

Water and Sewer



**WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	14,477,224
Projected Revenues FY 2008-09	28,790,800
Projected Expenditures FY 2008-09	30,285,811
Net Increase/(Decrease) in Net Unrestricted Assets	(1,495,011)

Expected Unrestricted Net Assets as of Sept. 30, 2009 **12,982,213**

Add Fiscal Year 2009-10 Budgeted Revenues

OPERATING:		
Water Sales	\$17,262,520	
Sewer Charges	12,818,600	30,081,120
NON-OPERATING		
Interest Income	\$228,000	
Plan Review Fees	\$15,000	
Grants	\$0	
System Development Charges	260,000	
Payments on Assessments	9,200	
Sale of Property	37,000	549,200
		<u>30,630,320</u>

TOTAL AVAILABLE RESOURCES: **43,612,533**

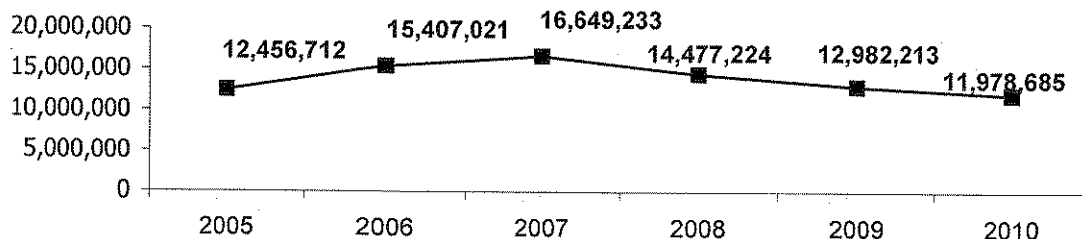
Less Fiscal Year 2009-10 Budgeted Expenditures

Administration	2,988,139	
Water Production	6,276,806	
Water Distribution	2,173,933	
Wastewater Treatment	3,932,051	
Wastewater Collection	1,472,442	
Utilities Maintenance	1,787,404	
Customer Service	186,691	
Debt Principal & Interest	3,043,601	
Transfer - Pmt in Lieu of Taxes	1,668,000	
Transfer - Self Insurance	647,781	
Capital Projects	7,457,000	31,633,848

BUDGETED CASH FLOW **(1,003,528)**

Projected Unrestricted Net Assets as of September 30, 2010 **11,978,685**

Trend-Unrestricted Net Assets



FY09/10 use of fund balance is related to the carryforward of project Solona/East Naples Pump Station which was postponed from 2008-09.

City of Naples, Florida

Fund Summary Page

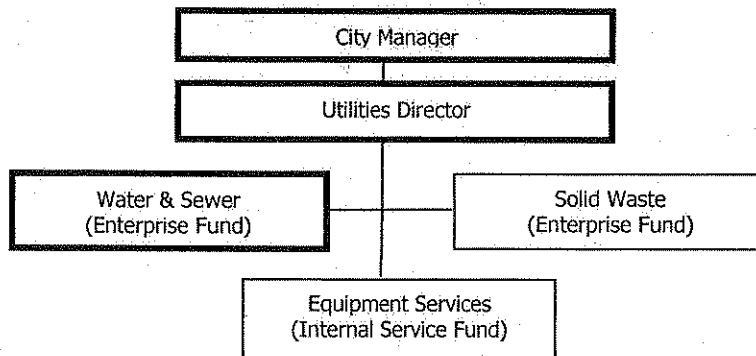


DEPARTMENT Utilities Department
FUND: Water & Sewer Fund

Mission: To efficiently maintain the public water, sewer and irrigation infrastructure and provide services to ensure the safety and well-being of City 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. The Customer Service Section is managed as part of the Finance Department, but funded in the Water/Sewer Budget.



Water & Sewer Fund Goals and Objectives

The Water & Sewer operation 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

Goals and Objectives	Estimated Start	Estimated Completion
In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the city) continue and strengthen the city's leadership role in environmental protection and regional/community sustainability:		
Install an exploratory ASR well within the Wastewater Treatment Facility compound to provide an alternative source for irrigation water by storing water from the Golden Gate Canal and plant effluent during the wet season.	October 2009	September 2010
Initiate the design for sanitary sewer infrastructure for the Bembury Drive residents in order to eliminate the use of septic tanks. This objective is intended to reduce future concerns for potential contamination of Naples Bay.	October 2009	September 2010
Provide HVAC improvements, consisting of a closed loop heat exchange system, to the Utilities Operations facility in order to eliminate the continuous use of reclaimed water for air conditioning requirements.	October 2009	May 2010
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:		
Water Production – Complete rehabilitation and development projects on 7 raw water wells to improve gallon per minute yields and ensure daily system demands are met.	June 2010	September 2010
Water Production – Complete the Solana Tank & East Naples Tank Station Upgrades including pumps, motors, instrumentation, electrical, building, and landscape improvements in order to enhance operational controls and the level of service.	October 2009	September 2010
Wastewater Treatment – Complete the replacement of the Clarifier Mechanisms located at the Wastewater Treatment Plant.	July 2009	March 2010
Water Distribution – Upgrade the water mains on the Parkshore/Horizon Way Loop and the Post Office (Bembury Drive loop) in an effort to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.	October 2009	September 2010
Target Coquina Sands and North Gulf Shore Boulevard areas for lining improvements in efforts to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.	October 2009	July 2010

Fund Summary Page (continued)

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

2009-10 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$31,633,848, a \$2,831,451 increase over FY 08-09.

For 2009-10, the Meter Reading function of the Finance Department will be funded directly in the Water Sewer Fund. In the past, this charge was part of the Administrative Service charge. However, because these employees only perform Water/Sewer work, it was reasonable to charge the employee costs directly to this fund.

Revenues

The current city code allows water rates to increase by 12.74% on October 1, 2009. This was based on an approved rate study conducted during FY 07-08.

Projected water revenues for 2009-10 are \$17,262,520, higher than 2008-09 by 9% primarily due to the rate increase.

Projected sewer revenues, which includes irrigation water, for 2009-10 are \$12,818,600, 10% higher due to the increased use of irrigation water, which reduces customers' reliance on potable water. Sewer revenues do not have a rate increase. Irrigation rates are still under review, and no rate increase is assumed in the 2009-10 revenues.

Non-operating revenues are budgeted at \$549,200. There is \$260,000 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year. Interest revenue is expected to be \$228,000.

The fund has budgeted \$69,200 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. The following are the amounts still outstanding:

<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 98 positions in the Water and Sewer Fund. These are the same 95 positions that were in 08-09, plus the three employees from Finance Customer Service Division.

The Fund is made of seven separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities Maintenance. Added this year is the Finance Customer Service/Meter Reading Division, transferred to this fund for FY09-10.

Expenditures for the fund total \$31,633,848, a \$2,831,451 increase over the adopted 2008-09 budget, primarily due to an increased capital budget.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Water & Sewer Fund

Administration

The budget for Administration is \$8,347,521, a \$272,635 decrease from the adopted budget of FY08-09.

The Administration Division includes six positions, unchanged from FY08-09.

Administration Operating Expenditures, at \$4,667,206, is a decrease of \$282,060. A significant contribution to that decrease is a reduction in the Administrative Service Charge from \$1,888,950 to \$1,728,364. (\$160,586) The reduction can be attributed, in part, to the three meter readers no longer being charged as overhead, because they are now charged directly to the fund. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,728,364
Taxes (Payment in Lieu of Taxes)	\$1,668,000
Self Insurance Charge	\$495,816
Technology Services	\$328,850

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 provided \$10 million for design, permitting, acquisition and reconstruction of water and sewer capital projects. Series B provided \$5,819,677 to redeem the defeased 2002 Water and Sewer Refunding Bonds and to pay the Series 2005 Note. Funding for the redemption also included transfers from the Series 2002 Sinking Fund, Debt Service Fund and a Water/Sewer Fund contribution.

Water Production

The budget for Water Production is \$6,276,806, a \$257,435 decrease from the adopted budget of FY08-09.

The Water Production Division includes fifteen positions, the same as budgeted in 08-09.

Water Production's Operating Expenditures are \$5,168,486, a decrease of \$203,615. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,275,300
Electricity (for wells and water plant)	\$1,500,000
Contractual Services (mostly sludge hauling)	\$639,500

Water Distribution

The budget for Water Distribution is \$2,173,933, a \$121,794 decrease from the adopted budget of FY08-09.

The Water Distribution Division includes 21 positions, the same as were budgeted for 2008-09

Water Distribution Operating Expenditures are \$802,423, which is a decrease of \$74,839. 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.

Fund Summary Page (continued)

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

Minor machinery and equipment are budgeted in this division, including two cutoff saws, GPS equipment, Valve Turning equipment, two (mudhog) pumps and 2 replacement mobile radios.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,932,051, a \$45,904 decrease under the adopted budget of FY08-09.

The number of positions for this division remained at 20.

Wastewater Treatment Plant's Operating Expenditures of \$2,316,664, decreased by \$79,564. The following four items make up 94% 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 expenditure increases are in the above noted four items. The other 6% of the operating costs of the Wastewater Treatment Division consists of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including two replacement computers, a loop controller, two gas leak detectors and a turbidity meter.

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 \$1,472,442, a \$139,617 decrease from the adopted budget of FY 08-09.

Personal Services includes 17 positions, the same as 2008-09.

Wastewater Collection Operating Expenditures, at \$434,024 is a \$59,617 decrease from the adopted budget of FY08-09. This is due primarily to the reduced cost of equipment services and fuel. 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 \$1,787,404, a \$42,645 increase over the adopted budget of FY08-09.

The Maintenance Division includes 16 positions, the same as budgeted in 2008-09.

Operating Expenditures of \$661,366 decreased by \$9,641. This was primarily due to fuel costs.

Fund Summary Page (continued)

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

Minor machinery and equipment in this division will cost \$86,000, and include small equipment replacement, magmeter heads, five laptops and generator receptacles.

Customer Service

Added to the fund this year is a portion of the Customer Service Division, formerly budgeted in the General Fund. The three meter readers in this department solely provide services to the Water Sewer Fund. Therefore, in an effort to more directly charge expenses, these three employees and their operating costs now will be budgeted in the Water Sewer fund, even though they will still be part of the Finance Department.

The budget for this division is \$186,691. It includes three employees, their uniforms, their vehicles and maintenance on their equipment.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY09-10 total \$7,457,000 (excluding the \$168,800 of minor capital included in operating budgets.) In addition, there is \$2.575 million in capital projects requested in fund 440, which is the 2007 bond fund.

The Utility Bond Fund (Fund 440)

Under the responsibility of the Water Sewer fund is the 2007 bond fund, issued to defease some debt, and to fund future alternative water supply and related projects. The fund will have approximately \$3.2 million unencumbered at the end of FY08-09, and the budget of \$2.575 million for capital improvements will leave it with \$1.1 for future water expansion projects. After the consumption of this fund balance, the projects underway will be absorbed into the Water Sewer fund (420).

2009-10 Benchmarking and Performance Measures

Water Production Benchmarking	Naples	Collier County	Bonita Springs	City of Fort Myers	Marco Island	Cape Coral
Water Rates Per Thousand Gallons (1 st Tier rates)	\$1.14	\$2.28	\$3.57	\$3.61	\$3.62	\$2.57

Water Production Benchmarking	Naples	Winter Park	West Palm Beach
Number of Potable Water Connections	18,579	23,000	32,000
Average Daily Use	15.08 MGD	11.5 MGD	47 MGD
Total Water Plant Personnel	14	13	33
Ratio of Operations Staff per MG Treated	0.93 staff:1 MGD	1.13 staff:1 MGD	1.14 staff:1MGD

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,579:18	11,000:15	20,374:23	54,800:62

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	7.14 MGD	7.42 MGD	7.90 MGD	1.89 MGD
Plant Operators	11	14	12	9

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
Number of employees maintaining collection system	16	71	26	62
Number of manholes maintained	2,924	8,033	492	18,850
Number of linear feet of gravity mains maintained	643,632	2,705,577	147,840	3,011,961
Number of linear feet of force main maintained	276,144	745,328	Not Available	1,637,522

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

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Water Production Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Volume Treated Gallons treated annually	6,500,768,000	5,778,263,000	6,000,000,000	6,000,000,000
Cost per Million Gallons (MG) treated	\$870	\$997	\$984	\$1,046
Average Daily Demand (MG)	17.81	15.83	16.5	16.5
Unaccounted Water Loss	4.03%	4.41%	4.00%	3.95%
Number of Quality Control Tests Performed	102,750	102,800	102,800	102,800

Water Distribution Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of meters changed	628 meters 1,577 ERT's	640 meters 1,000 ERT's	713 meters 1865 ERT's	700 Meters 1100 ERT's
Number of large meters tested	188	190	166	190
Number of backflow devices tested	1400	1500	1750	1850
Number of valves exercised and maintained	432	500	700	800

Wastewater Treatment Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Chemical cost per million gallons treated	\$114.40	\$128	\$163	\$171
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.6	0.2	0.3	0.3
Influent CBOD – pounds per day	145	150	165	170

Wastewater Collections Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Linear feet of pipe inspected	97,000	123,000	90,000	150,000
Linear feet of pipe cleaned	240,120	262,000	250,000	300,000
Force main, Valves, Gravity main and service repairs performed	67	81	130	140
Sewer mains obstructions cleared	59	72	60	80

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Utilities Maintenance Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	4	8	6
Number of new installations on stations equipped with odor control devices.	2	3	3	3
Number of wells chlorinated on an annual basis for algae/bacteria control.	20	25	20	20-30
Number of wells rehabbed for optimal performance and increased yield.	0	10	10	7

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION (2001)				
1	0	0	Public Works Director	
1	1	1	Utilities Director	116,197
1	1	1	Utilities Engineer	84,341
1	1	1	Budget & CIP Manager	64,394
0	1	1	Project Manager	92,393
1	1	1	Administrative Coordinator	45,703
2	1	1	Administrative Specialist II	38,978
1	0	0	Administrative Specialist I	0
<u>8</u>	<u>6</u>	<u>6</u>		<u>442,006</u>
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	75,196
1	1	1	Treatment Plant Supervisor	76,272
11	9	9	Plant Operators I - IV	411,325
0	1	1	Utilities Coordinator	44,809
1	1	1	Service Worker III	33,987
1	1	1	Equipment Operator III	39,345
1	1	1	Utilities Permit Coordinator	37,470
<u>16</u>	<u>15</u>	<u>15</u>		<u>718,404</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	67,844
2	2	2	Cross Control Technician	100,763
4	4	4	Sr. Utilities Technician	176,569
8	8	8	Utilities Technician	272,535
1	1	1	Utilities Coordinator	56,110
2	2	2	Utilities Locator	74,500
1	1	1	Utilities Inspector	60,821
1	1	1	Equipment Operator IV	45,537
1	1	1	Administrative Specialist II	40,928
<u>21</u>	<u>21</u>	<u>21</u>		<u>895,607</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	73,560
1	1	1	Plant Superintendent	82,252
1	1	1	Laboratory Supervisor	61,496
1	2	2	Laboratory & Field Technician	110,737
12	11	11	Plant Operator	533,237
1	1	1	Industrial Waste Technician	62,249

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	0	0	Centrifuge & Press Operator	0
1	1	1	Service Worker III	36,046
0	1	1	Equipment Operator III	48,081
1	0	0	Utilities Maintenance Tech II	0
0	1	1	Utilities Coordinator	58,889
<u>20</u>	<u>20</u>	<u>20</u>		<u>1,066,547</u>
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	66,502
1	1	1	Utilities Coordinator	60,771
3	3	3	Sr. Utilities Technician	126,813
1	1	1	Equipment Operator V	39,724
1	1	1	Equipment Operator IV	36,030
1	1	1	Utilities Locator	40,155
11	9	9	Utilities Technicians	307,690
<u>19</u>	<u>17</u>	<u>17</u>		<u>677,685</u>
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	48,441
4	4	4	Instrument Technician	199,442
8	8	8	Utilities Maintenance Tech I/II	302,648
1	1	1	Tradesworker	41,469
1	1	1	Service Worker III	36,508
1	1	1	Utilities Coordinator	53,271
<u>16</u>	<u>16</u>	<u>16</u>		<u>681,779</u>
CUSTOMER SERVICE (0707)				
0	0	1	Meter Technician	40,398
0	0	2	Meter Reader	58,907
<u>0</u>	<u>0</u>	<u>3</u>		<u>99,305</u>
100	95	98	Regular Salaries	4,581,333
			Other Salaries	50,700
			Overtime	212,950
			Employer Payroll Expenses	2,047,604
			Total Personal Services	<u>\$6,892,587</u>



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

	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	BUDGET 2009-10
WATER:					
Water Sales	\$11,697,274	\$12,066,825	\$14,225,000	\$13,606,300	\$15,700,000
Water Surcharge	994,080	961,581	1,100,000	1,050,000	1,150,000
Hydrant	46,422	39,247	66,700	27,000	33,000
Tapping Fees	124,645	124,966	150,000	75,000	70,000
Reinstall Fees	52,035	51,047	60,000	75,000	60,000
Delinquent Fees	181,617	219,695	190,000	215,000	240,000
Application Fees	2,650	2,600	2,750	4,000	2,500
Miscellaneous	98,543	6,812	12,100	6,400	7,020
Total Water	\$13,197,266	\$13,472,773	\$15,806,550	\$15,058,700	\$17,262,520
SEWER					
Service Charges	\$8,625,035	\$10,702,265	\$10,502,000	\$11,250,000	\$11,250,000
Sewer Surcharge	546,003	601,384	610,000	630,000	650,000
Connection Charges	13,971	13,719	20,000	5,500	7,600
Inspection	1,000	1,040	1,000	700	1,000
Lab Testing Fees	8,400	15,875	5,000	32,000	50,000
Irrigation Water	374,214	388,521	419,000	555,000	850,000
Miscellaneous	17,578	0	10,000	13,250	10,000
Total Sewer	\$9,586,201	\$11,722,804	\$11,567,000	\$12,486,450	\$12,818,600
NON-OPERATING					
System Development	\$972,819	\$557,388	\$553,100	\$373,000	\$260,000
Interest Income	987,321	441,091	235,000	277,250	228,000
Plan Review Fees	65,614	75,445	75,000	15,000	15,000
Bid Specifications	33,754	0	0	0	0
Bond Premium	9,416	0	0	0	0
Grants/Other*	1,794,003	295,567	500,000	500,000	0
Assessment Payment	50,985	28,384	66,000	8,400	9,200
Sale of Property	2,099	782	2,000	72,000	37,000
Total Non-Operating	\$3,916,011	\$1,398,657	\$1,431,100	\$1,245,650	\$549,200
TOTAL WATER & SEWER	<u>\$26,699,478</u>	<u>\$26,594,234</u>	<u>\$28,804,650</u>	<u>\$28,790,800</u>	<u>\$30,630,320</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			08-09	08-09	09-10	
ACCOUNT DESCRIPTION		07-08	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	4,254,814	4,583,669	4,583,669	4,581,333	(2,336)
10-30	OTHER SALARIES	53,230	50,700	51,570	50,700	0
10-40	OVERTIME	223,622	236,500	241,500	212,950	(23,550)
25-01	FICA	331,538	340,277	340,277	339,694	(583)
25-03	RETIREMENT CONTRIBUTIONS	411,318	640,294	640,294	713,335	73,041
25-04	LIFE/HEALTH INSURANCE	1,033,629	1,022,389	967,435	982,095	(40,294)
25-07	EMPLOYEE ALLOWANCES	13,095	11,040	11,360	12,480	1,440
TOTAL PERSONAL SERVICES		6,321,246	6,884,869	6,836,105	6,892,587	7,718
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	29,928	36,450	36,450	38,450	2,000
30-01	CITY ADMINISTRATION	1,888,950	1,888,950	1,888,950	1,728,364	(160,586)
30-05	COUNTY LAND FILL	0	1,000	500	500	(500)
30-07	SMALL TOOLS	16,306	21,000	21,000	16,500	(4,500)
30-40	CAP PROJECTS ENGINEER FEE	127,300	0	0	0	0
30-51	BOTTLED WATER	20,146	20,000	16,000	20,000	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	14,186	0	0	0	0
31-00	PROFESSIONAL SERVICES	67,669	87,900	48,700	244,500	156,600
31-01	OTHER PROFESSIONAL SERVICES	130,204	85,000	141,410	85,000	0
31-04	OTHER CONTRACTUAL SERVICES	775,980	881,640	824,756	900,665	19,025
38-01	PAYMENTS IN LIEU OF TAXES	1,504,530	1,671,202	1,671,202	1,668,000	(3,202)
40-00	TRAINING & TRAVEL COSTS	16,627	22,000	18,975	22,255	255
40-03	SAFETY	13,649	17,600	17,600	17,000	(600)
40-04	SAFETY PROGRAMS	295	640	435	640	0
41-00	COMMUNICATIONS	18,547	28,512	19,192	16,078	(12,434)
41-01	TELEPHONE	7,355	15,720	7,000	11,280	(4,440)
41-03	RADIO & PAGER	1,821	800	800	800	0
42-02	POSTAGE & FREIGHT	1,798	850	2,350	750	(100)
42-10	EQUIP. SERVICES - REPAIRS	278,209	348,160	334,150	323,000	(25,160)
42-11	EQUIP. SERVICES - FUEL	201,383	237,221	115,260	129,231	(107,990)
43-01	ELECTRICITY	2,303,017	3,026,770	2,625,500	2,753,820	(272,950)
43-02	WATER, SEWER, GARBAGE	99,763	97,954	98,500	113,600	15,646
44-02	EQUIPMENT RENTAL	14,777	32,750	22,550	22,750	(10,000)
45-22	SELF INS. PROPERTY DAMAGE	643,620	657,914	657,914	647,781	(10,133)
46-00	REPAIR AND MAINTENANCE	341,525	405,500	435,500	284,600	(120,900)
46-02	BUILDINGS & GROUND MAINT.	237,549	266,320	265,820	235,740	(30,580)
46-03	EQUIP. MAINT. CONTRACTS	11,972	13,230	13,230	22,000	8,770
46-04	EQUIPMENT MAINTENANCE	442,059	538,850	541,850	519,850	(19,000)
46-12	ROAD REPAIRS	73,836	80,000	65,000	65,000	(15,000)
47-00	PRINTING AND BINDING	14,242	16,600	14,100	15,600	(1,000)
47-02	ADVERTISING (NON-LEGAL)	500	500	200	500	0
47-05	PHOTO AND VIDEO	745	1,000	600	750	(250)
47-06	DUPLICATING	500	500	500	500	0
49-00	OTHER CURRENT CHARGES	30,818	14,500	8,500	13,000	(1,500)
49-02	INFORMATION SERVICES	426,979	394,172	394,172	328,644	(65,528)
49-08	HAZARDOUS WASTE DISPOSAL	643	700	1,400	1,560	860
51-00	OFFICE SUPPLIES	9,712	10,600	10,100	10,600	0
51-01	STATIONERY	749	750	750	750	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE	
51-02 OTHER OFFICE SUPPLIES	337	1,500	1,000	1,500	0	
52-00 OPERATING SUPPLIES	198,397	299,350	292,950	264,650	(34,700)	
52-02 FUEL	82,572	80,500	60,500	65,500	(15,000)	
52-03 OIL & LUBE	4,840	5,500	6,000	5,500	0	
52-07 UNIFORMS	25,485	26,820	25,920	28,436	1,616	
52-09 OTHER CLOTHING	13,474	15,065	10,350	9,250	(5,815)	
52-10 JANITORIAL SUPPLIES	3,174	3,600	3,300	3,600	0	
52-21 NEW INSTALLATIONS SUPPLY	292,113	300,000	300,000	300,000	0	
52-22 REPAIR SUPPLIES	129,143	220,000	220,000	220,000	0	
52-80 CHEMICALS	1,954,283	2,868,615	2,604,797	2,898,216	29,601	
52-99 INVENTORY OVER/SHORT	17,371	0	0	0	0	
54-01 MEMBERSHIPS	320	15,300	15,050	15,150	(150)	
59-00 DEPRECIATION/AMORTIZATION	5,044,104	0	0	0	0	
TOTAL OPERATING EXPENSES	17,533,502	14,759,505	13,860,783	14,071,860	(687,645)	
<u>NON-OPERATING EXPENSES</u>						
60-20 BUILDINGS	0	155,000	621,917	368,000	213,000	
60-30 IMPROVEMENTS O/T BUILDING	0	1,515,000	3,902,179	5,988,000	4,473,000	
60-36 METERS LARGER THAN 2"	0	0	0	125,000	125,000	
60-40 MACHINERY EQUIP	0	2,238,500	1,826,980	1,049,800	(1,188,700)	
60-70 VEHICLES	0	190,000	178,324	95,000	(95,000)	
60-80 COMPUTER PURCHASES	0	2,500	2,500	0	(2,500)	
TOTAL CAPITAL EXPENSES	0	4,101,000	6,531,900	7,625,800	3,524,800	
70-11 PRINCIPAL	0	2,008,946	2,008,946	2,074,411	65,465	
70-12 INTEREST	1,099,289	1,048,077	1,048,077	969,190	(78,887)	
70-15 INTEREST ON DEPOSITS	41,843	0	0	0	0	
70-30 CURRENT YR BOND EXP	4,238	0	0	0	0	
70-40 EXTRAORDINARY LOSS-BONDS	458,108	0	0	0	0	
91-44 TRANSFER TO PUBLIC UTILITIES FUND	9,913,080	0	0	0	0	
TOTAL DEBT RELATED EXPENSES	11,516,558	3,057,023	3,057,023	3,043,601	(13,422)	
TOTAL EXPENSES	\$35,371,306	\$28,802,397	\$30,285,811	\$31,633,848	\$2,831,451	

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	442,819	425,794	425,794	442,006	16,212
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	639	0	0	0	0
25-01 FICA	30,765	31,449	31,449	32,884	1,435
25-03 RETIREMENT CONTRIBUTIONS	41,311	60,812	60,812	69,934	9,122
25-04 LIFE/HEALTH INSURANCE	93,036	90,052	90,052	85,650	(4,402)
25-07 EMPLOYEE ALLOWANCES	6,520	5,760	5,760	6,240	480
TOTAL PERSONAL SERVICES	615,090	613,867	613,867	636,714	22,847
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,228	7,500	7,500	7,500	0
<i>Storage unit rental (\$4,020) operating expenses, field work supplies, shipping, (\$3,450)</i>					
30-01 CITY ADMINISTRATION	1,888,950	1,888,950	1,888,950	1,728,364	(160,586)
30-40 CONSTRUCTION MGT CHARGE	127,300	0	0	0	0
30-51 BOTTLED WATER	20,146	20,000	16,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	14,186	0	0	0	0
31-01 PROFESSIONAL SERVICES	130,204	85,000	141,410	85,000	0
<i>Employee Drug Testing (\$10,000) Misc. Studies (\$75,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	18,756	20,000	20,000	16,025	(3,975)
<i>Copier \$2,400; 61 Radios @ \$125 ea/year; Other Contractual Misc \$6,000</i>					
38-01 PAYMENT IN LIEU OF TAXES	1,504,530	1,671,202	1,671,202	1,668,000	(3,202)
<i>Based on 6% of Water/Sewer/Irrigation revenue</i>					
40-00 TRAINING & TRAVEL COSTS	697	2,500	2,500	2,000	(500)
41-00 COMMUNICATIONS	7,848	10,416	7,000	7,414	(3,002)
41-01 TELEPHONE	7,355	12,120	6,000	7,680	(4,440)
42-10 EQUIP. SERVICES - REPAIRS	0	3,260	1,500	2,000	(1,260)
42-11 EQUIP. SERVICES - FUEL	540	1,408	600	1,083	(325)
43-01 ELECTRICITY	15,446	39,600	30,000	32,000	(7,600)
43-02 WATER, SEWER, GARBAGE	53,192	57,954	55,000	68,000	10,046
45-22 SELF INS. PROPERTY DAMAGE	643,620	657,914	657,914	647,781	(10,133)
46-00 REPAIR AND MAINTENANCE	6,572	23,500	23,500	11,500	(12,000)
46-02 BUILDINGS & GROUND MAINT.	23,310	36,820	36,820	18,740	(18,080)
<i>Landscape maintenance (\$5,000), elevator maintenance, fountain maintenance, etc.</i>					
47-00 PRINTING AND BINDING	2,000	2,000	1,500	2,000	0
47-02 ADVERTISING (NON LEGAL)	500	500	200	500	0
47-06 DUPLICATING	500	500	500	500	0
49-00 OTHER CURRENT CHARGES	16,379	3,500	2,000	3,000	(500)
49-02 TECHNOLOGY SERVICE CHG	426,979	394,172	394,172	328,644	(65,528)
51-00 OFFICE SUPPLIES	1,932	2,500	2,500	2,250	(250)
51-01 STATIONERY	749	750	750	750	0
51-02 OTHER OFFICE SUPPLIES	337	1,500	1,000	1,500	0
52-00 OPERATING SUPPLIES	2,332	4,500	4,500	4,500	0
<i>Soap, towels, toilet paper, etc for facility</i>					
52-07 UNIFORMS	91	0	0	0	0
52-09 OTHER CLOTHING	427	700	125	125	(575)
54-01 MEMBERSHIPS	140	500	300	350	(150)
59-00 DEPRECIATION/AMORTIZATION	685,931	0	0	0	0
59-01 AMORTIZATION	5,326	0	0	0	0
TOTAL OPERATING EXPENSES	5,613,503	4,949,266	4,973,443	4,667,206	(282,060)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,008,946	2,008,946	2,074,411	65,465
70-12 INTEREST	1,099,289	1,048,077	1,048,077	969,190	(78,887)
70-15 INTEREST ON DEPOSITS	41,843	0	0	0	0
70-30 CURRENT YR BOND EXP	4,238	0	0	0	0
70-40 EXTRAORDINARY LOSS-BONDS	458,108	0	0	0	0
91-44 PUBLIC UTILITIES FUND	9,913,080	0	0	0	0
TOTAL NON-OPERATING EXPENSES	11,516,558	3,057,023	3,057,023	3,043,601	(13,422)
TOTAL EXPENSES	\$17,745,151	\$8,620,156	\$8,644,333	\$8,347,521	(272,635)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	679,675	731,908	731,908	718,404	(13,504)
10-30 OTHER SALARIES	1,735	0	870	0	0
10-40 OVERTIME	58,105	86,500	86,500	69,300	(17,200)
25-01 FICA	54,316	54,480	54,480	53,365	(1,115)
25-03 RETIREMENT CONTRIBUTIONS	63,164	102,416	102,416	110,684	8,268
25-04 LIFE/HEALTH INSURANCE	173,332	165,876	165,876	155,127	(10,749)
25-07 EMPLOYEE ALLOWANCES	1,280	960	960	1,440	480
TOTAL PERSONAL SERVICES	1,031,607	1,142,140	1,143,010	1,108,320	(33,820)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,813	7,500	7,500	7,500	0
30-07 SMALL TOOLS	2,940	3,000	3,000	2,500	(500)
31-00 PROFESSIONAL SERVICES	46,459	60,000	20,800	81,500	21,500
31-04 OTHER CONTRACTUAL SERVICES	507,577	616,500	565,000	639,500	23,000
40-00 TRAINING & TRAVEL COSTS	750	2,500	2,500	2,500	0
40-03 SAFETY	2,977	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	5,646	6,000	6,000	2,500	(3,500)
41-03 RADIO & PAGER	639	800	800	800	0
42-02 POSTAGE & FREIGHT	242	250	250	250	0
42-10 EQUIP. SERVICES - REPAIRS	4,182	9,660	7,500	5,000	(4,660)
42-11 EQUIP. SERVICES - FUEL	4,978	4,106	2,200	2,161	(1,945)
43-01 ELECTRICITY	1,256,376	1,750,000	1,400,000	1,500,000	(250,000)
43-02 WATER, SEWER, GARBAGE	14,105	10,000	8,000	10,000	0
44-02 EQUIPMENT RENTAL	832	4,000	0	4,000	0
46-00 REPAIR AND MAINTENANCE	84,485	90,000	120,000	99,700	9,700
46-02 BUILDINGS & GROUND MAINT.	171,846	187,500	187,500	177,000	(10,500)
46-04 EQUIP. MAINTENANCE	204,036	288,000	288,000	263,000	(25,000)
47-00 PRINTING AND BINDING	11,666	14,000	12,000	13,000	(1,000)
49-00 OTHER CURRENT CHARGES	5,860	7,000	4,500	6,500	(500)
51-00 OFFICE SUPPLIES	2,390	2,500	2,000	2,500	0
52-00 OPERATING SUPPLIES	23,385	63,400	58,000	28,400	(35,000)
52-02 FUEL	43,195	30,000	30,000	30,000	0
52-03 OIL & LUBE	2,464	2,500	3,500	3,000	500
52-07 UNIFORMS	5,121	5,220	5,220	5,400	180
52-09 OTHER CLOTHING	2,672	3,200	2,000	1,375	(1,825)
52-10 JANITORIAL SUPPLIES	772	1,000	700	1,000	0
52-80 CHEMICALS	1,506,993	2,199,365	2,000,000	2,275,300	75,935
54-01 MEMBERSHIPS	230	600	600	600	0
59-00 DEPRECIATION/AMORTIZATION	813,830	0	0	0	0
TOTAL OPERATING EXPENSES	4,732,461	5,372,101	4,741,070	5,168,486	(203,615)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	\$0	20,000	20,000	0	(20,000)
TOTAL NON-OPERATING EXPENSES	\$0	\$20,000	\$20,000	\$0	(\$20,000)
TOTAL EXPENSES	\$5,764,068	\$6,534,241	\$5,904,080	\$6,276,806	(\$257,435)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	878,890	930,709	930,709	895,607	(35,102)
10-30 OTHER SALARIES	20,436	20,280	20,280	20,280	0
10-40 OVERTIME	47,211	50,000	55,000	45,000	(5,000)
25-01 FICA	70,365	69,837	69,837	66,763	(3,074)
25-03 RETIREMENT CONTRIBUTIONS	83,343	130,567	130,567	140,069	9,502
25-04 LIFE/HEALTH INSURANCE	198,848	202,852	202,852	179,971	(22,881)
25-07 EMPLOYEE ALLOWANCES	1,907	1,920	1,920	1,920	0
TOTAL PERSONAL SERVICES	1,301,000	1,406,165	1,411,165	1,349,610	(56,555)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,776	5,000	5,000	5,000	0
30-07 SMALL TOOLS	3,054	7,000	7,000	5,000	(2,000)
31-00 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	29,165	30,000	32,000	30,000	0
	<i>Large Meter Repairs (\$10,000), Contracted Meter Repairs (\$20,000)</i>				
40-00 TRAINING & TRAVEL COSTS	6,053	6,100	5,000	4,300	(1,800)
40-03 SAFETY	1,861	4,100	4,100	3,500	(600)
	<i>Barricades and safety equipment</i>				
41-00 COMMUNICATIONS	486	3,456	600	534	(2,922)
42-10 EQUIP. SERVICES - REPAIRS	79,949	110,800	110,800	99,000	(11,800)
42-11 EQUIP. SERVICES - FUEL	82,379	93,856	52,000	51,864	(41,992)
43-02 WATER, SEWER, GARBAGE	0	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	1,230	5,200	5,200	2,700	(2,500)
	<i>Small Trackhoe Rental (\$2,500), Misc Small Equip Rental (\$200)</i>				
46-00 REPAIR AND MAINTENANCE	950	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	622	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	43,388	50,000	35,000	40,000	(10,000)
	<i>Road & Driveway repairs due to line break or other circumstance</i>				
47-00 PRINTING AND BINDING	576	600	600	600	0
49-00 OTHER CURRENT CHARGES	1,129	2,000	750	2,000	0
51-00 OFFICE SUPPLIES	2,246	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	14,624	18,000	18,000	18,000	0
52-07 UNIFORMS	6,954	7,200	7,200	7,200	0
52-09 OTHER CLOTHING	2,625	3,350	2,250	2,125	(1,225)
52-21 NEW INSTALLATIONS SUPPLY	292,113	300,000	300,000	300,000	0
	<i>Electronic Meters</i>				
52-22 REPAIR SUPPLIES	129,143	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	832,897	0	0	0	0
TOTAL OPERATING EXPENSES	1,536,220	877,262	816,100	802,423	(74,839)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	12,300	15,170	21,900	9,600
	<i>2 Cut off saws (\$2,800), GPS (\$6,500), Valve Turning (\$5,000), 2 Pumps (\$3,600), 2 Radios (\$4,000)</i>				
TOTAL NON-OPERATING EXPENSES	0	12,300	15,170	21,900	9,600
TOTAL EXPENSES	\$2,837,220	\$2,295,727	\$2,242,435	\$2,173,933	(\$121,794)

