	0	Grants Coordinator	0
1	1	1	Recreation Services Manager	73,993
1	1	0	Community Services Analyst	0
1	1	1	Community Service Coordinator	48,464
1	1	1	Sr. Administrative Specialist	46,010
2	2	1	Administrative Specialist II	39,742
<u>9</u>	<u>9</u>	<u>6</u>		<u>427,238</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	80,604
1	1	1	Parks & Parkways Supervisor	57,333
0	1	1	Contract Services Manager	54,658
1	1	1	Administrative Specialist II	39,742
2	2	2	Sr Landscape Technician	77,883
4	4	4	Irrigation Technicians	179,085
4	4	4	Landscape Technician III	156,024
10	8	5	Landscape Technicians II	183,914
<u>23</u>	<u>22</u>	<u>19</u>		<u>829,243</u>
RECREATION/FLEISCHMANN PARK - 0921				
1	1	0	Park Manager	0
0	1	2	Recreation Supervisor	104,011
1	1	0	Recreation Assistant	0
<u>2</u>	<u>3</u>	<u>2</u>		<u>104,011</u>
RECREATION/SKATE PARK - 0922				
1	0	0	Recreation Supervisor	0
<u>1</u>	<u>0</u>	<u>0</u>		<u>0</u>

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	1	Parks Manager	57,721
1	0	0	Recreation Supervisor	0
1	1	1	Recreation Coordinator	34,815
1	1	1	Recreation Assistant	38,904
4	3	3		131,440
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	59,385
0.5	0.5	0.5	Creative Arts Coordinator	21,954
2	1	1	Recreation Supervisor	54,282
0	1	1	Recreation Assistant	29,775
3.5	3.5	3.5		165,395
RECREATION/ATHLETICS & GULFVIEW - 0925				
1	1	1	Athletic Supervisor	53,945
1.5	1.5	1.5	Recreation Assistant (3 Part-time)	49,392
2.5	2.5	2.5		103,337
NATURAL RESOURCES - 0928				
0.5	0.5	0	Natural Resources Manager	0
1	0	0	Marina Compliance Specialist (1 year)	0
1	1	0	Environmental Specialist	0
0	1	0	Administrative Specialist II	0
2.5	2.5	0	<i>(moved to City Manager's Office)</i>	0
47.5	45.5	36.0 (9.5)	Regular Salaries	1,760,664
			Other Salaries & Wages	473,500
			Overtime	70,500
			Employer Payroll Expenses	768,747
			Total Personal Services	\$3,073,411
Position Changes		(1.0)	Grants Coordinator Eliminated	
		(1.0)	Community Services Analyst Eliminated	
		(1.0)	Administrative Specialist I Eliminated	
		(3.0)	Landscape Technicians Eliminated	
		(1.0)	Park Manager Eliminated	
		(2.5)	Natural Resources moved to City Manager's Office	
		(9.5)		

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,641,670	2,050,707	2,060,883	1,760,664	(290,043)
10-30 OTHER SALARIES	624,844	573,000	583,800	473,500	(99,500)
10-40 OVERTIME	99,607	99,500	97,500	70,500	(29,000)
25-01 FICA	177,916	154,874	197,920	135,757	(19,117)
25-03 RETIREMENT CONTRIBUTIONS	128,851	176,550	178,334	237,235	60,685
25-04 LIFE/HEALTH INSURANCE	342,351	448,451	453,265	386,155	(62,296)
25-07 EMPLOYEE ALLOWANCES	9,180	9,240	9,240	9,600	360
TOTAL PERSONAL EXPENSES	3,024,419	3,512,322	3,580,942	3,073,411	(438,911)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	265,792	591,800	642,300	665,885	74,085
30-05 COUNTY LAND FILL	0	5,000	0	0	(5,000)
30-10 AUTO MILEAGE	632	2,000	1,150	1,400	(600)
30-20 FIELD TRIPS	7,200	27,200	25,200	27,200	0
30-21 FLEISCHMANN PARK FIELD TRIPS	37,002	45,000	45,000	45,000	0
30-23 RIVER PARK CENTER (moved to 3020)	8,685	0	0	0	0
31-01 PROFESSIONAL SERVICES	243,556	250,900	271,045	239,500	(11,400)
31-04 OTHER CONTRACTUAL SVCS	1,348,042	1,800,500	1,863,500	1,481,500	(319,000)
31-23 CULTURAL ARTS - THEATRE	0	50,000	42,000	45,000	(5,000)
31-43 LAWN/LANDSCAPE CERTIFICATION	30,305	25,000	19,000	0	(25,000)
40-00 TRAINING & TRAVEL COSTS	15,316	26,250	21,000	22,750	(3,500)
41-00 COMMUNICATIONS	65,027	95,100	54,200	78,400	(16,700)
42-00 TRANSPORTATION	45,365	57,200	56,000	57,200	0
42-10 EQUIP. SERVICES - REPAIRS	150,207	178,461	165,800	158,335	(20,126)
42-11 EQUIP. SERVICES - FUEL	49,816	75,236	76,408	92,684	17,448
43-01 ELECTRICITY	240,564	221,000	225,000	211,826	(9,174)
43-02 WATER, SEWER, GARBAGE	264,755	267,923	216,423	262,500	(5,423)
44-00 RENTALS & LEASES	5,751	16,600	16,600	16,600	0
46-00 REPAIR AND MAINTENANCE	22,380	29,000	28,000	15,706	(13,294)
46-04 EQUIP. MAINTENANCE	23,605	25,000	23,500	25,000	0
46-15 RED TIDE CLEAN-UP	14,151	50,000	40,000	50,000	0
47-00 PRINTING AND BINDING	28,958	34,000	34,000	32,000	(2,000)
47-01 LEGAL ADS	649	3,500	1,000	500	(3,000)
47-02 ADVERTISING (NON-LEGAL)	12,610	15,500	14,155	16,000	500
47-06 DUPLICATING	3,135	6,200	4,200	6,200	0
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	0	(12,292)
49-05 SPECIAL EVENTS	95,182	78,000	77,000	73,000	(5,000)
51-00 OFFICE SUPPLIES	30,959	39,750	34,750	33,750	(6,000)
51-06 RESALE SUPPLIES	43,114	52,500	2,500	12,500	(40,000)
52-00 OPERATING SUPPLIES	334,595	2,000	1,000	0	(2,000)
52-07 UNIFORMS	12,774	13,875	13,750	13,125	(750)
52-09 OTHER CLOTHING	7,501	8,936	9,085	9,000	64
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	0	(8,444)
52-41 POOL-OPERATING SUPPLIES	14,856	15,000	18,000	20,000	5,000
52-42 BAND SHELL OPERATING SUPPLIES	4,793	5,000	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	157	75	0	0	(75)
54-01 MEMBERSHIPS	5,037	6,975	5,775	4,945	(2,030)
TOTAL OPERATING EXPENSES	3,453,207	4,141,217	4,073,077	3,722,506	(418,711)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	13,150	0	0
60-40 MACHINERY EQUIP	3,590	0	0	0	0
TOTAL NON-OPERATING EXPENSES	3,590	0	13,150	0	0
TOTAL EXPENSES	\$ 6,481,216	\$7,653,539	\$7,667,169	\$6,795,917	(857,622)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	516,976	577,120	577,120	427,238	(149,882)
10-30 OTHER SALARIES <i>Part-time intern</i>	3,088	7,000	7,000	7,500	500
10-40 OVERTIME	8,284	12,000	6,500	10,000	(2,000)
25-01 FICA	39,584	43,878	43,878	32,293	(11,585)
25-03 RETIREMENT CONTRIBUTIONS	46,442	50,744	50,744	59,104	8,360
25-04 LIFE/HEALTH INSURANCE	96,527	99,441	99,441	79,762	(19,679)
25-07 EMPLOYEE ALLOWANCES	9,000	9,000	9,000	9,600	600
TOTAL PERSONAL SERVICES	719,901	799,183	793,683	625,497	(173,686)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Minor Expenditures such as board costs, mail charges, Ambassador program, special event (such as Independence Day) ads</i>	34,173	23,200	23,200	23,200	0
30-10 AUTO MILEAGE	83	500	200	300	(200)
31-04 OTHER CONTRACTUAL SVCS <i>Copier Maintenance and storage unit rental</i>	3,584	5,000	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	4,222	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	7,660	11,000	6,000	11,000	0
42-10 EQUIP. SERVICES - REPAIRS	13,633	5,027	7,000	4,735	(292)
42-11 EQUIP. SERVICES - FUEL	2,384	2,608	2,608	3,520	912
43-01 ELECTRICITY	9,563	8,500	8,500	8,500	0
47-00 PRINTING AND BINDING	27,300	32,000	32,000	32,000	0
47-01 LEGAL ADS	221	500	500	500	0
47-06 DUPLICATING	178	200	200	200	0
51-00 OFFICE SUPPLIES	6,171	7,500	6,500	6,000	(1,500)
52-09 OTHER CLOTHING	292	500	500	500	0
54-00 BOOKS, PUBS, SUBS, MEMBS	62	75	0	0	(75)
54-01 MEMBERSHIPS	1,806	1,625	1,625	1,625	0
TOTAL OPERATING EXPENSES	111,332	103,235	98,833	102,080	(1,155)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP.	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$831,233	\$902,418	\$892,516	\$727,577	(\$174,841)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	525,504	816,384	799,500	829,243	12,859
10-30 OTHER SALARIES <i>Intern funded by matching grant</i>	12,410	6,000	16,800	6,000	0
10-40 OVERTIME	51,878	60,000	60,000	30,000	(30,000)
25-01 FICA	43,175	61,469	61,469	60,687	(782)
25-03 RETIREMENT CONTRIBUTIONS	31,259	64,412	64,412	109,217	44,805
25-04 LIFE/HEALTH INSURANCE	130,968	220,299	220,299	206,372	(13,927)
TOTAL PERSONAL SERVICES	795,194	1,228,564	1,222,480	1,241,519	12,955
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Mulch \$100,000; Sod \$30,000, fertilizer/pesticide \$65,000, Trees & plants \$55,000, landfill costs, and more</i>	46,676	402,000	452,000	487,085	85,085
30-05 COUNTY LAND FILL	0	5,000	0	0	(5,000)
30-10 AUTO MILEAGE	277	500	250	300	(200)
31-04 OTHER CONTRACTUAL SVCS <i>Lawn maintenance \$693,500; Tree contracts \$485,000; Specialized services contracts \$271,500</i>	1,322,418	1,769,000	1,832,000	1,450,000	(319,000)
40-00 TRAINING & TRAVEL COSTS	3,648	6,500	4,000	6,500	0
41-00 COMMUNICATIONS <i>Embarq & Nextel Costs</i>	10,436	16,500	5,000	15,000	(1,500)
42-10 EQUIP. SERVICES - REPAIRS	127,522	161,872	150,000	142,050	(19,822)
42-11 EQUIP. SERVICES - FUEL	43,329	68,788	65,000	82,124	13,336
43-01 ELECTRICITY	29,769	30,000	30,000	30,000	0
43-02 WATER, SEWER, GARBAGE	203,410	210,000	170,000	210,000	0
44-00 RENTALS & LEASES	1,884	10,000	10,000	10,000	0
46-00 REPAIR AND MAINTENANCE <i>Routine maintenance and parts for blowers, chainsaws, trimmers, Weed Eaters, etc.</i>	0	6,000	6,000	6,000	0
46-15 RED TIDE CLEAN-UP	14,151	50,000	40,000	50,000	0
47-06 DUPLICATING	160	500	0	0	(500)
51-00 OFFICE SUPPLIES	3,963	8,000	6,000	5,000	(3,000)
52-00 OPERATING SUPPLIES <i>Expenses moved to line 30-00</i>	327,918	0	0	0	0
52-07 UNIFORMS	7,467	7,000	7,000	7,000	0
52-09 OTHER CLOTHING	2,394	3,936	4,000	4,000	64
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	385	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	2,145,807	2,756,596	2,782,250	2,506,059	(250,537)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	13,150	0	0
60-40 MACHINERY EQUIP.	1,600	0	0	0	0
TOTAL OPERATING EXPENSES	1,600	0	13,150	0	0
TOTAL EXPENSES	\$2,942,601	\$3,985,160	\$4,017,880	\$3,747,578	(237,582)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	120,116	132,650	132,650	104,011	(28,639)
10-30	OTHER SALARIES	359,094	350,000	350,000	250,000	(100,000)
	<i>Temporary Camp and Holiday Camp Counselors and Special Events Assistants Decrease due to centers' hours being adjusted and decreased.</i>					
10-40	OVERTIME	16,027	15,000	15,000	15,000	0
25-01	FICA	37,809	9,960	37,000	7,676	(2,284)
25-03	RETIREMENT CONTRIBUTIONS	10,275	12,045	12,045	14,371	2,326
25-04	LIFE/HEALTH INSURANCE	35,138	31,573	31,573	30,615	(958)
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		578,459	551,228	578,268	421,673	(129,555)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	66,305	55,000	55,000	55,000	0
30-10	AUTO MILEAGE	48	200	200	200	0
30-21	FIELD TRIPS-FLEISCHMANN	37,002	45,000	45,000	45,000	0
	<i>Field Trips for camps</i>					
31-01	PROFESSIONAL SERVICES	60,390	80,000	80,000	80,000	0
	<i>Instructors and teachers for specialty classes like art, gymnastics or dance, often repaid with fees.</i>					
31-04	OTHER CONTRACTUAL SVCS	7,638	8,000	8,000	8,000	0
	<i>Recware- Safari Software maintenance agreement; rent 2 storage buildings, etc</i>					
40-00	TRAINING & TRAVEL COSTS	1,440	4,000	4,000	3,250	(750)
41-00	COMMUNICATIONS	16,525	22,000	13,000	16,000	(6,000)
42-00	TRANSPORTATION	40,230	46,200	45,000	46,200	0
	<i>Buses for field trips.</i>					
42-10	EQUIP. SERVICES - REPAIRS	7,321	9,250	5,500	8,710	(540)
42-11	EQUIP. SERVICES - FUEL	2,853	3,057	4,500	3,520	463
43-01	ELECTRICITY	101,064	76,000	80,000	80,000	4,000
43-02	WATER, SEWER, & GARBAGE	38,941	30,000	30,000	30,000	0
44-00	RENTALS & LEASES	252	1,000	1,000	1,000	0
47-02	ADVERTISING (NON-LEGAL)	3,609	4,500	4,500	3,000	(1,500)
	<i>Ads for special events at the park, reduced because most events don't need publicity</i>					
47-06	DUPLICATING	0	0	0	0	0
49-05	SPECIAL EVENTS	18,520	20,000	20,000	20,000	0
	<i>Bunnymania \$10,000, Halloween \$6,000, Chilly Willy \$4,000</i>					
51-00	OFFICE SUPPLIES	9,052	9,500	9,000	9,500	0
51-06	RESALE SUPPLIES	4,129	2,500	2,500	2,500	0
52-07	UNIFORMS	1,999	2,000	2,000	2,000	0
52-09	OTHER CLOTHING	1,914	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	310	500	500	500	0
TOTAL OPERATING EXPENSES		419,542	420,207	411,200	415,880	(4,327)
TOTAL EXPENSES		\$998,001	\$971,435	\$989,468	\$837,553	(133,882)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

001.0922.572

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	0	0
10-30	OTHER SALARIES <i>Temporary & summer camp counselors</i>	72,868	65,000	65,000	65,000	0
10-40	OVERTIME	569	500	500	500	0
25-01	FICA	5,618	0	4,060	4,900	4,900
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	969	0	0	0	0
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		80,024	65,500	69,560	70,400	4,900
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	15,414	16,600	16,600	16,600	0
30-20	FIELD TRIPS	7,200	7,200	7,200	7,200	0
31-01	PROFESSIONAL SERVICES	3,270	4,500	4,500	4,500	0
31-04	OTHER CONTRACTUAL SVCS	1,199	1,200	1,200	1,200	0
40-00	TRAINING & TRAVEL COSTS	364	750	0	0	(750)
41-00	COMMUNICATIONS	131	600	300	600	0
42-00	TRANSPORTATION <i>Bus rental for skate, inline and BMX camps</i>	1,000	1,000	1,000	1,000	0
44-00	RENTALS & LEASES	964	1,000	1,000	1,000	0
45-22	SELF INS PROPERTY DAMAGE <i>Costs charged through General Fund Non-departmental</i>	0	0	0	0	0
46-04	EQUIP. MAINTENANCE	23,605	25,000	23,500	25,000	0
47-02	ADVERTISING (NON-LEGAL)	0	500	500	500	0
47-06	DUPLICATING	0	0	0	0	0
49-05	SPECIAL EVENTS	4,796	0	0	0	0
51-00	OFFICE SUPPLIES	0	1,250	1,250	1,250	0
51-06	RESALE SUPPLIES <i>Skate Shop was closed for construction and is expected to open on a smaller scale in 08-09</i>	38,985	50,000	0	10,000	(40,000)
52-07	UNIFORMS	0	125	0	125	0
52-09	OTHER CLOTHING	0	500	500	500	0
54-01	MEMBERSHIPS	212	200	200	200	0
TOTAL OPERATING EXPENSES		97,140	110,425	57,750	69,675	(40,750)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	1,990	0	0	0	0
TOTAL OPERATING EXPENSES		1,990	0	0	0	0
TOTAL EXPENSES		\$179,154	\$175,925	\$127,310	\$140,075	(35,850)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	117,997	135,334	131,000	131,440	(3,894)
10-30 OTHER SALARIES	16,347	5,000	5,000	5,000	0
<i>Temporary help at Cambier/Norris for camps and middle school activities</i>					
10-40 OVERTIME	5,406	2,000	2,000	2,000	0
25-01 FICA	10,527	9,991	9,990	9,750	(241)
25-03 RETIREMENT CONTRIBUTIONS	8,170	13,003	13,003	18,823	5,820
25-04 LIFE/HEALTH INSURANCE	27,552	35,878	35,878	28,078	(7,800)
TOTAL PERSONAL SERVICES	185,999	201,206	196,871	195,091	(6,115)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	41,175	25,000	25,000	25,000	0
<i>Costs of classes and events</i>					
30-10 AUTO MILEAGE	164	200	200	200	0
30-20 FIELD TRIPS	0	10,000	10,000	10,000	0
<i>Senior Club Monthly Trips - travelling and costs</i>					
31-01 PROFESSIONAL SERVICES	64,781	35,000	50,000	50,000	15,000
<i>Funding for Instructors, which is covered by fees. Increases include Yoga, Fitnastics and Belly Dance</i>					
31-04 OTHER CONTRACTUAL SVCS	2,684	3,500	3,500	3,500	0
31-23 CULTURAL ARTS THEATRE	0	50,000	42,000	45,000	(5,000)
<i>Professional theatre events</i>					
40-00 TRAINING & TRAVEL COSTS	900	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	9,009	15,000	2,000	10,000	(5,000)
43-01 ELECTRICITY	39,619	40,000	40,000	40,000	0
43-02 WATER, SEWER, & GARBAGE	11,218	12,500	9,500	12,500	0
44-00 RENTALS & LEASES	1,651	2,000	2,000	2,000	0
47-02 ADVERTISING (NON-LEGAL)	7,953	6,000	6,000	8,000	2,000
<i>NDN Advertising of theatre productions</i>					
47-06 DUPLICATING	1,950	2,000	2,000	2,500	500
49-05 SPECIAL EVENTS	54,235	35,000	34,000	30,000	(5,000)
51-00 OFFICE SUPPLIES	5,949	6,000	6,000	7,000	1,000
<i>Color Printer Ink; Supplies for Activities, etc.</i>					
52-07 UNIFORMS	1,000	750	750	1,000	250
52-09 OTHER CLOTHING	1,000	500	500	500	0
52-42 BAND SHELL OPERATING SUPPLIES	4,793	5,000	5,000	5,000	0
54-01 MEMBERSHIPS	697	320	320	320	0
TOTAL OPERATING EXPENSES	248,778	250,770	240,770	254,520	3,750
TOTAL EXPENSES	\$434,777	\$451,976	\$437,641	\$449,611	(2,365)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	160,000	152,020	152,020	165,395	13,375
10-30 OTHER SALARIES	147,114	120,000	120,000	120,000	0
<i>Temporary camp counselors and life guards</i>					
10-40 OVERTIME	13,677	5,500	10,000	10,000	4,500
25-01 FICA	24,499	11,584	21,000	12,572	988
25-03 RETIREMENT CONTRIBUTIONS	15,573	14,899	14,899	22,441	7,542
25-04 LIFE/HEALTH INSURANCE	29,243	31,961	31,961	31,920	(41)
TOTAL PERSONAL SERVICES	390,106	335,964	349,880	362,328	26,364
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	30,107	30,000	30,000	30,000	0
30-10 AUTO MILEAGE	60	300	0	300	0
30-20 FIELD TRIPS	0	10,000	8,000	10,000	0
<i>Moved from Line Item 30-23</i>					
	0	0	0	0	0
30-23 FIELD TRIPS-RIVER PARK CENTER	8,685	0	0	0	0
31-01 PROFESSIONAL SERVICES	34,133	35,000	40,145	45,000	10,000
<i>Fitness, Yoga, Dance</i>					
31-04 OTHER CONTRACTUAL SVCS	3,864	5,500	5,500	5,500	0
<i>Security for recording studio, TV Monitors for security and Recware/Safari software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	2,272	4,000	2,500	4,000	0
41-00 COMMUNICATIONS	17,125	24,000	24,000	22,000	(2,000)
42-00 TRANSPORTATION	4,135	10,000	10,000	10,000	0
42-10 EQUIP. SERVICES - REPAIRS	1,731	804	2,000	2,840	2,036
42-11 EQUIP. SERVICES - FUEL	1,099	0	3,000	3,520	3,520
43-01 ELECTRICITY	40,519	40,000	40,000	40,000	0
43-02 WATER, SEWER, & GARBAGE	10,763	15,000	6,500	10,000	(5,000)
44-00 RENTALS & LEASES	1,000	2,000	2,000	2,000	0
<i>Table, chair and equipment rental for special activities held at the parks</i>					
47-02 ADVERTISING (NON-LEGAL)	1,048	3,500	2,155	3,500	0
47-06 DUPLICATING	416	1,500	1,000	1,500	0
49-05 SPECIAL EVENTS	16,641	18,500	18,500	18,500	0
51-00 OFFICE SUPPLIES	4,827	5,000	5,000	5,000	0
52-07 UNIFORMS	1,310	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	1,901	2,000	2,085	2,000	0
52-41 POOL OPERATING SUPPLIES	14,856	15,000	18,000	20,000	5,000
54-01 MEMBERSHIPS	472	500	500	500	0
TOTAL OPERATING EXPENSES	196,964	224,604	222,885	238,160	13,556
TOTAL EXPENSES	\$587,070	\$560,568	\$572,765	\$600,488	39,920

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

001.0925.572

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	90,862	94,920	94,920	103,337	8,417
10-30	OTHER SALARIES <i>Temporary sports counselors, camp instructors</i>	13,923	20,000	20,000	20,000	0
10-40	OVERTIME	3,766	3,000	3,000	3,000	0
25-01	FICA	8,280	7,237	7,237	7,879	642
25-03	RETIREMENT CONTRIBUTIONS	6,179	7,392	7,392	13,279	5,887
25-04	LIFE/HEALTH INSURANCE	9,635	8,471	8,471	9,408	937
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		132,645	141,020	141,020	156,903	15,883
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	16,754	17,000	17,000	17,000	0
30-10	AUTO MILEAGE	0	100	100	100	0
31-01	PROFESSIONAL SERVICES <i>League Officials, scorekeepers, martial arts instructors and other instructors</i> <i>Reduction due to activities eliminated at Gulf View Middle School</i>	63,765	76,000	76,000	60,000	(16,000)
31-04	OTHER CONTRACTUAL SVCS	1,154	1,300	1,300	1,300	0
40-00	TRAINING & TRAVEL COSTS	102	2,000	1,500	2,000	0
41-00	COMMUNICATIONS	2,535	3,500	2,000	3,000	(500)
43-01	ELECTRICITY <i>Reduction due to activities eliminated at Gulf View Middle School</i>	18,109	25,000	25,000	11,826	(13,174)
43-02	WATER, SEWER, & GARBAGE	423	423	423	0	(423)
44-00	RENTALS & LEASES	0	600	600	600	0
46-00	REPAIR & MAINTENANCE <i>Contractual repair & Maintenance of Athletic Fields</i>	21,408	20,000	20,000	7,706	(12,294)
47-02	ADVERTISING (NON-LEGAL)	0	1,000	1,000	1,000	0
47-06	DUPLICATING	431	2,000	1,000	2,000	0
49-00	OTHER CURRENT CHARGES <i>Reduction due to activities eliminated at Gulf View Middle School</i>	12,292	12,292	12,292	0	(12,292)
49-05	SPECIAL EVENTS <i>Events like volleyball/basketball tournaments and endurance races</i>	990	4,500	4,500	4,500	0
51-00	OFFICE SUPPLIES	0	0	0	0	0
52-07	UNIFORMS <i>Outdoor Weather Gear</i>	998	1,000	1,000	1,000	0
52-10	JANITORIAL SUPPLIES <i>Activities eliminated at Gulf View Middle School</i>	8,444	8,444	8,444	0	(8,444)
54-01	MEMBERSHIPS <i>Add Coach Background Checks</i>	460	2,000	800	800	(1,200)
TOTAL OPERATING EXPENSES		147,865	177,159	172,959	112,832	(64,327)
TOTAL EXPENSES		\$280,510	\$318,179	\$313,979	\$269,735	(48,444)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	0	0
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	0	0	0	0	0
25-01 FICA	0	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	2,423	0	0	0	0
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	2,423	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,341	10,000	8,500	12,000	2,000
31-04 OTHER CONTRACTUAL SVCS	5,501	7,000	7,000	7,000	0
41-00 COMMUNICATIONS	664	1,000	600	800	(200)
43-01 ELECTRICITY	1,921	1,500	1,500	1,500	0
46-00 REPAIR & MAINTENANCE	0	2,000	1,000	2,000	0
52-00 OPERATING SUPPLIES	1,133	2,000	1,000	0	(2,000)
TOTAL OPERATING EXPENSES	17,560	23,500	19,600	23,300	(200)
TOTAL EXPENSES	\$19,983	\$23,500	\$19,600	\$23,300	(200)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
NATURAL RESOURCES**

Transferred to City Manager's Department in FY 08-09

001.0404.537

		06-07	07-08	07-08	08-09
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20	REGULAR SALARIES & WAGES	110,215	142,279	173,673	0
10-30	OTHER SALARIES	0	0	0	0
<i>Reclassification approved July 2008</i>					
10-40	OVERTIME	0	1,500	500	0
25-01	FICA	8,424	10,755	13,286	0
25-03	RETIREMENT CONTRIBUTIONS	10,953	14,055	15,839	0
25-04	LIFE/HEALTH INSURANCE	9,896	20,828	25,642	0
25-07	EMPLOYEE ALLOWANCES	180	240	240	0
TOTAL PERSONAL SERVICES		139,668	189,657	229,180	0
<u>OPERATING EXPENSES</u>					
30-00	OPERATING EXPENDITURES	6,847	13,000	15,000	0
30-10	AUTO MILEAGE	0	200	200	0
31-01	PROFESSIONAL SERVICES	17,217	20,400	20,400	0
31-43	LAWN & LANDSCAPE CERT	30,305	25,000	19,000	0
40-00	TRAINING & TRAVEL COSTS	2,368	2,000	2,000	0
41-00	COMMUNICATIONS	942	1,500	1,300	0
42-10	EQUIP. SERVICES - REPAIRS	0	1,508	1,300	0
42-11	EQUIP. SERVICES - FUEL	151	783	1,300	0
46-00	REPAIR AND MAINTENANCE	972	1,000	1,000	0
47-00	PRINTING AND BINDING	1,658	2,000	2,000	0
47-01	LEGAL ADS	428	3,000	500	0
51-00	OFFICE SUPPLIES	997	2,500	1,000	0
52-00	OPERATING SUPPLIES	5,544	0	0	0
52-07	UNIFORMS	0	1,000	1,000	0
54-00	BOOK, PUB, SUBS, MEMBS	95	0	0	0
54-01	MEMBERSHIPS	695	830	830	0
TOTAL OPERATING EXPENSES		68,219	74,721	66,830	0
TOTAL EXPENSES		207,887	264,378	296,010	0

City of Naples, Florida

Departmental Summary Page



DEPARTMENT **Police and Fire Services**
FUND: **General Fund**

Mission:

To cooperatively ensure a safe, secure and orderly quality of life within the City of Naples, through highly disciplined public servants collectively trained for and committed to the prevention and control of unlawful conduct, fire and safety hazards, and the provision of emergency and human services, accomplished with dignity and respect for all people.

Department Description

The Naples Police and Fire 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.

- **Administration** is responsible for the management of the Department, including recruitment, 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.
- **Criminal Investigations** includes a General Investigation Section, a Street Crimes Unit, a Technical Services Laboratory and a Property and Evidence facility. Also included are a Community Policing Unit, and a Code Enforcement team.
- **Police Operations – Patrol** 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 and a Marine Patrol Unit. The Beach Safety Specialists are funded in the Beach Fund (Fund 430).
- **Support Services** 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.

Departmental Summary Page (continued)

DEPARTMENT **Police and Fire Services Department**
FUND: **General Fund**

Goals and Objectives

	Estimated Start	Estimated Completion
<p>As part of Vision Goal #1 (Preserve the Town's distinctive character and culture Ensure a safe, secure and orderly quality of life with continued decrease in crime</p>	October 2008	September 2009
<p>As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), provide high quality law enforcement, fire protection, medical rescue and emergency preparedness services. To write specifications, complete purchasing procedures, and take delivery on a modern marine firefighting and rescue vessel to better meet the growing emergency response needs of Naples' recreational and commercial boaters.</p>	October 2008	September 2009
<p>To replace three sets of vehicle extraction tools (Jaws of Life) on fire trucks over the next three years ensuring fast extrication on modern vehicles.</p>	October 2008	February 2009
<p>To purchase via Collier County 9-1-1- Office funding and install in the NFPD communications Center, GeoComm's "GeoLynx 7" call mapping software to (1) specifically, improve location and tracking of wireless 911 calls; (2) generally, improve location and tracking of landline 911 and non-emergency calls.</p>	October 2008	March 2009
<p>Complete a digital Property and Evidence Tracking system in the property and evidence room for improved property and evidence accounting, storage and management.</p>	October 2008	December 2008
<p>Provide high quality law enforcement, fire protection, medical rescue and emergency preparedness services.</p>	October 2008	December 2008
<p>As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) Ensure that the City emergency and disaster response plans are current.</p>	October 2008	September 2009

2008-09 Significant Budgetary Issues

The budget of the Police and Fire Services is \$19,514,318, an increase of \$1,281,192 over the 2007-08 adopted budget. There is a reduction of five positions in the 2008-09 budget as shown below for an estimated total savings of \$345,000.

Community Services Aide	(2)
Police Officer	(2)
Training Coordinator	(1)

Despite this reduction, personal services are the largest area of increase, increasing 7.4% due to contractual raises and increased cost of pensions.

Administration has a budget of \$461,607, an increase of \$62,932. This includes funding for four positions, one more than last year due to a structural reorganization, where the Police-Special

Departmental Summary Page (continued)

DEPARTMENT	Police and Fire Services Department
FUND:	General Fund

Services division is eliminated. Operating Expenses have decreased \$33,250 under the FY 07-08 budget due to Fire Training and Travel moving to the Fire Division.

The budget for **Police – Special Services** has been eliminated, with the staffing and costs being redistributed to the Administration, Patrol and Criminal Investigations. This division was created for FY07-08 with 12 employees from Community Policing and Patrol, Code Enforcement, and Administration, but the separation was deemed to be unnecessary, and it is being disbanded. Of the 12 positions, one has been transferred to Administration, nine (1 Sergeant, 5 Officers, 1 Administrative Assistant and 2 Code Enforcement Officers) were transferred to Criminal Investigations, one moved to Patrol Operations, and one eliminated (Training Coordinator).

The budget for **Criminal Investigations** is \$2,660,178, an increase of \$995,966 over the adopted budget of FY07-08. Personal Services, budgeted at \$2,603,603, makes up 98% of this division's budget, and is where most of the increase occurred. Nine positions from Police – Special Services have been moved to this division including one Police Sergeant, two Code Enforcement Officers, five Police Officers and one Administrative Specialist II. In addition Personal Services increased due to the annual contractual raise and the recent increases required to the Pension Fund Contributions.

In the Criminal Investigation Division, Operating Expenses are \$56,575, a \$9,475 increase. The major expenses in this section are Training and Travel cost of \$19,400 and Operating Supplies \$24,475.

The budget for **Police Operations-Patrol** is \$5,870,723, an increase of \$188,742 over the adopted budget of FY07-08. There are 55.7 positions budgeted, three less than 2007-08. The changes included the transfer in of one police officer from Special Services, the elimination of two Community Service Aides, and the elimination of two unfilled police officer positions for a net decrease of three positions. The increase in Personal Services includes the annual contractual raise and the related benefits. A portion of the line item for early retirement incentives (\$78,173) was paid off in 2007-08, also resulting in a budget reduction.

In the Police Operations Division, Operating Expenses are budgeted at \$63,050, a decrease of \$3,700. Legal Fees of \$5,000 are a required state attorney contract for pursuing citations that cite state law. Other major expenses in this section are General Operating Supplies of \$35,350, which includes items such as uniform allowance, flashlights, radio earphones, and canine supplies.

The budget for **Support Services** is \$2,807,743, an increase of \$260,149 or 10.2% over the adopted budget of FY07-08. Personal Services, budgeted for \$1,849,112, includes \$20,000 to fund the over hire of a Telecommunications officer, who will be used as needed. The remaining increase in the Administrative Services Personal Services is primarily due to the annual contractual raises and benefits.

Operating Expenses of this bureau are \$958,631, an increase of \$47,262 over last year, primarily due to increased costs of fleet fuel. As a reminder, this division pays for most of the general operating costs for the Police department, and until 2008-09, also paid most of the operating costs for the Fire as well. The major expenses in this section are as follows:

- Contractual Services (\$42,039), which includes Custodial Services, Radio Maintenance and Facility Maintenance.

Departmental Summary Page (continued)

DEPARTMENT **Police and Fire Services Department**
FUND: **General Fund**

- Communications (\$88,606), which includes the phone system, cell phones, and laptop data lines. The new contract with Embarq has enabled this department to reduce this line-item.
- Vehicle Repairs and Fuel (\$586,366)
- Utilities such as Electricity and Water (\$136,746)
- Uniforms (\$32,100)

Approximately \$42,000 of operating expenditures has been moved to Fire operations for improved tracking purposes.

For Fiscal Year 2008-09, the budget for **Fire Operations** is \$7,714,067, an \$840,551 or 12% increase over the adopted budget of FY07-08.

In the Fire Operations, the largest expenditure is Personal Services, making up 93% of the budget. Personal Services, at \$7,169,998 increased \$788,748. Aside from the annual raises and benefits, the major increase is in retirement contribution with an increase from 22.5% to 33% of salaries.

Operating Costs in the Fire Operations Division total \$544,069, an increase of \$58,153. The major increase is in Utilities; \$36,754 was formerly budgeted in Administrative Services. Other major expenditures in the Operating Costs line items are Schools and Training (\$31,925), Fuel and repairs for vehicles (\$317,132), and Uniforms (\$42,760). Note that approximately \$42,000 of operating expenditures was transferred from Support Services division for costs such as utilities, training and copier rental.

Performance Measures

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09
<u>Outreach Measures</u>					
Fire Investigations	16	5	9	6	6
Fire Prevention Inspections	5905	6014	5123	5319	5100
Fire Operations Inspections	1215	1140	1214	1108	1200
New Construction Inspection	0	0	0	833	700
New Const. Plan Review	0	0	0	344	300
New Const. Consultation	0	0	0	166	100
Public Education Events	101	98	90	107	100
Total Public Attendance	8,880	4,777	5,113	6,923	6,000
Service Events	42	45	46	52	50
Service Hours	507	619	658	716	700
<u>Fire/Rescue Measures</u>					
Structure Fires	24	16	16	11	10
Vehicle Fires	12	13	8	10	10
Other Fires	29	27	29	28	30
Total Fires	65	56	53	49	50
Hazardous Conditions	358	251	176	137	150
Service Calls	264	272	197	258	250
Good Intent Calls	375	285	286	302	300
Malicious False	22	20	16	18	18

Departmental Summary Page (continued)

DEPARTMENT **Police and Fire Services Department**
FUND: **General Fund**

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09
Other False	815	838	818	769	700
Mutual Aid Responses	175	72	56	33	40
Total Fire Service Calls	2084	1741	1516	1520	1561
Rescue & EMS Incidents	2724	2857	2875	2917	3000
Total Fire/Rescue Calls	4808	4598	4391	4437	4561
Incidents With Exposures	0	0	0	1	
Fire /Non Fire Service Injuries	2/3	0/3	0/4	1/0	
Fire/Non Fire Civilian Injuries	4/1	1/0	0/0	0/0	
Fire/Non Fire Civilian Deaths	1/0	0/1	0/0	0/0	
Fire Dollar Loss	\$1,356,475	\$1,073,400	\$544,950	\$717,200	
Non-Fire Dollar Loss	\$300	\$0.00	\$700	\$120	
<u>Police Service Calls</u>					
All Incidents	54,710	57,467	51,810	46,502	
Directed Patrols	8,339	13,095	19,653	10,441	
HOMICIDE Cases	0	0	1	0	
SEX OFFENSE Cases	4	4	9	2	
ROBBERY Cases	15	4	8	9	
AGG ASSAULT Cases	39	32	35	38	
BURGLARY Cases	123	101	118	126	
LARCENY Cases	759	615	714	713	
AUTO THEFT Cases	30	16	27	19	
ARSON Cases	3	0	2	2	
TOTAL	973	772	914	909	
HOMICIDE Cleared by arrest	0	0	0	0	
SEX OFFENSE Cleared by arrest	1	2	3	0	
ROBBERY Cleared by arrest	7	3	0	5	
AGG ASSAULT Cleared	26	25	12	24	
BURGLARY Cleared by arrest	18	9	17	26	
LARCENY Cleared by arrest	244	192	221	251	
AUTO THEFT Cleared	6	3	10	5	
ARSON Cleared by arrest	0	0	1	1	
TOTAL Cleared by arrest	302	234	264	312	
Total Traffic Accidents	1,376	1,357	1,301	1,097	
Traffic Stops	11,034	11,280	13,350	12,207	
Traffic Arrests	407	383	456	284	
Total Traffic Citations	9,183	8,587	10,974	9,843	
Total Parking Tickets	16,692	16,631	15,307	14,439	
Total Marine Citations	447	308	437	652	

Departmental Summary Page (continued)

DEPARTMENT **Police and Fire Services Department**
FUND: **General Fund**

Communications Center	Actual 2004- 05	Actual 2005- 06	Actual 2006- 07	Actual 2007- 08	Estimated 2008-09
E-911 Calls Processed	5,844	6,970	6,090	3,004	3,500
Complaint Line Calls	10,866	8,880	7,649	18,220	19,000
Police Generated Incidents	37,307	39,195	46,524	35,719	34,000

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION				
1	1	1	Chief of Police & Emergency Svcs	135,735
1	0	0	Police Lieutenant (now Integrity Control)	-
0	1	1	Integrity Control Mgr (now non certified)	68,879
1	0	0	Police Sergeant	-
1	1	1	Administrative Coordinator	47,777
1	0	1	Administrative Specialist II	50,337
<u>5</u>	<u>3</u>	<u>4</u>		<u>302,728</u>
POLICE OPERATIONS -SPECIAL SERVICES				
0	0	0	Captain	0
0	2	0	Code Enforcement Inspector	0
0	1	0	Police Officer/Training Accreditation	0
0	6	0	Police Officers	0
0	1	0	Police Sergeant	0
0	2	0	Administrative Specialist II	0
<u>0</u>	<u>12</u>	<u>0</u>		<u>0</u>
CRIMINAL INVESTIGATIONS				
1	0	0	Captain	-
2	2	3	Police Sergeant	241,687
0	0	2	Code Enforcement Inspector	98,535
0	1	1	Police Lieutenant	99,253
11	10	15	Police Officers	1,009,172
1	1	1	Property & Evidence Technician	37,087
1	1	1	Crime Analyst/Criminal Research Invest	56,421
1	1	1	Crime Scene Latent Examiner	51,606
1	1	2	Administrative Specialist II	84,218
<u>18</u>	<u>17</u>	<u>26</u>		<u>1,677,979</u>
POLICE OPERATIONS - PATROL				
1	1	1	Captain/(Deputy Chief)	147,297
3	2	2	Police Lieutenants	194,725
7	7	7	Police Sergeants	589,536
49	44	43	Police Officers	2,478,639
2	2	0	Community Service Aides	-
1	1	1	Administrative Specialist II	50,335
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	54,462
<u>64.7</u>	<u>58.7</u>	<u>55.7</u>		<u>3,514,994</u>
77	76	73	Total Certified Police Officers Plus 3 in the CRA	

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
SUPPORT SERVICES				
1	1	1	Deputy Director of Admin Services	105,335
1	1	1	Communications Manager	81,593
1	1	1	Records & Fiscal Services Manager	87,020
3	3	3	Communications Shift Supervisor	176,855
11	11	11	Public Safety Telecommunicator	526,742
1	1	1	Inventory Control Clerk	38,740
2	1	1	Administrative Specialist II	45,744
0	1	1	Police Fiscal Analyst	48,463
3	3	3	Records Specialist	104,952
1	1	1	Service Worker II	32,306
<u>24</u>	<u>24</u>	<u>24</u>		<u>1,247,750</u>
FIRE OPERATIONS				
1	1	1	Deputy Chief	111,006
5	5	3	Battalion Chief	296,388
0	0	1	Fire Marshall	90,916
0	0	1	Training Officer	75,339
12	12	12	Fire Lieutenants	1,019,259
37	37	37	Firefighters	2,203,198
4	4	4	Fire Inspectors	212,975
1	1	1	Fire Prevention Specialist	52,573
1	1	1	Administrative Specialist II	48,925
<u>61</u>	<u>61</u>	<u>61</u>		<u>4,110,579</u>
172.7	175.7	170.7	Regular Salaries	10,854,030
			Other Salaries	239,398
			State Incentive Pay	78,720
			Overtime	678,500
			Special Duty Pay/TSA Pay	235,000
			Holiday Pay	322,000
			Police/Fire Early Retirement	97,491
			Employer Payroll Expenses	5,330,119
			Total Personal Services	<u>17,835,258</u>

Decrease	(2)	Community Service Aides
	(1)	Training Accreditation/Officer
	(2)	Police Officer
	<u>(5)</u>	Total

Police Cost of Early Retirement Incentives

1994 Agreement: \$78,173 through Fiscal Year 2008 (completed in FY 07-08)

2000 Agreement: \$40,356 through Fiscal Year 2014

Fire Cost of 1994 Early Retirement Incentives:

\$57,135 through Fiscal Year 2022

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	9,506,903	10,392,627	9,845,353	10,854,030	461,403
10-30 OTHER SALARIES	218,505	241,613	197,997	239,398	(2,215)
10-32 STATE INCENTIVE PAY	87,721	100,200	82,940	78,720	(21,480)
10-40 OVERTIME	694,975	619,400	678,000	678,500	59,100
10-41 SPECIAL DUTY PAY	227,357	225,000	214,400	225,000	0
10-42 HOLIDAY PAY	270,786	244,000	309,118	322,000	78,000
10-43 TSA GRANT OVERTIME	55,155	82,000	23,000	10,000	(72,000)
25-01 FICA	829,174	795,671	810,348	824,684	29,013
25-03 RETIREMENT CONTRIBUTIONS	1,306,478	1,751,375	1,744,375	2,665,954	914,579
25-04 LIFE/HEALTH INSURANCE	1,717,213	1,946,721	1,946,721	1,822,321	(124,400)
25-07 EMPLOYEE ALLOWANCES	26,138	31,560	23,940	17,160	(14,400)
25-13 EARLY RETIREMENT INCENTIVE	175,664	175,664	175,664	97,491	(78,173)
25-22 STATE INSURANCE PREMIUM	1,769,045	0	1,778,750	0	0
TOTAL PERSONAL EXPENSES	16,885,114	16,605,831	17,830,606	17,835,258	1,229,427
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	19,983	27,265	26,290	26,750	(515)
30-10 AUTO MILEAGE/ALLOWANCE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	15,295	17,450	16,450	20,550	3,100
31-04 OTHER CONTRACTUAL SVCS	48,363	66,330	64,479	57,789	(8,541)
32-04 OTHER LEGAL SERVICES	0	0	0	400	400
32-10 LITIGATION	7,100	10,000	5,000	5,000	(5,000)
40-00 TRAINING & TRAVEL COSTS	77,946	98,622	83,000	84,210	(14,412)
41-00 COMMUNICATIONS	87,334	107,294	91,358	97,079	(10,215)
42-10 EQUIP. SERVICES - REPAIRS	488,082	568,673	532,000	560,999	(7,674)
42-11 EQUIP. SERVICES - FUEL	259,856	252,207	327,000	342,499	90,292
43-01 ELECTRICITY	96,516	95,000	95,000	117,000	22,000
43-02 WATER, SEWER, GARBAGE	29,938	56,500	45,000	56,500	0
44-00 RENTALS & LEASES	19,115	21,750	21,750	21,750	0
46-00 REPAIR AND MAINTENANCE	25,060	33,855	32,705	33,345	(510)
46-02 BUILDINGS & GROUND MAINT.	5,976	11,400	7,650	13,700	2,300
46-14 HYDRANT MAINTENANCE	1,287	600	600	100	(500)
47-00 PRINTING AND BINDING	8,777	4,200	4,200	3,700	(500)
49-00 OTHER CURRENT CHARGES	813	1,800	1,800	1,800	0
49-07 EMPLOYEE RECOGNITION	1,682	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	16,314	18,715	18,715	18,750	35
52-00 OPERATING SUPPLIES	99,119	117,415	109,735	111,275	(6,140)
52-02 FUEL	1,500	2,500	2,500	2,500	0
52-07 UNIFORMS	50,225	74,630	74,130	74,860	230
52-09 OTHER CLOTHING	0	0	625	0	0
52-10 JANITORIAL SUPPLIES	11,067	11,600	11,600	11,500	(100)
52-23 VEST	2,508	4,000	6,000	4,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	646	1,200	1,200	1,200	0
54-01 MEMBERSHIPS	2,498	4,869	4,449	4,425	(444)
54-02 BOOKS, PUBS, SUBS.	5,060	7,170	6,205	5,379	(1,791)
TOTAL OPERATING EXPENSES	1,382,060	1,617,045	1,591,441	1,679,060	62,015
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,034	10,250	23,445	0	(10,250)
TOTAL NON-OPERATING EXPEN:	3,034	10,250	23,445	0	(10,250)
TOTAL EXPENSES	\$18,270,208	\$18,233,126	\$19,445,492	\$19,514,318	1,281,192

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	255,833	224,069	266,353	302,728	78,659
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	2,609	1,560	1,560	1,560	0
10-40 OVERTIME	180	4,000	500	500	(3,500)
10-42 HOLIDAY PAY	3,304	2,500	0	0	(2,500)
25-01 FICA	20,264	17,539	19,574	23,041	5,502
25-03 RETIREMENT CONTRIBUTIONS	24,833	20,249	20,249	34,681	14,432
25-04 LIFE/HEALTH INSURANCE	38,520	33,493	33,493	41,882	8,389
25-07 EMPLOYEE ALLOWANCES	6,840	5,280	5,280	480	(4,800)
TOTAL PERSONAL SERVICES	352,383	308,690	347,009	404,872	96,182
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	53	800	800	1,000	200
30-10 AUTO MILEAGE/CAR ALLOWANCE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	1,000	500	1,000	0
<i>Legal Fees</i>					
31-04 OTHER CONTRACTUAL SERVICES	4,672	13,775	13,775	5,000	(8,775)
<i>Annual Calea Fee</i>					
40-00 TRAINING & TRAVEL COSTS	46,120	45,300	31,800	21,300	(24,000)
<i>Background/Recruitment (\$1,500) Academy (\$5,000), Tuition Reimbursement and training (\$14,800), Decrease due to Fire Training & Travel moved to Fire Division</i>					
41-00 COMMUNICATIONS	0	0	0	0	0
46-02 BUILDINGS & GROUND MAINT.	1,895	4,000	2,750	4,000	0
47-00 PRINTING AND BINDING	2,989	4,200	4,200	3,700	(500)
49-07 EMPLOYEE RECOGNITION	1,682	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	11,791	13,350	13,450	14,450	1,100
<i>Uniform Allowance \$400: Range Supplies \$10,000, Public Education supplies and etc.</i>					
54-01 MEMBERSHIPS	886	1,560	1,560	1,285	(275)
54-02 BOOKS, PUBS, SUBS.	2,124	4,000	2,625	3,000	(1,000)
TOTAL OPERATING EXPENSES	72,212	89,985	73,460	56,735	(33,250)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	0	0	0	0	0
TOTAL EXPENSES	\$424,595	\$398,675	\$420,469	\$461,607	62,932

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS -SPECIAL SERVICES**

001.1118.521

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	29,189	747,384	575,000	0	(747,384)
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	870	9,720	6,900	0	(9,720)
10-40 OVERTIME	278	5,000	9,500	0	(5,000)
10-42 HOLIDAY PAY	0	0	17,820	0	0
25-01 FICA	2,267	56,839	62,011	0	(56,839)
25-03 RETIREMENT CONTRIBUTIONS	4,764	98,858	98,858	0	(98,858)
25-04 LIFE/HEALTH INSURANCE	4,331	128,742	128,742	0	(128,742)
25-07 EMPLOYEE ALLOWANCE	40	4,680	740	0	(4,680)
TOTAL PERSONAL SERVICES	41,739	1,051,223	899,571	0	(1,051,223)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	200	1,500	0	(200)
40-00 TRAINING & TRAVEL COSTS	0	9,200	8,200	0	(9,200)
42-10 EQUIP SERVICES-REPAIRS	0	0	0	0	0
42-11 EQUIP SERVICES-FUEL	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE	0	1,500	1,500	0	(1,500)
47-00 PRINTING AND BINDING	0	0	0	0	0
52-00 OPERATING SUPPLIES	0	5,025	4,825	0	(5,025)
52-07 UNIFORMS	0	0	0	0	0
TOTAL OPERATING EXPENSES	0	15,925	16,025	0	(15,925)
<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	\$41,739	\$1,067,148	\$915,596	\$0	(1,067,148)

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	987,370	1,060,310	960,000	1,677,979	617,669
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	15,744	16,440	15,000	22,200	5,760
10-40 OVERTIME	64,042	68,000	68,000	72,000	4,000
10-42 HOLIDAY PAY	29,137	22,500	28,130	47,000	24,500
25-01 FICA	84,046	80,843	75,870	126,354	45,511
25-03 RETIREMENT CONTRIBUTIONS	132,813	161,997	161,997	354,639	192,642
25-04 LIFE/HEALTH INSURANCE	174,053	200,902	200,902	298,271	97,369
25-07 EMPLOYEE ALLOWANCE	6,352	6,120	6,120	5,160	(960)
TOTAL PERSONAL SERVICES	1,493,557	1,617,112	1,516,019	2,603,603	986,491
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	456	1,000	1,000	3,000	2,000
<i>Reimbursable lot mowing expenses and miscellaneous operating costs</i>					
30-10 AUTO MILEAGE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	442	2,450	1,450	1,450	(1,000)
<i>Forensic Examination and document fees</i>					
31-04 OTHER CONTRACTUAL SVCS	98	300	200	200	(100)
<i>Towing</i>					
32-04 OTHER LEGAL SERVICES	0	0	0	400	400
40-00 TRAINING & TRAVEL COSTS	3,882	10,200	8,500	19,400	9,200
<i>Speciality Team \$5,000; Voice Stress Analyzer \$3,200; Narco \$2,000; etc.</i>					
41-00 COMMUNICATIONS	0	0	0	0	0
44-00 RENTALS & LEASES	3,801	3,950	3,950	3,950	0
<i>Identikit (\$550), Data Sharing consortium (\$2500), etc</i>					
46-00 REPAIR & MAINTENANCE	798	1,500	1,000	2,500	1,000
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
51-00 OFFICE SUPPLIES	383	500	500	0	(500)
52-00 OPERATING SUPPLIES	25,720	26,000	26,000	24,475	(1,525)
<i>Clothing Allowance (\$11,650), photo supplies, crime scene kits, PAL/DARE Supplies, etc.</i>					
54-00 BOOKS, PUBS, SUBS, MEMBS	646	1,200	1,200	1,200	0
TOTAL OPERATING EXPENSES	36,226	47,100	43,800	56,575	9,475
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	3,195	0	0
TOTAL NON-OPERATING EXPENSES	0	0	3,195	0	0
TOTAL EXPENSES	\$1,529,783	\$1,664,212	\$1,563,014	\$2,660,178	995,966

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,606,963	3,395,228 #	3,250,000	3,514,994	119,766
10-30 OTHER SALARIES	76,271	82,616	39,000	75,400	(7,216)
10-32 STATE INCENTIVE PAY	59,828	63,000	50,000	45,480	(17,520)
10-40 OVERTIME	132,478	188,000	175,000	192,000	4,000
10-41 SPECIAL DUTY PAY	228,375	225,000	214,000	225,000	0
10-42 HOLIDAY PAY	103,097	85,000	119,735	120,000	35,000
10-43 TSA GRANT OVERTIME	55,155	82,000	23,000	10,000	(72,000)
25-01 FICA	318,729	257,748	257,748 #	264,527	6,779
25-03 RETIREMENT CONTRIBUTIONS	488,515	514,625	514,625	769,854	255,229
25-04 LIFE/HEALTH INSURANCE	645,560	598,805	598,805	549,582	(49,223)
25-07 EMPLOYEE ALLOWANCES	3,936	4,680	1,000	480	(4,200)
25-13 EARLY RETIREMENT INCENTIVE	118,529	118,529	118,529	40,356	(78,173)
25-22 STATE INSURANCE PREMIUM	740,323	0	750,000	0	0
TOTAL PERSONAL SERVICES	6,577,759	5,615,231	6,111,442	5,807,673	192,442
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,813	2,500	2,700	2,500	0
30-04 GRANTS	0	0	0	0	0
30-10 AUTO MILEAGE/CAR ALLOWANCE	0	0	0	0	0
30-41 LLEBG OPERATING GRANTS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES <i>K-9 Veterinarian costs</i>	3,249	4,000	4,500	4,000	0
32-10 LEGAL FEES <i>State Attorney's office quarterly citation fee</i>	7,100	10,000	5,000	5,000	(5,000)
40-00 TRAINING & TRAVEL COSTS	9,997	10,000	10,000	10,000	0
41-00 COMMUNICATIONS	0	0	0	0	0
44-00 RENTALS & LEASES <i>Boat Dock Lease</i>	3,384	3,500	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	2,483	2,400	2,400	2,400	0
52-00 OPERATING SUPPLIES <i>Uniform allowance (\$17,500), evidence bags, disks, taser replacements, stop sticks, marine unit supplies</i>	34,808	33,850	33,350	35,150	1,300
52-07 UNIFORMS	0	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	140	500	650	500	0
TOTAL OPERATING EXPENSES	62,974	66,750	62,100	63,050	(3,700)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	10,000	0	0
TOTAL NON-OPERATING EXPENSE	0	0	10,000	0	0
TOTAL EXPENSES	\$6,640,733	\$5,681,981	\$6,183,542	\$5,870,723	188,742

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	952,338	1,102,017	1,052,000	1,247,750	145,733
10-30 OTHER SALARIES	0	20,000	20,000	20,000	0
<i>Regularly budgeted 15th Telecommunication Overhire</i>					
10-40 OVERTIME	159,682	59,400	100,000	65,000	5,600
25-01 FICA	83,434	82,831	82,831	93,647	10,816
25-03 RETIREMENT CONTRIBUTIONS	84,737	107,126	100,126	168,137	61,011
25-04 LIFE/HEALTH INSURANCE	207,638	256,271	256,271	249,298	(6,973)
25-07 EMPLOYEE ALLOWANCES	2,890	4,680	4,680	5,280	600
TOTAL PERSONAL SERVICES	1,490,719	1,632,325	1,615,908	1,849,112	216,787
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,229	1,800	1,800	1,800	0
31-04 OTHER CONTRACTUAL SVCS	33,679	40,504	40,504	42,039	1,535
<i>Custodian (\$10,300), AC Maint (\$5,000), 800 MHZ Maintenance (\$21,500), elevator, sprinkler, etc</i>					
40-00 TRAINING & TRAVEL COSTS	1,339	1,982	4,500	1,585	(397)
41-00 COMMUNICATIONS	87,334	107,294	91,358	88,606	(18,688)
<i>Notebook connections, office lines, pagers, cell phones; reduction due to transfer of some costs to Fire Operations Division</i>					
42-10 EQUIP.SERVICES - REPAIRS	332,042	312,183	350,000	314,259	2,076
42-11 EQUIP. SERVICES - FUEL	216,655	191,067	272,000	272,107	81,040
43-01 ELECTRICITY	96,516	95,000	95,000	95,280	280
43-02 WATER, SEWER, GARBAGE	29,938	56,500	45,000	41,466	(15,034)
44-00 RENTALS & LEASES	11,930	14,300	14,300	11,400	(2,900)
46-00 REPAIR AND MAINTENANCE	15,852	21,705	21,705	19,335	(2,370)
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, sound meters, elevators, extinguishers</i>					
47-00 PRINTING AND BINDING	5,788	0	0	0	0
49-00 OTHER CURRENT CHARGES	813	1,800	1,800	1,800	0
<i>Postage (\$800) VIP Administrative costs (\$1,000)</i>					
51-00 OFFICE SUPPLIES	14,319	16,280	16,280	17,600	1,320
52-00 OPERATING SUPPLIES	5,098	7,110	7,110	7,110	0
52-02 FUEL	1,500	2,500	2,500	2,500	0
52-07 UNIFORMS	23,567	32,600	32,600	32,100	(500)
<i>Uniform issuance for officers (\$24,100) , plus code enforcement and other employees</i>					
52-10 JANITORIAL SUPPLIES	3,685	3,600	3,600	4,500	900
52-23 VESTS	2,508	4,000	6,000	4,000	0
54-01 MEMBERSHIPS	717	889	889	875	(14)
54-02 BOOKS, PUBS, SUBS.	175	255	300	269	14
TOTAL OPERATING EXPENSES	884,684	911,369	1,007,246	958,631	47,262
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,034	3,900	3,900	0	(3,900)
TOTAL NON-OPERATING EXPENSES	3,034	3,900	3,900	0	(3,900)
TOTAL EXPENSES	\$2,378,437	\$2,547,594	\$2,627,054	\$2,807,743	260,149

**FISCAL YEAR 2008-09
BUDGET DETAIL
POLICE AND FIRE SERVICES
FIRE OPERATIONS**

001.0810.522		06-07	07-08	07-08	08-09	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	3,675,210	3,863,619	3,742,000	4,110,579	246,960
10-30	OTHER SALARIES	142,234	138,997	138,997	143,998	5,001
	<i>Emergency Services Team Supplements, Longevity and Shift Stipends per contract</i>					
10-32	STATE INCENTIVE PAY	9,540	9,480	9,480	9,480	0
10-40	OVERTIME	338,315	295,000	325,000	349,000	54,000
10-41	SPECIAL DUTY PAY	(1,018)	0	400	0	0
10-42	HOLIDAY PAY	135,248	134,000	143,433	155,000	21,000
25-01	FICA	320,434	299,871	312,314	317,115	17,244
25-03	RETIREMENT CONTRIBUTIONS	570,816	848,520	848,520	1,338,643	490,123
25-04	LIFE/HEALTH INSURANCE	647,111	728,508	728,508	683,288	(45,220)
25-07	EMPLOYEE ALLOWANCES	6,120	6,120	6,120	5,760	(360)
25-13	EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-22	STATE INCENTIVE PAY	1,028,722	0	1,028,750	0	0
TOTAL PERSONAL SERVICES		6,929,867	6,381,250	7,340,657	7,169,998	788,748
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	16,432	20,965	18,490	18,450	(2,515)
	<i>Tool replacement, Hand lights, IRT Rope, Lapel Microphones, Carbide Saw, etc</i>					
31-01	PROFESSIONAL SERVICES	11,604	10,000	10,000	14,100	4,100
	<i>Physicals for Firefighters</i>					
31-04	OTHER CONTRACTUAL SVCS	9,914	11,751	10,000	10,550	(1,201)
	<i>Symtron contract (\$4,950), Air Compressor Maintenance (\$5,200), SCBA Maintenance (\$400)</i>					
40-00	TRAINING & TRAVEL COSTS	16,608	21,940	20,000	31,925	9,985
	<i>Fire Fighter/Officer Schools and Training, including two employees to Visionair (\$3,750), NFPA Training (\$4,500), etc Includes Firefighter tuition (\$14,000) formerly budgeted in Administrative Services</i>					
41-00	COMMUNICATIONS	0	0	0	8,473	8,473
	<i>Fire portion was formerly budgeted in Administrative Services</i>					
42-10	EQUIP. SERVICES - REPAIRS	156,040	256,490	182,000	246,740	(9,750)
42-11	EQUIP. SERVICES - FUEL	43,201	61,140	55,000	70,392	9,252
43-01	ELECTRICITY	0	0	0	21,720	21,720
	<i>Station 1, Station 2, & Training Center formerly budgeted in Administrative Services</i>					
43-02	WATER, SEWER, GARBAGE	0	0	0	15,034	15,034
	<i>Station 1, Station 2, & Training Center formerly budgeted in Administrative Services</i>					
44-00	RENTALS & LEASES	0	0	0	2,900	2,900
	<i>Copiers at the Stations</i>					
46-00	REPAIR AND MAINTENANCE	5,927	6,750	6,100	9,110	2,360
	<i>Bicycle Maintenance, Hose repair, hydraulic tool maintenance, batteries, Defib. maintenance, etc</i>					
46-02	BUILDING MAINTENANCE	4,081	7,400	4,900	9,700	2,300
	<i>Fire Station A/C Maintenance, plumbing, electrical, sprinkler maintenance, etc</i>					
46-14	HYDRANT MAINTENANCE	1,287	600	600	100	(500)
51-00	OFFICE SUPPLIES	1,612	1,935	1,935	1,150	(785)
52-00	OPERATING SUPPLIES	21,702	32,080	25,000	30,090	(1,990)
	<i>Oxygen, disease control, Rescue supplies, foam, oil dry, AED Supplies, public education promotional items</i>					
52-07	UNIFORMS	26,658	42,030	41,530	42,760	730
	<i>Uniforms \$17,360; Protective Clothing \$22,050; Shoes per CBA \$3,350</i>					
52-09	OTHER CLOTHING	0	0	625	0	0
52-10	JANITORIAL SUPPLIES	7,382	8,000	8,000	7,000	(1,000)
54-01	MEMBERSHIPS	895	2,420	2,000	2,265	(155)
54-02	BOOKS, PUBS, SUBS,	2,621	2,415	2,630	1,610	(805)
TOTAL OPERATING EXPENSES		325,964	485,916	388,810	544,069	58,153
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	6,350	6,350	0	(6,350)
TOTAL NON-OPERATING EXPENSES		0	6,350	6,350	0	(6,350)
TOTAL EXPENSES		\$7,255,831	\$6,873,516	\$7,735,817	\$7,714,067	840,551



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City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Mission:

To provide quality customer-driven Human Resource services for the City's most valuable assets, its employees, by ensuring that the City recruits, develops, recognizes and retains the best talent possible to deliver quality public services to the citizens and visitors of Naples.

Department Description

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

2008-09 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #5, (maintain and enhance governance capacity for public service and leadership) enhance employee performance		
<ul style="list-style-type: none"> Conduct training of management and supervisory staff on topics such as the role of a supervisor, performance management, effective communication, coaching, and leadership. 	January 2009	September 2009
<ul style="list-style-type: none"> Ensure all employees receive performance plans at time of hire, and annually thereafter, of performance goals and objectives, deadlines, and expectations 	October 2008	September 2009
As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) 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		
<ul style="list-style-type: none"> Monitor and review employee performance for adherence to all City Policies and Procedures 	October 2008	September 2009
<ul style="list-style-type: none"> Conduct quarterly audits of City practices (payroll, employee attendance, etc.) to ensure compliance with laws, policies & procedures 	October 2008	September 2009
<ul style="list-style-type: none"> Conduct training program with employees, supervisors, and managers to provide review and update of policies and procedures manual revisions 	October 2008	December 2008

Departmental Summary Page (continued)

DEPARTMENT **Human Resources Department**
FUND: **General Fund**

2008-09 Goals and Objectives

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) provide competitive and affordable pay and benefits</p> <ul style="list-style-type: none"> • Ensure the City's pay plans remain current and updated on a quarterly basis to reflect changes in position titles and salary ranges. • Monitor local and regional salary information to ensure pay plans remain competitive 	<p>October 2008</p> <p>December 2008</p>	<p>September 2009</p> <p>February 2009</p>
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) promote excellent customer service to expand employee and citizen knowledge and improve communication</p> <ul style="list-style-type: none"> • Ensure 100% of employees have been trained in customer service; continue to research alternative methods of improving and re-energizing customer service • Modify the Human Resources web page to provide citizens, potential applicants and employees detailed information concerning the employment process and employee benefits; including the ability to submit employment applications electronically. 	<p>October 2008</p> <p>March 2009</p>	<p>September 2009</p> <p>August 2009</p>

2008-09 Significant Budgetary Issues

The budget of the Human Resources Department is \$655,143, a decrease of \$115,450 under the adopted 2007-08 budget.

There are six positions budgeted in the Human Resources Department, a reduction of one Labor Relations Manager. Personal Services, representing 86% (\$566,035) of the department's budget, decreased 11% as a result.

Operating Costs, budgeted at \$89,108, decreased \$42,461 under the 2007-08 budget. A slow down in new hires has caused a reduction of \$11,580 in professional services for background or records checks and \$12,000 in advertising.

The following are the major line items of this department:

Professional Services	\$9,420	This is for background and records checks on new employees. It also includes \$4,000 for arbitration costs.
Medical Services	\$48,948	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Advertising	\$3,000	City wide employee advertising.

Departmental Summary Page (continued)

DEPARTMENT **Human Resources Department**
FUND: **General Fund**

Performance Measures

	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 ESTIMATED	FY 08-09 PROJECTED
Total Number of FTE* Employees	503	513	514	482
Total Number of Seasonal Employees	88	75	124	100
Positions Recruited (FTE & Seasonal)	250	146	80	80
Number of Applicants	1450	800	1600	1300
In-House Training Programs Offered	30	45	40	40
Grievances - AFSCME (207)	7	3	8	2
Grievances - GSAF/OPEIU (53)	0	0	1	0
Grievances - FOP (60)	3	7	4	2
Grievances - IAFF (49)	4	0	2	2
Grievances - Non-Bargaining (97)	1	3	1	0
Percent Turnover	20.24%	13.26%	10.00%	10.00%
Average Operating Cost per Employee	\$1,102	\$1,250	\$1,350	\$1,350
Average Cost of In-House Training per participant	\$11.69	\$10.33	\$11.50	\$11.50

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	Human Resources Director	\$115,751
1	1	1	Recruitment Coordinator	54,987
1	1	0	Labor Relations Manager	0
1	1	1	Human Resources Generalist	53,431
1	1	1	Sr. Human Resources Generalist	62,477
1	1	1	Training Coordinator	62,889
1	1	1	Sr. Administrative Specialist	43,942

DEPARTMENT TOTALS :

7	7	6	Regular Salaries	393,477
			Other Salaries & Wages	0
			Overtime	2,250
			Employer Payroll Expenses	170,308
			Total Personal Services	<u>\$566,035</u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTED	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	387,859	457,351	450,000	393,477	(63,874)
10-30 OTHER SALARIES	8,760	2,500	2,000	0	(2,500)
10-40 OVERTIME	2,558	2,000	1,500	2,250	250
25-01 FICA	29,004	33,076	34,767	28,429	(4,647)
25-03 RETIREMENT CONTRIBUTIONS	32,508	46,803	46,803	57,174	10,371
25-04 LIFE/HEALTH INSURANCE	76,215	97,294	97,294	84,705	(12,589)
29-00 GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	536,904	639,024	632,364	566,035	(72,989)
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>Background Checks, FDLE Fingerprinting, Mediation, etc.</i>	20,683	21,000	15,000	9,420	(11,580)
31-07 MEDICAL SERVICES <i>Drug Screens for Random, Reasonable Suspicion or post accident, pre-employment physicals and flu vaccines</i>	50,137	50,328	50,328	48,948	(1,380)
32-12 LABOR ATTORNEY	7,583	0	0	0	0
40-00 TRAINING & TRAVEL COSTS <i>FPELRA Conference, FPPA, HR Florida, etc.</i>	2,980	8,000	4,500	5,100	(2,900)
41-00 COMMUNICATIONS	2,668	5,000	2,500	3,200	(1,800)
46-00 REPAIR AND MAINTENANCE <i>Copy Machine Lease and Maintenance</i>	6,473	6,000	6,000	4,452	(1,548)
47-00 PRINTING AND BINDING <i>Employment applications, business cards, etc.</i>	634	5,000	3,500	2,000	(3,000)
47-02 ADVERTISING (NON-LEGAL) <i>Job advertisements on Naples Daily News and professional newsletters, etc.</i>	13,210	15,000	3,000	3,000	(12,000)
49-04 EMPLOYEE DEVELOPMENT <i>Training Materials</i>	11,476	8,500	5,500	3,000	(5,500)
51-01 STATIONERY & PAPER	1,389	1,600	1,600	1,600	0
51-02 OTHER OFFICE SUPPLIES	1,066	2,000	3,500	3,000	1,000
52-00 OPERATING SUPPLIES <i>Recruitment materials, Federal Express, ID Badge Supplies</i>	7,690	6,500	9,500	3,000	(3,500)
54-01 MEMBERSHIPS	1,964	2,641	2,641	2,388	(253)
TOTAL OPERATING EXPENSES	127,953	131,569	107,569	89,108	(42,461)
TOTAL EXPENSES	\$664,857	\$770,593	\$739,933	\$655,143	(115,450)



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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 three separate sections:

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.

Contingency and Transfers represents the amount reserved for contingencies and emergencies, and any transfers (subsidies) to other funds.

2008-09 Goals and Objectives

Only Facilities Maintenance (part of the Community Services Department) has a mission, goals and objectives. The other divisions shown here are for financial tracking only.

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), 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 2008	Sept. 2009
Complete all priority safety work orders within an average of 5 working days from issuance and non-safety work orders within an average of 10 working days from issuance.	October 2008	Sept. 2009
Maintain all City playgrounds in an acceptably safe condition according to national playground safety program standards every weekday.	October 2008	Sept. 2009

Departmental Summary Page (continued)

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

Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide management and oversight of capital improvements assigned within the Facilities Maintenance Division as outlined within FY 2008 CIP</p> <p>Maintain a routine and sustainable preventative maintenance program to address replacement and maintenance of HVAC components, interior and exterior structural and equipment needs, lighting components, painting, etc. within all citywide public facilities as needed responding to repairs within 48 hours of observation or notification and within funded resources.</p> <p>Install and maintain exterior site amenities such as picnic tables, trash containers, drinking fountains, outdoor showers, benches and bike racks at City parks and public facilities within funded resources.</p> <p>Maintain exterior signage throughout all public parks and facilities including City Hall and Riverside Circle Government Complex.</p>	<p>October 2008</p> <p>October 2008</p> <p>October 2008</p>	<p>Sept. 2009</p> <p>Sept. 2009</p> <p>Sept. 2009</p>

2008-09 Significant Budgetary Issues

The budget of **Facilities Maintenance** is \$1,200,670, **Non Departmental** is \$3,048,130, Contingency is established at \$660,400 and Transfers Out is \$12,038.

The budget of **Facilities Maintenance**, at \$1,200,670 is an increase of \$81,734 over the adopted budget of FY07-08.

Personal Services, at \$698,286 in the Facilities Maintenance division has a total of 12 positions, the same as in 07-08. The only significant change is due to annual wage increases and cost of benefits.

Operating expenses are budgeted at \$502,384, a \$27,501 increase over the 2007-08 adopted budget. Major expenses include Electricity at City Hall locations and 13th St. Warehouse (\$103,000) and Repair and Maintenance of City equipment and facilities (\$150,000).

Departmental Summary Page (continued)

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

Non-Departmental has a budget of \$3,048,130, an increase of \$70,198 over FY07-08. Some of the major line items are:

General and Merit	\$35,000	Holiday bonus of \$100 per employee
Operating Expenditures	\$15,500	For the common copier in the City Manager's office and for memorial florals.
Other Services	\$235,597	Payment (3 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, Hole in the Wall and Collier Park
Other Contractual	\$4,800	Required arbitrage calculations
Elections Expense	\$8,000	Expected minor costs related to election
Communications	\$4,000	Unallocated portion of phone charges
Postage and Freight	\$81,507	Postage costs for all departments except Utility Billing
Self Insurance	\$1,400,572	General Fund share of Risk Management Fund
Information Services	\$1,182,380	General Fund share of Information Services Fund
Special Events	\$25,000	To be used at Council's direction for approved special events such as police costs at holiday parades.
Awards	\$18,024	Gifts and monetary longevity awards per Personnel Policy
Other Charges	\$10,000	Potential Tax Roll \$5,000, Hurricane supplies, and training \$5,000

Important changes to this division include the elimination of the \$14,000 previously budgeted for the annual holiday appreciation party. Also eliminated is the \$1,350 budgeted every year for costs of having a kazoo band. The city formerly had \$20,000 budgeted for the employee bonus program. The majority of the staff has determined this program to be of little motivational benefit, and should be abandoned.

Contingency has a budget of \$660,400 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. 2008-09 is expected to be a year of the unexpected. Typically budgeted at around 1% of the budget, the contingency would typically be \$350,000. With city property tax values still subject to change by the Property Appraiser, the unknown future cost of oil which could affect everything, potential litigation and the strong possibility of insurance overruns, we have added \$300,000 to this contingency, rather than to an individual department. Only Council has the authority to direct staff to use funds from Contingency.

Transfers have a budget of \$112,038. This is a decrease of \$99,562 under the 07-08 budget, due to the elimination of the Property Tax Reform Mitigation account.

Departmental Summary Page (continued)

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

The reduction in Transfers is due to the elimination of the transfer (reserve) for property tax mitigation. This transfer was a one-time preparation in FY07-08 for the potential costs related to the property tax reform.

On February 15, 2006, by resolution 06-1116, City Council approved an Administrative Specialist in the CRA fund. Because the position would have some City Manager Office responsibility, Council required the General Fund to pay approximately 25% of the cost. For 2008-09, the cost is estimated at \$12,038, and is shown as a transfer from the General Fund to the Community Redevelopment Agency.

There is \$100,000 for the City's annual transfer to its Land Contribution Fund, which is to reserve money for future, yet undetermined land acquisition.

FUND : 001 GENERAL FUND

**NON DEPARTMENTAL
FACILITIES MAINTENANCE
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	Facilities Maintenance Superintendent	\$77,503
5	5	5	Tradesworker	200,449
6	6	6	Service Worker II	181,023
12	12	12	Regular Salaries	458,975
			Other Salaries	5,000
			General Increase/Holiday	35,000
			Overtime	20,000
			Employer Payroll Expenses	214,311
			Total Personal Services	\$ 733,286

**FISCAL YEAR 2008-09
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY**

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	380,395	430,869	410,000	458,975	28,106
10-30 OTHER SALARIES	5,945	5,000	5,000	5,000	0
10-40 OVERTIME	14,084	20,000	15,000	20,000	0
25-01 FICA	30,946	32,239	30,643	34,179	1,940
25-03 RETIREMENT CONTRIBUTIONS	31,411	42,145	42,145	62,129	19,984
25-04 LIFE/HEALTH INSURANCE	97,704	113,800	113,800	118,003	4,203
29-00 GENERAL INCREASE	0	35,000	0	35,000	0
TOTAL PERSONAL EXPENSES	560,485	679,053	616,588	733,286	54,233
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	45,114	50,000	49,000	50,550	550
30-40 CONSTRUCTION MGT FEE	177,200	98,200	98,200	0	(98,200)
31-00 OTHER SERVICES	91,314	100,390	136,698	235,297	134,907
31-01 PROFESSIONAL SERVICES	100,056	50,000	90,000	50,000	0
31-04 OTHER CONTRACTUAL SVCS	152,016	34,800	34,800	34,800	0
31-10 FLOOD MAP/ ENGINEERING	36,943	0	29,057	0	0
31-30 CITY MANAGER SEARCH	13,333	0	15,910	0	0
31-50 ELECTION EXPENSE	0	8,000	1,460	8,000	0
31-80 GRANT SERVICES	0	0	0	0	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	728	1,000	0	0	(1,000)
41-00 COMMUNICATIONS	7,484	9,500	8,500	9,500	0
41-01 TELEPHONE	(7,552)	0	0	0	0
42-00 OTHER TRANSPORTATION	26,065	28,000	46,000	28,000	0
42-02 POSTAGE & FREIGHT	57,760	80,700	65,000	81,507	807
42-10 EQUIP.SERVICES - REPAIRS	17,353	31,550	25,000	28,400	(3,150)
42-11 EQUIP. SERVICES - FUEL	16,168	22,933	20,000	26,984	4,051
43-01 ELECTRICITY	114,410	75,000	120,000	103,000	28,000
43-02 WATER, SEWER, GARBAGE	49,575	36,000	36,000	36,000	0
44-02 EQUIPMENT RENTAL	1,424	1,500	1,500	1,500	0
45-22 SELF INS. PROPERTY DAMAGE	1,661,878	1,490,101	1,490,101	1,400,572	(89,529)
46-00 REPAIR AND MAINTENANCE	176,700	150,000	135,000	150,000	0
46-05 STORM REPAIR	77,103	0	39,050	0	0
46-15 RED TIDE CLEAN-UP	31	0	0	0	0
49-00 OTHER CURRENT CHARGES	10,105	13,350	10,100	10,000	(3,350)
49-02 INFORMATION SERVICES	991,340	1,027,391	1,027,391	1,182,380	154,989
49-05 SPECIAL EVENTS	15,461	25,000	18,500	25,000	0
49-06 AWARDS	32,339	48,000	48,000	18,024	(29,976)
51-00 OFFICE SUPPLIES	999	1,000	1,000	0	(1,000)
52-00 OPERATING SUPPLIES	28	0	0	0	0
52-07 UNIFORMS	5,541	6,000	6,000	6,000	0
52-09 OTHER CLOTHING	1,700	2,000	2,000	0	(2,000)
52-10 JANITORIAL SUPPLIES	25,603	27,200	30,000	30,000	2,800
54-01 MEMBERSHIPS	0	200	0	0	(200)
TOTAL OPERATING EXPENSES	3,898,219	3,417,815	3,584,267	3,515,514	97,699
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	37,790	0	0
TOTAL NON-OPERATING EXPENSES	0	0	37,790	0	0
TOTAL EXPENSES	\$4,458,704	\$4,096,868	\$4,238,645	\$4,248,800	151,932

**FISCAL YEAR 2008-09
BUDGET DETAIL
NON-DEPARTMENTAL
FACILITIES MAINTENANCE**

001.1417.519

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	380,395	430,869	410,000	458,975	28,106
10-30	OTHER SALARIES <i>Standby pay</i>	5,945	5,000	5,000	5,000	0
10-40	OVERTIME	14,084	20,000	15,000	20,000	0
25-01	FICA	30,186	32,239	30,643	34,179	1,940
25-03	RETIREMENT CONTRIBUTIONS	31,408	42,145	42,145	62,129	19,984
25-04	LIFE/HEALTH INSURANCE	97,700	113,800	113,800	118,003	4,203
25-07	EMPLOYEE ALLOWANCES	0	0	0	0	0
TOTAL PERSONAL SERVICES		559,718	644,053	616,588	698,286	54,233
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Equipment Rental, Facility and parks signage, concrete repairs, etc.</i>	31,357	35,000	35,000	35,000	0
31-01	PROFESSIONAL SERVICES <i>Renovations and construction services throughout the City on an as needed basis</i>	51,938	50,000	50,000	50,000	0
31-04	OTHER CONTRACTUAL SVCS <i>City wide pest control, window cleaning, elevator maintenance, indoor plant maintenance</i>	24,937	30,000	30,000	30,000	0
40-00	TRAINING & TRAVEL COSTS	728	1,000	0	0	(1,000)
40-01	TRAVEL	0	0	0	0	0
40-02	SCHOOL AND TRAINING	0	0	0	0	0
41-00	COMMUNICATIONS	5,503	5,500	5,500	5,500	0
42-10	EQUIP. SERVICES - REPAIRS	17,353	31,550	25,000	28,400	(3,150)
42-11	EQUIP. SERVICES - FUEL	16,168	22,933	20,000	26,984	4,051
43-01	ELECTRICITY <i>Electricity at City Hall locations and 13th St Warehouse</i>	114,410	75,000	120,000	103,000	28,000
43-02	WATER, SEWER, GARBAGE	49,575	36,000	36,000	36,000	0
44-02	EQUIPMENT RENTAL	1,424	1,500	1,500	1,500	0
46-00	REPAIR AND MAINTENANCE <i>Parts and services related to the repair and maintenance of city equipment and facilities</i>	176,700	150,000	135,000	150,000	0
51-00	OFFICE SUPPLIES	999	1,000	1,000	0	(1,000)
52-00	OPERATING SUPPLIES	0	0	0	0	0
52-07	UNIFORMS	5,541	6,000	6,000	6,000	0
52-09	OTHER CLOTHING	1,700	2,000	2,000	0	(2,000)
52-10	JANITORIAL SUPPLIES	25,603	27,200	30,000	30,000	2,800
54-01	MEMBERSHIPS	0	200	0	0	(200)
TOTAL OPERATING EXPENSES		523,936	474,883	497,000	502,384	27,501
<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		\$1,083,654	\$1,118,936	\$1,113,588	\$1,200,670	\$81,734

**FISCAL YEAR 2008-09
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	0	0
25-01	FICA	760	0	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	3	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	4	0	0	0	0
29-00	GENERAL INCREASE	0	35,000	0	35,000	0
TOTAL PERSONAL SERVICES		767	35,000	0	35,000	0
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Sympathy or hospital florals and copy supplies for Council packets</i>	13,757	15,000	14,000	15,550	550
30-40	CONSTRUCTION MGT FEE	177,200	98,200	98,200	0	(98,200)
31-00	OTHER SERVICES <i>Payment to NNFD and ENFD for annexation of Moorings Park/Ruffina -year two of four; Hole in the Wall; Collier Park</i>	91,314	100,390	136,698	235,297	134,907
31-01	PROFESSIONAL SERVICES	48,118	0	40,000	0	0
31-04	OTHER CONTRACTUAL SVCS <i>Continued arbitrage compliance with contractor</i>	127,079	4,800	4,800	4,800	0
31-10	FEMA MAPPING/ENGINEERING	36,943	0	29,057	0	0
31-30	CITY MANAGER SEARCH	13,333	0	15,910	0	0
31-50	ELECTION EXPENSE	0	8,000	1,460	8,000	0
31-80	GRANT SERVICES	0	0	0	0	0
32-10	OUTSIDE COUNSEL	0	0	0	0	0
41-00	COMMUNICATIONS	1,981	4,000	3,000	4,000	0
41-01	TELEPHONE	(7,552)	0	0	0	0
42-00	TRANSPORTATION COSTS <i>Rental of Women's Club Parking Lot (outside of the CRA District)</i>	26,065	28,000	46,000	28,000	0
42-02	POSTAGE & FREIGHT	57,760	80,700	65,000	81,507	807
45-22	SELF INS. PROPERTY DAMAGE	1,661,878	1,490,101	1,490,101	1,400,572	(89,529)
46-05	STORM REPAIR	77,103	0	39,050	0	0
46-15	RED TIDE CLEAN-UP	31	0	0	0	0
49-00	OTHER CURRENT CHARGES <i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>	10,105	13,350	10,100	10,000	(3,350)
49-02	INFORMATION SERVICES	991,340	1,027,391	1,027,391	1,182,380	154,989
49-05	SPECIAL EVENTS	15,461	25,000	18,500	25,000	0
49-06	EMPLOYEE AWARDS & APPRECIATION <i>Employee awards (\$4,024), years of service (\$14,000)</i>	32,339	48,000	48,000	18,024	(29,976)
51-00	OFFICE SUPPLIES	0				0
52-00	OPERATING SUPPLIES	28	0	0	0	0
TOTAL OPERATING EXPENSES		3,374,283	2,942,932	3,087,267	3,013,130	70,198
<u>OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	37,790	0	0
TOTAL NON-OPERATING EXPENSES		0	0	37,790	0	0
TOTAL EXPENSES		3,375,050	2,977,932	3,125,057	3,048,130	70,198

**FISCAL YEAR 2008-09
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	350,000	270,665	660,400	310,400
TOTAL NON-OPERATING EXPENSES	0	350,000	270,665	660,400	310,400
TOTAL EXPENSES	\$0	\$350,000	\$270,665	\$660,400	310,400

TRANSFERS OUT

001.7575.581

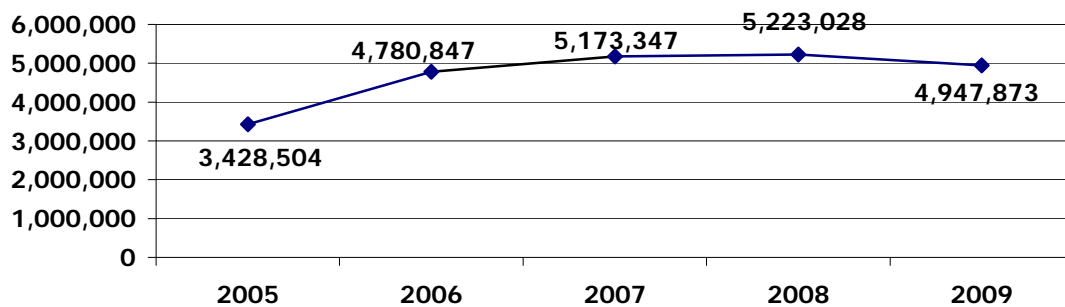
ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	11,600	11,600	11,600	12,038	438
91-32 LAND CONTRIBUTION FUND	400,000	100,000	100,000	100,000	0
91-34 PROPERTY TAX REFORM MITIG.	0	100,000	0	0	(100,000)
91-39 STREETS FUND	1,000,000	0	0	0	0
TOTAL NON-OPERATING EXPENSES	1,411,600	211,600	111,600	112,038	(99,562)
TOTAL EXPENSES	\$1,411,600	\$211,600	\$111,600	\$112,038	(99,562)



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	5,173,347
Projected Revenues FY 2007-08	3,474,105
Projected Expenditures FY 2007-08	3,424,424
Net Increase/(Decrease) in Net Unrestricted Assets	<u>49,681</u>
 Expected Unrestricted Net Assets as of Sept. 30, 2008	 5,223,028
 Add Fiscal Year 2008-09 Budgeted Revenues	
Building Permits	\$1,975,000
Other Licenses & Permits	\$907,000
Building Rent	\$210,948
Charges for Services	\$10,750
Fines & Forfeitures	\$0
Interest Income	\$122,500
Miscellaneous Revenue	\$0
	<u>3,226,198</u>
 TOTAL AVAILABLE RESOURCES	 8,449,226
 Less Fiscal Year 2008-09 Budgeted Expenditures	
Personal Services	\$2,247,062
Operating Expenses	411,591
Information Services	250,373
Transfer - Self-Insurance	94,373
Transfer - Administration	457,954
Capital Expenses	40,000
	<u>3,501,353</u>
 BUDGETED CASH FLOW	 (275,155)
 Projected Unrestricted Net Assets as of September 30, 2009	 <u><u>4,947,873</u></u>

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Building & Inspections Department
FUND: Building Permits Fund (Fund 110)

Mission:

To provide the highest standards of customer service and public input while professionally implementing the City's Vision and the Florida Building Code through the timely review and inspection of development permits.

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. Until September 2007, the Building and Inspections function was part of the Community Development Department. At that time, it became a separate department, with the Building Official reporting to the City Manager.

2008-09 Goals and Objectives

Because the 2007 Florida Building Code will be released during FY 2008, as will the Green Building Code, it will be this department's focus to educate and inform the residents and building community of all related changes while providing exceptional customer service.

	Estimated Start	Estimated Completion
As part of Vision Goal #2a (Restore Naples Bay, protect beaches and other key waters) Create a public education initiative for benefits of green building practices	January 2009	May 2009
As part of Vision Goal #2b (Promote community sustainability and environmental conservation) Research green building practices to enhance our CRS ratings	February 2009	June 2009
As part of Vision Goal # 3d (Maintain and enhance public safety.) Familiarize and educate department personnel and local building industry of the implementation of the 2007 Florida Building Code and its related amendments.		
Meet with local contractors and design professionals via regularly scheduled Collier County Building Assoc. meetings.	October 2008	October 2009
Educate general public on basic building and zoning changes by updating the City of Naples Building Department website.	October 2008	October 2009

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents) Engage in educational training that represents the direction the City of Naples construction market is heading i.e., ADA and Accessibility requirements; in relationship to commercial and mixed use projects.		
Have all inspectors and plans examiners attend approved seminars for required Continuing Education Units.	October 2008	September 2009
Designate an employee to receive specialized ICC training in Chapter 11 of the Florida Building Code and related State ADA requirements.	October 2008	September 2009
Educate general public on basic building and zoning changes	October 2008	September 2009

2008-09 Significant Budgetary Issues

The budget of the Building Permit Fund for FY08-09 is \$3,501,353, a \$395,425 decrease under the adopted 2007-08 budget. The budget is using \$275,155 of fund balance. This type of use of fund balance is typical in building funds which are very susceptible to changes in the economy. There may be years where the permit fees are received, yet the permitting activities are ongoing for two years, and therefore, it is appropriate to retain reserves for this purpose.

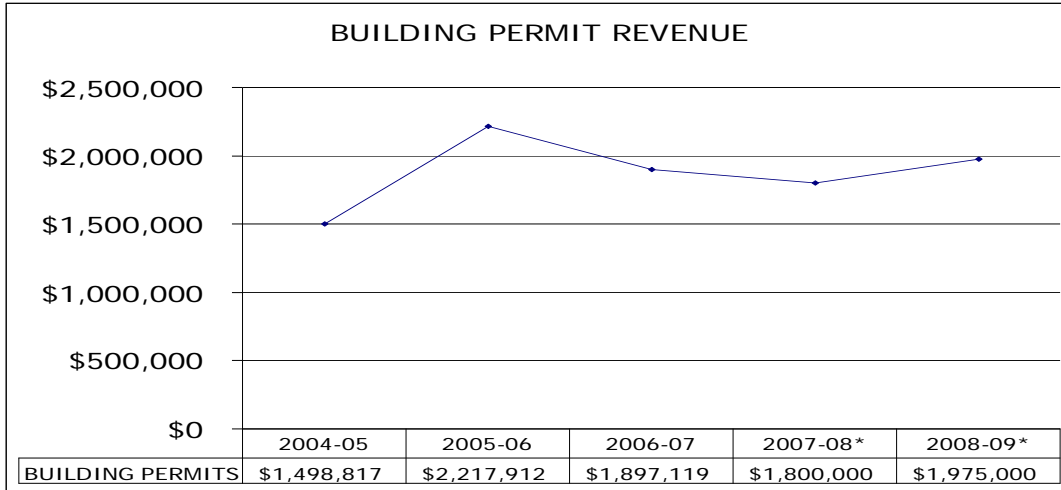
Revenues

The primary revenue to the Building Permit 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), where the asterisks represent estimated information.

Permit revenue for 2008-09 is not projected to be significantly lower than in prior years, despite the downturn in economy. Primarily this is due to the recent rate increase approved by Council. In addition, several major projects are in the pipeline and expected to provide continued permit fee revenue.

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department



Using reserved funds, the Building Permit Fund constructed a two-story facility in 2000, and is sharing the cost of space with the General fund (Planning), the Technology Services fund, the Streets and Traffic fund and the Stormwater fund. Payback-rates are based on a mortgage payment for 30 years, plus an allocation of building overhead. For 2008-09, the square footage and annual payment assigned to each section is shown below:

Planning/General Fund	1,116	\$31,364
Technology Services Fund	4,054	\$113,934
Streets & Traffic	1,801	\$50,615
<u>Stormwater</u>	<u>535</u>	<u>\$15,035</u>
Total		\$210,948

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

Expenditures

Total expenditures for the 2008-09 budget are \$3,501,353, which is a \$395,425 decrease from the FY 07-08 adopted budget.

Personal Services

Personal Services are budgeted at \$2,247,062, a \$207,404 increase over FY07-08. Due to the downturn in the economy and related workload/revenue, two positions were eliminated in the 2008-09 budget. The Senior Plans Examiner and one Records Clerk were eliminated. A Traffic Engineer position has been moved from the Streets Fund into this fund, because the position's work product was primarily focused on permit activity. The net effect of these changes is a net decrease in Full Time Equivalent Employees (FTE) of one position in the Building Fund. Despite this change, wages will increase due to contractual raises and increases in pension costs.

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

Operating Expenses

Other Operating Expenses are budgeted at \$1,214,291, a \$5,007 decrease from the adopted budget of FY07-08. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$301,874
General Fund Chargeback/ 2 Fire Inspectors and 80% of one Service Worker	\$156,080
Insurance	\$94,373
Equipment Fuel and Repair	\$55,384
Information/Technology Services Charges	\$250,373
Communications	\$37,200
Electricity, Water, Sewer, Garbage	\$148,007
Training and related travel	\$25,600

Capital

The two Capital Projects are listed at the end of this section. The laptops for post hurricane inspection, budgeted at \$17,500, are expected to have an annual cost of \$500 for their air cards, which are included in the Communications Line item. The Computer Room Fire Suppression system will not have any ongoing operating costs, as it for emergency use only.

Performance Measures and Benchmarking

	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Permits reviewed	8564	7865	5460	5187
Certificates of Occupancy issued for Single Family Homes	124	119	74	70
Certificates of Occupancy issued for larger structures	203	187	119	113
Total Inspections conducted	27,636	24,470	19,350	18,382
Average daily inspections per inspector	16	16	15	14
Permit fees, Licenses & Permits collected	\$3,476,449	\$2,930,326	\$2,725,500	\$2,882,000



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

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>PROJECTED 2007-08</u>	<u>ADOPTED 2008-09</u>
BUILDING PERMITS	\$2,217,912	\$1,897,119	\$1,600,000	\$1,942,479	\$1,975,000
OTHER LICENSES & PERMITS	1,258,537	1,033,207	925,500	1,084,008	907,000
BUILDING RENT*	227,767	245,954	255,045	255,045	210,948
CHARGES FOR SERVICES	11,136	20,575	14,000	21,743	10,750
FINES & FORFEITURES	0	0	0	0	0
INTEREST INCOME	207,265	283,236	195,000	163,830	122,500
OTHER REVENUE	<u>14,055</u>	<u>17,217</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
TOTAL	<u><u>\$3,936,672</u></u>	<u><u>\$3,497,308</u></u>	<u><u>\$2,996,545</u></u>	<u><u>\$3,474,105</u></u>	<u><u>\$3,226,198</u></u>

***Rent Charged to:**

<i>Planning/General Fund</i>	31,364
<i>Streets & Traffic Fund</i>	50,615
<i>Technology Services Fund</i>	113,934
<i>Stormwater Fund</i>	<u>15,035</u>
	210,948

FUND: 110 BUILDING PERMITS
BUILDING PERMITS DEPARTMENT
FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 APPROVED	JOB TITLE	FY 2009 ADOPTED
BUILDING PERMITS				
0.5	0	0	Community Development Director	\$0
0.5	0	0	Sr. Administrative Specialist	0
1	1	1	Building Director/Building Official	110,674
1	1	1	Deputy Building Official	87,864
0	0	1	Traffic Engineer (moved from Streets Dept)	111,663
7	7	5	Building Inspector I	289,851
0	0	1	Building Inspector II	67,763
0	0	1	Building Inspector III	67,598
1	1	1	Sr. Plans Examiner	0
3	3	2	Plans Examiner	193,387
1	1	1	Floodplain Coordinator	51,487
1	1	1	Land Management Coordinator	51,607
1	1	1	Sr. Permit Coordinator	54,658
1	1	1	Community Development Analyst	59,003
1	1	1	Construction Site Compliance	49,386
4	4	4	Permit Technician I	165,246
1	1	1	Administrative Specialist I	36,688
2	2	1	Records Clerk	29,915
1	1	1	Plans Review Engineer	72,507
1	1	1	Building & Zoning Technician	49,386
<u>28</u>	<u>27</u>	<u>26</u>		<u>1,548,683</u>
28	27	26	Regular Salaries	1,548,683
			Other Salaries & Wages	21,600
			Overtime	50,000
			Employer Payroll Expenses	626,779
			Total Personal Services	<u><u>\$2,247,062</u></u>

Note: Wages include contractual increases for 2008-09

**FISCAL YEAR 2008-09
BUDGET DETAIL
BUILDING PERMITS FUND**

110.0602.524

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,258,818	1,421,662	1,394,102	1,548,683	127,021
10-30 OTHER SALARIES <i>Stand by pay for on call personnel</i>	15,772	17,140	24,827	21,600	4,460
10-40 OVERTIME	128,298	50,000	46,267	50,000	0
25-01 FICA	106,154	107,281	110,373	116,614	9,333
25-03 RETIREMENT CONTRIBUTIONS	96,277	131,628	133,845	210,211	78,583
25-04 LIFE/HEALTH INSURANCE	269,076	307,267	298,436	295,154	(12,113)
25-07 EMPLOYEE ALLOWANCES	6,710	4,680	5,040	4,800	120
TOTAL PERSONAL SERVICES	1,881,105	2,039,658	2,012,890	2,247,062	207,404
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,741	4,860	6,465	7,000	2,140
30-01 CITY ADMINISTRATION <i>Regular Admin Fee plus Two Fire Inspectors and 80% of one Service Worker</i>	439,180	461,139	461,139	457,954	(3,185)
30-10 AUTO MILEAGE/CAR ALLOWANCE	550	0	0	0	0
30-40 CONSTRUCTION MGMT FEE	9,700	17,090	17,090	0	(17,090)
31-00 PROFESSIONAL SERVICES <i>Specialty plan review and inspection services</i>	40,029	32,000	55,039	17,500	(14,500)
32-10 OUTSIDE COUNSEL	1,721	10,000	1,849	10,000	0
34-01 UNSAFE STRUCTURE MGT	0	5,000	0	5,000	0
40-00 TRAINING & TRAVEL COSTS	17,336	17,100	15,101	25,600	8,500
41-00 COMMUNICATIONS <i>Cell phones(\$9,600) office phones (\$20,304), new phones, moves (\$7,296)</i>	20,029	37,200	19,317	37,200	0
42-10 EQUIP. SERVICES - REPAIRS	20,715	33,788	28,920	28,400	(5,388)
42-11 EQUIP. SERVICES - FUEL	20,270	15,085	22,458	26,984	11,899
43-01 ELECTRICITY	62,612	60,637	57,978	70,007	9,370
43-02 WATER, SEWER, GARBAGE	69,172	60,500	53,183	78,000	17,500
44-01 BUILDING RENTAL - OFFSITE STORAGE <i>Off site storage for building plans</i>	2,838	3,300	3,156	3,400	100
45-22 SELF INS. PROPERTY DAMAGE	79,557	89,374	89,374	94,373	4,999
46-00 REPAIR AND MAINTENANCE	3,925	5,000	1,764	5,000	0
46-02 BUILDINGS & GROUND MAINT.	23,257	28,700	20,144	30,000	1,300
47-00 PRINTING AND BINDING <i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>	14,384	16,000	808	16,000	0
47-06 DUPLICATING	2,335	3,200	3,739	5,200	2,000
49-02 INFORMATION SERVICES	270,040	276,605	276,605	250,373	(26,232)
51-00 OFFICE SUPPLIES	1,412	3,200	3,127	3,200	0
52-00 OPERATING SUPPLIES <i>Supplies, car wash, mailings</i>	18,245	24,400	21,063	24,400	0
52-07 UNIFORMS <i>Weekly uniform rental, jackets for inspectors</i>	3,676	5,920	6,026	6,500	580
52-09 OTHER CLOTHING/SAFETY SHOES	1,797	1,200	1,402	1,200	0
54-01 MEMBERSHIPS	6,111	8,000	6,644	11,000	3,000
TOTAL OPERATING EXPENSES	1,134,632	1,219,298	1,172,391	1,214,291	(5,007)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	387,000	60,286	15,000	(372,000)
60-30 IMPROVEMENTS O/T BUILDING	1,825	0	0	0	0
60-40 MACHINERY & EQUIPMENT <i>Radios for emergency use \$7,500 and \$17,500 for hurricane laptops</i>	0	156,327	101,470	25,000	(131,327)
60-70 VEHICLES	16,506	43,495	31,387	0	(43,495)
60-80 COMPUTER PURCHASES	0	51,000	46,000	0	(51,000)
TOTAL NON-OPERATING EXPENSES	18,331	637,822	239,143	40,000	(597,822)
TOTAL EXPENSES	\$3,034,068	\$3,896,778	\$3,424,424	\$3,501,353	(395,425)

CIP PROJECTS BUILDING DEPARTMENT

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
09B01	Computer room Fire Suppression	15,000	0	0	0	0
09B02	Laptops for Post Hurricane Inspection	17,500	0	0	0	0
	Replacement Vehicles for Inspectors	0	18,500	0	19,500	0
		32,500	18,500	0	19,500	0

Operating Costs related to the Capital Items

The laptops for Post Hurricane inspection, budgeted at \$17,500 are expected to have an annual cost of \$500 for the required air cards. The cost is included in the Communications Line item. The Computer Room Fire Suppression system is not proposed to have any ongoing operating costs, as it for emergency use only.



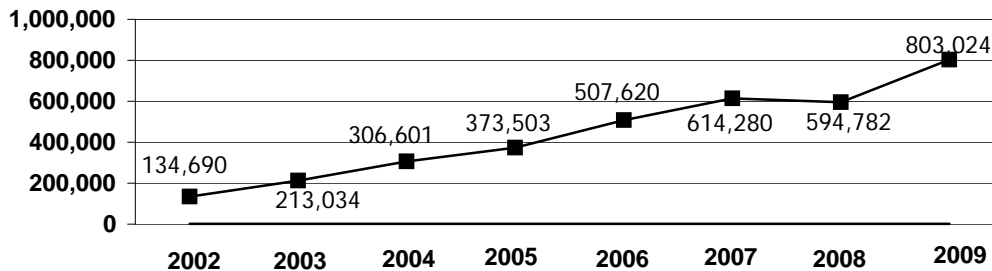
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EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Fund Balance as of Sept. 30, 2007	\$614,280
Projected Revenues FY 2007-08	\$259,550
Projected Expenditures FY 2007-08	\$279,048
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$19,498)</u>
Expected Fund Balance as of Sept. 30, 2008	\$594,782
Add Fiscal Year 2008-09 Budgeted Revenues	
Property Tax (at 0.4702 mills)	239,762
Interest Earnings	18,700
	<u>\$258,462</u>
TOTAL AVAILABLE RESOURCES	\$853,244
Less Fiscal Year 2008-09 Budgeted Expenditures	
Operations & Maintenance	50,220
Capital Projects	0
Debt Service	0
	<u>\$50,220</u>
BUDGETED CASH FLOW	\$208,242
Projected Fund Balance as of September 30, 2009	<u><u>\$803,024</u></u>

Fund Balance Trend - East Naples Bay District

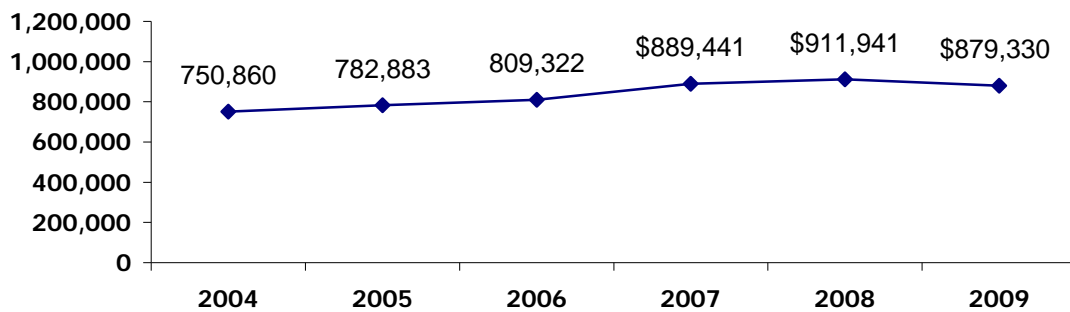




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Fund Balance as of Sept. 30, 2007	\$889,441
Projected Revenues FY 2007-08	\$382,700
Projected Expenditures FY 2007-08	\$360,200
Net Increase/(Decrease) in Net Unrestricted Assets	\$22,500
Expected Fund Balance as of Sept. 30, 2008	\$911,941
Add Fiscal Year 2008-09 Budgeted Revenues	
Property Tax (at 0.0220 mills)	35,039
TDC Reimbursement	750,000
Interest Income	22,600
	\$807,639
TOTAL AVAILABLE RESOURCES	\$1,719,580
Less Fiscal Year 2008-09 Budgeted Expenditures	
Operations & Maintenance	40,250
Capital Projects	800,000
	\$840,250
BUDGETED CASH FLOW	(\$32,611)
Projected Fund Balance as of September 30, 2009	\$879,330

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)

Mission:

Accomplish dredging and canal maintenance as established by referendum.

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 Natural Resources office. Both Districts have an advisory board to collect public input.