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

420.3040.535

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,005,772	1,078,524	1,078,524	1,066,547	(11,977)
10-40 OVERTIME	31,453	35,000	35,000	30,000	(5,000)
25-01 FICA	76,700	80,428	80,428	79,046	(1,382)
25-03 RETIREMENT CONTRIBUTIONS	106,452	155,847	155,847	170,285	14,438
25-04 LIFE/HEALTH INSURANCE	224,931	223,248	223,248	227,529	4,281
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	1,445,788	1,573,527	1,573,527	1,573,887	360
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,327	12,650	12,650	14,250	1,600
30-07 SMALL TOOLS	1,017	1,500	1,500	1,000	(500)
31-00 PROFESSIONAL SERVICES	21,210	27,900	27,900	163,000	135,100
	<i>Lab testing services (\$21,500), Lab Samples (\$3,500), Phase III Clarifier Construction Admin Svcs (\$138,000)</i>				
31-04 OTHER CONTRACTUAL SERVICES	180,482	175,140	177,756	175,140	0
	<i>Sludge Hauling - 12,000 Cubic Yards</i>				
40-00 TRAINING & TRAVEL COSTS	4,330	4,500	3,475	4,500	0
40-03 SAFETY	2,373	3,500	3,500	3,000	(500)
41-00 COMMUNICATIONS	2,189	4,320	2,000	1,958	(2,362)
41-03 RADIO & PAGER	1,182	0	0	0	0
42-02 POSTAGE & FREIGHT	972	100	1,300	0	(100)
42-10 EQUIP. SERVICES - REPAIRS	8,843	35,040	31,000	30,000	(5,040)
42-11 EQUIP. SERVICES - FUEL	5,427	6,453	5,460	3,890	(2,563)
43-01 ELECTRICITY	795,513	990,000	990,000	990,000	0
43-02 WATER, SEWER, GARBAGE	25,492	20,000	22,000	26,000	6,000
44-02 EQUIPMENT RENTAL	7,359	9,550	9,550	6,550	(3,000)
46-00 REPAIR AND MAINTENANCE	240,578	279,000	279,000	159,000	(120,000)
	<i>Grease removal (\$60,000), Electrical Services (\$20,000), Pump Repairs (\$20,000), Motor rewinds (\$18,000), etc</i>				
46-02 BUILDINGS & GROUND MAINT.	39,468	37,000	36,500	35,000	(2,000)
	<i>Lawn Maintenance (\$20,000), Gate, Fence & Air conditioning Parts (\$9,000), Paint & Signage (\$6,000)</i>				
46-04 EQUIP. MAINTENANCE	126,097	146,850	146,850	132,850	(14,000)
49-00 OTHER CURRENT CHARGES	7,205	0	0	0	0
49-08 HAZARDOUS WASTE DISPOSAL	643	700	1,400	1,560	860
51-00 OFFICE SUPPLIES	906	1,000	1,000	1,250	250
51-01 STATIONERY					0
52-00 OPERATING SUPPLIES	23,408	30,450	29,450	30,750	300
	<i>Sample bottles, bacteria testing supplies, specialty water, other lab supplies</i>				
52-02 FUEL	35,137	45,000	25,000	30,000	(15,000)
52-03 OIL & LUBE	2,376	3,000	2,500	2,500	(500)
52-07 UNIFORMS	4,534	5,500	5,000	5,500	0
52-09 OTHER CLOTHING	2,855	2,825	2,250	2,250	(575)
	<i>Safety Shoes</i>				
52-10 JANITORIAL SUPPLIES	1,156	1,200	1,200	1,200	0
52-80 CHEMICALS	335,172	553,050	486,597	495,516	(57,534)
	<i>Chlorine (\$84,000), Alum (\$204,050), Lime (\$125,400), etc.</i>				
59-00 DEPRECIATION/AMORTIZATION	1,839,636	0	0	0	0
TOTAL OPERATING EXPENSES	3,724,887	2,396,228	2,304,838	2,316,664	(79,564)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	8,200	4,900	41,500	33,300
	<i>2 computers at WWTP (\$5,500); Loop Controller (\$9,000), 2 Gas Leak Detectors (\$15,000), Turbidity Meter (\$12,000)</i>				
TOTAL NON-OPERATING EXPENSES	0	8,200	4,900	41,500	33,300
TOTAL EXPENSES	\$5,170,675	\$3,977,955	\$3,883,265	\$3,932,051	(\$45,904)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	621,131	716,733	716,733	677,685	(39,048)
10-30 OTHER SALARIES	10,428	10,140	10,140	10,140	0
10-40 OVERTIME	41,775	30,000	30,000	30,000	0
25-01 FICA	48,858	52,760	52,760	50,404	(2,356)
25-03 RETIREMENT CONTRIBUTIONS	57,430	94,391	94,391	100,944	6,553
25-04 LIFE/HEALTH INSURANCE	180,346	189,954	135,000	148,405	(41,549)
25-07 EMPLOYEE ALLOWANCES	2,153	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	962,121	1,095,418	1,040,464	1,019,018	(76,400)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	552	1,300	1,300	1,300	0
30-05 COUNTY LAND FILL	0	1,000	500	500	(500)
30-07 SMALL TOOLS	4,893	5,000	5,000	4,000	(1,000)
31-04 OTHER CONTRACTUAL SERVICES	40,000	40,000	30,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	4,333	4,400	3,500	4,400	0
40-03 SAFETY	2,996	3,000	3,000	3,000	0
40-04 SAFETY PROGRAMS	295	640	435	640	0
41-00 COMMUNICATIONS	1,105	1,728	1,000	1,068	(660)
42-02 POSTAGE & FREIGHT	202	200	500	200	0
42-10 EQUIP. SERVICES - REPAIRS	136,132	142,050	136,000	132,000	(10,050)
42-11 EQUIP. SERVICES - FUEL	59,510	72,738	30,000	34,576	(38,162)
43-01 ELECTRICITY	6,555	6,820	5,500	6,820	0
44-02 EQUIPMENT RENTAL	3,266	10,500	5,000	6,000	(4,500)
46-00 REPAIR AND MAINTENANCE	2,000	2,000	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	386	500	500	500	0
46-04 EQUIP. MAINTENANCE	2,895	3,000	6,000	3,000	0
46-12 ROAD REPAIRS	30,448	30,000	30,000	25,000	(5,000)
<i>Road Repairs (\$20,000), Driveway Repairs (\$5,000)</i>					
47-05 PHOTO AND VIDEO	745	1,000	600	750	(250)
49-00 OTHER CURRENT CHARGES	245	1,000	750	1,000	0
51-00 OFFICE SUPPLIES	996	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	98,491	153,000	153,000	153,000	0
<i>Sectional Liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaim water meters - changeouts</i>					
52-07 UNIFORMS	3,916	3,900	3,500	4,420	520
52-09 OTHER CLOTHING	2,456	2,465	1,850	1,250	(1,215)
52-10 JANITORIAL SUPPLIES	849	1,000	1,000	1,000	0
52-80 CHEMICALS	0	1,200	3,200	2,400	1,200
54-01 MEMBERSHIPS	4,150	4,200	4,150	4,200	0
59-00 DEPRECIATION/AMORTIZATION	574,046	0	0	0	0
TOTAL OPERATING EXPENSES	981,462	493,641	429,285	434,024	(59,617)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	23,000	23,000	19,400	(3,600)
<i>Pump (\$1,700), 2 Cut off saws (\$2,400), 3 Radios (\$6,000), Chairs for crew leaders (\$1,500) 2 Tapping Machines (\$3,000), Jet Truck Hose (2) \$4,800</i>					
TOTAL NON-OPERATING EXPENSES	0	23,000	23,000	19,400	(3,600)
TOTAL EXPENSES	\$1,943,583	\$1,612,059	\$1,492,749	\$1,472,442	(\$139,617)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	626,527	700,001	700,001	681,779	(18,222)
10-30 OTHER SALARIES	20,631	20,280	20,280	20,280	0
10-40 OVERTIME	44,439	35,000	35,000	35,000	0
25-01 FICA	50,534	51,323	51,323	50,326	(997)
25-03 RETIREMENT CONTRIBUTIONS	59,618	96,261	96,261	105,734	9,473
25-04 LIFE/HEALTH INSURANCE	163,136	150,407	150,407	145,959	(4,448)
25-07 EMPLOYEE ALLOWANCES	755	480	800	960	480
TOTAL PERSONAL SERVICES	965,640	1,053,752	1,054,072	1,040,038	(13,714)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,232	2,500	2,500	2,500	0
30-07 SMALL TOOLS	4,402	4,500	4,500	4,000	(500)
40-00 TRAINING & TRAVEL COSTS	464	2,000	2,000	4,555	2,555
40-03 SAFETY	3,442	3,500	3,500	4,000	500
41-00 COMMUNICATIONS	1,273	2,592	2,592	1,068	(1,524)
41-01 TELEPHONE	0	3,600	1,000	3,600	0
42-02 POSTAGE & FREIGHT	382	300	300	300	0
42-10 EQUIP. SERVICES - REPAIRS	49,103	47,350	47,350	45,000	(2,350)
42-11 EQUIP. SERVICES - FUEL	48,549	58,660	25,000	28,093	(30,567)
43-01 ELECTRICITY	229,127	240,350	200,000	225,000	(15,350)
43-02 WATER, SEWER, GARBAGE	6,974	4,000	7,500	3,600	(400)
44-02 EQUIPMENT RENTAL	2,090	3,500	2,800	3,500	0
46-00 REPAIR AND MAINTENANCE	6,940	10,000	10,000	10,500	500
<i>Motor rewinds (\$8,500), Diesel Tank Cleaning (\$1,500), Fire Extinguishers (\$500)</i>					
46-02 BUILDINGS & GROUND MAINT.	2,539	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	11,972	13,230	13,230	22,000	8,770
46-04 EQUIP. MAINTENANCE	108,409	100,000	100,000	120,000	20,000
<i>Parts, check valves, bearings, pump station electronics, etc (\$100,000), Repl. 25 Valves (\$20,000)</i>					
49-00 OTHER CURRENT CHARGES	0	1,000	500	500	(500)
51-00 OFFICE SUPPLIES	1,242	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	36,157	30,000	30,000	30,000	0
<i>Well wire, nuts, bolts, lumber block & misc. hardware</i>					
52-02 FUEL	4,240	5,500	5,500	5,500	0
52-07 UNIFORMS	4,869	5,000	5,000	5,000	0
52-09 OTHER CLOTHING	2,439	2,525	1,875	1,750	(775)
52-10 JANITORIAL SUPPLIES	397	400	400	400	0
52-80 CHEMICALS	112,118	115,000	115,000	125,000	10,000
<i>Annual Contract for Odor and grease control for lift stations</i>					
54-01 MEMBERSHIPS	(4,200)	10,000	10,000	10,000	0
<i>VT SCADA Software upgrades and support</i>					
59-00 DEPRECIATION	292,438	0	0	0	0
TOTAL OPERATING EXPENSES	927,598	671,007	596,047	661,366	(9,641)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	20,000	27,502	86,000	66,000
<i>Small Equip Repl. (\$15,000), Magmeter Heads (\$10,000), 5 laptops (\$16,000), Generator Receptacles (\$45,000)</i>					
TOTAL NON-OPERATING EXPENSES	0	20,000	27,502	86,000	66,000
TOTAL EXPENSES	\$1,893,238	\$1,744,759	\$1,677,621	\$1,787,404	\$42,645

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
CUSTOMER SERVICE**

Transferred from General Fund/Finance Department

420.0707.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	99,305	99,305
10-40 OVERTIME	0	0	0	3,650	3,650
25-01 FICA	0	0	0	6,906	6,906
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	15,685	15,685
25-04 LIFE/HEALTH INSURANCE	0	0	0	39,454	39,454
TOTAL PERSONAL SERVICES	0	0	0	165,000	165,000
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	400	400
41-00 COMMUNICATIONS <i>Call phones for three employees</i>	0	0	0	1,536	1,536
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	10,000	10,000
42-11 EQUIP. SERVICES - FUEL	0	0	0	7,564	7,564
46-00 REPAIR AND MAINTENANCE <i>Maintenance on hand held readers.</i>	0	0	0	900	900
52-07 UNIFORMS	0	0	0	916	916
52-09 OTHER CLOTHING	0	0	0	375	375
TOTAL OPERATING EXPENSES	0	0	0	21,691	21,691
TOTAL EXPENSES	\$0	\$0	\$0	\$186,691	\$186,691

WATER SEWER FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
WATER PRODUCTION						
02K01	Solana/East Naples Pump Station	2,530,000	0	0	0	0
08K01	Wellfield Scada System Upgrades	1,530,000	0	0	0	0
10K55	Sludge Thickener Tank Lining	54,000	0	0	0	0
	Golden Gate Well Field Imprvmt	0	100,000	100,000	100,000	100,000
	Computer for Maintenance					
	Washwater Transfer Sludge Pumps	0	30,000	30,000	30,000	30,000
	Influent Mag Flow Meter	0	20,000	0	0	0
	Filter Control Rehab	0	150,000	0	0	0
	Pond Dredging	0	125,000	0	0	0
	Filter Bed Replacement	0	75,000	0	75,000	0
	Vacuum Press Replacement	0	0	200,000	200,000	0
	Delroyd Gear Box	0	0	33,000	33,000	33,000
	East Naples GST Painting / Sealing	0	0	300,000	0	0
	Radiators for Plant Generators	0	0	0	250,000	0
TOTAL WATER PRODUCTION		4,114,000	500,000	663,000	688,000	163,000
WATER DISTRIBUTION						
10L02	Water Transmission Mains	750,000	500,000	500,000	500,000	500,000
10L60	AC Improvements for Utilities Bldg	323,000	0	0	0	0
	Service Truck Replacements	0	70,000	70,000	70,000	70,000
	Awning Extension	0	15,000	85,000	0	0
	GG Blvd Expansion (Wilson to Desoto)	0	500,000	250,000	250,000	0
	Dump Truck Replacement	0	0	0	85,000	0
TOTAL WATER DISTRIBUTION		1,073,000	1,085,000	905,000	905,000	570,000
WASTEWATER TREATMENT						
10M05	Aeration Basin	100,000	100,000	100,000	100,000	0
10M07	WWTP Pumps	100,000	100,000	100,000	120,000	120,000
10M25	Infrastructure Repairs	200,000	150,000	100,000	100,000	100,000
10M40	Walk-in Cooler Replacement	32,000	0	0	0	0
10M45	Scum Line	67,000	0	0	0	0
10M34	Sludge Loader	95,000	0	0	96,000	0
10M20	Belt Press Improvements	115,000	0	0	0	0
	Air Blowers	0	0	78,000	78,000	78,000
	Barscreen Replacement	0	0	0	0	175,000
	Switchgear #1	0	0	0	0	150,000
TOTAL WASTEWATER TREATMENT		709,000	350,000	378,000	494,000	623,000
WASTEWATER COLLECTIONS						
10N04	Replace Sewer Mains, Laterals etc.	625,000	700,000	700,000	700,000	700,000
10N35	TV Camera & Equipment	20,000	0	0	0	0
10N40	Sanitary Sewer Install (Bembury Drive)	125,000	1,036,000			
	Service Truck Replacements	0	70,000	70,000	70,000	70,000
	TV Truck Replacement	0	160,000	0	0	0
	Dump Truck Replacement	0	0	75,000	0	0
	Combination Jet/Vacuum Truck	0	0	0	300,000	0
TOTAL WASTEWATER COLLECTIONS		770,000	1,966,000	845,000	1,070,000	770,000

**WATER SEWER FUND
CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
UTILITIES MAINTENANCE						
10X01	Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
10X04	Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
10X02	Pump Station Conversions	250,000	250,000	250,000	250,000	250,000
10X07	L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
10X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
10X15	Equipment Storage Awning	45,000	0	0	0	0
10X20	Odor Control System	36,000	84,000	0	0	0
	Service Trucks	0	65,000	65,000	70,000	70,000
TOTAL UTILITIES MAINTENANCE		791,000	859,000	775,000	780,000	780,000
TOTAL WATER/SEWER FUND		7,457,000	4,760,000	3,566,000	3,937,000	2,906,000



WATER & SEWER CONSTRUCTION (BOND) FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10

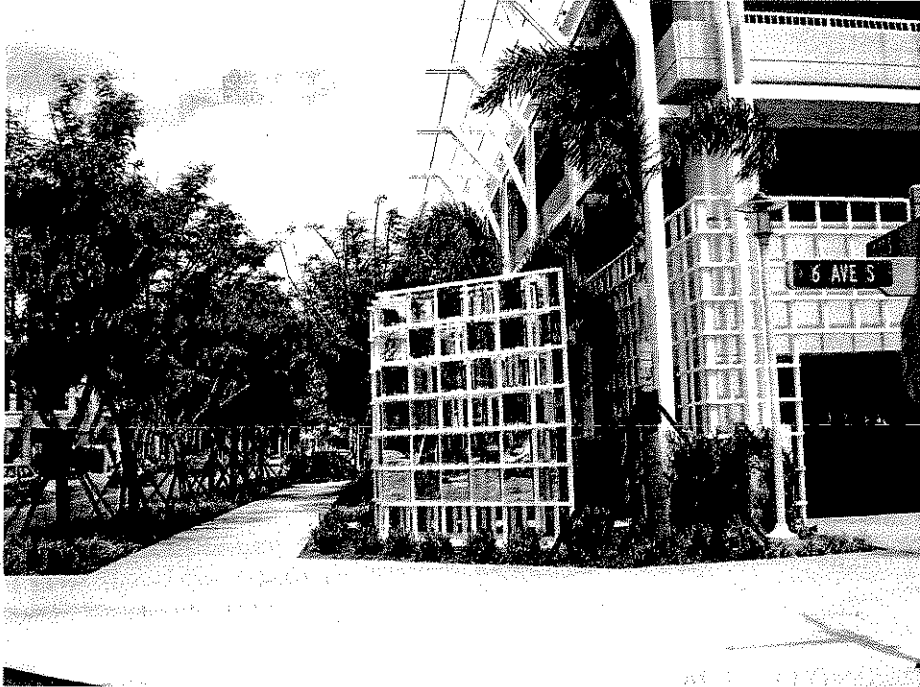
Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	8,310,854
Projected Revenues FY 2008-09	110,000
Projected Expenditures FY 2008-09	5,914,929
Net Increase/(Decrease) in Net Unrestricted Assets	(5,804,929)
Debt Reserves for Capital	782,390
Expected Unrestricted Net Assets as of Sept. 30, 2009	3,288,315
Add Fiscal Year 2009-10 Budgeted Revenues	
Grant-SFWMD	400,000
Investment/Interest Income	15,400
	<u>415,400</u>
TOTAL AVAILABLE RESOURCES:	3,303,715
Less Fiscal Year 2009-10 Budgeted Expenditures	
Capital Projects	<u>2,575,000</u>
BUDGETED CASH FLOW	(2,159,600)
Projected Unrestricted Net Assets as of September 30, 2010	<u>1,128,715</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER SEWER CONSTRUCTION FUND**

440.4070.536 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
59-00 DEPRECIATION	130,259	0	0	0	0
TOTAL OPERATING EXPENSES	130,259	0	0	0	0
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	325,185	0	0
60-30 IMPROVEMENTS O/T BUILDINGS	0	3,400,000	3,970,066	2,575,000	(825,000)
60-40 MACHINERY/EQUIPMENT	0	0	1,499,678	0	0
60-70 VEHICLES	0	0	120,000	0	0
TOTAL NON-OPERATING EXPENSES	0	3,400,000	5,914,929	2,575,000	(825,000)
TOTAL EXPENSES	\$130,259	\$3,400,000	\$5,914,929	\$2,575,000	(\$825,000)

**CIP PROJECTS
FUND 440 - WATER/SEWER CONSTRUCTION FUND**

CIP PROJECT ID DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2012-13
10K53 Alt. Water Supply-ASR Wellfield	1,275,000	1,275,000	1,425,000	0	9,857,500
10K50 Alt. Water Supply-Golden Gate Canal	1,300,000	400,000	1,500,000	1,650,000	1,500,000
Water/Sewer Construction	2,575,000	1,675,000	2,925,000	1,650,000	11,357,500



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Naples Beach Fund



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 574,040
Projected Revenues FY 2008-09	1,590,098
Projected Expenditures FY 2008-09	1,484,913
Net Increase/(Decrease) in Net Unrestricted Assets	105,185
 Expected Unrestricted Net Assets as of Sept. 30, 2009	 \$ 679,225

Add Fiscal Year 2009-10 Budgeted Revenues

Collier County	\$500,000	
Fishing Pier Contract	\$50,500	
Lowdermilk Contract	\$27,000	
Meter Collections	\$575,000	
Parking Tickets	\$230,000	
Late Fees/Collections	\$36,000	
Beach Stickers	\$60,000	
TDC or Grants	\$29,000	
Miscellaneous Revenue	\$13,240	
	\$1,520,740	\$1,520,740

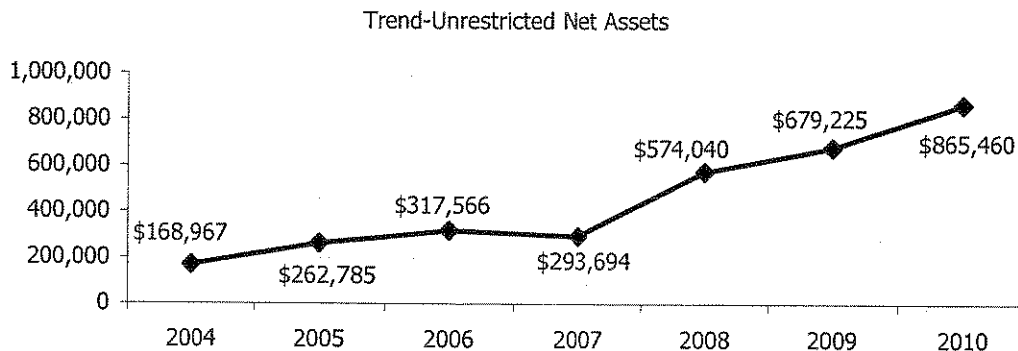
TOTAL AVAILABLE RESOURCES **\$2,199,965**

Less Fiscal Year 2009-10 Budgeted Expenditures

Administration	\$153,499	
Fishing Pier	48,060	
Beach Maintenance	506,450	
Beach Enforcement	405,888	
Lowdermilk Park	37,500	
Transfer - Self Insurance	25,288	
Transfer - City Administration	132,820	
Capital Projects	25,000	
	\$1,334,505	\$1,334,505

BUDGETED CASH FLOW **\$186,235**

Projected Unrestricted Net Assets as of September 30, 2010 **\$865,460**



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-** This division handles revenue management, parking meter collections and administrative functions for the fund. This is part of the Finance Department.
- **Fishing Pier-**A popular tourist spot, this division tracks operating costs such as the fishing permit and utilities. This is part of the Community Services Department.
- **Maintenance-**Each of the 40 beach ends requires regular maintenance and upkeep, from simple trash pickup for the small crossovers, to tree trimming and grass cutting for the larger beach accesses. This is part of the Community Services Department.
- **Lowdermilk Park-**A site for family events, weddings and recreation, this division tracks costs of this beachfront park. This is part of the Community Services Department.
- **Enforcement-**This division tracks costs of Beach Specialists who monitor parking, assist citizens, respond to complaints and medical emergencies, and enforce City Ordinances. 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 8 miles of pristine Gulf beaches that make Naples a wonderful beach destination

Provide beachfront concession facilities for public use at Naples Pier

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

	Estimated Start	Estimated Completion
	October 1, 2009	Sept. 30, 2010
	October 1, 2009	Sept. 30, 2010

Fund Summary Page (continued)

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

Goals and Objectives

	Estimated Start	Estimated Completion
Ensure beach and waterway amenities are accessible and provide a positive experience and image	October 1, 2009	Sept. 30, 2010
Keep the beaches free of refuse and debris	October 1, 2009	Sept. 30, 2010
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, 2009	Sept. 30, 2010
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, 2009	Sept. 30, 2010
Ensure contracted concession services provide routine payments to City within terms and conditions of concession agreement on a monthly basis.	October 1, 2009	Sept. 30, 2010

2009-10 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,334,505, a decrease of \$106,810 from the 2008-09 adopted budget.

The Naples Beach Fund is projected have a fund balance of more than \$860,000. Due to the aging of the major beach feature, the Pier, the intent and plan is to have sufficient funds to meet its increasing maintenance needs.

Revenues

Revenues in this budget are \$1,520,740.

Parking Meters provide the primary revenue to this fund at \$575,000. 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 \$30 resulting in a total estimated revenue of \$230,000.

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". In FY09, Collier County Board of County Commissioners agreed to a multi-year \$1,000,000 contract for recreation, to be used at the city's discretion, because all city amenities are available to County residents. For 2009-10, \$500,000 is recommended for the Beach fund, and \$500,000 for the General Fund.

Fund Summary Page (continued)

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

Expenditures

Administration (Finance Department)

The budget of the Administration Division is \$311,607. This represents a \$94,516 decrease from the budget of FY08-09.

Personal Services, budgeted at \$59,756 includes one position as in 08-09. Management of the program, including the supervision of the Meter Technician, is performed by the Finance Department in the General Fund.

Operating Expenses are \$251,851 or \$90,613 under the prior year. The largest expense in this area is the General Fund Reimbursement, budgeted at \$132,820, a decrease of \$74,180 due to the new method of Administrative Cost allocation. Self Insurance Charges decreased slightly to \$25,288, while Technology Services charge decreased by \$3,091. 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 \$30,600.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$48,060, a \$28,260 increase over the 2008-09 budget. There are no personnel in this division, and the primary expenditures are Operating Expenditures for \$9,760, and Repair and Maintenance, budgeted at \$24,500. The Pier has offsetting revenue of \$50,500 from the concession contract at the pier and a Tourist Development Council (TDC) grant for repairs in the amount of \$20,000.

Beach Maintenance

The budget of the Maintenance Division is \$506,450, a \$26,393 decrease from the 2008-09 budget.

Personal Services budgeted at \$304,293 includes 5.8 positions, the same as FY 08-09.

Operating Expenses are budgeted at \$202,157 a decrease of \$437. The major operating expenses are \$90,000 for utilities, \$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.

Enforcement

The budget of the Enforcement Division is \$405,888, a \$20,561 decrease from the adopted 2008-09 budget.

The major cost in this division is the **Personal Services** at \$376,364, a decrease of \$1,777. There are no changes in the number of positions, remaining at six. Beach 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, although as of September 30, 2009, there is consideration of moving the responsibility to another area.

Fund Summary Page (continued)

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

Operating costs decreased by \$18,784 to \$29,524. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$15,564. 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 \$27,000) offset 74% of the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$37,500 and include items such as Electricity (\$9,500), Water/Sewer/Garbage (\$1,500), Janitorial and Operating Supplies (\$10,000) and contracted maintenance (\$5,000).

Capital

In addition to the operational costs of the fund, there is one capital project budgeted, the beach access rehabilitation.

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.

2009-10 Performance Measures

	Actual 2005-06	Actual 2006-07	Projected 2008-09	Projected 2009-10
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	6,118	6,000
City Ordinance violations (Notices to Appear in Court)	108	111	111	111



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

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
COLLIER CTY SHARED COST	456,865	550,391	500,000	500,000	500,000
METER COLLECTION	552,084	541,302	515,000	560,000	575,000
BEACH STICKERS	26,340	44,550	45,000	63,000	60,000
FISHING PIER CONTRACT	55,226	50,509	55,000	50,715	50,500
LOWDERMILK CONTRACT	39,242	33,960	36,000	29,000	27,000
PARKING TICKETS	186,904	183,329	175,000	205,000	230,000
LATE FEES/COLLECTIONS	45,494	47,663	43,000	33,000	36,000
TOURIST DEVEL. TAX	52,872	87,400	45,000	105,000	20,000
CAT/BOAT STORAGE FEES	11,476	15,923	14,510	7,883	7,500
FIREWORKS DONATIONS	9,000	9,100	10,000	9,000	9,000
AUCTION PROCEEDS/INTEREST	12,463	12,876	3,000	27,500	5,740
TOTAL BEACH FUND	<u>\$1,447,966</u>	<u>\$1,577,003</u>	<u>\$1,441,510</u>	<u>\$1,590,098</u>	<u>\$1,520,740</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/POLICE
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION				
1	0	0	Accountant	0
1	1	1	Meter Technician	43,638
<u>2</u>	<u>1</u>	<u>1</u>		<u>43,638</u>
MAINTENANCE				
1	1	1	Equipment Operator III	36,030
2	2.8	1.8	Service Worker III	68,595
2.8	2	3	Service Worker II	84,963
<u>5.8</u>	<u>5.8</u>	<u>5.8</u>		<u>189,588</u>
BEACH ENFORCEMENT				
1	1	0	Beach Specialist Supervisor	0
5	5	6	Beach Specialist	254,650
<u>6</u>	<u>6</u>	<u>6</u>		<u>254,650</u>
13.8	12.8	12.8	Regular Salaries	487,876
			Other Salaries	4,844
			Overtime	34,680
			Employer Payroll Expenses	213,013
			Total Personal Services	<u>740,413</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	479,568	508,688	497,275	487,876	(20,812)
10-30 OTHER SALARIES	6,884	4,500	4,500	4,844	344
10-40 OVERTIME	36,007	32,442	32,592	34,680	2,238
25-01 FICA	40,099	37,869	37,551	36,401	(1,468)
25-03 RETIREMENT CONTRIBUTIONS	46,911	68,413	66,654	73,118	4,705
25-04 LIFE/HEALTH INSURANCE	122,229	119,657	111,007	103,014	(16,643)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL EXPENSES	732,178	772,049	750,059	740,413	(31,636)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,964	45,200	66,960	56,060	10,860
30-01 CITY ADMINISTRATION	207,000	207,000	207,000	132,820	(74,180)
31-01 PROFESSIONAL SERVICES	3,668	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SVCS	1,593	6,500	6,500	6,500	0
40-00 TRAINING & TRAVEL COSTS	0	1,500	1,380	1,500	0
41-00 COMMUNICATIONS	4,501	6,750	6,300	6,200	(550)
42-02 POSTAGE & FREIGHT	2,817	900	900	800	(100)
42-10 EQUIP. SERVICES - REPAIRS	23,426	36,955	22,500	21,000	(15,955)
42-11 EQUIP. SERVICES - FUEL	20,938	29,330	16,693	13,507	(15,823)
43-01 ELECTRICITY	16,248	12,500	14,000	16,000	3,500
43-02 WATER, SEWER, GARBAGE	71,014	91,500	86,000	91,500	0
44-00 RENTALS & LEASES	2,743	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	30,203	26,148	26,148	25,288	(860)
46-00 REPAIR AND MAINTENANCE	23,946	41,270	59,260	62,960	21,690
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
47-00 PRINTING AND BINDING	4,002	4,000	4,000	4,000	0
47-06 DUPLICATING	484	500	500	450	(50)
49-02 TECHNOLOGY SERVICES	26,610	31,653	31,653	28,562	(3,091)
49-05 SPECIAL EVENTS	33,661	34,000	34,000	30,600	(3,400)
51-00 OFFICE SUPPLIES	492	1,895	1,895	1,750	(145)
52-00 OPERATING SUPPLIES	1,933	4,000	4,000	4,000	0
52-04 BATTERIES	685	2,625	2,625	2,300	(325)
52-07 UNIFORMS	3,578	4,470	2,470	2,450	(2,020)
52-09 OTHER CLOTHING	750	875	875	750	(125)
52-10 JANITORIAL SUPPLIES	13,954	22,500	22,000	22,000	(500)
54-00 BOOKS, PUB, SUB,& MEMB	35	95	95	95	0
59-00 DEPRECIATION	480,763	0	0	0	0
TOTAL OPERATING EXPENSES	985,008	650,166	655,754	569,092	(81,074)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	25,000	25,000
60-40 MACHINERY EQUIP	0	0	0	0	0
60-70 VEHICLES	0	19,100	79,100	0	(19,100)
TOTAL NON-OPERATING EXPENSE	0	19,100	79,100	25,000	5,900
TOTAL EXPENSES	\$1,717,186	\$1,441,315	\$1,484,913	\$1,334,505	(106,810)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	104,376	44,918	45,525	43,638	(1,280)
10-30	OTHER SALARIES	0	0	0	0	0
10-40	OVERTIME	409	250	400	400	150
25-01	FICA	7,771	3,443	3,443	3,367	(76)
25-03	RETIREMENT CONTRIBUTIONS	9,554	6,670	6,670	7,148	478
25-04	LIFE/HEALTH INSURANCE	24,880	7,898	5,900	4,723	(3,175)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES		147,470	63,659	62,418	59,756	(3,903)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,787	21,600	21,600	19,000	(2,600)
30-01	CITY ADMINISTRATION	207,000	207,000	207,000	132,820	(74,180)
40-00	TRAINING & TRAVEL COSTS	0	500	380	500	0
	<i>Florida Parking Association Trade Show</i>					
41-00	COMMUNICATIONS	301	500	500	400	(100)
42-02	POSTAGE & FREIGHT	2,817	900	900	800	(100)
42-10	EQUIP. SERVICES - REPAIRS	3,640	5,700	3,000	3,000	(2,700)
42-11	EQUIP. SERVICES - FUEL	3,619	4,693	4,693	2,161	(2,532)
45-22	SELF INS. PROPERTY DAMAGE	30,203	26,148	26,148	25,288	(860)
46-00	REPAIR AND MAINTENANCE	3,539	4,810	4,800	4,300	(510)
	<i>Parking Meter Mechanisms, Coin Counter Maintenance, Luke Parking Machine replacement parts</i>					
47-06	DUPLICATING	484	500	500	450	(50)
	<i>Meter Decals (i.e. "Quarters Only")</i>					
49-02	TECHNOLOGY SERVICES	26,610	31,653	31,653	28,562	(3,091)
49-05	SPECIAL EVENTS	33,661	34,000	34,000	30,600	(3,400)
	<i>Fireworks and sound systems - July 4th</i>					
51-00	OFFICE SUPPLIES	492	1,395	1,395	1,250	(145)
52-04	BATTERIES	685	2,625	2,625	2,300	(325)
	<i>Batteries for parking meters</i>					
52-07	UNIFORMS	220	220	220	200	(20)
52-09	OTHER CLOTHING	125	125	125	125	0
54-00	BOOKS, PUB, MEMBERSHIPS	35	95	95	95	0
TOTAL OPERATING EXPENSES		317,218	342,464	339,634	251,851	(90,613)
TOTAL EXPENSES		\$464,688	\$406,123	\$402,052	\$311,607	(94,516)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	808	1,000	9,760	9,760	8,760
31-04 CONTRACTUAL SERVICES <i>Pier Security Equipment Contract</i>	0	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	362	800	800	800	0
43-01 ELECTRICITY	6,290	5,000	6,000	6,500	1,500
44-00 RENTALS AND LEASES <i>DEP Lease fee for the Pier</i>	2,743	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE <i>Increase due to TDC funding for repairs</i>	3,741	6,500	24,500	24,500	18,000
52-10 JANITORIAL SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	13,944	19,800	47,560	48,060	28,260
TOTAL EXPENSES	\$13,944	\$19,800	\$47,560	\$48,060	28,260