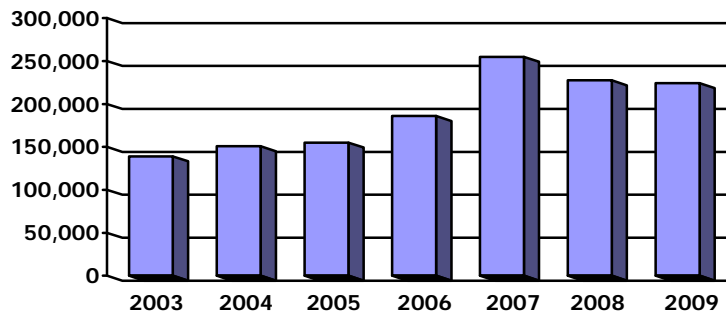
2008-09 Significant Budgetary Issues

EAST NAPLES BAY

The budget for the East Naples Bay Taxing District is \$50,220.

Revenues

The tax rate of .4702 mills for the East Naples Bay Taxing District is based on the rollback rate. Last year's millage rate was .4559 mills. Assuming a collection rate of 95%, this fund is projected to collect \$239,762 in property tax. In addition to the property taxes, the fund should receive approximately \$18,700 in interest income. This chart demonstrates historical tax collections and the projected collections.



Fund Summary Page (continued)

FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

Expenditures

Recommended expenditures for East Naples Bay District total \$50,220. These are for miscellaneous costs such as postage, the annual special district fee, and \$50,000 for an update to the dredging study.

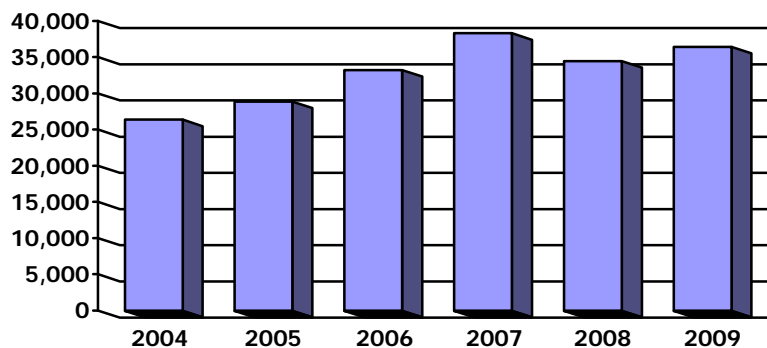
MOORINGS BAY

The budget for the Moorings Bay Taxing District is \$840,250.

Revenues

The tax rate for the Moorings Bay Taxing District is 0.0220, based on the rollback rate. Last year's millage rate was .0218.

The estimated taxable value of the district is \$1,676,518,136, a 1.2% increase over the prior year's taxable value. Assuming a collection rate of 95%, this fund is projecting to collect \$35,039 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected 2008-09 collections.



Included in the 2008-09 budget is \$750,000 from the Tourist Development Tax grant. This money is earmarked for the repair and maintenance of Doctors Pass.

In addition to the property taxes, the fund should receive approximately \$22,600 in interest income assuming an interest rate of 2.5%.

Expenditures

Expenditures for the Moorings Bay District are at \$840,250.

Operating expenditures include \$40,250 for a water quality survey and the mandated silt monitoring of doctors pass.

The major expense of this budget is the \$800,000 for the repairs to Doctor's Pass North Jetty.

**FISCAL YEAR 2008-09
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	203	220	220	220	0
31-01 PROFESSIONAL SERVICES <i>Update dredging surveys</i>	185,280	0	274,828	50,000	50,000
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	4,000	4,000	0	(4,000)
TOTAL OPERATING EXPENSES	185,483	4,220	279,048	50,220	46,000
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	175,000	0	0	(175,000)
91-00 TRANSFERS OUT (DEBT)	0	0	0	0	0
99-50 UNBUDGETED RESERVE BALANCE	0	253,567	0	0	(253,567)
TOTAL NON-OPERATING EXPENSES	0	428,567	0	0	(428,567)
TOTAL EXPENSES	\$185,483	\$432,787	\$279,048	\$50,220	(382,567)

CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012	DEPT REQUEST 2013
EAST NAPLES BAY TAX DISTRICT						
	East Naples Bay Dredging	0	6,000,000	25,000	25,000	25,000
GRAND TOTAL EAST NAPLES BAY		0	6,000,000	25,000	25,000	25,000

**FISCAL YEAR 2008-09
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 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
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	180	200	200	250	50
<i>State required fee for Special Districts</i>					
31-01 PROFESSIONAL SERVICES	0	0	0	15,000	15,000
<i>Water quality analysis</i>					
31-04 OTHER CONTRACTUAL SVCS	18,930	25,000	25,000	25,000	0
<i>Silt Monitoring of Doctor's Pass</i>					
46-00 REPAIR AND MAINTENANCE	4,705	35,000	35,000	0	(35,000)
TOTAL OPERATING EXPENSES	23,815	60,200	60,200	40,250	(19,950)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	300,000	300,000	800,000	500,000
99-50 UNBUDGETED RESERVE	0	34,803	0	0	(34,803)
TOTAL NON-OPERATING EXPENSES	0	334,803	300,000	800,000	(34,803)
TOTAL EXPENSES	\$23,815	\$395,003	\$360,200	\$840,250	(\$54,753)

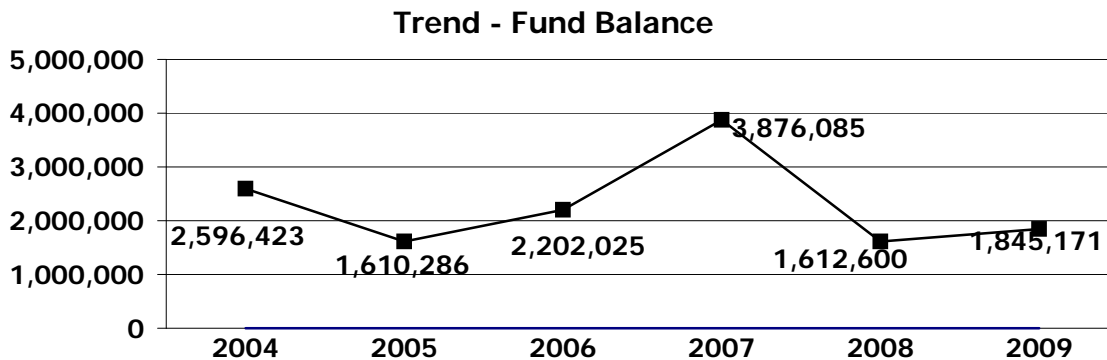
CIP PROJECTS - MOORINGS BAY TAX DISTRICT

PROJ ID	PROJECT DESCRIPTION	DEPT REQUEST 2009	DEPT REQUEST 2010	DEPT REQUEST 2011	DEPT REQUEST 2012	DEPT REQUEST 2013
MOORINGS BAY TAX DISTRICT						
09W03	Doctors Pass Post Dredging Monitoring	800,000	25,000	25,000	0	0
GRAND TOTAL MOORINGS BAY		800,000	25,000	25,000	0	0



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Fund Balance as of Sept. 30, 2007		\$3,876,085
Projected Revenues FY 2007-08		\$10,023,898
Projected Expenditures FY 2007-08		\$12,287,383
Net Increase/(Decrease) in Net Unrestricted Assets		(\$2,263,485)
Expected Fund Balance as of Sept. 30, 2008		\$1,612,600
Add Fiscal Year 2008-09 Budgeted Revenues		
Tax Increment Financing City 1.1315 mills	778,951	
Tax Increment Financing County 3.1469 mills	2,264,983	
Grant	95,000	
Parking Space Purchases	300,000	
General Fund Transfer in	12,038	
Interest Income	<u>\$125,000</u>	<u>3,575,972</u>
TOTAL AVAILABLE RESOURCES:		\$5,188,572
Less Fiscal Year 2008-09 Budgeted Expenditures		
Personal Services	\$ 722,149	
Operating Expenses	\$ 479,087	
Transfer - Administration	\$ 213,056	
Capital Improvements	\$ 505,000	
Transfer to Bond Fund	\$ 1,064,436	
Transfer - Other Funds	\$ 359,673	<u>3,343,401</u>
BUDGETED CASH FLOW		\$232,571
Projected Fund Balance as of September 30, 2009		<u>\$1,845,171</u>



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Redevelopment Agency
FUND: Community Redevelopment Agency (Fund 380)

Mission:

The mission of the CRA is to implement the Community Redevelopment Plan as adopted by the Naples City Council pursuant to Chapter 163, Part III of Florida Statutes. The CRA will use tax increment financing (TIF) as a source of funding for capital improvement projects identified in the plan and to ensure that development within the CRA district meets the quality standards consistent with the community's Vision for Naples.

Fund Description

The Community Development Agency (CRA) is governed by a board comprised of the members of City Council. Under the enabling legislation for CRAs, the governing body of a local community can also serve as the CRA Board. The CRA is assisted by input from the Community Redevelopment Agency Advisory Board (CRAAB) whose members are primarily property and/or business owners from the district and appointed by City Council. The CRA was created in 1994 by resolutions 94-7098 and 94-7099. The CRA District is in the area approximately bounded by 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 and blight through the redevelopment of the district guided by an adopted Community Redevelopment Plan. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the plan. Many improvements have been accomplished including implementation of the Fifth Avenue South Master Plan, streetscape projects throughout the district, a parking garage, median landscaping, construction of additional on-street parking, park improvements, River Park Community Center and a variety of other district improvements.

Bylaws of the CRA require that the Executive Director prepare an annual budget and work plan for the CRA Board by June 1st of each year.

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents) Continue River Park Neighborhood Improvements	October 2008	September 2009
As part of Vision Goal #3a (Maintain and Improve Public Amenities for Residents) Five parallel parking spaces between 10 th and 11 th St. N. with landscaping and irrigation	October 2008	December 2008
Implement downtown lighting improvements	December 2008	May 2009

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal 3c (Enhance mobility in the city) Improve pedestrian crossing at 4 Corners	November 2008	May 2009
As part of Vision Goal #4 (Strengthen the Economic Health and Vitality of the City), coordinate the following: Repair pavers and concrete strips on Sugden Plaza and Fifth Avenue South	June 2009	September 2009

2008-09 Significant Budgetary Issues

The budget of the Community Redevelopment Agency for FY08-09 is \$3,343,401. The decrease in the 2008 fund balance of \$2.2 million is due in part to the construction of the Parking Garage. The garage, with a cost of \$8.5 million, is funded with \$6.8 million in debt and \$1.7 million in fund balance.

This budget was prepared with the cooperation of the departments of Police and Fire Services and Community Services, as they both have employees and costs funded directly by the district. The accounts of the CRA are divided into the following three divisions to improve accountability:

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

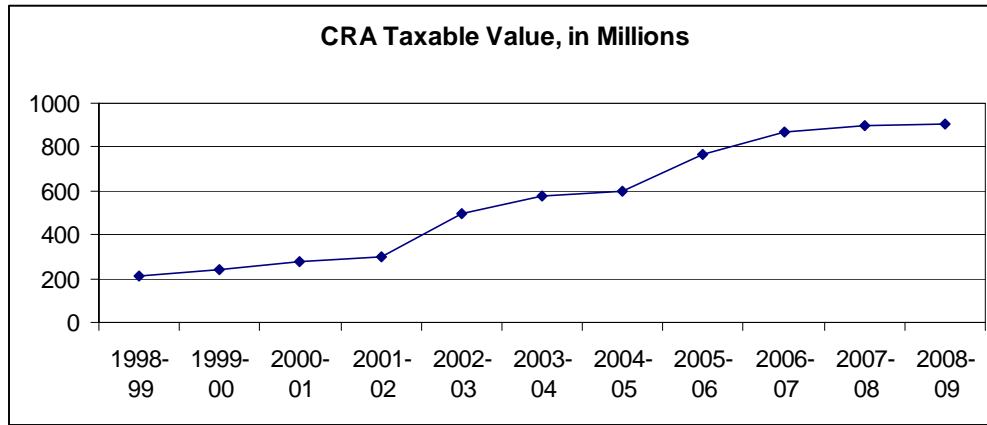
Revenues

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 2009 value in excess of \$908 million (preliminary estimates as of June 27th, 2008). The district receives City and County Taxes on the incremental value (the increase) of the district, comparing the 1993 taxable value to the present value.

The following chart demonstrates the increase in taxable value for the CRA:

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency



In addition to the property taxes, the fund should receive approximately \$125,000 in interest income, based on approximately \$5 million in invested assets with an interest rate of 2.5%.

According to Resolution 06-11116 passed on 2/15/06, the General Fund will fund approximately 20% of the Senior Administrative Specialist's cost. Therefore, this budget shows revenue from the General Fund in the amount of \$12,038.

A grant in the amount of \$95,000 is anticipated to fund the 5th Avenue North improvements.

Expenditures

The work program for the CRA is represented, in part, by this budget. That is, the funding shows what the CRA will accomplish. For 2008-09, the expenditures for the Community Redevelopment Agency total \$3,343,401.

Personal Services, budgeted at \$722,149, are \$78,934 more than the adopted budget of FY07-08. Other personal services costs increases are related to the union negotiated raises and the increased pension costs.

Operating Expenses, budgeted at \$692,143, are \$328,286 less than FY 2007-08. The major components of this category are as follows:

City Administration	\$213,056
Other Contractual Services (Landscape Maintenance)	265,000

There are two types of debt for 2008-09 in the CRA fund: Internal and external.

As shown on the following pages, the CRA was loaned money from several other city funds at the beginning of the CRA term for capital projects within the CRA. The City established a payback schedule, which includes a 3.5% interest rate. The annual debt service on these inter-fund loans is \$359,674.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

There are two external debt issues. Debt service for the fund is budgeted at \$1,064,436. This includes \$439,436 for debt service payment related to the bond issued in March 2003. The March 2003 Bond refunded the Parking Garage debt and provided nearly \$3,000,000 for improvements to the 41-10 area. There is a \$625,000 in debt service payments budgeted for a new bond. This \$6.8 million bond is for the new parking facility, with construction expected to be completed in March 2009.

Capital Projects are budgeted at \$505,000. These items are listed on the detail at the end of this section, and are more fully explained in the Five Year CIP.



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

	ACTUAL 2005-06	ACTUAL 2006-07	ADOPTED 2007-08	PROJECTED 2007-08	ADOPTED 2008-09
City Tax Increment	596,000	827,187	783,480	784,208	778,951
County Tax Increment	1,999,477	2,377,912	2,243,229	2,244,090	2,264,983
Grant	-	-	-	-	95,000
Bond Proceeds	-	-	-	6,800,000	-
Parking Space Purchases	-	-	-	-	300,000
Transfer in From GF	5,800	11,600	11,600	11,600	12,038
Interest Income	<u>219,765</u>	<u>311,057</u>	270,000	<u>184,000</u>	<u>125,000</u>
TOTAL REVENUES	<u><u>\$2,821,042</u></u>	<u><u>\$3,527,756</u></u>	<u><u>\$3,308,309</u></u>	<u><u>\$10,023,898</u></u>	<u><u>\$3,575,972</u></u>

FUND 380: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
			Administration	
1	1	1	CRA Executive Director	108,404
1	1	1	Sr. Admin Specialist II	44,100
<u>2</u>	<u>2</u>	<u>2</u>		<u>152,504</u>
			Law Enforcement	
3	3	3	Community Police Officer	175,926
<u>3</u>	<u>3</u>	<u>3</u>		<u>175,926</u>
			Parks & Parkways Maintenance	
1	1	1	Landscape Technician III	29,867
3	3	3	Landscape Technician II	108,787
<u>4</u>	<u>4</u>	<u>4</u>		<u>138,654</u>
9	9	9	Regular Salaries	467,084
			Other Salaries	-
			State Incentive Pay	2,760
			Overtime	34,000
			Holiday Pay	6,200
			Employer Payroll Expenses	212,105
				<u> </u>
			Total Personal Services	<u>722,149</u>

**FISCAL YEAR 2008-09
EXPENDITURE DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	328,369	424,477	416,229	467,084	42,607
10-32 STATE INCENTIVE PAY	2,425	2,880	2,880	2,760	(120)
10-40 OVERTIME	18,341	34,000	23,170	34,000	0
10-42 HOLIDAY PAY	4,740	5,120	5,829	6,200	1,080
25-01 FICA	27,244	32,616	32,000	35,587	2,971
25-03 RETIREMENT CONTRIBUTIONS	31,433	49,291	47,301	77,589	28,298
25-04 LIFE/HEALTH INSURANCE	62,263	90,211	85,533	94,129	3,918
25-07 EMPLOYEE ALLOWANCES	3,335	4,620	5,745	4,800	180
TOTAL PERSONAL SERVICES	478,150	643,215	618,687	722,149	78,934
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	197,000	206,850	206,850	213,056	6,206
30-03 RELOCATION ASSISTANCE	0	0	0	0	0
30-10 MILEAGE	350	0	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	231,700	408,550	408,550	0	(408,550)
31-01 PROFESSIONAL SERVICES	0	0	109,747	15,000	15,000
31-04 OTHER CONTRACTUAL SERVICES	116,084	297,765	284,483	265,000	(32,765)
32-01 OUTSIDE COUNSEL	0	0	1,000	0	0
40-00 TRAVEL AND PER DIEM	4,972	7,000	5,000	6,000	(1,000)
41-00 COMMUNICATIONS	320	1,000	750	1,000	0
43-01 ELECTRICITY	22,990	26,914	18,914	39,450	12,536
44-00 RENTAL & LEASES	14,839	22,000	22,000	67,100	45,100
45-22 SELF INSURANCE	0	0	0	11,587	11,587
46-00 REPAIR & MAINTENANCE	26,648	29,500	54,500	54,600	25,100
47-00 PRINTING & BINDING	0	500	500	500	0
47-02 ADVERTISING-NON LEGAL	0	1,500	1,500	1,500	0
51-00 OFFICE SUPPLIES	1,748	3,500	3,000	2,500	(1,000)
52-00 OPERATING SUPPLIES/MINOR EQUIP	3,928	7,400	44,900	7,400	0
52-07 UNIFORMS	3,949	4,450	4,450	4,450	0
52-09 OTHER CLOTHING	200	500	300	500	0
52-23 VESTS	0	500	0	0	(500)
52-52 MINOR OPERATING EQUIPMENT	57,584	0	0	0	0
54-01 MEMBERSHIPS	1,360	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	683,672	1,020,429	1,168,944	692,143	(328,286)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	45,458	9,000,000	8,301,217	0	(9,000,000)
60-30 IMPROVEMENTS O/T BUILDING	559,695	4,575,000	1,387,763	505,000	(4,070,000)
60-40 MACHINERY & EQUIPMENT	71,660	35,000	41,662	0	(35,000)
70-11 BOND PRINCIPAL	0	230,000	0	0	(230,000)
70-12 BOND INTEREST	88,772	379,436	0	0	(379,436)
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	407,129	0	409,436	1,064,436	1,064,436
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,573	147,572	0
91-39 INTERFUND LOAN STREETS	0	73,335	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER	0	14,548	14,548	14,548	0
TOTAL NON-OPERATING EXPENSES	1,172,714	14,579,109	10,499,752	1,929,109	(12,650,000)
TOTAL EXPENSES	\$2,334,536	\$16,242,753	\$12,287,383	\$3,343,401	(12,899,352)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	113,281	141,820	133,572	152,504	10,684
10-32 STATE INCENTIVE PAY	6	0	0	0	0
10-40 OVERTIME	212	0	170	0	0
25-01 FICA	9,583	10,847	10,231	11,833	986
25-03 RETIREMENT CONTRIBUTIONS	7,437	12,877	10,887	19,597	6,720
25-04 LIFE/HEALTH INSURANCE	17,538	20,446	15,768	21,936	1,490
25-07 EMPLOYEE ALLOWANCES	3,335	4,620	5,745	4,800	180
TOTAL PERSONAL SERVICES	151,392	190,610	176,373	210,670	20,060
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	197,000	206,850	206,850	213,056	6,206
30-03 RELOCATION ASSISTANCE	0	0	0	0	0
30-10 MILEAGE	350	0	0	0	0
30-40 CAPITAL PROJECT ENGINEER FEE	231,700	408,550	408,550	0	(408,550)
31-01 PROFESSIONAL SERVICES <i>5th Avenue Economic Study</i>	0	0	109,747	15,000	15,000
31-04 OTHER CONTRACTUAL SERVICES <i>Trolley \$10,000; Valet \$5,000; Signs \$10,000; Misc Studies \$30,000</i>	78,690	75,000	86,718	55,000	(20,000)
32-10 OUTSIDE COUNSEL	0	0	1,000	0	0
40-00 TRAVEL AND PER DIEM <i>Professional Conferences</i>	1,551	4,000	2,000	3,000	(1,000)
41-00 COMMUNICATIONS	320	1,000	750	1,000	0
43-01 ELECTRICITY	12,774	8,000	0	0	(8,000)
44-00 RENTAL & LEASES <i>4th and 4th, 10th and 3rd, and 8th and 3rd Parking lot leases</i>	14,839	22,000	22,000	67,100	45,100
45-22 SELF INS PROPERTY DAMAGE	0	0	0	11,587	11,587
46-00 REPAIR & MAINTENANCE	240	2,500	2,500	2,500	0
47-02 ADVERTISING (NON LEGAL) <i>Public Notices and other communcations</i>	0	1,500	1,500	1,500	0
51-00 OFFICE SUPPLIES	1,303	3,000	2,500	2,000	(1,000)
52-00 OPERATING SUPPLIES/MINOR OP EQUIP <i>Note 2007-08 included the replacement of street benches and cans</i>	1,741	5,000	42,500	5,000	0
52-52 MINOR OPERATING EQUIPMENT	57,584	0	0	0	0
54-01 MEMBERSHIPS <i>APA Dues, Congress of New Urbanism, FRA dues, etc.</i>	1,360	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	599,452	739,900	889,115	379,243	(360,657)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS <i>2007-08 represented the new Parking Facility</i>	45,458	9,000,000	8,301,217	0	(9,000,000)
60-30 IMPROVEMENTS O/T BUILDING <i>See List following this</i>	559,695	4,575,000	1,387,763	505,000	(4,070,000)
60-40 MACHINERY & EQUIPMENT	71,660	35,000	41,662	0	(35,000)
70-11 BOND PRINCIPAL	0	230,000	0	0	(230,000)
70-12 BOND INTEREST <i>Now budgeted as a transfer to debt service fund</i>	88,772	379,436	0	0	(379,436)
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	124,218
91-21 BOND SINKING FUND <i>Series 2003 Bond ; 2008 Parking Garage</i>	407,123	0	409,436	1,064,436	1,064,436
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,573	147,572	147,573
91-39 INTERFUND LOAN STREETS	0	73,335	73,335	73,335	73,335
91-47 INTERFUND LOAN STORMWATER FUND	0	14,548	14,548	14,548	14,548
TOTAL NON-OPERATING EXPENSES	1,172,708	14,579,109	10,499,752	1,929,109	(9,771,304)
TOTAL EXPENSES	\$1,923,552	\$15,509,619	\$11,565,240	\$2,519,022	(10,111,901)

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	138,119	154,824	154,824	175,926	21,102
10-32	STATE INCENTIVE PAY	2,425	2,880	2,880	2,760	(120)
10-40	OVERTIME	3,611	20,000	9,000	20,000	0
10-42	HOLIDAY PAY	4,740	5,120	5,829	6,200	1,080
25-01	FICA	11,128	12,035	12,035	13,225	1,190
25-03	RETIREMENT CONTRIBUTIONS	18,711	24,807	24,807	40,175	15,368
25-04	LIFE/HEALTH INSURANCE	21,727	30,611	30,611	37,195	6,584
TOTAL PERSONAL SERVICES		200,461	250,277	239,986	295,481	45,204
<u>OPERATING EXPENSES</u>						
40-00	TRAVEL AND PER DIEM <i>Bicycle Patrol and COP training</i>	3,421	3,000	3,000	3,000	0
46-00	REPAIR & MAINTENANCE <i>Bicycle Repairs and Radio repairs</i>	4,384	2,000	2,000	2,100	100
47-00	PRINTING & BINDING	0	500	500	500	0
51-02	OFFICE SUPPLIES	445	500	500	500	0
52-00	OPERATING SUPPLIES	2,187	2,400	2,400	2,400	0
52-07	UNIFORMS <i>Bicycle Uniforms</i>	3,949	4,450	4,450	4,450	0
52-23	VESTS	0	500	0	0	(500)
TOTAL OPERATING EXPENSES		14,386	13,350	12,850	12,950	(400)
TOTAL EXPENSES		\$214,847	\$263,627	\$252,836	\$308,431	\$44,804

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

ACCOUNT DESCRIPTION		06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	76,969	127,833	127,833	138,654	10,821
10-40	OVERTIME	14,518	14,000	14,000	14,000	0
25-01	FICA	6,533	9,734	9,734	10,529	795
25-03	RETIREMENT CONTRIBUTIONS	5,285	11,607	11,607	17,817	6,210
25-04	LIFE/HEALTH INSURANCE	22,998	39,154	39,154	34,998	(4,156)
TOTAL PERSONAL SERVICES		126,303	202,328	202,328	215,998	13,670
<u>OPERATING EXPENSES</u>						
31-04	OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance</i>	37,394	222,765	197,765	210,000	(12,765)
43-01	ELECTRICITY <i>Current Parking Garage for full year, and new garage for 1/2 year.</i>	10,216	18,914	18,914	39,450	20,536
46-00	REPAIR & MAINTENANCE <i>Lights in trees, lights on lamps, maintenance of fountains, etc.</i>	22,024	25,000	50,000	50,000	25,000
52-09	OTHER CLOTHING/WORK BOOTS	200	500	300	500	0
TOTAL OPERATING EXPENSES		69,834	267,179	266,979	299,950	32,771
TOTAL EXPENSES		\$196,137	\$469,507	\$469,307	\$515,948	46,441

CIP PROJECTS COMMUNITY REDEVELOPMENT AGENCY (CRA)

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
09C01	Sugden Plaza Resurfacing	40,000	0	0	0	0
07C03	River Park Implementation	150,000	250,000	250,000	250,000	0
08C05	Creation of On-Street Parking		50,000	70,000	0	0
08C06	Ped. Underpass - 41 & Gordon River	0	0	0	0	0
08C09	Pathway Improvement	0	0	0	0	0
09C02	5th Ave. S. Lighting Implementation	220,000	567,000	710,000	220,000	0
09C03	5th Avenue N. Improvements (Grant)	95,000	0	0	0	0
	Lake Manor Linear Park	0	0	235,000	0	0
	6th Avenue North Street Lighting	0	0	109,000	0	0
	D-Downtown Parking Structure / Land	0	0	3,500,000	0	10,000,000
	Park Street Project	0	0	500,000	250,000	0
	3rd Street Improvements	0	0	150,000	750,000	750,000
	Goodlette-Frank Streetscaping	0	0	150,000	1,500,000	1,500,000
	Central Avenue Improvements	0	0	150,000	800,000	800,000
	5th Avenue Ave. S. Parking Facility	0	0	0	5,000,000	
GRAND TOTAL		505,000	867,000	5,824,000	8,770,000	13,050,000

City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule

Fund/Purpose		Account Number	9/30/08 Balance	Payoff year	Interest rate	Annual debt Pymt
General -Plaza	1	237-01-03	203,175	2012	3.50%	55,315
General - 5th Ave S	2	237-01-00	195,377	2012	3.50%	53,192
General Tennis Deficit	3	237-01-04	29,847	2010	3.50%	15,711
Stormwater-6th Ave S	4	237-47-00	27,636	2012	3.50%	14,548
Streets - 6th Ave S	6	237-39-00	203,162	2010	3.50%	55,311
Streets 5th Ave S	7	237-39-01	34,240	2010	3.50%	18,024
Utility Tax 6th Ave S	8	237-34-02	141,330	2010	3.50%	38,477
Utility Tax 3rd Ave N	9	237-34-03	42,173	2010	3.50%	22,200
Utility Tax 5th Ave S	10	237-34-04	39,938	2012	3.50%	21,024
Utility Tax Goodlette Rd	11	237-34-05	64,337	2010	3.50%	33,867
Utility Tax 5th Ave Side Streets	13	237-34-07	60,799	2010	3.50%	32,005
Total			1,042,014			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%.



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STREETS FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Fund Balance as of Sept. 30, 2007	\$3,718,352
Projected Revenues FY 2007-08	\$4,301,009
Projected Expenditures FY 2007-08	\$4,473,934
Net Increase/(Decrease) in Net Unrestricted Assets	(\$172,925)

Expected Fund Balance as of Sept. 30, 2008 **\$3,545,427**

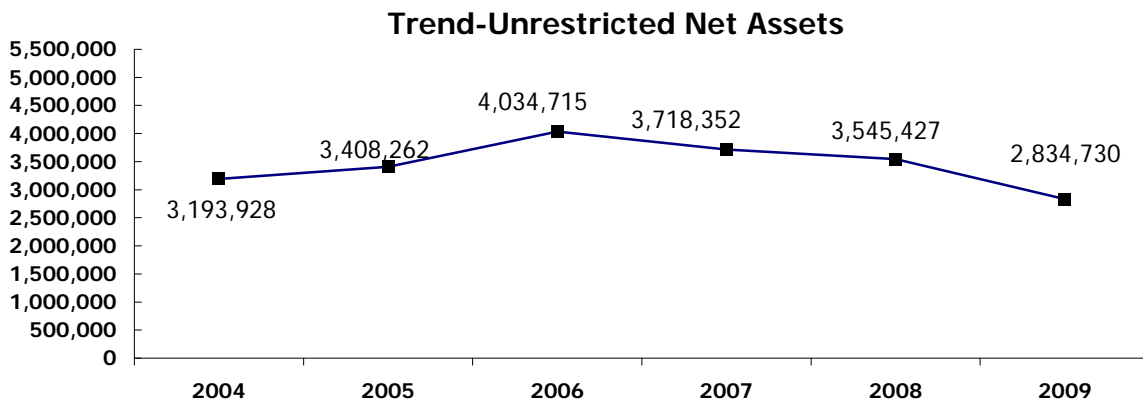
Add Fiscal Year 2008-09 Budgeted Revenues		
6-Cent Gas Tax	765,000	
5-Cent Gas Tax	575,000	
Road Impact Fees	200,000	
Dept. of Transportation	111,714	
State Shared Revenue	223,739	
Interest Income	78,000	
Other Income	5,000	
Transfer in from Utility Tax Fund	500,000	
Re-Paymt-Comm Redevel Agency	73,335	
		<u>2,531,788</u>

TOTAL AVAILABLE RESOURCES **\$6,077,215**

Less Fiscal Year 2008-09 Budgeted Expenditures		
Personal Services	\$695,023	
Operations & Maintenance	974,940	
Transfer - Self-Insurance	174,907	
Transfer - Administration	137,000	
Transfer - Construction Mgt Fee	0	
Transfer - Building Rental	50,615	
Overlay Program	500,000	
CIP Projects	710,000	
		<u>3,242,485</u>

BUDGETED CASH FLOW **(\$710,697)**

Projected Fund Balance as of September 30, 2009 **\$2,834,730**



City of Naples, Florida

Fund Summary Page

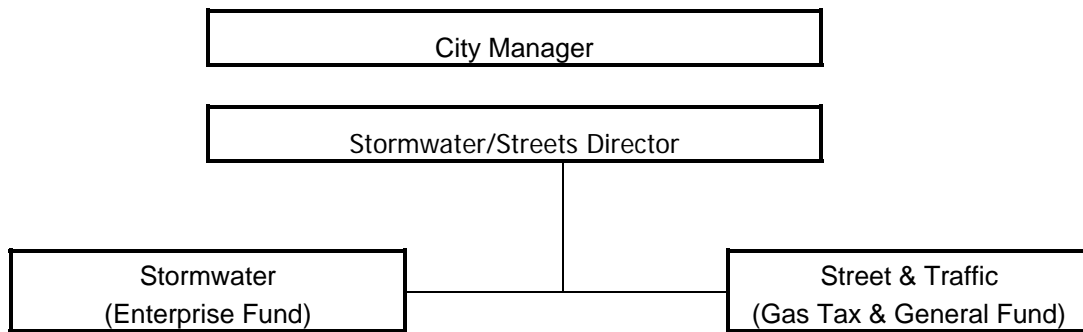


DEPARTMENT Streets and Stormwater Department
FUND: Streets Fund

Mission: To provide the public with safe, clean and well maintained transportation management system made up of streets, sidewalks, bridges and pathways and to monitor and control the efficient operation of signalized intersections via the City's transportation operations center.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund combined under one director, yet operating out of separate funds due to their separate funding sources. This Department was created for Fiscal Year 2008-09, when the Construction Management Department was eliminated, and these two funds were separated from the Public Works Department. The Streets Fund is funded primarily through the Gas Tax and the General Fund. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, and signage throughout the City.



Streets & Traffic Goals and Objectives

Per the 2007 City of Naples Vision Plan, staff has developed a list of Capital Improvement Projects that strive to achieve the specific **Critical Element Goals** to *“Enhance mobility in the city”, “Maintain and enhance public safety”, and “Maintain the beauty of the City”.*

The Streets & Traffic Division will be focused on maintaining all City streets, pathways, signalized intersections, street markings, sidewalks, traffic signs, and signalization. Focus will also include the street overlay program, striping program, alley maintenance and sign replacement program throughout the City.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Streets & Traffic Division Goals and Objectives	Estimated Start	Estimated Completion
<p>As part of Vision Plan 2b (promote community sustainability and environmental conservation) provide operational and support services so as to maximize the service life of City infrastructure. Provide support services to maximize the service life of the City infrastructure</p>	October 2008	September 2009
<p>As part of Vision Plan 3a (maintain and improve public amenities for residents) Operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value.</p>	January 2009	Oct 2009
<p style="padding-left: 20px;">Plan resurfacing work in accordance with the Pavement Management Program. Work to occur off season</p>	October 2008	September 2009
<p style="padding-left: 20px;">Maintain traffic control for safe travel throughout the community by sign inspection/replacements and pavement marking improvements</p>	October 2008	September 2009
<p style="padding-left: 20px;">Improve the sidewalk and pathway program for safe travel and for enhancement of community character</p>	October 2008	September 2009
<p style="padding-left: 20px;">Maintain traffic signal systems to enhance circulation within the city, including periodic evaluation and modification of timing plans</p>	October 2008	September 2009
<p style="padding-left: 20px;">Replace signal strain poles with decorative mast arms and provide for improved lighted signage as funding allows</p>	October 2008	September 2009
<p style="padding-left: 20px;">Evaluate right-of-way controls via adopted standards to protect and maintain public facilities</p>	October 2008	September 2009
<p>As part of Vision Plan 3c (enhance mobility in the city) Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways</p>	October 2008	September 2009
<p>Provide planning and coordination of capital improvements related to streets and traffic projects</p>		
<p style="padding-left: 20px;">Continue the neighborhood alley improvement program</p>	January 2009	September 2009
<p style="padding-left: 20px;">Inspect and design improvements to Mooringline/Park Shore Bridges</p>	Nov 2008	September 2009
<p style="padding-left: 20px;">Continue to implement pathway program for expansion and maintenance of sidewalks, bike lanes and pathways</p>	October 2008	September 2009

Fund Summary Page (continued)

DEPARTMENT	Streets & Stormwater Department
FUND:	Streets Fund

2008-09 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2008-09 is \$3,242,485, a decrease of \$51,858 from the 2007-08 budget.

This budget assumes the use of \$710,697 of fund balance, to balance the fund. However, the fund still has a sufficient fund balance.

Revenues

Revenues into this fund total \$2,531,788, which includes a \$500,000 transfer from the Utility Tax Fund.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$765,000 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. The 2003 interlocal agreement reduced Naples' share from 14.48% to 10.28%. The budget for this revenue source is \$134,000 lower than the 2007-08 budget, due to the decrease in fuel sales nationally. This revenue is directly dependent on each gallon of fuel sold. With the price in fuel going up, purchases of fuel have become more frugal.

Collier County also participates in the second type of local fuel tax, called the fifth-cent option. The City budgeted to receive \$575,000, also 10.28% of the County's collection. This is a \$100,000 reduction from the \$675,000 budgeted in 2007-08, for the same reasons noted above.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. At least 26% of the City's collections are dedicated to transportation; for FY08-09, the transportation-dedicated portion of the revenue sharing program is \$223,739. 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 in accordance with state law and the intergovernmental agreement with the County.

The Streets fund is expected to receive \$78,000 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.

There is revenue from Florida Department of Transportation (\$111,714) for traffic lighting maintenance.

Finally, 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.

Expenditures

The Fund has seven and one half positions budgeted, an increase of two (2) positions over FY2007-08. This change is due to the restructuring of the Construction Management fund and city wide reorganizations for fiscal reasons. The changes are as follows:

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Traffic Engineer	Moved to Building Permits fund. This position's responsibilities have evolved to be mostly permitting related and should be funded from permit fees.
Street Engineering Tech	New position, expected to be filled with one of the positions from Construction Management.
Construction Project Coordinator	Position to be transferred from Construction Management. This position has worked primarily on street projects while in Construction Management.
Streets & Stormwater Director	New position, which if approved, will be filled by the Construction management Director, and funded by the Streets and Stormwater Funds.
Engineering Manager	Position currently funded completely in the Stormwater fund, but should be funded between the Streets and Stormwater Funds due to the level of work.

Operating Expenses for this fund are \$1,837,462, a \$2,540 decrease from last year's adopted budget. To slightly offset the increases in positions, the charge for Construction Management Fee will be eliminated (\$46,380).

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$137,000
Street Light Electricity	\$368,478
Street Overlay Program	\$500,000
Insurance	\$174,907
Building Rental (paid to the Building & Permits Fund)	\$50,615

Capital Improvements are budgeted at \$710,000, plus the noted \$500,000 above for the Street Overlay program. These items are listed on the detail at the end of this section, and more fully explained in the Five Year CIP. Of the items in the 2008-09 Capital Improvement program, none is expected to have an impact on the operating expenditures of this fund, as they are all maintenance and or enhancements to current infrastructure.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

2008-09 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 08/09	Cape Coral 07/08	Fort Myers 07/08	Marco Island 07/08
Pavement Maintenance Program	\$500,000	\$1,320,000	\$1,749,800	\$190,000
Traffic Calming Program	\$200,000	N/A	Inc. above	N/A
Pathways Program	\$300,000	N/A	Inc. above	\$206,000

The following performance measures show the trends of the City of Naples.

Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Estimated 2008-09
# of Lane-Miles Paved	6	19	12	15
# of Linear-Feet of Pathways Added (bicycle and sidewalk)	2500	3300	4100	3000
# of Traffic Studies Resulting In Calming Activities	0	4	2	1
# of Pothole complaints resolved	89	73	75	75
# of Sidewalk Complaints resolved	36	20	15	25
# of Traffic Signal Complaints resolved	61	54	32	25
# of Sign complaints resolved	122	99	55	50
# of Street Light complaints resolved	145	189	45	50



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	<u>ACTUAL 2004-05</u>	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>PROJECTED 2007-08</u>	<u>ADOPTED 2008-09</u>
6-CENT LOCAL GAS TAX	907,714	908,691	877,422	799,000	765,000
5-CENT LOCAL GAS TAX	678,102	671,305	655,158	596,000	575,000
STATE REV. SHARING	254,771	245,333	238,878	224,000	223,739
DOT GRANTS *	159,692	1,402,315	887,749	1,711,800	0
DOT MAINTENANCE AGREEMENT	0	91,315	92,029	65,000	111,714
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	96,871	181,039	220,441	80,500	78,000
OTHER INCOME	226,459	43,073	96,166	51,374	5,000
TRANSFER-GENERAL FUND	280,000	280,000	1,000,000	0	0
TRANSFER-UTILITY FUND	0	0	0	500,000	500,000
LOAN REPAYMENT - CRA	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,335</u>	<u>73,335</u>
TOTAL STREETS	<u><u>\$2,803,609</u></u>	<u><u>\$4,023,071</u></u>	<u><u>\$4,267,843</u></u>	<u><u>\$4,301,009</u></u>	<u><u>\$2,531,788</u></u>

* DOT Signalization Grant closed on June 2008

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	0	Traffic Engineer	\$ -
1	1	1	Streets & Traffic Supervisor	\$62,291
1	1	1	Signal Technician	57,865
2	2	2	Traffic Control Technician	89,051
0	0	1	Street Engineering Tech	47,749
0	0	1	Construction Project Coordinator	80,928
0	0	0.5	Streets & Stormwater Director	64,699
0	0	0.5	Engineering Manager	45,643
0.5	0.5	0.5	Administrative Specialist II	19,775
5.5	5.5	7.5	Regular Salaries	468,001
	Increase	2	Other Salaries & Wages	10,140
			Overtime	20,000
			Employer Payroll Expenses	196,882
			Total Personal Services	<u><u>\$695,023</u></u>

Note: Wages include contractual raises for 2008-09. Non union raises are 5%

Changes	(1.00) Traffic Engineer moved to Building Permits Fund
	1.00 Construction Project Coordinator moved from Const. Mgt
	1.00 Streets Engineering Technician moved from Const. Mgt
	0.50 Streets & Drainage Dir. - New position from Const. Mgt, shared with Stormwater
	0.50 Engineering Manager now shared between Stormwater and Streets fund
	2.00

**FISCAL YEAR 2008-09
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	304,975	315,760	308,100	468,001	152,241
10-30 OTHER SALARIES	6,965	10,140	10,140	10,140	0
<i>Standby pay \$195 per week</i>					
10-40 OVERTIME	16,709	20,000	20,000	20,000	0
25-01 FICA	24,792	23,796	24,101	34,889	11,093
25-03 RETIREMENT CONTRIBUTIONS	32,411	34,986	34,986	69,498	34,512
25-04 LIFE/HEALTH INSURANCE	51,167	54,179	54,179	89,375	35,196
25-07 EMPLOYEE ALLOWANCES	480	480	480	3,120	2,640
TOTAL PERSONAL SERVICES	437,499	459,341	451,986	695,023	235,682
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,567	3,800	3,800	3,800	0
30-01 CITY ADMINISTRATION FEE	130,000	137,000	137,000	137,000	0
30-40 CONSTRUCTION MGT FEE	101,900	46,380	46,380	0	(46,380)
31-01 PROFESSIONAL SERVICES	52,378	31,500	59,660	43,500	12,000
<i>Surveying (\$20,000), Engineering Permitting Services (\$3,500), Traffic Engineering Study (\$20,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	9,714	67,500	42,500	67,500	0
<i>Signal Work (\$50,000), Cabinet Repairs (\$2,500), R/W Tree Trimming for operation & sight (\$15,000)</i>					
31-42 GAS TAX OVERLAY	1,105,034	500,000	641,272	500,000	0
40-00 TRAINING & TRAVEL COSTS	2,311	3,300	3,300	3,300	0
40-03 SAFETY	265	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	3,377	10,200	6,500	8,520	(1,680)
41-01 TELEPHONE	5,155	3,000	4,540	3,000	0
42-02 POSTAGE & FREIGHT	235	250	250	250	0
42-10 EQUIP SERVICES - REPAIR	11,719	1,170	20,000	22,000	20,830
42-11 EQUIP SERVICES - FUEL	7,124	10,092	10,092	14,078	3,986
43-01 ELECTRICITY/STREET LIGHTS	326,378	368,478	343,500	368,478	0
<i>Streetlights (\$202,480) and traffic signal systems</i>					
43-02 WATER, SEWER, GARBAGE	1,722	0	0	0	0
44-01 BUILDING RENTAL	45,348	47,025	47,025	50,615	3,590
<i>Payment to the Building Permit Fund for office space</i>					
44-02 EQUIPMENT RENTAL	0	250	250	1,500	1,250
45-22 SELF INSURANCE CHARGE	197,255	165,754	165,754	174,907	9,153
46-00 REPAIR AND MAINTENANCE	0	1,500	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE	42,633	70,000	59,000	67,000	(3,000)
<i>Traffic Controllers \$22,000; Signal Head \$25,000; Signal Bulbs/components \$20,000</i>					
46-06 OTHER MAINTENANCE	112,262	65,000	65,000	65,000	0
<i>Sign materials, flags, cones and pavement markings</i>					
46-07 MARINE SIGN MAINTENANCE	2,288	5,600	5,600	5,600	0
46-09 STREET LIGHT & POLE MAINT	31,060	64,000	55,000	51,500	(12,500)
46-12 ROAD REPAIRS	160,878	200,000	197,000	200,000	0
<i>Contract Street Patching (\$50,000), Contract Curb/Gutter Repairs, Materials</i>					
47-00 PRINTING & BINDING	378	500	500	500	0
49-02 INFORMATION SERVICES	16,400	20,640	20,640	29,184	8,544
51-00 OFFICE SUPPLIES	996	1,800	1,800	2,500	700
52-00 OPERATING SUPPLIES	10,440	10,000	10,000	10,000	0
<i>Blueprints, Maps, Barricades, Etc.</i>					
52-07 UNIFORMS	566	1,040	1,040	1,040	0
52-09 OTHER CLOTHING	743	1,025	1,025	1,450	425
54-01 MEMBERSHIPS	578	1,130	1,130	1,790	660
54-02 BOOKS, PUBS, SUBSCRIPTS	0	1,068	1,068	950	(118)
TOTAL OPERATING EXPENSES	2,382,704	1,840,002	1,953,126	1,837,462	(2,540)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	548,475	965,000	1,921,866	710,000	(255,000)
60-40 MACHINERY/EQUIPMENT	1,215,525	30,000	146,956	0	(30,000)
TOTAL NON-OPERATING EXPENSES	1,764,000	995,000	2,068,822	710,000	(285,000)
TOTAL EXPENSES	\$4,584,203	\$3,294,343	\$4,473,934	\$3,242,485	(51,858)

CIP PROJECTS STREETS & TRAFFIC FUND

PROJ ID	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
STREETS & TRAFFIC						
09U28	Annual Pavement Management Program*	-	500,000	600,000	600,000	600,000
09U04	Mooringline Bridge Repairs	150,000	600,000	-	-	-
09U05	Park Shore Bridge Repairs	100,000	400,000	-	-	-
09U29	Sidewalk Master Plan Implementation	250,000	250,000	250,000	250,000	250,000
09U02	Citywide Parking Lot Improvements	-	75,000	75,000	75,000	75,000
09U31	Annual Alley Improvement Program	60,000	60,000	70,000	70,000	80,000
09U01	Annual Signal System Improvements	-	200,000	100,000	100,000	100,000
08U08	Sandpiper Street **	-	-	-	-	-
09U18	Annual Street Improvement Program	100,000	200,000	200,000	200,000	200,000
09U06	Bike Path Master Plan Implementation	50,000	50,000	50,000	50,000	50,000
	Annual Street Lighting Efficiency Program	-	75,000	75,000	75,000	75,000
FUND TOTAL STREETS & TRAFFIC		710,000	2,410,000	1,420,000	1,420,000	1,430,000

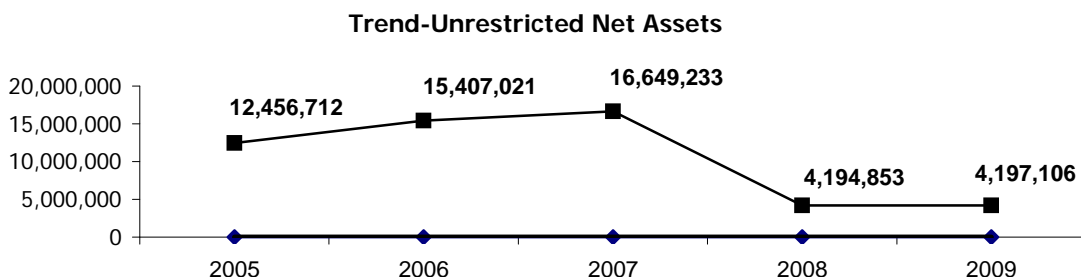
* Budgeted in Operating Line Item 31-42

** Moved to the 340 Capital Projects Fund



WATER & SEWER FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	16,649,233
Projected Revenues FY 2007-08	40,542,001
Projected Expenditures FY 2007-08	52,996,381
Net Increase/(Decrease) in Net Unrestricted Assets	(12,454,380)
Expected Unrestricted Net Assets as of Sept. 30, 2008	4,194,853
Add Fiscal Year 2008-09 Budgeted Revenues	
OPERATING:	
Water Sales	\$15,806,550
Sewer Charges	11,567,000
NON-OPERATING	
Interest Income	\$235,000
Plan Review Fees	\$75,000
Grants	\$500,000
System Development Charges	553,100
Payments on Assessments	66,000
Sale of Property	2,000
	<u>1,431,100</u>
	28,804,650
TOTAL AVAILABLE RESOURCES:	32,999,503
Less Fiscal Year 2008-09 Budgeted Expenditures	
Administration	3,234,017
Water Production	6,534,241
Water Distribution	2,295,727
Wastewater Treatment	3,977,955
Wastewater Collection	1,612,059
Utilities Maintenance	1,744,759
Debt Principal (Parity Debt)	2,008,946
Debt Interest (Parity Debt)	1,048,077
Transfer - Capital Project Engineer	0
Transfer - Pmt in Lieu of Taxes	1,671,202
Transfer - Self Insurance	657,914
Capital Projects	4,017,500
	<u>28,802,397</u>
BUDGETED CASH FLOW	2,253
Projected Unrestricted Net Assets as of September 30, 2009	4,197,106





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City of Naples, Florida

Fund Summary Page

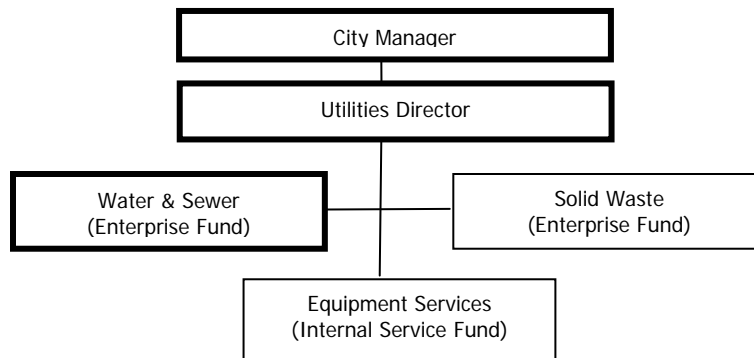


DEPARTMENT Utilities Department
FUND: Water & Sewer Fund

Mission: To efficiently maintain the public water, sewer and irrigation infrastructure and provide services to ensure the safety and well-being of our residents.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and the Equipment Services Fund. 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. Staff will also focus on the collection and disposal of the wastewater stream in the most effective and efficient methods available. External funding sources (grants) will continue to be aggressively sought.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Utilities Division Goals and Objectives	Estimated Start	Estimated Completion
<p>In accordance with the Vision Plan Item 4 (Stengthen the economic health and vitality of the City) continue and strengthen the City's leadership role in environmental protection and regional/community sustainability:</p> <p>Provide an exploratory ASR well within the Water Quality Park as a joint effort with Collier County.</p>	October 2008	September 2009
<p>In accordance with the Vision Plan Item 3b (Promote community health) Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.</p> <p>Have staff members attend at least one professional development program</p> <p>Seek alternative training methods for all levels of staff</p>	October 2008 January 2009	September 2009 September 2009
<p>In accordance with Vision Plan 3a (maintain and improve public amenities for residents) 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:</p> <p>Water Production – Complete rehabilitation and development projects on 10 raw water wells to improve gallon per minute yields and ensure our ability to meet daily system demands.</p>	June 2009	September 2009
<p>Wastewater Treatment – Complete the recoating of interior walls of the Preliminary Treatment Building due to deterioration caused by incoming hydrogen sulfide.</p>	October 2008	April 2009
<p>Water Distribution – Upgrade the water mains on Barrett Avenue and Jeepers Drive in an effort to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.</p>	October 2008	September 2009
<p>Replace two 75 HP effluent distribution pumps in order to provide adequate resources within the two 5 million gallon storage tanks.</p>	February 2009	August 2009
<p>Target Port Royal and Gulf Shore Boulevard areas 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.</p>	October 2008	July 2009

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

Utilities Division Goals and Objectives	Estimated Start	Estimated Completion
Replace the variable frequency drives on wastewater treatment plant Return Mixed Liquor (RML) pumps. These pumps are part of the nutrient removal process of the plant.	October 2008	September 2009

2008-09 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$28,802,397. The fund has a small fund balance, expected to be \$4.195 million by September 30, 2008, and this budget indicates a slight increase during 2009.

In 2008, the city refunded debt, and issued new debt. The proceeds from the debt are in a separate fund, entitled "440-Water Sewer Bond Proceeds". For 2008-09, there is expected to be \$3.4 million remaining in the debt proceeds, and this is budgeted separately for one project, the plant expansion/water source expansion project.

Revenues

In FY2007-08, the City contracted for a water, wastewater and reclaimed comprehensive rate and fee study. The reasons for this rate study were:

- Costs for operations and maintenance of the system hadn't been increased since 1999.
- New debt had recently been issued for the expanded reclaimed system.
- Additional funds will be needed to finance the planned Capital Improvement Program.

The new water/sewer/reuse rate was approved by City Council and implemented in January 2008. The new ordinance also includes an annual adjustment for water and sewer rates. In October 2008 and October 2009, the water rates will be increased by 12.74%, and this budget reflects that increase. After that, rates will be adjusted annually in accordance with the State of Florida's Public Service Commission's price index.

Because of a lack of history with the new rate structure, the 2008-09 budgeted revenues are based on the pro-forma operating statements created by the rate consultants.

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

- Water Sales
- Sewer Service Sales

Water revenue is \$15,806,550, and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges.