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	161,805	202,020	190,000	189,588	(12,432)
10-30 OTHER SALARIES	6,884	4,500	4,500	4,844	344
10-40 OVERTIME	16,077	15,000	15,000	15,000	0
25-01 FICA	13,964	15,118	14,800	14,174	(944)
25-03 RETIREMENT CONTRIBUTIONS	14,107	25,959	24,200	27,263	1,304
25-04 LIFE/HEALTH INSURANCE	53,484	67,652	61,000	53,424	(14,228)
TOTAL PERSONAL SERVICES	266,321	330,249	309,500	304,293	(25,956)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,369	17,000	30,000	22,000	5,000
<i>Garbage can liners, parking stops, lighting replacements, seating structures and replacements</i>					
31-01 PROFESSIONAL SERVICES	3,668	20,000	20,000	20,000	0
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	5,112	17,055	9,200	10,000	(7,055)
42-11 EQUIP. SERVICES - FUEL	5,568	7,039	5,000	3,782	(3,257)
43-02 WATER, SEWER, GARBAGE	71,014	90,000	85,000	90,000	0
46-00 REPAIR AND MAINTENANCE	13,925	20,000	20,000	25,000	5,000
<i>Repair parts and supplies such as wood, boards, electrical parts, piping and signs</i>					
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
52-07 UNIFORMS	558	750	750	750	0
52-09 OTHER CLOTHING	625	750	750	625	(125)
52-10 JANITORIAL SUPPLIES	13,954	15,000	15,000	15,000	0
TOTAL OPERATING EXPENSES	119,793	202,594	200,700	202,157	(437)
TOTAL EXPENSES	\$386,114	\$532,843	\$510,200	\$506,450	(26,393)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	213,387	261,750	261,750	254,650	(7,100)
10-40 OVERTIME	19,521	17,192	17,192	19,280	2,088
25-01 FICA	18,364	19,308	19,308	18,860	(448)
25-03 RETIREMENT CONTRIBUTIONS	23,250	35,784	35,784	38,707	2,923
25-04 LIFE/HEALTH INSURANCE	43,865	44,107	44,107	44,867	760
TOTAL PERSONAL SERVICES	318,387	378,141	378,141	376,364	(1,777)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	600	600	300	(300)
40-00 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
<i>Misc. Beach Specialist Training</i>					
41-00 COMMUNICATIONS	84	450	0	0	(450)
42-10 EQUIP. SERVICES - REPAIRS	14,674	14,200	10,300	8,000	(6,200)
42-11 EQUIP. SERVICES - FUEL	11,751	17,598	7,000	7,564	(10,034)
46-00 REPAIRS & MAINTENANCE	1,443	2,460	2,460	2,660	200
<i>Maintenance agreement - Auto Cite Ticket software</i>					
47-00 PRINTING AND BINDING	4,002	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	0	500	500	500	0
52-00 OPERATING SUPPLIES	1,933	4,000	4,000	4,000	0
52-07 UNIFORMS	2,800	3,500	1,500	1,500	(2,000)
59-00 DEPRECIATION	480,763	0	0	0	0
TOTAL OPERATING EXPENSES	517,450	48,308	31,360	29,524	(18,784)
TOTAL EXPENSES	\$835,837	\$426,449	\$409,501	\$405,888	(\$20,561)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 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>	1,593	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	3,754	5,000	5,000	5,000	0
43-01 ELECTRICITY	9,958	7,500	8,000	9,500	2,000
43-02 WATER, SEWER, GARBAGE	0	1,500	1,000	1,500	0
46-00 REPAIR & MAINTENANCE	1,298	7,500	7,500	6,500	(1,000)
52-10 JANITORIAL SUPPLIES	0	5,500	5,000	5,000	(500)
TOTAL OPERATING EXPENSES	\$16,603	\$37,000	\$36,500	\$37,500	500

BEACH FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
10R03	Beach Access Rehab Program	25,000	25,000	30,000	35,000	35,000
	Beach Truck Replacement	0	22,000	0	0	0
	Beach Patrol ATV Replacement	0	0	0	5,500	0
TOTAL		25,000	47,000	30,000	40,500	35,000

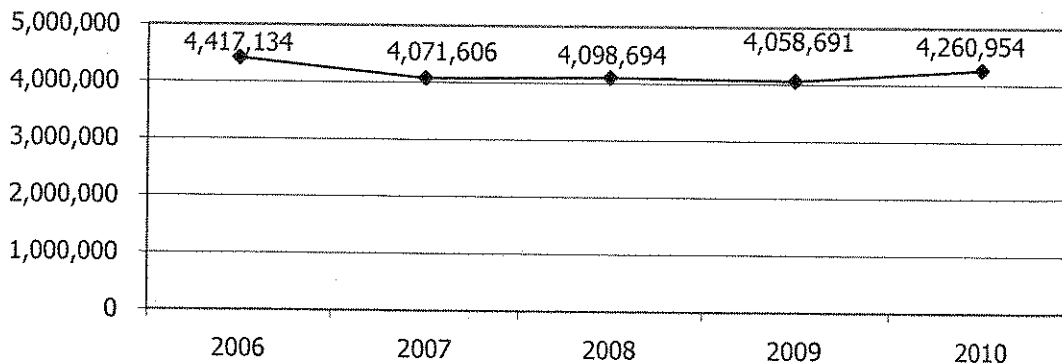


**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		\$4,098,694
Projected Revenues FY 2008-09		\$6,389,274
Projected Expenditures FY 2008-09		\$6,429,277
Net Increase/(Decrease) in Net Unrestricted Assets		(\$40,003)
Expected Unrestricted Net Assets as of Sept. 30, 2009		\$4,058,691
Add Fiscal Year 2009-10 Budgeted Revenues		
Solid Waste Fees	\$6,209,200	
Other Income	91,250	
		<u>\$6,300,450</u>
TOTAL AVAILABLE RESOURCES:		\$10,359,141
Less Fiscal Year 2009-10 Budgeted Expenditures		
Administration	\$395,784	
Residential Pick-up	1,338,209	
Horticultural Waste	592,250	
Commercial Pick-up	2,551,698	
Recycling Division	385,321	
Transfer - Administration	337,650	
Transfer - Self Insurance	125,275	
Transfer - Pmt in Lieu of Taxes (1)	372,000	
		<u>6,098,187</u>
BUDGETED CASH FLOW		\$202,263
Projected Unrestricted Net Assets as of September 30, 2010		<u>\$4,260,954</u>

(1) 6% of operating revenues.

Trend-Unrestricted Net Assets



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Solid Waste Fund

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

	Estimated Start	Estimated Completion
In accordance with the Vision Plan item 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 2009	September 2010
Conduct on-going survey of commercial Customers to insure compliance with City Mandatory Non-Residential Recycling policy	October 2009	September 2010
Replace at least 20 rusted out or non-repairable dumpsters with plastic dumpsters	October 2009	September 2010
Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy	October 2009	September 2010
Improve communications and level of service with homeowners through improvements provided to our horticultural and roll-off contractors Provide quarterly training sessions to the City's contractor's employees regarding customer service skills	October 2009	September 2010

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Solid Waste Fund

	Estimated Start	Estimated Completion
Increase participation in residential and Non Residential 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 2009	September 2010
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 2009	September 2010
Distribute garbage grams informing and educating homeowners concerning the proper recycling and solid waste procedures	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 09-10 is \$6,098,187. This fund has a high fund balance, projected to be more than \$4 million at the beginning of FY09-10, above the recommended fund balance. Due to the economic considerations, at this time, the funds will be reserved to ward off future rate increases.

Revenues

Revenues into the fund total \$6,300,450. 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. There are two parts of the Solid Waste bill: a city collections charge, and a Collier County landfill pass through. City Code Chapter 32 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 2009 did not increase and therefore 2009-10 garbage collection rates will not increase. Collier County Landfill rates increased 6% for residential and 8% for commercial, which will be passed to the city customers.

The City charges for Special Pick-ups, such as demolition debris. For 2009-10 the fund is budgeted to collect \$109,200.

Interest Earnings are budgeted at \$40,000 and the sale of surplus property is budgeted at \$51,000.

Expenditures

There are five separate divisions in the Solid Waste Fund. There are 24 budgeted positions; four less positions than were budgeted in 2008-09. The positions eliminated include three Service Worker positions, and an Equipment Operator. The Commercial Solid Waste Supervisor position is being reclassified as a Recycling Coordinator and moved to the Recycling division to meet waste reduction mandates.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Solid Waste Fund

As a vehicle based operation, Solid Waste spends a significant amount of money on fuel. The 08-09 increase in gas prices affected this fund; however for 09-10, the line item for fuel has decreased nearly 50%, from \$314,065 to \$166,659.

Administration

Administration coordinates the activities of this fund, and includes the overhead-type costs. The budget is \$1,230,709.

There are three positions budgeted in Administration, including the transfer of the Solid Waste Supervisor from the Residential Division. Other major costs are Payment in Lieu of Taxes (\$372,000), Self Insurance (\$125,275) and General Fund Administrative Charge (\$337,650).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,338,209, which is \$292,673 or 18% less than last year's adopted budget. Total Personnel services cost \$755,113, 23% under the 2008-09 adopted budget. This decrease is due to the transfer of the Solid Waste Supervisor from Residential Division to Administration Division, and the elimination of two vacant Service Worker positions.

Other major costs include charges for waste taken to the County Landfill (\$315,519), and costs to operate and maintain the solid waste collection vehicles (\$259,152).

Horticultural

The Horticultural Division is an outsourced operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2009-10 is \$592,250, a decrease of 19% from the adopted 2008-09 budget due to the contracted horticultural contracts.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,551,698, which is \$274,306 less than the FY 08-09 adopted budget.

The Commercial Division has 5 employees, three less than 2008-09. The Solid Waste Supervisor position has been reclassified and moved to the Recycling division, and an Equipment Operator V and a Service Worker III have been eliminated.

The largest cost in the Commercial Division is the County Landfill costs, at \$1,385,112. Other major expenses include: \$335,431 to haul compactors, \$307,466 to fuel and maintain the solid waste commercial vehicles, \$36,120 for compactor dumpster rentals, and \$90,000 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.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Solid Waste Fund

There are five employees in this division for a total of \$283,969 or \$60,149 over the 08-09 budget. This includes the position of a Recycling Coordinator, formerly a Solid Waste Supervisor in the Commercial Division. Operating Expenses total \$101,352 with the largest cost being Equipment Services (Repairs and Fuel) for \$64,852.

2009-2010 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	Solid Waste \$162-\$172	\$205 - \$236
Side-yard Service	Yes	Yes +\$178.08	No	Yes + \$578.28	No

Description	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
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	\$86.01



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

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
SOLID WASTE FEES	\$5,300,115	\$5,590,573	5,828,100	5,600,000	5,600,000
SPECIAL PICK-UP FEES	113,849	118,493	109,200	115,000	109,200
OTHER FEES/COMM RLOFF	624,089	660,500	480,000	480,000	500,000
SALE OF SURPLUS	0	0	1,500	131,524	51,000
INVESTMENT INCOME	190,394	139,348	87,500	62,500	40,000
OTHER REVENUE	<u>8,715</u>	<u>300</u>	<u>250</u>	<u>250</u>	<u>250</u>
TOTAL SOLID WASTE	<u><u>\$6,237,162</u></u>	<u><u>\$6,509,214</u></u>	<u><u>\$6,506,550</u></u>	<u><u>\$6,389,274</u></u>	<u><u>\$6,300,450</u></u>

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$78,204
1	1	1	Administrative Specialist II	43,824
0	0	1	Solid Waste Supervisor	66,430
1	0	0	Customer Service Representative	0
<u>3</u>	<u>2</u>	<u>3</u>		<u>188,458</u>
RESIDENTIAL				
1	1	0	Solid Waste Supervisor	0
2	2	2	Equipment Operator III	90,305
3	3	3	Crew Leader III	151,278
8	8	6	Service Worker III	249,864
<u>14</u>	<u>14</u>	<u>11</u>		<u>491,447</u>
COMMERCIAL				
1	1	0	Solid Waste Supervisor	0
6	6	5	Equipment Operator V	216,186
1	1	0	Service Worker III	0
<u>8</u>	<u>8</u>	<u>5</u>		<u>216,186</u>
RECYCLING				
2	2	2	Equipment Operator V	82,624
0	0	1	Recycling Coordinator	40,185
2	2	2	Service Worker III	68,181
<u>4</u>	<u>4</u>	<u>5</u>		<u>190,990</u>
29	28	24	Regular Salaries	1,087,081
			Other Salaries	3,360
			Overtime	115,000
			Employer Payroll Expenses	478,773
			Total Personal Services	<u><u>\$1,684,214</u></u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450			08-09	08-09	09-10	
ACCOUNT DESCRIPTION		07-08	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,182,581	1,316,823	1,316,823	1,087,081	(229,742)
10-30	OTHER SALARIES	3,598	3,360	3,360	3,360	0
10-40	OVERTIME	59,105	114,750	121,250	115,000	250
25-01	FICA	93,823	97,349	97,354	80,665	(16,684)
25-03	RETIREMENT CONTRIBUTIONS	117,205	184,418	184,418	168,450	(15,968)
25-04	LIFE/HEALTH INSURANCE	294,797	298,082	253,571	229,178	(68,904)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES		1,751,589	2,015,262	1,977,256	1,684,214	(331,048)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,002	2,600	2,350	2,600	0
30-01	CITY ADMINISTRATION	289,000	289,000	289,000	337,650	48,650
30-05	COUNTY LANDFILL	1,329,897	1,620,648	1,620,148	1,701,631	80,983
30-40	CONSTRUCTION MGT FEE	17,600	0	0	0	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	1,220	0	0	0	0
31-04	OTHER CONTRACTUAL SERVICES	950,090	1,093,451	835,641	949,281	(144,170)
38-01	PAYMENTS IN LIEU OF TAXES	360,000	388,329	388,329	372,000	(16,329)
40-00	TRAINING & TRAVEL COSTS	1,909	3,550	2,500	3,000	(550)
40-04	SAFETY PROGRAMS	150	0	0	0	0
41-00	COMMUNICATIONS	4,006	8,160	8,160	5,840	(2,320)
41-01	TELEPHONE	1,504	2,790	2,000	1,460	(1,330)
41-03	RADIO & PAGER	0	0	0	0	0
42-10	EQUIP.SERVICES - REPAIRS	385,415	504,750	461,990	468,000	(36,750)
42-11	EQUIP. SERVICES - FUEL	251,021	314,065	180,994	166,659	(147,406)
43-01	ELECTRICITY	10,810	11,887	11,385	11,800	(87)
43-02	WATER, SEWER, GARBAGE	7,508	8,000	8,000	8,000	0
44-02	EQUIPMENT RENTAL	34,038	36,240	36,080	38,280	2,040
45-22	SELF INS. PROPERTY DAMAGE	177,480	151,814	151,814	125,275	(26,539)
46-00	REPAIR AND MAINTENANCE	11,394	21,520	19,000	19,000	(2,520)
47-00	PRINTING AND BINDING	3,115	4,500	4,000	4,500	0
47-02	ADVERTISING (NON-LEGAL)	1,059	1,200	1,000	1,200	0
47-06	DUPLICATING	300	1,200	1,000	1,200	0
49-02	INFORMATION SERVICES	80,950	63,197	63,197	55,339	(7,858)
51-00	OFFICE SUPPLIES	1,484	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	9,949	24,600	17,750	19,500	(5,100)
52-01	MINOR OPERATING EQUIPMENT	14,696	15,700	15,000	15,700	0
52-07	UNIFORMS	6,830	6,880	6,880	6,880	0
52-09	OTHER CLOTHING	3,543	4,750	3,250	2,625	(2,125)
52-10	JANITORIAL SUPPLIES	279	2,500	2,500	3,500	1,000
52-51	SOLID WASTE DUMPSTERS	77,250	95,000	90,000	90,000	(5,000)
54-01	MEMBERSHIPS	959	1,053	1,053	1,053	0
59-00	DEPRECIATION	409,296	0	0	0	0
TOTAL OPERATING EXPENSES		4,443,754	4,679,384	4,225,021	4,413,973	(265,411)
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	0	0	0
60-40	MACHINERY & EQUIPMENT	0	432,000	227,000	0	(432,000)
60-70	VEHICLES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	432,000	227,000	0	(432,000)
TOTAL EXPENSES		6,195,343	7,126,646	6,429,277	6,098,187	(1,028,459)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	148,950	123,822	123,822	188,458	64,636
10-40 OVERTIME	756	750	1,000	1,000	250
25-01 FICA	10,888	9,124	9,124	13,794	4,670
25-03 RETIREMENT CONTRIBUTIONS	14,105	15,911	15,911	28,429	12,518
25-04 LIFE/HEALTH INSURANCE	40,941	26,071	26,071	40,847	14,776
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	216,120	176,158	176,408	273,008	96,850
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	253	550	550	550	0
30-01 CITY ADMINISTRATION	289,000	289,000	289,000	337,650	48,650
30-40 CONSTRUCTION MGT FEE	17,600	0	0	0	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	1,220	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	19,845	20,202	16,600	16,600	(3,602)
<i>City Cardboard Recycling (\$8,400), Temp Labor (\$8,200)</i>					
38-01 PAYMENTS IN LIEU OF TAXES	360,000	388,329	388,329	372,000	(16,329)
<i>6% of prior year revenues</i>					
40-00 TRAINING & TRAVEL COSTS	1,909	3,550	2,500	3,000	(550)
41-00 COMMUNICATIONS	982	4,320	4,320	2,000	(2,320)
41-01 TELEPHONE	1,504	2,790	2,000	1,460	(1,330)
42-10 EQUIP. SERVICES - REPAIR	1,091	2,840	2,880	2,000	(840)
42-11 EQUIP. SERVICES - FUEL	1,591	1,994	1,994	1,189	(805)
43-01 ELECTRICITY	8,867	8,385	8,385	8,400	15
43-02 WATER, SEWER, GARBAGE	7,508	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	1,283	2,160	2,000	2,160	0
45-22 SELF INSURANCE	177,480	151,814	151,814	125,275	(26,539)
46-00 REPAIR AND MAINTENANCE	5,631	7,020	7,000	6,500	(520)
<i>Handheld Radio Support (\$2,520) and Misc maintenance Items (\$3,980)</i>					
47-00 PRINTING AND BINDING	3,115	4,500	4,000	4,500	0
<i>Garbage grams, notices, holiday schedules and flyers</i>					
47-02 ADVERTISING (NON-LEGAL)	1,059	1,200	1,000	1,200	0
47-06 DUPLICATING	300	1,200	1,000	1,200	0
49-02 INFORMATION SERVICES	80,950	63,197	63,197	55,339	(7,858)
51-00 OFFICE SUPPLIES	1,484	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	758	2,000	750	2,000	0
52-09 OTHER CLOTHING	184	500	125	125	(375)
52-10 JANITORIAL SUPPLIES	279	2,500	2,500	3,500	1,000
54-01 MEMBERSHIPS	959	1,053	1,053	1,053	0
59-00 DEPRECIATION	43,933	0	0	0	0
TOTAL OPERATING EXPENSES	1,028,785	969,104	960,997	957,701	(11,403)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	432,000	227,000	0	(432,000)
TOTAL NON-OPERATING EXPENSES	0	432,000	227,000	0	(432,000)
TOTAL EXPENSES	\$1,244,905	\$1,577,262	\$1,364,405	\$1,230,709	(346,553)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	562,879	645,846	645,846	491,447	(154,399)
10-40 OVERTIME	29,076	60,000	60,000	60,000	0
25-01 FICA	45,288	48,171	48,171	36,962	(11,209)
25-03 RETIREMENT CONTRIBUTIONS	60,327	91,854	91,854	77,931	(13,923)
25-04 LIFE/HEALTH INSURANCE	134,972	139,997	107,000	88,773	(51,224)
TOTAL PERSONAL SERVICES	832,542	985,868	952,871	755,113	(230,755)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	155	550	550	550	0
30-05 COUNTY LAND FILL	210,767	300,494	300,494	315,519	15,025
40-00 TRAINING & TRAVEL COSTS	55	0	0	0	0
42-10 EQUIP.SERVICES - REPAIR	159,930	217,800	175,000	190,000	(27,800)
42-11 EQUIP.SERVICES - FUEL	87,184	117,320	73,000	69,152	(48,168)
52-00 OPERATING SUPPLIES	2,405	3,000	2,500	3,000	0
52-07 UNIFORMS	3,489	3,500	3,500	3,500	0
52-09 OTHER CLOTHING	1,689	2,350	1,750	1,375	(975)
59-00 DEPRECIATION	100,911	0	0	0	0
TOTAL OPERATING EXPENSES	566,585	645,014	556,794	583,096	(61,918)
TOTAL EXPENSES	\$1,399,127	\$1,630,882	\$1,509,665	\$1,338,209	(292,673)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES <i>See Contract 08-12253 for terms</i>	650,728	727,818	478,610	592,250	(135,568)
TOTAL OPERATING EXPENSES	689,998	727,818	478,610	592,250	(135,568)
TOTAL EXPENSES	\$689,998	\$727,818	\$478,610	\$592,250	(\$135,568)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

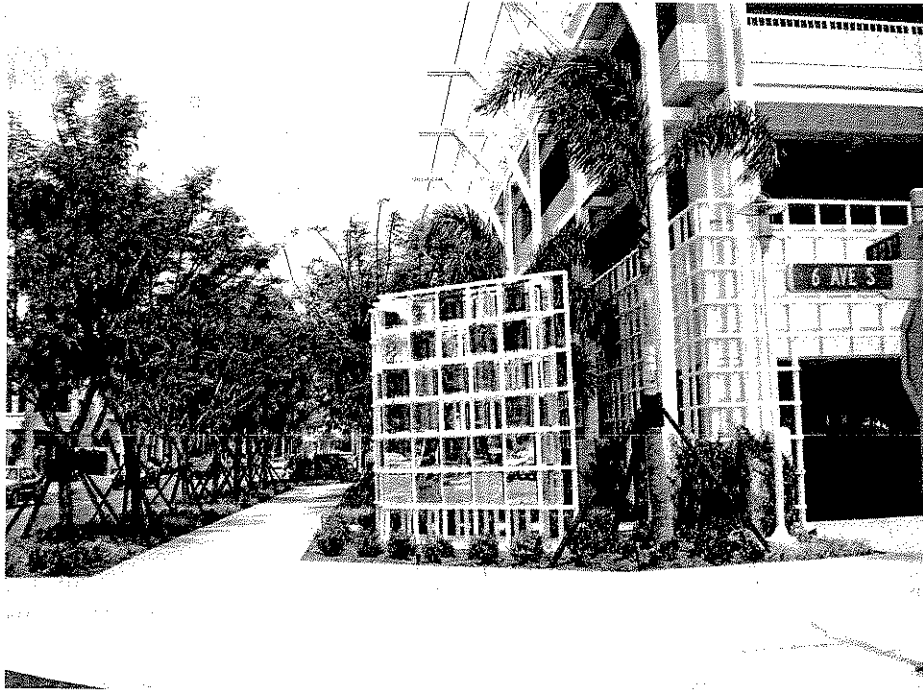
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ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	330,130	394,315	394,315	216,186	(178,129)
10-30 OTHER SALARIES <i>Standby pay per contract</i>	3,598	3,360	3,360	3,360	0
10-40 OVERTIME	23,297	50,000	50,000	50,000	0
25-01 FICA	26,852	28,759	28,759	15,930	(12,829)
25-03 RETIREMENT CONTRIBUTIONS	31,206	57,013	57,013	33,822	(23,191)
25-04 LIFE/HEALTH INSURANCE	78,062	95,969	79,500	52,826	(43,143)
TOTAL PERSONAL SERVICES	493,145	629,416	612,947	372,124	(257,292)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	394	500	500	500	0
30-05 COUNTY LANDFILL <i>County 5% increase</i>	1,119,130	1,319,154	1,319,154	1,385,112	65,958
31-04 OTHER CONTRACTUAL SERVICES <i>Roll off services</i>	278,748	335,431	335,431	335,431	0
40-04 SAFETY PROGRAMS	150	0	0	0	0
41-00 COMMUNICATIONS <i>Phone modem for 8 compactors</i>	3,024	3,840	3,840	3,840	0
42-10 EQUIP.SERVICES - REPAIR	194,095	246,210	246,210	236,000	(10,210)
42-11 EQUIP.SERVICES - FUEL	125,786	136,091	80,000	71,466	(64,625)
43-01 ELECTRICITY	1,943	3,502	3,000	3,400	(102)
44-02 EQUIPMENT RENTAL <i>Compactor Rentals</i>	32,755	34,080	34,080	36,120	2,040
46-00 REPAIR & MAINTENANCE	4,858	7,500	7,000	7,500	0
46-05 STORM REPAIR	0				0
52-00 OPERATING SUPPLIES	3,702	12,000	7,500	7,500	(4,500)
52-07 UNIFORMS	2,078	2,080	2,080	2,080	0
52-09 OTHER CLOTHING <i>5 employees' boot allowances</i>	970	1,200	875	625	(575)
52-51 SOLID WASTE DUMPSTERS <i>Replacement dumpsters \$80,000 and 96 gallon carts for commercial cart route \$10,000</i>	77,250	95,000	90,000	90,000	(5,000)
59-00 DEPRECIATION	178,587	0	0	0	0
TOTAL OPERATING EXPENSES	2,023,470	2,196,588	2,129,670	2,179,574	(17,014)
TOTAL EXPENSES	\$2,516,615	\$2,826,004	\$2,742,617	\$2,551,698	(274,306)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	140,622	152,840	152,840	190,990	38,150
10-40 OVERTIME	5,976	4,000	10,250	4,000	0
25-01 FICA	10,795	11,295	11,300	13,979	2,684
25-03 RETIREMENT CONTRIBUTIONS	11,567	19,640	19,640	28,268	8,628
25-04 LIFE/HEALTH INSURANCE	40,822	36,045	41,000	46,732	10,687
TOTAL PERSONAL SERVICES	209,782	223,820	235,030	283,969	60,149
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	200	1,000	750	1,000	0
30-05 COUNTY LAND FILL	0	1,000	500	1,000	0
31-04 OTHER CONTRACTUAL SERVICES	769	10,000	5,000	5,000	(5,000)
<i>Contracted services as needed for recycle materials</i>					
42-10 EQUIP.SERVICES - REPAIRS	30,299	37,900	37,900	40,000	2,100
42-11 EQUIP.SERVICES - FUEL	36,460	58,660	26,000	24,852	(33,808)
46-00 REPAIR & MAINTENANCE	905	7,000	5,000	5,000	(2,000)
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	3,084	7,600	7,000	7,000	(600)
<i>Boots, Rain gear, oil dry, water coolers, brooms, labels, and other</i>					
52-01 OPERATING EQUIPMENT	14,696	15,700	15,000	15,700	0
<i>Recycling carts and bins</i>					
52-07 UNIFORMS	1,263	1,300	1,300	1,300	0
52-09 OTHER CLOTHING	700	700	500	500	(200)
<i>Employees' shoe allowance</i>					
59-00 DEPRECIATION	46,595	0	0	0	0
TOTAL OPERATING EXPENSES	134,971	140,860	98,950	101,352	(39,508)
TOTAL EXPENSES	\$344,753	\$364,680	\$333,980	\$385,321	20,641



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City Dock Fund



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 137,631
Projected Revenues FY 2008-09	\$1,244,070
Projected Expenditures FY 2008-09	\$1,375,633
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$131,563)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$6,068**

Add Fiscal Year 2009-10 Budgeted Revenues

Dock Rentals	\$450,000	
Fuel Sales	\$500,000	
Bait & Misc. Sales	\$65,000	
Naples Landing	\$135,000	
City Fines	\$400	
Application Fees/Other	\$4,000	
Interest Income	\$1,500	
		\$1,155,900

TOTAL AVAILABLE RESOURCES: **\$1,161,968**

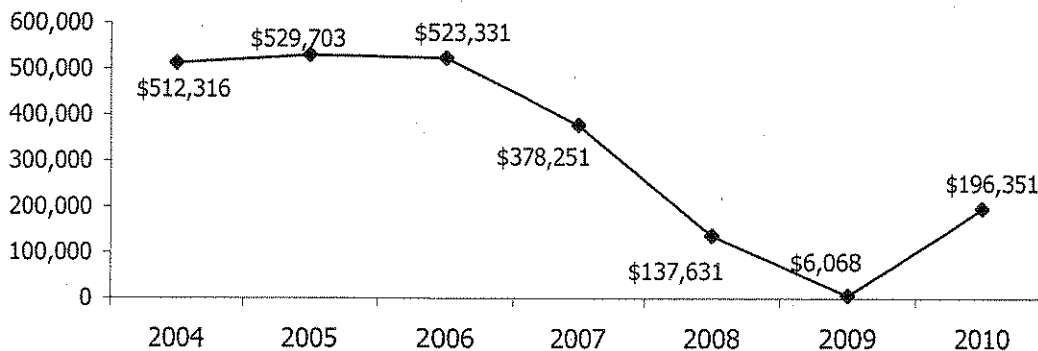
Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$204,801	
Fuel Purchases	400,000	
Resale Inventory	45,000	
Operations & Maintenance	199,381	
Transfer - Administration	49,980	
Transfer - Self Insurance	66,455	
Capital Expenditures	0	
		\$965,617

BUDGETED CASH FLOW **\$190,283**

Projected Unrestricted Net Assets as of September 30, 2010 **\$196,351**

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

The Naples City Dock aims to provide residents and visiting boaters with exceptional facilities and a high level of customer service at a reasonable cost. The Naples City Dock also seeks to:

- Act as an ambassador for the City of Naples by promoting tourism and local business patronage.
- To promote Clean Marina practices.
- To maintain an environment that upholds integrity, credibility, quality service and responsible plans for the future.

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.

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		
Implement a business plan addressing cost recovery strategies and a successful marketing program	October 2009	December 2009
Provide specialized service assistance to boaters through review and issuance of occupational licenses, aiding fishing charters and assisting with emergencies	October 2009	Sept. 2010
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 2009	Sept. 2010
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 2009	Sept. 2010

Fund Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock**

	Estimated Start	Estimated Completion
Maintain a monthly boat slip rental occupancy of at least 95% of rental availability	October 2009	Sept. 2010
Conduct quarterly surveys of rental fees, retail services and transient lodging to insure local market competitiveness	October 2009	Sept. 2010
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 2009	Sept. 2010
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 2009	Sept. 2010

2009-10 Significant Budgetary Issues

The Naples City Dock is experiencing a more serious impact from the economic downturn than the other departments of the City. As a recreational activity, one that can be costly and is purely optional, boating has been one of the first activities to be surrendered or reduced. With fuel sales down, and individuals on the waiting list declining to rent slips, the dock has had to reevaluate its operations. The dock will be developing and implementing a business plan that addresses concerns, the future, and the recommendations. Although this budget as adopted continues with the same operation status as in FY 08-09, it is expected that the city will promptly revise the budget to reflect the new business model.

The last two years of expenditures exceeding revenues has caused the fund to consume its fund balance. This budget proposes conservative spending in an attempt to rebuild the fund balance to accomplish the future goals.

Revenues

Revenues into this fund total \$1,155,900. The primary revenue sources to the dock are the Boat Dock Rent and the Boat Dock Fuel Sales.

Fuel sales make up 45% of this fund's revenue. In prior years, with sales over \$1.2 million annually, this source contributed approximately \$200,000 (i.e. gross sales minus the cost of fuel) to the fund. However, as the cost of gas increased and as the economy stayed depressed, fewer sales led to reduced revenue. For 2009-10, the net revenue (gross sales minus the cost of fuel) from the sale of fuel is expected to be only \$100,000.

Dock rental, \$450,000, makes up 39% of the fund's revenue. This assumes that the slips remain rented 70% of the time, which is lower than in the past few years.

The Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$135,000, which includes the annual parking permit for the boat launch, parking meter collections and fees for violations.

Fund Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock**

Expenditures

Personal Services, budgeted at \$204,801, represents a 19% decrease from the adopted budget of FY08-09 resulting from the elimination of one full time Dockkeeper. This position was eliminated during 2008-09 due to declining boat use and dock activity.

Operating expenditures for this fund total \$760,816, a decrease of 53% from the FY08-09 adopted budget. The largest expenses of this budget are:

Fuel (for resale)	\$400,000
Insurance	\$66,455
City Administration (General Fund Reimbursement)	\$49,980
Resale Supplies (bait, soda, etc)	\$45,000
Utilities (electricity, water, sewer, garbage)	\$67,244
Submerged Land Lease	\$32,000

Several savings are noted. Insurance decreased nearly \$100,000 from 08-09, after increasing nearly 300% in the last three years. The insurance costs were primarily a result of legal fees associated with the City's defense of several lawsuits involving the City Dock.

Fuel for resale decreased \$500,000. The depressed economy has resulted in fewer boaters purchasing fuel at the City's pumps.

Payment in Lieu of Taxes (PILOT) is no longer charged to this fund. Because the dock is considered to be a facility that benefits residents and visitors, even those without boats, this fee has been removed. The dock's governmental purposes resulted in a decision to not charge PILOT, at least temporarily and will be addressed annually in the budget process.

Administrative Service Charge has also been reduced because the bases upon which it is charged, number of employees and size of budget, have been significantly reduced. Because its budget has been cut in half, and its staffing reduced by 25%, the overhead charge had a similar reduction.

There is no capital budgeted for 09-10.