Sewer revenue is \$11,567,000, and includes primarily the base and use charges, connection fees and surcharges.

Included with sewer revenue is revenue from the sale of irrigation water. Primarily, irrigation water is used at golf courses, but usage also includes many of the City's parks, parkways and recreation facilities; other customers include some multi-family, commercial, schools and library grounds. New lines have been added into the Port Royal area, adding about 1,000 new residential reuse line customers, but connections have been delayed due to chloride levels. Based on estimates from the Consultant preparing the Utility Rate Study, irrigation water is expected to bring in \$419,000 in 2008-09, however, if this doesn't happen, most of the users will be using potable

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

water, which has a higher per-gallon charge. Therefore, revenues to this fund could be higher if few people connect to irrigation water.

Non operating revenues are proposed at \$1,431,100. There is \$553,100 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year. A grant is budgeted in the amount of \$500,000 for an alternative water supply from the Southwest Florida Water Management District, and is pending approval by the granting agency.

The fund has budgeted \$66,000 in Special Assessment revenue. There are five neighborhoods/assessment areas for the purpose of water and sewer expansions. The outstanding assessments are computed at 6% annual interest.

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$75,414
Avion Park	1995	18,202
Big Cypress	1996	43,926
West Blvd	1996	14,894
Twin Lakes	1996	<u>2,934</u>
Total		\$155,370

Expenditures

There are 95 proposed positions in the Water and Sewer Fund. This is five less than in 2007-08. The staffing changes are as follows and are the result of the city streamlining operations and engaging in cost containment activities:

Utilities Director	(1)	Eliminated, with the Utilities Director taking some of the role, and the new Streets and Traffic Director taking the rest.
Administrative Assistant II	(1)	Eliminated
Administrative Specialist I	(1)	Eliminated
Utilities Technician	(2)	Created in 07-08 for the maintenance of the new irrigation lines, but ultimately determined to be unneeded.
Water Plant Operator	(1)	Eliminated
Project Manager	1	Created as a result of the elimination of the Construction Management Department.

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 \$28,802,397, a \$3,828,053 decrease under the adopted 2007-08 budget.

Administration

The budget for Administration is \$8,620,156, a \$439,702 decrease under the adopted budget of FY07-08.

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

The Administration division includes six positions, two less than budgeted in 07-08. This change is due to the elimination of three positions: Utilities Director, an Administrative Specialist II and Administrative Specialist I. Added to the division is one Project Manager. Personal service expenses in Administration total \$613,867, a decrease of \$80,708 under the adopted budget of FY07-08.

Administration Operating Expenditures, at \$4,949,266, is an increase of \$37,703. The increase in operating expenses is primarily a result of an increase in the Payment in Lieu of Tax line item, which is calculated based on revenues. The following four line items comprise 59% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	\$1,888,950
Taxes (Payment in Lieu of Taxes)	\$1,671,202
Self Insurance Charge	\$657,914
Information Services	\$394,172

Administration's Non-Operating costs are composed of debt service payments (principal and interest) on the Water and Sewer Debt. In December 2007, the Public Utilities Revenue Bond Series 2007A and B were issued. Series A provides \$10 million for design, permitting, acquisition and reconstruction of water and sewer capital projects. Series B provides \$5,819,677 to redeem the defeased 2002 Water and Sewer Refunding Bonds and paid off the Series 2005 Note. Funding for the redemption also included transfers from the Series 2002 Sinking Fund, Debt Service Fund and a City contribution.

Water Production

The budget for Water Production is \$6,534,241, a \$678,211 increase over the adopted budget of FY07-08.

The Water Production division includes fifteen positions. One position, a plant operator was eliminated. There is an upgrade of one Utilities Maintenance Technician to Utilities Coordinator. The Personal Services increase of \$90,888 is primarily due to annual contractual wage and benefit increases.

Water Production's Operating Expenditures are \$5,372,101, an increase of \$567,323. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,199,365
Electricity (for wells and water plant)	\$1,750,000
Contractual Services (mostly sludge hauling)	\$616,500

The major increases are in maintenance and the cost of chemicals. The remaining portion of this division's expenses includes items such as tools, professional services, supplies and fuel.

Water Distribution

The budget for Water Distribution is \$2,295,727, a \$252,610 increase over the adopted budget of FY07-08.

The Water Distribution's division includes 21 positions, the same as were budgeted for 2007-08. The Personal Services increase of \$180,644 is primarily due to annual contractual wage and benefit increases.

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

Water Distribution's Operating Expenditures are \$877,262, which is an increase of \$78,266. 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.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,977,955, a \$576,570 increase over the adopted budget of FY07-08.

Personal Services increased \$126,847 for 20 positions for the 2007-08 budget. The number of positions for this division did not increase.

Wastewater Treatment Plant's Operating Expenditures of \$2,396,228, increased by \$448,023. The following four items make up 91% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$175,140
Electricity (for plant)	\$990,000
Chemicals	\$553,050
Equipment and Plant Maintenance	\$462,850

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 \$1,612,059, a \$184,678 increase over the adopted budget of FY07-08.

Personal Services of \$1,095,418 increased \$24,583 over the 07-08 adopted budget. There are seventeen positions budgeted, two less than in 2007-08. Two Utility Technician positions were eliminated from this Division.

Wastewater Collection Operating Expenditures, at \$493,641, represent a \$155,595 increase over the adopted budget of FY07-08. This is due primarily to the increase cost of equipment services and operating supplies. 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 \$1,744,759, a \$90,780 increase over the adopted budget of FY07-08.

The Maintenance division includes 16 positions, the same as budgeted in 2007-08, with a Personal Services cost of \$1,053,752 or a 6% increase over FY 07-08. This is due to contractual increases in salaries and benefits.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Operating Expenditures of \$671,007 increased by \$32,140. This was primarily due to fuel costs.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for 08-09 total \$4,017,500, (excluding the \$83,500 of minor capital included in operating budgets.) In addition, there is a \$3.4 million project showing in fund 440, which is the 2007 bond fund.

2008-09 Performance Measures

Water Production Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Volume Treated Gallons treated annually	6,309,068,200	6,500,768,000	5,778,263,000	6,000,000,000
Cost per Million Gallons (MG) treated	\$592	\$492	\$552	\$572
Average Daily Demand MG	17.30	17.81	15.83	16.5
Unaccounted Water Loss	4.80%	4.03%	4.41%	4.41%
Number of Quality Control Tests Performed	102,648	102,750	102,800	102,800

Water Distribution Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
# of meters changed and retrofitted	488 meters 1,137 ERT's	628 meters 1,577 ERT's	640 meters 1,000 ERT's	660 meters 1,500 ERT's
# of large meters tested	188	188	190	192
# of backflow devices tested	1344	1400	1500	1800
# of valves maintained	325	432	500	600

Wastewater Treatment Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Chemical cost / MG treated	\$112.14	\$114.40	\$123	\$153
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.8	1.6	1.3	0.8
Influent CBOD – pounds per day	144	145	150	150

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Wastewater Collections Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Linear feet of pipe inspected	110,000	97,000	123,000	130,000
Linear feet of pipe cleaned	225,480	240,120	262,000	300,000
Force main, Valves, Gravity main and service repairs	97	67	81	112
Sewer main obstructions cleared	51	59	72	94

Utilities Maintenance Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
# of wells rehabbed for optimal performance.	0	0	10	10

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION (2001)				
1	1	0	Public Works Director	\$0
1	1	1	Utilities Director	107,187
1	1	1	Utilities Engineer	82,687
1	1	1	Budget & CIP Manager	65,340
0	0	1	Special Projects Manager	90,581
1	1	1	Sr. Admin. Specialist	41,785
2	2	1	Administrative Specialist II	38,214
1	1	0	Administrative Specialist I	0
<u>8</u>	<u>8</u>	<u>6</u>		<u>425,794</u>
WATER PRODUCTION (2030)				
0	1	1	Plant Superintendent	76,669
1	1	1	Treatment Plant Supervisor	78,326
11	10	8	Plant Operators	375,124
0	0	1	Utilities Coordinator	46,123
1	1	1	Utilities Maintenance Tech I/II	37,087
1	1	1	Service Worker III	33,639
1	1	1	Equipment Operator III	47,854
1	1	1	Utilities Permit Coordinator	37,086
<u>16</u>	<u>16</u>	<u>15</u>		<u>731,908</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	73,155
2	2	2	Cross Control Technician	103,221
4	4	4	Sr. Utilities Technician	180,876
7	8	8	Utilities Technician	286,164
1	1	1	Utilities Coordinator	57,478
3	2	2	Utilities Locator	81,440
1	1	1	Utilities Inspector	60,197
1	1	1	Equipment Operator IV	46,648
1	1	1	Administrative Specialist II	41,530
<u>21</u>	<u>21</u>	<u>21</u>		<u>930,709</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	75,541
0	1	1	Plant Superintendent	83,462
0	1	1	Laboratory Supervisor	62,400
2	1	2	Laboratory & Field Technician	61,833
13	12	11	Plant Operator	591,173
1	1	1	Industrial Waste Technician	63,768
1	1	0	Centrifuge & Press Operator	0
1	1	1	Service Worker III	33,640

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
0	0	1	Equipment Operator III	49,254
1	1	0	Utilities Maintenance Tech II	0
0	0	1	Utilities Coordinator	57,453
<u>20</u>	<u>20</u>	<u>20</u>		<u>1,078,524</u>
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	68,293
0	1	1	Utilities Coordinator	62,254
3	3	3	Sr. Utilities Technician	155,964
1	1	1	Equipment Operator V	51,768
1	1	1	Equipment Operator IV	37,087
1	1	1	Utilities Locator	41,134
7	11	9	Utilities Technicians	300,235
<u>14</u>	<u>19</u>	<u>17</u>		<u>716,735</u>
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	49,746
4	4	4	Instrument Technician	202,644
8	8	8	Utilities Maintenance Tech I/II	313,163
1	1	1	Tradesworker	42,480
1	1	1	Service Worker III	37,398
1	1	1	Utilities Coordinator	54,570
<u>16</u>	<u>16</u>	<u>16</u>		<u>700,001</u>
95	100	95	Regular Salaries	4,583,671
			Other Salaries	50,700
			Overtime	236,500
			Employer Payroll Expenses	2,014,000
			Total Personal Services	<u><u>\$6,884,871</u></u>

Note: Salaries include contractual raises for 2008-09

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			07-08	07-08	08-09	
ACCOUNT DESCRIPTION		06-07	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	3,690,962	4,390,213	4,227,966	4,583,669	193,456
10-30	OTHER SALARIES	42,943	50,700	50,505	50,700	0
10-40	OVERTIME	216,735	212,900	214,750	236,500	23,600
25-01	FICA	290,517	329,345	327,708	340,277	10,932
25-03	RETIREMENT CONTRIBUTIONS	348,774	440,862	431,318	640,294	199,432
25-04	LIFE/HEALTH INSURANCE	829,046	1,043,755	1,039,007	1,022,389	(21,366)
25-07	EMPLOYEE ALLOWANCES	13,590	16,200	12,060	11,040	(5,160)
TOTAL PERSONAL SERVICES		5,432,566	6,483,975	6,303,314	6,884,869	400,894
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	34,489	34,800	31,000	36,450	1,650
30-01	CITY ADMINISTRATION	1,799,000	1,888,950	1,888,950	1,888,950	0
30-05	COUNTY LAND FILL	0	1,000	1,000	1,000	0
30-07	SMALL TOOLS	22,050	21,000	19,500	21,000	0
30-10	AUTO MILEAGE	1,100	0	0	0	0
30-40	CAP PROJECTS ENGINEER FEE	121,700	127,300	127,300	0	(127,300)
30-51	BOTTLED WATER	15,685	20,000	20,000	20,000	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	45,922	0	0	0	0
31-00	PROFESSIONAL SERVICES	119,502	115,000	73,000	87,900	(27,100)
31-01	OTHER PROFESSIONAL SERVICES	70,236	85,000	150,000	85,000	0
31-04	OTHER CONTRACTUAL SERVICES	672,948	850,225	809,190	881,640	31,415
38-01	PAYMENTS IN LIEU OF TAXES	1,312,380	1,504,530	1,504,530	1,671,202	166,672
40-00	TRAINING & TRAVEL COSTS	12,287	25,200	20,200	22,000	(3,200)
40-03	SAFETY	17,694	16,600	16,600	17,600	1,000
40-04	SAFETY PROGRAMS	435	640	640	640	0
41-00	COMMUNICATIONS	35,376	37,380	22,530	28,512	(8,868)
41-01	TELEPHONE	4,858	8,520	6,630	15,720	7,200
41-03	RADIO & PAGER	435	2,800	650	800	(2,000)
42-02	POSTAGE & FREIGHT	993	1,950	2,150	850	(1,100)
42-10	EQUIP. SERVICES - REPAIRS	278,572	321,716	322,500	348,160	26,444
42-11	EQUIP. SERVICES - FUEL	142,189	143,635	184,103	237,221	93,586
43-01	ELECTRICITY	2,521,436	2,935,808	2,190,200	3,026,770	90,962
43-02	WATER, SEWER, GARBAGE	108,324	90,587	85,650	97,954	7,367
44-02	EQUIPMENT RENTAL	15,276	18,700	24,900	32,750	14,050
45-22	SELF INS. PROPERTY DAMAGE	711,203	643,620	643,620	657,914	14,294
45-23	REIMBURSEMENTS & REFUNDS	-42,259	0	0	0	0
46-00	REPAIR AND MAINTENANCE	312,977	325,000	352,000	405,500	80,500
46-02	BUILDINGS & GROUND MAINT.	275,541	270,460	215,460	266,320	(4,140)
46-03	EQUIP. MAINT. CONTRACTS	12,000	12,600	15,000	13,230	630
46-04	EQUIPMENT MAINTENANCE	350,973	379,000	403,700	538,850	159,850
46-12	ROAD REPAIRS	72,676	80,000	80,000	80,000	0
47-00	PRINTING AND BINDING	12,086	16,600	14,100	16,600	0
47-02	ADVERTISING (NON-LEGAL)	135	500	500	500	0
47-05	PHOTO AND VIDEO	986	1,000	1,000	1,000	0
47-06	DUPLICATING	0	500	500	500	0
49-00	OTHER CURRENT CHARGES	18,522	20,450	33,750	14,500	(5,950)
49-02	INFORMATION SERVICES	482,850	426,979	426,979	394,172	(32,807)
49-08	HAZARDOUS WASTE DISPOSAL	605	700	700	700	0
51-00	OFFICE SUPPLIES	8,895	10,600	10,400	10,600	0
51-01	STATIONERY	123	750	750	750	0

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		06-07	07-08	07-08	08-09	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
51-02	OTHER OFFICE SUPPLIES	440	1,500	1,500	1,500	0
52-00	OPERATING SUPPLIES	184,092	177,550	195,050	299,350	121,800
52-02	FUEL	44,702	61,000	61,000	80,500	19,500
52-03	OIL & LUBE	4,843	5,500	5,000	5,500	0
52-07	UNIFORMS	21,914	25,940	25,560	26,820	880
52-09	OTHER CLOTHING	10,957	15,165	14,225	15,065	(100)
52-10	JANITORIAL SUPPLIES	3,252	3,600	3,100	3,600	0
52-21	NEW INSTALLATIONS SUPPLY	329,043	250,000	275,000	300,000	50,000
52-22	REPAIR SUPPLIES	168,147	220,000	220,000	220,000	0
52-80	CHEMICALS	2,008,409	2,226,500	2,184,200	2,868,615	642,115
52-99	INVENTORY OVER/SHORT	0	0	4,000	0	0
54-01	MEMBERSHIPS	3,165	13,600	14,780	15,300	1,700
59-00	DEPRECIATION/AMORTIZATION	4,923,763	0	0	0	0
TOTAL OPERATING EXPENSES		17,272,927	13,440,455	12,703,097	14,759,505	1,319,050
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	972,200	856,484	155,000	(817,200)
60-30	IMPROVEMENTS O/T BUILDING	0	4,323,000	4,702,483	1,515,000	(2,808,000)
60-36	METERS LARGER THAN 2"			55,767	0	0
60-38	NEW MAINS & EXTENSIONS			9,472	0	0
60-40	MACHINERY EQUIP	0	3,697,100	702,534	2,238,500	(1,458,600)
60-70	VEHICLES		260,000	405,340	190,000	(70,000)
60-80	COMPUTER PURCHASES	0	0	0	2,500	2,500
70-11	PRINCIPAL		2,380,207	7,233,808	2,008,946	(371,261)
70-12	INTEREST	956,125	1,073,513	690,239	1,048,077	(25,436)
70-15	INTEREST ON DEPOSITS	1,376	0	37,500	0	0
70-21	AMORTIZATION	15,100	0	0	0	0
70-31	BOND CLOSING COSTS	0	0	142,505	0	0
70-32	PAYMENTS TO ESCROW AGENTS	0	0	9,240,758	0	0
91-44	TRANSFER TO PUBLIC UTILITIES FUND	0	0	9,913,080	0	0
TOTAL NON-OPERATING EXPENSES		972,601	12,706,020	33,989,970	7,158,023	(5,547,997)
TOTAL EXPENSES		23,678,094	\$32,630,450	\$52,996,381	\$28,802,397	(3,828,053)

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	427,916	502,166	450,075	425,794	(76,372)
10-30 OTHER SALARIES	2,508	0	0	0	0
10-40 OVERTIME	736	0	650	0	0
25-01 FICA	31,028	38,451	38,541	31,449	(7,002)
25-03 RETIREMENT CONTRIBUTIONS	38,474	49,530	49,530	60,812	11,282
25-04 LIFE/HEALTH INSURANCE	81,805	93,988	93,988	90,052	(3,936)
25-07 EMPLOYEE ALLOWANCES	9,570	10,440	6,360	5,760	(4,680)
TOTAL PERSONAL SERVICES	592,037	694,575	639,144	613,867	(80,708)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	10,566	7,500	7,500	7,500	0
30-01 CITY ADMINISTRATION	1,799,000	1,888,950	1,888,950	1,888,950	0
30-10 AUTO MILEAGE	750	0	0	0	0
30-40 CAP PROJECTS ENGINEER FEE	121,700	127,300	127,300	0	(127,300)
30-51 BOTTLED WATER	15,685	20,000	20,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	45,922	0	0	0	0
31-01 PROFESSIONAL SERVICES	70,236	85,000	150,000	85,000	0
31-04 OTHER CONTRACTUAL SERVICES	42,694	19,125	19,125	20,000	875
<i>Employee Drug Testing (\$10,000) Misc. Studies (\$75,000)</i>					
38-01 PAYMENT IN LIEU OF TAXES	1,312,380	1,504,530	1,504,530	1,671,202	166,672
<i>An approximate 6% tax</i>					
40-00 TRAINING & TRAVEL COSTS	492	5,700	2,500	2,500	(3,200)
<i>FIOG, CEU Credits</i>					
41-00 COMMUNICATIONS	8,903	13,680	7,900	10,416	(3,264)
41-01 TELEPHONE	4,858	8,520	6,630	12,120	3,600
42-10 EQUIP.SERVICES - REPAIRS	3,062	4,021	1,000	3,260	(761)
42-11 EQUIP. SERVICES - FUEL	825	1,381	1,381	1,408	27
43-01 ELECTRICITY	31,534	38,500	34,000	39,600	1,100
43-02 WATER, SEWER, GARBAGE	27,199	50,587	47,000	57,954	7,367
45-22 SELF INS. PROPERTY DAMAGE	711,203	643,620	643,620	657,914	14,294
46-00 REPAIR AND MAINTENANCE	3,386	23,500	10,500	23,500	0
46-02 BUILDINGS & GROUND MAINT.	25,522	25,460	25,460	36,820	11,360
<i>Landscape maintenance (\$5,000), mulch, cleaning services (\$7,800), elevator maintenance, plant service, etc.</i>					
47-00 PRINTING AND BINDING	72	2,000	2,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	135	500	500	500	0
47-06 DUPLICATING	0	500	500	500	0
49-00 OTHER CURRENT CHARGES	5,114	3,500	16,500	3,500	0
49-02 INFORMATION SERVICES	482,850	426,979	426,979	394,172	(32,807)
51-00 OFFICE SUPPLIES	2,451	2,500	2,500	2,500	0
51-01 STATIONERY	123	750	750	750	0
51-02 OTHER OFFICE SUPPLIES	440	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	1,569	4,500	2,000	4,500	0
<i>Soap, towels, toilet paper, etc for facility</i>					
52-07 UNIFORMS	175	260	200	0	(260)
52-09 OTHER CLOTHING	689	700	700	700	0
52-99 INVENTORY OVER/SHORT	0	0	4,000	0	0
54-01 MEMBERSHIPS	190	500	400	500	0
59-00 DEPRECIATION/AMORTIZATION	677,691	0	0	0	0
59-01 AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	5,407,416	4,911,563	4,955,925	4,949,266	37,703

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
70-11 PRINCIPAL	0	2,380,207	7,233,808	2,008,946	(371,261)
70-12 INTEREST	957,501	1,073,513	690,239	1,048,077	(25,436)
70-15 INTEREST ON DEPOSITS	0	0	37,500	0	0
70-21 AMORTIZATION	15,100	0	0	0	0
70-31 BOND CLOSING COSTS	0	0	142,505	0	0
70-32 PAYMENTS TO ESCROW AGENTS	0	0	9,240,758	0	0
91-44 PUBLIC UTILITIES FUND	0	0	9,913,080	0	0
TOTAL NON-OPERATING EXPENSES	972,601	3,453,720	27,257,890	3,057,023	(396,697)
TOTAL EXPENSES	\$6,972,054	\$9,059,858	\$32,852,959	\$8,620,156	(439,702)

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	562,442	692,573	663,540	731,908	39,335
10-30 OTHER SALARIES	625	0	0	0	0
10-40 OVERTIME	71,416	75,900	64,100	86,500	10,600
25-01 FICA	46,714	51,827	50,100	54,480	2,653
25-03 RETIREMENT CONTRIBUTIONS	49,556	66,644	57,100	102,416	35,772
25-04 LIFE/HEALTH INSURANCE	132,122	163,348	158,600	165,876	2,528
25-07 EMPLOYEE ALLOWANCES	1,660	960	1,160	960	0
TOTAL PERSONAL SERVICES	864,535	1,051,252	994,600	1,142,140	90,888
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,834	7,500	7,000	7,500	0
30-07 SMALL TOOLS	2,870	3,000	2,500	3,000	0
30-10 AUTO MILEAGE	350	0	0	0	0
31-00 PROFESSIONAL SERVICES	34,540	100,000	43,000	60,000	(40,000)
<i>Lab testing (\$10,000), Professional Engineering (\$50,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	329,709	599,300	555,500	616,500	17,200
<i>Storage Tank Cleaning (\$15,000), Plant Sludge Hauling (\$433,000), Well Rehab (\$165,000), Lease (\$3,500)</i>					
40-00 TRAINING & TRAVEL COSTS	925	2,500	1,500	2,500	0
40-03 SAFETY	3,244	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	4,261	7,500	5,230	6,000	(1,500)
41-03 RADIO & PAGER	0	800	650	800	0
42-02 POSTAGE & FREIGHT	119	250	250	250	0
42-10 EQUIP. SERVICES - REPAIRS	6,314	9,711	6,500	9,660	(51)
42-11 EQUIP. SERVICES - FUEL	3,063	2,697	4,000	4,106	1,409
43-01 ELECTRICITY	1,489,913	1,750,000	1,200,000	1,750,000	0
43-02 WATER, SEWER, GARBAGE	15,120	10,000	8,500	10,000	0
44-02 EQUIPMENT RENTAL	2,652	4,000	3,200	4,000	0
46-00 REPAIR AND MAINTENANCE	58,216	90,000	90,000	90,000	0
<i>Motor Rewinds (\$15,000), Switchgear Maint (\$20,000), Meter Calibrations (\$4,000), Generator Maint (\$15,000), Electronics Repair (\$21,700), etc.</i>					
46-02 BUILDINGS & GROUND MAINT.	212,163	200,000	145,000	187,500	(12,500)
<i>Plant Paint (\$13,000), Door Replacement (\$15,000), Water Plant Office Remodel (\$25,000), Lawn Maint (\$30,000), etc</i>					
46-04 EQUIP. MAINTENANCE	160,341	175,000	174,500	288,000	113,000
47-00 PRINTING AND BINDING	11,486	14,000	11,500	14,000	0
49-00 OTHER CURRENT CHARGES	4,481	5,000	6,900	7,000	2,000
51-00 OFFICE SUPPLIES	1,977	2,500	2,000	2,500	0
52-00 OPERATING SUPPLIES	31,473	25,000	23,000	63,400	38,400
52-02 FUEL	17,943	20,000	25,000	30,000	10,000
52-03 OIL & LUBE	2,371	2,500	2,500	2,500	0
52-07 UNIFORMS	3,290	5,220	4,900	5,220	0
52-09 OTHER CLOTHING	1,997	3,200	3,200	3,200	0
52-10 JANITORIAL SUPPLIES	932	1,000	500	1,000	0
52-80 CHEMICALS	1,604,497	1,760,300	1,635,000	2,199,365	439,065
54-01 MEMBERSHIPS	225	300	230	600	300
59-00 DEPRECIATION/AMORTIZATION	779,108	0	0	0	0
TOTAL OPERATING EXPENSES	4,790,414	4,804,778	3,965,560	5,372,101	567,323
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	\$0	0	0	20,000	20,000
<i>Unforeseen equipment replacement</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$20,000	\$20,000
TOTAL EXPENSES	\$5,654,949	\$5,856,030	\$4,960,160	\$6,534,241	

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	756,612	817,844	855,000	930,709	112,865
10-30 OTHER SALARIES	10,690	20,280	20,280	20,280	0
10-40 OVERTIME	53,631	50,000	50,000	50,000	0
25-01 FICA	61,651	61,505	61,505	69,837	8,332
25-03 RETIREMENT CONTRIBUTIONS	69,876	82,839	82,839	130,567	47,728
25-04 LIFE/HEALTH INSURANCE	145,510	191,133	191,133	202,852	11,719
25-07 EMPLOYEE ALLOWANCES	0	1,920	1,920	1,920	0
TOTAL PERSONAL SERVICES	1,097,970	1,225,521	1,262,677	1,406,165	180,644
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,076	6,000	5,500	5,000	(1,000)
30-07 SMALL TOOLS	6,033	7,000	6,000	7,000	0
31-00 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	26,793	25,000	27,765	30,000	5,000
<i>Meter Repairs and contracted line repairs</i>					
40-00 TRAINING & TRAVEL COSTS	5,079	6,100	6,100	6,100	0
40-03 SAFETY	3,893	4,100	4,100	4,100	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-00 COMMUNICATIONS	16,651	6,600	3,500	3,456	(3,144)
42-10 EQUIP. SERVICES - REPAIRS	100,828	109,829	90,000	110,800	971
42-11 EQUIP. SERVICES - FUEL	62,047	67,417	75,000	93,856	26,439
43-01 ELECTRICITY	1,228	0	0	0	0
43-02 WATER, SEWER, GARBAGE	7,333	6,000	3,000	6,000	0
44-02 EQUIPMENT RENTAL	0	5,200	5,200	5,200	0
<i>Small Trackhoe Rental, Misc Small Equip Rental</i>					
46-00 REPAIR AND MAINTENANCE	853	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	0	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	24,938	50,000	50,000	50,000	0
<i>Road & Driveway repairs due to water line break</i>					
47-00 PRINTING AND BINDING	528	600	600	600	0
49-00 OTHER CURRENT CHARGES	1,342	2,000	1,400	2,000	0
51-00 OFFICE SUPPLIES	2,280	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	18,147	18,000	18,000	18,000	0
52-07 UNIFORMS	6,609	7,200	7,200	7,200	0
52-09 OTHER CLOTHING	2,405	3,350	3,000	3,350	0
52-21 NEW INSTALLATIONS SUPPLY	329,043	250,000	275,000	300,000	50,000
52-22 REPAIR SUPPLIES	168,147	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	1,031,911	0	0	0	0
TOTAL OPERATING EXPENSES	1,827,164	798,996	805,965	877,262	78,266
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	18,600	18,600	12,300	(6,300)
<i>2 Cut off saws (\$2,800), Trailer (\$6,500), Leak detector (\$3,000)</i>					
TOTAL NON-OPERATING EXPENSES	0	18,600	18,600	12,300	(6,300)
TOTAL EXPENSES	\$2,925,134	\$2,043,117	\$2,087,242	\$2,295,727	252,610

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	917,713	1,009,822	972,262	1,078,524	68,702
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	31,304	30,000	32,000	35,000	5,000
25-01 FICA	70,316	75,894	75,894	80,428	4,534
25-03 RETIREMENT CONTRIBUTIONS	94,035	106,839	106,839	155,847	49,008
25-04 LIFE/HEALTH INSURANCE	198,077	223,645	223,645	223,248	(397)
25-07 EMPLOYEE ALLOWANCES	440	480	480	480	0
TOTAL PERSONAL SERVICES	1,311,885	1,446,680	1,411,120	1,573,527	126,847
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	2,914	10,000	7,500	12,650	2,650
30-07 SMALL TOOLS	1,185	1,500	1,500	1,500	0
30-91 LOSS ON DISP. OF FIXED ASSETS	0	0	0	0	0
31-00 PROFESSIONAL SERVICES	14,726	15,000	30,000	27,900	12,900
<i>Lab testing services</i>					
31-04 OTHER CONTRACTUAL SERVICES	273,752	166,800	166,800	175,140	8,340
<i>Sludge Hauling, Hauling & Processing Dewatered Biosolids</i>					
40-00 TRAINING & TRAVEL COSTS	5,369	4,500	4,500	4,500	0
40-03 SAFETY	5,089	2,500	2,500	3,500	1,000
<i>Safety Gear, Replace Plant Reuse Signage per DEP Permit</i>					
41-00 COMMUNICATIONS	2,631	4,000	2,200	4,320	320
41-01 TELEPHONE	0	0	0	0	0
41-03 RADIO & PAGER	0	2,000	0	0	(2,000)
42-02 POSTAGE & FREIGHT	723	1,200	1,400	100	(1,100)
42-10 EQUIP.SERVICES - REPAIRS	18,209	37,458	25,000	35,040	(2,418)
42-11 EQUIP. SERVICES - FUEL	4,444	4,722	4,722	6,453	1,731
43-01 ELECTRICITY	807,748	900,000	760,000	990,000	90,000
43-02 WATER, SEWER, GARBAGE	55,452	20,000	20,000	20,000	0
44-02 EQUIPMENT RENTAL	7,324	5,500	7,500	9,550	4,050
45-23 REIMBURSEMENTS & REFUNDS	-42,259	0	0	0	0
46-00 REPAIR AND MAINTENANCE	246,232	200,000	240,000	279,000	79,000
46-02 BUILDINGS & GROUND MAINT.	35,628	40,000	40,000	37,000	(3,000)
<i>Increase for Lawn Maintenance, Gate, Fence & Air conditioning Parts, Paint, Signage</i>					
46-04 EQUIP. MAINTENANCE	108,791	100,000	125,000	146,850	46,850
49-00 OTHER CURRENT CHARGES	7,585	7,950	7,950	0	(7,950)
49-08 HAZARDOUS WASTE DISPOSAL	605	700	700	700	0
51-00 OFFICE SUPPLIES	936	1,000	1,000	1,000	0
51-01 STATIONERY	0	0	0	0	0
52-00 OPERATING SUPPLIES	24,130	25,050	27,050	30,450	5,400
<i>Sample bottles, Bacteria Testing Supplies, Lab Pure Water, other lab supplies</i>					
52-02 FUEL	24,067	36,000	32,000	45,000	9,000
52-03 OIL & LUBE	2,472	3,000	2,500	3,000	0
52-07 UNIFORMS	4,659	5,200	5,200	5,500	300
52-09 OTHER CLOTHING	2,364	2,925	2,925	2,825	(100)
<i>Safety shoes, shirts and hats for employees</i>					
52-10 JANITORIAL SUPPLIES	1,197	1,200	1,200	1,200	0
52-80 CHEMICALS	286,880	350,000	433,000	553,050	203,050
<i>Chlorine (\$92,000), Alum (\$103,000), Lime (\$101,000), etc, all at an assumed 5% increase</i>					
59-00 DEPRECIATION/AMORTIZATION	1,596,575	0	0	0	0
TOTAL OPERATING EXPENSES	3,499,428	1,948,205	1,952,147	2,396,228	448,023
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY EQUIPMENT	0	6,500	6,500	8,200	1,700
<i>Two computers at WWTP \$5,500; Office Furniture \$2,700</i>					
TOTAL NON-OPERATING EXPENSES	0	6,500	6,500	8,200	1,700
TOTAL EXPENSES	\$4,811,313	\$3,401,385	\$3,369,767	\$3,977,955	576,570

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	495,733	705,719	625,000	716,733	11,014
10-30 OTHER SALARIES	9,730	10,140	10,140	10,140	0
10-40 OVERTIME	20,168	22,000	35,000	30,000	8,000
25-01 FICA	37,612	52,693	52,693	52,760	67
25-03 RETIREMENT CONTRIBUTIONS	45,863	70,120	70,120	94,391	24,271
25-04 LIFE/HEALTH INSURANCE	135,186	208,723	208,723	189,954	(18,769)
25-07 EMPLOYEE ALLOWANCES	1,240	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	745,532	1,070,835	1,003,116	1,095,418	24,583
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	866	1,300	1,000	1,300	0
30-05 COUNTY LAND FILL	0	1,000	1,000	1,000	0
30-07 SMALL TOOLS <i>Chainsaws, nozzles, pipe cutters, plasma cutter, etc.</i>	5,867	5,000	5,000	5,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	0	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	2,774	4,400	4,400	4,400	0
40-03 SAFETY	2,661	3,000	3,000	3,000	0
40-04 SAFETY PROGRAMS	435	640	640	640	0
41-00 COMMUNICATIONS	1,221	2,600	2,200	1,728	(872)
42-02 POSTAGE & FREIGHT	123	200	200	200	0
42-10 EQUIP. SERVICES - REPAIRS	88,347	109,829	150,000	142,050	32,221
42-11 EQUIP. SERVICES - FUEL	38,151	37,754	59,000	72,738	34,984
43-01 ELECTRICITY	6,319	6,958	6,200	6,820	(138)
44-02 EQUIPMENT RENTAL	0	500	5,500	10,500	10,000
46-00 REPAIR AND MAINTENANCE	335	2,000	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	470	500	500	500	0
46-04 EQUIP. MAINTENANCE	3,649	3,000	3,200	3,000	0
46-12 ROAD REPAIRS <i>Possible Sewer Line Break repairs</i>	47,738	30,000	30,000	30,000	0
47-05 PHOTO AND VIDEO	986	1,000	1,000	1,000	0
49-00 OTHER CURRENT CHARGES	0	1,000	500	1,000	0
51-00 OFFICE SUPPLIES	679	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES <i>Line stop fittings (\$10,000), sectional/lateral liners (\$20,000), Sod (\$2,000), Manhole coats/covers (\$17,000), etc</i>	74,426	75,000	95,000	153,000	78,000
52-07 UNIFORMS	3,007	3,900	3,900	3,900	0
52-09 OTHER CLOTHING	1,756	2,465	2,100	2,465	0
52-10 JANITORIAL SUPPLIES	972	1,000	1,000	1,000	0
52-80 CHEMICALS	879	1,200	1,200	1,200	0
54-01 MEMBERSHIPS	2,750	2,800	4,150	4,200	1,400
59-00 DEPRECIATION/AMORTIZATION	548,220	0	0	0	0
TOTAL OPERATING EXPENSES	832,631	338,046	423,690	493,641	155,595
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT <i>Mudhog pump \$1,700; 2 Jet truck hoses \$2,400; 2 cut off saws \$2,400; 3 portable radios \$6,000; Chairs \$1,500; Boring machine \$6,000; 2 tapping machines \$3,000</i>	0	18,500	12,500	23,000	4,500
TOTAL NON-OPERATING EXPENSES	0	18,500	12,500	23,000	4,500
TOTAL EXPENSES	\$1,578,163	\$1,427,381	\$1,439,306	\$1,612,059	184,678

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	530,546	662,089	662,089	700,001	37,912
10-30 OTHER SALARIES	19,390	20,280	20,085	20,280	0
10-40 OVERTIME	39,480	35,000	33,000	35,000	0
25-01 FICA	43,196	48,975	48,975	51,323	2,348
25-03 RETIREMENT CONTRIBUTIONS	50,970	64,890	64,890	96,261	31,371
25-04 LIFE/HEALTH INSURANCE	136,346	162,918	162,918	150,407	(12,511)
25-07 EMPLOYEE ALLOWANCES	680	960	700	480	(480)
TOTAL PERSONAL SERVICES	820,608	995,112	992,657	1,053,752	58,640
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,233	2,500	2,500	2,500	0
30-07 SMALL TOOLS	3,225	4,500	4,500	4,500	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS <i>Seminars, schools for certifications</i>	422	2,000	1,200	2,000	0
40-03 SAFETY	2,807	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	1,709	3,000	1,500	2,592	(408)
41-01 TELEPHONE	0	0	0	3,600	3,600
42-02 POSTAGE & FREIGHT	28	300	300	300	0
42-10 EQUIP. SERVICES - REPAIRS	61,812	50,868	50,000	47,350	(3,518)
42-11 EQUIP. SERVICES - FUEL	33,659	29,664	40,000	58,660	28,996
43-01 ELECTRICITY	184,694	240,350	190,000	240,350	0
43-02 WATER, SEWER, GARBAGE	3,220	4,000	7,150	4,000	0
44-02 EQUIPMENT RENTAL <i>Crane rental for servicing GG Well pumps</i>	5,300	3,500	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE <i>Motor rewinds</i>	3,955	8,500	8,500	10,000	1,500
46-02 BUILDINGS & GROUND MAINT.	1,758	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	12,000	12,600	15,000	13,230	630
46-04 EQUIP. MAINTENANCE <i>Parts, check valves, bearings, pump parts, board repair, pump station electronics, etc.</i>	78,192	100,000	100,000	100,000	0
49-00 OTHER CURRENT CHARGES	0	1,000	500	1,000	0
51-00 OFFICE SUPPLIES	572	1,000	1,300	1,000	0
52-00 OPERATING SUPPLIES <i>Includes the increased price of well wire, nuts, bolts, lumber block & misc. hardware</i>	34,347	30,000	30,000	30,000	0
52-02 FUEL	2,692	5,000	4,000	5,500	500
52-07 UNIFORMS	4,174	4,160	4,160	5,000	840
52-09 OTHER CLOTHING	1,746	2,525	2,300	2,525	0
52-10 JANITORIAL SUPPLIES	151	400	400	400	0
52-80 CHEMICALS <i>Odor and grease control annual contract for lift stations (\$100,000) and Pilot programs and pit evacuators (\$15,000)</i>	116,153	115,000	115,000	115,000	0
54-01 MEMBERSHIPS <i>VT SCADA Software upgrades and support</i>	0	10,000	10,000	10,000	0
59-00 DEPRECIATION	248,526	0	0	0	0
TOTAL OPERATING EXPENSES	803,375	638,867	599,810	671,007	32,140
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT <i>Replacement of equipment as needed</i>	0	20,000	20,000	20,000	0
TOTAL NON-OPERATING EXPENSES	0	20,000	20,000	20,000	0
TOTAL EXPENSES	\$1,623,983	\$1,653,979	\$1,612,467	\$1,744,759	\$90,780

CIP PROJECTS FUND 420 - WATER/SEWER FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
WATER PRODUCTION						
09K53	Alternative Water Supply	(project moved to Water/Sewer Bond Fund 440)				
02K01	Solana/East Naples Pump Station	1,080,000	1,200,000	0	0	0
09K04	Golden Gate Well Field Generator	100,000	100,000	100,000	100,000	100,000
09K02	Washwater Transfer Sludge Pumps	0	30,000	30,000	30,000	30,000
09K03	Computer for Maintenance	2,500	0	0	0	0
	Radiators for Plant Generators	0	250,000	0	0	0
	Delroyd Gear Box	0	31,500	33,000	33,000	0
	Influent Mag Flow Meter	0	20,000	0	0	0
	Filter Control Rehab	0	150,000	0	0	0
	Pond Dredging	0	0	125,000	0	0
	Filter Bed Replacement	0	0	75,000	75,000	75,000
	Vacuum Press Replacement	0	0	0	200,000	200,000
TOTAL WATER PRODUCTION		1,182,500	1,781,500	363,000	438,000	405,000
WATER DISTRIBUTION						
09L02	Water Transmission Mains	500,000	500,000	500,000	500,000	500,000
09L22	Service Truck Replacement	40,000	70,000	70,000	70,000	70,000
	Valve Machine	0	55,000	0	0	0
	Awning Extension	0	85,000	0	0	0
	Dump Truck Replacement	0	82,000	0	0	0
	GG Blvd Expansion (Wilson to Desoto)	0	500,000	250,000	250,000	0
TOTAL WATER DISTRIBUTION		540,000	1,155,000	820,000	820,000	570,000
WASTEWATER TREATMENT						
08M03	Grit Chamber Repairs	220,000	0	0	0	0
09M01	Variable Frequency drives	300,000	200,000	100,000	75,000	75,000
09M07	Effluent Pumps	75,000	75,000	90,000	90,000	90,000
09M06	Return Pump Containment	55,000	0	0	0	0
	RML Pumps	0	48,000	48,000	0	0
	Switchgear #1	0	150,000	0	0	0
	Aeration Basin	0	93,000	93,000	93,000	0
	Walk-in Cooler Replacement	0	28,000	0	0	0
	Service Truck Replacement/Ranger	0	20,000	0	0	0
	Chlorine Conversion	0	440,000	0	0	0
	Sludge Loader	0	93,000	0	0	95,000
	Valve Replacements (Effluent)	0	100,000	65,000	65,000	0
	Mag Meters	0	75,000	75,000	0	0
	Air Blowers	0	0	78,000	78,000	78,000
	Barscreen Replacement	0	0	175,000	0	175,000
TOTAL WASTEWATER TREATMENT		650,000	1,124,000	724,000	401,000	513,000
WASTEWATER COLLECTIONS						
09N04	Replace Sewer Mains, Laterals etc.	750,000	1,000,000	1,000,000	1,000,000	1,000,000
09N02	Lateral Liner Equipment	40,000	0	0	0	0
	TV Camera & Equipment	0	50,000	0	0	0
	Dump Truck Replacement	0	75,000	0	0	0
	Service Truck Replacements	0	100,000	70,000	70,000	70,000
	TV Truck Replacement	0	0	160,000	0	0
	Combination Jet/Vacuum Truck	0	0	0	0	300,000
TOTAL WASTEWATER COLLECTIONS		790,000	1,175,000	1,230,000	1,070,000	1,370,000

CIP PROJECTS FUND 420 - WATER/SEWER FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
UTILITIES MAINTENANCE						
09X01	Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
09X04	Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
09X07	L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
09X02	Pump Station Conversions	250,000	225,000	225,000	225,000	225,000
09X03	Wet Well Relining	45,000	45,000	45,000	45,000	45,000
09X05	Service Trucks	150,000	65,000	65,000	70,000	70,000
TOTAL UTILITIES MAINTENANCE		855,000	745,000	745,000	750,000	750,000
TOTAL WATER/SEWER FUND		4,017,500	5,980,500	3,882,000	3,479,000	3,608,000



WATER & SEWER BOND FUND
FINANCIAL SUMMARY
Fiscal Year 2008-09

For Debt issued December 2007

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	0
Projected Revenues FY 2007-08	10,198,080
Projected Expenditures FY 2007-08	<u>7,628,470</u>
Net Increase/(Decrease) in Net Unrestricted Assets	2,569,610
Debt Reserves for Capital	782,390
Expected Unrestricted Net Assets as of Sept. 30, 2008	3,352,000
Add Fiscal Year 2008-09 Budgeted Revenues	
Investment/Interest Income	<u>48,000</u>
	48,000
TOTAL AVAILABLE RESOURCES:	3,400,000
Less Fiscal Year 2008-09 Budgeted Expenditures	
Capital Projects	<u>3,400,000</u>
BUDGETED CASH FLOW	<u>(3,352,000)</u>
Projected Unrestricted Net Assets as of September 30, 2009	<u><u>0</u></u>

CIP PROJECTS FUND 440 - WATER/SEWER FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
WATER PRODUCTION						
09K53	Alternative Water Supply	3,400,000	20,000,000	25,000,000	5,000,000	0
TOTAL WATER PRODUCTION		3,400,000	20,000,000	25,000,000	5,000,000	0



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	\$293,694
Projected Revenues FY 2007-08	\$1,453,560
Projected Expenditures FY 2007-08	\$1,439,030
Net Increase/(Decrease) in Net Unrestricted Assets	\$14,530
Expected Unrestricted Net Assets as of Sept. 30, 2008	\$308,224

Add Fiscal Year 2008-09 Budgeted Revenues

Collier County	\$500,000	
Fishing Pier Contract	\$55,000	
Lowdermilk Contract	\$36,000	
Meter Collections	\$515,000	
Parking Tickets	\$175,000	
Late Fees/Collections	\$43,000	
Beach Stickers	\$45,000	
TDC or Grants	\$55,000	
Miscellaneous Revenue	\$17,510	\$1,441,510

TOTAL AVAILABLE RESOURCES **\$1,749,734**

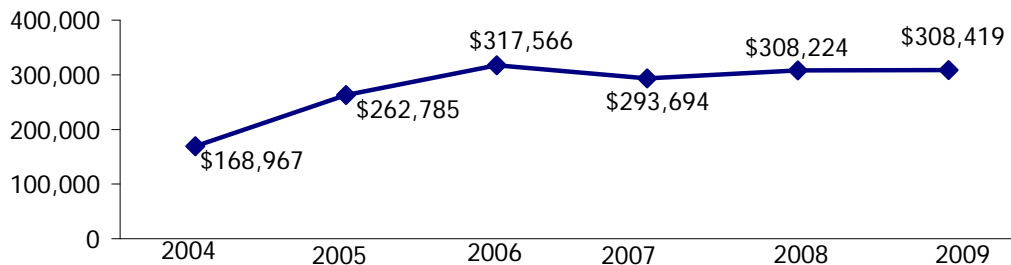
Less Fiscal Year 2008-09 Budgeted Expenditures

Administration	\$172,975	
Fishing Pier	19,800	
Beach Maintenance	532,843	
Beach Enforcement	426,449	
Lowdermilk Park	37,000	
Transfer - Self Insurance	26,148	
Transfer - City Administration	207,000	
Capital Projects	19,100	\$1,441,315

BUDGETED CASH FLOW **\$195**

Projected Unrestricted Net Assets as of September 30, 2009 **\$308,419**

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services, Finance and
Police & Fire Department
FUND: Beach Fund (Fund 430)

Mission:

The Beach Fund provides a balanced, sustainable and value-focused system of beaches, parks, recreation and public spaces creating community opportunities throughout the City.

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 operating costs such as the fishing permit and utilities. This is part of the Community Services Department.
- **Maintenance**-for general beach and beach-end maintenance 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 violations. They are part of the Police and Fire Services Department.

Goals and Objectives

As part of Vision Goal #1 (Preserve the Town's distinctive character and culture), maintain beaches

Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination

Provide beachfront concession facilities for public use at Naples Pier

Estimated Start

October 1, 2008

Estimated Completion

Sept. 30, 2009

As part of Vision Goal #3A (Maintain and improve public amenities for residents), provide clean, safe and aesthetically pleasing public beach access facilities responsive to resident and visitor needs

Ensure beach and waterway amenities are accessible and provide a positive experience and image for residents

October 1, 2008

Sept. 30, 2009

October 1, 2008

Sept. 30, 2009

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Police & Fire
FUND: Beach Fund

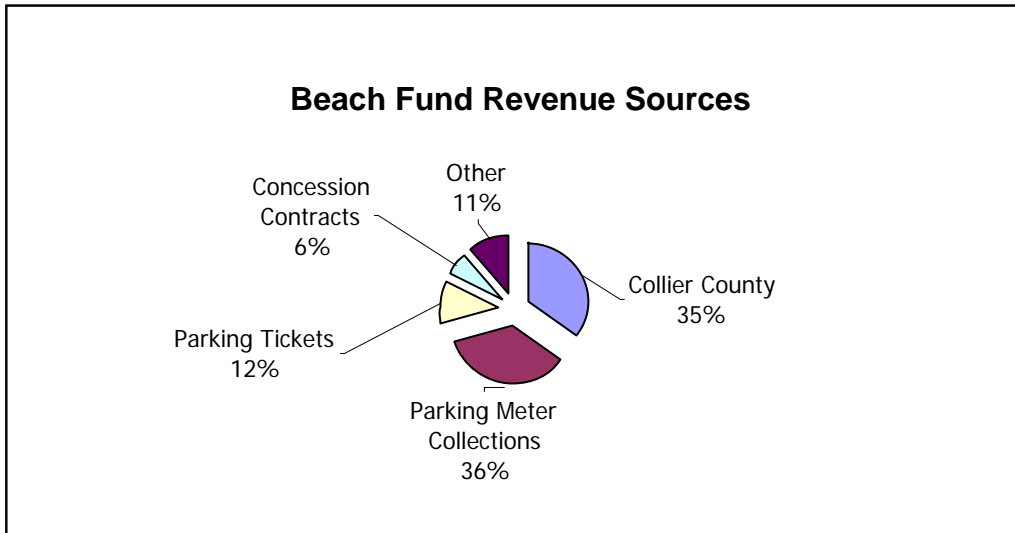
Goals and Objectives

	Estimated Start	Estimated Completion
and visitors on a daily basis		
Monitor and ensure the beach is a clean, healthy and attractive place to keeping it free of refuse and debris	October 1, 2008	Sept. 30, 2009
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 1, 2008	Sept. 30, 2009
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), 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 that meets or exceeds anticipated customer expectations on a daily basis.	October 1, 2008	Sept. 30, 2009
Ensure contracted concession services provide routine payments to City within terms and conditions of concession agreement on a monthly basis.	October1, 2008	Sept. 30, 2009

2008-09 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,441,565, a decrease of \$36,452 from the 2007-08 adopted budget.

Revenues



Fund Summary Page (continued)

DEPARTMENT	Community Services, Finance and Police & Fire
FUND:	Beach Fund

Revenues in this budget are \$1,441,510 or \$54,022 below the 2007-08 adopted budget.

Parking Meters provide the primary revenue to this fund at \$515,000. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and parks. Guests may buy a pass for \$50. In addition to the meter/parking pass revenue, the fund receives fines for parking violations. The typical parking violation is \$22 resulting in a total estimated of \$175,000.

Until 2008-09, the City's interlocal agreement with the County provided for the shared costs of the beach operations. The basis for this agreement was for the County to pay "82% of the net loss of the program". However, for 2008-09, Collier County Board of County Commissioners has agreed to a \$1,000,000 recreation funding to be used at the city's discretion, because all city amenities are available to County residents. For 2008/09, the City proposes that \$500,000 stay in the Beach fund, and \$500,000 be placed in the General Fund.

This fund also includes \$45,000 from the Collier County Tourist Development Council (TDC). This is an estimate for funding related to beach cleanup activities.

EXPENDITURES

Administration (Finance Department)

The budget of the Administration Division is \$406,123. This represents a \$57,017 or 14% decrease under the budget of 07-08.

Personal Services, budgeted at \$63,659 includes a reduction of one Accountant as part of the city's attempt to reduce costs. The primary responsibility of this position, the parking ticket program, will continue, with customers' complaints being directed to the Police Department. Pursuit of delinquent parking tickets will continue, but due to decreases in tickets issued, it will be at a lesser degree, and will be turned over to the collections agent sooner. Management of the remainder of the program, including the supervision of the meter technician, will be transferred to the Accounting Manager.

Operating Expenses are \$342,464 or \$13,509 over the prior year. The largest expense in this area is the General Fund Reimbursement, budgeted at \$207,000. Self Insurance Charges decreased slightly to \$26,148, while Information Services Charge increased by \$5,043. Note that these interfund charges represent support for the entire Beach fund. Special Events, which represents the funds for the annual July 4 fireworks and related expenditures, is budgeted at \$34,000.

Increased costs related to the Automated Pay by Space Machine at the Fishing Pier and at Lowdermilk Park were expected. These machines were added several years ago to provide enhanced customer service, because they accept bills, quarters and credit cards; it was understood that there would be increased costs related to managing those machines.

For 2008-09, postage has been decreased \$5,370. For parking tickets, the city was providing postage paid envelopes, which will be eliminated when the current postage meter expires. In addition, the number of letters being sent for delinquent parking tickets will also be reduced.

Fund Summary Page (continued)

DEPARTMENT	Community Services, Finance and Police & Fire
FUND:	Beach Fund

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$19,800, the same as the 2007-08 budget. There are no personnel in this division, and the primary expenditures are Electricity, budgeted at \$5,000, and Repair and Maintenance, budgeted at \$6,500. The Pier has offsetting revenue of \$55,000 from the concession contract at the pier.

Beach Maintenance

The budget of the Maintenance Division is \$532,843, a \$47,271 increase over the 2007-08 budget.

Personal Services budgeted at \$330,249 includes 5.8 positions. Additional expenses are primarily due to the cost of annual raises and increased pension contributions.

Operating Expenses are budgeted at \$202,594, a decrease of \$6,580. The major operating expenses are \$90,000 for refuse collection, \$20,000 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. Nearly \$45,000 of the expenditures in the maintenance division will be reimbursed by the Tourist Development Council.

Enforcement

The budget of the Enforcement Division is \$426,449, a \$55,294 increase over the adopted 2007-08 budget.

The major cost in this division is the **Personal Services** at \$378,141, an increase of \$48,616. There are no changes in the number of positions, remaining at six, although in 2007-08, there was a plan to change one Specialist to a Supervisor, which didn't occur. 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. This division reports to and coordinates closely with the Naples Police.

Operating costs increased by \$6,678 to \$48,308. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$31,798. Other costs include Printing for parking tickets and envelopes (\$4,000), Supplies (\$4,000), and Employee Training Costs (\$1,000).

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$36,000) nearly offset the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$37,000 and include items such as Electricity (\$7,500), Water/Sewer/Garbage (\$1,500), Janitorial and Operating Supplies (\$10,500) and contracted maintenance (\$5,000).

Capital

In addition to the operational costs of the fund, there is one capital item budgeted, a replacement vehicle for the Meter Specialist.

The capital plan for the next five years is listed on the page that follows. Since all of these are replacement or repair type items, there will be no future affect on operating costs relating to these items.

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Police & Fire
FUND: Beach Fund

2008-09 Performance Measures

	Actual 2005-06	Actual 2006-07	Projected 2007-08	Projected 2008-09
City Beach Parking Stickers Issued	5,554	5,983	7,410	7,500
County Beach Stickers issued from City Hall	12,454	13,104	13,000	13,000
Beach Parking Citations issued	7,876	7,496	6118	6000
City Ordinance violations (Notices to Appear in Court)	108	111	111	111



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

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>PROJECTED 2007-08</u>	<u>PROPOSED 2008-09</u>
COLLIER CTY SHARED COST	354,696	456,865	650,532	485,000	500,000
METER COLLECTION	517,080	552,084	442,000	530,000	515,000
BEACH STICKERS	0	26,340	45,000	48,000	45,000
FISHING PIER CONTRACT	53,385	55,226	55,000	50,300	55,000
LOWDERMILK CONTRACT	32,831	39,242	36,000	36,000	36,000
PARKING TICKETS	173,278	186,904	187,300	187,155	175,000
LATE FEES/COLLECTIONS	44,745	45,494	43,000	46,955	43,000
DEP GRANTS	0	0	0	0	0
TOURIST DEVEL. TAX *	405,707	52,872	15,000	45,000	45,000
CAT/BOAT STORAGE FEES	7,718	11,476	8,100	8,050	14,510
FIREWORKS DONATIONS	9,123	9,000	10,600	10,600	10,000
SPECIAL EVENTS/INTEREST	<u>1,304</u>	<u>12,463</u>	<u>3,000</u>	<u>6,500</u>	<u>3,000</u>
TOTAL BEACH FUND	<u>\$1,599,867</u>	<u>\$1,447,966</u>	<u>\$1,495,532</u>	<u>\$1,453,560</u>	<u>\$1,441,510</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/POLICE
FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION				
1	1	0	Accountant	\$0
1	1	1	Meter Technician	44,918
2	2	1		44,918
				44,918
MAINTENANCE				
0.5	0	0	Natural Resources Manager	0
1	1	1	Equipment Operator III	35,320
1	2	2.8	Service Worker III	109,164
3.8	2.8	2	Service Worker II	57,536
0	0	0	Service Worker I	0
6.3	5.8	5.8		202,020
				202,020
BEACH ENFORCEMENT				
1	1	0	Beach Specialist Supervisor	0
5	5	6	Beach Specialist	261,750
6	6	6		261,750
				261,750
14.3	13.8	12.8	Regular Salaries	\$ 508,688
			Other Salaries	4,500
			Overtime	32,442
			Employer Payroll Expenses	226,419
			Total Personal Services	<u><u>\$772,049</u></u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	493,213	501,555	501,555	508,688	7,133
10-30 OTHER SALARIES	3,590	2,000	6,500	4,500	2,500
10-40 OVERTIME	32,025	25,700	31,200	32,442	6,742
25-01 FICA	38,566	37,320	37,346	37,869	549
25-03 RETIREMENT CONTRIBUTIONS	42,526	48,326	48,408	68,413	20,087
25-04 LIFE/HEALTH INSURANCE	109,543	124,487	124,487	119,657	(4,830)
25-07 EMPLOYEE ALLOWANCES	660	720	480	480	(240)
TOTAL PERSONAL EXPENSES	720,123	740,108	749,976	772,049	31,941
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	19,696	33,350	33,350	45,200	11,850
30-01 CITY ADMINISTRATION	197,000	207,000	207,000	207,000	0
31-01 PROFESSIONAL SERVICES	7,532	25,000	25,000	20,000	(5,000)
31-04 OTHER CONTRACTUAL SVCS	2,532	6,500	6,500	6,500	0
40-00 TRAINING & TRAVEL COSTS	0	1,600	1,001	1,500	(100)
41-00 COMMUNICATIONS	4,553	5,641	6,541	6,750	1,109
41-01 TELEPHONE	203	0	0	0	0
42-02 POSTAGE & FREIGHT	4,660	6,270	6,270	900	(5,370)
42-10 EQUIP. SERVICES - REPAIRS	15,492	35,336	34,777	36,955	1,619
42-11 EQUIP. SERVICES - FUEL	15,422	15,776	19,254	29,330	13,554
43-01 ELECTRICITY	14,871	12,500	12,500	12,500	0
43-02 WATER, SEWER, GARBAGE	126,567	91,500	91,500	91,500	0
44-00 RENTALS & LEASES	2,662	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	32,855	30,203	30,203	26,148	(4,055)
46-00 REPAIR AND MAINTENANCE	35,707	46,880	46,880	41,270	(5,610)
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
47-00 PRINTING AND BINDING	3,368	4,000	4,000	4,000	0
47-06 DUPLICATING	404	500	500	500	0
49-02 INFORMATION SERVICES	27,240	26,610	26,610	31,653	5,043
49-05 SPECIAL EVENTS	33,980	34,000	34,000	34,000	0
51-00 OFFICE SUPPLIES	500	673	673	1,895	1,222
52-00 OPERATING SUPPLIES	4,686	4,000	4,000	4,000	0
52-04 BATTERIES	3,194	2,765	2,765	2,625	(140)
52-07 UNIFORMS	1,533	4,470	4,470	4,470	0
52-09 OTHER CLOTHING	400	500	875	875	375
52-10 JANITORIAL SUPPLIES	17,178	22,500	22,500	22,500	0
54-00 BOOKS, PUB, SUB,& MEMB	35	85	85	95	10
59-00 DEPRECIATION	515,998	0	0	0	0
TOTAL OPERATING EXPENSES	1,088,268	635,659	639,254	650,166	14,507
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	50,000	15,000	0	(50,000)
60-40 MACHINERY EQUIP	0	52,000	34,800	0	(52,000)
60-70 VEHICLES	0	0	0	19,100	19,100
TOTAL NON-OPERATING EXPENSE	0	102,000	49,800	19,100	(82,900)
TOTAL EXPENSES	\$1,808,391	\$1,477,767	\$1,439,030	\$1,441,315	(36,452)

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	91,788	93,575	93,575	44,918	(48,657)
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	7	0	500	250	250
25-01 FICA	6,835	6,962	6,988	3,443	(3,519)
25-03 RETIREMENT CONTRIBUTIONS	8,922	9,318	9,400	6,670	(2,648)
25-04 LIFE/HEALTH INSURANCE	22,098	23,850	23,850	7,898	(15,952)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	130,130	134,185	134,793	63,659	(70,526)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,990	9,750	9,750	21,600	11,850
<i>Thermal Paper for Pay Stations (\$7,800), Filing Fees (\$1,200), Hand Tools (\$250), Merchant Acct Fees (\$2350) Contracted collections services (\$7,000)</i>					
30-01 CITY ADMINISTRATION	197,000	207,000	207,000	207,000	0
40-00 TRAINING & TRAVEL COSTS	0	600	1	500	(100)
41-00 COMMUNICATIONS	560	291	291	500	209
42-02 POSTAGE & FREIGHT	4,660	6,270	6,270	900	(5,370)
<i>Cancelling Business Reply Envelopes/Permit fees for parking ticket payments</i>					
42-10 EQUIP. SERVICES - REPAIRS	1,108	1,749	4,190	5,700	3,951
42-11 EQUIP. SERVICES - FUEL	2,805	2,719	3,500	4,693	1,974
45-22 SELF INS. PROPERTY DAMAGE	32,855	30,203	30,203	26,148	(4,055)
46-00 REPAIR AND MAINTENANCE	6,723	5,420	5,420	4,810	(610)
<i>Parking Meter Mechanisms, Coin Counter Maintenance, Luke Parking Machine replacement parts</i>					
47-06 DUPLICATING	404	500	500	500	0
<i>Meter Decals (i.e. "Quarters Only")</i>					
49-02 INFORMATION SERVICES	27,240	26,610	26,610	31,653	5,043
49-05 SPECIAL EVENTS	33,980	34,000	34,000	34,000	0
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	500	673	673	1,395	722
52-04 BATTERIES	3,194	2,765	2,765	2,625	(140)
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	212	220	220	220	0
52-09 OTHER CLOTHING	100	100	125	125	25
54-00 BOOKS, PUB, SUB,& MEMB	35	85	85	95	10
TOTAL OPERATING EXPENSES	318,366	328,955	331,603	342,464	13,509
TOTAL EXPENSES	\$448,496	\$463,140	\$466,396	\$406,123	(57,017)

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	817	1,000	1,000	1,000	0
31-04 CONTRACTUAL SERVICES <i>Pier Security Equipment Contract</i>	739	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	471	800	800	800	0
43-01 ELECTRICITY	5,970	5,000	5,000	5,000	0
43-02 WATER, SEWER, GARBAGE <i>Paid from Maintenance Division</i>	0	0	0	0	0
44-00 RENTALS AND LEASES <i>DEP Lease fee for the Pier</i>	2,662	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE	5,620	6,500	6,500	6,500	0
52-00 OPERATING SUPPLIES	1,912	0	0	0	0
52-10 JANITORIAL SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	18,191	19,800	19,800	19,800	0
TOTAL EXPENSES	\$18,191	\$19,800	\$19,800	\$19,800	0

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	176,288	176,585	176,585	202,020	25,435
10-30 OTHER SALARIES	3,590	2,000	6,500	4,500	2,500
10-40 OVERTIME	14,398	10,000	15,000	15,000	5,000
25-01 FICA	14,659	13,323	13,323	15,118	1,795
25-03 RETIREMENT CONTRIBUTIONS	13,654	16,034	16,034	25,959	9,925
25-04 LIFE/HEALTH INSURANCE	44,806	58,216	58,216	67,652	9,436
25-07 EMPLOYEE ALLOWANCES	180	240	0	0	(240)
TOTAL PERSONAL SERVICES	267,575	276,398	285,658	330,249	53,851
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,199	17,000	17,000	17,000	0
31-01 PROFESSIONAL SERVICES	7,532	25,000	25,000	20,000	(5,000)
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	3,039	18,221	15,221	17,055	(1,166)
42-11 EQUIP. SERVICES - FUEL	4,342	2,803	5,500	7,039	4,236
43-02 WATER, SEWER, GARBAGE	125,780	90,000	90,000	90,000	0
46-00 REPAIR AND MAINTENANCE	16,866	25,000	25,000	20,000	(5,000)
<i>Parts and supplies such as wood, boards, electrical parts, or piping</i>					
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
52-07 UNIFORMS	931	750	750	750	0
52-09 OTHER CLOTHING	300	400	750	750	350
52-10 JANITORIAL SUPPLIES	12,969	15,000	15,000	15,000	0
TOTAL OPERATING EXPENSES	182,958	209,174	209,221	202,594	(6,580)
TOTAL EXPENSES	\$450,533	\$485,572	\$494,879	\$532,843	47,271

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	225,137	231,395	231,395	261,750	30,355
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	17,620	15,700	15,700	17,192	1,492
25-01 FICA	17,072	17,035	17,035	19,308	2,273
25-03 RETIREMENT CONTRIBUTIONS	19,950	22,974	22,974	35,784	12,810
25-04 LIFE/HEALTH INSURANCE	42,639	42,421	42,421	44,107	1,686
TOTAL PERSONAL SERVICES	322,418	329,525	329,525	378,141	48,616
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	690	600	600	600	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS <i>Misc. Beach Specialist Training</i>	0	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	76	450	450	450	0
41-01 TELEPHONE	203	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	11,345	15,366	15,366	14,200	(1,166)
42-11 EQUIP. SERVICES - FUEL	8,275	10,254	10,254	17,598	7,344
46-00 REPAIRS & MAINTENANCE <i>Maintenance agreement - Auto Cite Ticket software</i>	2,460	2,460	2,460	2,460	0
47-00 PRINTING AND BINDING	3,368	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	0	0	0	500	500
52-00 OPERATING SUPPLIES	2,774	4,000	4,000	4,000	0
52-07 UNIFORMS	390	3,500	3,500	3,500	0
59-00 DEPRECIATION	515,998	0	0	0	0
TOTAL OPERATING EXPENSES	545,579	41,630	41,630	48,308	6,678
TOTAL EXPENSES	\$867,997	\$371,155	\$371,155	\$426,449	55,294

**FISCAL YEAR 2008-09
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>For contractual repairs at the Park</i>	1,793	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	3,446	4,100	5,000	5,000	900
43-01 ELECTRICITY	8,901	7,500	7,500	7,500	0
43-02 WATER, SEWER, GARBAGE	787	1,500	1,500	1,500	0
46-00 REPAIR & MAINTENANCE	4,038	7,500	7,500	7,500	0
52-10 JANITORIAL SUPPLIES	4,209	5,500	5,500	5,500	0
TOTAL OPERATING EXPENSES	\$23,174	\$36,100	\$37,000	\$37,000	900

CIP PROJECTS FUND 430 - BEACH FUND

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
09R01	Replacement Vehicle - Meter Specialist	19,100	0	0	0	0
	Beach Crossovers/Access Points	0	45,000	45,000	45,000	45,000
	Replacement Beach Patrol ATV	0	0	6,000	0	7,000
	Replacement - Beach Patrol Vehicles	0	25,300	0	25,300	0
FUND TOTAL		19,100	70,300	51,000	70,300	52,000



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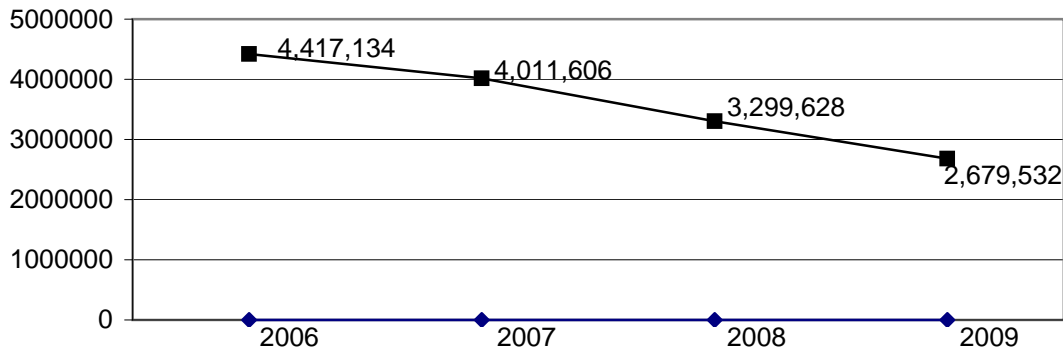


SOLID WASTE FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	\$4,071,606
Projected Revenues FY 2007-08	\$6,162,100
Projected Expenditures FY 2007-08	\$6,934,078
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$771,978)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2008	\$3,299,628
Add Fiscal Year 2008-09 Budgeted Revenues	
Solid Waste Fees	\$6,417,300
Other Income	89,250
	<u>\$6,506,550</u>
TOTAL AVAILABLE RESOURCES:	\$9,806,178
Less Fiscal Year 2008-09 Budgeted Expenditures	
Administration	\$316,119
Residential Pick-up	1,630,882
Horticultural Waste	727,818
Commercial Pick-up	2,826,004
Recycling Division	364,680
Transfer - Administration	289,000
Transfer - Self Insurance	151,814
Transfer - Pmt in Lieu of Taxes (1)	388,329
Capital Outlay	432,000
Depreciation	0
	<u>\$7,126,646</u>
BUDGETED CASH FLOW	<u>(\$620,096)</u>
Projected Unrestricted Net Assets as of September 30, 2009	<u><u>\$2,679,532</u></u>

(1) 6% of operating revenues.

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT Utilities Department
FUND: Solid Waste Fund (Fund 450)

Mission: To protect public health and the environment by ensuring proper management of solid and hazardous wastes within the City of Naples.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing the services will be recovered primarily through user charges. The Solid Waste Division is responsible for providing residential refuse and curbside recycling, commercial garbage, non-residential (commercial) recycling 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 for all City residential and commercial customers.

Solid Waste Division Goals and Objectives

	Estimated Start	Estimated Completion
As stated in Vision Plan #4 (strengthen the economic health and vitality of the City) 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 2008	September 2009
Implement the Non Residential (Commercial) Mandatory Recycle program into the City to reduce the amount of solid waste added to the County Landfill and improve productivity in the commercial section.	October 2008	June 2009
Replace at least 20 rusted out or non-repairable dumpsters with plastic dumpsters.	October 2008	September 2009
Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy	October 2008	September 2009
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 contracted employees regarding customer service skills	October 2008	September 2009

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Solid Waste Fund

Solid Waste Division Goals and Objectives	Estimated Start	Estimated Completion
Increase participation in recycling and compliance with solid waste management rules and regulations		
Provide onsite visits with Non Residential recycling customers to encourage and enforce Non Residential recycling; provide educational material and Training to ensure compliance.	October 2008	September 2009
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 2008	September 2009
Maintain and enhance the existing Level of Service by the routine replacement of service vehicles.		
Replace the 2 large and 1 Satellite refuse vehicles outlined within the 5 – year capital improvement plan.	April 2009	August 2009

2008-09 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 08-09 is \$7,126,646, which includes the use of cash reserves in the amount of \$620,096. The primary reason for this use of reserves is due to the high costs of the City's recycling program and one time capital outlay items. After the contracted cost tripled in 2006, the City brought on this service "in-house". Although less expensive than outsourcing, the in house recycling program has become a large expense. A review of fees for both Recycling and Horticulture was conducted in 2008 but not implemented; it will be brought forth in 2008-09 for implementation in 2009-10. The reason for this delay is in part due to the large fund balance, which exceeds the amount recommended in the fund balance policy, and in part because the city was required to increase many other fees, including water, sewer and stormwater fees, in 2008.

Revenues

Revenues into the fund total \$6,506,550. 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 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 2008 increased 3.9% over the prior year and the 2008-09 garbage rates will reflect that increase. In addition to the CPI (3.9%) that will be applied to the collections operations, Collier County will also be implementing a CPI for the disposal of the waste collected and hauled to the Collier County landfill which will be a direct pass through to the customer.

On May 7, 2008, City Council approved ordinance # 08-12051 that established a nonresidential (commercial) mandatory recycling program. This ordinance requires all nonresidential properties to recycle in an effort to preserve landfill space. Due to this ordinance having an enforcement

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Solid Waste Fund

date of October 1, 2008, at this time it is undetermined whether there will be negative ramifications that impact the commercial division's revenue stream.

The City charges for Special Pick-ups, such as demolition debris. For 2008-09 the fund is budgeted to collect \$109,200.

Interest Earnings are budgeted at \$87,500 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 28 budgeted positions; one less position than was budgeted in 2007-08.

Administration

Administration coordinates the activities of this fund, and is where the overhead-type costs are budgeted. The budget is \$1,577,262, a decrease of \$41,599.

There are two positions budgeted in Administration, a decrease of one position from 2007-08. As part of the City's cost containment efforts, a customer service position was eliminated. Many duties of this position had already been reduced due to computerization, and the remainder will

be distributed to the remaining staff. Other major costs are Payment in Lieu of Taxes (\$388,329), Self Insurance (\$151,814) and General Fund Reimbursement (\$289,000).

Another significant change is the elimination of the Construction Management Fee, as there is no Construction Management Department, and there were no construction projects planned.

Capital is also budgeted in Administration, and is expected to cost \$432,000. See the following pages for further detail on the Capital Improvement Projects.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,630,882, which is \$146,197 or 9% more than last year's adopted budget. Total Personnel services cost \$985,868, 9% over the 2007-08 adopted budget. This increase is due to the annual raise and the increased retirement contribution requirement.

Other major costs include charges for waste taken to the County Landfill (\$300,484), and costs to operate and maintain the solid waste collection vehicles (\$335,120).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2008-09 is \$727,818, an increase of 4% over the adopted 2007-08 budget, in accordance with the contract.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,826,004, which is \$138,121 more than the FY 07-08 adopted budget.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Solid Waste Fund

The Commercial Division has 8 employees with a cost of \$629,416, a \$74,098 increase over the prior year. This increase is primarily due to annual salary increases, insurance and pensions.

The largest cost in the Commercial Division is the County Landfill costs, at \$1,319,154. Other major expenses include: \$335,431 to haul compactors, \$382,301 to fuel and maintain the solid waste commercial vehicles, \$34,080 for compactor dumpster rentals, and \$95,000 to replace dumpsters.

Recycling

Recycling was provided by an outside contractor until January 2007. In May 2006, the City of Naples requested bids to provide recycling services to all residents. Costs of the proposals were more than triple the previous year's contract amount. Therefore, Naples City Council authorized creating a new in-house recycling program as soon as practical.

FY 2008-09 represents its third year with a budget of \$364,680. There are four employees for a total of \$223,820 or \$26,136 over the 07-08 budget. Operating Expenses total \$140,860 with the largest cost being Equipment Services (Repairs and Fuel) for \$96,560.

2008-09 Benchmarking and Performance Measures

Description	Naples	Cape Coral	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$207.39	\$228.98	\$164-\$176	\$188 - \$248
Back Door Service	Yes	Yes +\$178.08	No	Yes + \$407.77	No

Description	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Commercial Tons Collected	17,885.96	17,292.65	17,618	16,500
Roll-off Tons Collected	7,427.17	11,287.70	12,629	13,000
Residential Tons Collected	5,443.07	4,980.85	5,000	4,900
Residential Bulk Collected	3,289	3,097	3,128	3,200
Commercial Missed Collections/Complaints	150	99	95	75
Residential Missed Collections/Complaints and Concerns	1127	840	375	375
Recycling Cart participation Volume improvements	Not available	16 pounds per set-out	18 pounds per set-out	20 pounds per set-out
Operating Cost per Ton for Commercial Collections	\$87.13	\$82.52	\$88.86	\$91.11



**CITY OF NAPLES
SOLID WASTE FUND
REVENUE SUMMARY**

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>PROJECTED 2007-08</u>	<u>BUDGET 2008-09</u>
SOLID WASTE FEES	\$5,949,740	\$5,300,115	5,940,000	5,450,000	5,828,100
SPECIAL PICK-UP FEES	160,557	113,849	125,000	104,600	109,200
OTHER FEES/COMM RLOFF	502	624,089	487,450	505,000	480,000
SALE OF SURPLUS	2,055	0	1,500	0	1,500
INVESTMENT INCOME	160,245	190,394	150,000	100,000	87,500
OTHER REVENUE	<u>64,511</u>	<u>8,715</u>	<u>15,000</u>	<u>2,500</u>	<u>250</u>
TOTAL SOLID WASTE	<u><u>\$6,337,610</u></u>	<u><u>\$6,237,162</u></u>	<u><u>\$6,718,950</u></u>	<u><u>\$6,162,100</u></u>	<u><u>\$6,506,550</u></u>

FUND: 450 SOLID WASTE FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2008-09**

2007 Approved	2008 Requested	2009 Requested	JOB TITLE	FY 2009 ADOPTED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$79,354
1	1	1	Administrative Specialist II	44,468
1	1	0	Customer Service Representative	0
<u>3</u>	<u>3</u>	<u>2</u>		<u>123,822</u>
RESIDENTIAL				
1	1	1	Solid Waste Supervisor	71,228
2	2	2	Equipment Operator III	92,508
4	3	3	Crew Leader III	154,968
7	8	8	Service Worker III	327,142
<u>14</u>	<u>14</u>	<u>14</u>		<u>645,846</u>
COMMERCIAL				
1	1	1	Solid Waste Supervisor	68,220
6	6	6	Equipment Operator V	291,279
1	1	1	Service Worker III	34,816
<u>8</u>	<u>8</u>	<u>8</u>		<u>394,315</u>
RECYCLING				
2	2	2	Equipment Operator V	83,208
2	2	2	Service Worker III	69,632
<u>4</u>	<u>4</u>	<u>4</u>		<u>152,840</u>
29	29	28	Regular Salaries	1,316,823
			Other Salaries	3,360
			Overtime	114,750
			Employer Payroll Expenses	580,329
			Total Personal Services	<u><u>\$2,015,262</u></u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450			07-08	07-08	08-09	
ACCOUNT DESCRIPTION		06-07	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,109,815	1,230,037	1,221,600	1,316,823	86,786
10-30	OTHER SALARIES	3,470	0	3,360	3,360	3,360
10-40	OVERTIME	82,219	109,120	62,920	114,750	5,630
25-01	FICA	86,222	91,509	98,330	97,349	5,840
25-03	RETIREMENT CONTRIBUTIONS	101,320	124,322	115,550	184,418	60,096
25-04	LIFE/HEALTH INSURANCE	267,202	300,348	304,380	298,082	(2,266)
25-07	EMPLOYEE ALLOWANCES	440	480	480	480	0
TOTAL PERSONAL SERVICES		1,650,688	1,855,816	1,806,620	2,015,262	159,446
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,735	2,600	2,330	2,600	0
30-01	CITY ADMINISTRATION	275,000	289,000	289,000	289,000	0
30-05	COUNTY LANDFILL	1,301,831	1,543,523	1,477,500	1,620,648	77,125
30-40	CONSTRUCTION MGT FEE	6,300	17,670	17,670	0	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	(20,340)	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	1,097,294	1,057,557	1,017,500	1,093,451	35,894
38-01	PAYMENTS IN LIEU OF TAXES	351,000	360,000	360,000	388,329	28,329
40-00	TRAINING & TRAVEL COSTS	828	2,450	2,220	3,550	1,100
40-04	SAFETY PROGRAMS	0	1,100	200	0	(1,100)
41-00	COMMUNICATIONS	8,489	10,340	8,940	8,160	(2,180)
41-01	TELEPHONE	2,390	2,040	2,040	2,790	750
41-03	RADIO & PAGER	0	0	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	373,186	503,420	474,780	504,750	1,330
42-11	EQUIP. SERVICES - FUEL	169,416	224,756	260,350	314,065	89,309
43-01	ELECTRICITY	9,519	11,386	11,024	11,887	501
43-02	WATER, SEWER, GARBAGE	6,551	8,000	6,870	8,000	0
44-02	EQUIPMENT RENTAL	37,549	36,240	37,160	36,240	0
45-22	SELF INS. PROPERTY DAMAGE	156,588	177,480	177,480	151,814	(25,666)
46-00	REPAIR AND MAINTENANCE	14,043	21,520	17,520	21,520	0
47-00	PRINTING AND BINDING	835	4,500	2,000	4,500	0
47-02	ADVERTISING (NON-LEGAL)	857	1,200	1,050	1,200	0
47-06	DUPLICATING	0	1,200	0	1,200	0
49-02	INFORMATION SERVICES	97,420	80,950	80,950	63,197	(17,753)
51-00	OFFICE SUPPLIES	1,488	1,500	1,500	2,000	500
52-00	OPERATING SUPPLIES	16,174	24,100	18,300	24,600	500
52-01	MINOR OPERATING EQUIPMENT	10,104	15,700	12,700	15,700	0
52-07	UNIFORMS	6,672	6,880	7,180	6,880	0
52-09	OTHER CLOTHING	3,329	4,100	4,300	4,750	650
52-10	JANITORIAL SUPPLIES	467	600	600	2,500	1,900
52-51	SOLID WASTE DUMPSTERS	88,158	98,460	87,000	95,000	(3,460)
54-01	MEMBERSHIPS	439	1,053	1,053	1,053	0
54-02	BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00	DEPRECIATION	315,478	0	0	0	0
TOTAL OPERATING EXPENSES		4,332,800	4,509,325	4,379,217	4,679,384	187,729
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	0	0	0
60-30	IMPROVEMENTS O/T BUILDING	0	0	0	0	0
60-40	MACHINERY & EQUIPMENT	0	14,000	4,000	14,000	0
60-70	VEHICLES	0	390,000	744,241	418,000	28,000
99-01	OPERATING CONTINGENCY	0	10,000	0	0	(10,000)
TOTAL NON-OPERATING EXPENSES		0	414,000	748,241	432,000	18,000
TOTAL EXPENSES		5,983,488	6,779,141	6,934,078	7,126,646	347,505

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	119,367	135,166	146,000	123,822	(11,344)
10-40 OVERTIME	307	750	750	750	0
25-01 FICA	8,741	9,865	11,180	9,124	(741)
25-03 RETIREMENT CONTRIBUTIONS	8,552	12,863	13,840	15,911	3,048
25-04 LIFE/HEALTH INSURANCE	61,627	44,752	40,880	26,071	(18,681)
25-07 EMPLOYEE ALLOWANCES	440	480	480	480	0
TOTAL PERSONAL SERVICES	199,034	203,876	213,130	176,158	(27,718)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	493	550	550	550	0
30-01 CITY ADMINISTRATION	275,000	289,000	289,000	289,000	0
30-40 CONSTRUCTION MGT FEE	6,300	17,670	17,670	0	(17,670)
30-91 LOSS ON DISPOSAL FIXED ASSETS	(20,340)	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	22,159	20,202	29,500	20,202	0
38-01 PAYMENTS IN LIEU OF TAXES <i>Office Cleaning \$3802; City Cardboard Recycling \$8400, Temp Labor \$8000 6% of revenues</i>	351,000	360,000	360,000	388,329	28,329
40-00 TRAINING & TRAVEL COSTS	749	2,000	2,000	3,550	1,550
41-00 COMMUNICATIONS	5,106	6,500	5,100	4,320	(2,180)
41-01 TELEPHONE	2,390	2,040	2,040	2,790	750
41-03 RADIO AND PAGER	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIR	11,478	5,780	5,780	2,840	(2,940)
42-11 EQUIP. SERVICES - FUEL	4,957	1,594	1,850	1,994	400
43-01 ELECTRICITY	7,260	7,986	7,624	8,385	399
43-02 WATER, SEWER, GARBAGE	6,551	8,000	6,870	8,000	0
44-02 EQUIPMENT RENTAL	1,429	2,160	2,160	2,160	0
45-22 SELF INSURANCE	156,588	177,480	177,480	151,814	(25,666)
46-00 REPAIR AND MAINTENANCE <i>Handheld Radio Support \$2,520 and Misc maintenance items \$4,500</i>	4,500	7,020	7,020	7,020	0
47-00 PRINTING AND BINDING <i>Garbage grams, notices, holiday schedules and flyers</i>	835	4,500	2,000	4,500	0
47-02 ADVERTISING (NON-LEGAL)	857	1,200	1,050	1,200	0
47-06 DUPLICATING	0	1,200	0	1,200	0
49-02 INFORMATION SERVICES	97,420	80,950	80,950	63,197	(17,753)
51-00 OFFICE SUPPLIES	1,488	1,500	1,500	2,000	500
52-00 OPERATING SUPPLIES	1,430	1,500	1,500	2,000	500
52-07 UNIFORMS	0	0	0	0	0
52-09 OTHER CLOTHING	74	500	500	500	0
52-10 JANITORIAL SUPPLIES	467	600	600	2,500	1,900
54-01 MEMBERSHIPS	439	1,053	1,053	1,053	0
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00 DEPRECIATION	31,801	0	0	0	0
TOTAL OPERATING EXPENSES	970,431	1,000,985	1,003,797	969,104	(31,881)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	0	0	0
60-30 IMPROVEMENT O/T BUILDINGS	0	0	0	0	0
60-40 MACHINERY & EQUIPMENT <i>Handheld Radio Support and Misc replacement items</i>	0	14,000	4,000	14,000	0
60-70 VEHICLE <i>Front Loading Truck (\$210,000); Rear Loading Truck (\$180,000); Satellite Collection Vehicle (\$28,000)</i>	0	390,000	744,241	418,000	28,000
99-01 OPERATING CONTINGENCY	0	10,000	0	0	(10,000)
TOTAL NON-OPERATING EXPENSES	0	414,000	744,241	432,000	18,000
TOTAL EXPENSES	\$1,169,465	\$1,618,861	\$1,961,168	\$1,577,262	(41,599)

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	563,877	592,563	589,900	645,846	53,283
10-40 OVERTIME	44,057	56,750	30,000	60,000	3,250
25-01 FICA	43,724	44,175	47,350	48,171	3,996
25-03 RETIREMENT CONTRIBUTIONS	55,943	61,947	55,710	91,854	29,907
25-04 LIFE/HEALTH INSURANCE	117,052	143,503	140,400	139,997	(3,506)
TOTAL PERSONAL SERVICES	824,653	898,938	863,360	985,868	86,930
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	323	550	380	550	0
30-05 COUNTY LAND FILL	268,692	286,185	287,000	300,494	14,309
40-00 TRAINING & TRAVEL COSTS	11	450	220	0	(450)
40-04 SAFETY PROGRAMS	0	600	0	0	(600)
42-10 EQUIP.SERVICES - REPAIR	147,203	206,829	180,000	217,800	10,971
42-11 EQUIP.SERVICES - FUEL	64,081	82,633	83,000	117,320	34,687
52-00 OPERATING SUPPLIES	2,761	3,000	3,000	3,000	0
52-07 UNIFORMS	2,991	3,500	3,500	3,500	0
52-09 OTHER CLOTHING	1,955	2,000	2,000	2,350	350
59-00 DEPRECIATION	86,356	0	0	0	0
TOTAL OPERATING EXPENSES	574,373	585,747	559,100	645,014	59,267
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$1,399,026	\$1,484,685	\$1,422,460	\$1,630,882	146,197

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
30-05 COUNTY LANDFILL	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	643,008	699,825	668,000	727,818	27,993
<i>Current amount for contracted horticulture collections, plus 5% CPI</i>					
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	43,095	0	0	0	0
TOTAL OPERATING EXPENSES	686,103	699,825	668,000	727,818	27,993
TOTAL EXPENSES	\$686,103	\$699,825	\$668,000	\$727,818	\$27,993

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	315,948	357,771	354,200	394,315	36,544
10-30 OTHER SALARIES <i>Standby pay per contract</i>	3,470	0	3,360	3,360	3,360
10-40 OVERTIME	30,679	48,620	25,000	50,000	1,380
25-01 FICA	24,943	26,576	28,900	28,759	2,183
25-03 RETIREMENT CONTRIBUTIONS	29,793	38,278	34,500	57,013	18,735
25-04 LIFE/HEALTH INSURANCE	63,746	84,073	86,100	95,969	11,896
TOTAL PERSONAL SERVICES	468,579	555,318	532,060	629,416	74,098
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	368	500	400	500	0
30-05 COUNTY LANDFILL <i>County 5% increase plus increased volume</i>	1,033,139	1,256,338	1,190,000	1,319,154	62,816
31-04 OTHER CONTRACTUAL SERVICES <i>Resolution amount for Sunshine, increased pulls, plus CPI</i>	308,093	322,530	319,000	335,431	12,901
40-00 TRAINING & TRAVEL COSTS	68	0	0	0	0
40-04 SAFETY PROGRAMS	0	500	200	0	(500)
41-00 COMMUNICATIONS <i>Phone modem for 8 compactors</i>	3,383	3,840	3,840	3,840	0
42-10 EQUIP.SERVICES - REPAIR	197,249	277,505	260,000	246,210	(31,295)
42-11 EQUIP.SERVICES - FUEL	80,122	112,832	139,000	136,091	23,259
43-01 ELECTRICITY	2,259	3,400	3,400	3,502	102
44-02 EQUIPMENT RENTAL <i>Compactor Rentals (8)</i>	36,120	34,080	35,000	34,080	0
46-00 REPAIR & MAINTENANCE	6,464	7,500	7,500	7,500	0
46-05 STORM REPAIR	0	0	0	0	0
52-00 OPERATING SUPPLIES	9,855	12,000	9,800	12,000	0
52-07 UNIFORMS	1,993	2,080	2,080	2,080	0
52-09 OTHER CLOTHING <i>8 employees' boot allowances plus t-shirts and hats</i>	1,000	1,000	1,000	1,200	200
52-51 SOLID WASTE DUMPSTERS <i>Replacement dumpsters \$85,000 and 96 gallon carts for commercial cart route</i>	88,158	98,460	87,000	95,000	(3,460)
59-00 DEPRECIATION	117,061	0	0	0	0
TOTAL OPERATING EXPENSES	1,885,332	2,132,565	2,058,220	2,196,588	64,023
TOTAL EXPENSES	\$2,353,911	\$2,687,883	\$2,590,280	\$2,826,004	138,121

**FISCAL YEAR 2008-09
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534 ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	110,623	144,537	131,500	152,840	8,303
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	7,176	3,000	7,170	4,000	1,000
25-01 FICA	8,814	10,893	10,900	11,295	402
25-03 RETIREMENT CONTRIBUTIONS	7,032	11,234	11,500	19,640	8,406
25-04 LIFE/HEALTH INSURANCE	24,777	28,020	37,000	36,045	8,025
TOTAL PERSONAL SERVICES	158,422	197,684	198,070	223,820	26,136
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	551	1,000	1,000	1,000	0
30-05 COUNTY LAND FILL	0	1,000	500	1,000	0
31-04 OTHER CONTRACTUAL SERVICES	124,034	15,000	1,000	10,000	(5,000)
<i>Contracted services as needed for recycle materials</i>					
42-10 EQUIP.SERVICES - REPAIRS	17,256	13,306	29,000	37,900	24,594
42-11 EQUIP.SERVICES - FUEL	20,256	27,697	36,500	58,660	30,963
44-00 RENTALS/LEASES	0	0	0	0	0
46-00 REPAIR & MAINTENANCE	3,079	7,000	3,000	7,000	0
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	2,128	7,600	4,000	7,600	0
<i>Boots, Rain gear, oil dry, water coolers, brooms, labels, and other</i>					
52-01 OPERATING EQUIPMENT	10,104	15,700	12,700	15,700	0
<i>Recycling carts and bins</i>					
52-07 UNIFORMS	1,688	1,300	1,600	1,300	0
<i>T-shirts and Uniform rental</i>					
52-09 OTHER CLOTHING	300	600	800	700	100
<i>Shoe allowance</i>					
59-00 DEPRECIATION	37,165	0	0	0	0
TOTAL OPERATING EXPENSES	216,561	90,203	90,100	140,860	50,657
<u>NON-OPERATING EXPENSES</u>					
60-70 VEHICLES	0	0	0	0	0
99-01 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$374,983	\$287,887	\$288,170	\$364,680	76,793

CIP PROJECTS FUND 450 - SOLID WASTE

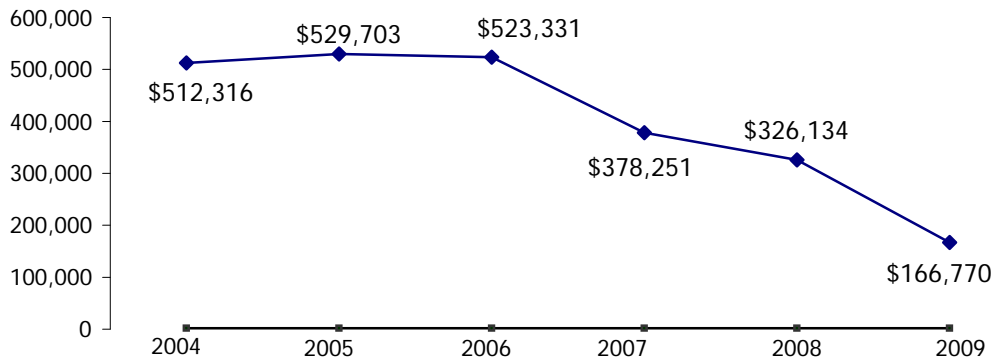
CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
SOLID WASTE						
09P11	Front Loading Refuse Truck	210,000	215,000	220,000	230,000	230,000
09P01	Rear Loading Refuse Truck	180,000	-	190,000	-	195,000
09P02	Satellite Collection Vehicle	28,000	28,000	30,000	30,000	30,000
	Recycling Carts	-	450,000	-	-	-
GRAND TOTAL SOLID WASTE		418,000	693,000	440,000	260,000	455,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	\$ 378,251
Projected Revenues FY 2007-08	\$2,004,620
Projected Expenditures FY 2007-08	\$2,056,737
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$52,117)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2008	\$326,134
Add Fiscal Year 2008-09 Budgeted Revenues	
Dock Rentals	\$570,000
Fuel Sales	\$1,250,000
Bait & Misc. Sales	\$80,000
Naples Landing	\$100,000
City Fines	\$400
Application Fees	\$1,000
Interest Income	\$5,000
	<u>\$2,006,400</u>
TOTAL AVAILABLE RESOURCES:	\$2,332,534
Less Fiscal Year 2008-09 Budgeted Expenditures	
Personal Services	\$255,233
Fuel Purchases	900,000
Resale Inventory	50,000
Operations & Maintenance	243,101
Transfer - Administration	144,428
Transfer - Self Insurance	165,987
Transfer - Pmt in Lieu of Taxes	107,015
Capital Expenditures	300,000
	<u>\$2,165,764</u>
BUDGETED CASH FLOW	(\$159,364)
Projected Unrestricted Net Assets as of September 30, 2009	<u><u>\$166,770</u></u>

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: City Dock Fund (Fund 460)

Mission:

To be responsive to the public by providing exceptional City Dock facilities and services in a cost effective, efficient and professional manner and by providing the citizens, employees, and tenants with professional customer service.

The Naples City Dock is located on the Naples Bay end of 12th Avenue South. Situated at marker 35, the dock monitors VHF channel 16 and has both gas and diesel fuel available. Water depth is up to 17 feet at the dock itself, and the channel is generally six to seven feet.

The dock has 84 boat slips and can accommodate lengths up to 110 feet on the T heads at the end of each set of slips, as can the fuel dock. Slips are usually available for transients, although reservations are recommended. Heads with showers are available, as are laundry facilities, bait and ice. A ship's store is located at the land side of the dock in Crayton Cove, along with restaurants and a trolley service.

2008-09 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3A (Maintain and improve public amenities for residents), deliver quality waterfront facilities and services responsive to changing boater needs		
Obtain Clean Marina designation upon successful receipt of submerged lands lease from DEP	October 2008	June 2009
Provide specialized service assistance to boaters through review and issuance of occupational license, fishing charters and emergency assistance on a daily basis	October 2008	Sept. 2009
Provide a marina safety program designed to protect vessel operators and guests by monitoring and providing personal assistance with the fueling of vessels on a daily basis	October 2008	Sept. 2009
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), provide a financially stable municipal marina		
Conduct fuel market surveys on a weekly basis to insure retail fuel remains competitively priced	October 2008	Sept. 2009
Maintain an overall boat slip rental occupancy of 100% at all times	October 2008	Sept. 2009

Fund Summary Page (continued)

DEPARTMENT Community Services
 FUND: City Dock

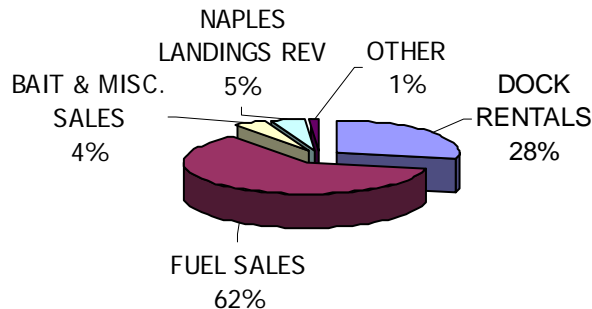
	Estimated Start	Estimated Completion
Conduct monthly pricing assessment of rental fees, retail services and transient lodging to insure market competitiveness on an annual basis	October 2008	Sept. 2009
As part of Vision Goal #3D (Maintain and enhance public safety), provide waterfront facilities that are safely maintained and within regulatory compliance.		
Maintain preventative maintenance program at facilities with physical inspections conducted daily and safety repairs completed within 24 hours of observation	October 2008	Sept. 2009
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	October 2008	Sept. 2009

2008-09 Significant Budgetary Issues

The budget of the Dock Fund for FY08-09 is \$2,165,764. In the next fiscal year, staff will continue to review ways to keep the Dock solvent. The 08-09 budget uses a significant portion (\$159,364) of fund balance to fund the DEP required fuel tank replacements. Normally this would not be of concern as long as operations remained funded. However, the state of the economy is such that recreational boating remains a low priority to consumers, and the revenues to the dock fund are depressed. This leaves the future planned project of the dock upgrade without a potential source of funding, and the dock operations must be monitored closely to ensure continued operational solvency.

Revenues

Where the Money Comes From



Revenues into this fund total \$2,006,400. Fuel sales make up 62% 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 2008-09 from the sale of fuel is expected to be \$350,000, which is lower than 2007-08. Dock rental, \$570,000, makes up 28% of the fund's revenues.

Fund Summary Page (continued)

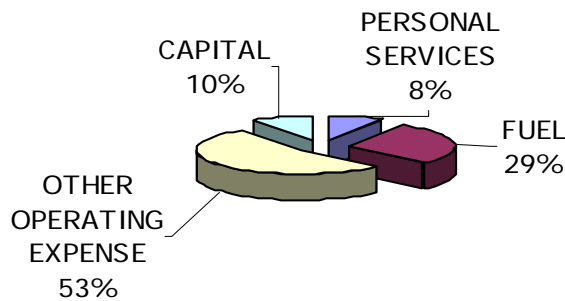
DEPARTMENT Community Services
FUND: City Dock

The Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$100,000, which includes the \$60 annual parking permit, parking meter collections and fees for violations.

Expenditures

Personal Services, budgeted at \$255,233, represents a 10% decrease from the adopted budget of FY07-08 resulting from the elimination of one full time Dockkeeper. This position was eliminated during 2007-08, due to declining boat use and activity.

Where the Money Goes



Operating expenditures for this fund total \$1,610,531 a decrease of 21% from the FY 07-08 adopted budget. The largest expenses of this budget are:

Fuel (for resale)	\$900,000
Insurance	\$165,987
City Administration (General Fund Reimbursement)	\$144,428
Payment in Lieu of Taxes (PILOT)	\$107,015
Resale Supplies (bait, soda, etc)	\$50,000
Utilities (electricity, water, sewer, garbage)	\$63,000
Submerged Land Lease and Storage Unit Rental	\$35,000

General Liability insurance costs have increased nearly 300% in three years. These costs are primarily a result of legal fees associated with the City's defense of several lawsuits involving the City Dock.

Capital is budgeted at \$300,000. This is for the required replacement of the City Dock Fuel Tank.

2008-09 Performance Measures and Benchmarking

	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Boat slip occupancy rate	90%	100%	100%	100%
Fuel sales	\$1,171,912	\$1,200,000	\$1,440,000	\$1,250,000
Dock rentals	\$511,839	\$525,000	\$605,000	\$570,000
Gallons of Fuel Sold	461,955	456,415	445,000	365,500

STAFFING SUMMARY
FUND 460: COMMUNITY SERVICES/DOCK
FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	Waterfront Operations Manager	\$80,604
1	1	1	Assistant Dockmaster	43,089
3	3	2	Dockkeeper	69,968
0	0	0	Fuel Attendant	0
				193,661
5	5	4	Regular Salaries	193,661
				15,000
				46,572
				\$255,233



**FISCAL YEAR 2008-09
CITY DOCK FUND
REVENUE SUMMARY**

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>PROJECTED 2007-08</u>	<u>BUDGET 2008-09</u>
D.E.P. GRANT	\$45,000	-	-	-	-
DOCK RENTALS	489,477	515,666	605,000	518,320	570,000
FUEL SALES	1,214,490	1,295,422	1,500,000	1,300,000	1,250,000
BAIT & MISC. SALES	78,959	94,896	90,000	82,000	80,000
NAPLES LANDINGS REV	80,332	94,449	85,000	90,000	100,000
CITY FINES	14,925	400	3,500	600	400
OTHER CHARGES FOR SVCS	1,970	2,975	2,000	1,200	1,000
INVESTMENT EARNINGS	<u>30,072</u>	<u>30,044</u>	<u>28,000</u>	<u>12,500</u>	<u>5,000</u>
TOTAL CITY DOCK	<u><u>\$1,955,225</u></u>	<u><u>\$2,033,852</u></u>	<u><u>\$2,313,500</u></u>	<u><u>\$2,004,620</u></u>	<u><u>\$2,006,400</u></u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Reduce (1) full time position</i>	224,787	206,200	206,522	193,661	(12,539)
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	20,322	20,000	15,398	15,000	(5,000)
25-01 FICA	17,788	15,485	16,655	14,759	(726)
25-03 RETIREMENT CONTRIBUTIONS	11,479	12,704	12,782	15,390	2,686
25-04 LIFE/HEALTH INSURANCE	30,987	27,833	28,702	16,423	(11,410)
TOTAL PERSONAL SERVICES	305,363	282,222	280,059	255,233	(26,989)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>	50,703	50,000	50,000	50,000	0
30-01 CITY ADMINISTRATION	137,550	144,428	144,428	144,428	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	4,888	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>Comcast Cable (\$4,100), Storage (\$3,800), Fire Alarm (\$600), Howco Oil (\$500)</i>	8,836	110,000	20,000	20,000	(90,000)
32-04 OTHER LEGAL SERVICES	49,090	10,000	0	0	(10,000)
38-01 PAYMENT IN LIEU OF TAXES	100,000	100,000	100,000	107,015	7,015
40-00 TRAINING AND TRAVEL COSTS	945	1,000	1,020	1,000	0
41-00 COMMUNICATIONS	5,710	7,500	7,500	7,500	0
42-10 EQUIP. SERVICES - REPAIRS	2,654	7,233	3,400	5,500	(1,733)
42-11 EQUIP. SERVICES - FUEL	4,012	3,229	3,750	1,408	(1,821)
43-01 ELECTRICITY	29,402	28,000	28,000	28,000	0
43-02 WATER, SEWER, GARBAGE	36,209	38,500	30,000	35,000	(3,500)
44-00 RENTALS & LEASES <i>Annual lease of dock/property from DEP</i>	28,960	30,000	31,809	35,000	5,000
45-22 SELF INS. PROPERTY DAMAGE	140,735	173,088	173,088	165,987	(7,101)
46-00 REPAIR AND MAINTENANCE <i>Repair/Maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>	32,331	50,000	40,000	41,000	(9,000)
47-02 ADVERTISING (NON LEGAL)	2,920	3,500	3,133	3,000	(500)
49-00 OTHER CURRENT CHARGES	24,200	0	0	0	0
49-02 INFORMATION SERVICES	21,900	17,150	17,150	11,893	(5,257)
51-00 OFFICE SUPPLIES	2,012	2,000	1,900	2,000	0
51-06 RESALE SUPPLIES	54,802	55,000	45,000	50,000	(5,000)
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-02 FUEL <i>Projected fuel sales based on 215,000 gallons sold</i>	1,098,646	1,200,000	900,000	900,000	(300,000)
52-09 OTHER CLOTHING	1,982	2,000	1,500	1,500	(500)
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	115	100	0	300	200
59-00 DEPRECIATION/AMORTIZATION	123,746	0	0	0	0
59-01 AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	1,962,348	2,032,728	1,601,678	1,610,531	(422,197)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	0	0	0
60-30 IMPROVEMENTS O/T BUILDING <i>Replace underground fuel tank</i>	0	75,000	95,000	300,000	225,000
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
60-70 VEHICLES	0	81,000	80,000	0	(81,000)
70-11 PRINCIPAL	0	0	0	0	0
70-12 INTEREST	0	0	0	0	0
TOTAL NON-OPERATING	0	156,000	175,000	300,000	144,000
TOTAL EXPENSES	\$2,267,711	\$2,470,950	\$2,056,737	\$2,165,764	(305,186)

CIP PROJECTS FUND 460 - CITY DOCK

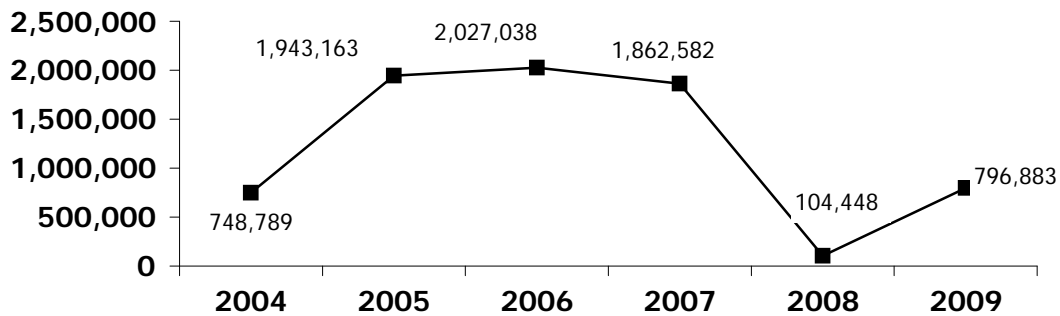
PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
09Q01	City Dock Fuel Tank Replacement	300,000	0	0	0	0
	Municipal Dock Design/Reconstruction	0	0	4,000,000	0	0
Total Fund		300,000	0	4,000,000	0	0



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007		\$1,862,582
Projected Revenues FY 2007-08		\$3,343,147
Projected Expenditures FY 2007-08		\$5,101,281
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$1,758,134)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2008		\$104,448
Add Fiscal Year 2008-09 Budgeted Revenues		
Stormwater Fees	\$3,850,000	
FDEP Awarded Grants	\$750,000	
Grants (pending award)	2,250,000	
Interest Income	40,000	
Auction Proceeds	2,000	
CRA Transfer/Loan Repayment	14,548	
		<u>\$6,906,548</u>
TOTAL AVAILABLE RESOURCES:		\$7,010,996
Less Fiscal Year 2008-09 Budgeted Expenditures		
Personal Services	\$436,038	
Operations & Maintenance	561,584	
Lake Maintenance	10,000	
State Revolving Loan - Principal	174,319	
State Revolving Loan - Interest	81,453	
CIP	4,800,000	
Transfers:		
General Fund Admin.	131,000	
Self-Insurance	19,719	
		<u>\$6,214,113</u>
BUDGETED CASH FLOW		\$692,435
Projected Unrestricted Net Assets as of September 30, 2009		<u><u>\$796,883</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page

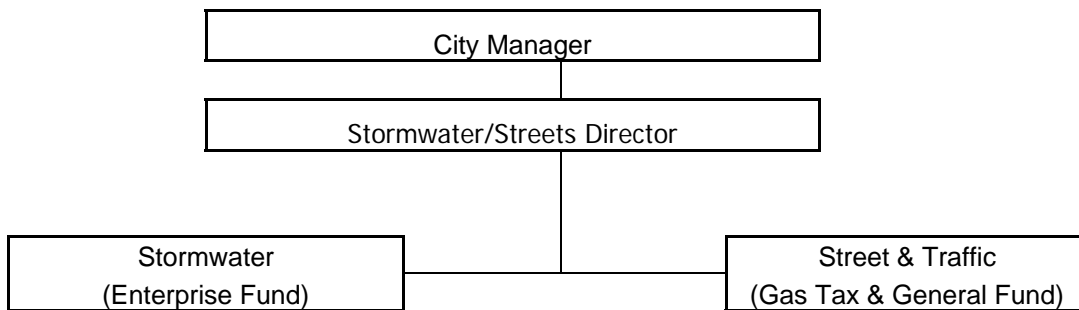


DEPARTMENT: Stormwater/Streets Department
FUND: Stormwater Fund (Fund 470)

Mission: The mission of the Stormwater Division of Public Works is to improve flood protection and water quality through the construction, maintenance and operation of the public stormwater system and the preservation and restoration of area waterways.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one director, yet operate out of separate funds due to their separate funding sources. This Streets and Stormwater Department was created for Fiscal Year 2008-09, when the Construction Management Department was eliminated, and these two funds were separated from the Public Works Department. 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

Per the **2007 City of Naples Vision Plan**, staff has developed a list of Capital Improvement Projects that strive to achieve the specific **Critical Element Goals** to ***“Restore Naples Bay, protect beaches and other key waters”, and “Continue and strengthen the City’s leadership role in environmental protection and regional/community sustainability”.***

The Stormwater Division will use the City’s 10 Year Stormwater Master Plan to guide the development of the 5-Year Capital Improvement Plan. Both plans include design/permitting/construction of major improvements in Drainage Basins I through X, improving levels of service, implementing National Pollution Discharge Elimination System (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. Due to the increasing emphasis

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

the community has placed on improving the water quality in Naples Bay, external funding sources will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities.