2009-10 Performance Measures and Benchmarking

	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Boat slip occupancy rate	100%	97%	75%	70%
Fuel sales	\$1,295,422	\$1,111,442	\$470,000	\$500,000
Dock rentals	\$515,666	\$486,007	\$420,000	\$450,000
Gallons of Fuel Sold	418,204	276,955	145,000	150,000

**FUND 460: DOCK FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Waterfront Operations Manager	\$79,053
1	1	1	Assistant Dockmaster	41,959
3	2	1	Dockkeeper	33,987
5	4	3	Regular Salaries	154,999
			Overtime	10,000
			Employer Payroll Expenses	39,802
				<u>\$204,801</u>



DOCK FUND HISTORICAL SUMMARY

Revenue	Actual FY 06-07	Actual FY 07-08	Budget 08-09	Projected FY 08-09	Adopted FY 09-10
Dock Rental	515,666	486,007	570,000	420,000	450,000
Fuel Sales	1,295,422	1,111,442	1,250,000	470,000	500,000
Naples Landings	94,449	92,767	100,000	100,000	135,000
All Other	128,315	92,262	86,400	254,070	70,900
Revenues	2,033,852	1,782,478	2,006,400	1,244,070	1,155,900
Expenditures					
Personal Services	305,363	284,914	255,233	188,490	204,801
Cost of Fuel	1,098,646	973,771	900,000	375,000	400,000
Administrative Svc Charge	137,550	144,428	144,428	72,214	49,980
Other Operating Expenses	602,406	544,100	566,103	406,399	310,836
Expenditures	2,143,965	1,947,213	1,865,764	1,042,103	965,617
Net Gain/Loss	(110,113)	(164,735)	140,636	201,967	190,283
Depreciation	123,746	104,517	0	0	0
Capital Expenditures	0	0	300,000	333,530	0
After Depreciation & Capital	(233,859)	(269,252)	(159,364)	(131,563)	190,283



**FISCAL YEAR 2009-10
CITY DOCK FUND
REVENUE SUMMARY**

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>BUDGET 2009-10</u>
DOCK RENTALS	515,666	486,007	570,000	420,000	450,000
FUEL SALES	1,295,422	1,111,442	1,250,000	470,000	500,000
BAIT & MISC. SALES	94,896	75,251	80,000	61,600	65,000
NAPLES LANDINGS REV	94,449	92,767	100,000	100,000	135,000
MOORING BALL RENTS	0	0	0	520	2,500
CITY FINES	400	428	400	400	400
SALE OF SURPLUS	0	0	0	1,674	0
OTHER CHARGES FOR SVCS	2,975	2,050	1,000	2,500	1,500
INVESTMENT EARNINGS	30,044	14,533	5,000	2,200	1,500
TRANSFER FROM GEN'L FUND	0	0	0	185,176	0
TOTAL CITY DOCK	<u>\$2,033,852</u>	<u>\$1,782,478</u>	<u>\$2,006,400</u>	<u>\$1,244,070</u>	<u>\$1,155,900</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Reduce (1) full time position</i>	210,248	193,661	130,000	154,999	(38,662)
10-40 OVERTIME	15,452	15,000	12,000	10,000	(5,000)
25-01 FICA	17,103	14,759	14,700	11,818	(2,941)
25-03 RETIREMENT CONTRIBUTIONS	13,289	15,390	15,390	12,440	(2,950)
25-04 LIFE/HEALTH INSURANCE	28,822	16,423	16,400	15,544	(879)
TOTAL PERSONAL SERVICES	284,914	255,233	188,490	204,801	(50,432)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>	44,845	50,000	25,000	25,000	(25,000)
30-01 CITY ADMINISTRATION	144,428	144,428	72,214	49,980	(94,448)
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>Comcast Cable (\$4,100), Fire Alarm (\$600), Howco Oil (\$500); etc</i>	12,290	20,000	20,000	6,300	(13,700)
32-04 OTHER LEGAL SERVICES	0	0	0	0	0
38-01 PAYMENT IN LIEU OF TAXES <i>PILOT waived based on City Council direction</i>	100,000	107,015	0	0	(107,015)
40-00 TRAINING AND TRAVEL COSTS	1,019	1,000	1,250	1,000	0
41-00 COMMUNICATIONS	4,528	7,500	4,500	4,500	(3,000)
42-10 EQUIP. SERVICES - REPAIRS	1,904	5,500	1,000	4,000	(1,500)
42-11 EQUIP. SERVICES - FUEL	2,359	1,408	2,200	2,161	753
43-01 ELECTRICITY	27,552	28,000	26,000	26,000	(2,000)
43-02 WATER, SEWER, GARBAGE	37,741	35,000	35,000	41,244	6,244
44-00 RENTALS & LEASES <i>Annual lease of dock/property from DEP</i>	31,810	35,000	32,000	32,000	(3,000)
45-22 SELF INS. PROPERTY DAMAGE	173,088	165,987	165,987	66,455	(99,532)
46-00 REPAIR AND MAINTENANCE <i>Repair/Maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>	42,559	41,000	40,000	40,000	(1,000)
47-02 ADVERTISING (NON LEGAL)	3,133	3,000	3,000	5,000	2,000
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
49-02 TECHNOLOGY SERVICES	17,150	11,893	5,947	8,926	(2,967)
51-00 OFFICE SUPPLIES	1,562	2,000	2,000	2,000	0
51-06 RESALE SUPPLIES	41,048	50,000	41,000	45,000	(5,000)
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-02 FUEL <i>Projected fuel sales based on 150,000 gallons sold</i>	973,771	900,000	375,000	400,000	(500,000)
52-09 OTHER CLOTHING	1,497	1,500	1,500	1,250	(250)
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	15	300	15	0	(300)
59-00 DEPRECIATION/AMORTIZATION	104,517	0	0	0	0
TOTAL OPERATING EXPENSES	1,766,816	1,610,531	853,613	760,816	(849,715)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	300,000	286,199	0	(300,000)
60-70 VEHICLES	0	0	47,331	0	0
TOTAL NON-OPERATING	0	300,000	333,530	0	(300,000)
TOTAL EXPENSES	\$2,051,730	\$2,165,764	\$1,375,633	\$965,617	(1,200,147)

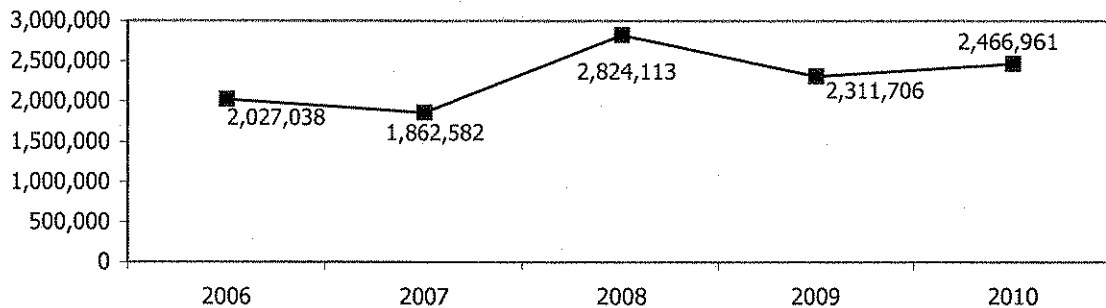
Stormwater Fund



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		\$2,824,113
Projected Revenues FY 2008-09		\$6,470,323
Projected Expenditures FY 2008-09		\$6,982,730
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$512,407)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009		\$2,311,706
Add Fiscal Year 2009-10 Budgeted Revenues		
Stormwater Fees	\$3,850,000	
Grants	0	
Interest Income	27,000	
CRA Transfer/Loan Repayment	14,548	
		<u>\$3,891,548</u>
TOTAL AVAILABLE RESOURCES:		\$6,203,254
Less Fiscal Year 2009-10 Budgeted Expenditures		
Personal Services	\$514,288	
Operations & Maintenance	379,226	
Lake Maintenance	10,000	
State Revolving Loan - Principal	179,641	
State Revolving Loan - Interest	76,131	
CIP	2,400,000	
Transfers:		
General Fund Admin.	158,906	
Self-Insurance	18,101	
		<u>\$3,736,293</u>
BUDGETED CASH FLOW		\$155,255
Projected Unrestricted Net Assets as of September 30, 2010		<u>\$2,466,961</u>

Trend-Unrestricted Net Assets



City of Naples, Florida

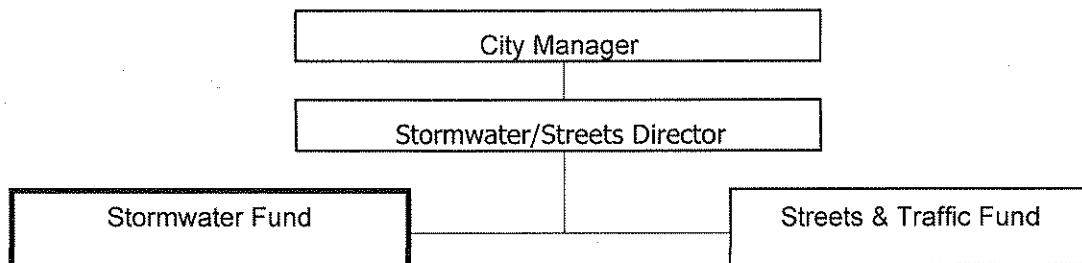
Fund Summary Page



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.

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. 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

To comply with the **2007 City of Naples Vision Plan**, the Stormwater fund has several capital Projects that strive to achieve the specific Critical Element Goals of

- Restore Naples Bay, protect beaches and other key waters, and
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.

The City's 10 Year Stormwater Master Plan guides 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 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.

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

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 the 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.		
Permit & Construct Basin III – Phase II Stormwater Improvements	October 2009	September 2010
Permit & Construct Basin V Stormwater Improvements	October 2009	September 2010
Complete Cove Station Improvements	May 2009	December 2009
Develop Basin II Options to Eliminate Gulf Outfalls	September 2009	September 2010
Continue the Stormwater System Inventory Process (GIS)	October 2009	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 2009	Ongoing
Replace cracked, leaking, undersized piping	October 2009	Ongoing
Clean out drainage inlets, pipes and manholes citywide	October 2009	Ongoing
As part of Vision Goal 3B (Promote community health), continue the NPDES Program.		
Public Outreach/Education Program	October 2009	Ongoing
FDEP Reporting	January 2010	September 2010
Water Quality Management Plan for Lake Systems	August 2009	March 2010
As part of Vision Goal 3D (Maintain and enhance public safety)		
Replace undersized, non-functional drain inlets and manholes	October 2009	Sept 2010
Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system	October 2009	Sept 2010
Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge	October 2009	Ongoing
Plant littoral zones in lakes without inhibiting drainage function and maintenance	May/June 2010	Annually

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

2009-10 Significant Budgetary Issues

The budget of the Stormwater Fund for FY09-10 is \$3,736,293, a decrease of \$2,477,820 from the adopted FY08-09 budget.

Revenues

In 2007, City Council approved stormwater utility rates based on an in-depth rate study conducted by a consultant. These new rates went into effect in January 2008, with the rate for a typical residential unit increasing from \$4 per month to \$11.40 per month. In October 2008, there was a rate increase from \$11.40 to \$11.84, due to an allowed Consumer Price Index increase. However there will be no rate increase in October 2009 because there is no increase in the United States Consumer Price Index.

Revenues into the fund total \$3,891,548. 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.

This fund anticipates receiving a large amount of grants from various water management agencies due to the importance of the city's watersheds to the overall health of the state's waterways. However, grants have not been included in this budget. Because most of the available grants are such high dollar amounts that risk overstating the budget, it has become more prudent to budget them when actually awarded. The city's budget ordinance states, "Grants accepted by City Council are considered to be a budget amendment".

Interest earnings of \$27,000 are projected based on an interest rate of 1.2%.

Expenditures

Personal Services cost is \$514,288, an increase of \$78,250. There are 6 positions, an increase of one-half position. The Construction Project Coordinator was formerly budgeted in the Streets Fund. Based on the work performed in this Fund, 50% of that position has been reallocated to the Stormwater Fund.

Operating expenditures total \$566,233, a decrease of \$156,070 from the 2008-09 budget. The largest of these expenses are listed below:

City Administration (General Fund Reimbursement)	\$158,906
Professional Services/Engineering & Surveying	50,000
Road Repairs	50,000
Fuel and Equipment Repair	55,966
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.

The budget for professional services has been decreased significantly, because projects are primarily designed and permitted by city staff, rather than outsourced.

Non-Operating Expenditures total \$2,655,772. This includes debt service (principal and interest) on the outstanding State Revolving Loans of \$255,772, and capital improvements of \$2,400,000.

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

The detail of the \$2.4 million in capital improvements is listed on the page that follows the line-item budget. In FY 2008-09 a significant portion of the capital improvements were funded in part by the unrestricted net assets of the fund. However, much of this use will be reimbursed by grants received during 2009.

2009-10 Performance Measures and Benchmarking

The following benchmarks compare the City of Naples' performance to cities with similar functions for the current year.

Benchmark (Fiscal year 08/09)	Naples	Boca Raton	Fort Myers	Del Ray
# of Field Personnel	5	9	12	5
Swale Re-grading, Filter Marsh Const., System Reconstruction and Maint.	\$800,000	\$800,000	\$400,000	\$80,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,250,000	\$2,100,000	\$3,600,000	\$523,000

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

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	64	75	80	80
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	44	90	100	100
Street Sweeping (Miles Per Year)	2,800	2,800	2,800	2,800
Maintenance of Storm Sewers, Outfall Pipes and Control Structures (Number of Work Orders)	51	85	90	90

**STORMWATER FUND
FINANCIAL HISTORY**

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Operating Revenue					
Stormwater Fees	1,409,707	2,890,146	3,850,000	3,785,000	3,850,000
Other Revenue	13,075	0	2,000	20,775	0
Interest	101,465	66,866	40,000	55,000	27,000
Total Revenue	1,524,247	2,957,012	3,892,000	3,860,775	3,877,000
Operating Expenditures					
Personal Services	197,147	462,265	436,038	435,528	514,288
Operating Expenses	472,404	522,453	722,303	516,624	566,233
Total Expenditures	669,551	984,718	1,158,341	952,152	1,080,521
Operating Gain/Loss	854,696	1,972,294	2,733,659	2,908,623	2,796,479
Non Operating Revenue					
Grants	252,097	1,904,341	3,000,000	2,595,000	0
CRA Transfer/10th Street	0	0	14,548	14,548	14,548
	252,097	1,904,341	3,014,548	2,609,548	14,548
Non Operating Expenditures					
Debt Principal	0	0	174,319	174,319	179,641
Debt Interest	86,888	88,571	81,453	81,453	76,131
Depreciation	675,420	759,913	0	0	0
Capital Expenditures	0	0	4,800,000	5,774,806	2,400,000
	762,308	848,484	5,055,772	6,030,578	2,655,772
Net Gain/(Loss) After Debt , Depreciation and Capital	344,485	3,028,151	692,435	(512,407)	155,255



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>ESTIMATED 2008-09</u>	<u>ADOPTED 2009-10</u>
Stormwater Fees	1,409,707	2,890,146	3,850,000	3,785,000	3,850,000
Interest Earned	101,465	66,866	40,000	55,000	27,000
Grants	252,097	1,904,341	3,000,000	2,595,000	0
CRA Transfer / Loan payback	0	0	14,548	14,548	14,548
Other	<u>13,075</u>	<u>0</u>	<u>2,000</u>	<u>20,775</u>	<u>0</u>
TOTAL STORMWATER	<u>\$1,776,344</u>	<u>\$4,861,353</u>	<u>\$6,906,548</u>	<u>\$6,470,323</u>	<u>\$3,891,548</u>

FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2009 ADOPTED
0	0.5	0.5 *	Stormwater/Streets Director	\$63,760
1	0.5	0.5 *	Engineer Manager	44,982
0	0	0.5 *	Construction Project Coordinator	40,782
1	1	1.0	Operations Supervisor	70,572
1	1	1.0	Equipment Operator III	40,496
0	0	1.0	Utility Coordinator	39,724
1	1	0.0	Crew Leader II	0
0	0	1.0	Utility Technician I	32,680
1	1	0.0	Service Worker I	0
0.5	0	0.0	Natural Resources Manager	0
0.5	0.5	0.5 *	Administrative Specialist I	20,463
6.0	5.5	6.0	Regular Salaries	353,459
			Overtime	10,000
			Employer Payroll Expenses	150,829
			Total Personal Services	<u>\$514,288</u>

*Shared with Fund 390-Streets
Two title changes occurred. The Service Worker became a Utility Technician, and the Crew Leader became a Utility Coordinator.

**FISCAL YEAR 2009-10
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	336,571	302,708	302,708	353,459	50,751
10-40 OVERTIME	9,037	10,000	9,600	10,000	0
25-01 FICA	23,724	22,823	22,800	26,529	3,706
25-03 RETIREMENT CONTRIBUTIONS	30,223	43,712	43,700	56,448	12,736
25-04 LIFE/HEALTH INSURANCE	61,470	53,675	53,600	64,732	11,057
25-07 EMPLOYEE ALLOWANCES	1,240	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	462,265	436,038	435,528	514,288	78,250
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,556	2,500	2,500	2,500	0
30-01 CITY ADMINISTRATION	131,000	131,000	131,000	158,906	27,906
30-05 COUNTY LANDFILL	56,669	30,000	30,000	30,000	0
<i>Disposal of street sweepings and storm drain debris</i>					
30-07 SMALL TOOLS	124	2,000	800	1,000	(1,000)
30-40 CONSTRUCTION MGT FEE	103,790	0	0	0	0
31-00 PROFESSIONAL SERVICES	60,503	100,000	50,000	50,000	(50,000)
<i>Consulting services on lakes or permitting</i>					
31-01 PROFESSIONAL SERVICES	13,500	70,000	28,000	20,000	(50,000)
<i>Surveying</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	45,000	21,200	25,000	(20,000)
<i>Right of Way Easement Repairs and Copier Rental</i>					
40-00 TRAINING & TRAVEL COSTS	1,997	5,000	2,900	3,000	(2,000)
40-03 SAFETY	195	2,500	700	1,000	(1,500)
41-01 TELEPHONE	0	2,400	1,200	1,000	(1,400)
42-02 POSTAGE & FREIGHT	0	500	135	500	0
42-10 EQUIP. SERVICES - REPAIR	20,150	47,350	37,000	43,000	(4,350)
42-11 EQUIP. SERVICES - FUEL	19,911	23,464	15,700	12,966	(10,498)
43-01 ELECTRICITY	22,802	30,000	24,000	25,000	(5,000)
43-02 WATER, SEWER, GARBAGE	210	0	170	200	200
44-01 BUILDING RENTAL	0	15,036	15,036	33,612	18,576
44-02 EQUIPMENT RENTAL	0	1,000	800	1,000	0
45-22 SELF-INSURANCE CHARGE	15,996	19,719	19,719	18,101	(1,618)
46-00 REPAIR & MAINTENANCE	1,557	5,000	2,500	3,000	(2,000)
46-04 EQUIPMENT MAINTENANCE	706	7,500	6,000	6,000	(1,500)
46-08 LAKE MAINTENANCE	2,500	10,000	6,500	10,000	0
<i>Aquatic Plant Control</i>					
46-12 ROAD REPAIRS	16,812	75,000	45,000	50,000	(25,000)
49-02 INFORMATION SERVICES	21,159	29,184	29,184	25,885	(3,299)
51-00 OFFICE SUPPLIES	500	3,500	1,800	2,000	(1,500)
52-00 OPERATING SUPPLIES	20,402	50,000	35,000	30,000	(20,000)
<i>Lab Supplies, Sod, Storm Drain Grates. Etc.</i>					
52-02 FUEL	7,887	10,000	7,800	10,000	0
52-07 UNIFORMS	426	2,000	800	1,500	(500)
52-09 OTHER CLOTHING	621	1,500	700	563	(937)
54-01 MEMBERSHIPS	480	1,150	480	500	(650)
59-00 DEPRECIATION	759,913	0	0	0	0
TOTAL OPERATING EXPENSES	1,282,366	722,303	516,624	566,233	(156,070)

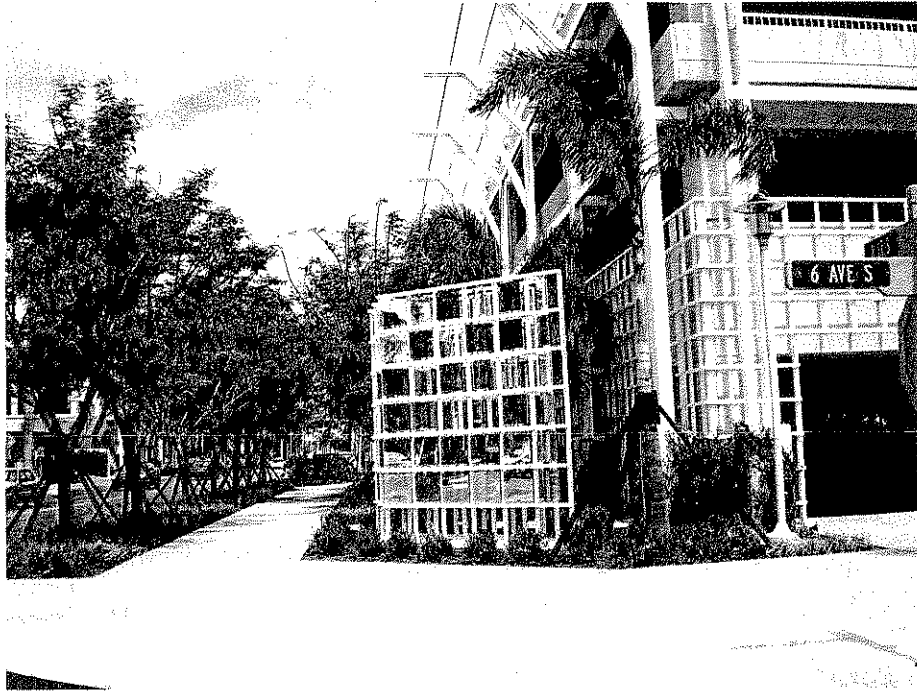
**FISCAL YEAR 2009-10
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	4,800,000	5,774,806	2,400,000	(2,400,000)
70-11 PRINCIPAL	0	174,319	174,319	179,641	5,322
70-12 INTEREST	88,571	81,453	81,453	76,131	(5,322)
TOTAL NON-OPERATING EXPENSES	88,571	5,055,772	6,030,578	2,655,772	(2,400,000)
TOTAL EXPENSES	\$1,833,202	\$6,214,113	\$6,982,730	\$3,736,293	(\$2,477,820)

STORMWATER FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year	2010-11	2011-12	2012-13	2013-14
		2009-10				
10V02	Citywide Stormwater Drainage	500,000	700,000	600,000	500,000	500,000
10V26	Basin V Stormwater System	1,200,000	1,000,000	1,000,000	1,000,000	0
06V14	Basin III Stormwater System	500,000	500,000	750,000	500,000	0
08V03	Beach Outfall Removal	200,000	0	0	0	1,250,000
	Citywide Lake Maintenance	0	0	0	0	750,000
	Pickup Replacement	0	35,000	0	0	0
	Street Sweeper Replacement	0	0	225,000	0	0
	Service Truck Replacement	0	0	0	75,000	0
	Vac Truck Replacement	0	0	0	295,000	0
	Cove Pump Station	0	0	0	295,000	0
TOTAL		2,400,000	2,235,000	2,575,000	2,665,000	2,500,000



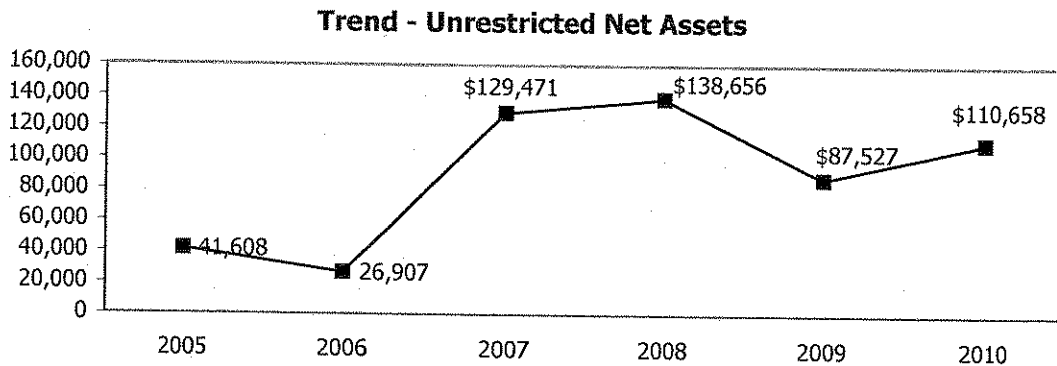
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Tennis Fund



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 205,660 *
Projected Revenues FY 2008-09	\$ 534,465
Projected Expenditures FY 2008-09	\$ 552,598
Net Increase/(Decrease) in Net Unrestricted Assets	\$ (18,133)
Adjusted for Donation held for Future Debt	<u>\$ (100,000)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009	\$ 87,527
Add Fiscal Year 2009-10 Budgeted Revenues	
Memberships	\$142,000
Daily Play	\$36,000
Lessons	\$140,000
Ball Machine/Other Income	\$7,200
Tournaments	\$60,000
Sponsorships	\$122,000
Restrings	\$27,000
Retail Sales	\$10,500
Transfer from the General Fund	\$54,000
Investment Income	\$3,000
	<u>\$ 601,700</u>
TOTAL AVAILABLE RESOURCES	\$ 689,227
Less Fiscal Year 2009-10 Budgeted Expenditures	
Personal Services	\$209,189
Operating Expenses	203,391
Debt Principal	50,000
Debt Interest	15,658
Capital Expenditures	20,000
Transfer - Administration	38,159
Transfer - Self Insurance	7,830
	<u>\$ 544,227</u>
BUDGETED CASH FLOW	\$ 57,473
Reserved for Future Debt (from donation for Tennis Center)	\$ (34,342)
Projected Unrestricted Net Assets as of September 30, 2010	<u>\$ 110,658</u>



*In the chart, all years show unrestricted net assets, adjusted for the amount reserved from the Tennis center donation from Arthur Allen.

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.

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Plan 3(a) Maintain and improve public amenities for residents: Provide a full programmed municipal tennis center		
Conduct an annual survey of local tennis facilities to determine local rates and assist in formulating facility membership fees	March 2010	April 2010
Maintain or increase annual program level of lessons, clinics, tournaments to supplement membership revenue and provide incentives for increased facility use and membership retention	October 2009	Sept. 2010
Maintain high level of customer service determined through comment cards and personal follow up with member concerns	October 2009	Sept. 2010
Maintain or increase current opportunities for tennis lessons, clinics, and increase USTA sanctioned event tournament revenue	October 2009	July 2010
Develop incentive program to boost non-peak court use time by 10%	October 2009	September 2010

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Significant Budgetary Issues

The Tennis fund, although tracked as an enterprise fund, is not fully self-supporting. The reason for this is because of the public purpose that the tennis facilities provide. In 2001, the decision was made by City Council during budget discussions to not charge the full cost of administrative overhead or to charge a payment in lieu of taxes.

For 2009-10, two financial changes have been made.

- The full cost of the administrative overhead has been added to the fund.
- The events and use of the facility have been evaluated. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a general fund payment to the fund, in the amount of \$54,000 has been added. This was determined as follows, rounded downward.

Budgeted expenses	\$544,227	
Debt	65,658	Committed to be paid by membership/donations
Net Budget	\$478,569	
30%	143,570	Amount attributed to public purpose
Revenue from tourneys	(89,000)	This is received during public purpose events
Due from General Fund	\$54,570	

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$142,000 for FY 2009-10. The proposed budget included a recommendation for a rate modification which was not approved. The recommendation was revenue neutral, and would have eliminated the two-tier rate. The 2009-10 resident adult membership is \$350 per year, and non-city resident membership is \$465. Junior membership is \$15 for a resident and \$20 for a non-resident. There is an executive membership fee of \$199 for residents and \$299 for non-residents. There is 6% tax charged on these rates.

Budgeted revenues include a \$100,000 donation from Arthur Allen toward the tennis fund's debt. The first installment of this \$500,000 donation was received in December 2005, and this year represents the final year of the donation. With Debt Service totaling approximately \$67,000 per year, the excess donation was to be reserved for future payments. Annually, approximately \$33,000 should have been reserved from the donation. As of 9/30/2008 the Tennis fund has a fund balance of \$205,660, and this includes the funds for these future payments.

The last rate increase occurred in February 2007 when the City required the member to pay 6% sales tax, while leaving the rates the same. Until then, the sales tax was considered to be included in the fee. Prior to that, the last full increase occurred in October 2000, which brought the base fees to their current level.

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. 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.

The Sponsorship revenue of \$122,000 includes tournament sponsorships of \$22,000, plus the \$100,000 pledge toward the debt on the Tennis Building. As explained above, the surplus from the debt pledge will be held in reserve to pay debt of the Tennis Fund.

The General Fund is providing \$54,000 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are at \$544,227, a \$17,738 decrease from the adopted 2008-09 budget. The Tennis Fund, like all other funds, has cut expenditures due to the slowing economy.

Personal Services represents 37% of this fund's budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2008-09. This is two full time positions, and four part-time positions. Personal Services decreased \$22,557 due to the contractual reduction in salaries and benefits.

All Operating Expenses total \$249,380, which is a \$2,869 increase over the FY08-09 budget. The major cost is Professional Services for \$110,000 for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$38,159) for administrative costs such as Human Resources and Accounting and Transfer to Self Insurance (\$7,830) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$23,000, 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 tennis court light poles for \$20,000 is included as capital. It is expected to be completed over two years, with phase one occurring in 2009-10.

The budget includes the payment for debt service and interest totaling \$65,658. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

Fund Summary Page

DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. Note that for the Tennis Center, there are very few similar agencies, and therefore, the following provides rate comparisons for a variety of agencies.

Benchmarking	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$401	\$300	\$1,200 + \$500 Initiation Fee	\$350 + Tax
Couples Fee	\$701	N/A	\$1,800 + \$1,000 Initiation Fee	N/A
Benchmarking	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	Ft. Myers Racquet Club
Annual Adult Fee	\$50 per month + \$500 Initiation Fee	\$240	\$550	\$330
Couples Fee	\$964	\$345	\$750	\$560

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 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of Adult Memberships City/County	310/52	280/60	250/50	250/65
Number of Youth Memberships City/County	100/15	100/35	100/20	100/20
Number of Executive Memberships City/County	65/21	65/30	70/30	70/30
Tournament Player Participation	2300	2500	2400	2400
Racquet Restrings	420	440	440	440
Guest Players	2850	2900	2900	2900
Ball Machine Rentals	200	135	200	200

**TENNIS FUND
FINANCIAL HISTORY**

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Memberships	132,273	143,458	140,000	125,000	142,000
Daily Play	36,338	37,167	36,000	36,000	36,000
Lessons	159,378	153,446	143,500	140,000	140,000
Tournaments	55,549	69,677	60,000	60,915	60,000
Tournament Sponsorships	24,860	24,700	27,000	24,000	22,000
Restrings	11,077	11,294	10,500	10,000	10,500
Retail Sales/Ball Machine	42,109	35,379	30,500	33,750	34,200
Transfer in from General Fund	0	0	0	0	54,000
Investment and Other Income	14,353	13,699	3,500	4,800	3,000
Total Revenues	475,937	488,820	451,000	434,465	501,700
Expenditures					
Personal Services	186,648	205,100	231,746	219,859	209,189
Operating Expenses	93,952	132,998	93,537	92,057	93,391
Professional Services	108,772	107,612	110,000	110,000	110,000
Transfer - Administration	30,000	32,000	32,000	32,000	38,159
Transfer - Self Insurance	11,350	11,521	10,974	10,974	7,830
Total Expenditures	430,722	489,231	478,257	464,890	458,569
Operating Gain/Loss	45,215	(411)	(27,257)	(30,425)	43,131
Non Operating Revenue and Expenditures					
Other Sponsorships (Revenue)	100,000	100,000	100,000	100,000	100,000
Debt Principal	0	0	50,000	50,000	50,000
Debt Interest	21,129	19,091	17,708	17,708	15,658
Depreciation	36,929	40,466	0	0	0
Capital Expenditures	0	0	16,000	20,000	20,000
Net Non Operating Revenue	41,942	40,443	16,292	12,292	14,342
Net Gain/(Loss) After Debt , Depreciation and Capital	87,157	40,032	(10,965)	(18,133)	57,473



**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	ADOPTED 2009-10
Memberships	\$132,273	\$143,458	\$140,000	\$125,000	\$142,000
Daily Play	36,338	37,167	36,000	36,000	36,000
Tournament Play	55,549	69,677	60,000	60,915	60,000
Lessons/Clinics	159,378	153,446	143,500	140,000	140,000
Ball Machine/Other	8,356	3,619	3,500	6,750	7,200
Retail Sales	33,753	31,760	27,000	27,000	27,000
Restrings	11,077	11,294	10,500	10,000	10,500
Sponsorships	124,860	124,700	127,000	124,000	122,000
Transfer from the Gen. Fund	0	0	0	0	54,000
Investment Income	14,353	13,699	3,500	4,800	3,000
TOTAL TENNIS FUND	\$575,937	\$588,820	\$551,000	\$534,465	\$601,700

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Tennis Services Manager	\$55,123
1.5	1.5	1.5	Recreation Coordinator*	59,806
1.5	1.5	1.5	Recreation Assistant**	38,967
4	4	4	Regular Salaries	153,896
			Overtime	3,500
			Employer Payroll Expenses	51,793
			Total Personal Services	\$209,189

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION		07-08	08-09	08-09	09-10	
<u>PERSONAL SERVICES</u>		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
10-20	REGULAR SALARIES & WAGES	150,956	167,187	155,000	153,896	(13,291)
10-40	OVERTIME	3,879	3,200	3,500	3,500	300
25-01	FICA	11,336	12,440	12,440	11,534	(906)
25-03	RETIREMENT CONTRIBUTIONS	13,068	22,616	22,616	19,954	(2,662)
25-04	LIFE/HEALTH INSURANCE	25,861	26,303	26,303	20,305	(5,998)
29-00	GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES		205,100	231,746	219,859	209,189	(22,557)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Credit Card charges, first aid supplies, trophies, awards</i>	11,017	10,000	10,000	10,000	0
30-01	CITY ADMINISTRATION	32,000	32,000	32,000	38,159	6,159
31-01	PROFESSIONAL SERVICES <i>Instructors and officials used in clinics, camps lessons, and tournaments</i>	107,612	110,000	110,000	110,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Pest control, alarm system monitoring and copier maintenance</i>	1,425	3,000	3,000	3,000	0
40-00	TRAINING & TRAVEL COSTS	0	300	0	0	(300)
41-00	COMMUNICATIONS	9,026	11,000	9,000	9,000	(2,000)
42-10	EQUIP. SERVICES - REPAIRS	383	1,180	1,000	1,000	(180)
42-11	EQUIP. SERVICES - FUEL	0	0	0	0	0
43-02	WATER, SEWER, GARBAGE	5,782	5,000	5,500	5,500	500
45-22	SELF INS PROPERTY DAMAGE	11,521	10,974	10,974	7,830	(3,144)
46-00	REPAIR AND MAINTENANCE	6,620	8,500	8,000	8,000	(500)
49-02	INFORMATION SERVICES	7,520	6,557	6,557	5,891	(666)
49-05	SPECIAL EVENTS/TOURNAMENTS	24,472	27,000	25,000	27,000	0
51-00	OFFICE SUPPLIES	837	1,000	1,000	1,000	0
51-06	RESALE SUPPLIES	25,047	20,000	23,000	23,000	3,000
54-01	MEMBERSHIPS	403	0	0	0	0
59-00	DEPRECIATION/AMORTIZATION	40,227	0	0	0	0
59-01	AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES		284,131	246,511	245,031	249,380	2,869
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	16,000	20,000	20,000	4,000
70-11	PRINCIPAL	0	50,000	50,000	50,000	0
70-12	INTEREST	19,091	17,708	17,708	15,658	(2,050)
TOTAL NON-OPERATING		19,091	83,708	87,708	85,658	1,950
TOTAL EXPENSES		\$508,322	\$561,965	\$552,598	\$544,227	(17,738)

TENNIS FUND CAPITAL IMPROVEMENT PROGRAM

480-0912-572

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
10G01	Tennis Court Light Pole Replacement	20,000	20,000	0	0	0
Total		20,000	20,000	0	0	0

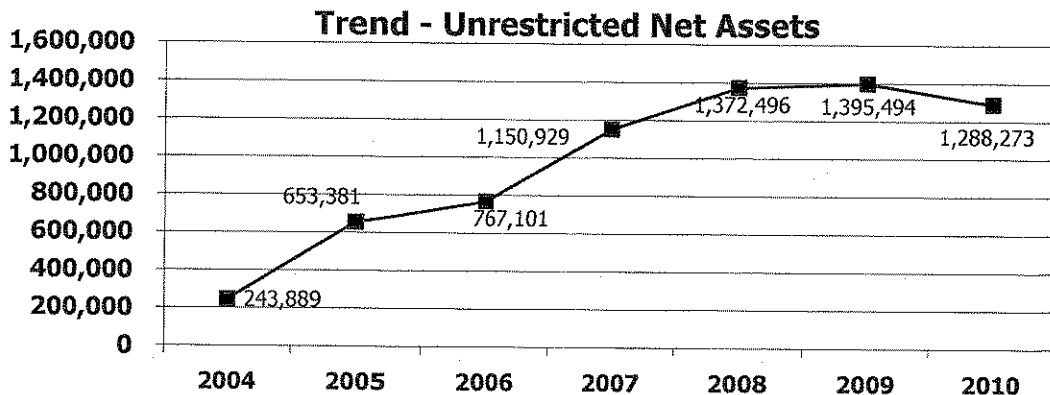
Internal Service Fund

Risk Management



RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		1,372,496
Projected Revenues FY 2008-09		2,984,185
Projected Expenditures FY 2008-09		2,961,187
Net Increase/(Decrease) in Net Unrestricted Assets		<u>22,998</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009		1,395,494
Add Fiscal Year 2009-10 Budgeted Revenues		
Charges for Services	\$2,574,055	
Interest Earnings	\$36,000	
		<u>2,610,055</u>
TOTAL AVAILABLE RESOURCES		4,005,549
Less Fiscal Year 2009-10 Budgeted Expenditures		
Premiums - Excess Insurance	2,388,428	
Claims Management Services	123,000	
Personal Services	120,716	
Operating Expenses	14,856	
Transfer - Administration	70,276	
		<u>2,717,276</u>
BUDGETED CASH FLOW		(107,221)
Projected Unrestricted Net Assets as of September 30, 2010		<u><u>1,288,273</u></u>



Note this does not include \$1.7 million reserved for future claims.