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.

Any activity in a developed watershed affects the water in the bay. Hazardous chemicals, automotive products, pesticides, fertilizers, pet and wildlife 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.

Stormwater Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.		
Analyze the Stormwater Fee Methodology	Oct 2008	June 2009
Design Basin III – Phase II Stormwater Improvements	Dec 2008	June 2009
Design & Construct Basin V Stormwater Improvements	October 2008	September 2009
Construct Cove Station Improvements	Dec 2008	June 2009
Develop Basin II Options to Eliminate Gulf Outfalls	September 2008	September 2009
Continue the Stormwater System Inventory Process (GIS)	October 2008	Ongoing
As part of Vision Goal 3A (Maintain and improve public amenities for residents) and Vision Goal 3B (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.		
- Citywide Swale restoration program.	October 2008	Ongoing
- Replace cracked, leaking, undersized piping	October 2008	Ongoing
-Clean out sumps within drainage inlets and manholes citywide	March 2009	June 2009
As part of Vision Goal 3B (Promote community health), continue the NPDES Program.		
Public Outreach/Education Program	October 2008	Ongoing
FDEP Reporting	January 2009	September 2009
Water Quality Management Plan for Lake Systems	February 2009	September 2009

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

As part of Vision Goal 3D (Maintain and enhance public safety)		
- Replace undersized, non-functional drain inlets and manholes	October 2008	Sept 2009
- Install flap gates and other backflow preventers to minimize tidal backflows into the stormsewer system	October 2008	Sept 2009
- Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge	October 2008	Ongoing
- Develop sediment removal plans for City stormwater lakes and implement accordingly	October 2008	September 2009
- Plant littoral zones in lakes without inhibiting drainage function and maintenance	May/June 2009	Annually

2008-09 Significant Budgetary Issues

The budget of the Stormwater Fund for FY08-09 is \$6,214,113, an increase of \$483,886 over the adopted FY 07-08 budget.

Revenues

In 2008, City Council approved rates based on an in depth rate study conducted by a consultant. These new rates went into effect in January, with the rate for a typical residential unit increasing from \$4 per month to \$11.40 per month. In October 2008, the rates will be allowed to increase to \$11.84, based upon the percentage increase of the United States Consumer Price Index. See Ordinance 08-12004 for additional information.

Revenues into the fund total \$6,906,548. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. Stormwater fees are budgeted at \$3,850,000.

Grants have been included in this budget. These include \$500,000 from the Florida Department of Environmental Protection for Basin II and \$250,000 for Basin V. The Southwest Florida Water Management District has allocated \$1.5 million for Basins III and V, with a portion of that related to costs in 2007-08. An application for an additional \$750,000 from the Southwest Florida Water Management District has been submitted.

Interest earnings of \$40,000 are projected based on an interest rate of 2.5%.

Expenditures

Personal Services cost is \$436,038 for the 5.5 proposed positions, a decrease of one-half of a position. This reduction consists of the following changes:

Natural Resources Manager	(Minus 0.5 position) this was 50% funded by the Stormwater fund, and is now fully funded in the General fund
Engineer Manager	(Minus 0.5 positions) this was fully funded in the Stormwater fund, and is now half funded by the Streets Fund.
Stormwater/Streets Director	(Plus 0.5 positions) this new position is split half with the Stormwater fund and half with the Streets fund.

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

Despite the net reduction in positions, the personal services portion of the budget increased by \$36,022.

Operating expenditures total \$722,303, an increase of \$150,595 over the 2007-08 budget. Approximately 63% of these expenses are made up of the following five line-items:

City Administration (General Fund Reimbursement)..... \$131,000
Professional Services/Engineering & Surveying..... \$170,000
Other Contractual Services (Easement Repairs)..... 45,000
Fuel and Equipment Repair 70,814
County Landfill (for disposal of street sweeping) 30,000

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 which requires special handling and special charges.

One line item, the Construction Management Fee was eliminated in the amount of \$103,790 due to the reorganization of the Construction Management Fund. However, this fund requires substantial professional engineering services due to the many varied projects in the planning stages which can be seen in line item 3100-Professional Services.

Non-Operating Expenditures total \$5,055,722. This includes debt service (principal and interest) on the outstanding State Revolving Loans of \$255,772, and capital improvements.

The detail of the \$4.8 million in capital improvements is listed on the page that follows the line-item budget. In FY 2007-08 a significant portion of the capital improvements were funded in part by the unrestricted net assets of the fund, reducing the available fund balance. However, these are to be reimbursed by grants to be received during 08-09.

2008-09 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 07/08	Cape Coral 07/08	Fort Myers 07/08	Marco Isl. 07/08
Swale Re-grading (Budget Amount)	\$300,000	\$Not Available	\$ Not Available	\$50,000
Reconstruction of Drainage Pipes & Inlets (Budget Amount)	\$250,000	\$400,000	\$ Not Available	\$100,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$2,250,000	\$2,500,000	\$500,000	\$500,000

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

The following performance measures show the trends of the City of Naples.

Performance Measures	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	31	64	75	100
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	25	44	90	100
Street Sweeping (Miles Per Year)	2,500	2,800	2,750	2,800
Maintenance of Storm Sewers, Outfall Pipes and Control Structures (Number of Work Orders)	55	51	85	100

FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
2008-09 EMPLOYEE SUMMARY

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
0	0	0.5	Stormwater/Streets Director	\$64,699
1	1	0.5	Engineer Manager	\$45,644
1	1	1	Operations Supervisor	70,514
1	1	1	Equipment Operator III	40,081
1	1	1	Crew Leader II	33,638
1	1	1	Service Worker I	28,357
0	0.5	0	Natural Resources Manager	0
0.5	0.5	0.5	Administrative Specialist I	19,776
<hr/>				
5.5	6	5.5	Regular Salaries	302,708
			Overtime	10,000
			Employer Payroll Expenses	123,330
<hr/>				
			Total Personal Services	<u><u>\$436,038</u></u>



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>ESTIMATED 2007-08</u>	<u>ADOPTED 2008-09</u>
STORMWATER FEES	1,498,455	1,409,707	3,940,672	2,030,000	3,850,000
INTEREST EARNED	101,251	101,465	75,630	53,050	40,000
COMMITTED GRANTS (1)	0	0	0	50,000	750,000
GRANTS (2)	7,298	252,097	0	1,193,549	2,250,000
CRA TRANSFER-10TH STREET (3)	0	14,548	14,548	14,548	14,548
OTHER	<u>1,864</u>	<u>13,075</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL STORMWATER	<u>\$1,608,868</u>	<u>\$1,790,892</u>	<u>\$4,032,850</u>	<u>\$3,343,147</u>	<u>\$6,906,548</u>

- (1) FDEP Basin II \$500,000; FDEP Basin V \$250,000
- (2) South West Florida Water Management District Basin III & V \$1.5 million
South West Florida Water Management \$750,000
- (3) The CRA transfer represents the budgeted repayment of principal and interest on an interfund loan. Accounting principles require that actual receipts be credited to interest and principal. Therefore, historical data does not show in this line item.

**FISCAL YEAR 2008-09
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,809	292,937	280,800	302,708	9,771
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	5,680	4,000	10,000	10,000	6,000
25-01 FICA	10,640	22,111	22,200	22,823	712
25-03 RETIREMENT CONTRIBUTIONS	11,597	27,682	26,900	43,712	16,030
25-04 LIFE/HEALTH INSURANCE	29,861	52,566	57,200	53,675	1,109
25-07 EMPLOYEE ALLOWANCES	560	720	720	3,120	2,400
TOTAL PERSONAL SERVICES	197,147	400,016	397,820	436,038	36,022
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	375	2,500	2,500	2,500	0
30-01 CITY ADMINISTRATION	125,000	131,000	131,000	131,000	0
30-05 COUNTY LANDFILL	21,986	25,000	45,000	30,000	5,000
<i>Disposal of Street Sweepings, Storm System Cleaning</i>					
30-07 SMALL TOOLS	0	1,000	1,000	2,000	1,000
30-40 CONSTRUCTION MGT FEE	82,600	103,790	103,790	0	(103,790)
31-00 PROFESSIONAL SERVICES	32,890	50,000	98,500	100,000	50,000
<i>Engineering Firm to assist with daily operations</i>					
31-01 PROFESSIONAL SERVICES	9,851	25,000	17,500	70,000	45,000
<i>Surveying Services, Engr Design & Environmental Permitting Support</i>					
31-04 OTHER CONTRACTUAL SERVICES	14,719	50,000	27,800	45,000	(5,000)
<i>R/W Easement Repairs and Copier Rental</i>					
40-00 TRAINING & TRAVEL COSTS	777	2,300	2,220	5,000	2,700
<i>One day seminars, Management, Stormwater Technicians short schools (2 @ \$650 each)</i>					
40-03 SAFETY	500	500	500	2,500	2,000
41-01 TELEPHONE	163	290	290	2,400	2,110
42-02 POSTAGE & FREIGHT	135	200	200	500	300
42-10 EQUIP. SERVICES - REPAIR	11,035	32,422	30,400	47,350	14,928
42-11 EQUIP. SERVICES - FUEL	5,224	12,670	19,000	23,464	10,794
43-01 ELECTRICITY	20,499	36,300	24,500	30,000	(6,300)
43-02 WATER, SEWER, GARBAGE	85	0	0	0	0
44-01 BUILDING RENTAL	0	0	0	15,036	15,036
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
45-22 SELF-INSURANCE CHARGE	12,069	15,996	15,996	19,719	3,723
46-00 REPAIR & MAINTENANCE	2,120	2,400	2,400	5,000	2,600
46-04 EQUIPMENT MAINTENANCE	1,213	1,500	1,500	7,500	6,000
46-08 LAKE MAINTENANCE	0	10,000	10,000	10,000	0
<i>Aquatic Plant Control administered by Community Services</i>					
46-12 ROAD REPAIRS	81,361	12,000	60,000	75,000	63,000
47-06 PRINTING & BINDING	0	0	0	0	0
49-02 INFORMATION SERVICES	22,630	20,940	20,940	29,184	8,244
51-00 OFFICE SUPPLIES	490	500	500	3,500	3,000
52-00 OPERATING SUPPLIES	23,662	25,000	25,000	50,000	25,000
<i>Lab Supplies, Sod, Storm Drain Grates. Etc.</i>					
52-02 FUEL	2,012	7,000	7,000	10,000	3,000
52-07 UNIFORMS	741	1,300	1,300	2,000	700
52-09 OTHER CLOTHING	267	700	700	1,500	800
54-01 MEMBERSHIPS	0	400	480	1,150	750
59-00 DEPRECIATION	675,420	0	0	0	0
TOTAL OPERATING EXPENSES	1,147,824	571,708	651,016	722,303	150,595

**FISCAL YEAR 2008-09
BUDGET DETAIL
STORMWATER**

470.6060.539 ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	4,050,000	3,776,537	4,800,000	750,000
60-40 MACHINERY & EQUIPMENT	0	0	20,136	0	0
60-70 VEHICLES	0	0	0	0	0
70-11 PRINCIPAL	0	169,155	169,155	174,319	5,164
70-12 INTEREST	86,888	86,617	86,617	81,453	(5,164)
TOTAL NON-OPERATING EXPENSES	86,888	4,305,772	4,052,445	5,055,772	750,000
TOTAL EXPENSES	\$1,431,859	\$5,277,496	\$5,101,281	\$6,214,113	483,886

CIP PROJECTS FUND 470 - STORMWATER

CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
STORMWATER						
07V15	Cove Pump Station (Basin III)	1,750,000	0	0	0	0
09V02	Citywide Drainage Imps(All Basins)	450,000	850,000	825,000	745,000	700,000
06V14	Basin III Stormwater System Imp	400,000	1,500,000	1,450,000	1,300,000	1,200,000
06V26	Basin V Stormwater System Imps	1,250,000	1,500,000	1,185,000	1,150,000	1,000,000
09V01	Riverside Circle Filter Marsh	200,000	0	0	0	0
09V03	New Upper Gordon River/HITW	750,000	0	0	400,000	0
	Beach Outfall Removal (Basin II)	0	325,000	0	0	0
	Broad Ave Filter Marsh (Basin III)	0	0	0	400,000	0
	Street Sweeper (All Basins)	0	0	0	225,000	0
	Outfall Repairs: GSBN (Basin II)	0	0	0	100,000	400,000
	Vac-Truck (All Basins)	0	0	0	0	350,000
	Service Truck Replacement	0	0	70,000	0	0
FUND TOTAL STORMWATER		4,800,000	4,175,000	3,530,000	4,320,000	3,650,000



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	\$ 129,471
Projected Revenues FY 2007-08	\$ 565,231
Projected Expenditures FY 2007-08	\$ 570,414
Adjusted for Donation held for Future Debt	<u>\$ 33,602</u>
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$ (38,785)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2008 **\$ 90,686**

Add Fiscal Year 2008-09 Budgeted Revenues

Memberships	\$140,000	
Daily Play	\$36,000	
Lessons	\$140,000	
Tournaments	\$7,000	
Tournaments	\$60,000	
Sponsorships	\$127,000	
Restrings	\$27,000	
Retail Sales	\$10,500	
Investment and Other Income	\$3,500	<u>\$ 551,000</u>

TOTAL AVAILABLE RESOURCES **\$ 641,686**

Less Fiscal Year 2008-09 Budgeted Expenditures

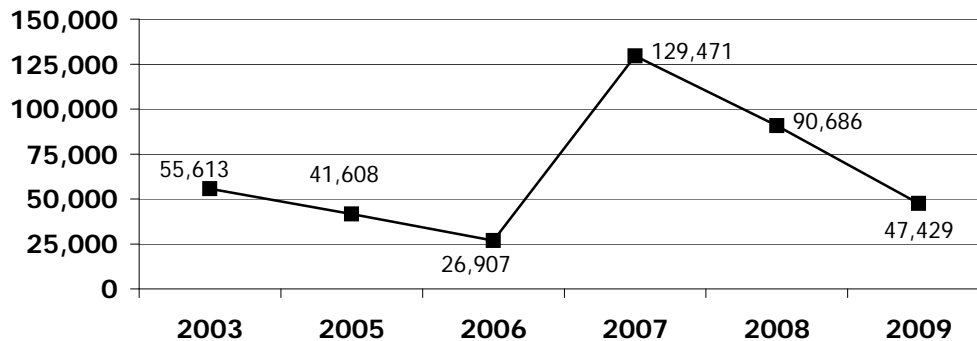
Personal Services	\$231,746	
Operating Expenses	203,537	
Debt Principal	50,000	
Debt Interest	17,708	
Capital Expenditures	16,000	
Transfer - Administration	32,000	
Transfer - Self Insurance	10,974	<u>\$ 561,965</u>

BUDGETED CASH FLOW **\$ (10,965)**

Reserved for Future Debt (from donation for Tennis Center) **\$ 32,292**

Projected Unrestricted Net Assets as of September 30, 2009 **\$ 47,429**

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Mission:

To be responsive to the public by providing exceptional Tennis programs and facilities in a cost effective, efficient and professional manner and by providing the citizens, employees, and contractors with professional customer service.

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.

2008-09 Goals and Objectives

Arthur L. Allen Tennis Center Goals and Objectives	Estimated Start	Estimated Completion
Provide a financially stable municipal tennis center		
Conduct and maintain quarterly pricing assessments, including daily guest fee market survey to insure competitive rates	October 2008	Sept. 2009
Maintain a paid membership volume combined with daily guest fees, lessons, clinics, tournaments, sponsorships and retail sales that offsets 100% of annualized operational costs	October 2008	Sept. 2009
Maintain high level of customer service by continuing to collect comment cards and following up with member concerns	October 2008	Sept. 2009
Maintain or increase current opportunities for tennis lessons and clinics, after school programs and summer camps	October 2008	August 2009
Maintain or increase current tournament revenue through Junior and Adult USTA sanctioned events	October 2008	Sept. 2009
Continue the competitive class tennis facility in Cambier Park	October 2008	Sept. 2009

2008-09 Significant Budgetary Issues

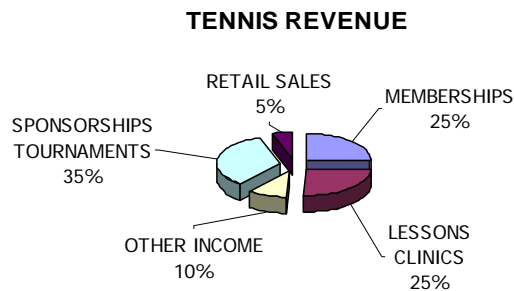
The Tennis Fund's 2008-09 budget is balanced based on a \$100,000 donation toward the debt service. Including this donation, the budgeted revenues are \$551,000. Expenditures are \$561,965.

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

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.

REVENUE



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 totaling approximately \$67,000 per year, the excess donation will be reserved for future payments.

The primary recurring revenue to the fund is the Membership fee, budgeted at \$140,000 for FY 2008-09. 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.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments, bringing in \$236,000. There is also \$27,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$10,500 for racquet restrings. Other minor revenues include Interest Income, Ball Machine Rentals and League Fees. Finally, the Sponsorship revenue of \$127,000 includes tournament sponsorships of \$27,000, plus the \$100,000 pledge toward the debt on the Tennis Building.

As explained above, the surplus from the debt sponsorship/contribution will be held in reserve to pay debt of the Tennis Fund, as appropriate.

Expenditures

Expenditures of the fund are at \$561,965, a \$10,882 decrease from the adopted 2007-08 budget. The Tennis Fund, like all other funds, has cut expenditures due to the slowing economy.

Personal Services represents 41% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2007-08. Personal Services increased \$31,848, or 16% due to increased costs of pensions, added insurances, and the annual employee raise.

All Operating Expenses total \$246,511, which is a \$14,385 decrease under the FY07-08 budget. The major cost is Professional Services for \$110,000 for instructors and officials. Included in

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Operating Expenses are the Transfer to the General Fund (\$32,000) for administrative costs such as Human Resources and Accounting and Transfer to Self Insurance (\$10,974) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$20,000, tournament costs for \$27,000 and Contractual Services (for pest control, fire alarms, etc.) for \$3,000. The remaining costs in this budget are primarily related to the operations, repair and maintenance of the facility. Replacement of the upper decking of the Center is planned in the amount of \$16,000.

The budget includes the payment for debt service and interest totaling \$67,708. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

2008-09 Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. 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	\$401	\$300 + Tax	\$2,400 + Initiation Fee	\$350 + Tax
Couples Fee	\$701	N/A	\$3,180 + Initiation Fee	N/A
Benchmarking	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	
Annual Adult Fee	\$891	\$240	\$450	
Couples Fee	\$1,200	\$330	\$675	

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 2005-06	Actual 2006-07	Actual 2007-08	Projected 2008-09
Number of Adult Memberships City/County	330/55	310/52	280/60	280/60
Number of Youth Memberships City/County	140/18	100/15	100/35	100/35
Number of Executive Memberships City/County	43/20	65/21	65/30	65/30
Tournament Player Participation	1735	2300	2500	2500

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Racquet Restrings	420	420	440	440
Guest Players	2600	2900	2900	2900
Ball Machine Rentals	200	135	230	230



**CITY OF NAPLES
TENNIS ENTERPRISE FUND
REVENUE SUMMARY**

	<u>ACTUAL 2005-06</u>	<u>ACTUAL 2006-07</u>	<u>BUDGET 2007-08</u>	<u>PROJECTED 2007-08</u>	<u>ADOPTED 2008-09</u>
MEMBERSHIPS	\$122,033	\$132,273	\$155,000	\$134,000	\$140,000
DAILY PLAY	30,658	37,094	34,000	36,500	36,000
LESSONS/CLINICS	166,715	156,945	160,000	136,000	140,000
OTHER INCOME	7,594	8,012	10,200	8,331	7,000
TOURNAMENT FEES	42,938	55,549	50,000	70,000	60,000
SPONSORSHIPS	133,031	124,860	130,000	126,000	127,000
RETAIL SALES	34,030	33,753	35,000	33,500	27,000
RESTRINGS	10,123	11,077	10,000	11,000	10,500
INVESTMENT INCOME	<u>8,660</u>	<u>16,374</u>	<u>12,000</u>	<u>9,900</u>	<u>3,500</u>
TOTAL TENNIS FUND	<u><u>\$555,782</u></u>	<u><u>\$575,937</u></u>	<u><u>\$596,200</u></u>	<u><u>\$565,231</u></u>	<u><u>\$551,000</u></u>

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	Tennis Services Manager	\$56,608
2.5	1.5	1.5	Recreation Coordinator*	61,562
0.5	1.5	1.5	Recreation Assistant**	49,017
4	4	4	Regular Salaries	167,187
			Other Salaries	0
			Overtime	3,200
			Employer Payroll Expenses	61,359
			Total Personal Services	\$231,746

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	139,040	148,747	148,747	167,187	18,440
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	2,902	3,000	3,200	3,200	200
25-01 FICA	10,261	11,092	11,092	12,440	1,348
25-03 RETIREMENT CONTRIBUTIONS	11,582	12,272	12,272	22,616	10,344
25-04 LIFE/HEALTH INSURANCE	22,863	24,787	24,787	26,303	1,516
29-00 GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES	186,648	199,898	200,098	231,746	31,848
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,685	15,300	11,300	10,000	(5,300)
<i>Credit Card charges, first aid supplies, trophies, awards</i>					
30-01 CITY ADMINISTRATION	30,000	32,000	32,000	32,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	108,772	110,000	110,000	110,000	0
<i>Instructors and officials used in clinics, camps lessons, and tournaments</i>					
31-04 OTHER CONTRACTUAL SVCS	3,198	6,000	3,000	3,000	(3,000)
<i>Pest control, alarm system monitoring and copier maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	0	300	300	300	0
41-00 COMMUNICATIONS	8,035	11,000	11,000	11,000	0
42-10 EQUIP. SERVICES - REPAIRS	1,159	522	522	1,180	658
42-11 EQUIP. SERVICES - FUEL	659	233	0	0	(233)
43-01 ELECTRICITY	0	0	0	0	0
43-02 WATER, SEWER, GARBAGE	4,896	5,500	5,000	5,000	(500)
45-22 SELF INS PROPERTY DAMAGE	11,350	11,521	11,521	10,974	(547)
46-00 REPAIR AND MAINTENANCE	5,372	8,500	8,500	8,500	0
47-02 ADVERTISING (NON LEGAL)	250	1,000	0	0	(1,000)
47-06 DUPLICATING	1,000	1,000	0	0	(1,000)
49-02 INFORMATION SERVICES	7,990	7,520	7,520	6,557	(963)
49-05 SPECIAL EVENTS/TOURNAMENTS	18,194	21,000	27,000	27,000	6,000
51-00 OFFICE SUPPLIES	989	1,200	1,000	1,000	(200)
51-06 RESALE SUPPLIES	29,525	28,000	26,000	20,000	(8,000)
52-00 OPERATING SUPPLIES	0	0	0	0	0
54-01 MEMBERSHIPS	0	300	100	0	(300)
59-00 DEPRECIATION/AMORTIZATION	36,690	0	0	0	0
59-01 AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES	281,003	260,896	254,763	246,511	(14,385)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	42,000	45,500	16,000	(26,000)
60-40 MACHINERY & EQUIPMENT	0	5,500	5,500	0	(5,500)
70-11 PRINCIPAL	0	45,000	45,000	50,000	5,000
70-12 INTEREST	21,129	19,553	19,553	17,708	(1,845)
TOTAL NON-OPERATING	21,129	112,053	115,553	83,708	(28,345)
TOTAL EXPENSES	\$488,780	\$572,847	\$570,414	\$561,965	(10,882)

CIP PROJECTS FUND 480 - TENNIS FUND

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
09G03	Tennis Center - upper decking	16,000	0	0	0	0
	Tennis Court Lights	0	0	15,000	0	0
GRAND TOTAL		16,000	0	15,000	0	0



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RISK MANAGEMENT FUND
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	1,150,929
Projected Revenues FY 2007-08	3,032,676
Projected Expenditures FY 2007-08	2,603,695
Net Increase/(Decrease) in Net Unrestricted Assets	428,981

Expected Unrestricted Net Assets as of Sept. 30, 2008 **1,579,910**

Add Fiscal Year 2008-09 Budgeted Revenues

Charges for Services:

General Fund	\$1,400,572	
Building Permits Fund	\$94,373	
CRA Fund	\$11,587	
Streets Fund	\$174,904	
Water & Sewer Fund	\$657,914	
Beach Fund	\$26,148	
Solid Waste Fund	\$151,814	
City Dock	\$165,987	
Stormwater Fund	\$19,719	
Tennis Fund	\$10,974	
Technology Services Fund	\$159,708	
Equipment Services Fund	\$42,130	
Interest Earnings	\$25,700	
Miscellaneous	\$0	2,941,530

TOTAL AVAILABLE RESOURCES **4,521,440**

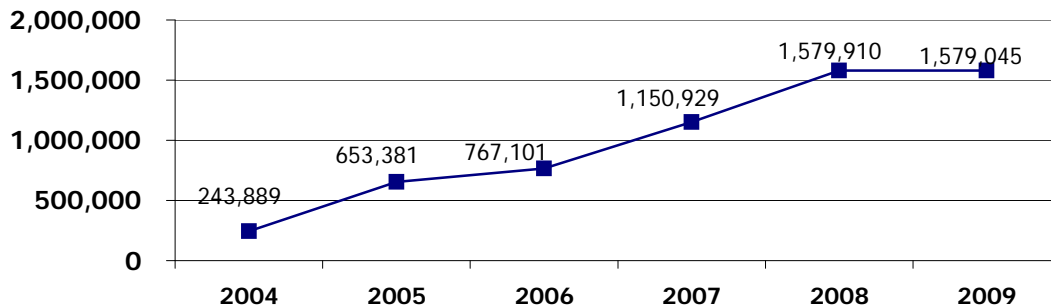
Less Fiscal Year 2008-09 Budgeted Expenditures

Premiums - Excess Insurance	2,577,410	
Claims Management Services	140,250	
Personal Services	127,469	
Operating Expenses	28,491	
Transfer - Administration	68,775	2,942,395

BUDGETED CASH FLOW **(865)**

Projected Unrestricted Net Assets as of September 30, 2009 **1,579,045**

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Risk Management Fund (Fund 500)

Mission:

To oversee the identification, analysis and management of the City's risk and exposure to loss related to the activities of the City, its departments and employees.

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.

2008-09 Risk Management Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3b (Promote community health)		
<ul style="list-style-type: none"> Increase communication of safety related issues/topics through e-mail and newsletter articles 	October 2008	September 2009
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), ensure the risk fund is fiscally sound and compliant with State and Federal regulations		
<ul style="list-style-type: none"> Evaluate continued participation in public risk pool to reduce costs 	October 2008	September 2009
<ul style="list-style-type: none"> Perform annual actuarial review of plan 	October 2008	March 2009
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), increase safety awareness and compliance in order to reduce employee incidents		
<ul style="list-style-type: none"> Conduct quarterly safety committee meetings to review incident reports and determine training needs 	October 2008	September 2009
<ul style="list-style-type: none"> Provide monthly training to educate staff on workplace safety 	October 2008	September 2009

2008-09 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,942,395, a 2% (\$66,324) decrease from the 2007-08 budget.

In addition to the unrestricted net assets, projected to be \$1,579,045 at the end of 07-08, this fund has \$1,150,145 in restricted reserves for future claims. The presentation within this

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

document references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance for risk management purposes.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for insurance 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).

Added as a new charge this year is a charge to the Community Redevelopment Agency (CRA) fund. These charges were previously absorbed by the General Fund as attributed to Police, Community Services, and the City Manager's Office.

Expenditures

Personal Services

Personal Services are budgeted at \$127,469, a decrease of \$75,528 under the FY 07-08 adopted budget. This decrease is due to the elimination of the Safety Inspector position. The duties of this position will be distributed to the Human Resources Training Coordinator position, the Risk Manager, and each department, who is ultimately responsible for final safety reports.

Operating Expenses

Operating costs for the risk management fund are \$2,814,926, a \$9,204 increase over the 2007-08 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member and the jobs performed. These costs are fuel, overhead, training materials, telephones, and supplies. These costs make up only a minor portion of this budget.

The second component is approximately 96% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Third Party Claims Admin Fees	\$70,000
Audit & Actuarial	\$5,250
Brokerage Service Fees	\$65,000

Insurance

Workers Comp – State Assessment	\$50,000
Workers Comp – Current Year Claims	\$790,182
General Liability	\$493,631
Auto and Collision	\$247,795
Property Damage	\$971,802

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.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Brokerage service fees are paid to our insurance broker, Public Risk Insurance Agency (PRIA), for its 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 decrease in this budget is in the worker's compensation insurance line items, which are \$56,536 under the 2007-08 budget. This is due to a concentration on injury prevention. There were no capital requests for this fund.

2008-09 Performance Measures and Benchmarking

Description	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Incident Reports Processed	470	506	490	485
Preventable Employee Injuries	2	1	2	2
Preventable Vehicle Accidents	43	15	24	20
Work Comp Medical only Claims	53	59	51	48
Work Comp Lost Time Claims	6	20	14	12
Average Cost per Claim Work Comp Med Only	\$821	\$864	\$793	\$750
Average Cost per Claim Work Comp Lost Time	\$3,468	\$12,130	\$3,927	\$3,550

**FISCAL YEAR 2008-09
REVENUE DETAIL
RISK MANAGEMENT**

	05-06 ACTUALS	06-07 ACTUALS	07-08 ADOPTED BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET
Charges for Services:					
General Fund	1,613,456	1,661,878	1,490,101	1,490,101	1,400,572
Building Permits Fund	47,621	79,557	89,374	89,374	94,373
CRA Fund	-	-	-	-	11,587
Streets Fund	112,864	197,255	165,754	165,754	174,904
Water & Sewer Fund	359,043	711,203	643,620	643,620	657,914
Beach Fund	21,444	32,855	30,203	30,203	26,148
Solid Waste Fund	113,514	156,588	177,480	177,480	151,814
City Dock	46,950	140,735	173,088	173,088	165,987
Stormwater Fund	15,509	12,069	15,996	15,996	19,719
Tennis Fund	13,086	11,350	11,521	11,521	10,974
Technology Services Fund	16,368	117,642	127,723	127,723	159,708
Equipment Services Fund	26,767	42,835	41,341	41,341	42,130
Construction Management	12,690	12,062	11,475	11,475	-
Interest Earnings	105,332	125,169	75,000	55,000	25,700
Miscellaneous	-	-	-	-	-
Total	2,504,644	3,301,198	3,052,676	3,032,676	2,941,530

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	1	Risk Manager	\$90,491
1	1	0	Safety Inspector	-
2	2	1	Regular Salaries	\$90,491
			Overtime/Other Salaries	2,250
			Employer Payroll Expenses	34,728
			Total Personal Services	<u>\$127,469</u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Reduction of one position</i>	139,877	148,181	148,181	90,491	(57,690)
10-40 OVERTIME/OTHER SALARIES	2,404	1,500	3,500	2,250	750
25-01 FICA	10,401	10,974	8,615	6,602	(4,372)
25-03 RETIREMENT CONTRIBUTIONS	12,550	13,455	13,455	11,628	(1,827)
25-04 LIFE/HEALTH INSURANCE	26,402	28,887	28,887	16,498	(12,389)
TOTAL PERSONAL SERVICES	191,634	202,997	202,638	127,469	(75,528)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	65,500	68,775	68,775	68,775	0
31-01 PROFESSIONAL SERVICES	150	0	0	0	0
31-04 OTHER CONTRACTUAL SVCS <i>Broker fee \$65,000, TPA fee \$70,000, Actuary \$2,750, Appraisals \$ 2,500</i>	132,300	140,000	140,000	140,250	250
31-07 MEDICAL SERVICES	11,625	10,000	10,000	7,500	(2,500)
32-10 OUTSIDE COUNSEL	22,663	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	199	2,500	2,450	2,500	0
40-03 SAFETY	1,304	3,500	2,400	3,500	0
40-04 SAFETY PROGRAMS	0	5,000	2,500	0	(5,000)
41-01 TELEPHONE	1,039	1,800	1,200	1,800	0
42-10 EQUIP. SERVICES - REPAIRS	4,605	2,551	3,100	2,200	(351)
42-11 EQUIP. SERVICES - FUEL	1,838	1,139	2,650	2,346	1,207
45-00 INSURANCE	0	0	0	0	0
45-01 UNEMP. COMPENSATION (CITYWIDE)	14,986	24,000	24,000	24,000	0
45-10 WORKERS COMP STATE ASSESSMENTS	32,709	55,000	55,000	50,000	(5,000)
45-11 WORKERS COMP CURRENT YEAR	880,818	841,718	841,718	790,182	(51,536)
45-20 GEN. LIABILITY & BUS PKG	924,838	457,237	457,237	493,631	36,394
45-21 AUTO COLLISION	193,909	229,795	229,795	247,795	18,000
45-22 SELF INS. PROPERTY DAMAGE	608,804	953,187	953,187	971,802	18,615
45-23 REIMBURSEMENT & REFUNDS	(177,721)	0	(400,000)	0	0
47-00 PRINTING AND BINDING	64	220	220	220	0
51-00 OFFICE SUPPLIES	956	2,500	1,000	2,000	(500)
52-00 OPERATING SUPPLIES	3,911	5,000	3,900	4,500	(500)
52-09 OTHER CLOTHING	311	300	425	425	125
54-01 MEMBERSHIPS	930	1,000	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	0	500	500	500	0
59-00 DEPRECIATION/AMORTIZATION	1,431	0	0	0	0
TOTAL OPERATING EXPENSES	2,727,169	2,805,722	2,401,057	2,814,926	9,204
TOTAL EXPENSES	2,918,803	3,008,719	2,603,695	2,942,395	(66,324)



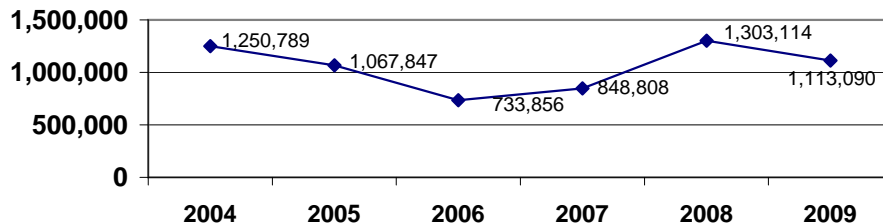
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**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2008-09**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	848,808
Projected Revenues FY 2007-08	6,931,365
Projected Expenditures FY 2007-08	6,477,059
Net Increase/(Decrease) in Net Unrestricted Assets	454,306
Expected Unrestricted Net Assets as of Sept. 30, 2008	1,303,114
Add Fiscal Year 2008-09 Budgeted Revenues	
Health Insurance Coverage:	
City Paid	\$4,580,000
Employee Paid	527,115
Employee Dependent Care (Employee Paid)	2,750
Dental Coverage:	
City Paid	160,250
Employee Paid	152,732
Retiree & COBRA Coverage	198,633
Flexible Spending	72,250
Life Insurance	
City Paid	244,158
Employee Paid	104,664
Vision Insurance (Employee paid)	33,095
Long Term Disability	99,256
Interest Earnings	21,250
	<u>6,196,153</u>
TOTAL AVAILABLE RESOURCES:	7,499,267
Less Fiscal Year 2008-09 Budgeted Expenditures	
Transfer-Administration	37,275
Other Contractual Services	412,850
Dental Premium	316,761
Stop Loss	464,761
Long Term Disability	99,256
Healthcare Reimbursement	87,600
Life Insurance	348,822
Vision Insurance	33,095
Health Paid Claims	3,800,000
Prescription Claims	700,005
Flexible Spending	72,250
Dependent Care	2,750
Fitness Reimbursement	10,752
	<u>6,386,177</u>
BUDGETED CASH FLOW	(190,024)
Projected Unrestricted Net Assets as of September 30, 2009	<u>1,113,090</u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Employee Benefits Fund (Fund 510)

Mission:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

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.

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) 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 2008	September 2009
Prepare annual GASB 43 & 45 valuation	October 2008	November 2008
Strengthen the economic health and vitality of the City by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses		
Promote utilization of on-line resources available through www.mycigna.com	October 2008	September 2009
Provide monthly communications regarding in-network services and providers	October 2008	September 2009
Develop and implement new wellness and fitness initiatives and incentives	October 2008	September 2009

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2008-09 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$6,196,153. 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	\$4,580,000
Employee Dependent Care	2,750
Life	\$244,158
Disability	\$99,256
Dental	<u>\$160,250</u>
Total City Contributions	\$5,086,414

Employee (or former employee) contributions are deducted from an employee's pay or are billed.

Health	\$527,115
Health/Retiree/Cobra	\$198,633
Life	\$104,664
Flex Benefits	\$72,250
Vision	\$33,095
Dental	<u>\$152,732</u>
Total Employee Contributions	\$1,088,489

In addition to premiums, there is \$21,250 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) plus the unrestricted fund balances.

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.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$6,386,177, approximately \$15,153 over FY 2007-08.

Two factors have worked to keep the health insurance program from another year of double digit growth. City Council approved plans to renew with CIGNA for the year 2008-09 to implement certain plan design changes. The plan design changes in conjunction with an optional consumer driven health plan/health reimbursement account originally projected a health plan savings of \$800,000 for the coming fiscal year. However, due to the economic uncertainty of this plan, the staff opted to budget a lesser savings of only half that amount. Another factor is the city-wide reduction in force of 33 positions.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ 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, the largest expense in this fund are budgeted at \$3.8 million. Prescription Claims are budgeted are \$700,005. Costs are determined through annual actuarial studies.

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 \$37,275, the Employee Funded Flex Benefit (\$72,250), and the Health/Fitness Reimbursement (\$10,752).

2008-09 Performance Measures and Benchmarking

Description	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Projected 2008-09
Fitness/Wellness Program Participation	43	42	45	47	50
Prescription Utilization/Retail	6,869	5,035	7,572	8,848	7,963
Prescription Utilization/Mail Order	1,661	937	1,261	1,218	1,400
EAP utilization	33	18	28	35	40
Employee Visits w/TPA Representative	52	12	24	8	10

**FISCAL YEAR 2008-09
REVENUE
EMPLOYEE BENEFITS FUND**

	05-06 ACTUALS	06-07 ACTUALS	2007-08		2008-09
			ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,288,137	3,737,276	4,734,830	4,841,640	4,580,000
Employee Dependent Care	4,926	5,785	-	6,400	2,750
Life Insurance	166,938	169,347	169,776	189,000	244,158
Long-Term Disability	82,559	96,365	64,800	110,000	99,256
Dental	135,583	137,207	166,520	148,500	160,250
Total City Funded Portion	3,678,143	4,145,980	5,135,926	5,295,540	5,086,414
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	462,343	526,212	567,100	874,000	527,115
Employee Flexible Spending	60,582	65,105	80,000	72,285	72,250
Health (Retiree or COBRA)	286,168	284,919	303,660	322,560	198,633
Life Insurance	106,190	106,150	102,714	134,880	104,664
Vision Insurance	22,517	27,842	28,137	32,500	33,095
Dental	112,312	120,815	131,600	155,600	152,732
Total Employee Funded Portion	1,050,112	1,131,043	1,213,211	1,591,825	1,088,489
OTHER					
Interest Earnings	67,180	57,722	37,500	44,000	21,250
Other Income	-	-	-	-	-
Total Other	67,180	57,722	37,500	44,000	21,250
Total All Sources	4,795,435	5,334,745	6,386,637	6,931,365	6,196,153

**FISCAL YEAR 2008-09
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

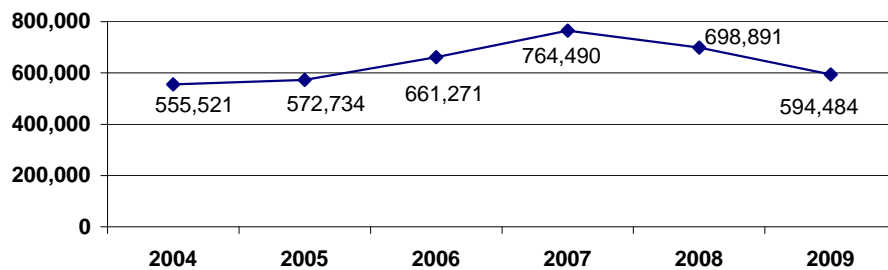
ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	35,550	37,275	37,500	37,275	0
31-04 OTHER CONTRACTUAL SERVICES	365,463	386,458	386,458	412,850	26,392
	<i>Broker Fee (\$78,280) TPA fee (\$299,670), EAP fee (\$10,000), Actuary Fee (\$8,500) and other administrative fees</i>				
31-08 ALLIED DENTAL DESIGN	261,309	298,121	359,121	316,761	18,640
31-13 STOP LOSS PREMIUM	291,258	351,355	384,866	464,761	113,406
31-14 LONG TERM DISABILITY	64,958	64,800	88,178	99,256	34,456
31-15 LIFE INSURANCE	257,589	282,000	302,782	348,822	66,822
31-16 VISION INSURANCE	31,900	28,137	34,546	33,095	4,958
45-02 HEALTH PAID CLAIMS	3,070,606	4,002,577	3,961,547	3,800,000	(202,577)
45-03 SCRIPT CARD EXPENSES	767,464	832,621	832,461	700,005	(132,616)
45-05 HEALTHCARE REIMBURSEMENT	0	0	0	87,600	87,600
45-06 EMPLOYEE FLEX	70,975	80,000	80,000	72,250	(7,750)
45-07 DEPENDENT CARE	0	0	0	2,750	2,750
45-09 HEALTH REIMBURSE/FITNESS	8,205	7,680	9,600	10,752	3,072
45-23 REIMBURSEMENTS & REFUNDS	-5,484	0	0	0	0
TOTAL OPERATING EXPENSES	5,219,793	6,371,024	6,477,059	6,386,177	15,153
TOTAL EXPENSES	\$5,219,793	\$6,371,024	\$6,477,059	\$6,386,177	15,153



TECHNOLOGY SERVICES
FINANCIAL SUMMARY
 Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	764,490
Projected Revenues FY 2007-08	\$1,970,275
Projected Expenditures FY 2007-08	2,035,874
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$65,599)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2008	\$698,891
Add Fiscal Year 2008-09 Budgeted Revenues	
Charges for Services:	
General Fund	\$1,182,380
Water & Sewer Fund	\$250,373
Solid Waste Fund	\$394,172
Building Permits Fund	\$63,197
City Dock Fund	\$29,184
Naples Beach Fund	\$31,653
Streets	\$6,557
Equipment Services	\$11,893
Stormwater	\$29,184
Tennis	\$22,221
Interest Earnings	\$20,200
	<u>2,041,014</u>
TOTAL AVAILABLE RESOURCES	\$2,739,905
Less Fiscal Year 2008-09 Budgeted Expenditures	
Personal Services	\$1,027,680
Operating Expenses	501,602
Transfer - City Administration	94,238
Transfer - Self Insurance	159,708
Transfer - Building Rental	113,933
Capital Expenditures	248,260
	<u>\$2,145,421</u>
BUDGETED CASH FLOW	(\$104,407)
Projected Unrestricted Net Assets as of September 30, 2009	<u><u>\$594,484</u></u>

Trend - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

Mission:

The mission of the Technology Services Department is to support the City of Naples, Florida by providing leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of three operating divisions and their functions are:

- Applications.....**This division of the Technology Services Department is responsible for the iSeries midrange system and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs. Applications Services is also responsible for eGovernment applications, time keeping software, the development of custom databases and the custom reporting of data (MIS).
- Network Services.....** This 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 and telephone system.
- GIS.....** 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.

Fund Summary Page

DEPARTMENT Technology Services
 FUND: Technology Fund (Fund 520)

2008-09 Goals and Objectives:	Estimated Start	Estimated Completion
Applications Services		
As part of Vision Goal number 3 (Maintain an extraordinary quality of life for residents) deliver highest quality data management services through advancements in software, support, and training		
Upgrade the optical storage device that provides archival imaging backup for the Questys Imaging System	October 2008	December 2008
Develop application for public to access street and alley maintenance programs	October 2008	February 2009
Complete the development and implementation of an online vendor application and bid invitation system	October 2008	December 2008
Develop and implement an online employment application system	January 2009	March 2009
Implement and train users on iData – data mining tool used to extract data from the Sungard PS (HTE) enterprise system	March 2009	June 2009
Convert the Technology Services Work Order System to the SQL Server Platform	June 2009	August 2009
Provide classroom & online resources for on-going training	October 2008	September 2009
Network Services		
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), deliver highest quality network services through advancements in technology and management		
Upgrade and replace workstations on an as-needed basis.	October 2008	September 2009
Replace/upgrade servers which have reached their end of life.	October 2008	September 2009
Replace network printers on an as-needed basis, concentrating on those where maintenance costs make replacement the more economical choice.	October 2008	September 2009
Replace/upgrade network infrastructure on an as-needed basis as equipment fails or is no longer serviceable.	October 2008	September 2009
Install and configure a redundant storage area network as added protection for the City's data	February 2009	August 2009
Replace 18 older patrol notebooks in police vehicles	October 2008	January 2009
Schedule and manage multiple VisionAIR major and minor upgrades and installations throughout the year	October 2008	September 2009
Work with various state and local agencies to facilitate data sharing	October 2008	September 2009
Further expand the City Web site to enhance services available to Citizens	October 2008	September 2009

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

2008-09 Goals and Objectives:	Estimated Start	Estimated Completion
Geographic Information Systems (GIS)		
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), improve Staff and Public Access to Spatial Information through Map Production and Application Development		
Upgrade ArcGIS Server and ArcSDE to version 9.3. Implement ArcGIS Image Server and develop application for City-wide access to imagery.	October 2008	February 2009
...		
Develop ArcGIS Server application for public access to information related to street and alley maintenance.	December 2008	June 2009
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), assist departments with effective methods for data development and maintenance		
Automate permitting tracking process for population and school concurrency projections.	January 2009	July 2009
Assist Public Works with on-line linkages to Locator work orders and enable a map display on tablets.	April 2009	August 2009
Utilize ArcGIS Server Mobile SDK for developing next version of the Public Works tablet editing application	February 2009	September 2009
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), eliminate redundancies through collaboration and communication with external agencies		
Participate in the 2010 Decennial Census Local Update of Census Addresses – Option 1: review feedback materials and appeal results if necessary.	December 2008	April 2009

2008-09 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,145,421, a \$109,469 or 5% increase over the adopted 2007-08 budget.

Revenues

The primary sources of revenues for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using a formula of number of personal computers, service calls, users and transactions. Charges are allocated for the current year based on the prior year's actual usage.

For 2008-09, this fund will use \$104,407 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 practical to fund one-time expenditures, such as capital. At the end of 2008, unrestricted net assets are estimated to be \$698,891.

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

Expenditures

Application Services

The Applications Services division's budget is \$431,571, an 11% increase over the adopted budget of 2007-08. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance agreements, budgeted at \$168,558. This includes \$98,011 in HTE support agreements. Line item 31-01, Professional Services, includes the support agreement for Code Red at \$9,995, which is the City's emergency call out program, and \$6,350 for the Disaster recovery software program. This division also has budgeted \$21,260 in capital for a Plasmon Optical NAS and VisionAIR Server.

Network Services

The Network Services budget is \$1,539,744 or \$145,762 more than the adopted 2007-08 budget. There are seven positions in this division, the same as in 07-08. Personal Services cost a total of \$721,697, which is 14% more than FY 07-08. This is the result of contracted wage and benefit increases.

Operating expenses total \$591,047, a decrease of \$238. The largest area of increase is the self insurance charge, which increased by \$37,292 from FY07-08 Adopted Budget. The past years of major lighting strikes to the system as well as the overall value of the computer system has caused the insurance charge to this fund to increase again. Other major costs of this division are the cost for City Administration, budgeted at \$94,238, cost for building rental (paid to the Building Permits Fund) in the amount of \$87,881, and software maintenance agreements for \$157,572 (including PESD's Visionair at \$76,572). The TV-Video Production line-item (\$24,200) includes tapes, maintenance of the new streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$227,000 and are listed later in this section, with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$174,106, a \$79,832 decrease under the adopted 2007-08 budget. There is one position in this division. This represents a reduction of one position from 2007-08, due to the elimination of a GIS Specialist, which was eliminated as part of the city's cost containment efforts. For the 08-09 budget, the personal services costs of \$108,080 represents a decrease of \$73,703 (41%) from the 2007-08 budget. Other operating costs total \$66,026, with major costs of \$25,000 for software maintenance and \$6,000 for operating supplies related to the mapping system.

Capital Projects

Capital Projects are listed with the spreadsheets of this section, and further details can be found in the City's Capital Improvement Program along with the potential impact (i.e. maintenance costs) on the operating budget.