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 property, casualty, workers compensation and unemployment insurances.

Goals and Objectives

	Estimated Start	Estimated Completion
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		
• Evaluate continued participation in public risk pool to reduce costs	October 2009	September 2010
• Perform annual actuarial review of plan	October 2009	March 2010
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		
• Conduct quarterly safety committee meetings to review incident reports and determine training needs	October 2009	September 2010
• Provide monthly training to educate staff on workplace safety	October 2009	September 2010
• Increase communication of safety related issues/topics through e-mail and newsletter articles	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,717,276, a \$225,119 or 7.6% decrease under the 2008-09 budget.

The budget uses \$107,221 of unrestricted net assets, projected to be \$1,395,494 at the end of 08-09. This fund also has \$1.7 in restricted reserves for future claims. The presentation within this document references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance for risk management purposes.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Revenues

The primary source of revenues for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Expenditures

Personal Services

Personal Services are budgeted at \$120,716, a decrease of \$6,753 under the FY 08-09 adopted budget. There is one position in this fund.

Operating Expenses

Operating costs for the risk management fund are \$2,596,560, a \$218,366 decrease under the 2008-09 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion of this budget.

The second component is approximately 97% 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	\$55,250
Audit & Actuarial	\$5,250
Brokerage Service Fees	\$62,500

Insurance

Workers Comp – State Assessment	\$50,000
Workers Comp – Current Year Claims	\$623,920
General Liability	\$498,700
Auto and Collision	\$245,070
Property Damage	\$865,738

Third party claims administration fees are paid to the city's claims administrator, Preferred Governmental Claim Solutions (PGCS), for processing property, liability and workers' compensation claims.

Increasing considerably over FY 08-09 is the projected cost for unemployment claims. All unemployment claims are managed and paid through this fund. With the recent layoffs and extended periods that former employees stay unemployed, the cost has more than tripled to an estimated \$105,000 for FY09-10.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Brokerage service fees are paid to the city's insurance broker, Public Risk Insurance Agency (PRIA), for its services in assisting the City in securing insurance quotes for excess insurances and ancillary lines of insurance coverage. This is a fixed cost and includes services related to development of underwriting data, consulting, marketing, and customer service.

The major decreases in this budget are in the workers' compensation insurance (\$166,262) and general insurance/ property damage (\$106,064). These line items could be reduced due to several programming changes that were presented to Council on March 30, 2009.

With the new program, workers compensation insurance costs will be decreased as the self-insured retention is increased to \$250,000 for all non-police and fire employees.

With the new program, for FY09-10, property damage expense can be reduced due to the following actions:

1. Maintaining the current policy for all items, except self insuring such items as chickee huts, pavilions, tennis courts, fencing, dugouts, and beach crossovers. This would reduce insurable values by approximately \$1.8M (2%) with a corresponding premium reduction.
2. Insuring the highly protected rating (HPR) classed property with a specialized carrier while continuing to insure the balance of the property with the current carrier
3. Insuring City property with a wind loss limit. According to a recent wind modeling study, the probable maximum wind loss for the City of Naples ranged from \$17 million for a 100-year event to \$50 million for a 1,000-year event.
4. Increasing automobile physical damage collision and comprehensive deductible to \$5,000 on all vehicles effective October 1, 2009.

There were no capital requests for this fund.

2009-10 Performance Measures and Benchmarking

Description	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Incident Reports Processed	506	471	150	150
Preventable Employee Injuries	1	3	15	12
Preventable Vehicle Accidents	15	30	26	24
Work Comp Medical only Claims	59	55	42	40
Work Comp Lost Time Claims	20	20	20	16
Average Cost per Claim Work Comp Med Only	\$864	\$837	\$570	\$525
Average Cost per Claim Work Comp Lost Time	\$12,130	\$9,770	\$4,920	\$4,500

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Risk Manager	\$92,301
1	0	0	Safety Inspector	0
2	1	1	Regular Salaries	\$92,301
			Overtime/Other Salaries	0
			Employer Payroll Expenses	28,415
			Total Personal Services	\$120,716



Risk Management Fund Historical Analysis

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Charges to Other Funds	3,176,029	2,977,666	2,915,830	2,934,185	2,574,055
Interest Earned	125,169	113,557	25,700	50,000	36,000
Total Revenues	3,301,198	3,091,223	2,941,530	2,984,185	2,610,055
Expenditures					
Personal Services	\$ 191,634	\$ 217,721	\$ 127,469	\$ 121,173	120,716
Operating Expenses	2,727,169	2,652,993	2,814,926	2,840,014	2,596,560
Total Expenditures	2,918,803	2,870,714	2,942,395	2,961,187	2,717,276
Net Gain/Loss	382,395	220,509	(865)	22,998	(107,221)

**FISCAL YEAR 2009-10
REVENUE DETAIL
RISK MANAGEMENT**

	06-07 ACTUALS	07-08 ACTUALS	08-09 ADOPTED BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET
Charges for Services:					
General Fund	1,661,878	1,490,101	1,400,572	1,400,572	1,147,804
Building Permits Fund	79,557	89,374	94,373	94,373	122,668
CRA Fund	0	0	11,587	29,942	53,771
Streets Fund	197,255	165,754	174,904	174,904	191,591
Water & Sewer Fund	711,203	643,620	657,914	657,914	647,781
Beach Fund	32,855	30,203	26,148	26,148	25,288
Solid Waste Fund	156,588	177,480	151,814	151,814	125,274
City Dock	140,735	173,088	165,987	165,987	66,455
Stormwater Fund	12,069	15,996	19,719	19,719	18,101
Tennis Fund	11,350	11,521	10,974	10,974	7,830
Technology Services Fund	117,642	127,713	159,708	159,708	144,424
Equipment Services Fund	42,835	41,341	42,130	42,130	23,068
Construction Management	12,062	11,475	0	0	0
Interest Earnings	125,169	113,557	25,700	50,000	36,000
Total	3,301,198	3,091,223	2,941,530	2,984,185	2,610,055

**FISCAL YEAR 2009-10
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

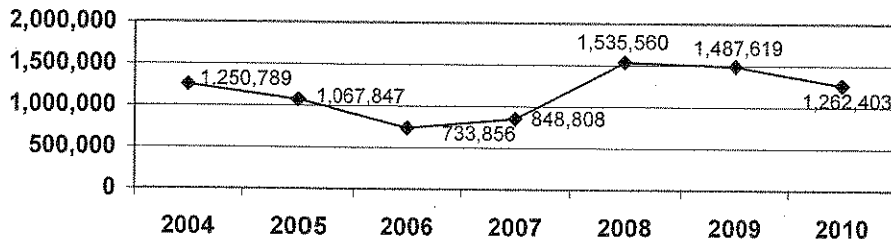
ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	160,806	90,491	94,110	92,301	1,810
10-40 OVERTIME/OTHER SALARIES	2,756	2,250	0	0	(2,250)
25-01 FICA	12,452	6,602	7,199	6,846	244
25-03 RETIREMENT CONTRIBUTIONS	13,491	11,628	11,628	13,273	1,645
25-04 LIFE/HEALTH INSURANCE	28,216	16,498	8,236	8,296	(8,202)
TOTAL PERSONAL SERVICES	217,721	127,469	121,173	120,716	(6,753)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	68,775	68,775	68,775	70,276	1,501
31-04 OTHER CONTRACTUAL SVCS	133,020	140,250	140,250	123,000	(17,250)
					<i>Broker fee \$62,500, TPA fee \$55,250 Actuary \$2,750, Appraisals \$ 2,500</i>
31-07 MEDICAL SERVICES	9,563	7,500	5,000	5,000	(2,500)
40-00 TRAINING & TRAVEL COSTS	419	2,500	2,500	2,000	(500)
40-03 SAFETY	294	3,500	2,500	3,000	(500)
41-01 TELEPHONE	1,248	1,800	1,200	356	(1,444)
42-10 EQUIP. SERVICES - REPAIRS	2,802	2,200	2,639	0	(2,200)
42-11 EQUIP. SERVICES - FUEL	2,025	2,346	100	0	(2,346)
45-01 UNEMP. COMPENSATION (CITYWIDE)	30,238	24,000	105,200	105,000	81,000
45-10 WORKERS COMP STATE ASSESSMENTS	44,363	50,000	50,000	50,000	0
45-11 WORKERS COMP CURRENT YEAR	744,274	790,182	790,182	623,920	(166,262)
45-20 GEN. LIABILITY & BUS PKG	590,383	493,631	493,631	498,700	5,069
45-21 AUTO COLLISION	233,235	247,795	275,235	245,070	(2,725)
45-22 SELF INS. PROPERTY DAMAGE	1,165,285	971,802	977,802	865,738	(106,064)
45-23 REIMBURSEMENT & REFUNDS	(377,295)	0	(80,000)	0	0
47-00 PRINTING AND BINDING	220	220	0	0	(220)
51-00 OFFICE SUPPLIES	372	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	1,320	4,500	1,500	1,500	(3,000)
52-09 OTHER CLOTHING	425	425	0	0	(425)
54-01 MEMBERSHIPS	970	1,000	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	0	500	500	0	(500)
59-00 DEPRECIATION/AMORTIZATION	1,057	0	0	0	0
TOTAL OPERATING EXPENSES	2,652,993	2,814,926	2,840,014	2,596,560	(218,366)
TOTAL EXPENSES	2,870,714	2,942,395	2,961,187	2,717,276	(225,119)



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		1,535,560
Projected Revenues FY 2008-09		6,245,486
Projected Expenditures FY 2008-09		6,293,427
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(47,941)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009		1,487,619
Add Fiscal Year 2009-10 Budgeted Revenues		
Health Insurance Coverage:		
City Paid	\$4,154,541	
Employee Paid	621,642	
Dental Coverage:		
City Paid	141,196	
Employee Paid	167,571	
Retiree & COBRA Coverage	267,555	
Flexible Spending	100,000	
Life Insurance		
City Paid	231,042	
Employee Paid	77,358	
Vision Insurance (Employee paid)	39,064	
Long Term Disability	111,936	
Interest Earnings	18,400	
		<u>5,930,305</u>
TOTAL AVAILABLE RESOURCES:		7,417,924
Less Fiscal Year 2009-10 Budgeted Expenditures		
Transfer-Administration	88,543	
Other Contractual Services	436,590	
Dental Premium	308,767	
Stop Loss	449,790	
Long Term Disability	111,936	
Healthcare Reimbursement	174,000	
Life Insurance	308,400	
Vision Insurance	39,064	
Health Paid Claims	3,409,897	
Prescription Claims	716,054	
Flexible Spending	100,000	
Dependent Care	0	
Fitness Reimbursement	12,480	
		<u>6,155,521</u>
BUDGETED CASH FLOW		(225,216)
Projected Unrestricted Net Assets as of September 30, 2010		<u>1,262,403</u>

Trend - Unrestricted Net Assets



Employee Benefits

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.

2009-10 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 2009	September 2010
Prepare annual GASB 43 & 45 valuation	October 2009	November 2009
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 2009	September 2010
Provide monthly communications regarding in-network services and providers	October 2009	September 2010
Develop and implement wellness and fitness initiatives and incentives	October 2009	September 2010

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2009-10 Goals and Objectives

Estimated
Start

Estimated
Completion

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), effectively manage professional service agreement for contracted services

Initiate the competitive bid process for Brokerage and Consulting Services associated with the Employee Benefits plan. Contract with current provider expires June 30, 2010.

March 2010

June 2010

Initiate the competitive bid process for Third Party Claims Administration services for the City's self-insured employee health plan. Contract with current provider expires September 30, 2010.

June 2010

August 2010

2009-10 Significant Budgetary Issues

The budget uses \$225,216 of fund balance. As of September 30, 2008, there was an undesignated fund balance of \$1,535,560 in the Employee Benefits fund, with an additional \$433,000 reserved for current health claims. An undesignated fund balance in an Employee Benefits fund such as this should be between \$1,000,000 and \$1,500,000, and this use of fund balance will keep the balance within the desired range.

Revenues

The budgeted revenues to this fund total \$5,930,305. 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	\$4,154,541
Life	\$231,042
Disability	\$111,936
Dental	<u>\$141,196</u>
Total City Contributions	\$4,638,715

Employee (or former employee) contributions are deducted from an employee's pay or are billed.

Health	\$621,642
Health/Retiree/Cobra	\$267,555
Life	\$77,358
Flex Benefits	\$100,000
Vision	\$39,064
Dental	<u>\$167,571</u>
Total Employee Contributions	\$1,273,190

In addition to premiums, there is \$18,400 budgeted in interest earnings.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

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) and 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.

This budget assumes no increase or decrease in employee or employer contributions to the health benefit fund. This is subject to union negotiation. If a change occurs, the total revenues will remain constant, but will switch from one source to the other.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$6,155,521, \$230,656 under FY 2008-09.

In 2008-09, the city implemented a plan design change which has resulted in no increase in costs for 2009-10. Although the savings were not as high as expected, they have been within budget. Also keeping the cost of this fund low is the citywide reduction in force of 33 positions in 2008-09, and 30 positions for 2009-10. This has affected total cost, but the average rate per person is expected to remain the same.

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
- ✓ Accidental Death & Disability (AD&D) Insurance

Health Claims expenses, the largest expense in this fund are budgeted at \$3.4 million. Prescription Claims are budgeted are \$716,054. 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 expenditures of the fund are the City Administration cost of \$88,543, the Employee Funded Flex Benefit (\$100,000), and the Health/Fitness Reimbursement (\$12,480).

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2009-10 Performance Measures and Benchmarking

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Fitness/Wellness Program Participation	42	45	47	50	50
Prescription Utilization/Retail	5,035	7,572	8,848	8,674	7,806
Prescription Utilization/Mail Order	937	1,261	1,218	1,446	1,590
EAP utilization	18	28	44	52	50
Employee Visits w/TPA Representative	12	24	12	22	24



Employee Benefits Fund Historical Analysis

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
City Share Health Insurance	3,737,276	5,027,575	4,580,000	4,555,630	4,154,541
City Share Dependent Care	5,785	6,500	2,750	5,500	0
City Share Life Insurance	169,347	193,674	244,158	188,000	231,042
City Share Long Term Disability	96,365	112,490	99,256	99,256	111,936
City Share Dental	137,207	150,197	160,250	137,000	141,196
Health Insurance (Employee Portability)	526,212	717,646	527,115	630,000	621,642
Employee Flexible Spending	65,105	72,988	72,250	90,000	100,000
Health (Retiree or COBRA)	284,919	318,522	198,633	195,100	267,555
Employee Share Life Insurance	106,150	116,681	104,664	115,000	77,358
Employee Paid Vision	27,842	33,061	33,095	35,000	39,064
Employee Share Dental	120,815	159,011	152,732	160,000	167,571
Interest Earnings	57,722	77,778	21,250	35,000	18,400
Revenues	5,334,745	6,986,123	6,196,153	6,245,486	5,930,305
Expenditures					
Operating Expenses	5,219,794	6,299,372	6,386,177	6,293,427	6,155,521
Total Expenditures	5,219,794	6,299,372	6,386,177	6,293,427	6,155,521
Net Gain/Loss	114,951	686,751	(190,024)	(47,941)	(225,216)

**FISCAL YEAR 2009-10
REVENUE
EMPLOYEE BENEFITS FUND**

	06-07 ACTUALS	07-08 ACTUALS	2008-09 ADOPTED BUDGET	2008-09 PROJECTED BUDGET	2009-10 ADOPTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,737,276	5,027,575	4,580,000	4,555,630	4,154,541
Employee Dependent Care	5,785	6,500	2,750	5,500	0
Life Insurance	169,347	193,674	244,158	188,000	231,042
Long-Term Disability	96,365	112,490	99,256	99,256	111,936
Dental	137,207	150,197	160,250	137,000	141,196
Total City Funded Portion	4,145,980	5,490,436	5,086,414	4,985,386	4,638,715
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	526,212	717,646	527,115	630,000	621,642
Employee Flexible Spending	65,105	72,988	72,250	90,000	100,000
Health (Retiree or COBRA)	284,919	318,522	198,633	195,100	267,555
Life Insurance	106,150	116,681	104,664	115,000	77,358
Vision Insurance	27,842	33,061	33,095	35,000	39,064
Dental	120,815	159,011	152,732	160,000	167,571
Total Employee Funded Portion	1,131,043	1,417,909	1,088,489	1,225,100	1,273,190
OTHER					
Interest Earnings	57,722	77,778	21,250	35,000	18,400
Total Other	57,722	77,778	21,250	35,000	18,400
Total All Sources	\$5,334,745	\$6,986,123	\$6,196,153	\$6,245,486	\$5,930,305

**FISCAL YEAR 2009-10
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	37,275	37,275	37,275	88,543	51,268
31-04 OTHER CONTRACTUAL SERVICES	392,576	412,850	412,850	436,590	23,740
	<i>Broker Fee (\$78,280) TPA fee (\$317,084), EAP fee (\$10,000), Actuary Fee (\$8,500), Other Admin fees (\$22,726)</i>				
31-08 ALLIED DENTAL DESIGN	315,207	316,761	316,761	308,767	(7,994)
31-13 STOP LOSS PREMIUM	388,062	464,761	464,761	449,790	(14,971)
31-14 LONG TERM DISABILITY	91,299	99,256	99,256	111,936	12,680
31-15 LIFE INSURANCE	312,618	348,822	348,822	308,400	(40,422)
31-16 VISION INSURANCE	33,082	33,095	33,095	39,064	5,969
45-02 HEALTH PAID CLAIMS	3,769,831	3,800,000	3,781,850	3,409,897	(390,103)
45-03 SCRIPT CARD EXPENSES	884,943	700,005	700,005	716,054	16,049
45-05 HEALTHCARE REIMBURSEMENT	0	87,600	105,750	174,000	86,400
45-06 EMPLOYEE FLEX	77,178	72,250	72,250	100,000	27,750
45-07 DEPENDENT CARE	0	2,750	0	0	(2,750)
45-09 HEALTH REIMBURSE/FITNESS	12,668	10,752	10,752	12,480	1,728
45-23 REIMBURSEMENTS & REFUNDS	(15,367)	0	(90,000)	0	0
TOTAL OPERATING EXPENSES	6,299,372	6,386,177	6,293,427	6,155,521	(230,656)
TOTAL EXPENSES	\$6,299,372	\$6,386,177	\$6,293,427	\$6,155,521	(\$230,656)

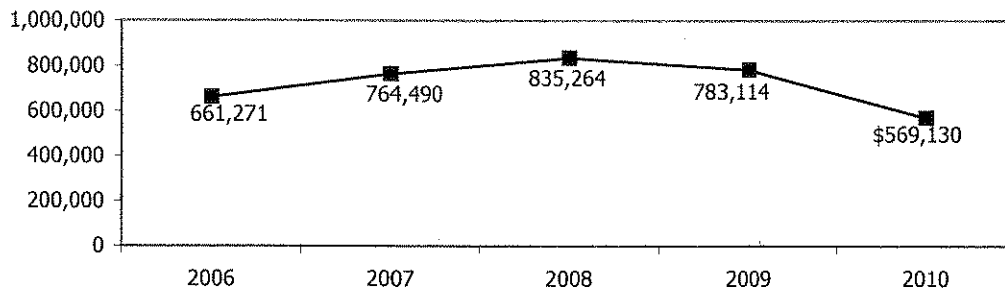
Technology Services



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	835,264
Projected Revenues FY 2008-09	\$2,054,150
Projected Expenditures FY 2008-09	2,106,300
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$52,150)</u>
 Expected Unrestricted Net Assets as of Sept. 30, 2009	 \$783,114
 Add Fiscal Year 2009-10 Budgeted Revenues	
Charges for Services:	
General Fund	\$1,071,083
Water & Sewer Fund	209,932
Solid Waste Fund	328,644
Building Permits Fund	55,339
City Dock Fund	31,240
Naples Beach Fund	28,562
Streets	5,891
Equipment Services	8,926
Stormwater	25,885
Tennis	19,637
Interest Earnings	9,130
	<u>1,794,269</u>
 TOTAL AVAILABLE RESOURCES	 \$2,577,383
 Less Fiscal Year 2009-10 Budgeted Expenditures	
Personal Services	\$999,071
Operating Expenses	451,866
Transfer - City Administration	109,245
Transfer - Self Insurance	144,424
Transfer - Building Rental	113,647
Capital Expenditures	190,000
	<u>\$2,008,253</u>
 BUDGETED CASH FLOW	 <u>(\$213,984)</u>
 Projected Unrestricted Net Assets as of September 30, 2010	 <u><u>\$569,130</u></u>

Trends - 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 provide 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 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 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 while coordinating data with Collier County and the Property Appraiser's Office.

Goals and Objectives

As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training. Provide classroom & online resources for on-going training

Implement the Executime software "Advanced Scheduling Module" for the police and fire departments, a tool to automate and refine the scheduling process and transfer accumulated data to the SungardPS payroll system.

Estimated Start

Estimated Completion

October 2009

September 2010

October 2009

March 2010

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training. Develop and implement browser based data analysis applications to enhance staff's ability to operate the City more efficiently.	March 2010	May 2010
In a continuing "green" effort and to augment the staff's ability to make effective decisions, develop and implement additional analytical reports for electronic distribution.	July 2010	September 2010
Develop and implement additional web applications to deliver real time information related to all aspects of the City's enterprise database solutions	October 2009	September 2010

Geographic Information Systems (GIS)

	Estimated Start	Estimated Completion
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		
Consolidate all services accessed through GoeBlade to run in the ArcGIS server environment thus reducing cost to the City.	November 2009	March 2010
Enhance ArcGIS Server applications as rich internet applications thus simplifying and enhancing the application.	October 2009	September 2010
Create a rich internet application to allow utilities staff to interact with the utilities network.	July 2010	September 2010
Create a rich internet application for the query and viewing of crime incidents	March 2010	July 2010
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		
Build a geocoding dataset and land data management workflow to ensure data maintained in HTE is spatially accurate.	October 2009	December 2009
Leverage ArcGIS server Mobile applications to enhance the field data collection process.	January 2010	June 2010
Work with City Staff to collect, update, and maintain City assets in a spatial database. Primary focus is completing the Utilities dataset.	October 2009	September 2010

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

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	Estimated Start	Estimated Completion
Apply for applicable GIS-technology grants to acquire necessary hardware/software, project funding.	October 2009	September 2010
Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships.	October 2009	September 2010
Attend conferences and training that will provide exposure to best practices and opportunities to learn from others.	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,008,253, a \$137,168 (or 6.3%) decrease under the adopted 2008-09 budget.

Revenues

The primary revenue sources for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using a formula based on the number of personal computers, service calls, users and transactions.

For 2009-10, this fund will use \$213,984 of unrestricted net assets, primarily to fund capital projects. This Internal Service Fund has no fund balance requirement, and staff recommends using the surplus when practical to fund one-time expenditures, such as capital. At the end of 2009, unrestricted net assets are estimated to be \$783,114, or 38% of the operating budget. After this use of fund balance in 09-10, the unrestricted net assets are expected to be \$569,130, or 28% of the operating budget.

Expenditures

Application Services

The Applications Services division's budget is \$377,796, a 12.4% decrease under the adopted budget of 2008-09. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance agreements, budgeted at \$154,324. This includes \$90,820 in HTE support agreements, slightly lower than 08-09 due to the elimination of a rarely used software of Contact Management. 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.

Network Services

The Network Services budget is \$1,469,412 or \$70,332 less than the adopted 2008-09 budget. There are seven positions in this division, the same as in 08-09. Personal Services cost a total of \$707,475, which is 2% less than FY 08-09.

Operating expenses total \$571,937, a decrease of \$19,110. The largest area of decrease is the self-insurance charge, which decreased by \$15,284 from FY08-09 Adopted Budget. Other major

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

costs of this division are the cost for City Administration, budgeted at \$109,245, cost for building rental (paid to the Building Permits Fund) in the amount of \$87,660, and software maintenance agreements for \$152,882 (including the public safety software Visionair at \$78,726). The TV-Video Production line-item (\$20,000) includes tapes, maintenance of the streaming video software, royalty free music, parts and equipment repair.

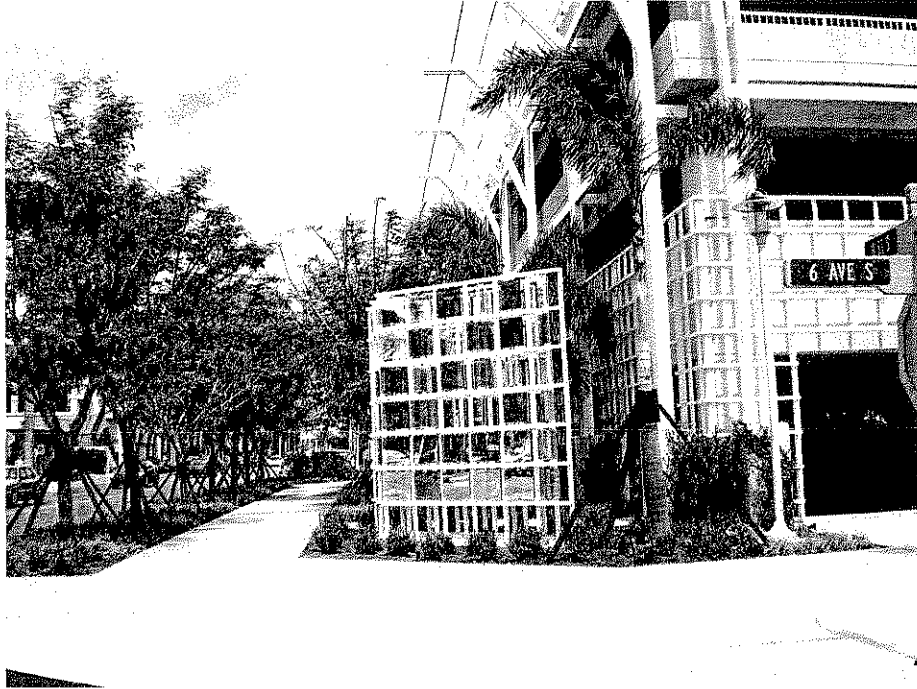
Capital projects in the Network Division total \$190,000 and are listed later in this section, with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$161,045, a \$13,061 decrease under the adopted 2008-09 budget. There is one position in this division. For the 2009-10 budget, the personal services cost of \$101,784 represents a decrease of \$6,296 under the 2008-09 budget. Other operating costs total \$59,261, with major costs of \$25,000 for software maintenance and \$3,500 for operating supplies related to the mapping system.

2009-10 Performance Measures

	Actual 2006/07	Actual 2007/08	Estimated 2008/09	Projected 2009/10
Direct Expenditures	1,874,155	2,027,259	2,106,300	2,008,253
Employees	11	11	10	10
Software Applications/Programs Maintained	163/19,500	165/19,625	170/19,750	180/19,900
Active Devices-(Computers Servers Printers Etc)	580	591	600	600
User Accounts	490	475	480	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	63	86	90	100
% 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	92.0%	94.0%	95.0%	96.0%
% of Community TV Availability	95.5%	95.5%	95.5%	96.0%
Average Help Desk Calls per active device	10.60	8.46	9.00	8.5
Average Help Desk Calls per User Account	12.25	10.53	11.00	10.5



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FUND: 520 TECHNOLOGY SERVICES