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

2008-09 Performance Measures and Benchmarking

Benchmarks	Actual 2005/06	Actual 2006/07	Estimated 2007/08	Projected 2008/09
Direct Expenditures	1,418,379	1,874,155	2,035,874	2,145,421
Employees	11	11	11	10

OUTPUTS

Software Applications/Programs Maintained	155/18,328	163/19,500	165/19,625	170/19,750
Active Devices-(Computers Servers Printers Etc)	566	580	591	600
User Accounts	470	490	475	480
Hours of Network Maintenance	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736
Training Classes	49	63	86	90
%of Network Availability	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	86.0%	92.0%	94.0%	95.0%
% of Community TV Availability	95.5%	95.5%	95.5%	95.5%
Average Help Desk Calls per active device	8.07	10.60	8.46	9.00
Average Help Desk Calls per User Account	9.72	12.25	10.53	11.00

FUND: 520 TECHNOLOGY SERVICES

**TECHNOLOGY SERVICES
FISCAL YEAR 2008-09**

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$86,639
1	1	1	Programmer Analyst	60,201
<u>2</u>	<u>2</u>	<u>2</u>		<u>146,840</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	113,943
2	2	3	Sr. Network Specialist	225,689
2	3	2	Network Specialist	115,098
1	1	1	Video Programming & Product.	59,214
1	0	0	Technical Support Analyst I	0
<u>7</u>	<u>7</u>	<u>7</u>		<u>513,944</u>
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	80,215
1	1	0	GIS Specialist	0
<u>2</u>	<u>2</u>	<u>1</u>		<u>80,215</u>
11	11	10	Regular Salaries	\$740,999
			Other Salaries & Wages	10,140
			Overtime	9,060
			Employer Payroll Expenses	267,481
			Total Personal Services	<u><u>\$1,027,680</u></u>

**FISCAL YEAR 2008-09
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520			07-08	07-08	08-09	
ACCOUNT DESCRIPTION		06-07	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	700,976	729,110	743,968	740,999	11,889
10-30	OTHER SALARIES	9,530	10,140	10,140	10,140	0
10-40	OVERTIME	4,446	9,060	9,400	9,060	0
25-01	FICA	52,873	55,178	58,409	55,970	792
25-03	RETIREMENT CONTRIBUTIONS	71,746	77,392	76,446	106,046	28,654
25-04	LIFE/HEALTH INSURANCE	101,730	106,947	106,415	103,065	(3,882)
25-07	EMPLOYEE ALLOWANCES	2,200	2,880	2,240	2,400	(480)
29-00	GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES		943,501	990,707	1,007,018	1,027,680	36,973
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,104	6,200	4,887	5,600	(600)
30-01	CITY ADMINISTRATION	89,750	94,238	94,238	94,238	0
30-31	TV VIDEO PRODUCTION	21,910	29,000	23,000	24,200	(4,800)
31-01	PROFESSIONAL SERVICES	27,566	32,995	32,995	26,745	(6,250)
40-00	TRAINING & TRAVEL COSTS	15,649	40,290	27,957	29,950	(10,340)
41-00	COMMUNICATIONS	3,150	3,174	2,500	3,295	121
41-01	TELEPHONE	2,248	3,107	1,630	2,371	(736)
41-02	FAX & MODEMS	10,847	29,940	29,940	23,052	(6,888)
41-03	RADIO & PAGER	22	60	60	60	0
42-10	EQUIP. SERVICES - REPAIRS	2,905	820	1,600	1,100	280
42-11	EQUIP. SERVICES - FUEL	237	366	500	469	103
44-01	BUILDING RENTAL	108,333	112,337	112,337	113,933	1,596
45-22	SELF INS. PROPERTY DAMAGE	117,641	127,723	127,723	159,708	31,985
46-00	REPAIR & MAINTENANCE	128,054	156,668	156,668	168,558	11,890
46-16	HARDWARE MAINTENANCE	14,771	28,800	27,900	18,800	(10,000)
46-17	SOFTWARE MAINTENANCE	154,122	173,627	173,050	186,617	12,990
46-19	PRINTERS	0	0	2,800	0	
47-00	PRINTING AND BINDING	1,714	200	100	200	0
47-06	DUPLICATING	0	100	100	0	(100)
51-00	OFFICE SUPPLIES	0	600	550	100	(500)
52-00	OPERATING SUPPLIES	7,127	14,210	11,441	8,000	(6,210)
52-09	OTHER CLOTHING	1,173	1,365	1,341	1,575	210
54-00	BOOKS, PUBS, SUBS, MEMBS	563	1,125	805	410	(715)
54-01	MEMBERSHIPS	1,902	2,400	400	500	(1,900)
59-00	DEPRECIATION	215,866	0	0	0	0
TOTAL OPERATING EXPENSES		930,654	859,345	834,522	869,481	10,136
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	56,500	53,700	227,000	170,500
60-80	COMPUTER PURCHASES	0	129,400	140,634	21,260	(108,140)
60-81	COMPUTER SOFTWARE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	185,900	194,334	248,260	62,360
TOTAL EXPENSES		\$1,874,155	\$2,035,952	\$2,035,874	\$2,145,421	109,469

**FISCAL YEAR 2008-09
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590	ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 PROJECTED BUDGET	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	125,594	134,457	135,000	146,840	12,383
10-40	OVERTIME	2,074	2,060	1,000	2,060	0
25-01	FICA	9,681	10,206	10,404	11,134	928
25-03	RETIREMENT CONTRIBUTIONS	12,325	13,300	13,085	20,073	6,773
25-04	LIFE/HEALTH INSURANCE	24,661	16,474	16,474	17,316	842
25-07	EMPLOYEE ALLOWANCES	440	480	480	480	0
29-00	GENERAL & MERIT INC.	0	0	0	0	0
	TOTAL PERSONAL SERVICES	174,775	176,977	176,443	197,903	20,926
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	394	0	0	0	0
31-01	PROFESSIONAL SERVICES	13,520	16,095	16,095	18,345	2,250
	<i>Code Red (\$9,995), IBM Disaster Recovery (\$6,350) and custom program assistance</i>					
40-00	TRAINING & TRAVEL COSTS	5,670	15,540	15,540	16,700	1,160
	<i>HUG, HTE and HTE unlimited web training for all</i>					
41-00	COMMUNICATIONS	1,081	606	1,000	1,600	994
41-01	TELEPHONE	109	0	0	0	0
41-02	FAX & MODEMS	0	348	348	960	612
45-22	SELF INS. PROPERTY DAMAGE	3,881	4,098	4,098	0	(4,098)
46-00	REPAIR & MAINTENANCE	128,054	156,668	156,668	168,558	11,890
	<i>Required maintenance contracts including HTE Applications, parking ticket units, Executime, Itron and Badger</i>					
46-17	SOFTWARE MAINTENANCE	0	0	0	4,045	4,045
52-00	OPERATING SUPPLIES	1,240	2,350	1,500	2,000	(350)
54-01	MEMBERSHIPS	0	200	200	200	0
	<i>HTE Users Group (HUG) membership</i>					
59-00	DEPRECIATION	59,443	0	0	0	0
	TOTAL OPERATING EXPENSES	213,392	195,905	195,449	212,408	16,503
<u>NON-OPERATING EXPENSES</u>						
60-80	COMPUTER PURCHASES	0	15,150	14,634	21,260	6,110
	<i>Plasmone Optical NAS (\$10,060) and Visionaire Servers (\$11,200)</i>					
60-81	COMPUTER SOFTWARE	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	0	15,150	14,634	21,260	6,110
	TOTAL EXPENSES	\$388,167	\$388,032	\$386,526	\$431,571	43,539

**FISCAL YEAR 2008-09
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	124,420	134,960	133,033	80,215	(54,745)
10-40 OVERTIME/OTHER WAGES	13	1,000	400	1,000	0
<i>Overtime or other wages for assistance on special projects or vacation coverage.</i>					
25-01 FICA	9,381	10,157	10,208	6,112	(4,045)
25-03 RETIREMENT CONTRIBUTIONS	13,862	14,954	12,980	11,912	(3,042)
25-04 LIFE/HEALTH INSURANCE	16,867	20,712	20,180	8,841	(11,871)
29-00 GENERAL & MERIT INC.	0	0	0	0	0
TOTAL PERSONAL SERVICES	164,543	181,783	176,801	108,080	(73,703)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	244	1,000	387	400	(600)
40-00 TRAINING & TRAVEL COSTS	7,389	8,700	6,417	5,800	(2,900)
41-00 COMMUNICATIONS	0	873	0	0	(873)
41-01 TELEPHONE	790	1,600	630	864	(736)
44-01 BUILDING RENTAL	24,772	25,688	25,688	26,052	364
<i>Payment to Building Permits fund for share of building used.</i>					
45-22 SELF INS. PROPERTY DAMAGE	1,293	1,209	1,209	0	(1,209)
46-16 HARDWARE MAINTENANCE	2,181	1,400	500	1,200	(200)
<i>Plotter Maintenance, etc.</i>					
46-17 SOFTWARE MAINTENANCE	18,562	22,000	21,423	25,000	3,000
<i>ESRI Enterprise license agreement</i>					
47-00 PRINTING AND BINDING	1,714	200	100	200	0
47-06 DUPLICATING	0	100	100	0	(100)
51-00 OFFICE SUPPLIES	0	100	50	100	0
52-00 OPERATING SUPPLIES	5,887	8,860	6,941	6,000	(2,860)
54-00 BOOKS, DUES AND MEMBERSHIPS	514	425	405	410	(15)
<i>URISA (\$185); GITA (\$125) and miscellaneous research material/books</i>					
59-00 DEPRECIATION	8,003	0	0	0	0
TOTAL OPERATING EXPENSES	71,349	72,155	63,850	66,026	(6,129)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
60-80 COMPUTER PURCHASES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$235,892	\$253,938	\$240,651	\$174,106	(79,832)

CIP Projects Fund 520 - Technology Services Fund

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
09T02	Server Replacement Program	55,000	45,000	45,000	45,000	45,000
09T01	PC Replacement Program	45,000	80,000	80,000	85,000	85,000
09T04	Printer Replacement Program	8,000	16,000	16,000	16,000	16,000
09T06	Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
09T07	Plasmon Optical NAS	10,060	0	0	0	0
09T08	VisionAIR Server (Police & Fire)	11,200	0	0	0	0
09T09	Redundant Storage Network	104,000	0	0	0	0
	Replacements of Video Cameras	0	20,000	0	0	0
	Enterprise Data Vault	0	41,000	0	0	0
	Selectron Voice Utility	0	0	52,950	0	0
		248,260	217,000	208,950	161,000	161,000

**Technology Services (Fund 520)
Inter-Department Billings**

Fund	ACTUAL FY 05-06	ACTUAL FY 06-07	BUDGET FY 07-08		BUDGET FY 08-09	
General Fund	797,471	991,341	1,027,391	53%	1,182,380	61%
Building Permits Fund	266,660	270,040	276,605	14%	250,373	13%
Water & Sewer Fund	457,230	482,820	426,979	22%	394,172	20%
Solid Waste Fund	103,400	97,420	80,950	4%	63,197	3%
Streets Fund	10,090	16,410	20,640	1%	29,184	2%
Beach Parking	34,080	27,240	26,610	1%	31,653	2%
Tennis Fund	7,500	7,990	7,520	0%	6,557	0%
Dock Fund	27,530	21,900	17,150	1%	11,893	1%
Storm Water	14,820	22,630	20,940	1%	29,184	2%
Equipment Services	-	17,260	18,680	1%	22,221	1%
Construction Management	-	20,700	21,810	1%	-	0%
Total Interfund Charges	1,718,781	1,975,751	1,945,275		2,020,814	

The customers of the Technology Services Department are the various departments of the City. Fees are based on prior years' use of services such as work orders, mainframe use and number of PCs using an allocation formula. Actual charges to departments will be the same as was budgeted. The billing allocation formula is retained in the Finance Department.



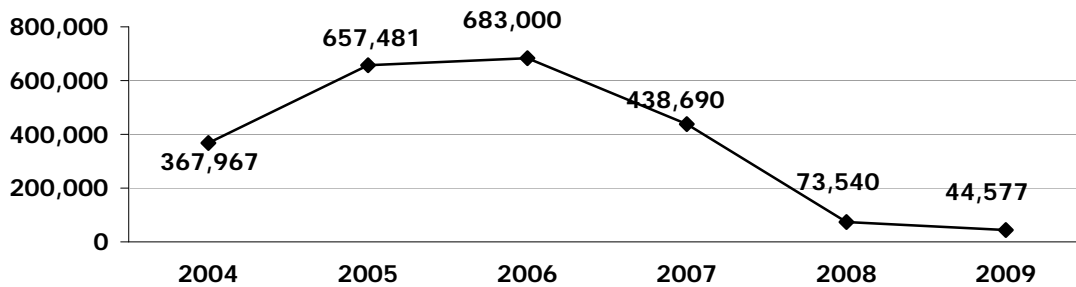
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**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2008-09**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007	438,690
Projected Revenues FY 2007-08	2,790,716
Projected Expenditures FY 2007-08	3,155,866
Net Increase/(Decrease) in Net Unrestricted Assets	(365,150)
Expected Unrestricted Net Assets as of Sept. 30, 2008	73,540
Add Fiscal Year 2008-09 Budgeted Revenues	
Charges for Services:	
General Fund	1,240,166
Building & Zoning	55,384
Streets Fund	36,078
Water & Sewer Fund	585,381
Beach Parking	66,285
Solid Waste Fund	818,815
Dock Fund	6,908
Storm Water	70,814
Tennis Fund	1,180
Risk Management	4,546
Technology Services	1,569
Equipment Services	20,386
Construction Management	0
Collier County - EMS Fuel Sales	187,700
Interest	10,000
	<u>3,105,212</u>
TOTAL AVAILABLE RESOURCES	3,178,752
Less Fiscal Year 2008-09 Budgeted Expenditures	
Personal Services	\$791,386
Operations & Maintenance	2,096,313
Transfer - Self Insurance	42,130
Transfer - Reimbursed Admin.	139,125
Transfer - Technology Services	22,221
Capital Expenditures	43,000
	<u>3,134,175</u>
BUDGETED CASH FLOW	(28,963)
Projected Unrestricted Net Assets as of September 30, 2009	<u>44,577</u>

Trend - Unrestricted Net Assets



City of Naples, Florida

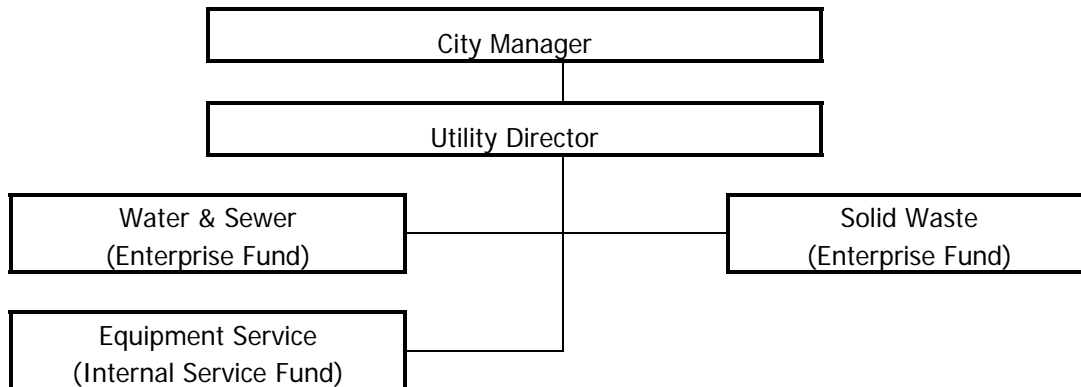
Fund Summary Page



DEPARTMENT Public Works Department
FUND: Equipment Services/Internal Service Fund (Fund 530)

Department Description

The Public Works Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, 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. Improved preventative maintenance programs will be sought on a continuous basis to assure service reliability to the City fleet.

Goals and Objectives

In accordance with Vision Plan #4 (strengthen the economic health and vitality of the City)

Update evaluation report of alternative fuel vehicles

Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities

Update evaluation report of alternative fuel vehicles

Review current use of vehicles to recommend fleet reductions

Estimated Start

Estimated Completion

October 2008
January 2009

Sept 2009
March 2009

January 2009
October 2008

March 2009
January 2009

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Goals and Objectives	Estimated Start	Estimated Completion
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Require each staff member to attend at least one professional development program	October 2008	September 2009
Provide monthly reports identifying productivity of mechanics	October 2008	September 2009
Attend Florida Sheriff's Association Conference for police vehicles	October 2008	October 2009
Develop and prepare resolution for 2009 vehicle acquisition based on 2008-09 budget and competitive prices.	October 2008	January 2009

2008-09 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$3,134,175, a 16% increase over the 2007-08 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly for goods and services provided. The revenue budget consists of two parts: Fuel and Maintenance. Both are budgeted based on a multi-year historic trend.

The fuel budget is based on prior years' volume, multiplied by an assumed cost of fuel. Actual charges for the year are tracked using a computerized fuel card system, which tracks car, driver, mileage and usage. Equipment Services provides fuel to the Collier County Emergency Management Department, for a fee. Collier County's EMS will reimburse this fund an estimated \$187,700 in 2008-09.

The Maintenance portion of the budget is based on prior years' actual use of labor and materials, then manually adjusted for any anomalies such as major equipment failure, equipment additions or storm damages. Maintenance charges are billed monthly to the user department, based on a combined labor and parts charge, similar to a commercial mechanic shop.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

Expenditures

Personal Services

This fund has ten (10) full time employees, a reduction of one Service Worker III. This position was eliminated as part of the overall cost containment and cost reduction effort. Despite this elimination, the budget for personal services is \$791,386 which is \$30,145 greater (4%) than 2007-08, due to contractual raises and benefits.

Operating Costs

Operating expenditures of this fund total \$2,299,789 which is 22% more than FY 07-08. Fuel is the largest expense in this fund, at \$1,322,643, a \$386,474 increase over the 2007-08 budget. For 2007-08, the City expected the per gallon rate to be \$3.46 for gas, and \$3.17 for diesel. For 2008-09, the rates are expected to be considerably higher, at \$4.54 for gas, and \$5.35 for diesel.

Other large expenditures of this fund are:

Sublet repairs	\$175,000	Transmission, painting, body work
Operating Supplies	\$230,000	Vehicle and equipment parts
Tires	\$226,670	
City Administrative Costs	\$139,125	

Capital Costs

Capital costs in this fund total \$43,000. The only major capital item planned is a truck lift for \$40,000 which will have no impact on future operating costs. There is also \$3,000 budgeted for a replacement computer to be located in the maintenance garage.

2008-09 Performance Measures and Benchmarking

Benchmarks	Naples	Coral Gables	Sarasota County	Collier County
Pieces of Equipment Maintained	565	680	1,271	1,655
Equipment to Mechanic Ratio	94	136	90	118

Performance Measures	Actual 2005/06	Actual 2006/07	Estimated 2007/08	Projected 2008/09
Percentage of fleet availability	89%	90%	93%	95%
Monthly Preventive Maintenance Services	82%	85%	90%	92%
Technician Productivity (hours billed vs. hours worked)	89%	90%	92%	93%
Part Turnover	3.2	3	3	3.2

FUND: 530 EQUIPMENT SERVICES

PUBLIC WORKS

FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 APPROVED
1	1	1	Equipment Services Superintendent	\$87,941
1	1	1	Service Coordinator	63,491
2	2	2	Lead Mechanic	113,860
4	4	4	Mechanic II	177,783
1	1	1	Auto Parts Controller	39,311
1	1	1	Administrative Specialist II	39,551
1	1	0	Service Worker III	0
FUND TOTALS :				
11	11	10	Regular Salaries	\$521,937
			Other Salaries & Wages	20,140
			Overtime	25,000
			Employer Payroll Expenses	224,309
			Total Personal Services	<u>\$791,386</u>

Note: Wages include contractual increases for 2008-09

**FISCAL YEAR 2008-09
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590		06-07	07-08	07-08	08-09	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	BUDGET ADOPTED	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	472,875	513,793	521,175	521,937	8,144
10-30	OTHER SALARIES	9,500	20,140	10,000	20,140	0
	<i>Standby pay and ASE/EVT certification bonuses per contract</i>					
10-40	OVERTIME	42,564	25,000	24,000	25,000	0
25-01	FICA	39,198	38,443	42,471	38,813	370
25-03	RETIREMENT CONTRIBUTIONS	47,371	53,957	50,619	74,190	20,233
25-04	LIFE/HEALTH INSURANCE	97,619	108,948	108,948	110,346	1,398
25-07	EMPLOYEE ALLOWANCES	880	960	880	960	0
	TOTAL PERSONAL SERVICES	710,007	761,241	758,093	791,386	30,145
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,719	5,000	4,500	5,000	0
30-01	CITY ADMINISTRATION	132,500	139,125	139,125	139,125	0
30-07	TOOL ALLOWANCE	1,750	2,400	2,400	2,400	0
30-40	CONSTRUCTION MGT FEE	28,000	1,650	1,650	0	0
31-04	OTHER CONTRACTUAL SVCS	9,198	9,400	9,400	9,816	416
	<i>FASTER System (\$4,500), Kelly Blue Book (\$550), Trak (\$2,666) and Mitchell on Demand (\$2,100)</i>					
40-00	TRAINING & TRAVEL COSTS	3,340	5,150	4,000	5,150	0
41-00	COMMUNICATIONS	3,898	6,000	3,300	6,048	48
41-01	TELEPHONE	546	600	600	600	0
42-10	EQUIP. SERVICES -REPAIRS	17,343	14,162	14,162	11,000	(3,162)
42-11	EQUIP. SERVICES -FUEL	5,678	6,323	7,535	9,386	3,063
43-01	ELECTRICITY	22,155	22,000	22,000	22,000	0
43-02	WATER, SEWER, GARBAGE	8,333	12,000	10,000	10,000	(2,000)
45-22	SELF INSURANCE	42,835	41,341	41,341	42,130	789
46-00	REPAIR AND MAINTENANCE	6,579	7,500	7,500	7,500	0
	<i>Wash rack and fuel site maintenance</i>					
46-03	EQUIP. MAINTENANCE	2,415	4,850	4,850	4,850	0
46-10	SUBLET REPAIRS	185,954	175,000	175,000	175,000	0
	<i>Outside Repairs: Welding, Painting, etc</i>					
49-02	TECHNOLOGY SERVICE CHG	17,260	18,680	18,680	22,221	3,541
49-08	HAZARDOUS WASTE DISPOSAL	1,464	3,500	3,500	3,500	0
51-00	OFFICE SUPPLIES	1,032	1,000	1,000	1,000	0
51-01	STATIONERY	278	400	400	400	0
52-00	OPERATING SUPPLIES	213,897	230,000	230,000	230,000	0
52-02	FUEL	698,311	936,169	1,000,000	1,322,643	386,474
	<i>Est. 150,000 gallons of gas at \$4.543 and 119,000 gallons of diesel at \$5.352</i>					
52-03	OIL & LUBE	15,581	18,400	22,000	18,400	0
52-04	BATTERIES	7,357	9,000	8,000	9,000	0
52-06	TIRES	182,443	197,105	197,105	226,670	29,565
52-07	UNIFORMS	3,900	3,900	3,900	4,200	300
52-08	SHOP SUPPLIES	9,408	10,000	10,000	10,000	0
52-09	OTHER CLOTHING	1,166	1,750	1,750	1,750	0
59-00	DEPRECIATION	45,959	0	0	0	0
	TOTAL OPERATING EXPENSES	1,671,299	1,882,405	1,943,698	2,299,789	419,034
<u>CAPITAL AND NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	37,400	67,400	0	(37,400)
60-30	IMPROVEMENTS O/T BLDGS	0	30,250	383,675	0	(30,250)
60-40	MACHINERY EQUIPMENT	0	0	0	40,000	40,000
60-80	COMPUTER PURCHASE	0	3,000	3,000	3,000	0
	TOTAL NON-OPERATING EXPENSES	0	70,650	454,075	43,000	(27,650)
	TOTAL EXPENSES	\$2,381,306	\$2,714,296	\$3,155,866	\$3,134,175	421,529

CIP PROJECTS FUND 530 - EQUIPMENT SERVICES FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT ADOPTED 2008-09	DEPT PROPOSED 2009-10	DEPT PROPOSED 2010-11	DEPT PROPOSED 2011-12	DEPT PROPOSED 2012-13
EQUIPMENT SERVICES						
09S01	Truck Lifts	40,000	0	0	0	0
GRAND TOTAL EQUIPMENT SERVICES		40,000	0	0	0	0

**Equipment Services Fund
Inter-Department Billings**

Fund	ACTUAL FY05/06	ACTUAL FY06/07	BUDGET FY07-08	BUDGET FY08-09
General Fund	997,591	1,140,510	1,148,287	1,240,166
Building Permits	48,292	48,010	48,873	55,384
Streets Fund	24,570	28,790	32,698	36,078
Water & Sewer Fund	383,857	476,080	465,351	585,381
Beach Parking	38,135	49,690	51,112	66,285
Solid Waste Fund	564,420	811,571	728,175	818,815
Dock Fund	10,633	9,250	10,462	6,908
Storm Water	32,496	40,500	45,092	70,814
Tennis Fund	791	1,859	755	1,180
Risk Management	3,258	4,060	3,690	4,546
Technology Services	232	3,290	1,186	1,569
Equipment Services	15,665	16,500	20,485	20,386
Construction Management	6,801	16,830	10,240	0
Total Chargebacks	2,126,741	2,646,940	2,566,406	2,907,512
Collier County - EMS Fuel	96,027	132,000	133,170	187,700
Total Charges	2,222,768	2,778,940	2,699,576	3,095,212



CONSTRUCTION MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007		(\$136,396)
Projected Revenues FY 2007-08		\$981,990
Projected Expenditures FY 2007-08		\$1,004,285
Net Increase/(Decrease) in Net Unrestricted Assets		(\$22,295)
Expected Unrestricted Net Assets as of Sept. 30, 2008		(\$158,691)
Add Fiscal Year 2008-09 Budgeted Revenues		
Charges for Services:		
General Fund	-	
Building Permits Fund	-	
Utility Tax Capital Projects	-	
Water & Sewer Fund	-	
Community Redevelopment	-	
Solid Waste Fund	-	
Equipment Services	-	
Streets Fund	-	
Stormwater Fund	-	
	<u>-</u>	<u>-</u>
TOTAL AVAILABLE RESOURCES		(\$158,691)
Less Fiscal Year 2008-09 Budgeted Expenditures		
Personal Services	\$0	
Operations & Maintenance	0	
Transfer - Self Insurance	0	
Transfer - Technology Services	0	
Transfer - General Fund Admin	0	
Transfer - Building Rental	0	
	<u>0</u>	<u>\$0</u>
BUDGETED CASH FLOW		\$0
Projected Unrestricted Net Assets as of September 30, 2009		<u>(\$158,691)</u>

The reason net assets are negative in the Construction Management Fund is the liability entitled "compensated absences". Required by GASB Statement No. 16, it is related to the measurement of accrued compensated absences liabilities by state and local governmental entities. Compensated absences are absences for which employees will be paid, such as vacation and sick leave. The fund has no assets to offset this liability. The fund will be closed on 9/30/2009, with the liability transferred to other funds or paid if appropriate.

City of Naples, Florida

Fund Summary Page



DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)
(Fund 540)

Mission:

The mission of the Construction Management Department is to provide professional design, construction, and consulting services regarding city facility and infrastructure projects. The Department will do this by providing competent technical advice and professional services to the City Council, City Manager and City staff for existing and planned infrastructure. Construction Management will integrate sound fiscal and business practices into the management of projects.

Department Description

The City of Naples Department of Construction Management was developed in 2003 for the purpose of overseeing the planning, design, construction and contract administration for all major Capital Improvement Projects in the City.

2008-09 Significant Budgetary Issues

Due to the reduced level of municipal construction in the City, this department is eliminated in FY 2008-09. There are 8 positions affected by this change.

The Construction Management Director is to be reassigned to be in charge of the (new) Streets and Stormwater Department. Project Coordinator positions will be created in the Streets Fund and the Water Sewer Fund, to manage projects specific to those departments.

The deficit fund balance of (\$158,691) will be distributed as a liability to the appropriate departments in closing entries.

FUND: 540 CONSTRUCTION MANAGEMENT

CONSTRUCTION MANAGEMENT FUND

FISCAL YEAR 2008-09

2007 Approved	2008 Approved	2009 Approved	JOB TITLE	FY 2009 ADOPTED
1	1	0	Construction Management Director	\$0
1	1	0	Construction Project Coordinator	0
3	3	0	Project Manager	0
0	0	0	Engineering Design Supervisor	0
1	1	0	Sr. Engineering Technician	0
1	1	0	Utilities Inspector	0
1	1	0	Sr. Administrative Specialist	0
8	8	0	Regular Salaries	0
			Overtime	0
			Employer Payroll Expenses	0
			Total Personal Services	\$0

**FISCAL YEAR 2008-09
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND**

540.1501.590

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	527,770	576,847	604,983	0	(576,847)
10-30 OTHER SALARIES	36,951	0	0	0	0
10-40 OVERTIME	3,991	500	500	0	(500)
25-01 FICA	40,493	43,463	46,281	0	(43,463)
25-03 RETIREMENT CONTRIBUTIONS	51,973	61,739	57,473	0	(61,739)
25-04 LIFE/HEALTH INSURANCE	81,237	98,290	98,290	0	(98,290)
25-07 EMPLOYEE ALLOWANCES	4,840	5,280	5,280	0	(5,280)
TOTAL PERSONAL SERVICES	747,255	786,119	812,807	0	(786,119)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,124	3,200	2,710	0	(3,200)
30-01 CITY ADMINISTRATION	71,500	75,075	75,075	0	(75,075)
31-04 OTHER CONTRACTUAL SERVICES	0	2,000	2,000	0	(2,000)
40-00 TRAINING & TRAVEL COSTS	1,388	3,000	3,000	0	(3,000)
41-00 COMMUNICATIONS	4,677	6,800	6,800	0	(6,800)
42-10 EQUIP. SERVICES - REPAIRS	9,020	7,079	7,079	0	(7,079)
42-11 EQUIP. SERVICES - FUEL	3,070	3,161	3,161	0	(3,161)
44-00 RENTALS & LEASES	2,628	2,806	2,806	0	(2,806)
44-01 BUILDING RENTAL	44,092	45,722	45,722	0	(45,722)
45-22 SELF INSURANCE	12,062	11,475	11,475	0	(11,475)
46-04 EQUIP. MAINTENANCE	3,334	2,100	2,590	0	(2,100)
49-02 TECHNOLOGY SVC CHARGE	20,700	21,800	21,810	0	(21,800)
51-00 OFFICE SUPPLIES	1,576	2,000	2,000	0	(2,000)
52-00 OPERATING SUPPLIES	3,719	4,000	4,000	0	(4,000)
52-09 OTHER CLOTHING	590	600	600	0	(600)
54-01 MEMBERSHIPS	468	580	580	0	(580)
54-02 BOOKS, PUBLICATIONS, SUBS.	20	70	70	0	(70)
TOTAL OPERATING EXPENSES	179,968	191,468	191,478	0	(191,468)
TOTAL EXPENSES	\$927,223	\$977,587	\$1,004,285	\$0	(977,587)



**UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2008-09**

Fund 200

Beginning Fund Balance - Unrestricted Sept. 30, 2007 **\$737,263**

Projected Revenues FY 2007-08	\$4,074,919
Projected Expenditures FY 2007-08	\$3,708,539
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$366,380</u>

Expected Unrestricted Net Assets as of Sept. 30, 2008 **\$1,103,643**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service	\$577,853	
Utility Taxes		
Florida Power & Light	2,185,000	
Teco Gas	22,000	
Propane Sales	185,000	
Local Telecommunication Tax	1 (see General Fund)	
Interest Earned	50,000	
Transfer - Parking Garage Bonds	<u>1,055,065</u>	<u>\$4,074,919</u>

TOTAL AVAILABLE RESOURCES **\$5,178,562**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$577,853	
Utility Tax Bonds	978,195	
Parking Garage Debt Service	430,065	
New Garage Debt Service	625,000	
Bond Costs	0	
TRF - Admin. Reimbursement	70,424	
<i>TRF - Capital Improvements</i>	<u>1,393,400</u>	<u>\$4,074,937</u>

BUDGETED CASH FLOW **(\$18)**

Projected Unrestricted Net Assets as of September 30, 2009 **\$1,103,625**



**UTILITY TAX CAPITAL IMPROVEMENTS FUND
FINANCIAL SUMMARY
Fiscal Year 2008-09**

Fund 340

Beginning Fund Balance - Unreserved Sept. 30, 2007	5,251,032
Add Reserves for encumbrances	1,943,949
Projected Revenues FY 2007-08	2,319,984
Projected Expenditures FY 2007-08	6,225,093
Net Increase/(Decrease) in Net Assets	<u>(3,905,109)</u>

Expected Fund Balance as of Sept. 30, 2008 **3,289,872**

Add Fiscal Year 2008-09 Budgeted Revenues

Transfer - Utility Tax **\$1,393,400**

Non-Road Impact Fees	0	
Interest Earned	24,000	
Earned Assessment Payments	146,000	
Grants	318,500	
Repayment from CRA	<u>147,572</u>	<u>2,029,472</u>

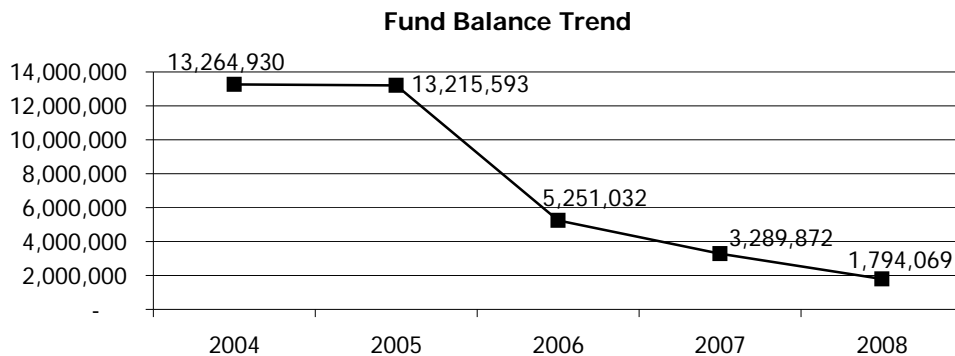
TOTAL AVAILABLE RESOURCES **5,319,344**

Less Fiscal Year 2008-09 Budgeted Expenditures

Capital Projects per Attached List	\$2,224,025	
Transfer to Streets Fund	\$500,000	
Administrative Chargebacks	131,250	
Transfer to the General Fund	<u>670,000</u>	<u>3,525,275</u>

BUDGETED CASH FLOW **(1,495,803)**

Projected Fund Balance as of September 30, 2009 **1,794,069**



**Reduction in fund balance primarily reflects use of 2001 bond proceeds.
That bond was \$9.845 million**

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. After the annual debt service obligations have been met, the balance of revenues in this fund can be transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures. The Utility Tax Capital Improvement Fund was established to account for capital projects funded by the City's Utility Taxes.

Capital improvement projects (CIP) are generally defined as items involving expenditures of more than \$10,000 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.

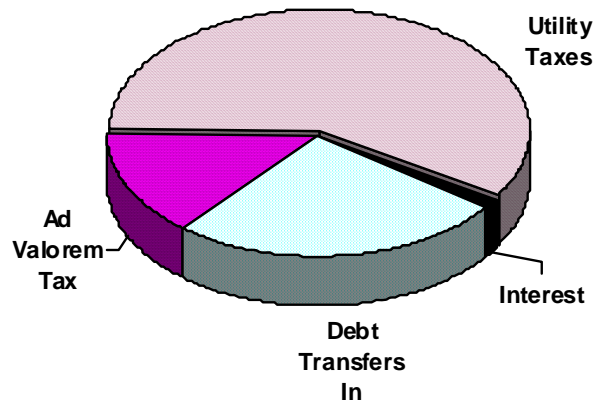
The five-year CIP was provided to the elected officials in accordance with Chapter 2 of the Code of Ordinances by June 1, 2008.

2008-09 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. The chart 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 citizens of Naples voted 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, we have established the rate at 0.0348 (slightly lower than the 2007-08 rate of 0.0350) to ensure we receive the required debt service amount of \$577,853.

Utility Taxes, generated from Electric, Telecommunications, Gas, and Propane are allowed by Florida Statutes and City Code. These have been estimated as follows, but note that for 2008-09, Telecommunications Tax has been transferred to the General Fund:

Electric Utility Tax	\$2,185,000
Teco Gas	22,000
Propane Gas	185,000

Other revenues are generated from interest income (\$50,000), and transfers in from the Community Redevelopment Agency (\$1,055,065) for its share of debt service (related to two parking garages) in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations. The City of Naples has \$3,615,000 in General Obligation Debt outstanding, \$9,295,000 in Utility Tax Bonds outstanding and \$4,815,000 in Redevelopment bonds outstanding. One new debt should close in October 2008, for \$6.8 million related to the new garage. For FY 2008-09 the total debt service payments for principal and interest will be \$2,611,113, which includes \$625,000 for the new garage bond.

After funding the debt service and other costs of this fund, the balance may be transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2008-09, the transfer from the Utility Tax Debt Service Fund to Utility Tax - Capital Improvement Fund for capital improvements is \$1,393,400.

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, grants, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund
Utility Tax Capital Improvement Fund

Impact fees were formerly budgeted in this fund. However, changes in state law have required these to be deposited into separate funds, to ensure that they are spent on projects which expand the levels of service or are otherwise due to growth. In the City's budget, Impact Fees (and the Impact Fee Funds) are not budgeted this year, because they are being reserved for future major projects.

The City expects to receive \$318,500 in grants or contributions for the completion of the following capital projects:

DHS Assistance to Firefighters/Boat	\$261,000
DHS Fire Wellness Grant	\$22,500
Forfeiture Funds/Digital Police In Car Cameras	\$35,000

Assessment repayments (\$146,000) are from a current special assessment, the Third Street Lighting District (\$56,000), as well as projected repayments from the Naples Bay (Aqualane Shores). The latter represents a new special assessment district initiated in 2005 and completed in 2008, where \$90,000 is anticipated due to repayments.

Expenditures

The City's Capital Improvement Program was presented to Council on June 1, and included all items in all funds with an expected cost over \$10,000 and a life greater than two years. Most projects are funded from the various operating funds, but General Fund capital items are typically funded from the Utility Tax Capital Improvement Fund. There is \$2.2 million budgeted for these capital improvement projects. The fund also has a \$131,250 Administrative Charge for overhead costs, a transfer to the Streets Fund for \$500,000 for the repaving program, and \$670,000 that is transferred to the General Fund to fund operations.

Due to funding limitations, this budget for the CIP is lower than what was presented to Council on June 1. For this fund, the eliminated items are shown with the spreadsheets in this section.

Please refer to the next section for a listing of the projects funded for FY08-09. Further details on each project can be found in the Five-Year CIP, a copy of which is available in the City Clerk's office. A complete listing of all capital projects in all funds may be found in the Capital Projects section of this document.

**UTILITY TAX FUND / DEBT SERVICE FUND
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2005-06	ACTUAL 2006-07	BUDGETED 2007-08	PROJECTED 2007-08	PROPOSED 2008-09
Ad Valorem Proceeds	\$582,305	\$581,901	579,603	585,000	577,853
Electric Utility Tax	2,365,308	2,354,298	2,300,000	2,216,127	2,185,000
Telecommunications Tax	895,792	879,001	167,000	161,000 *	1
Propane/Gas Tax	162,811	182,859	185,000	185,000	185,000
TECO Gas Tax	18,246	20,664	22,000	19,400	22,000
Bond Proceeds	0	0	0	0	0
Interest Income	602,782	582,780	445,500	344,492	74,000
Grants	781,506	107,000	871,000	152,429	318,500
Non-Road Impact Fees	460,959	178,468	135,500	0	0
Sale of Fixed Assets	32,125	0	0	0	0
Other Revenue	130	23,860	0	0	0
Donations	0	0	0	0	0
Assessment Payments	49,992	57,555	275,000	58,600	146,000
Transfer Other Funds	0	147,573	147,572	147,572	147,572
Transfer Utility Tax Fund	2,309,275	2,269,404	0	0	0
Transfer- East Naples Bay	68,826	0	0	0	0
Transfer Parking Garage	404,927	407,123	409,436	409,436	1,055,065
COMBINED REVENUES	\$8,734,984	\$7,792,486	\$5,537,611	\$4,279,056	\$4,710,991

SOURCE: Fund 200	4,074,919
SOURCE: Fund 340	2,029,472
Less Transfers	(1,393,400)
Net Combined Revenues	4,710,991

Grants breakdown (Expected, not all committed)

DHS Assistance to Firefighters/Boat	\$ 261,000
DHS Fire Wellness Grant	\$ 22,500
Forfeiture Funds/Digital Police In Car Cameras	\$ 35,000

\$ 318,500

*The Telecommunications Tax is allocated to the General Fund for 2008-09

**UTILITY TAX/CIP FUNDS
PROJECT LISTING**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
POLICE & FIRE SERVICES						
09H01	Patrol Vehicles Replacements	300,000	300,000	240,000	240,000	240,000
09H02	Portable Radio replacements	47,000	47,000	47,000	47,000	47,000
09E03	Mobile Radio Replacements	11,000	11,000	7,500	7,500	-
09H05	Police Notebook Replacements	71,025	-	-	90,600	-
09E07	Commercial Laundry Extractor	13,000	-	-	-	-
09H08	Digital In-Car Camera System	71,400	-	-	-	-
09E09	Fire Boat Replacement (Grant)	290,000	-	-	-	-
09H12	CID Vehicles	25,000	75,000	75,000	-	75,000
09E14	Firefighter Fitness Equipment-Grant	25,000	-	-	-	-
07Y01	Air Conditioning Upgrades	500,000	-	-	-	-
N/A	Minor Firefighting Equipment	37,100	-	-	-	-
09E04	Vehicle Extrication Equipment	28,500	29,500	0	30,500	32,000
	Fire Notebook Replacements	0	28,600	-	32,000	-
	H.Q. Floor Tile Replacement	-	56,500	-	-	-
	Facility Electric & Generator Upgrade	-	-	350,000	-	-
	K9 Officer replacement	-	-	25,000	-	-
	Fire Apparatus Replacement	-	-	400,000	200,000	-
	Fire Station # 3 Expansion/Equip	-	-	650,000	400,000	-
	Fire Hands Free Radio Adjuncts	-	-	-	27,500	-
	Large Diameter Hose Replacement	-	-	-	13,000	13,000
TOTAL POLICE AND FIRE SERVICES		1,419,025	547,600	1,794,500	1,088,100	407,000
STREETS & TRAFFIC						
09G11	Sandpiper Road Final Phase	100,000	0	0	0	0
TOTAL STREETS & TRAFFIC		100,000	0	0	0	0
COMMUNITY SERVICES - ADMINISTRATION						
09G11	Facility Upgrades and Renovations	60,000	60,000	60,000	60,000	60,000
Total C.S. / Administration		60,000	60,000	60,000	60,000	60,000
COMMUNITY SERVICES - PARKS & PARKWAYS						
09F01	Mower & Multi Pro Sprayer (replace)	62,000	-	-	-	-
09F03	Irrigation System Improvements	38,000	100,000	-	-	-
08F02	3rd Street S. Streetscape Imps	50,000	-	-	-	-
09F26	Tree Replacement Program	15,000	15,000	45,000	45,000	15,000
	Replacement Truck	-	23,000	-	-	-
	Seagate Park Restoration	-	35,200	-	-	-
Total C.S. / Parks & Parkways		165,000	173,200	45,000	45,000	15,000

**UTILITY TAX/CIP FUNDS
PROJECT LISTING**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
COMMUNITY SERVICES - RECREATION						
08G01	Fleishmann Park Center Improvements	100,000	50,000	-	-	-
09G01	Norris Center Repairs and Renovations	50,000	50,000	25,000	-	-
09G04	City Wide Playground Improvements	50,000	50,000	50,000	50,000	50,000
09G02	River & Anthony Parks Int/Ext Upgrades	50,000	40,000	40,000	40,000	40,000
09G15	River Park Computer Lab	5,000	10,000	10,000	10,000	10,000
09G03	River Park Pool Equipment/Enhancements	25,000	10,000	10,000	10,000	10,000
	Skate Park Ramps	-	-	25,000	-	25,000
	FPCC & Seagate Renovate Ball Courts	0	50,000	-	-	-
Total C.S. / Recreation		280,000	260,000	160,000	110,000	135,000
TOTAL COMMUNITY SERVICES		505,000	493,200	265,000	215,000	210,000
FACILITIES MAINTENANCE						
09102	FP Fieldhouse Restrooms Replacement	160,000	-	-	-	-
09107	Replacement Elements and Amenities	0	30,000	30,000	30,000	30,000
09101	HVAC Replacement and Additions	20,000	20,000	20,000	20,000	20,000
09103	RPCC - replace pool roofing	10,000	-	-	-	-
09110	Sign Replacement Program	10,000	20,000	20,000	20,000	20,000
	Naples High Tennis Court Re-Surfacing	0	50,000	-	-	-
TOTAL CS/FACILITIES MAINTENANCE		200,000	120,000	70,000	70,000	70,000
TOTAL UTILITY TAX FUND		2,224,025	932,200	2,160,000	1,342,600	687,000
	Transfer to Streets Fund	500,000				
	Transfer to General Fund	670,000				
	General Fund Administrative Charge	131,250				
Total Expenditures in the Utility Tax Fund		3,525,275				
UNFUNDED PROJECTS						
	Greenway Crossing	1,500,000	-	-	-	-
	Landscape Median Restoration	150,000	-	-	-	-
	Sod Replacement	22,000	25,000	30,000	35,000	40,000
	Cul-de-sac Renovations	30,000	30,000	30,000	30,000	30,000
	River Park Pool/Water Facility	-	1,500,000	-	-	-
	Fleischmann Community Center	-	4,200,000	-	-	-
	Riverside Park Improvements (Pulling)	1,460,000				

City of Naples, Florida

Capital Improvement Budget



Program Description

Every June, in accordance with Chapter 2-691 of the Code of Ordinances, the City Manager presents to Council a five-year plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, but this summary provides information on the projects specifically budgeted for the fiscal year.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the five-year program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, and shown in this section in total.

Although Capital Improvement Projects are those projects that are greater than \$10,000, the city considers any item with a purchase price greater than \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-1-73.003-Recording of Property. Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

2008-09 Significant Budgetary Issues

Project prioritization was a key element in the 2008-09 budget. Due to property tax reform and the overall downturn in the economy, many projects that were desired or scheduled were postponed or even eliminated from the budget planning process. The City's plan for 2008-09 included very little major capital construction. Instead the plan focuses on replacement and on basic infrastructure.

Even the best of municipal infrastructure has a useful life, and the replacement of aging infrastructure remains a primary concern. This CIP places an emphasis on maintaining existing infrastructure (trees, sidewalks, roadways, alleys, landscape, rights of way, etc.) Maintaining the current quality of life and aesthetic appeal of Naples is a costly responsibility.

The Five-Year Capital Improvement Program represents slightly less than \$160 million of projects. The 2008-09 portion is \$18 million.

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

Capital Improvement Budget

The following funds provide revenue for funding the CIP, from their own revenue generation, grants and retained earnings.

- Utility Tax Fund
- Stormwater Fund
- Streets Fund
- Equipment Services
- Beach Fund
- Building Permits Fund
- Taxing Districts
- Tennis Fund
- Dock Fund
- Solid Waste
- Technology Services
- Water & Sewer Fund
- Community Redevelopment Agency
- Water & Sewer Construction Fund

Impact on Operating Budget

Part of the analysis of the Capital Improvement Program is the impact of the item on operating costs.

Where appropriate, operating costs or savings relating to Capital is included in the operating budgets. For the City of Naples, few items have any additional operating costs, because most capital items in this budget are replacement in nature. Except for those on the list below, the 2008-09 Capital Projects have a negligible impact on current or future operating budgets. The list below summarizes any items which have operating costs impacts for the 2008-09 budget or beyond.

Project Description	Project Cost	Impact on Operating Budget
Digital In-Car Camera System	\$71,400	Annual fees after the first year are \$2,800 and will be budgeted in Technology Services fund after 2008-09
3rd Street S. Streetscape Imps	50,000	Tree maintenance will be approximately \$300 per year after the first year
Tree Replacement Program	15,000	Tree maintenance will be approximately \$100 per year after the first year
Laptops for Post Hurricane inspection	17,500	Air cards after the first year will be \$500 per year
Fifth Avenue S Lighting Plan	\$220,000	Recurring costs of \$2,000 per year after installation is complete, which won't be until 2009-10
Plasmon Optical NAS	\$10,060	Annual maintenance after the first year will be \$960
Redundant Storage Network	\$104,000	Software maintenance after the first year will be \$5,200

About the Projects

Most projects in the following pages are easily understood by their title. Others, however are in need of more details, either due to the size of the project or because the title is not descriptive enough. The list below provides additional information for projects over \$400,000. Additional information can be obtained from the Capital Improvement Program document, which is filed with the City Clerk's office and with the Finance Department.

Capital Improvement Budget

Project ID	Title	2008-09 Budget	Project Description
09K53	Alternative Water Supply	\$3,400,000	Representing the first phase of a project expected to cost over \$50 million, this will design the contact time improvements, ASR wells and other construction costs that will enhance the water supply.
06V26	Basin V Stormwater System Imps	1,250,000	Ongoing construction to the Basin V, which is a 503-acre drainage basin in the center city that is essential for stormwater management.
02K01	Solana/East Naples Pump Station Upgrade	1,080,000	Improvements to the East Naples pump station, such as replacement pumps motors, and instrumentation as directed by the 2002 water master plan. The Solana Road pump station will be budgeted in FY 2009-10.
09W03	Doctors Pass Dredging	800,000	In Moorings Bay, the Doctor's Pass dredging occurs every 3-4 years to ensure the channel is navigable.
09N04	Replace Sewer Mains, Laterals etc.	750,000	This project includes upgrade of 3,800 feet of a cast iron force main to a polyethylene pipe, and ongoing replacement of large sewer lines.
09V03	Upper Gordon River/ Hole in the Wall	750,000	This represents a level of effort toward the \$3,000,000 project for the construction of a water retention lake at the Hole-in-Wall Golf Course for the treatment of Stormwater. City participation is subject to the transfer of water quality credits to the City for use on City Stormwater projects.
07Y01	Air Conditioning Upgrades	500,000	The original project to replace the irrigation water cooling system at the Police Department became too costly, and this \$500,000 now represents the cost to upgrade and replace system parts that are aged.
09L02	Water Transmission Mains	500,000	This project includes upgrade of failed oversized meters and valves and the ongoing replacement of water lines
09U28	Annual Pavement Management Program	500,000	Repaving of city streets on a priority basis.
09V02	Citywide Drainage Imps(All Basins)	450,000	This includes repair of major and minor storm sewers, inlets and manholes.
06V14	Basin III Stormwater System Imp	400,000	A consultant will develop a phased implementation plan for improvements to the drainage basin III, to reduce the degree and duration of flooding through the 400-acre basin.

Capital Improvement Budget

Summary

The following pages provide a total by fund of the capital projects for 2008-09, and the detailed listing of the capital projects budgeted for 2008-09. The last section of "unfunded" projects identifies major or ongoing projects that were excluded from the budget due to funding considerations. However, if funds become available, such as through grants or contributions, the projects will be reconsidered.

CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	2008-09	2009-10	2010-11	2011-12	2012-13
Utility Tax/Capital Projects Fund					
Police & Fire	1,419,025	544,000	1,882,000	1,050,600	432,000
Community Service	505,000	343,200	265,000	215,000	210,000
Facilities Maintenance	200,000	70,000	70,000	70,000	70,000
Streets & Traffic	100,000	0	0	0	0
Utility Tax/Capital Projects Fund	2,224,025	957,200	2,217,000	1,335,600	712,000
Water Sewer Fund	4,017,500	7,710,500	3,882,000	3,479,000	3,608,000
Water Sewer Construction Fund	3,400,000	3,400,000	20,000,000	25,000,000	5,000,000
Building Permits Fund	32,500	42,000	0	24,000	0
East Naples Bay Taxing District	0	6,000,000	25,000	25,000	25,000
Moorings Bay Taxing District	800,000	25,000	25,000	0	0
Community Redevelop. Agency (CRA)	505,000	817,000	5,754,000	8,550,000	13,050,000
Streets & Traffic Fund	1,210,000	2,410,000	1,420,000	1,420,000	1,430,000
Solid Waste Fund	418,000	693,000	440,000	260,000	455,000
Stormwater Fund	4,800,000	4,925,000	3,530,000	3,920,000	3,650,000
Dock Fund	300,000	0	4,000,000	0	0
Beach Fund	19,100	70,300	51,000	70,300	52,000
Tennis Fund	16,000	0	15,000	0	0
CDBG - Grant Fund	111,802	0	0	0	0
Equipment Services	40,000	0	0	0	0
Technology Fund	248,260	217,000	208,950	161,000	161,000
TOTAL ALL CAPITAL PROJECTS	18,142,187	27,267,000	41,567,950	44,244,900	28,143,000
Five Year Total					159,365,037

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
UTILITY TAX/ CAPITAL PROJECTS FUND						
<i>Police and Fire Services</i>						
09H01	Patrol Vehicles Replacements	300,000	300,000	240,000	240,000	240,000
09H02	Portable Radio replacements	47,000	47,000	47,000	47,000	47,000
09E03	Mobile Radio Replacements	11,000	11,000	7,500	7,500	0
09E04	Vehicle Extrication Equipment	28,500	29,500	30,500		32,000
09H05	Police Notebook Replacements	71,025	0	0	90,600	0
09E07	Commercial Laundry Extractor	13,000	0	0	0	0
09H08	Digital In-Car Camera System	71,400	0	0	0	0
09E09	Fire Boat Replacement (Grant)	290,000	0	0	0	0
09H12	CID Vehicles (Replacement)	25,000	75,000	75,000	0	75,000
09E14	Firefighter Fitness Equipment-Grant	25,000	0	0	0	0
07Y01	Air Conditioning Upgrades	500,000	0	0	0	0
	Minor Firefighting Equipment Needs	37,100	25,000	25,000	25,000	25,000
	H.Q. Floor Tile Replacement	0	56,500	0	0	0
	Fire Notebook Replacements	0	0	32,000	0	0
	Facility Electric & Generator Upgrade	0	0	350,000	0	0
	K9 Officer replacement	0	0	25,000	0	0
	Fire Apparatus Replacement	0	0	400,000	200,000	0
	Fire Station # 3 Expansion/Equip	0	0	650,000	400,000	0
	Fire Hands Free Radio Adjuncts	0	0	0	27,500	0
	Large Diameter Hose Replacement	0	0	0	13,000	13,000
TOTAL POLICE & FIRE		1,419,025	544,000	1,882,000	1,050,600	432,000
<i>Community Services - Administration</i>						
09G11	Facility Upgrades and Renovations	60,000	60,000	60,000	60,000	60,000
TOTAL CS/ADMINISTRATION		60,000	60,000	60,000	60,000	60,000
<i>Community Services - Parks & Parkways</i>						
09F01	Mower & Multi Pro Sprayer (replace)	62,000	0	0	0	0
09F03	Irrigation System Improvements	38,000	0	0	0	0
08F02	3rd Street S. Streetscape Imps	50,000	0	0	0	0
09F26	Tree Replacement Program	15,000	15,000	45,000	45,000	15,000
	Replacement Truck	0	23,000	0	0	0
	Seagate Park Restoration	0	35,200	0	0	0
TOTAL CS/PARKS & PARKWAYS		165,000	73,200	45,000	45,000	15,000
<i>Community Services - Recreation</i>						
08G01	Fleishmann Park Center Improvements	100,000	50,000	0	0	0
09G01	Norris Center Repairs and Renovations	50,000	50,000	25,000	0	0
09G04	City Wide Playground Improvements	50,000	50,000	50,000	50,000	50,000
09G02	River & Anthony Parks Int/Ext Upgrades	50,000	40,000	40,000	40,000	40,000
09G15	River Park Computer Lab	5,000	10,000	10,000	10,000	10,000
09G03	River Park Pool Equipment/Enhancements	25,000	10,000	10,000	10,000	10,000
	Skate Park Ramps	0	0	25,000	0	25,000
TOTAL CS/PARKS & PARKWAYS		280,000	210,000	160,000	110,000	135,000
TOTAL COMMUNITY SERVICES		505,000	343,200	265,000	215,000	210,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
Community Services - Facilities Maintenance						
09I02	FP Fieldhouse Restrooms Replacement	160,000	0	0	0	0
09I07	Replacement Elements and Amenities	0	30,000	30,000	30,000	30,000
09I01	HVAC Replacement and Additions	20,000	20,000	20,000	20,000	20,000
09I03	RPCC - replace pool roofing	10,000	0	0	0	0
09I10	Sign Replacement Program	10,000	20,000	20,000	20,000	20,000
TOTAL FACILITIES MAINTENANCE		200,000	70,000	70,000	70,000	70,000
Streets Department						
09I02	Sandpiper Road Improvements	100,000	0	0	0	0
TOTAL STREETS DEPARTMENT		100,000	0	0	0	0
FUND TOTAL -CAPITAL PROJECTS FUND		2,224,025	957,200	2,217,000	1,335,600	712,000
WATER & SEWER FUND (Fund 420)						
WATER PRODUCTION						
02K01	Solana/East Naples Pump Station Upgrade	1,080,000	1,200,000	0	0	0
09K04	Golden Gate Well Field Generator	100,000	100,000	100,000	100,000	100,000
09K02	Washwater Transfer Sludge Pumps	0	30,000	30,000	30,000	30,000
09K03	Computer for Maintenance	2,500	0	0	0	0
	Radiators for Plant Generators	0	250,000	0	0	0
	Delroyd Gear Box	0	31,500	33,000	33,000	0
	Influent Mag Flow Meter	0	20,000	0	0	0
	Filter Control Rehab	0	150,000	0	0	0
	Pond Dredging	0	0	125,000	0	0
	Filter Bed Replacement	0	0	75,000	75,000	75,000
	Vacuum Press Replacement	0	0	0	200,000	200,000
TOTAL WATER PRODUCTION		1,182,500	1,781,500	363,000	438,000	405,000
WATER DISTRIBUTION						
09L02	Water Transmission Mains	500,000	500,000	500,000	500,000	500,000
09L22	Service Truck Replacements (3)	40,000	70,000	70,000	70,000	70,000
	Awning Extension	0	85,000	0	0	0
	Dump Truck Replacement	0	82,000	0	0	0
	GG Blvd Expansion (Wilson to Desoto)	0	500,000	250,000	250,000	0
TOTAL WATER DISTRIBUTION		540,000	1,237,000	820,000	820,000	570,000
WASTEWATER TREATMENT						
08M03	Grit Chamber Repairs	220,000	0	0	0	0
09M01	Variable Frequency drives	300,000	200,000	100,000	75,000	75,000
09M07	Effluent Pumps	75,000	75,000	90,000	90,000	90,000
09M06	Return Pump Containment	55,000	0	0	0	0
	RML Pumps	0	48,000	48,000	0	0
	Switchgear #1	0	150,000	0	0	0
	Aeration Basin	0	93,000	93,000	93,000	0
	Walk-in Cooler Replacement	0	28,000	0	0	0
	Service Truck Replacement/Ranger	0	20,000	0	0	0
	Chlorine Conversion	0	440,000	0	0	0
	Sludge Loader	0	93,000	0	0	95,000
	Valve Replacements (Effluent)	0	100,000	65,000	65,000	0
	Mag Meters	0	75,000	75,000	0	0
	Air Blowers	0	0	78,000	78,000	78,000
	Barscreen Replacement	0	0	175,000	0	175,000
TOTAL WASTEWATER TREATMENT		650,000	1,322,000	724,000	401,000	513,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
WASTEWATER COLLECTIONS						
09N04	Replace Sewer Mains, Laterals etc.	750,000	1,000,000	1,000,000	1,000,000	1,000,000
09N02	Lateral Liner Equipment	40,000	0	0	0	0
	TV Camera & Equipment	0	50,000	0	0	0
	Dump Truck Replacement	0	75,000	0	0	0
	Service Truck Replacements	0	100,000	70,000	70,000	70,000
	TV Truck Replacement	0	0	160,000	0	0
	Combination Jet/Vacuum Truck	0	0	0	0	300,000
TOTAL WASTEWATER COLLECTIONS		790,000	1,225,000	1,230,000	1,070,000	1,370,000
UTILITIES MAINTENANCE						
09X01	Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
09X04	Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
09X07	L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
09X02	Pump Station Conversions	250,000	225,000	225,000	225,000	225,000
09X03	Wet Well Relining	45,000	45,000	45,000	45,000	45,000
09X05	Service Trucks	150,000	65,000	65,000	70,000	70,000
04X14	Replace Maintenance Shop	0	1,400,000	0	0	0
TOTAL UTILITIES MAINTENANCE		855,000	2,145,000	745,000	750,000	750,000
TOTAL WATER/SEWER FUND		4,017,500	7,710,500	3,882,000	3,479,000	3,608,000
WATER SEWER CONSTRUCTION FUND (Fund 440)						
09K53	Alternative Water Supply	3,400,000	3,400,000	20,000,000	25,000,000	5,000,000
FUND TOTAL WATER/SEWER CONSTRUCTION FUND		3,400,000	3,400,000	20,000,000	25,000,000	5,000,000
BUILDING & PERMITS FUND (Fund 110)						
09B01	Computer Room Fire Suppression	15,000	0	0	0	0
09B02	Laptops for Post Hurricane Inspection	17,500	0	0	0	0
	Replacement Vehicles for Inspectors	0	42,000	0	24,000	0
FUND TOTAL BUILDING PERMITS FUND		32,500	42,000	0	24,000	0
EAST NAPLES BAY TAX DISTRICT (Fund 350)						
09W02	ENBSTDAC Dredging	0	6,000,000	25,000	25,000	25,000
FUND TOTAL - EAST NAPLES BAY		0	6,000,000	25,000	25,000	25,000
MOORINGS BAY TAX DISTRICT (Fund 360)						
09W03	Doctors Pass Dredging	800,000	25,000	25,000	0	0
FUND TOTAL MOORINGS BAY		800,000	25,000	25,000	0	0
COMMUNITY REDEVELOPMENT AGENCY (Fund 380)						
09C01	Sugden Plaza Resurfacing	40,000	0	0	0	0
07C03	River Park Master Plan Imp	150,000	250,000	250,000	250,000	0
08C01	5th Ave. S. Lighting Implementation	220,000	567,000	710,000	0	0
09C03	5th Avenue N. Improvements (Grant)	95,000	0	0	0	0
	Lake Manor Linear Park	0	0	235,000	0	0
	6th Avenue North Street Lighting	0	0	109,000	0	0
	D-Downtown Parking Structure & Land	0	0	3,500,000	0	10,000,000
	Park Street Project	0	0	500,000	250,000	0
	3rd Street Improvements	0	0	150,000	750,000	750,000
	Goodlette-Frank Streetscaping	0	0	150,000	1,500,000	1,500,000
	Central Avenue Improvements	0	0	150,000	800,000	800,000
	5th Avenue Ave. S. Parking Facility	0	0	0	5,000,000	0
FUND TOTAL CRA		505,000	817,000	5,754,000	8,550,000	13,050,000

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
<i>STREET & TRAFFIC FUND (Fund 390)</i>						
09U28	Annual Pavement Management Program	500,000	500,000	600,000	600,000	600,000
09U04	Mooringline Bridge Repairs	150,000	600,000	0	0	0
09U05	Park Shore Bridge Repairs	100,000	400,000	0	0	0
09U29	Sidewalk Master Plan Implementation	250,000	250,000	250,000	250,000	250,000
09U02	Citywide Parking Lot Improvements	0	75,000	75,000	75,000	75,000
09U31	Annual Alley Improvement Program	60,000	60,000	70,000	70,000	80,000
09U01	Annual Signal System Improvements	0	200,000	100,000	100,000	100,000
08U08	Sandpiper Street	0	0	0	0	0
09U18	Annual Street Improvement Program	100,000	200,000	200,000	200,000	200,000
09U06	Bike Path Master Plan Implementation	50,000	50,000	50,000	50,000	50,000
	Annual Street Lighting Efficiency Program	0	75,000	75,000	75,000	75,000
FUND TOTAL STREETS & TRAFFIC		1,210,000	2,410,000	1,420,000	1,420,000	1,430,000
<i>SOLID WASTE (Fund 450)</i>						
09P11	Front Loading Refuse Truck	210,000	215,000	220,000	230,000	230,000
09P01	Rear Loading Refuse Truck	180,000	0	190,000	0	195,000
09P02	Satellite Collection Vehicle	28,000	28,000	30,000	30,000	30,000
	Recycling Carts	0	450,000	0	0	0
FUND TOTAL SOLID WASTE		418,000	693,000	440,000	260,000	455,000
<i>STORMWATER FUND (Fund 470)</i>						
07V15	Cove Pump Station (Basin III)	1,750,000	0	0	0	0
09V02	Citywide Drainage Imps(All Basins)	450,000	850,000	825,000	745,000	700,000
06V14	Basin III Stormwater System Imp	400,000	1,500,000	1,450,000	1,300,000	1,200,000
06V26	Basin V Stormwater System Imps	1,250,000	1,500,000	1,185,000	1,150,000	1,000,000
09V03	New Upper Gordon River	750,000	750,000	0	0	0
09V01	Riverside Circle Filter Marsh	200,000	0	0	0	0
08V03	Beach Outfall Removal (Basin II)	0	325,000	0	0	0
	Broad Ave Filter Marsh (Basin III)	0	0	0	400,000	0
	Street Sweeper (All Basins)	0	0	0	225,000	0
	Outfall Repairs: GSBN (Basin II)	0	0	0	100,000	400,000
	Vac-Truck (All Basins)	0	0	0	0	350,000
	Service Truck Replacement	0	0	70,000	0	0
FUND TOTAL STORMWATER		4,800,000	4,925,000	3,530,000	3,920,000	3,650,000
<i>DOCK FUND (Fund 460)</i>						
09Q01	City Dock Fuel Tank Replacement	300,000	0	0	0	0
	Municipal Dock Design/Reconstruction	0	0	4,000,000	0	0
FUND TOTAL DOCK FUND		300,000	0	4,000,000	0	0
<i>BEACH FUND (Fund 430)</i>						
09R01	Replacement Vehicle - Meter Specialist	19,100	0	0	0	0
09R03	Beach Crossovers/Access Points	0	45,000	45,000	45,000	45,000
	Replacement Beach Patrol ATV	0	0	6,000	0	7,000
	Replacement - Beach Patrol Vehicles	0	25,300	0	25,300	0
FUND TOTAL BEACH FUND		19,100	70,300	51,000	70,300	52,000
<i>TENNIS FUND (Fund 480)</i>						
09G01	Tennis Center - upper decking	16,000	0	0	0	0
	Tennis Court Lights	0	0	15,000	0	0
FUND TOTAL TENNIS FUND		16,000	0	15,000	0	0

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2008-09	DEPT REQUEST 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13
<i>Community Development Block Grant (CDBG)</i>						
09C04	Air Conditioning Sound Baffling for RPCC	111,802	0	0	0	0
FUND TOTAL CDBG		111,802	0	0	0	0
<i>EQUIPMENT SERVICES FUND (Fund 530)</i>						
09S01	Truck Lifts	40,000	0	0	0	0
FUND TOTAL EQUIPMENT SERVICES		40,000	0	0	0	0
<i>TECHNOLOGY SERVICES (Fund 520)</i>						
09T02	Server Replacement Program	55,000	45,000	45,000	45,000	45,000
09T01	PC Replacement Program	45,000	80,000	80,000	85,000	85,000
09T04	Printer Replacement Program	8,000	16,000	16,000	16,000	16,000
09T06	Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
09T07	Plasmon Optical NAS	10,060	0	0	0	0
09T08	VisionAIR Server (Police & Fire)	11,200	0	0	0	0
09T09	Redundant Storage Network	104,000	0	0	0	0
	Enterprise Data Vault	0	41,000	0	0	0
	Replacement Cameras	0	20,000	0	0	0
	Selectron Voice Utility	0	0	52,950	0	0
FUND TOTAL TECHNOLOGY SERVICES		248,260	217,000	208,950	161,000	161,000
TOTAL ALL CAPITAL PROJECTS		18,142,187	27,267,000	41,567,950	44,244,900	28,143,000

UNFUNDED CAPITAL PROJECTS

Greenway Crossing	1,500,000	0	0	0	0
Landscape Median Restoration	150,000	0	0	0	0
Sod Replacement	22,000	25,000	30,000	35,000	40,000
Cul-de-sac Renovations	30,000	30,000	30,000	30,000	30,000
River Park Pool/Water Facility	0	1,500,000	0	0	0
Fleischmann Community Center	0	4,200,000	0	0	0
Unfunded/excluded projects	1,702,000	5,755,000	60,000	65,000	70,000



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2008-09

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2007		<u><u>(\$1,431)</u></u>
Projected Revenues FY 2007-08		117,320
Projected Expenditures FY 2007-08		<u>116,660</u>
Net Increase/(Decrease) in Net Unrestricted Assets		\$660
Expected Unrestricted Net Assets as of Sept. 30, 2008		(\$771)
Add Fiscal Year 2008-09 Budgeted Revenues		
CDBG Entitlement Funds	<u>\$111,802</u>	111,802
TOTAL AVAILABLE RESOURCES		
Less Fiscal Year 2008-09 Budgeted Expenditures		
Improvements other than Buildings	\$111,802	
Loan Repayment	0	
Administration Reimbursement per Grant	<u>0</u>	<u>111,802</u>
BUDGETED CASH FLOW		0
Projected Unrestricted Net Assets as of September 30, 2009		<u><u>(\$771)</u></u>

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: Community Development Block Grant (Fund 130)

Mission:

To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a Federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the city of Naples entered into a three year cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

After a community public hearing and input, the Naples City Council in December 2007 approved a CDBG application to Collier County to capture the Federal FY 2008 Entitlement allocation in the amount of \$111,802.

2008-09 Goals and Objectives	Estimated Start	Estimated Completion
<p>In accordance with Vision Plan 3a (maintain and improve public amenities for residents) create opportunities within the River Park Neighborhood over time by providing needed public facility upgrades</p> <ul style="list-style-type: none"> • Upgrade Air Conditioning sound baffling at the River Park Community Center. • Complete projects as approved in FY 2007-2008 including Anthony Park Rip Rap, Fun Time playground surfacing, and reduction of drug trafficking 	<p>January 2009</p> <p>January 2008</p>	<p>September 2009</p> <p>December 2008</p>

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	06-07 ACTUALS	07-08 ORIGINAL BUDGET	07-08 CURRENT PROJECTION	08-09 DEPARTMENT ADOPTED	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	0	14,700	0	0	(14,700)
TOTAL OPERATING EXPENSES	0	14,700	0	0	(14,700)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	101,936	24,000	24,000	0	(24,000)
60-31 OTHER CDBG GRANT IMPROVEMENTS	19,976	0	0	0	0
60-33 RIVER PARK COMMUNITY CTR <i>HVAC Sound Baffling for River Park Community Center</i>	33,428	0	0	111,802	0
60-40 Machinery Equipment	0	83,320	83,320	0	(83,320)
70-10 LOAN REPAYMENT	0	9,340	9,340	0	(9,340)
TOTAL NON-OPERATING EXPENSES	155,340	116,660	116,660	111,802	(116,660)
TOTAL EXPENSES	\$155,340	\$131,360	\$116,660	\$111,802	(131,360)

City of Naples, Florida

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 City borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy adopted by Council resolution 06-11308. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

There will be one addition to the list of outstanding debt during FY08-09. A loan in the amount of \$6.86 million is expected to be issued for the new parking garage, a CRA project that started in FY07-08. The loan is expected to be closed in October 2008, with the first payment due in March 2009.

Debt Issuance Procedures

The issuance of debt is a process that the City takes very seriously. Considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

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 the 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.

City of Naples, Florida

Debt Administration Overview

NET GENERAL OBLIGATION DEBT	RATING AGENCY	9/30/05	9/30/06	9/30/07
	(Low*)			
Per Capita	\$1,000	\$212	\$192	\$172
as a % of Taxable Property Value	3%	0.04%	0.03%	0.02%
Debt Service as a % of				
General Fund Expenditures	5%	2.03%	2.00%	2.01%

Source: City of Naples Comprehensive Annual Financial Report

This low level of existing debt helps to keep a high bond rating, which reduces the cost of future debt. As shown on the following charts, the existing debt levels stay steady for the next several years. In addition, the debt levels are consistent with prior years. This even debt obligation ensures the uniformity of operating cash flows over the life of the debt, such that cash is available for current operations, without sacrificing cash flows for future operations.

Legal Debt Limits

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, 2008 the City had \$32 million of general obligation and voted debt outstanding.

Outstanding Indebtedness

The outstanding debt as of September 30, 2008 was \$31.7 million.

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:

- \$445,000, 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

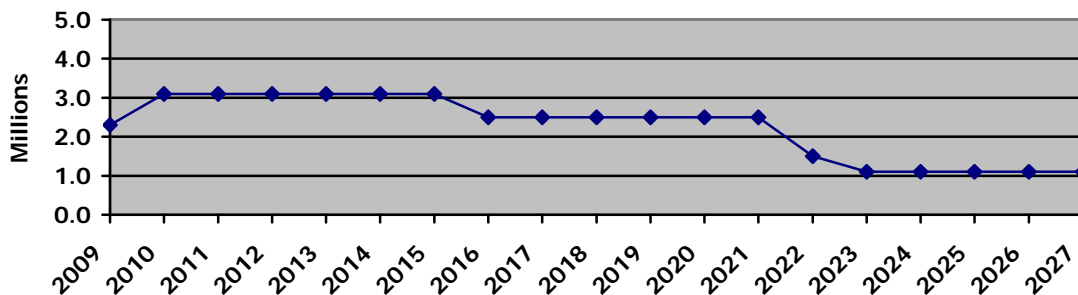
The City of Naples currently has several outstanding non-ad valorem revenue bonds. The outstanding principal balances are as follows:

City of Naples, Florida

Debt Administration Overview

- \$150,000 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.
- \$9.145 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.
- \$4.815 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.
- \$9,559,355 Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$5,561,909 Water and Sewer Revenue Bonds, Series 2007B issued for the long-term financing of the irrigation line extension project, previously funded with a short term construction loan. Final maturity date September 1, 2027.

**Debt Service Payments
on All Bonds**



Loans

As of September 30, 2005, the City of Naples had a total of \$21.3 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

City of Naples, Florida

Debt Administration Overview

budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	09/30/2007 Balance	Final Payment Date
Storm Water	2,900,622	06/15/2021
Wastewater	15,991,777	04/15/2018
Wastewater	616,814	04/15/2018
Port Royal Water Tank	1,817,478	10/15/2021
Total	<u>\$ 21,326,691</u>	

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. Final maturity date October 1, 2026.

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 08-09.

CITY OF NAPLES

**COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES**

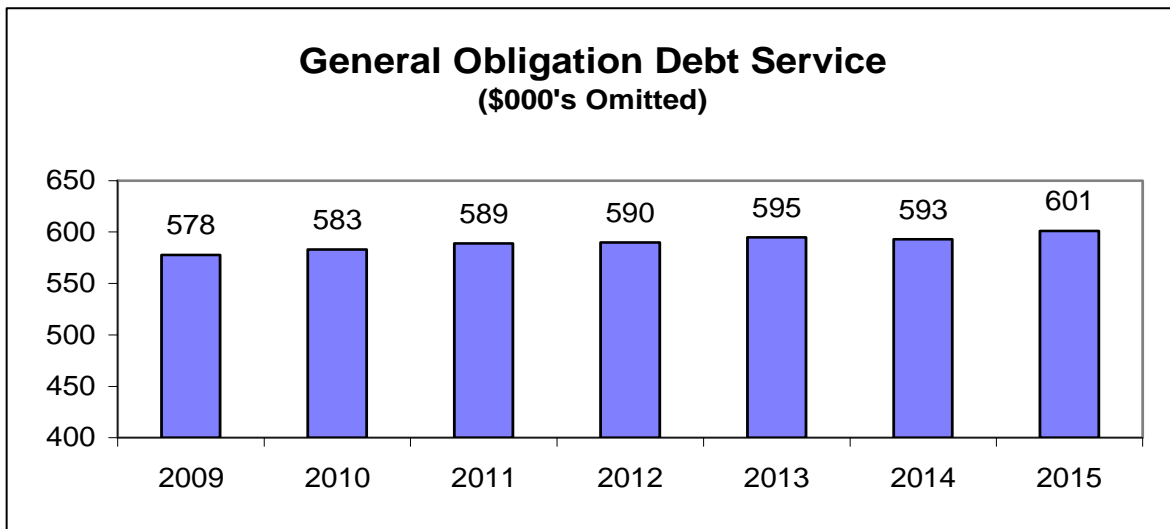
<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2009	\$1,004,479	\$1,309,533	\$2,314,012
2010	\$1,885,504	\$1,234,974	\$3,120,478
2011	\$1,977,320	\$1,160,766	\$3,138,086
2012	\$2,049,956	\$1,083,443	\$3,133,399
2013	\$2,143,444	\$1,001,332	\$3,144,776
2014	\$2,232,815	\$915,336	\$3,148,151
2015	\$2,333,103	\$824,731	\$3,157,834
2016	\$1,814,343	\$741,444	\$2,555,787
2017	\$1,886,568	\$665,638	\$2,552,206
2018	\$1,964,819	\$586,420	\$2,551,239
2019	\$2,044,132	\$503,624	\$2,547,756
2020	\$2,124,548	\$416,635	\$2,541,183
2021	\$2,211,108	\$325,975	\$2,537,083
2022	\$1,318,855	\$231,596	\$1,550,451
2023	\$937,835	\$190,064	\$1,127,899
2024	\$973,092	\$154,806	\$1,127,898
2025	\$1,009,677	\$118,222	\$1,127,899
2026	\$1,047,638	\$80,261	\$1,127,899
2027	<u>\$1,087,028</u>	<u>\$40,872</u>	<u>\$1,127,900</u>
Totals	\$32,046,264	\$11,585,674	\$43,631,938

Includes General Obligation Debt, Water Sewer Debt and Utility Tax Debt issues

CITY OF NAPLES

**GENERAL OBLIGATION DEBT
SUMMARY**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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>	601,328
Totals	\$3,615,000	\$513,781	\$4,128,781



Represents the Series 2004 and Series 2000 GO Bonds

**CITY OF NAPLES
GENERAL OBLIGATION BONDS**

SERIES 2004	Authorized and Issued: \$3,170,000 Amount Outstanding - 9/30/08 \$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%
------------------------	--

Year Ending September 30	Principal	Interest	Total Requirement
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	590,000	11,328	601,328
Totals	\$3,170,000	\$502,656	\$3,672,656

Purpose: Purchase of Fleischmann Property

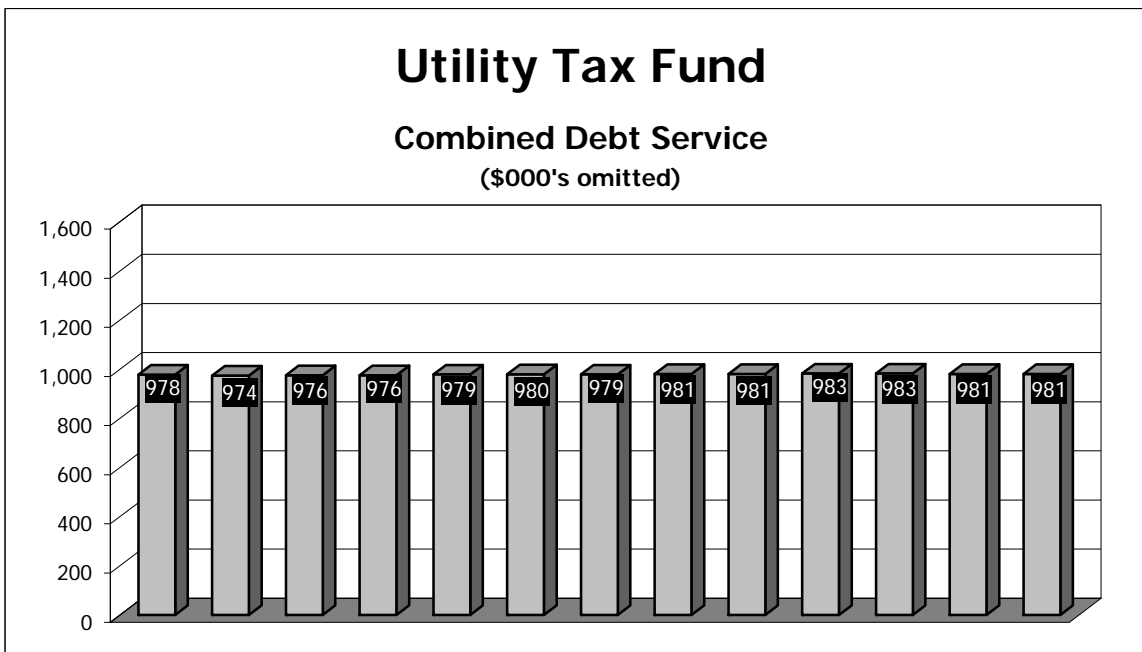
SERIES 2000	Authorized and Issued: \$8,460,000 Amount Outstanding - 9/30/08 \$445,000 Dated: March 15, 2000 Final Maturity: March 1, 2009 Principal Payment: March 1 Interest Payment: March 1, September 1 Interest Rates: 5.00% - 5.20%
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Year Ending September 30	Principal	Interest	Total Requirement
2009	445,000	11,125	456,125
Totals	445,000	11,125	456,125

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>
2009	540,000	438,195	978,195
2010	560,000	414,518	974,518
2011	585,000	390,998	975,998
2012	610,000	366,135	976,135
2013	640,000	339,295	979,295
2014	670,000	310,495	980,495
2015	700,000	279,508	979,508
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	\$9,295,000	\$3,441,570	\$12,736,570



Includes General Obligation Debt, Water Sewer Debt and Utility Tax Debt issues

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993

Type: Revenue Bonds
Authorized and Issued: \$4,700,607
Amount Outstanding - 9/30/08 \$150,000
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>
2009	<u>150,000</u>	<u>7,687</u>	<u>157,687</u>
Totals	\$150,000	\$7,687	\$157,687

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001

UTILITY TAX FUND ALLOCATION	Type: Revenue Bonds Authorized and Issued: \$9,845,000 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
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Year Ending	Principal	Interest	Total Requirement
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	\$8,745,000	\$3,357,514	\$12,102,514

Purpose: Funding for parks capital projects.

TENNIS FUND ALLOCATION	Authorized and Issued: \$605,000 Dated: June 1, 2001 Final Maturity: July 1, 2015 Interest Rate: 4.100% to 4.750%
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Year Ending	Principal	Interest	Total Requirement
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	70,000	3,325	73,325
Totals	\$400,000	\$76,369	\$476,369

CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003

Type: Revenue Bonds
 Authorized and Issued: \$5,925,000
 Amount Outstanding - 09/30/08 \$4,815,000
 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>
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	<u>415,000</u>	<u>7,552</u>	<u>422,552</u>
Totals	\$4,815,000	\$1,321,503	\$6,136,503

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

CITY OF NAPLES

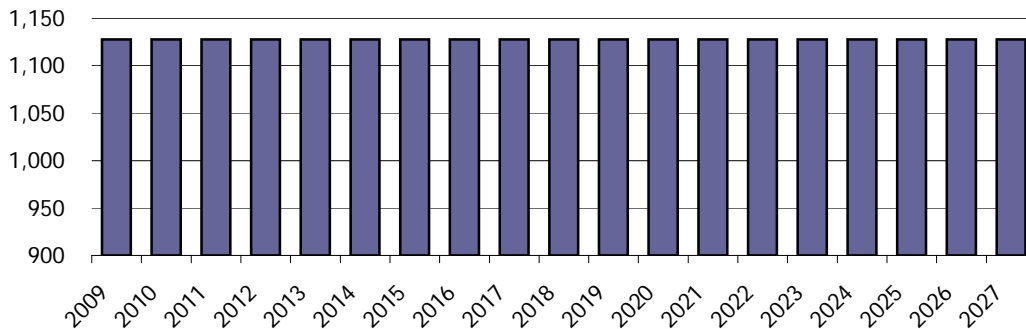
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2009	559,479	568,420	1,127,899
2010	580,504	547,395	1,127,899
2011	602,320	525,579	1,127,899
2012	624,956	502,943	1,127,899
2013	648,444	479,455	1,127,899
2014	672,815	455,084	1,127,899
2015	698,103	429,796	1,127,899
2016	724,343	403,557	1,127,900
2017	751,568	376,331	1,127,899
2018	779,819	348,080	1,127,899
2019	809,132	318,767	1,127,899
2020	839,548	288,351	1,127,899
2021	871,108	256,791	1,127,899
2022	903,855	224,044	1,127,899
2023	937,835	190,064	1,127,899
2024	973,092	154,806	1,127,898
2025	1,009,677	118,222	1,127,899
2026	1,047,638	80,261	1,127,899
2027	<u>1,087,028</u>	<u>40,872</u>	1,127,900
Totals	\$15,121,264	\$6,308,820	\$21,430,084

This includes: Series 2007 Water & Sewer (A) with original issue of \$10,000,000
Series 2007 Water & Sewer (B) with an original issue of \$5,819,677

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007A

Type: Revenue Bonds
 Authorized and Issued: \$10,000,000
 Amount Outstanding - 9/30/08 \$9,559,355
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.84%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2009	350,899	367,079	717,978
2010	364,374	353,605	717,979
2011	378,366	339,613	717,979
2012	392,895	325,084	717,979
2013	407,982	309,996	717,978
2014	423,649	294,330	717,979
2015	439,917	278,062	717,979
2016	456,810	261,169	717,979
2017	474,351	243,627	717,978
2018	492,566	225,412	717,978
2019	511,481	206,498	717,979
2020	531,122	186,857	717,979
2021	551,517	166,462	717,979
2022	572,695	145,284	717,979
2023	594,687	123,292	717,979
2024	617,522	100,456	717,978
2025	641,235	76,743	717,978
2026	665,859	52,120	717,979
2027	<u>691,428</u>	<u>26,551</u>	<u>717,979</u>
Totals	\$9,559,355	\$4,082,239	\$13,641,594

New Projects

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007B

Type: Revenue Bonds
 Authorized and Issued: \$5,819,677
 Amount Outstanding - 9/30/08 \$5,561,909
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.620%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2009	208,580	201,341	409,921
2010	216,130	193,791	409,921
2011	223,954	185,967	409,921
2012	232,061	177,859	409,920
2013	240,462	169,459	409,921
2014	249,166	160,754	409,920
2015	258,186	151,734	409,920
2016	267,533	142,388	409,921
2017	277,217	132,703	409,920
2018	287,253	122,668	409,921
2019	297,651	112,269	409,920
2020	308,426	101,495	409,921
2021	319,591	90,330	409,921
2022	331,160	78,760	409,920
2023	343,148	66,772	409,920
2024	355,570	54,350	409,920
2025	368,442	41,479	409,921
2026	381,779	28,141	409,920
2027	<u>395,600</u>	<u>14,321</u>	<u>409,921</u>
Totals	\$5,561,909	\$2,226,581	\$7,788,490

Pay off short term loan for the irrigation line extension project



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.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier city. 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 away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 14 square miles in size and has 106.3 miles of streets. Naples has a full-time population of approximately 22,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ava Maria University and Edison Community College.

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 has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and 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

General Information (continued)

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, skate park 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.

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the city. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb, and this human population growth has affected this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds have declined. In order to restore the mangroves, sea grasses, and oysters to what they once were, City Council, staff, residents, and all people who enjoy Naples Bay are working to improve the bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the city's working waterfront. Currently, it is a home base for several charter boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port. The City Dock offers a fueling station and a ship's store.

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. The Naples area has 128 art galleries, more than 500 artists, and at least 25 annual arts festivals.

Economy and Transportation

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

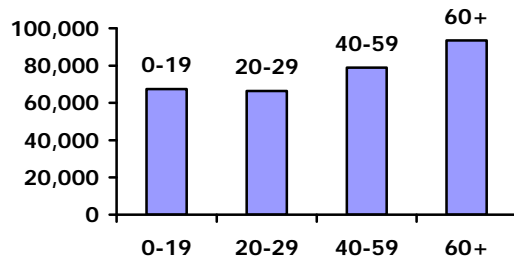
General Information (continued)

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.

Demographic

Based on the most recent (2006) 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 \$42,846, compared to the state average of \$31,469. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.1% male, and 49.9% female, split relatively evenly among age groups, as shown on the adjacent graph. The median age in Collier County is 44 years old.

Collier County Age Groups



**City of Naples
Top Ten Principal Employers**

<u>Employer</u>	<u>Employees</u>
Collier County Public Schools	5,365
Collier County Government	3,788
NCH HealthCare System	2,269
Registry Resort/Naples Grand	880
Ritz Carlton Hotel	870
City of Naples	493
Naples Beach and Tennis Club	482
Allen Systems Group	221
Collier County Health Dept.	219
Wilson Miller Inc	140

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service.

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 420-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 initiated at the NCH Naples Hospital, which now includes three-open heart operating rooms in its extensive surgery facilities.

Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total city area (10,200 acres) and the land use (7,733 acres) is primarily due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

General Information (continued)

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. Elections are held in January every two (even-numbered) years.

The members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Penny Taylor
- Teresa Heitmann
- William Willkomm III
- Gary B. Price II
- John Sorey III
- Margaret "Dee" Sulick



The Council members have an office at City Hall. E-Mail may be directed to council@naplesgov.com and will reach the Mayor and all council members.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss, previously the City Manager of Marco Island, was selected to be Naples' City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

City of Naples Primary Assets	
Police Stations	1
Fire Stations	3
Streets (Miles)	106
Parks and Recreation	
Swimming Pools	1
Community Centers	3
Pier	1
Dock	1
Water Utility	
Active Accounts	17,718
Plants	1
Capacity per Day (MGD)	30
Sewer Utility	
Active Accounts	8,651
Plants	1
Capacity per Day (MGD)	10

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 street 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, the CRA Director 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:

- Building Director/Building Official..... Paul Bollenback
- Police and Fire Services Director..... Thomas Weschler
- Planning Director..... Robin D. Singer
- Community Services Director David M. Lykins
- Streets & Drainage Director Ronald A. Wallace
- Finance Director Ann Marie S. Ricardi
- Human Resources Director..... Denise K. Perez
- Utilities Director Bob Middleton

General Information (continued)

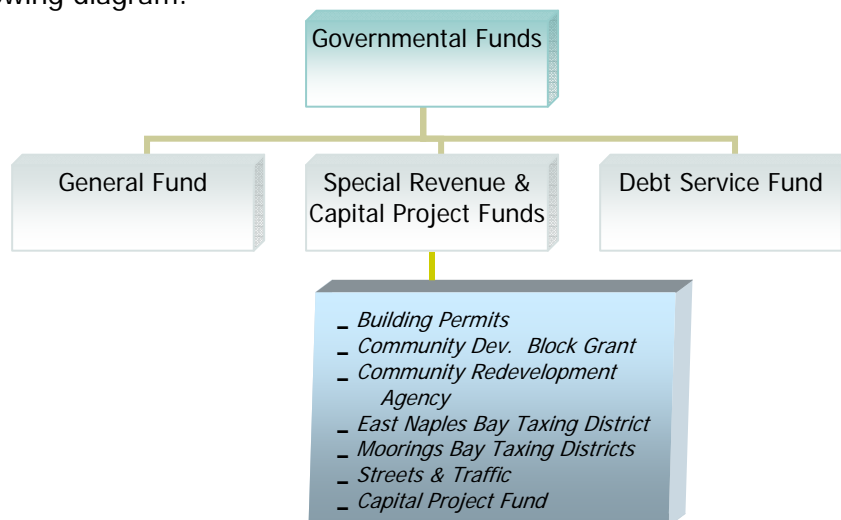
The City is the recipient of many awards. Below is a list of many of its recent achievements.

- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008.
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources -- Oyster Restoration Project
- The Moorings Property Association- Best Public Landscape Design Beautification Award 2006).
- Tree City U.S.A. Designation awarded annually from 1999 to 2007
- Florida Tree City of the Year 2003 award.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2008
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award
- 2006 - Florida Rural Water Association - Special Recognition Award for Dedicated and Outstanding Service and Award Winning Accomplishments.

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.

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. The City budgets nine Governmental Funds, as shown on the following diagram:



General Information (continued)

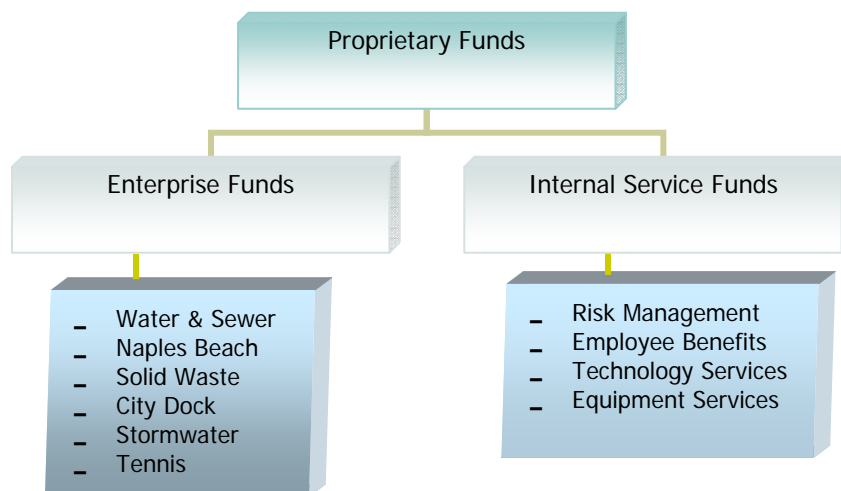
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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, and therefore usually do not meet the criteria of a major fund. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

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 financed 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. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of "special revenue fund" or "capital project fund" is less relevant. Both are treated the same.

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,

General Information (continued)

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 water, sewer and irrigation 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. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used, most likely in 2011 or 2012.

Basis of Budgeting. Naples' budgets are prepared similar to the modified accrual basis of accounting for most funds (except for the Proprietary 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. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

Budgeting 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 March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

General Information (continued)

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, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council 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.

ORDINANCE 08-12196

AN ORDINANCE DETERMINING AND FIXING THE 2008 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 3, 2008, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the city has been certified by the County Property Appraiser as \$17,304,561,891;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2008 tax levy and millage rate for the City of Naples is 1.1315, which is 0% over the rolled-back millage rate.

Section 2. That the voted debt service millage for the City of Naples is 0.0348.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations	
1.1315 mills.	\$18,601,106
Voted Debt Service	
0.0348 mills.	\$577,853

Section 4. 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 5. 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 6. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2008\08-12196

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

ORDINANCE 08-12197

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; 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, 2008, AND ENDING SEPTEMBER 30, 2009; 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, on August 1, the City Council received a preliminary budget document, a copy of which is retained in the City Clerk's office as a public record; and

WHEREAS, on August 18, 2008, the City Council, at a public workshop, reviewed that document and recommended changes which are incorporated by reference; and

WHEREAS, these changes and any others may be adopted at the public hearings as part of the budget; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and equaling the amounts adopted in this ordinance shall be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples has conducted public hearings on the fiscal year 2008-09 budget on September 3, 2008, and September 17, 2008, in accordance with state law.

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 2008-09 and shall serve to appropriate the sums provided for herein.

Section 2. The several amounts listed below are declared to be the estimated revenues and expenditures of the City and appropriated to the funds, functions, programs and agencies set forth.

(a) General Fund

Revenues

Taxes	\$25,530,921
Licenses and Permits	\$343,598
Intergovernmental Revenue	\$3,505,543
Charges for Services	\$5,870,354
Fines & Forfeits	\$369,000

Miscellaneous Income	\$1,144,218
Total	\$36,763,634
Expenditures	
Mayor and City Council	377,771
City Attorney	689,951
City Clerk	693,227
City Manager's Office	1,104,348
Planning	596,498
Finance Department	1,895,673
Police & Fire Dept	19,514,318
Community Services	6,795,917
Human Resources	655,143
Facilities/ Maintenance	1,200,670
Non Departmental Other	3,048,130
Contingency	660,400
Transfers	112,038
Total	37,344,084
Use of Fund Balance	\$580,450

(b) Utility Tax Fund

Revenues	
Taxes	\$2,969,853
Miscellaneous Income	\$1,105,066
Total	4,074,919
Expenditures	
Debt Service	2,611,113
Transfers Out	1,463,824
TOTAL	\$4,074,937
Use of Fund Balance	\$18

(c) Special Revenue/Capital Funds:

(1) Community Development Block Grant Fund

Revenues	
Intergovernmental Revenue	\$111,802
Total	111,802
Expenditures	
CDBG Projects and Expenses	111,802
TOTAL	\$111,802

(2) Building Permits Fund

Revenues	
Licenses and Permits	\$2,882,000
Charges for Services	221,698
Miscellaneous Revenue	122,500
Total	3,226,198
Expenditures	
Total Building Permits Department	3,501,353
Use of Fund Balance	\$275,155

(3) Capital Projects Fund

Revenues	
Transfers In	\$1,540,973
Intergovernmental Revenue	318,500
Miscellaneous Revenue	170,000
Total	2,029,473

Expenditures	
Transfers Out	\$1,301,250
Capital Expenditures	<u>2,224,025</u>
Total	3,525,275

Use of Fund Balance \$1,495,802

(4) Community Redevelopment Agency =

Revenues	
Taxes	\$778,951
Intergovernmental Revenue	2,264,983
Miscellaneous Revenue	<u>532,038</u>
Total	3,575,972

Expenditures	
CRA Admin., Debt & Capital	2,519,022
CRA Law Enforcement	308,431
CRA Maintenance	<u>515,948</u>
Total	\$3,343,401

(5) Streets & Traffic

Revenues	
Taxes	\$1,340,000
Intergovernmental Revenue	335,453
Miscellaneous Revenue/Transfers	<u>856,335</u>
Total	2,531,788

Expenditures	
Streets & Traffic Operations	2,032,485
Capital	<u>1,210,000</u>
Total	\$3,242,485

Use of Fund Balance \$710,697

(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund

Revenues	
Intergovernmental Revenue	\$500,000
Charges for Services	27,373,550
Miscellaneous Revenue	<u>931,100</u>
Total	28,804,650

Expenditures	
Administration	5,563,133
Debt	3,057,023
Water Production	6,534,241
Water Distribution	2,295,727
Wastewater Treatment	3,977,955
Wastewater Collection	1,612,059
Utilities Maintenance	1,744,759
Capital Projects	<u>4,017,500</u>
Total	\$28,802,397

(2) Naples Beach Fund

Revenues	
Intergovernmental Revenue	\$555,000
Charges for Services	651,000
Fines	218,000
Miscellaneous Revenue	<u>17,510</u>
Total	1,441,510
Expenditures	
Beach Fund	<u>1,441,315</u>
Total	1,441,315

(3) Solid Waste Fund

Revenues	
Charges for Services	6,417,300
Miscellaneous Revenue	<u>89,250</u>
Total	6,506,550
Expenditures	
Solid Waste Expenditures	6,694,646
Capital	<u>432,000</u>
Total	7,126,646
Use of Fund Balance	\$620,096

(4) City Dock Fund

Revenues	
Charges for Services	2,000,000
Miscellaneous Revenue	<u>6,400</u>
Total	2,006,400
Expenditures	
City Dock Expenditures	1,865,765
Capital	<u>300,000</u>
Total	2,165,765
Use of Fund Balance	159,365

(5) Stormwater Fund

Revenues	
Charges for Services	3,850,000
Miscellaneous Revenue/Grants	<u>3,056,548</u>
Total	6,906,548
Expenditures	
Stormwater Expenditures	1,414,113
Capital	<u>4,800,000</u>
Total	6,214,113

(6) Tennis Fund

Revenues	
Charges for Services	420,500
Miscellaneous Revenue	<u>130,500</u>
Total	551,000
Expenditures	
Tennis Expenditures	545,965
Capital	<u>16,000</u>
Total	561,965

Use of Fund Balance \$10,965

7) Water/Sewer Bond Fund

Revenues	
Miscellaneous Revenue	\$48,000
Total	48,000
Expenditures	
Capital	\$3,400,000
Total	\$3,400,000
Use of Fund Balance	\$3,352,000

(e) For the Internal Service Funds, the following amounts shall be appropriated:

Self Insurance/Risk Management	\$2,942,395
Employee Benefits	\$6,386,177
Technology Services	\$2,145,421
Equipment Services	\$3,134,175

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 is the document that represents the City of Naples's Five Year Capital Improvement Program presented to City Council in June 2008 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2008-09 budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2008-09 require City Council approval via resolution.

Section 6. Appendix B represent the amount available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves in accordance with Florida Statutes 166.241.

Section 7. The Finance Director is authorized to reserve at October 1, 2008, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2007-08. 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 8. 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 9. 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 10. 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 11. 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 12. This Ordinance shall take effect on October 1, 2008.

APPROVED AT FIRST READING THIS 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2008\08-12197

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

Appendix A

This was the 154-page Capital Improvement Plan document that was presented to Council in June 2008.

(On file in the City Clerk's Office)

**APPENDIX B Total Budget
Fiscal Year 2008-09**

Fund Title	Actual 09/30/2007 Fund Balance	Projected 09/30/2008 Fund Balance	FY 08-09 Revenues	Budget Expenditures	Net Change	Budgeted 09/30/2009 Fund Balance
General Fund	11,935,038	12,024,811	36,763,634	37,344,084	(580,450)	11,444,361
Special Revenue Funds						
Building Permits (110)	5,173,347	4,608,486	3,226,198	3,501,353	(275,155)	4,333,331
Comm. Dev. Block Grant (130)	(1,431)	(771)	111,802	111,802	0	(771)
Utility Tax/ Debt Service (200)	737,263	1,103,643	4,074,919	4,074,937	(18)	1,103,625
Capital Projects Fund (340)	7,194,981	3,289,872	2,029,473	3,525,275	(1,495,802)	1,794,070
East Naples Bay District (350)	614,280	594,782	268,405	50,220	218,185	812,967
Moorings Bay District (360)	889,441	911,941	809,073	840,250	(31,177)	880,764
Community Redevelopment (380)	3,876,085	612,600	3,575,972	3,343,401	232,571	845,171
Streets and Traffic (390)	3,718,352	3,545,427	2,531,788	3,242,485	(710,697)	2,834,730
Total Special Revenue Funds	22,202,318	14,665,980	16,627,630	18,689,723	(2,062,093)	12,603,887
Enterprise Funds						
Water and Sewer (420)	16,649,233	4,194,853	28,804,650	28,802,397	2,253	4,197,106
Naples Beach Fund (430)	293,694	308,224	1,441,510	1,441,315	195	308,419
Water/Sewer Capital Fund (440)	-	3,352,000	48,000	3,400,000	(3,352,000)	-
Solid Waste Fund (450)	4,071,606	3,299,628	6,506,550	7,126,646	(620,096)	2,679,532
City Dock Fund (460)	378,251	326,134	2,006,400	2,165,764	(159,364)	166,770
Storm Water Fund (470)	1,862,582	104,448	6,906,548	6,214,113	692,435	796,883
Tennis Fund (480)	129,471	90,686	551,000	561,965	(10,965)	79,721
Total Enterprise Funds	23,384,837	11,675,973	46,264,658	49,712,200	(3,447,542)	8,228,431
Internal Service Funds						
Risk Management (500)	1,150,929	1,579,910	2,941,530	2,942,395	(865)	1,579,045
Employee Benefits (510)	848,808	1,303,114	6,196,153	6,386,177	(190,024)	1,113,090
Technology Services (520)	764,490	698,891	2,041,014	2,145,421	(104,407)	594,484
Equipment Services (530)	438,690	73,540	3,105,212	3,134,175	(28,963)	44,577
Construction Management (540)	(136,396)	(158,691)	-	-	-	(158,691)
Total Internal Service Funds	3,066,521	3,496,764	14,283,909	14,608,168	(324,259)	3,172,505
TOTAL	60,588,714	41,863,528	113,939,831	120,354,175	(6,414,344)	35,449,184

ORDINANCE 08-12198

AN ORDINANCE DETERMINING AND FIXING THE 2008 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 3, 2008, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Naples Bay Taxing District has been certified by the County Property Appraiser as \$536,701,088.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2008 tax levy and millage rate for the East Naples Bay Special Taxing District is .4702, which is 0% over the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District
0.4702 mills \$239,762

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 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2008\08-12198

Date filed with City Clerk: _____

ORDINANCE 08-12199

AN ORDINANCE DETERMINING AND FIXING THE 2008 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 3, 2008, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Moorings Bay Taxing District has been certified by the County Property Appraiser as \$1,676,518,136;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2008 tax levy and millage rate for the Moorings Bay Special Taxing District is .0220, representing a 0% increase over the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District	
0.0220 mills	\$35,039

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 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2008\08-12199

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

ORDINANCE 08-12200

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; 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, 2008, AND ENDING SEPTEMBER 30, 2009; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the East Naples Bay Special Taxing District and to appropriate 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 workshop and public hearing on the fiscal year 2008-09 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, 2008, and ending September 30, 2009 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, 2009, 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 sum of money shown below:

SPECIAL REVENUE FUND:
East Naples Bay Special Taxing District \$50,220

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.

Section 4. The Finance Director is authorized to reserve at October 1, 2008, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2007-08. 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 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2008\08-12200

Date filed with City Clerk: _____

ORDINANCE 08-12201

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; 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, 2008, AND ENDING SEPTEMBER 30, 2009; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the Moorings Bay Special Taxing District and to appropriate 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 2008-09 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, 2008, and ending September 30, 2009 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, 2009, 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 below:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$840,250

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

Section 4. The Finance Director is authorized to reserve at October 1, 2008, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2007-08. 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 3RD DAY OF SEPTEMBER, 2008.

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 17TH DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2008\08-12201

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

RESOLUTION 08-12140

A RESOLUTION AMENDING THE FINANCIAL POLICY FOR THE CITY AS ADOPTED BY RESOLUTION 06-11308, TO AMEND THE DOLLAR LIMIT FOR CAPITAL AND TO INCLUDE A SECTION FOR IMPACT FEE UPDATE; ADOPTING THE AMENDED POLICY; REPEALING AND SUPERSEDING RESOLUTION 06-11308; 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, in September 2006, by Resolution 06-11308, City Council adopted the Financial Policy of the City; and

WHEREAS, it is appropriate to consider and update this policy during budgetary planning;

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 amended and the amended policy is attached hereto and made a part hereof.

Section 2. That Resolution 06-11308 is hereby repealed and superseded.

Section 3. 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 3RD DAY OF SEPTEMBER, 2008.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2008\08-12140

Date filed with City Clerk: _____

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 shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.
13. 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 \$10,000 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.



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 waste flow 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 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

NPDES = National Pollution Discharge Elimination System

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