**TECHNOLOGY SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$84,367
1	1	1	Programmer Analyst	58,622
<u>2</u>	<u>2</u>	<u>2</u>		<u>142,989</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	112,292
2	3	3	Sr. Network Specialist	221,751
3	2	2	Network Specialist	113,431
1	1	1	Video Programming & Product.	58,356
<u>7</u>	<u>7</u>	<u>7</u>		<u>505,830</u>
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	75,196
1	0	0	GIS Specialist	0
<u>2</u>	<u>1</u>	<u>1</u>		<u>75,196</u>
11	10	10	Regular Salaries	\$724,015
			Other Salaries & Wages	10,140
			Overtime	6,000
			Employer Payroll Expenses	258,916
			Total Personal Services	<u>\$999,071</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520	ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	740,198	740,999	728,300	724,015	(16,984)
10-30	OTHER SALARIES	10,218	10,140	10,140	10,140	0
10-40	OVERTIME	6,357	9,060	7,000	6,000	(3,060)
25-01	FICA	58,150	55,970	55,780	55,136	(834)
25-03	RETIREMENT CONTRIBUTIONS	81,483	106,046	94,130	113,175	7,129
25-04	LIFE/HEALTH INSURANCE	113,944	103,065	91,300	83,405	(19,660)
25-07	EMPLOYEE ALLOWANCES	2,392	2,400	7,040	7,200	4,800
TOTAL PERSONAL SERVICES		1,012,742	1,027,680	993,690	999,071	(28,609)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,658	5,600	7,020	5,600	0
30-01	CITY ADMINISTRATION	94,238	94,238	94,238	109,245	15,007
30-31	TV VIDEO PRODUCTION	22,523	24,200	20,000	20,000	(4,200)
31-01	PROFESSIONAL SERVICES	20,803	26,745	26,745	24,745	(2,000)
40-00	TRAINING & TRAVEL COSTS	19,987	29,950	22,600	16,175	(13,775)
41-00	COMMUNICATIONS	2,511	3,295	2,655	2,655	(640)
41-01	TELEPHONE	1,696	2,371	2,364	2,371	0
41-02	FAX & MODEMS	19,769	23,052	23,052	20,592	(2,460)
41-03	RADIO & PAGER	0	60	0	0	(60)
42-10	EQUIP. SERVICES - REPAIRS	1,227	1,100	1,100	900	(200)
42-11	EQUIP. SERVICES - FUEL	323	469	200	162	(307)
44-01	BUILDING RENTAL	112,337	113,933	113,933	113,647	(286)
45-22	SELF INS. PROPERTY DAMAGE	127,713	159,708	159,708	144,424	(15,284)
46-00	REPAIR & MAINTENANCE	154,276	168,558	163,658	154,324	(14,234)
46-16	HARDWARE MAINTENANCE	24,330	18,800	18,200	18,800	0
46-17	SOFTWARE MAINTENANCE	152,584	186,617	186,617	178,982	(7,635)
46-19	PRINTERS	2,486	0	0	0	0
47-00	PRINTING AND BINDING	0	200	200	200	0
51-00	OFFICE SUPPLIES	0	100	100	100	0
52-00	OPERATING SUPPLIES	6,519	8,000	6,650	5,500	(2,500)
52-09	OTHER CLOTHING	1,340	1,575	0	0	(1,575)
54-00	BOOKS, PUBS, SUBS, MEMBS	488	410	410	410	0
54-01	MEMBERSHIPS	55	500	500	350	(150)
59-00	DEPRECIATION	245,654	0	0	0	0
TOTAL OPERATING EXPENSES		1,014,517	869,481	849,950	819,182	(50,299)
		1,014,517				
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	227,000	218,000	190,000	(37,000)
60-80	COMPUTER PURCHASES	0	21,260	44,660	0	(21,260)
60-81	COMPUTER SOFTWARE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	248,260	262,660	190,000	(58,260)
TOTAL EXPENSES		\$2,027,259	\$2,145,421	\$2,106,300	\$2,008,253	(137,168)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 PROJECTED BUDGET	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,732	146,840	143,500	142,989	(3,851)
10-40 OVERTIME	600	2,060	1,000	0	(2,060)
25-01 FICA	10,475	11,134	10,980	10,821	(313)
25-03 RETIREMENT CONTRIBUTIONS	13,847	20,073	19,200	21,734	1,661
25-04 LIFE/HEALTH INSURANCE	19,893	17,316	15,200	13,788	(3,528)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	184,027	197,903	190,360	189,812	(8,091)
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>Code Red (\$9,995), IBM Disaster Recovery (\$6,350)</i>	16,067	18,345	18,345	16,345	0
40-00 TRAINING & TRAVEL COSTS <i>HUG, HTE and HTE unlimited web training for all</i>	11,718	16,700	16,200	12,525	(500)
41-00 COMMUNICATIONS	303	1,600	960	960	(640)
41-02 FAX & MODEMS	295	960	960	480	(480)
45-22 SELF INS. PROPERTY DAMAGE	4,098	0	0	0	0
46-00 REPAIR & MAINTENANCE <i>Required maintenance contracts including HTE Applications, Executime, Itron and Badger</i>	154,276	168,558	163,658	154,324	(14,234)
46-17 SOFTWARE MAINTENANCE	0	4,045	4,045	1,100	(2,945)
52-00 OPERATING SUPPLIES	2,202	2,000	1,650	2,000	0
54-01 MEMBERSHIPS <i>SUGA Membership</i>	0	200	200	250	50
59-00 DEPRECIATION	71,458	0	0	0	0
TOTAL OPERATING EXPENSES	260,417	212,408	206,018	187,984	(18,749)
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	21,260	15,560	0	(21,260)
TOTAL NON-OPERATING EXPENSES	0	21,260	15,560	0	(21,260)
TOTAL EXPENSES	\$444,444	\$431,571	\$411,938	\$377,796	(48,100)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	467,581	513,944	509,200	505,830	(8,114)
10-30 OTHER SALARIES & WAGES	10,218	10,140	10,140	10,140	0
10-40 OVERTIME	5,757	6,000	6,000	6,000	0
25-01 FICA	37,482	38,724	38,990	38,769	45
25-03 RETIREMENT CONTRIBUTIONS	52,611	74,061	67,580	80,628	6,567
25-04 LIFE/HEALTH INSURANCE	77,250	76,908	68,700	59,388	(17,520)
25-07 EMPLOYEE ALLOWANCES	1,912	1,920	6,560	6,720	4,800
TOTAL PERSONAL SERVICES	652,811	721,697	707,170	707,475	(14,222)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,552	5,200	5,200	5,200	0
30-01 CITY ADMINISTRATION	94,238	94,238	94,238	109,245	15,007
30-31 TV VIDEO PRODUCTION	22,523	24,200	20,000	20,000	(4,200)
	<i>Music for TV (\$1,300), Streaming video services (\$12,000), Parts & Repairs (\$4,000), Consulting (\$2,700)</i>				
31-01 PROFESSIONAL SERVICES	4,736	8,400	8,400	8,400	0
	<i>Network wiring additions (\$5,400), Manufacturer Extended Support (\$3,000)</i>				
40-00 TRAINING & TRAVEL COSTS	1,640	7,450	4,000	2,050	(5,400)
41-00 COMMUNICATIONS	1,408	1,695	1,695	1,695	0
41-01 TELEPHONE	1,018	1,507	1,500	1,507	0
41-02 FAX & MODEMS	19,474	22,092	22,092	20,112	(1,980)
41-03 RADIO & PAGER	0	60	0	0	(60)
42-10 EQUIP. SERVICES - REPAIRS	1,227	1,100	1,100	900	(200)
42-11 EQUIP. SERVICES - FUEL	323	469	200	162	(307)
44-01 BUILDING RENTAL	86,649	87,881	87,881	87,660	(221)
	<i>Amount paid to the Building Division for rental of the office space on Riverside Circle</i>				
45-22 SELF INS. PROPERTY DAMAGE	122,406	159,708	159,708	144,424	(15,284)
46-16 HARDWARE MAINTENANCE	24,330	17,600	17,000	17,600	0
	<i>Battery Replacements, WWW parts, Monitor repl., Printer Parts and UPS replacements</i>				
46-17 SOFTWARE MAINTENANCE	133,436	157,572	157,572	152,882	(4,690)
	<i>Including Spam filter, Autocad, Timbuktu, Microsoft, Scriptlogic, GFI Mailsecurity and Visionair</i>				
46-19 PRINTERS	2,486	0	0	0	0
51-00 OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-09 OTHER CLOTHING	1,340	1,575	0	0	(1,575)
54-00 BOOKS, PUBS, SUBS, MEMBS	99	0	0	0	0
54-01 MEMBERSHIPS	55	300	300	100	(200)
59-00 DEPRECIATION	160,587	0	0	0	0
TOTAL OPERATING EXPENSES	681,527	591,047	580,886	571,937	(19,110)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	227,000	218,000	190,000	(37,000)
	<i>Server Repl. (\$45,000), PC Repl. (\$120,000), Network Infrastructure Repl. (\$15,000), Printer Repl. (\$10,000)</i>				
60-80 COMPUTER PURCHASES	0	0	29,100	0	0
TOTAL NON-OPERATING EXPENSES	0	227,000	247,100	190,000	(37,000)
TOTAL EXPENSES	\$1,334,338	1,539,744	1,535,156	1,469,412	(70,332)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	133,885	80,215	75,600	75,196	(5,019)
10-40 OVERTIME/OTHER WAGES	0	1,000	0	0	(1,000)
25-01 FICA	10,193	6,112	5,810	5,546	(566)
25-03 RETIREMENT CONTRIBUTIONS	15,025	11,912	7,350	10,813	(1,099)
25-04 LIFE/HEALTH INSURANCE	16,801	8,841	7,400	10,229	1,388
TOTAL PERSONAL SERVICES	175,904	108,080	96,160	101,784	(6,296)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	106	400	1,820	400	0
40-00 TRAINING & TRAVEL COSTS	6,629	5,800	2,400	1,600	(4,200)
41-00 COMMUNICATIONS	800	0	0	0	0
41-01 TELEPHONE	678	864	864	864	0
44-01 BUILDING RENTAL	25,688	26,052	26,052	25,987	(65)
	<i>Payment to Building Permits fund for share of building used.</i>				
45-22 SELF INS. PROPERTY DAMAGE	1,209	0	0	0	0
46-16 HARDWARE MAINTENANCE	0	1,200	1,200	1,200	0
	<i>Plotter & Printer Maintenance</i>				
46-17 SOFTWARE MAINTENANCE	19,148	25,000	25,000	25,000	0
	<i>ESRI Enterprise license agreement</i>				
47-00 PRINTING AND BINDING	0	200	200	200	0
47-06 DUPLICATING	0	0	0	0	0
51-00 OFFICE SUPPLIES	0	100	100	100	0
52-00 OPERATING SUPPLIES	4,317	6,000	5,000	3,500	(2,500)
54-00 BOOKS, DUES AND MEMBERSHIPS	389	410	410	410	0
	<i>URISA, GITA, and miscellaneous research material/books</i>				
59-00 DEPRECIATION	13,609	0	0	0	0
TOTAL OPERATING EXPENSES	72,573	66,026	63,046	59,261	(6,765)
TOTAL EXPENSES	\$248,477	\$174,106	\$159,206	\$161,045	(13,061)

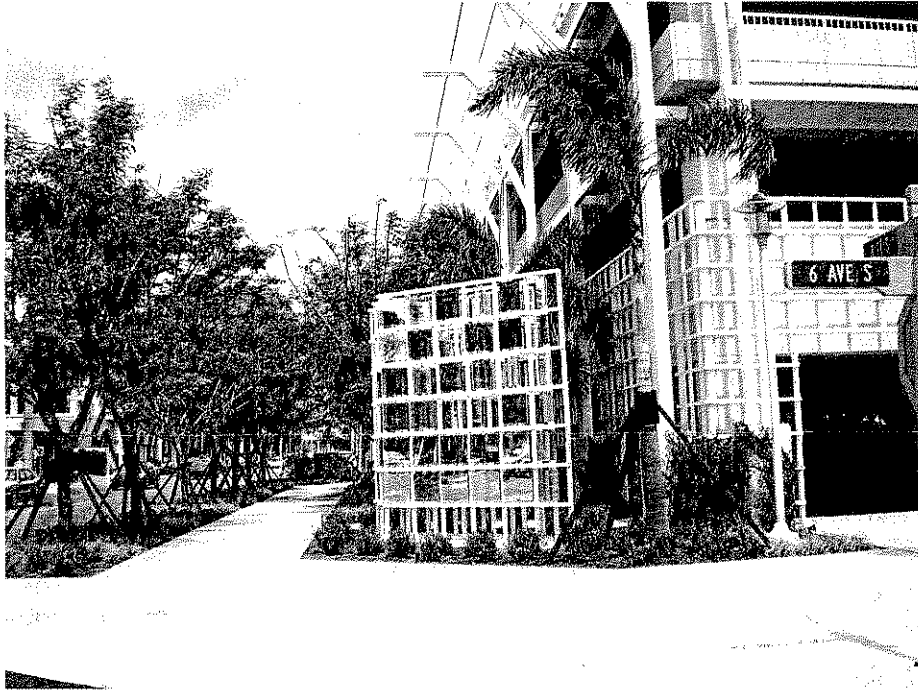
CIP PROJECTS
FUND 520 - TECHNOLOGY SERVICES FUND

CIP ID	PROJECT DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
10T02	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
10T01	PC Replacement Program	120,000	120,000	120,000	120,000	120,000
10T06	Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
10T04	Printer Replacement Program	10,000	10,000	10,000	10,000	10,000
	IBM iSeries Replacement	0	0	0	115,000	0
	Enterprise Data Vault Archive	0	41,000	0	0	0
TOTAL		190,000	231,000	190,000	305,000	190,000

**Technology Services (Fund 520)
Inter-Department Billings**

Fund	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGET FY 08-09		BUDGET FY 09-10	
General Fund	991,341	1,027,391	1,182,380	61%	1,071,083	60%
Building Permits Fund	270,040	276,605	250,373	13%	209,932	12%
Water & Sewer Fund	482,820	426,979	394,172	20%	328,644	18%
Solid Waste Fund	97,420	80,950	63,197	3%	55,339	3%
Streets Fund	16,410	20,640	29,184	2%	31,240	2%
Beach Parking	27,240	26,610	31,653	2%	28,562	2%
Tennis Fund	7,990	7,520	6,557	0%	5,891	0%
Dock Fund	21,900	17,150	11,893	1%	8,926	1%
Storm Water	22,630	20,940	29,184	2%	25,885	1%
Equipment Services	17,260	18,680	22,221	1%	19,637	1%
Construction Management	20,700	21,810	-	0%	-	
Total Interfund Charges	1,975,751	1,945,275	2,020,814		1,785,139	

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



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008*	(6,832)
Projected Revenues FY 2008-09	2,478,791
Projected Expenditures FY 2008-09	2,432,406
Net Increase/(Decrease) in Net Unrestricted Assets	46,385

** This fund balance is negative due to user fees being too low in 2007-08, and were adjusted and recorded in 2008-09.*

Expected Unrestricted Net Assets as of Sept. 30, 2009 **39,553**

Add Fiscal Year 2009-10 Budgeted Revenues

Charges for Services:

General Fund	967,067	
Building Permits	39,306	
Streets Fund	28,483	
Water & Sewer Fund	452,231	
Beach Parking	34,507	
Solid Waste Fund	634,659	
Dock Fund	6,161	
Storm Water	55,966	
Tennis Fund	1,000	
Technology Services	1,062	
Equipment Services	13,161	
Collier County - EMS Fuel	92,923	
Interest	0	<u>2,326,526</u>

TOTAL AVAILABLE RESOURCES **2,366,079**

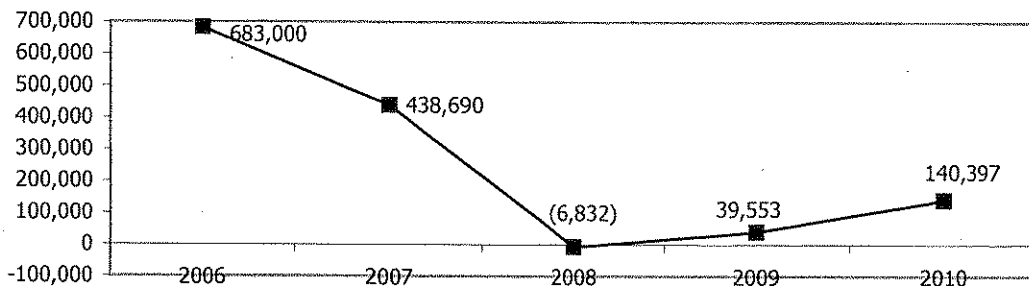
Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$634,244	
Operations & Maintenance	1,389,247	
Transfer - Self Insurance	23,068	
Transfer - Reimbursed Admin.	119,486	
Transfer - Technology Services	19,637	
Capital Expenditures	40,000	<u>2,225,682</u>

BUDGETED CASH FLOW **100,844**

Projected Unrestricted Net Assets as of September 30, 2010 **140,397**

Trend - Unrestricted Net Assets



City of Naples, Florida

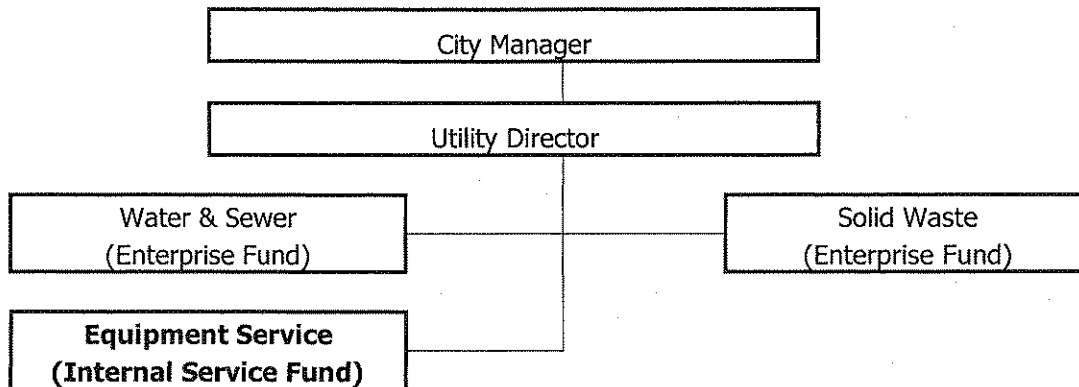
Fund Summary Page



DEPARTMENT Utilities Department
FUND: Equipment Services (Fund 530)

Department Description

The Utilities 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

Goals and Objectives	Estimated Start	Estimated Completion
In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the city) continue and strengthen the city's leadership role in environmental protection and community sustainability:		
Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities	January 2010	March 2010
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Provide monthly reports identifying productivity of mechanics	October 2009	September 2010
Attend Florida Sheriff's Association Conference	June 2010	June 2010

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services/Internal Service Fund**

2009-10 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,225,682, a \$908,493 (29%) decrease under the 2008-09 budget. This budget includes an effort to increase fund balance just slightly, due to the past few years of declining balances. The most significant reason for the decline was a major renovation in 2007, but a lagging of the service rates below the increase in employee costs also contributed to the decline.

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 revenue is based on each user's 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 \$92,923 in 2009-10. Fuel prices in this budget are estimated at \$2.56 for unleaded and \$2.67 for diesel.

The maintenance revenue is based on each user's prior years' actual use of labor and materials, then manually adjusted for any anomalies such as major equipment failure, equipment changes 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.

Expenditures

Personal Services

This fund has eight full time employees and one part time position. Changes from 2008-09 include the elimination of a Mechanic II and an Administrative Specialist II. The Mechanic II is removed due to a nearly 10% reduction in vehicles, as the city has seen workforce reductions. The addition of a part-time Service Worker is for automotive specialty duties currently performed by the Administrative Specialist such as delivering vehicles to car repair shops. In all, personal services dropped \$157,142 from the 08-09 budget.

Operating Costs

Operating expenditures of this fund total \$1,551,438 which is 32.5% less than FY 08-09. The majority of this decrease (\$618,353) is related to fuel. Fuel, as the largest expense in this fund, had jumped substantially in 2008-09 as oil prices were over \$100 per barrel. However, for 2009-10, the City expects the per gallon rate to be \$2.56 for gas, and \$2.67 for diesel. Other large expenditures of this fund are:

Sublet repairs	\$171,000	Transmission, painting, body work
Operating Supplies	\$210,000	Vehicle and equipment parts
Tires	\$180,000	
City Administrative Costs	\$119,486	

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services/Internal Service Fund**

During 2008-09, the city's fleet of vehicles was reduced by 10%, due in part to employee reductions, and in part in an effort to save money. The types of vehicles eliminated were office sedans and inspector vehicles. The overall savings will not reflect significantly or at all in many line items of the maintenance budget, because the cost to repair sedans is not as expensive as the cost to repair vehicles retained, such as dump trucks, fire trucks and other heavy equipment.

Capital Costs

Capital costs in this fund total \$40,000. The only major capital item planned is a fire suppression system for the fuel pumps.

2009-10 Performance Measures and Benchmarking

Benchmarks	Naples	Coral Gables	Sarasota County	Collier County
Pieces of Equipment Maintained	663	1850	680	2000
Equipment to Mechanic Ratio	132 5 Mechanic	84 22 Mechanic	75 9 Mechanic	117 17 Mechanic

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Percentage of fleet availability	90%	93%	95%	96%
Monthly Preventive Maintenance Services	85%	90%	92%	93%
Technician Productivity (hours billed vs. hours worked)	90%	92%	93%	93.5%
Part Turnover	3	3	3.2	3.4



Equipment Services Fund Historical Analysis

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Charges to Other Funds	2,105,410	2,468,752	2,907,512	2,340,183	2,233,603
Charge to Collier County	107,468	139,752	187,700	135,000	92,923
Other Sources	28,189	8,388	10,000	3,608	0
Total Revenues	2,241,067	2,616,892	3,105,212	2,478,791	2,326,526
Expenditures					
Personal Services	710,007	764,041	791,386	779,900	634,244
Operating Expenses	1,671,299	1,920,974	2,299,789	1,556,162	1,551,438
Capital/Non Operating	0	0	43,000	96,344	40,000
Total Expenditures	2,381,306	2,685,015	3,134,175	2,432,406	2,225,682
Net Gain/Loss	(140,239)	(68,123)	(28,963)	46,385	100,844

FUND: 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Equipment Services Superintendent	\$85,634
1	1	1	Service Coordinator	61,825
2	2	2	Lead Mechanic	98,652
4	4	3	Mechanic II	131,240
1	1	1	Auto Parts Controller	38,375
1	1	0	Administrative Specialist II	0
1	0	0.5	Service Worker III	13,308
11	10	8.5	Regular Salaries	\$429,034
			Other Salaries & Wages	20,140
			Overtime	12,000
			Employer Payroll Expenses	173,070
			Total Personal Services	<u>\$634,244</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

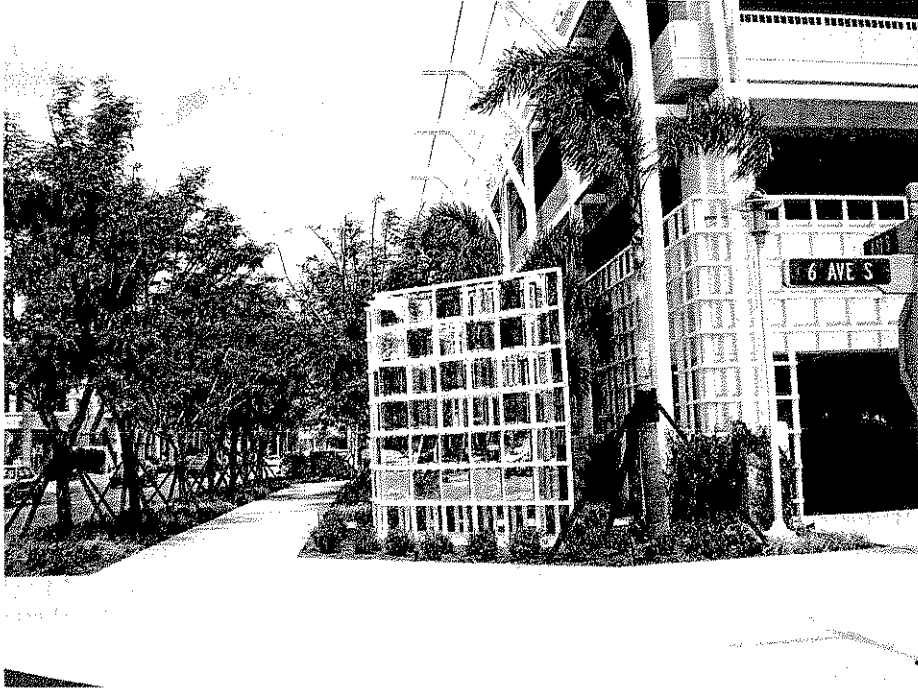
530.1326.590		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	523,132	521,937	521,937	429,034	(92,903)
10-30	OTHER SALARIES	10,058	20,140	19,000	20,140	0
<i>Standby pay and ASE/EVT certification bonuses per contract</i>						
10-40	OVERTIME	25,762	25,000	20,000	12,000	(13,000)
25-01	FICA	42,164	38,813	38,813	32,288	(6,525)
25-03	RETIREMENT CONTRIBUTIONS	51,542	74,190	74,190	65,633	(8,557)
25-04	LIFE/HEALTH INSURANCE	110,423	110,346	105,000	74,189	(36,157)
25-07	EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES		764,041	791,386	779,900	634,244	(157,142)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,209	5,000	4,700	3,000	(2,000)
30-01	CITY ADMINISTRATION	139,125	139,125	139,125	119,486	(19,639)
30-07	TOOL ALLOWANCE	2,000	2,400	2,000	2,000	(400)
30-40	CONSTRUCTION MGT FEE	1,650	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	9,277	9,816	9,816	11,500	1,684
<i>FASTER System (\$5,300), Trak (\$4,500) and Mitchell on Demand (\$1,700)</i>						
40-00	TRAINING & TRAVEL COSTS	3,584	5,150	3,000	3,500	(1,650)
41-00	COMMUNICATIONS	2,928	6,048	2,700	2,136	(3,912)
41-01	TELEPHONE	493	600	600	1,460	860
42-10	EQUIP. SERVICES -REPAIRS	12,468	11,000	36,000	11,000	0
42-11	EQUIP. SERVICES -FUEL	6,809	9,386	2,000	2,161	(7,225)
43-01	ELECTRICITY	10,313	22,000	20,000	22,000	0
43-02	WATER, SEWER, GARBAGE	7,693	10,000	8,000	8,000	(2,000)
45-22	SELF INSURANCE	41,341	42,130	42,130	23,068	(19,062)
46-00	REPAIR AND MAINTENANCE	7,390	7,500	7,100	6,000	(1,500)
<i>Wash rack and fuel site maintenance</i>						
46-03	EQUIP. MAINTENANCE	3,504	4,850	8,750	3,300	(1,550)
46-10	SUBLET REPAIRS	191,453	175,000	171,100	171,000	(4,000)
<i>Outside Repairs: Welding, Painting, etc</i>						
49-02	TECHNOLOGY SERVICE CHG	18,680	22,221	22,221	19,637	(2,584)
49-08	HAZARDOUS WASTE DISPOSAL	3,040	3,500	3,000	3,000	(500)
51-00	OFFICE SUPPLIES	1,011	1,000	500	500	(500)
51-01	STATIONERY	368	400	220	200	(200)
52-00	OPERATING SUPPLIES	247,164	230,000	230,000	210,000	(20,000)
<i>Vehicle and Equipment Parts</i>						
52-02	FUEL	932,486	1,322,643	600,000	704,290	(618,353)
<i>Est. 151,000 gallons of gas at \$2.56 and 119,000 gallons of diesel at \$2.67</i>						
52-03	OIL & LUBE	18,608	18,400	20,000	22,000	3,600
52-04	BATTERIES	7,594	9,000	8,000	8,000	(1,000)
52-06	TIRES	166,810	226,670	200,000	180,000	(46,670)
52-07	UNIFORMS	3,900	4,200	4,200	4,200	0
52-08	SHOP SUPPLIES	23,410	10,000	10,000	9,000	(1,000)
52-09	OTHER CLOTHING	1,125	1,750	1,000	1,000	(750)
59-00	DEPRECIATION	54,541	0	0	0	0
TOTAL OPERATING EXPENSES		1,920,974	2,299,789	1,556,162	1,551,438	(748,351)
<u>CAPITAL AND NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	34,624	0	0
60-30	IMPROVEMENTS O/T BLDGS	0	0	18,963	40,000	40,000
60-40	MACHINERY EQUIPMENT	0	40,000	40,000	0	(40,000)
60-80	COMPUTER PURCHASE	0	3,000	2,757	0	(3,000)
TOTAL NON-OPERATING EXPENSES		0	43,000	96,344	40,000	(3,000)
TOTAL EXPENSES		\$2,685,015	\$3,134,175	\$2,432,406	\$2,225,682	(908,493)

CIP PROJECTS
FUND 530 - Equipment Services Fund

CIP ID	PROJECT DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2012-13
10S02	Fire Suppression System	40,000	0	0	0	0
TOTAL		40,000	0	0	0	0

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	ACTUAL FY06/07	ACTUAL FY07-08	BUDGET FY08-09	PROJECTED FY08-09	ADOPTED FY09-10
General Fund	999,351	1,139,828	1,240,166	1,022,070	967,067
Building Permits	40,985	51,377	55,384	42,487	39,306
Streets Fund	18,843	38,350	36,078	45,100	28,483
Water & Sewer Fund	403,249	479,592	585,381	449,410	452,231
Beach Parking	30,941	44,364	66,285	39,193	34,507
Solid Waste Fund	542,602	636,436	818,815	642,984	634,659
Dock Fund	6,666	4,263	6,908	3,200	6,161
Storm Water	16,259	40,061	70,814	52,700	55,966
Tennis Fund	1,818	383	1,180	1,000	1,000
Risk Management	6,443	4,827	4,546	2,739	0
Technology Services	3,142	1,550	1,569	1,300	1,062
Equipment Services	23,021	19,277	20,386	38,000	13,161
Construction Management	12,090	8,444	0	0	0
Total Chargebacks	2,105,410	2,468,752	2,907,512	2,340,183	2,233,603
Collier County - EMS Fuel	107,468	139,752	187,700	135,000	92,923
Total Charges	2,212,878	2,608,504	3,095,212	2,475,183	2,326,526
Other Revenue Sources					
Interest Income	27,192	8,368	10,000	30	-
Other Miscellaneous	997	20	-	3,578	-
Total Other Sources	28,189	8,388	10,000	3,608	-
Total All Sources	2,241,067	2,616,892	3,105,212	2,478,791	2,326,526



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Capital and Debt



PUBLIC SERVICE TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10

Fund 200

Beginning Fund Balance - Unrestricted Sept. 30, 2008 **\$978,483**

Projected Revenues FY 2008-09	\$11,095,066
Projected Expenditures FY 2008-09	\$10,852,066
Net Increase/(Decrease) in Net Unrestricted Assets	\$243,000

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$1,221,483**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service	\$582,704	
Public Service Taxes		
Florida Power & Light	2,200,000	
Teco Gas	16,000	
Propane Sales	160,000	
Local Telecommunication Tax	0 (see General Fund)	
Interest Earned	25,000	
Transfer - Parking Garage Bonds	1,057,300	<u>\$4,041,004</u>

TOTAL AVAILABLE RESOURCES **\$5,262,487**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$582,704	
Utility Tax Bonds	908,860	
Parking Garage Debt Service	435,357	
New Garage Debt Service	621,943	
TRF - Admin. Reimbursement	63,087	
TRF - Capital Improvements	<u>1,425,000</u>	<u>\$4,036,951</u>

BUDGETED CASH FLOW **\$4,053**

Projected Unrestricted Net Assets as of September 30, 2010 **\$1,225,536**



CAPITAL IMPROVEMENTS FUND
PUBLIC SERVICE TAX
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Fund 340

Beginning Fund Balance - Unreserved Sept. 30, 2008 5,469,086
 Add Reserves for encumbrances 779,929

Projected Revenues FY 2008-09 2,198,988
 Projected Expenditures FY 2008-09 3,763,637
 Net Increase/(Decrease) in Net Assets (1,564,649)

Expected Fund Balance as of Sept. 30, 2009 4,684,366

Add Fiscal Year 2009-10 Budgeted Revenues

Transfer - Public Service Tax **\$1,425,000**

Interest Earned 67,000
 Earned Assessment Payments 59,200
 Grants 20,000
 Repayment from CRA 147,572 1,718,772

TOTAL AVAILABLE RESOURCES 6,403,138

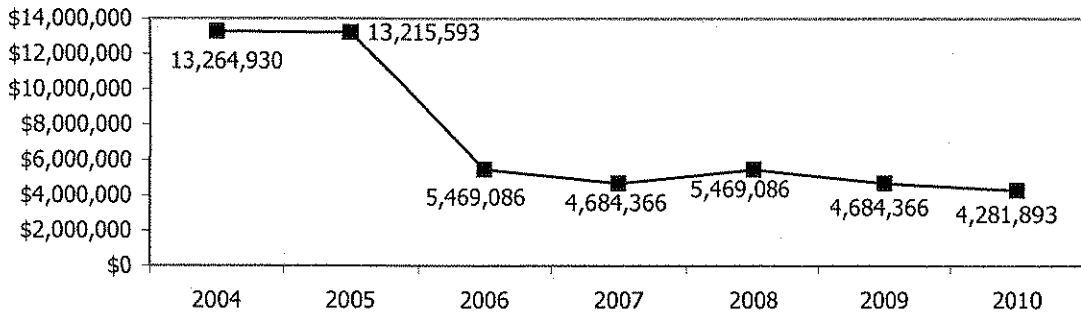
Less Fiscal Year 2009-10 Budgeted Expenditures

Capital Projects per Attached List 829,500
 Transfer to Streets Fund 900,000
 Administrative Chargebacks 61,745
 Transfer to the General Fund 330,000 2,121,245

BUDGETED CASH FLOW **(402,473)**

Projected Fund Balance as of September 30, 2010 **4,281,893**

Fund Balance Trend



**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: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

Fund Description

The Public Service Tax Debt Service Fund was established to account for the City's debt service on outstanding Public Service 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 Public Service 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 Public Service Tax Capital Improvement Fund to pay for capital expenditures. The Public Service Tax Capital Improvement Fund was established to account for capital projects funded by the City's Public Service 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.

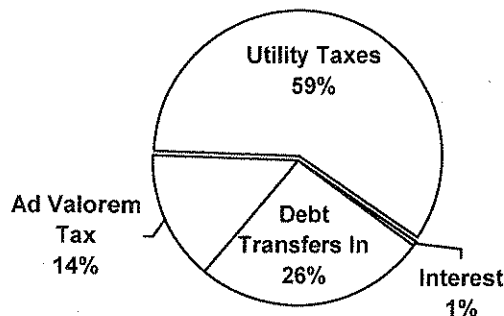
The five-year CIP was provided to the elected officials in accordance with Chapter 2 of the Code of Ordinances by June 1, 2009.

2009-10 Significant Budgetary Issues

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax, Public Service Tax, and a transfer from the Community Redevelopment Agency for its share of debt service (related to two parking garages). There is a small amount of interest. The chart below shows the comparative totals of revenues to the Public Service Tax Fund.



Fund Summary Page (continued)

FUND: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

The voted ad valorem tax is tax revenue related to a bond referendum in 2000, wherein the voters of Naples approved 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 satisfy the current year's debt service. For this year, the rate is required to be 0.0375 (higher than the 2008-09 rate of 0.0348) to ensure we receive the required debt service amount of \$582,704.

Public Service 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 in 2008-09, Telecommunications Tax was transferred to the General Fund, and this budget continues that practice:

Electric Public Service Tax	\$2,200,000
Natural Gas	16,000
Propane Gas	160,000

Effective January 2010, the telecommunications tax will be increased (per city ordinance) from 3.3% to 5.22%. The increased revenues will be allocated to the Public Service Tax Fund to be used for future capital.

Other revenues are generated from interest income (\$25,000), and a transfer in from the Community Redevelopment Agency (\$1,057,300) 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 the following debt and required payments, excluding the Water/Sewer Debts:

Type	Amount outstanding	2009-10 payment
General Obligation bonds	\$3,170,000	\$582,704
Public Service Tax bonds	\$8,405,000	\$908,860
Redevelopment bonds	\$11,113,000	\$1,057,300

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 2009-10, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$1,425,000. This leaves a projected fund balance in this fund of \$1,225,536.

Fund Summary Page (continued)

FUND: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

Public Service Tax- Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$1,425,000 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.

Until FY 07-08, Police, Fire and Recreation impact fees were 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 does not plan to budget these funds until there is sufficient money to use the proceeds. The Fire impact fees were scheduled to be used for the expansion of Station 3, and the recreation impact fees were tentatively planned for a water park such as the Broad Avenue Park. The following chart shows the projected available balances as of 10/1/2009, although these are not budgeted.

	Police	Fire	Recreation
10/1/2009	\$57,000	\$37,000	\$13,000

The City expects to receive \$20,000 in grants from the Urban and Community Forestry grant Program. This will be applied to the \$68,000 cost of a Community Services water truck.

Assessment repayments are those repayments projected from a dredging project in West Naples Bay (Aqualane Shores). This special assessment district was initiated in 2005 and completed in 2008, where \$58,000 is anticipated to be received from the tax bills.

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 Public Service Tax Capital Improvement Fund. In the Capital Improvement Program presented to Council, there was \$834,500 requested for Public Service Tax Fund capital improvement projects. Since then, one item, Third Street Improvements for \$110,000, was removed from the list to be accomplished this summer, two projects related to utilization of the vacant city hall space (\$30,000) were added, the project for tree fill in/replacement was increased from \$25,000 to \$100,000, for a new CIP total of \$829,500. The transfer to the Streets Fund was increased from \$500,000 to \$900,000 to fund transportation enhancements.

The fund also has a \$61,745 Administrative Charge for overhead costs and \$330,000 that is transferred to the General Fund to fund operations. This transfer is anticipated to decline over the next two years.

Please refer to the next section for a listing of the projects funded for FY09-10. 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**

	<u>ACTUAL 2007-08</u>	<u>ADOPTED 2008-09</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>	
Ad Valorem Proceeds	590,315	577,853	577,853	670,000	582,704	
Electric Utility Tax	2,290,253	2,185,000	2,185,000	2,300,000	2,200,000	
Telecommunications Tax	168,613	1	1	1	0	
Propane/Gas Tax	174,530	185,000	185,000	159,000	160,000	
TECO Gas Tax	19,314	22,000	22,000	16,000	16,000	
Interest Income	272,249	74,000	74,000	284,815	92,000	
Grant*	191,491	318,500	283,500	0	20,000	
Bond Proceeds	0	0	0	6,860,000	0	
Sale of Fixed Assets	0	0	0	115,000	0	
Other Revenue	19,488	0	35,000	0	0	
Assessment Payments	55,859	146,000	146,000	293,200	59,200	
Transfer Other Funds	0	147,572	147,572	147,572	147,572	
Transfer Public Service Tax	1,735,383	1,393,400	1,393,400	1,393,400	1,425,000	
Transfer Parking Garage	409,436	1,055,065	1,055,065	1,055,065	1,057,300	
COMBINED REVENUES	<u>\$5,926,931</u>	<u>\$6,104,391</u>	<u>\$6,104,391</u>	<u>\$13,294,053</u>	<u>\$5,759,776</u>	
			SOURCE: Fund 200	4,074,919	11,095,066	4,041,004
			SOURCE: Fund 340	2,029,473	2,198,988	1,718,772
			Combined Revenues	6,104,392	13,294,054	5,759,776

Grant breakdown (Expected)

Urban & Forestry Grant* 20,000

*The Telecommunications Tax is allocated to the General Fund for 2009-10

**PUBLIC SERVICE TAX
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	ADOPTED 2009-10	2010-11	2011-12	2012-13	2013-14
ADMINISTRATIVE DEPARTMENTS						
10A20	City Hall Vacant Space Renovation	15,000	0	0	0	0
10A25	City Clerk Shelving Project	15,000	5,000	0	0	0
	Inventory Barcode System	0	17,000	0	0	0
	Replace Van - Mail Delivery	0	0	0	0	15,000
	Update City Wide Computer Software	0	0	0	0	200,000
	Replace Meter Reader Truck	0	0	0	0	15,000
TOTAL ADMINISTRATIVE DEPARTMENTS		30,000	22,000	0	0	230,000
POLICE AND FIRE SERVICES						
10H02	800 MHz Portable Radios Replace (15)	47,000	47,000	47,000	47,000	47,000
10E03	800 MHz Mobile Radios Replacements	11,000	11,000	11,000	0	0
10H01	Police Patrol Vehicle Replacements	45,000	135,000	225,000	225,000	225,000
10E07	Station 1 Remodel	100,000	400,000	0	0	0
10E02	Notebooks/Fire (8)	31,000	0	0	0	31,000
10H04	Police Boat Motor Replacement	27,500	0	0	27,500	0
	Extrication Tools	0	29,500	30,500	32,000	0
	Police Motorcycle Replacement	0	27,500	27,500	27,500	0
	Fire Boat Replacement	0	70,000	0	0	0
	Police Notebooks	0	12,785	70,920	0	12,785
	H.Q. Air Conditioning Upgrades	0	232,000	0	0	0
	CID Vehicle Replacements	0	24,800	24,800	74,400	0
	Engine 9 Replacement	0	671,000	0	0	0
	Police Boat Replacement	0	80,000	0	60,000	0
	NPFD Locker Room Renovations	0	45,000	0	0	0
	Police Canine Replacement	0	25,000	0	0	0
	NPFD Floor Tile Replacement	0	56,500	0	0	0
	NPFD Locker Room Renovations	0	45,000	0	0	0
	Engine 3 Apparatus (Addition)	0	0	353,000	0	0
	Large Diameter Hose Replacement	0	0	13,000	13,000	0
	NPFD Building Security	0	0	60,000	0	0
	FS#3 Expansion/Renovation	0	0	650,000	0	0
TOTAL POLICE AND FIRE SERVICES		261,500	1,912,085	1,512,720	506,400	315,785
Community Services-Administration						
10G11	Facility Upgrades/Renovations	25,000	50,000	50,000	50,000	50,000
	Citywide Playground Improvements	0	25,000	25,000	50,000	25,000
TOTAL CS/Administration		25,000	75,000	75,000	100,000	75,000
Community Services-Parks & Parkways						
10F26	Tree Fill In and Replacement Program	100,000	25,000	25,000	25,000	25,000
10F30	Water Truck Replacement	68,000	0	0	0	0
	Riverside Park (Pulling Park)	0	0	0	700,000	0
	Cul-de-Sac Renovations	0	25,000	25,000	25,000	25,000
Total CS/Parks & Parkways		168,000	50,000	50,000	750,000	50,000

**PUBLIC SERVICE TAX
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	ADOPTED 2009-10	2010-11	2011-12	2012-13	2013-14
<i>Community Services-Recreation</i>						
10F30	River Pk/Anthony Pk Enhancements	20,000	50,000	20,000	20,000	20,000
10G15	River Park Computer Lab	0	0	0	0	0
10G03	Replace Pool with Spray Park	275,000	0	0	0	0
	Citywide Playground Improvements	0	0	0	0	0
	Fleischmann Community Ctr Imprvmnt	0	25,000	25,000	25,000	25,000
	Norris Ctr Enhancements	0	40,000	20,000	20,000	0
	TOTAL CS/Recreation	295,000	115,000	65,000	65,000	45,000
<i>Communities Services-Facilities Maintenance</i>						
10I07	Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
10I01	HVAC Replacements and Additions	20,000	20,000	20,000	20,000	20,000
	Sign Replacement	0	25,000	25,000	25,000	25,000
	Landings Gazebo Replacement	0	25,000	0	25,000	0
	Ford 250 Utility Truck Replacement	0	48,000	0	0	0
	TOTAL CS/Facilities Maint	50,000	148,000	75,000	100,000	75,000
TOTAL COMMUNITY SERVICES		538,000	388,000	265,000	1,015,000	245,000
TOTAL PUBLIC SERVICE TAX FUND		829,500	2,322,085	1,777,720	1,521,400	790,785



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		(\$771) *
Projected Revenues FY 2008-09		95,771
Projected Expenditures FY 2008-09		95,000
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$771</u>
 <i>* Note: The negative balance was reimbursed by CDBG Local Program Income in FY 2008-09</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2009		\$0
Add Fiscal Year 2009-109 Budgeted Revenues		
CDBG Entitlement Funds	<u>\$252,167</u>	252,167
 TOTAL AVAILABLE RESOURCES		
Less Fiscal Year 2009-10 Budgeted Expenditures		
Improvements other than Buildings	<u>\$252,167</u>	<u>252,167</u>
BUDGETED CASH FLOW		0
Projected Unrestricted Net Assets as of September 30, 2010		<u><u>\$0</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, the Naples City Council approved a CDBG application to Collier County to capture the Federal FY 2009 Entitlement allocation in the amount of \$252,167. Administration of the program is a joint effort between Finance and Community Services.

2009-10 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"> • Complete project as approved in FY 2008-09, River Park Community Center air conditioning sound baffling • Site improvements at Cambridge/Perry Park to create a passive park at 5th Ave. N. and 10th St. N. • Anthony Park landscaping and parking lot improvements 	January 2010	September 2010

Fund Summary Page (continued)

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

2009-10 Significant Budgetary Issues

Revenues

The revenue in this fund is a 100% reimbursement from the Community Development Block Grant. For FY 09-10, the City has received Award Letters for \$221,802 and has submitted a request for \$30,365 from the Collier County pass through of the CDBG Federal allocation.

Expenditures

The Federal CDBG Entitlement program for the City of Naples is providing \$111,802 for air condition baffling at the River Park Community Center. The purpose of the air conditioning baffling is to muffle the sound of the air conditioning units, because its noise dominates over speakers, musicians or other performers at the River Park auditorium. Because of an inadvertent switching of program years assigned by the County, the Federal FY 2008 Entitlement allocation (\$111,802) will be awarded and reimbursed in 2009-10.

The 2009 entitlement program is \$140,365 which includes creation of a passive park at Cambridge/Perry Park and for Anthony Park enhancements including additional landscaping, site irrigation, tree planting and an improved parking lot.

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 DEPARTMENT ADOPTED	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS <i>Cambridge/Perry Park (\$110,000), Anthony Park Enhancements (\$30,365)</i>	0	0	95,000	140,365	140,365
60-33 RIVER PARK COMMUNITY CTR	0	111,802	0	111,802	0
TOTAL NON-OPERATING EXPENSES	0	111,802	95,000	252,167	140,365
TOTAL EXPENSES	\$0	\$111,802	\$95,000	\$252,167	\$140,365

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 with a cost greater than \$10,000, the city considers any item with a purchase price greater than \$2,500 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-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.

2009-10 Significant Budgetary Issues

Project prioritization was a key element in the 2009-10 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 2009-10 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 more than \$73 million of projects. The 2009-10 portion is \$10 million.

Capital Improvement Budget

The following funds provide revenue for funding the CIP, from their own revenue generation, grants and retained earnings.

- Public Service Tax Fund
- Stormwater Fund
- Streets Fund
- Equipment Services
- Beach Fund
- Building Permits Fund
- Taxing Districts
- Tennis Fund
- Community Development 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 2009-10 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 2009-10 budget or beyond.

Project Description	Project Cost	Impact on Operating Budget
Notebooks (8) for Fire	\$31,000	Air cards after the first year will be \$500 per year
River Park and Anthony Park Enhancements	20,000	Added maintenance will be approximately \$3,300 per year
Tree Replacement Program	100,000	Tree maintenance will be cost at least \$1,000 annually.
Laboratory Walk-In Cooler	32,000	Because of the larger size, electricity is expected to increase approximately \$900 per year
Server Replacement Program	45,000	Annual maintenance after the first year will be \$2,140
Alternative Water Supply (ASR)	1,275,000	Increased power and maintenance may cost \$14,000 annually
Alternative Water Supply (Intakes)	1,300,000	Increased power for the new pumps and maintenance on the structure
CDBG Cambridge/Perry Improvements	110,000	Maintenance and electricity may cost \$14,000 annually
CDBG Anthony Park Enhancements	30,365	Landscape maintenance costs will increase by \$3,000 annually

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

Capital Improvement Budget

Improvement Program document, which is filed with the City Clerk's office and with the Finance Department.

Project ID	Title	2009-10 Budget	Project Description
10E07	Fire Station 1 Remodel	\$100,000	Representing the first phase of a project expected to cost \$500,000, this will replace kitchen cabinets, counters and sanitation issues.
10K53	Alternative Water Supply-ASR Wellfield	1,275,000	Drilling wells at the Waste Water Treat Plant including permitting, testing and construction. Total five-year cost of this project is \$9,857,500.
10K55	Alternative Water Supply-Golden Gate Canal	1,300,000	This is a 4-phase project constructing the Golden Gate Canal intake/pipe line. The first phase of \$1.3 million is for design, permitting and land purchase. Total cost estimate \$4.9 million.
10V26	Basin V Stormwater System	1,200,000	The first phase includes lake system improvements storm, sewer and swale improvements with total cost of \$4.2 million.
10N04	Replace Sewer Mains, Laterals etc.	625,000	This project includes utility line replacements, and ongoing repair/replacement of large sewer lines.
10L60	Air Conditioning Upgrades	323,000	Replace the reuse water cooling system at the Utility Operations facility that became too costly and change to a closed loop system and replace 19 HVAC units.
10L02	Water Transmission Mains	750,000	Provide expansion, looping and system upgrades of the water distribution system
10U28	Annual Pavement Management Program	500,000	Repaving of city streets on a priority basis.
10V02	Citywide Stormwater Drainage	450,000	This includes inspection and replacement of facilities throughout the City as well as pump station hardware and surveys.
10M25	Waste Water Plant Repairs	200,000	Replace or repair clarifier drain valves and magmeter.

Summary

The following pages provide a total by fund of the capital projects for 2009-10, and the detailed listing of the capital projects budgeted for 2009-10. The implementation of the Capital Improvement Projects is contingent upon the continued availability of funding sources. However, if additional funds become available, such as through grants or contributions, projects that were reviewed but not funded will be reconsidered.

CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Budget 2008-09	Budget 2009-10	2010-11	2011-12	2012-13	2013-14
Public Service Tax/Capital Projects Fund						
City Clerk	0	15,000	0	0	0	0
Finance	0	15,000	17,000	0	0	30,000
Police & Fire	1,419,025	261,500	1,912,085	1,512,720	506,400	315,785
Community Services Department	705,000	538,000	388,000	265,000	1,015,000	245,000
Fund Total	2,224,025	829,500	2,317,085	1,777,720	1,521,400	590,785
Water Sewer Funds	7,417,500	5,972,000	6,435,000	6,491,000	5,587,000	12,763,500
Building Permits Fund	32,500	0	520,000	20,000	0	20,000
East Naples Bay Taxing District	0	0	2,800,000	0	0	0
Moorings Bay Taxing District	800,000	0	0	0	0	0
Community Redevelop. Agency	505,000	0	2,644,000	1,400,000	1,800,000	900,000
Streets & Traffic Fund	1,210,000	1,134,000	965,000	1,108,000	805,000	760,000
Solid Waste Fund	408,000	0	245,000	220,000	260,000	225,000
Stormwater Fund	4,800,000	1,700,000	2,235,000	2,575,000	2,665,000	2,500,000
Beach Fund	19,100	25,000	47,000	30,000	40,500	35,000
Tennis Fund	16,000	20,000	20,000	0	0	0
Dock Fund	300000					
CDBG Fund	111,802	252,167	0	0	0	0
Technology Fund	248,860	190,000	156,000	190,000	245,000	130,000
Equipment Services Fund	40,000	40,000	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	18,132,787	10,162,667	18,384,085	13,811,720	12,923,900	17,924,285
Five Year Total						73,206,657

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
PUBLIC SERVICE TAX/CAPITAL PROJECTS FUND						
CITY CLERK						
10A25 Shelving	0	15,000	0	0	0	0
TOTAL CITY CLERK	0	15,000	0	0	0	0
FINANCE DEPARTMENT						
10A20 City Hall Vacant Space Renovation	0	15,000	0	0	0	0
Inventory Barcode System	0	0	17,000	0	0	0
Replace Van - Mail Delivery	0	0	0	0	0	15,000
Replace Meter Reader Truck	0	0	0	0	0	15,000
TOTAL FINANCE DEPARTMENT	0	15,000	17,000	0	0	30,000
POLICE AND FIRE SERVICES						
10E02 Notebooks/Fire (8)	0	31,000	0	0	0	31,000
10E03 800 MHz Mobile Radios (3)	11,000	11,000	11,000	11,000	0	0
10E07 Station 1 Remodel	0	100,000	400,000	0	0	0
10H01 Police Patrol Vehicle Replacements	300,000	45,000	135,000	225,000	225,000	225,000
10H02 800 MHz Portable Radios (15)	47,000	47,000	47,000	47,000	47,000	47,000
10H04 Police Boat Motor Replacement	0	27,500	0	0	27,500	0
Police Motorcycle Replacement	0	0	27,500	27,500	27,500	0
Extrication Tools	28,500	0	29,500	30,500	32,000	0
Fire Boat Replacement	0	0	70,000	0	0	0
Police Notebooks	71,025	0	12,785	70,920	0	12,785
H.Q. Air Conditioning Upgrades	0	0	232,000	0	0	0
CID Vehicle Replacements	25,000	0	24,800	24,800	74,400	0
Engine 9 Replacement	0	0	671,000	0	0	0
Police Boat Replacement	0	0	80,000	0	60,000	0
NPFD Locker Room Renovations	0	0	45,000	0	0	0
Police Canine Replacement	0	0	25,000	0	0	0
NPFD Floor Tile Replacement	0	0	56,500	0	0	0
NPFD Locker Room Renovations	0	0	45,000	0	0	0
Engine 3 Apparatus (Addition)	0	0	0	353,000	0	0
Large Diameter Hose Replacement	0	0	0	13,000	13,000	0
Fire Boat Replacement (Grant)	290,000	0	0	0	0	0
Commercial Laundry Extractor	13,000	0	0	0	0	0
Digital In-Car Camera System	71,400	0	0	0	0	0
Firefighter Fitness Equipment (Grant)	25,000	0	0	0	0	0
Air Conditioning Upgrades	500,000	0	0	0	0	0
Minor Firefighting Needs	37,100	0	0	0	0	0
NPFD Building Security	0	0	0	60,000	0	0
FS#3 Renovation	0	0	0	650,000	0	0
TOTAL POLICE AND FIRE SERVICES	1,419,025	261,500	1,912,085	1,512,720	506,400	315,785
COMMUNITY SERVICES						
Community Services-Administration						
10G11 Facility Upgrades/Renovations	60,000	25,000	50,000	50,000	50,000	50,000
Citywide Playground Improvements	0	0	25,000	25,000	50,000	25,000
TOTAL CS/ADMINISTRATION	60,000	25,000	75,000	75,000	100,000	75,000
Community Services-Parks & Parkways						
10F26 Tree Fill In and Replacement Program	15,000	100,000	25,000	25,000	25,000	25,000
10F30 Water Truck Replacement	0	68,000	0	0	0	0
Cul-de-Sac Renovations	0	0	25,000	25,000	25,000	25,000
3rd St. S. Streetscape Improvements	50,000	0	0	0	0	0
Riverside Park (Pulling Park)	0	0	0	0	700,000	0
Mower & Multi Pro Sprayer	62,000	0	0	0	0	0
Irrigation System Improvements	38,000	0	0	0	0	0
Total CS/PARKS & PARKWAYS	165,000	168,000	50,000	50,000	750,000	50,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
Community Services-Recreation						
10G02 River Pk/Anthony Pk Enhancements	50,000	20,000	50,000	20,000	20,000	20,000
10G03 River Park Pool Replace w/ Spray Park /	25,000	275,000	0	0	0	0
River Park Computer Lab	5,000	0	0	0	0	0
Citywide Playground Improvements	50,000	0	0	0	0	0
Fleischmann Community Ctr Enhance	100,000	0	25,000	25,000	25,000	25,000
Norris Ctr Enhancements	50,000	0	40,000	20,000	20,000	0
TOTAL CS/RECREATION	280,000	295,000	115,000	65,000	65,000	45,000
Communities Services-Facilities Maintenance						
10I01 HVAC Replacements and Additions	20,000	20,000	20,000	20,000	20,000	20,000
10I07 Replacement Elements and Amenities	0	30,000	30,000	30,000	30,000	30,000
Sign Replacement	10,000	0	25,000	25,000	25,000	25,000
FP Fieldhouse Restrooms	160,000	0	0	0	0	0
RPCC Replace pool roofing	10,000	0	0	0	0	0
Landings Gazebo Replacement	0	0	25,000	0	25,000	0
Ford 250 Utility Truck Replacement	0	0	48,000	0	0	0
TOTAL CS/FACILITIES MAINT	200,000	50,000	148,000	75,000	100,000	75,000
TOTAL COMMUNITY SERVICES	705,000	538,000	388,000	265,000	1,015,000	245,000
Streets Department						
Sandpiper Road Improvements	100,000	0	0	0	0	0
TOTAL STREETS DEPARTMENT	100,000	0	0	0	0	0
TOTAL PUBLIC SERVICE TAX FUND	2,224,025	829,500	2,317,085	1,777,720	1,521,400	590,785
WATER/SEWER FUND						
Water Production						
10K55 Sludge Thickener Tank Lining	0	54,000	0	0	0	0
Solana/East Naples Pump Station	1,080,000	0	0	0	0	0
GG Well Field Generator & Building	100,000	0	100,000	100,000	100,000	100,000
Computer for Maintenance	2,500	0	0	0	0	0
Washwater Transfer Sludge Pumps	0	0	30,000	30,000	30,000	30,000
Influent Mag Flow Meter	0	0	20,000	0	0	0
Filter Control Rehab	0	0	150,000	0	0	0
Pond Dredging	0	0	125,000	0	0	0
Filter Bed Replacement	0	0	75,000	0	75,000	0
Vacuum Press Replacement	0	0	0	200,000	200,000	0
Delroyd Gear Box	0	0	0	33,000	33,000	33,000
East Naples GST Painting and Sealing	0	0	0	300,000	0	0
Radiators for Plant Generators	0	0	0	0	250,000	0
Water Production	1,182,500	54,000	500,000	663,000	688,000	163,000
Water Distribution						
10L02 Water Transmission Mains	500,000	750,000	500,000	500,000	500,000	500,000
10L60 AC Improvements for Utilities Facility	0	323,000	0	0	0	0
Service Truck Replacements	40,000	0	70,000	70,000	70,000	70,000
Awning Extension	0	0	15,000	85,000	0	0
GG Blvd Expansion (Wilson to Desoto)	0	0	500,000	250,000	250,000	0
Dump Truck Replacement	0	0	0	0	85,000	0
Water Distribution	540,000	1,073,000	1,085,000	905,000	905,000	570,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
Wastewater Treatment						
10M05 Aeration Basin	0	100,000	100,000	100,000	100,000	0
10M07 WWTP Pumps	75,000	100,000	100,000	100,000	120,000	120,000
10M20 Belt Press Improvements	0	115,000	0	0	0	0
10M25 Infrastructure Repairs	0	200,000	150,000	100,000	100,000	100,000
10M34 Sludge Loader	0	95,000	0	0	96,000	0
10M40 Walk-in Cooler Replacement	0	32,000	0	0	0	0
10M45 Scum Line	0	67,000	0	0	0	0
Grit Chamber Repairs	220,000	0	0	0	0	0
Variable Frequency Drives	300,000	0	0	0	0	0
Return Pump Containment	55,000	0	0	0	0	0
Air Blowers	0	0	0	78,000	78,000	78,000
Barscreen Replacement	0	0	0	0	0	175,000
Switchgear #1	0	0	0	0	0	150,000
Wastewater Treatment	650,000	709,000	350,000	378,000	494,000	623,000
Wastewater Collections						
10N04 Replace Sewer Mains, Laterals, etc.	750,000	625,000	700,000	700,000	700,000	700,000
10N35 TV Camera & Equipment	0	20,000	0	0	0	0
10N40 Sanitary Sewer Installation	0	125,000	1,036,000	0	0	0
Lateral Liner Equipment	40,000	0	0	0	0	0
Service Truck Replacements	0	0	70,000	70,000	70,000	70,000
TV Truck Replacement	0	0	160,000	0	0	0
Dump Truck Replacement	0	0	0	75,000	0	0
Combination Jet/Vacuum Truck	0	0	0	0	300,000	0
Wastewater Collections	790,000	770,000	1,966,000	845,000	1,070,000	770,000
Utilities Maintenance						
10X01 Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000	150,000
10X02 Pump Station Conversions	250,000	250,000	250,000	250,000	250,000	250,000
10X03 Wet Well Relining	45,000	50,000	50,000	50,000	50,000	50,000
10X04 Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000	200,000
10X07 L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000	60,000
10X15 Equipment Storage Awning	0	45,000	-	-	-	-
10X20 Odor Control System	0	36,000	84,000	-	-	-
Service Trucks	150,000	-	65,000	65,000	70,000	70,000
Utilities Maintenance	855,000	791,000	859,000	775,000	780,000	780,000
Water/Sewer Construction Fund						
10K53 Alt. Water Supply-ASR Wellfield	3,400,000	1,275,000	1,275,000	1,425,000	0	9,857,500
10K55 Alt. Water Supply-Golden Gate Canal	0	1,300,000	400,000	1,500,000	1,650,000	0
Water/Sewer Construction	3,400,000	2,575,000	1,675,000	2,925,000	1,650,000	9,857,500
TOTAL WATER/SEWER FUNDS	7,417,500	5,972,000	6,435,000	6,491,000	5,587,000	12,763,500
BUILDING PERMITS FUND						
Vehicle Replacement Inspector	0	0	20,000	20,000	0	20,000
File Management System	0	0	25,000	0	0	0
Air Conditioning System Upgrade	0	0	450,000	0	0	0
Computer Room Fire Suppression	15,000	0	0	0	0	0
Laptops	17,500	0	25,000	0	0	0
TOTAL BUILDING PERMITS FUND	32,500	0	520,000	20,000	0	20,000
EAST NAPLES TAXING DISTRICT						
Dredging	0	0	2,800,000	0	0	0
TOTAL EAST NAPLES BAY TAXING FUND	0	0	2,800,000	0	0	0
MOORINGS BAY TAXING DISTRICT						
Doctors Pass Post Dredging Monitoring	800,000	0	0	0	0	0
TOTAL MOORINGS BAY TAXING FUND	800,000	0	0	0	0	0

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
COMMUNITY REDEVELOPMENT AGENCY FUND						
River Park Implementation	150,000	0	350,000	250,000	250,000	150,000
5th Ave. S. Lighting Implementation	220,000	0	1,800,000	0	0	0
Lake Manor Park	0	0	235,000	0	0	0
6th Ave. N. Lighting	0	0	109,000	0	0	0
3rd Av. S. Improvements	0	0	0	150,000	750,000	750,000
Central Avenue Improvements	0	0	150,000	800,000	800,000	0
Four Corners Intersection	0	0	0	200,000	0	0
Special Features Gateway (2015)	0	0	0	0	0	0
Special Features Cultural Plaza (2016)	0	0	0	0	0	0
Sugden Plaza Resurfacing	40,000	0	0	0	0	0
5th Ave. N. Improvements (grant)	95,000	0	0	0	0	0
TOTAL CRA FUND	505,000	0	2,644,000	1,400,000	1,800,000	900,000
STREETS & TRAFFIC FUND (Fund 390)						
10U02 Gulf View Middle School Sidewalk	0	384,000	0	0	0	0
10U28 Pavement Management Program	500,000	500,000	500,000	500,000	500,000	500,000
10U29 Sidewalk Repair & Improvements	250,000	250,000	100,000	100,000	100,000	100,000
Mooring Line Drive Bridge Repairs	150,000	0	0	0	0	0
Park Shore Bridge Repair	100,000	0	0	0	0	0
Lake Park Elementary Sidewalk	0	0	50,000	318,000	0	0
Alley Improvement Program	60,000	0	50,000	0	50,000	0
Traffic Signal Improvements	0	0	175,000	150,000	155,000	160,000
Lift Truck	0	0	90,000	0	0	0
Traffic Van	0	0	0	40,000	0	0
Annual Street Improvement Program	100,000	0	0	0	0	0
Bike Path Master Plan Implementation	50,000	0	0	0	0	0
TOTAL STREETS & TRAFFIC FUND	1,210,000	1,134,000	965,000	1,108,000	805,000	760,000
SOLID WASTE FUND (Fund 450)						
Front Loading Refuse Truck	210,000	0	215,000	0	230,000	0
Rear Loading Refuse Truck	180,000	0	0	190,000	0	195,000
Satellite Collection Vehicle	28,000	0	30,000	30,000	30,000	30,000
TOTAL SOLID WASTE FUND	418,000	0	245,000	220,000	260,000	225,000
STORMWATER FUND (Fund 470)						
10V02 Citywide Stormwater Drainage	450,000	500,000	700,000	600,000	500,000	500,000
10V26 Basin V Stormwater System	1,250,000	1,200,000	1,000,000	1,000,000	1,000,000	0
Basin III Stormwater System	400,000	0	500,000	750,000	500,000	0
Beach Outfall Removal	0	0	0	0	0	1,250,000
Citywide Lake Maintenance	0	0	0	0	0	750,000
Pickup Replacement	0	0	35,000	0	0	0
Street Sweeper Replacement	0	0	0	225,000	0	0
Service Truck Replacement	0	0	0	0	75,000	0
Vac Truck Replacement	0	0	0	0	295,000	0
New Upper Gordon River	750,000	0	0	0	0	0
Riverside Circle Marsh	200,000	0	0	0	0	0
Cove Pump Station	1,750,000	0	0	0	295,000	0
TOTAL STORMWATER FUND	4,800,000	1,700,000	2,235,000	2,575,000	2,665,000	2,500,000
BEACH FUND (Fund 430)						
10R03 Beach Access Rehab Program	0	25,000	25,000	30,000	35,000	35,000
Beach Truck Replacement	0	0	22,000	0	0	0
Replace Meter Specialist Vehicle	19,100	0	0	0	0	0
Beach Patrol ATV Replacement	0	0	0	0	5,500	0
TOTAL BEACH FUND	19,100	25,000	47,000	30,000	40,500	35,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
TENNIS FUND (Fund 480)						
10G01 Tennis Court Light Pole Repairs	0	20,000	20,000	0	0	0
Tennis Center-upper decking	16,000	0	0	0	0	0
TOTAL TENNIS FUND	16,000	20,000	20,000	0	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (Fund 130)						
10C04 River Park Community Center	111,802	111,802	0	0	0	0
10C50 Cambridge/Perry Park Improvement		140,365	0	0	0	0
TOTAL CDBG	111,802	252,167	0	0	0	0
DOCK FUND (Fund 460)						
Tank Replacement	300,000	0	0	0	0	0
TOTAL DOCK FUND	300,000	0	0	0	0	0
TECHNOLOGY SERVICES (Fund 520)						
10T01 PC Replacement Program	45,000	120,000	45,000	120,000	60,000	60,000
10T02 Server Replacement Program	55,000	45,000	45,000	45,000	45,000	45,000
10T04 Printer Replacement Program	15,000	10,000	10,000	10,000	10,000	10,000
10T06 Network Infrastructure Replacement	8,000	15,000	15,000	15,000	15,000	15,000
Plasmon Optical NAS	10,660	0	0	0	0	0
VisionAir Service (Police & Fire)	11,200	0	0	0	0	0
Redundant Storage Network	104,000	0	0	0	0	0
IBM iSeries Replacement	0	0	0	0	115,000	0
Enterprise Data Vault Archive	0	0	41,000	0	0	0
TOTAL TECHNOLOGY SERVICES	248,860	190,000	156,000	190,000	245,000	130,000
EQUIPMENT SERVICES FUND (Fund 530)						
10S02 Fire Suppression System Improv.		40,000	0	0	0	0
Truck Lift	40,000	0	0	0	0	0
TOTAL EQUIPMENT SERVICES	40,000	40,000	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	18,142,787	10,162,667	18,384,085	13,811,720	12,923,900	17,924,285

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 09-12512. 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 was one addition to the list of outstanding debt during FY 08-09. A loan in the amount of \$6.8 million was issued for the new parking garage, a CRA project that started in FY07-08. The loan closed in October 2008, with the first payment due in March 2009.

Debt Issuance Procedures

Before the issuance of debt, 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'. Since these debt instruments have either been defeased or refunded, the city no longer has an active debt rating.

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	9/30/06	9/30/07	9/30/08
	(Low*)			
GO Debt Per Capita	\$1,000	\$192	\$173	\$156
as a % of Taxable Property Value	3%	0.03%	0.02%	0.02%
Debt Service as a % of General Fund Expenditures	5%	2.00%	2.01%	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

There is no limit established by either the City or the State on the amount of debt the city may incur. As of September 30, 2009 the City had \$37.6 million of debt outstanding.

General Obligation Bonds

The City of Naples has one outstanding general obligation bond (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. The bond is related to the Naples Preserve. Listed below is the outstanding principal GO balance:

- \$3.17 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:

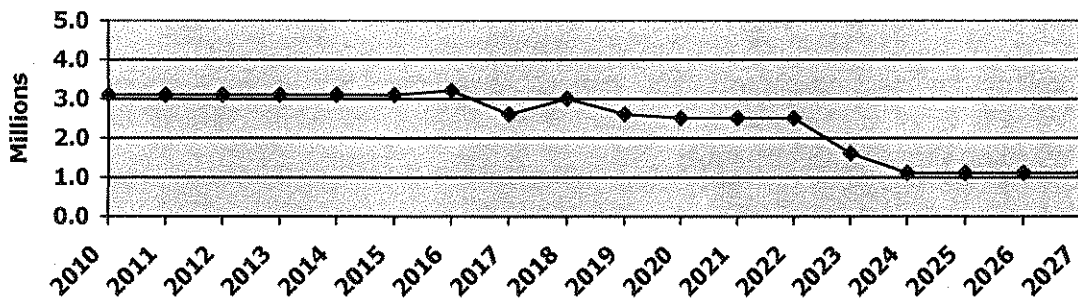
- \$8.755 million - Public Service Tax Revenue Bonds, Series 2001 issued to finance the cost to acquire certain municipal recreation facilities improvements in the City, to refund all of the City's Public Service Tax Revenue Bonds, Series 1997, and to fund the reserve fund for the Series 2001 Bonds. Final maturity date July 1, 2021.

City of Naples, Florida

Debt Administration Overview

- \$4.555 million - Redevelopment Revenue and Refunding Bonds, Series 2003 issued for the purpose of financing a portion of the cost of the design, installation, construction and reconstruction of street, public rights-of-way, drainage improvements and related improvements within its community redevelopment agency, and to refinance the outstanding Redevelopment Revenue Bonds, Series 1998. Final maturity date December 1, 2021.
- \$6.558 million - Redevelopment Revenue Bonds, Series 2008 issued for the purpose of financing a parking garage. Final maturity date September 1, 2023.
- \$9,208,456 Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$5,353,329 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, 2009, the City of Naples had a total of \$18.1 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	09/30/2009 Balance	Final Payment Date
Storm Water	2,557,149	06/15/2021
Wastewater	13,423,798	04/15/2018
Wastewater	522,748	04/15/2018
Port Royal Water Tank	1,612,924	10/15/2021
Total	\$ 18,116,619	

City of Naples, Florida

Debt Administration Overview

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 09-10.

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>
2010	\$2,242,504	\$1,499,917	\$3,742,421
2011	\$2,349,320	\$1,411,287	\$3,760,607
2012	\$2,436,956	\$1,318,935	\$3,755,891
2013	\$2,546,444	\$1,221,189	\$3,767,633
2014	\$2,651,815	\$1,118,912	\$3,770,727
2015	\$2,769,103	\$1,011,379	\$3,780,482
2016	\$2,267,343	\$910,477	\$3,177,820
2017	\$2,358,568	\$816,370	\$3,174,938
2018	\$2,455,819	\$718,084	\$3,173,903
2019	\$2,555,132	\$615,451	\$3,170,583
2020	\$2,655,548	\$507,818	\$3,163,366
2021	\$2,764,108	\$395,706	\$3,159,814
2022	\$1,893,855	\$287,985	\$2,181,840
2023	\$1,535,835	\$214,224	\$1,750,059
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	\$1,087,028	\$40,872	\$1,127,900
Totals	\$37,599,785	\$12,441,895	\$50,041,680

Includes Public Service Tax (Series 2001 Tennis and Parks)
 General Obligation Series 2004
 CRA (Series 2003 and Series 2008)
 Water Sewer (Series 2007 A & B)

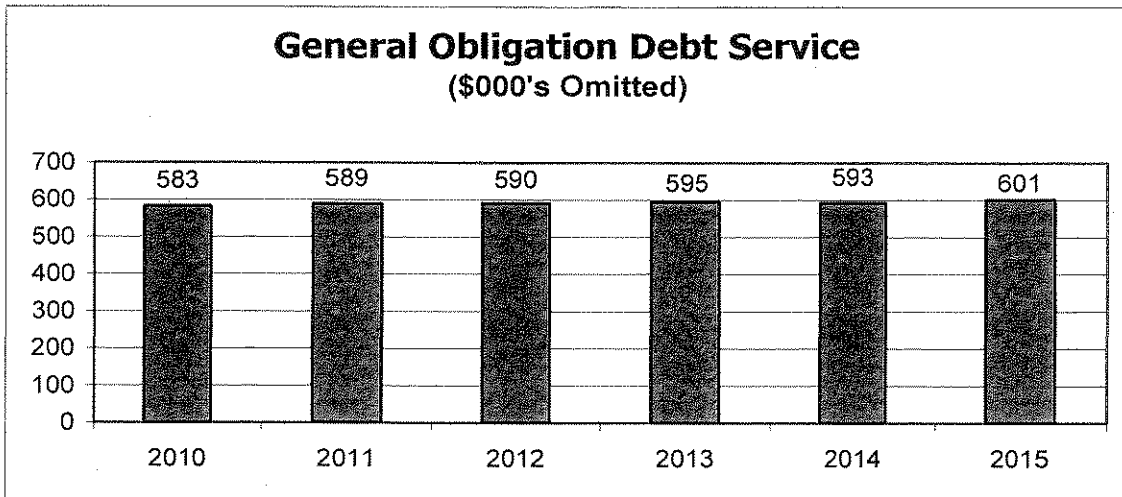
CITY OF NAPLES

**GENERAL OBLIGATION DEBT
SUMMARY**

SERIES 2004	Authorized and Issued: \$3,170,000 Amount Outstanding - 9/30/09 \$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%
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<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$380,928	\$3,550,928

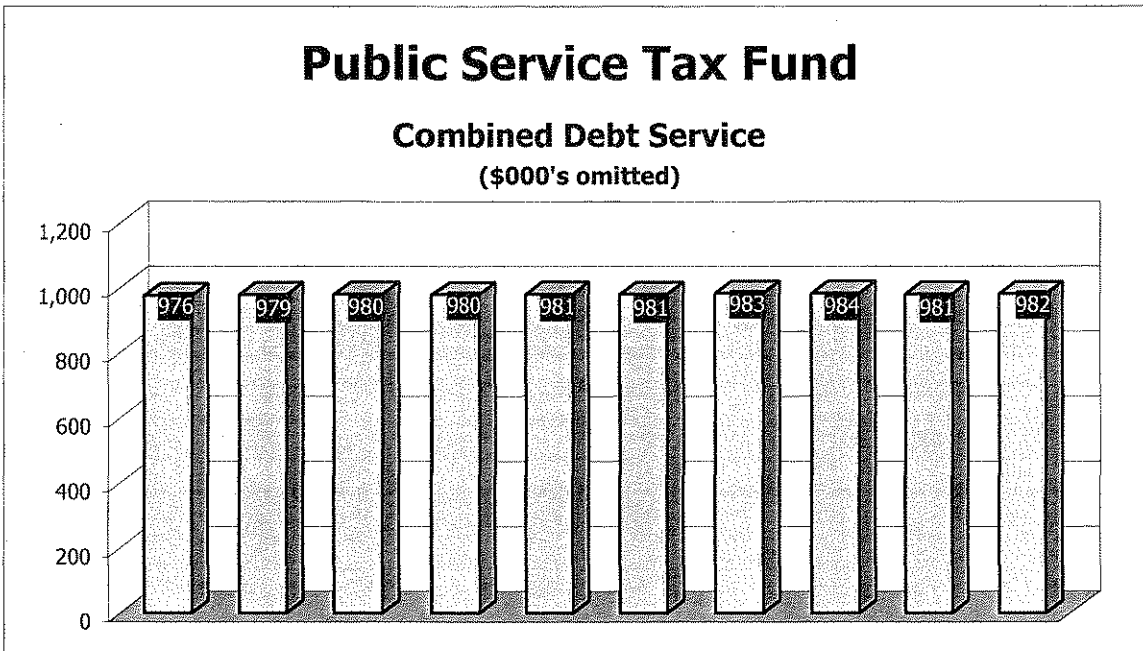
Purpose: Purchase of Fleischmann Property now called Naples Preserve



CITY OF NAPLES

**PUBLIC SERVICE TAX
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	8,755,000	3,003,375	11,758,375



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
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
Total	\$8,405,000	\$2,944,714	\$11,349,714

Purpose: Funding for parks capital projects.

Tennis Fund Allocation	Type: Revenue Bonds 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
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
Total	\$350,000	\$58,661	\$408,661

CITY OF NAPLES

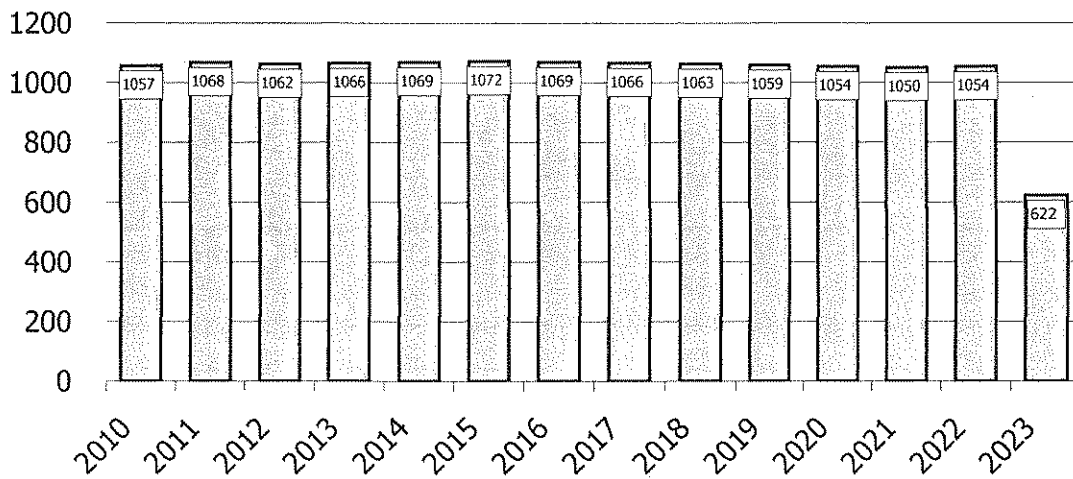
**REDEVELOPMENT FUND (CRA)
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	632,000	425,300	1,057,300
2011	667,000	400,533	1,067,533
2012	687,000	375,073	1,062,073
2013	718,000	347,911	1,065,911
2014	749,000	319,925	1,068,925
2015	781,000	290,747	1,071,747
2016	808,000	260,663	1,068,663
2017	837,000	229,061	1,066,061
2018	866,000	196,564	1,062,564
2019	896,000	162,934	1,058,934
2020	926,000	128,217	1,054,217
2021	958,000	92,164	1,050,164
2022	990,000	63,941	1,053,941
2023	598,000	24,159	622,159
Totals	\$11,113,000	\$3,317,192	\$14,430,192

This includes: Series 2003 Redevelopment
Series 2008 Redevelopment

CRA Debt Service (\$000's Omitted)



CITY OF NAPLES
REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003

Type: Revenue Bonds
 Authorized and Issued: \$5,925,000
 Amount Outstanding - 09/30/09 \$4,555,000
 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>
2010	275,000	160,357	435,357
2011	295,000	150,013	445,013
2012	300,000	139,581	439,581
2013	315,000	128,054	443,054
2014	330,000	116,349	446,349
2015	345,000	104,099	449,099
2016	355,000	91,629	446,629
2017	365,000	78,329	443,329
2018	375,000	64,900	439,900
2019	385,000	51,107	436,107
2020	395,000	37,034	432,034
2021	405,000	22,434	427,434
2022	415,000	7,552	422,552
Totals	\$4,555,000	\$1,151,438	\$5,706,438

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

CITY OF NAPLES
REDEVELOPMENT REVENUE NOTE, SERIES 2008

Type: Revenue Bonds
 Authorized and Issued: \$6,860,000
 Amount Outstanding - 09/30/09 \$6,558,000
 Dated: October 16, 2008
 Final Maturity: September 1, 2023
 Principal Payment: September 1
 Interest Payment: March 1, September 1
 Interest Rate: 4.04%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	357,000	264,943	621,943
2011	372,000	250,520	622,520
2012	387,000	235,492	622,492
2013	403,000	219,857	622,857
2014	419,000	203,576	622,576
2015	436,000	186,648	622,648
2016	453,000	169,034	622,034
2017	472,000	150,732	622,732
2018	491,000	131,664	622,664
2019	511,000	111,827	622,827
2020	531,000	91,183	622,183
2021	553,000	69,730	622,730
2022	575,000	56,389	631,389
2023	598,000	24,159	622,159
Totals	\$6,558,000	\$2,165,754	\$8,723,754

Purpose: Construction of Municipal Parking Facility in Redevelopment Area

CITY OF NAPLES

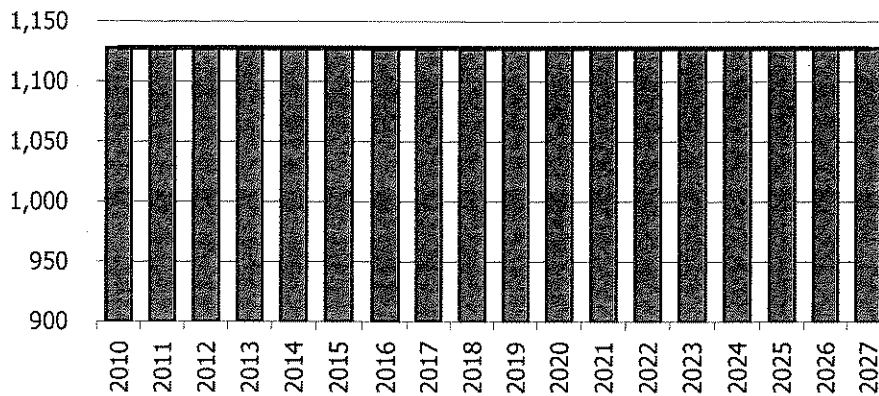
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	1,087,028	40,872	1,127,900
Totals	\$14,561,785	\$5,740,400	\$20,302,185

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 - 9/30/09 \$9,208,456
 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>
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	691,428	26,551	717,979
Totals	\$9,208,456	\$3,715,159	\$12,923,615
New Projects			

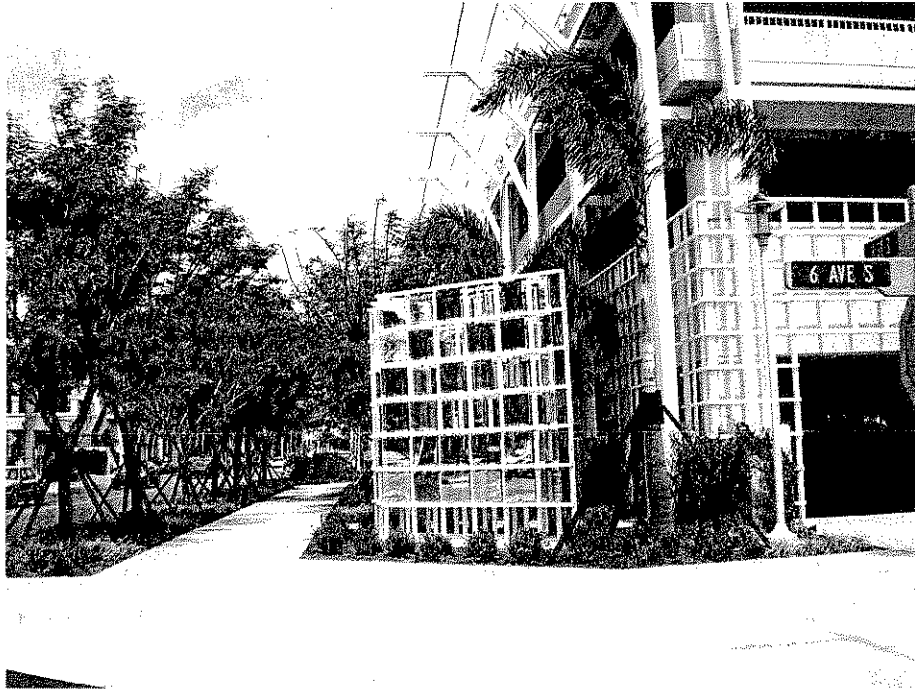
CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007B

Type: Revenue Bonds
 Authorized and Issued: \$5,819,677
 Amount Outstanding - 9/30/09 \$5,353,329
 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>
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	395,600	14,321	409,921
Totals	\$5,353,329	\$2,025,240	\$7,378,569

Pay off short term loan for the irrigation line extension project



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Supplemental Information



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.

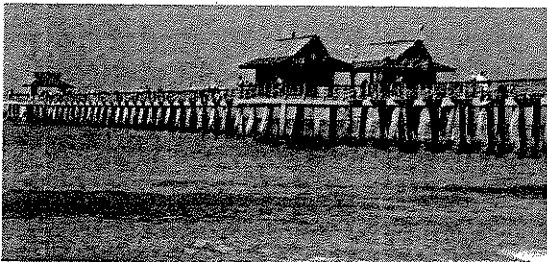
The City of Naples is located on the Gulf of Mexico in Southwest Florida, and it is the cultural and activity center of Collier County. Still, the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

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 State 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

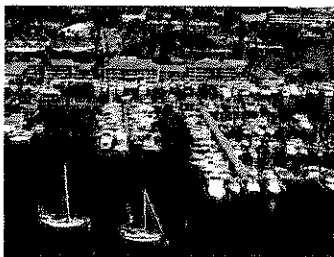
General Information (continued)

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

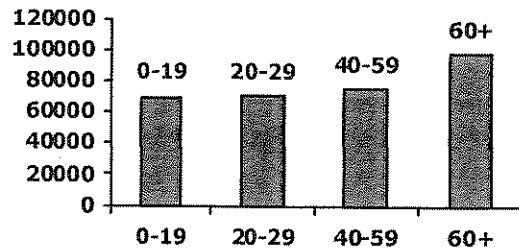
General Information (continued)

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 (2008) 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 \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.5% male, and 49.5% 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**

Employer	Employees
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)

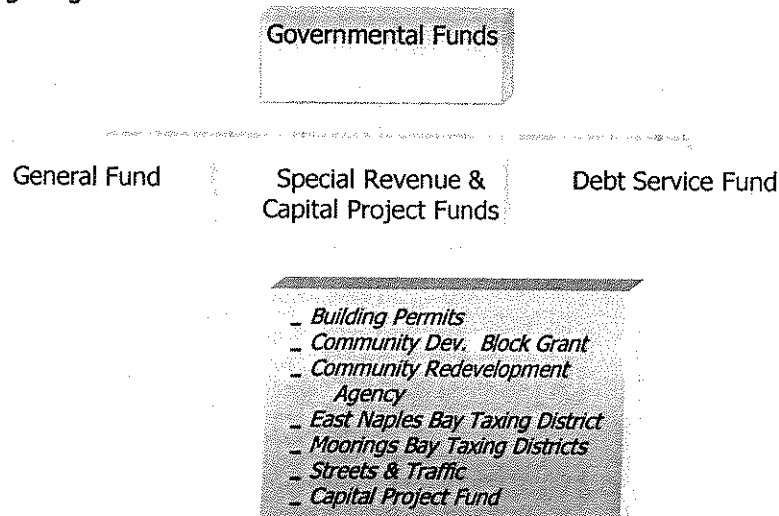
The City is the recipient of many awards. Below is a list of many of its recent achievements.

- 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
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- 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)

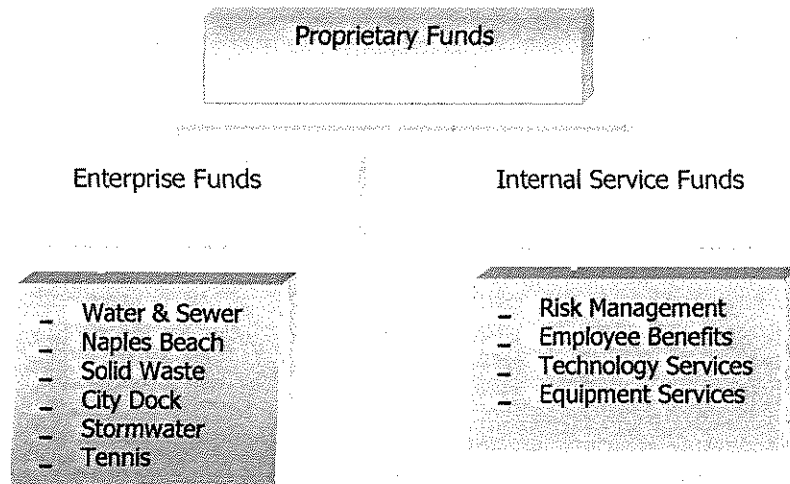
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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:



General Information (continued)

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

Water and Sewer Fund is the largest fund in the City. It provides 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.

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	Natural Resources	Support external environmental education efforts pertaining to Naples Bay, Keewaydin Island , Naples Pier and surrounding natural environment
	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	Planning	Planned Developments – increase minimum area requirements and provide alternate process
	Natural Resources	Implement City's Energy Action Plan; Green Business Certification and alternative energy
	Streets	Provide support services to maximize the service life of City infrastructure

(c)	Establish more open and green space in the City	<p>Planning</p> <p>Community Services</p> <p>Community Services</p> <p>Streets</p>	<p>D-Downtown District – amend parking, open space ordinances</p> <p>Acquire undeveloped property for Land Conservation Program</p> <p>Maintain a citywide Urban Tree Forest</p> <p>Install aerators and fountains to improve water quality in lakes</p>
3 Maintain an extraordinary quality of life for residents			
		<p>Police</p> <p>CRA</p>	<p>Install call mapping software to improve location and tracking of wireless and landline 911 calls</p> <p>Continue River Park Neighborhood Improvements</p>
(a)	Maintain and improve public amenities for residents	<p>Dock</p> <p>Beaches</p> <p>Tennis</p> <p>Utilities</p>	<p>Implement a business plan addressing cost recovery strategies and a successful marketing program</p> <p>Ensure beach and waterway amenities are accessible and provide a positive image</p> <p>Provide a full programmed municipal tennis center</p> <p>Rehab and develop projects on 10 raw water wells and water mains</p>
(b)	Promote community health	<p>Building Permits</p> <p>Risk Mgmt</p> <p>Tech Services</p>	<p>Educate general public on basic building and zoning changes</p> <p>Increase communication of safety related issues/topics through newsletters</p> <p>Develop application for public to street and alley maintenance</p>
(c)	Enhance mobility in the city	<p>Streets</p> <p>CRA</p>	<p>Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways</p> <p>Improve pedestrian crossing at 4 Corners</p>
(d)	Maintain and enhance public safety	<p>Police & Fire</p> <p>Stormwater</p>	<p>Provide high quality law enforcement, fire protection, medical rescue and emergency preparedness services</p> <p>Install flap gates and other backflow presenters to minimize tidal backflows into the storm sewer system.</p>

4 Strengthen the economic health and vitality of the City		
Police & Fire		Review and revise the City's Emergency Operation Plan with all City departments
Water & Sewer		Complete rehab and development projects on 7 raw water wells to improve galls per minute yields
Finance		Convert utility bills to email notification
Equipment Maintenance		Provide monthly reports identifying productivity of mechanics
Solid Waste		Distribute "garbage grams" informing homeowners of proper recycling and solid waste procedures

5 Maintain and enhance governance capacity for public service and leadership		
Planning		Provide electronic submittal of petition package materials
City Manager		Strengthen effective Manager/Council relationship through professional and consistent communication
All Departments		Improve website information
Finance		Publish and submit to GFOA's Award Program the FY 2009 CAFR and FY 2010 Budget
Human Resources		Revise Personnel Policies & Procedures Manual to ensure compliance with current laws and procedures

Agenda Item 2-b (1)
Special Meeting of 9/16/09

ORDINANCE 09- 12516

AN ORDINANCE DETERMINING AND FIXING THE 2009 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 2, 2009, 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 \$16,383,741,720;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the City of Naples is 1.1800, which is 2.58% under rolled-back millage rate.

Section 2. That the voted debt service millage for the City of Naples is 0.0375.

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	
1.1800 mills.	\$18,366,174
Voted Debt Service	
0.0375 mills.	\$583,671

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 adoption at second reading.

Ordinance 09-12516

Page 2

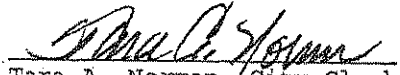
APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.



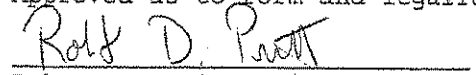
Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12516

Date filed with City Clerk: 9-17-09

Agenda Item 2-b(2)
 Special Meeting of 9/16/09

ORDINANCE 09- 12519

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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 PUBLIC SERVICE TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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 July 31, 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 17, 2009, 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 2009-10 budget on September 2, 2009, and September 16, 2009, 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 2009-10 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	\$21,413,700
Licenses and Permits	\$4,291,700
Intergovernmental Revenue	\$3,017,119
Charges for Services	\$5,616,686
Fines & Forfeits	\$355,000
Miscellaneous Income	\$691,218
Total	\$35,385,423

Expenditures

Mayor and City Council	342,238
City Attorney	646,782
City Clerk	535,949
City Manager's Office	1,002,179
Planning	584,624
Finance Department	1,747,654
Police & Fire Dept	19,416,366
Community Services	7,220,092
Human Resources	519,985
Non Departmental Other	2,683,922
Contingency	617,749
Transfers	67,883
Total	<u>\$35,385,423</u>

(b) Public Service Tax Fund

Revenues

Taxes	\$2,958,704
Miscellaneous Income	<u>1,082,300</u>
Total	<u>\$4,041,004</u>

Expenditures

Debt Service	2,548,864
Transfers Out	<u>1,488,087</u>
TOTAL	<u>\$4,036,951</u>

(c) Special Revenue/Capital Funds:

(1) Community Development Block Grant Fund

Revenues

Intergovernmental Revenue	<u>\$252,167</u>
Total	<u>252,167</u>

Expenditures

CDBG Projects and Expenses	<u>252,167</u>
TOTAL	<u>\$252,167</u>

(2) Building Permits Fund

Revenues

Licenses and Permits	\$2,095,100
Charges for Services	274,807
Miscellaneous Revenue	<u>54,000</u>
Total	<u>2,423,907</u>

Expenditures

Total Building Permits Department	<u>\$2,600,432</u>
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Use of Fund Balance	\$176,516
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(3) Capital Projects Fund

Revenues

Transfers In	\$1,572,572
Intergovernmental Revenue	20,000
Miscellaneous Revenue	<u>126,200</u>
Total	<u>1,718,772</u>

Expenditures	
Transfers Out	1,291,745
Capital Expenditures	829,500
Total	<u>\$2,121,245</u>

Use of Fund Balance	\$402,473
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(4) Community Redevelopment Agency

Revenues	
Taxes	\$712,226
Intergovernmental Revenue	2,121,468
Miscellaneous Revenue	41,883
Total	<u>2,875,577</u>

Expenditures	
CRA Admin., Debt & Capital	1,878,553
CRA Law Enforcement	316,153
CRA Maintenance	442,099
Total	<u>\$2,636,805</u>

(5) Streets & Traffic

Revenues	
Taxes	\$1,320,000
Intergovernmental Revenue	715,358
Miscellaneous Revenue/Transfers	1,206,835
Total	<u>3,242,193</u>

Expenditures	
Streets & Traffic Operations	2,008,080
Capital	1,534,000
Total	<u>\$3,542,080</u>

Use of Fund Balance	\$299,887
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(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund

Revenues	
Charges for Services	30,081,120
Miscellaneous Revenue	549,200
Total	<u>30,630,320</u>

Expenditures	
Administration	5,303,920
Debt	3,043,601
Water Production	6,276,806
Water Distribution	2,173,933
Wastewater Treatment	3,932,051
Wastewater Collection	1,472,442
Utilities Maintenance	1,787,404
Customer Service	186,691
Capital Projects	7,457,000
Total	<u>\$31,633,848</u>

Use of Fund Balance	\$1,003,528
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(2) Naples Beach Fund	
Revenues	
Intergovernmental Revenue	\$550,500
Charges for Services	691,000
Fines	266,000
Miscellaneous Revenue	13,240
Total	<u>1,520,740</u>
Expenditures	
Beach Fund	<u>1,334,505</u>
Total	\$1,334,505

(3) Solid Waste Fund	
Revenues	
Charges for Services	\$6,209,200
Miscellaneous Revenue	91,250
Total	<u>6,300,450</u>
Expenditures	
Solid Waste Expenditures	<u>6,098,187</u>
Total	\$6,098,187

(4) City Dock Fund	
Revenues	
Charges for Services	\$1,150,000
Miscellaneous Revenue	5,900
Total	<u>1,155,900</u>
Expenditures	
City Dock Expenditures	<u>965,617</u>
Total	\$965,617

(5) Stormwater Fund	
Revenues	
Charges for Services	\$3,850,000
Miscellaneous Revenue	41,548
Total	<u>3,891,548</u>
Expenditures	
Stormwater Expenditures	1,336,293
Capital	<u>2,400,000</u>
Total	\$3,736,293

(6) Tennis Fund	
Revenues	
Charges for Services	\$476,700
Miscellaneous Revenue	125,000
Total	<u>601,700</u>
Expenditures	
Tennis Expenditures	524,227
Capital	<u>20,000</u>
Total	\$544,227

7) Water/Sewer Bond Fund	
Revenues	
Intergovernmental Revenue	\$400,000
Miscellaneous Revenue	<u>15,400</u>
Total	415,400
Expenditures	
Capital	<u>2,575,000</u>
Total	\$2,575,000
Use of Fund Balance	\$2,159,600

(e) For the Internal Service Funds, the following amounts shall be appropriated:

Self Insurance/Risk Management	\$2,717,276
Employee Benefits	\$6,155,521
Technology Services	\$2,008,253
Equipment Services	\$2,225,682

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 2009 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2009-10 budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2009-10 require City Council approval by 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, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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.

Ordinance 09- 12519

- 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 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 immediately upon adoption at second reading.

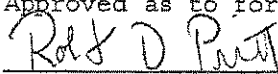
APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.


 Bill Barnett, Mayor

Attest:


 Tara A. Norman, City Clerk

Approved as to form and legality:

 Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12519

Date filed with City Clerk: 9-17-09

Ordinance 09- 12519

Page 7

Appendix A

This was the 108-page Capital Improvement Plan document that was presented to Council in June 2009.

(On file in the City Clerk's Office)

**APPENDIX B Total Budget
Fiscal Year 2009-10**

Fund Title	Actual 09/30/2008 Fund Balance	Projected 09/30/2009 Fund Balance	FY 09-10 Revenues	Budget Expenditures	Net Change	Budgeted 09/30/2010 Fund Balance
General Fund	10,802,146	10,551,724	35,385,423	35,385,423	0	10,551,724
Special Revenue Funds						
Building Permits (110)	5,341,014	4,423,100	2,423,907	2,600,423	(176,516)	4,246,584
Comm. Dev. Block Grant (130)	(771)	0	252,167	252,167	0	0
Utility Tax/ Debt Service (200)	978,483	1,221,483	4,041,004	4,036,951	4,053	1,225,536
Capital Projects Fund (340)	5,469,086	4,684,366	1,718,772	2,121,245	(402,473)	4,281,893
East Naples Bay District (350)	794,808	823,925	216,350	255,220	(38,870)	785,055
Moorings Bay District (360)	957,753	979,103	44,305	50,220	(5,915)	973,188
Community Redevelopment (380)	(271,501)	2,725,397	2,875,577	2,636,805	238,772	2,964,169
Streets and Traffic (390)	4,906,365	3,418,019	3,242,193	3,542,080	(299,887)	3,118,132
Total Special Revenue Funds	18,175,237	18,275,393	14,814,275	15,495,111	(680,836)	17,594,557
Enterprise Funds						
Water and Sewer (420)	1,447,724	12,982,213	30,630,320	31,633,848	(1,003,528)	11,978,685
Naples Beach Fund (430)	574,040	679,225	1,520,740	1,334,505	186,235	865,460
Water/Sewer Capital Fund (440)	8,310,854	3,288,315	415,400	2,575,000	(2,159,600)	1,128,715
Solid Waste Fund (450)	4,098,694	4,058,691	6,300,450	6,098,187	202,263	4,260,954
City Dock Fund (460)	137,631	6,068	1,155,900	965,617	190,283	196,351
Storm Water Fund (470)	2,824,113	2,311,706	3,891,548	3,736,293	155,255	2,466,961
Tennis Fund (480)	205,660	87,527	601,700	544,569	57,131	144,658
Total Enterprise Funds	17,598,716	23,413,745	44,516,058	46,888,019	(2,371,961)	21,041,784
Internal Service Funds						
Risk Management (500)	1,372,496	1,395,494	2,610,055	2,717,276	(107,221)	1,288,273
Employee Benefits (510)	1,535,560	1,487,619	5,930,305	6,155,521	(225,216)	1,262,403
Technology Services (520)	835,264	783,114	1,794,269	2,008,253	(213,984)	569,130
Equipment Services (530)	(6,832)	39,553	2,326,526	2,225,682	100,844	140,397
Total Internal Service Funds	3,736,488	3,705,780	12,661,155	13,106,732	(445,577)	3,260,203
TOTAL	50,312,587	55,946,642	107,376,911	110,875,285	(3,498,374)	52,448,268

Agenda Item 2-d (1)
Special Meeting Of 09/16/09

ORDINANCE 09- 12522

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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, 2009, AND ENDING SEPTEMBER 30, 2010; 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 2009-10 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, 2009, and ending September 30, 2010 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, 2010, 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 \$255,220

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval by 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, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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.

Ordinance 09- 12522

- 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 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 adoption at second reading.

APPROVED AT FIRST READING THIS 2nd DAY OF SEPTEMBER, 2009.


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 16TH DAY OF SEPTEMBER, 2009.


 Bill Barnett, Mayor

Attest:


 Tara A. Norman, City Clerk

Approved as to form and legality:


 Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12522

Date filed with City Clerk: 9-17-09

ORDINANCE 09-12523

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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, 2009, AND ENDING SEPTEMBER 30, 2010; 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 workshops and public hearings on the fiscal year 2009-10 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, 2009, and ending September 30, 2010 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, 2010, 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 \$50,220

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval by 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, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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.

Ordinance 09- 12523

- 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 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 adoption at second reading.

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

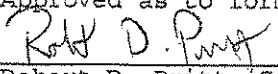
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 16TH DAY OF SEPTEMBER, 2009.



 Bill Barnett, Mayor

Attest:


 Tara A. Norman, City Clerk

Approved as to form and legality:


 Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12523

Date filed with City Clerk: 9-17-09

Agenda Item 2-c (1)
Special Meeting of 09/16/09

ORDINANCE 09- 12520

AN ORDINANCE DETERMINING AND FIXING THE 2009 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 2, 2009, 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 \$438,656,238.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the East Naples Bay Special Taxing District is .5000, which is 13% under 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	
0.5000 mills	\$208,362

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 adoption at second reading.

Ordinance 09- 12520

Page 2

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.




Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk

M:\REF\COUNCIL\ORD\2009\09- 12520

Approved as to form and legality:


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-17-09

ORDINANCE 09-12521

AN ORDINANCE DETERMINING AND FIXING THE 2009 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 2, 2009, 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 \$1,556,896,673;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the Moorings Bay Special Taxing District is .0237, 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	
0.0237 mills	\$35,054

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 adoption at second reading.

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

Ordinance 09-12521

Page 2

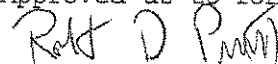
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.


Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12521

Date filed with City Clerk: 9-17-09

RESOLUTION 09-12512

A RESOLUTION AMENDING THE FINANCIAL POLICY FOR THE CITY AS ADOPTED BY RESOLUTION 08-12140; ADDING THE FUND BALANCE POLICY TO THE FINANCIAL POLICY; REPEALING AND SUPERSEDING CURRENT FINANCIAL POLICY ADOPTED BY RESOLUTION 08-12140; REPEALING AND SUPERSEDING CURRENT FUND BALANCE POLICY ADOPTED BY RESOLUTION 02-9845; 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, by Resolution 02-9845, City Council adopted the Fund Balance Policy of the City; and

WHEREAS, in September 2008, by Resolution 08-12140, 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 fund balance is hereby amended and the amended policy is attached hereto and made a part hereof.

Section 2. That Resolution 08-12140 is hereby repealed and superseded.

Section 3. That Resolution 02-9845 is hereby repealed and superseded.

Section 4. 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 16TH DAY OF SEPTEMBER, 2009.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2009\09-12512

Date filed with City Clerk: _____

The city's policy is to annually review the financial policies of the City.
An update to this policy is expected to be presented in September.

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.

The city's policy is to annually review the financial policies of the City.
An update to this policy is expected to be presented in September.

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.

The city's policy is to annually review the financial policies of the City. An update to this policy is expected to be presented in September.

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 08-11973, which was passed in March 2008. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

VI. Fund Balance Policy

1. The City shall retain a General Fund Emergency Reserve Account in an amount of 10% of the prior year General Fund Operating Budget. This account shall be adjusted within 90 days of the end of each fiscal year to be equal to 10% of the closed fiscal year's adopted operating budget. Adjustments to make the Emergency Reserve equal to 10% shall be made through the Undesignated Reserve. The purpose of this reserve account is specifically related to recovery after catastrophic events such as a hurricane.
2. In addition to the Emergency Reserve Account, the General Fund shall retain an Unassigned Fund Balance in an amount between 16% and 30% of the prior year General Fund Operating Budget. Undesignated Fund Balance, alternately called the Undesignated Reserve, is the total of all General Fund Assets, minus all General Fund Liabilities, minus all other Reserve or Designated Accounts.
3. Other reservations of fund balance shall be made in accordance with law or other requirements and shall not be included as part of the General Fund Undesignated Fund Balance.
4. If at the date of calculation, the Undesignated Fund Balance is found to be greater than 30% of the prior year General Fund Operating Budget, the excess amount shall be reported to the City Manager and Council with a recommendation for action. Recommended actions may include:
 - a. Reserve for next year's budget
 - b. Use to pay down outstanding debt
 - c. Reserve to pay down outstanding debt
 - d. Use for capital projects or other one-time costs not funded during current fiscal year
 - e. Reserve for future capital projects or other one-time costs
 - f. Use for unforeseen operating expenditures as approved by City Council.
5. If at the date of calculation, the Undesignated Reserve shall fall below the required 16%, the shortage shall be reported to the City Manager and Council. A plan shall be put in place with the next budget year to begin reserving additional funds until the minimum reserve is met.
6. If, at the date of calculation, the Undesignated Reserve is between the 16% and 30% requirement, the following year's budget may appropriate fund balance for non-recurring expenditures, to the extent that the appropriation does not reduce the Undesignated Reserve below the minimum requirement.
7. All revenues are reserves of the Building Permits fund are restricted for use by state law. The Building Permit fund shall attempt to keep a minimum fund balance of 40%. If the balance is greater than 85%, the city shall follow the action steps in 4, above.

8. The PST Debt (200) and PST Capital (340) funds are considered Capital Project funds and have no minimum unrestricted fund balance requirement.
9. There is no reserve requirement in the East Naples Bay Taxing District (Fund 350) or Moorings Bay Taxing District (Fund 360). It is assumed that revenues shall be collected at the rollback rate annually unless otherwise requested by the district's advisory board. Surplus funds shall be reserved for future dredging projects.
10. The CRA Fund (380) and the Streets Fund (390) shall keep at a minimum 16% of the prior year operating budget but not to exceed 30%, plus future capital as desired. Designating funds for future capital needs shall be annually evaluated, and may be any amount if those funds are for the purpose of future capital needs being funded on a "pay as you go" basis.
11. Non-construction Enterprise funds shall retain a minimum unrestricted net assets in an amount of 8%-16% of the annual budget plus 10% of the net capital assets from the most recent audit. Maximum unrestricted net assets shall be annually evaluated based on future capital needs.
12. Internal Service Funds shall retain sufficient Designated Fund Balance to meet any actuarially determined liability. For the Risk Management Fund, the actuarially determined liability shall follow the 90% discounted funded level. Internal Service Funds shall retain undesignated net assets in an amount of 8%-16% of annual budget plus 10% of net capital assets. The purpose of the undesignated fund balance is to fund future planned capital expenditures, and to mitigate any unusual rate fluctuations. Excess reserves shall be returned to the funds that contributed.
13. All Other Operating Funds of the City, excluding Enterprise Funds, shall retain sufficient Undesignated Fund Balance, in an amount ranging from 8% to 35%, as recommended by the City Manager or his designee. Adjustments shall be made according to the policy recommendations as with the General Fund in Sections 4, 5, and 6.



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 \$10,000 and have a useful live of two years or more.

Consumer Price Index (CPI) - Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

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.

Depreciation - A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

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

Glossary (continued)

governmental functions. These funds may be designated for a particular purpose.

Enterprise Fund – A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

Fiscal Year (FY) – Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fund Balance – The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

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 first 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

Glossary (continued)

one department to other departments within the City on a cost reimbursement basis. Examples are the Employee Benefits Fund and the Risk Management Fund.

Homestead Exemption – A statewide exception which is a deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Transfer – Payment from one fund to another fund primarily for services provided.

Internal Service Fund – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

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.

Line Item – A specific item or group of similar items defined in a unique account in the financial

records. This is the lowest level of detail at which justification is reviewed and decisions are made.

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 Neutral – To use the same millage rate as levied in the previous the previous budget year. *See Millage Rate.*

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.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

- 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.

Glossary (continued)

Operating Budget – A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

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.

-P-

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

-R-

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 – Money received by the City from external sources; income.

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.

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.

Revenue Neutral – The same property tax revenue as received during the previous budget year. *See Roll-Back Millage Rate.*

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

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.

Statute – A written law enacted by a duly organized and constituted legislative body.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

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.

Glossary (continued)

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

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
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
ERT = Emergency Response Team

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
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 = Geographic 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
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz
MPB = Municipal Planning Board

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

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 Qualifications
ROI = Return on Investment

TIF = Tax Increment Financing
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.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant