

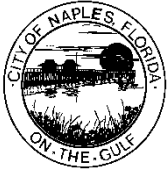
City of Naples, Florida



Proposed Budget

Fiscal Year

2015-2016



City of Naples Principal Officers



Bottom row pictured left to right: City Clerk Patricia L. Rambosk, Mayor John F. Sorey III, Councilwoman Teresa Heitmann, Vice-Mayor Margaret "Dee" Sulick, and Councilman Sam J. Saad III.

Top row pictured left to right: City Attorney Robert Pritt, Councilman Doug Finlay, Councilwoman Linda Penniman, City Manager A. William Moss, and Councilman Bill Barnett.

Department Directors

Assistant City Manager
Building Director/Building Official
Community Services Director
Finance Director
Fire Chief
Human Resources Director
Planning Director
Police Chief
Streets and Stormwater Director
Technology Services Director
Utilities Director

Roger Reinke
Craig Mole'
David M. Lykins
Ann Marie S. Ricardi
Stephen R. McInerny II
Denise K. Perez
Robin D. Singer
Thomas Weschler
Gregg Strakaluse
Mark Jackson/Selpan Interactive Inc.
Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 1, 2014. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF NAPLES, FLORIDA
Budget
Fiscal Year 2015-16
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City of Naples

OFFICE OF THE CITY MANAGER
TELEPHONE (239) 213-1030 • FACSIMILE (239) 213-1033
735 EIGHTH STREET SOUTH • NAPLES, FLORIDA 34102-6796

July 24, 2015

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

Dear Mayor and City Council:

Presented for your consideration is the proposed budget for the City of Naples for the fiscal year beginning October 1, 2015 and ending September 30, 2016. This budget provides the financial framework for the upcoming fiscal year and is the product of City Council's guidance, community input, and recommendations of the City Manager and your professional staff. The document also provides accomplishments by department as well as goals for the upcoming year.

The budget has been developed with no change in the millage rate, the seventh consecutive year at the rate of 1.18 mills. The preliminary taxable value for FY 15-16 is \$18.3 billion, compared to FY 14-15 final taxable value of \$16.9 billion, an increase of 8.2%. This represents the fourth year of an increase in taxable value for the City.

The gross budgeted expenditures in this document are \$126.3 million, compared to the FY 14-15 budget of \$132.4 million, or \$6.1 million less. This budget continues the City's efforts to ensure quality services with strategic investments in public facilities and infrastructures. It represents a balance between the responsibilities of growth, tempered with fiscal restraint.

The preparation for this budget began in March 2015 when City Council reviewed the annual Five-Year General Fund Sustainability Report. The analysis offered a longer-term perspective of the annual budgets based on projected revenues and expenditures. In May and June, City Council reviewed the proposed Five-Year Capital Improvement Program and tentatively agreed to maintain the current millage rate of 1.1800 for FY 15-16.

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

Fiscal Year 2015-16 Budget Summary

- The General Fund budgeted expenditures are \$34.9 million or \$2.0 million more than the FY 14-15 budget. This includes a \$1.0 million transfer to the Streets fund and a nearly \$400,000 increase in Community Services “level of service” repair costs, formerly budgeted in the Public Service Tax Fund.
- The budget assumes a millage rate of 1.18 for the seventh consecutive year. East Naples Bay and Moorings Bay Taxing Districts will retain their current millage rates as well, at .5000 and .0252.
- The budget includes a 2% or 3% increase for employees, depending on the collective bargaining agreements, and the cost of health insurance benefits are expected to remain the same.
- There is a net increase of seven employee positions over FY 14-15 in all funds. The General Fund budget shows a decrease of one position. One position was added to the Water Sewer fund, a part time position in the Solid Waste fund has been increased to full time, and six and a half positions have been added to the Building Permits fund (three of which were approved in October 2014), reflecting the increase in building activity in the city.
- The budget will invest more than \$26.9 million into the community with building, multi-modal transportation, parks and utility system upgrades and improvements.
 - Funds for the engineering/design of Baker Park are included in this budget with the understanding that construction will not begin until after FY 15-16. The prior year budget included the construction of Baker Park, and those capital funds have been moved out to FY 16-17 to more closely reflect the tentative construction timeline.
 - At \$4.164 million, the Central Avenue Improvements project is a major effort for FY 15-16, with its expenditures budgeted in three separate funds (Stormwater, Water Sewer, and Community Redevelopment Agency Fund).
 - This budget includes a \$1.0 million transfer from the General Fund to the Streets fund for a FY 16-17 street paving project. The Streets fund will receive \$325,000 additional funds from the Local Communications Tax, formerly budgeted in the General Fund, to offset the cost of Street lighting.
 - Community Services “level of service” repair projects were previously funded in the Public Service Tax Fund as capital items. For FY 15-16, this \$395,000 has been moved to the General Fund Community Services Division, as they are considered operational, not capital.

- City contributions for pension rates are included at 12.52% of salaries for General employees, 45.54% for Police officers and 38.64% for Firefighters Pension system. The annual required pension contributions will be paid in a lump sum at the beginning of the year to take advantage of savings by avoiding interest charges.
- Water/Sewer, Stormwater and City Solid Waste rates will remain the same. The relevant Consumer Price Index did not increase.
- City Dock rental rates will increase 2.5% for commercial charters and 4% for recreational boaters, for an estimated rent revenue increase of \$10,300. Tennis rates will increase by 2.5%.

City Goals

The City's 10-year Vision Plan was adopted on June 13, 2007. This vision contains five major goals, with several activities and elements to achieve these goals. Many of these goals have been incorporated into this budget document. The basic goals are shown below, and departments establish objectives to meet these goals. These can be found within the departmental budgets.

The five major goals of the Vision Plan include:

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

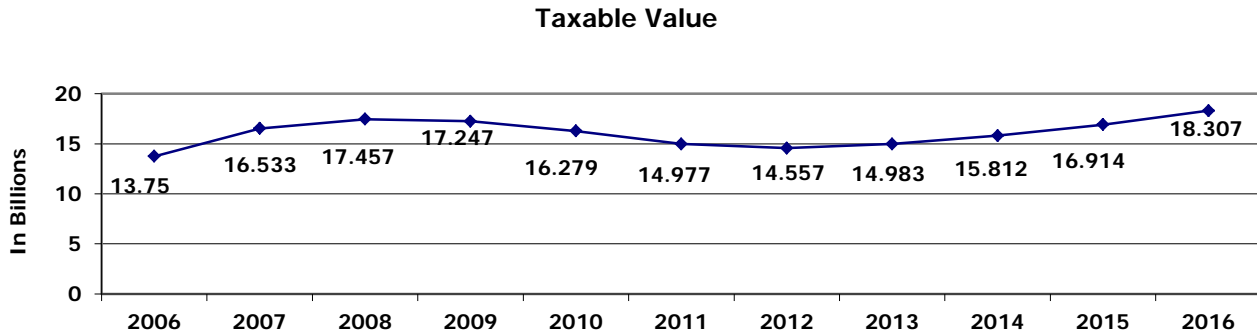
In addition to the Vision Plan, this budget follows three key financial principles:

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

Throughout this document, the Goals and Objectives are highlighted wherever these vision plan goals and key financial principles are addressed.

Millage Rate

The City’s taxable value is \$18,306,982,362 compared to last year’s final value of \$16,914,023,073, an increase of 8.2%. Property tax revenue is calculated by multiplying the taxable value by the millage rate. The City assumes a collection rate of 95% as allowed by state law.



Although the proposed millage rate of 1.1800 is the same millage rate as FY 14-15, it is considered a tax increase because it produces more property tax revenue to the City than was received in FY 14-15.

Property tax revenue, using the millage rate of 1.1800, is calculated as follows:

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to General Fund
Millage Rate	1.1800	\$21,603,419	\$20,522,132	\$627,130	\$19,895,002

Rolled Back Rate

Rolled Back Rate (RBR) is the ad valorem tax rate that will bring to the City the same amount of tax money as last year, excluding the value of new construction. Calculation of the rolled back rate is regulated by state law for all local taxing jurisdictions. The rolled back rate for the City is 1.1209 mils, compared to the recommended millage rate of 1.1800 mils.

Expenditure Discussion

This budget includes a net increase of seven positions, explained as follows:

In the General Fund, there is a decrease of one position, an Administrative Specialist, from the City Manager’s office/Code Enforcement Division.

In the Building fund, six and a half positions are added to the budget. Three positions were added in October 2014 via budget resolution 14-13542. This budget includes those three, plus an assistant Floodplain Coordinator, a Permit Technician, a Records Clerk and a part time Permit Technician. All of these positions are due to an increase in construction activity.

In the Water Sewer fund, one position has been added to perform the functions of Fats Oils and Grease (FOG) inspections.

In the Solid Waste fund, the part time position of Customer Service Rep has been increased to full time.

Fund Balance

When preparing a budget, the goal is to have revenues equal expenditures. However, actual revenues will not equal actual expenditures in a fiscal year. Either a decrease or increase of fund balance should be expected. The fund balance increases when actual expenditures in a fiscal year fall below actual revenues.

City Council’s fund balance policy as adopted by Resolution 12-13052 is followed or exceeded in all budgetary funds. Use of fund balance for some funds is recommended. As justified in the City’s policy, a decrease in fund balance may be a prudent option. There may be a major capital cost that is best funded with available funds, or, there may be an intentional plan to reduce the fund balance to a responsible level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of the fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency’s taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies or other unpredicted or desirable mid-year expenditures. A City’s bond rating may also be influenced by the fund balance.

The following chart explains the components of fund balance in the City’s General Fund.

	Estimated 9/30/15	Actual 9/30/14	Actual 9/30/13	Actual 9/30/12	Actual 9/30/11
Total Fund Balance	17,125,998	16,068,871	14,912,211	19,569,959	19,247,692
Unassigned	12,431,702	11,439,262	10,582,398	14,589,350	15,508,265
Emergency	3,289,950	3,419,823	3,419,823	3,370,622	3,447,889
Advances to Other Funds	331,986	386,986	413,592	475,935	107,621
Subsequent Year Budgeted	502,417	252,857	252,857	952,527	NA
Other	569,943	569,943	243,541	181,525	183,917

Issues affecting the Development of the Budget

The City of Naples has many contributors to the budget process. City Council receives input from many sources throughout the year, including boards and advisory committees, five collective bargaining units, and three pension boards. Committees and advisory boards are comprised of City residents, business owners, and professionals that voluntarily lend their expertise to enhance the governance process.

City Council may consider requests to create Special Assessment Districts and Dependent Taxing Districts that also can affect the budget. One additional Special Assessment areas has been added; the Bembury Area Special Assessment. In FY 13-14, the Bembury Special Assessment area was created for a water and sewer line extension, and the assessment will be added to the tax rolls for November 2015.

The City requests grant funding from other agencies, including Department of Environmental Protection, Collier County (for shared projects), and South Florida Water Management District. Consideration of these funding requests is part of the budgeting process. To prevent over estimating the City's budget, grant funds are only budgeted if it is determined that such funds will be received. Budget adjustments will be made for grants awarded during the fiscal year.

A significant part of the budgetary process is the preparation and review of the Five-Year Capital Improvement Program (CIP). This document is prepared by June 1st of each year and subsequently reviewed and modified by City Council. The development of the Capital Improvement Program balances needed capital equipment and infrastructure repair and improvements with the annual operating budgets. The CIP includes revenue and expenditure estimates over the same five-year period to ensure that the capital program is realistic and fundable. The CIP was discussed at the last workshop in June.

Three other items are notable that may not have a direct impact this year, but could impact FY 16-17 and beyond.

- In recent years, the state legislature has considered reductions to the telecommunications tax, an important source of revenue to the General Fund.
- The employment environment appears to be increasing turnover as employees seek other employment opportunities, and qualified applicants for vacant positions are decreasing.
- It is anticipated that due to the improving economy and increased home prices, there will be pressure to increase wages in the next round of collective bargaining.

The following changes have been made from the CIP as presented in June:

Public Service Tax	The Public Service Tax Fund CIP as presented in June was \$4,572,668. Between June and the presentation of the preliminary budget, the following changes were made to the Public Service Tax Capital Projects: Moved FS #3 Fiber Optics out one year (25,000) Community Services Level of Service Repairs has been moved to General Fund (Community Services) operations (395,000) New Total \$4,152,668 The Public Service Tax Capital Improvement Fund CIP included \$1,000,000 in FY 16-17 to fund a street repaving program, including Gulf Shore Blvd. That project has been moved to the Streets Fund for the same year.
Building Fund	Reduced the cost of the Electronic Permitting from \$650,000 to \$350,000
Water/Sewer Fund	Increased project 16X19 (Alternative Pumping) from \$80,000 to \$400,000 in years 15-16 and 16-17, and removed it from the out years
City Dock Fund	Moved the Dock renovation out one year, to allow for discussion about the plan for renovations
Equipment Services	Reduced 16S11 Lighting Improvements from \$35,000 to \$20,000
CRA	Accelerated the capital program, moving 1 st Ave South (\$200,000) and 3 rd Ave South (\$65,000) design into FY15-16
Streets	Moved \$1,000,000 Street Resurfacing project from the 340 (Public Service Tax Fund) in FY 16-17 to the Streets Fund for FY 16-17. Removed Stop Sign Replacement (because it was fully funded for the summer of FY 14-15)
Baker Park Fund	Increased the Bridge Component to \$2,000,000 and moved the Baker Park Construction project (\$9.1 million) out one year, while leaving \$600,000 in FY 15-16 to design/engineer the park.

Conclusion

The annual budget is considered one of the most important policies adopted by City Council each year. The budget reflects City Council's financial policies for the next year by allocating the sources of funds for City services, and authorizing expenditures for those services.

The challenges involved with the development of this budget were somewhat relieved due to City Council's responsible, and sometimes difficult, decisions made during prior years as revenues declined. With reassignment of responsibilities, improved processes and technologies, and the willingness of employees to meet higher expectations, there has been minimal reduction of service to the citizens of Naples.

Gratitude is extended to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents and staff.

With the achievement of the many planned objectives by each department in the City, Naples will continue to be the crown jewel of Southwest Florida while being recognized as one of the top communities in the nation.

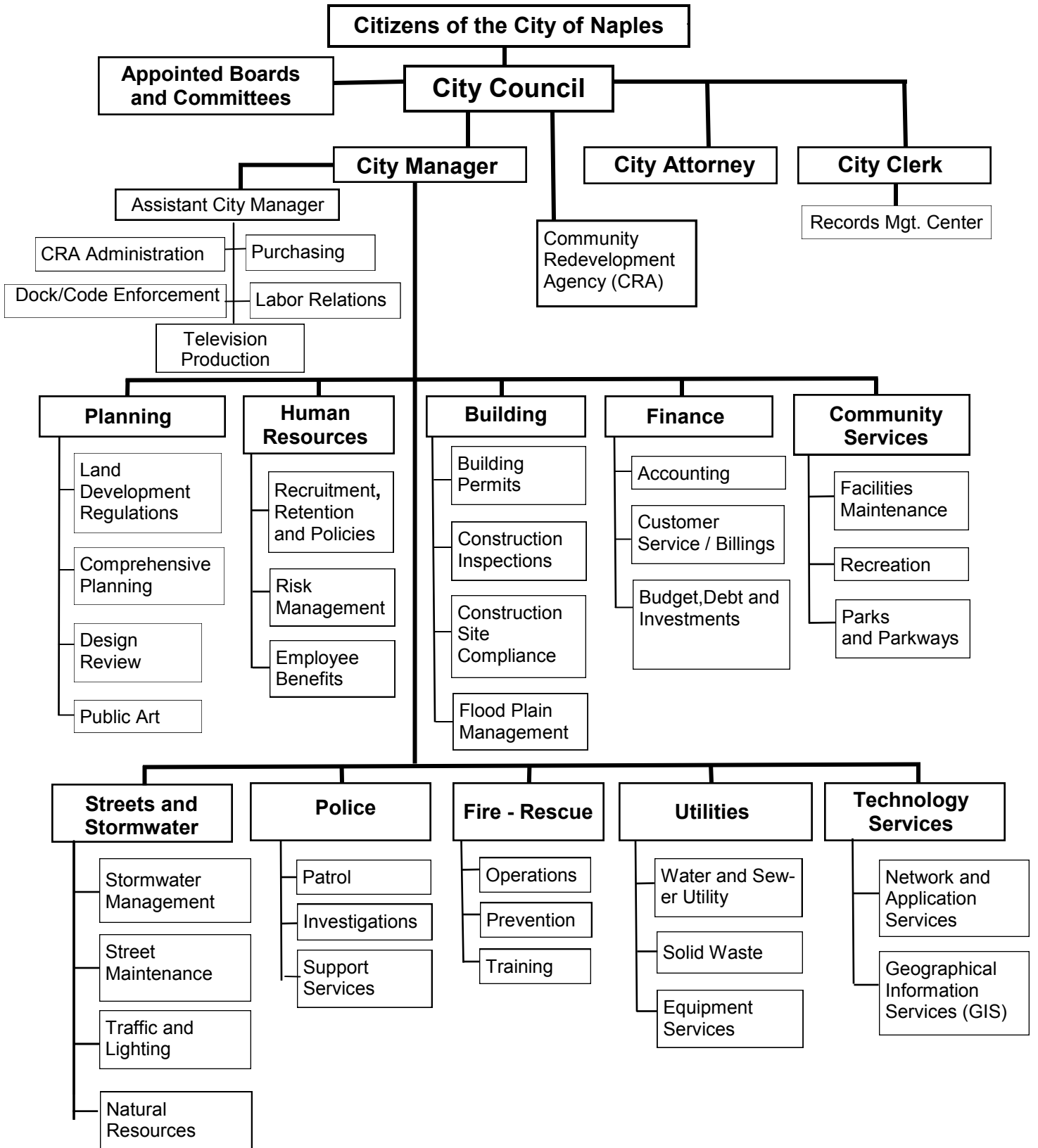
With City Council's continued guidance and policy development skills, the citizens of Naples should feel confident that they will continue to receive the best possible services at a reasonable cost, a continuation of the "small town" atmosphere where people can freely express their opinions and seek service support, and where they can rely on employees who value public service and seek to be responsive to their community.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "A. William Moss". The signature is fluid and cursive, with a large initial "A" and "M".

A. William Moss
City Manager

City of Naples Organizational Chart



City of Naples

Operations/Accounting Structure

The prior page listed the departments of the City in the manner of a Organization Chart. The chart below identifies which accounting function (or fund) for which they are responsible. This information may assist in understanding the overall structure of the City.

Department	Fund Number																		
	1	110	138	150	151	155	180	190	420	430	450	460	470	480	500	510	520	530	
City Council	<input checked="" type="checkbox"/>																		
City Clerk	<input checked="" type="checkbox"/>																		
City Manager	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>							
CRA							<input checked="" type="checkbox"/>												
City Attorney	<input checked="" type="checkbox"/>																		
Planning	<input checked="" type="checkbox"/>																		
Human Resources	<input checked="" type="checkbox"/>														<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Building Permits		<input checked="" type="checkbox"/>																	
Finance	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
Community Services	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>					
Streets & Stormwater				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						
Police	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>									
Fire Rescue	<input checked="" type="checkbox"/>																		
Utilities									<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Technology Services																		<input checked="" type="checkbox"/>	

The following list represents the titles of the funds in the above chart.

- | | |
|------------------------------|-------------------------|
| 1 General Fund | 430 Naples Beach Fund |
| 110 Building Permits Fund | 450 Solid Waste Fund |
| 138 Business Imp. District | 460 City Dock Fund |
| 150 East Naples Bay District | 470 Storm Water Fund |
| 151 Moorings Bay District | 480 Tennis Fund |
| 155 Port Royal Dredging | 500 Risk Management |
| 180 Community Redevelopment | 510 Health Benefits |
| 190 Streets and Traffic | 520 Technology Services |
| 420 Water and Sewer Fund | 530 Equipment Services |

Departmental Contact Numbers

City Council	239-213-1000	Finance	239-213-1820
City Clerk	239-213-1015	Community Services	239-213-7120
City Manager	239-213-1030	Streets & Stormwater	239-213-5000
CRA	239-213-1000	Police	239-213-4844
City Attorney	239-213-1060	Fire Rescue	239-213-4900
Planning	239-213-1050	Utilities	239-213-4745
Human Resources	239-213-1810	Technology Services	239-213-5100
Building Inspections	239-213-5020		

**All Funds
Changes in Fund Balance
Fiscal Year 2015-16**

The following spreadsheet shows the actual September 2014 fund balance and the projected fund balance for September 2015. The budgeted September 30, 2016 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below.

Fund Title	Actual 9/30/2014 Fund Balance	Projected 9/30/2015 Fund Balance	FY 15-16 Budget		Net Change	Budgeted 9/30/2016 Fund Balance
			Revenues	Expenditures		
General Fund	10,582,398	11,439,262	34,478,100	34,980,517	(502,417)	10,936,845
Special Revenue Funds						
Building Permits (110)	6,049,524	5,487,863	4,851,600	5,107,357	(255,757)	5,232,106
Special Park Fund/Baker Park (125)	2,308,385	9,564,485	2,023,434	2,600,000	(576,566)	8,987,919
Fifth Avenue Business (138)	4,545	4,270	389,775	389,775	0	4,270
East Naples Bay District (150)	525,191	525,041	247,400	379,000	(131,600)	393,441
Moorings Bay District (151)	1,098,102	1,117,392	51,280	24,250	27,030	1,144,422
Port Royal Dredging (155)	765,960	(42,170)	73,000	72,640	360	(41,810)
Community Redevelopment (180)	2,454,530	2,204,307	2,836,152	4,415,279	(1,579,127)	625,180
Streets and Traffic (190)	3,487,553	1,946,025	3,379,477	2,923,919	455,558	2,401,583
Utility Tax/ Debt Service (200)	2,147,586	1,291,955	4,247,974	4,691,355	(443,381)	848,574
Capital Projects Fund (340)	4,091,779	1,732,026	3,220,800	4,216,468	(995,668)	736,358
Total Capital, Debt and Special Revenue Funds	22,933,155	23,831,194	21,320,892	24,820,043	(3,499,151)	18,747,111
Enterprise Funds						
Water and Sewer (420)	25,492,196	22,778,102	32,898,900	35,552,674	(2,653,774)	20,124,328
Naples Beach Fund (430)	3,073,428	2,733,640	1,817,610	1,840,195	(22,585)	2,711,055
Solid Waste Fund (450)	2,770,527	2,938,926	6,587,000	6,869,001	(282,001)	2,656,925
City Dock Fund (460)	679,206	811,508	2,075,600	1,808,233	267,367	1,078,875
Storm Water Fund (470)	12,183,063	9,186,861	4,885,300	5,684,466	(799,166)	8,387,695
Tennis Fund (480)	247,642	227,323	590,600	668,228	(77,628)	149,695
Total Enterprise Funds	44,446,062	38,676,360	48,855,010	52,422,797	(3,567,787)	35,108,573
Internal Service Funds						
Risk Management (500)	3,777,897	2,474,082	3,352,070	3,588,890	(236,820)	2,237,262
Employee Benefits (510)	1,157,865	1,747,141	6,823,088	6,403,245	419,843	2,166,984
Technology Services (520)	888,374	734,943	1,583,170	1,680,583	(97,413)	637,530
Equipment Services (530)	122,395	155,559	2,373,025	2,419,918	(46,893)	108,666
Total Internal Service Funds	5,946,531	5,111,725	14,131,353	14,092,636	38,717	5,150,442
TOTAL	83,908,146	79,058,541	118,785,355	126,315,993	(7,530,638)	69,942,971

The most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects. For most funds, this is a planned use of funds. Funds with a decrease of more than 10% are discussed below.

Baker Park Fund	Funds raised are specifically for the construction of the park.
East Naples Bay District	A major canal marker project is planned.
Community Redevelop. Agency	An accelerated Capital Project plan is implemented for FY 15-16.
Streets Fund	A one-time transfer of \$1,000,000 for a future road paving offset the otherwise use of fund balance.
Water Sewer Fund	Several large capital projects are planned.
City Dock Fund	The fund is reserving fund balances for a future reconstruction of the primary dock.
Tennis Fund	This fund is using proceeds from a prior year donation to make its debt service payments.
Employee Benefits Fund	The goal has been to increase the fund balance to \$1.5 million.
Technology Services	Capital projects will use fund balance as planned.

City of Naples
FY 2015-16 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	25,061,179	3,559,800	3,768,820	1,727,400	188,500	172,401	34,478,100
110 Building Permits Fund	0	4,800,000	0	10,600	0	41,000	4,851,600
125 Special Occasion Fund	0	0	0	0	0	2,023,434	2,023,434
138 Business Imp. District		389,775	0	0	0	-	389,775
155 Port Royal Dredging	0	73,000	0	0	0	-	73,000
150 East Naples Bay District	242,600	0	0	0	0	4,800	247,400
151 Moorings Bay District	44,780	0	0	0	0	6,500	51,280
180 Community Redevelopment	627,130	0	1,894,450	0	0	314,572	2,836,152
190 Streets and Traffic	1,762,000	224,000	364,000	0	0	1,029,477	3,379,477
200 Debt Service	3,284,585	0	0	0	0	963,389	4,247,974
340 Capital Project Fund	0	36,000	0	0	0	3,184,800	3,220,800
420 Water and Sewer Fund	0	0	0	31,978,000	0	920,900	32,898,900
430 Naples Beach Fund	0	0	561,000	970,100	266,500	20,010	1,817,610
450 Solid Waste Fund	0	0	0	6,485,000	0	102,000	6,587,000
460 City Dock Fund	0	0	0	2,070,000	2,100	3,500	2,075,600
470 Storm Water Fund	0	10,000	0	4,773,000	0	102,300	4,885,300
480 Tennis Fund	0	0	0	541,600	0	49,000	590,600
500 Risk Management	0	0	0	3,322,070	0	30,000	3,352,070
510 Health Benefits	0	0	0	0	0	6,823,088	6,823,088
520 Technology Services	0	0	0	1,579,171	0	4,000	1,583,171
530 Equipment Services	0	0	0	2,370,125	0	2,900	2,373,025
Total	31,022,274	9,092,575	6,588,270	55,827,066	457,100	15,798,071	118,785,356

City of Naples
FY 2015-16 All Funds Expenditures by Type

Fund and Description	Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal	Net Budget
						Service Fund Charges	
1 General Fund	27,066,459	6,507,358	1,406,700	34,980,517	1,047,500	6,459,636	27,473,381
110 Building Permits Fund	3,228,000	1,295,357	584,000	5,107,357	0	378,487	4,728,870
125 Baker Park Fund	0	0	2,600,000	2,600,000	0	0	2,600,000
138 Business Imp. District	0	389,775	0	389,775	0	0	389,775
150 East Naples Bay District	0	29,000	350,000	379,000	200,000	0	179,000
151 Moorings Bay District	0	24,250	0	24,250	0	0	24,250
155 Port Royal Dredging	0	2,640	70,000	72,640	70,000	0	2,640
180 Community Redevelopment	567,713	538,299	3,309,267	4,415,279	1,006,267	165,091	3,243,921
190 Streets and Traffic	523,593	1,762,326	638,000	2,923,919	0	336,514	2,587,405
200 Debt Service	0	59,980	4,631,375	4,691,355	3,000,000	0	1,691,355
340 Capital Project Fund	0	101,050	4,115,418	4,216,468	0	0	4,216,468
420 Water and Sewer Fund	7,745,868	13,671,138	14,135,668	35,552,674	0	2,765,949	32,786,725
430 Naples Beach Fund	784,073	862,122	194,000	1,840,195	0	213,694	1,626,501
450 Solid Waste Fund	1,822,432	4,291,569	755,000	6,869,001	0	1,236,727	5,632,274
460 City Dock Fund	230,319	1,577,914	0	1,808,233	0	85,961	1,722,272
470 Storm Water Fund	1,074,079	745,413	3,864,974	5,684,466	0	241,900	5,442,566
480 Tennis Fund	247,343	309,885	111,000	668,228	0	38,861	629,367
500 Risk Management	138,414	3,450,476	0	3,588,890	0	12,619	3,576,271
510 Health Benefits	0	6,403,245	0	6,403,245	0	0	6,403,245
520 Technology Services	592,612	847,971	240,000	1,680,583	0	131,394	1,549,189
530 Equipment Services	710,324	1,648,794	60,800	2,419,918	0	192,976	2,226,942
Total	44,731,229	44,518,562	37,066,202	126,315,993	5,323,767	12,259,809	108,732,417

**FISCAL YEAR 2015-16
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 13-14 ACTUAL	FY 14-15 ADOPTED BUDGET	FY 14-15 ESTIMATED ACTUAL	FY 15-16 PROPOSED BUDGET	BUDGET VARIANCE
Ad Valorem Taxes-Current	18,239,883	19,218,270	19,504,410	20,809,512	1,591,242
Local Option Fuel Tax	672,846	692,460	625,000	645,000	(47,460)
5th Cent County Gas Tax	517,287	525,000	492,000	492,000	(33,000)
Fire Insurance Premium	871,999	834,618	834,618	834,618	0
Casualty Insurance Premium	540,981	519,409	519,409	519,409	0
Payment in Lieu of Taxes	2,101,780	2,101,780	2,101,780	2,067,600	(34,180)
Public Svc Tax/Electric	3,031,571	2,800,000	2,856,000	2,897,000	97,000
Public Service Tax/ Propane	130,173	145,000	145,000	145,000	0
Public Service Tax/Gas	56,492	90,000	45,000	45,000	(45,000)
Local Communication Tax	2,323,083	2,498,825	2,267,585	2,268,585	(230,240)
City Business Tax	232,994	210,000	265,000	268,000	58,000
City Bus Tax/Changes	2,558	3,000	3,000	3,000	0
City Bus Tax/Insurance	890	50	800	50	0
City Bus Tax/Collier County	33,120	29,000	27,000	27,500	(1,500)
Total Taxes	28,755,656	29,667,412	29,686,602	31,022,274	1,354,862
Building Permits	4,030,945	3,259,600	4,712,800	4,867,800	1,608,200
Franchise Fees-FPL	3,482,532	3,300,000	3,370,000	3,375,000	75,000
Franchise Fees-Natural Gas	93,239	75,000	75,000	75,000	0
Franchise Fees-Trolley	4,000	3,000	1,000	1,000	(2,000)
Impact Fees Residential	58,958	100,000	200,000	200,000	100,000
Impact Fees Commercial	141,042	100,000	0	0	(100,000)
Spec Assess/Utility Expansion	23,454	9,600	900	900	(8,700)
Special Assessment West Naples	35,443	51,000	40,000	36,000	(15,000)
Special Assessment Port Royal	1,655,153	151,000	90,000	73,000	(78,000)
Spec Assess/Bus Impr District	328,487	373,650	375,000	389,775	16,125
Permits/Right of Way	37,547	20,000	65,000	36,000	16,000
Planning Fees/Zoning Fee	40,875	38,000	42,000	39,000	1,000
Total Licenses and Fees	9,931,675	7,480,850	8,971,700	9,093,475	1,612,625
Grants	21,030	0	284,000	0	0
State Revenue Sharing	841,116	845,000	839,000	845,000	0
Mobile Home Licenses	3,218	3,300	3,300	3,300	0
Alcohol Beverage Licenses	60,818	59,000	65,000	62,000	3,000
General Use Sales Tax	2,204,960	2,156,000	2,210,000	2,424,000	268,000
Firefighters Education	14,510	14,000	14,500	15,520	1,520
Fuel Tax Refund	33,644	31,000	33,500	34,000	3,000
Collier Cty Distributed Revenue	2,514,400	2,634,000	2,654,975	2,894,450	260,450
Collier Cty/CDBG	108,974	0	0	0	0
TDC Beach Maintenance	132,945	160,922	160,922	161,000	78
South Florida Water Mg	1,493,400	723,000	1,048,000	0	(723,000)
Traffic & Street Light	153,994	124,000	123,900	149,000	25,000
TDC Pier Maintenance	0	892,000	2,063,965	0	(892,000)
Total Intergovernmental Revenue	7,583,009	7,642,222	9,501,062	6,588,270	(1,053,952)

**FISCAL YEAR 2015-16
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 13-14 ACTUAL	FY 14-15 ADOPTED BUDGET	FY 14-15 ESTIMATED ACTUAL	FY 15-16 PROPOSED BUDGET	BUDGET VARIANCE
City Fees/Maps, Codes & Copies	7,468	6,200	3,600	3,600	(2,600)
City Fees/Election Fee	150	1	0	0	(1)
City Fees/Planning	37,910	36,000	57,000	42,000	6,000
City Fees/State Certifications	17,555	8,000	8,000	8,000	0
City Fees/County Billing	36,000	36,000	36,000	36,000	0
Internal Svc Fee/Equipment Services	2,409,716	2,339,377	1,459,940	1,477,537	(861,840)
Internal Svc Fee/Technology Svc	1,754,710	1,614,340	1,614,340	1,579,171	(35,169)
Internal Svc Fee/External Charges	48,042	150,140	78,000	91,288	(58,852)
Internal Service Fuel	0	0	821,500	801,300	801,300
Insurance Fees/ Internal Service	3,032,600	3,129,759	3,129,759	3,322,070	192,311
False Alarms & Fingerprinting	29,122	23,000	29,000	29,000	6,000
Investigation Fees	17,863	15,000	17,000	17,000	2,000
Pensions Reimb	105,830	0	0	0	0
Police Security Services	214,694	181,000	200,000	190,000	9,000
911 Salary Subsidy	51,803	43,000	45,500	49,000	6,000
Fire Contract Services	567,396	598,900	598,000	598,000	(900)
EMS Space Rental	36,500	35,400	35,400	35,400	0
Water Sales	15,678,766	14,996,322	15,800,000	15,800,000	803,678
Hydrant Services	20,480	10,000	25,000	20,000	10,000
Tapping fees	165,333	160,000	160,000	160,000	0
Connection / Reinstall Fees	59,980	80,000	80,000	80,000	0
Water Surcharge	1,298,310	1,385,488	1,285,000	1,290,000	(95,488)
Water Delinquent Fees	244,264	255,000	120,000	120,000	(135,000)
Water Inspection Fees	6,360	0	7,000	6,000	6,000
Water Miscellaneous Fees	54,677	18,500	68,000	50,000	31,500
Plan Review Fees	88,906	20,000	40,000	40,000	20,000
Application/Inspection Fees	4,180	2,300	4,500	3,000	700
Garbage/Solid Waste Collection	5,587,628	5,600,700	5,680,000	5,760,000	159,300
Special Pick-up	137,462	125,000	345,000	325,000	200,000
Recycle Material Proceeds	22,426	24,000	15,000	15,000	(9,000)
Commercial Roll Offs	355,102	385,000	385,000	385,000	0
Sewer Service Charges	12,407,961	12,346,912	12,913,000	12,493,000	146,088
Sewer Connection/Inspection	47,522	16,000	20,000	7,000	(9,000)
Lab Testing Fees	0	2,400	0	0	(2,400)
Surcharge Sewer	683,046	632,928	622,000	632,000	(928)
Irrigation/Reclaimed Water	903,072	1,225,718	1,195,000	1,250,000	24,282
Application Fees	27,145	18,500	28,500	27,000	8,500
Phy Env/Stormwater Fee	5,025,578	4,701,000	4,773,000	4,773,000	72,000
Lot Mowing Fees	1,086	2,500	2,000	2,000	(500)
Parking Facilities/Meter	762,727	759,000	749,000	801,000	42,000
Parking Facilities/Sticker Sales	29,822	35,000	51,600	51,600	16,600
Economic Env/CDBG Revenue	10,000	0	0	0	0
Planning/Zoning Verification	2,200	1,500	1,200	1,200	(300)
Facility Program/Firew	27,290	0	0	0	0
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000	0
Registration/Event Fee	146,300	0	0	0	0
Fleischmann Park Revenue	382,342	311,000	346,450	345,950	34,950
Skate Park Memberships	34,773	32,000	34,000	34,000	2,000
Norris Center Revenue	191,378	167,500	212,000	222,000	54,500
River Park Revenue	84,077	81,850	84,850	79,850	(2,000)
Aquatic Center Classes	36,092	36,000	36,000	40,000	4,000
Special Recreational Revenue	0	27,000	0	0	(27,000)
Lowdermilk Park Revenue	59,277	42,000	54,170	58,200	16,200

**FISCAL YEAR 2015-16
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 13-14 ACTUAL	FY 14-15 ADOPTED BUDGET	FY 14-15 ESTIMATED ACTUAL	FY 15-16 PROPOSED BUDGET	BUDGET VARIANCE
Fishing Pier Revenue	61,371	51,500	53,100	51,200	(300)
Boat Dock Rent	448,069	435,000	444,000	454,000	19,000
Boat Dock Fuel	1,220,134	1,497,000	1,400,000	1,497,000	0
Bait Sales	50,264	50,000	50,000	50,000	0
Misc. Dock Revenue	39,020	30,000	30,000	30,000	0
Naples Landings	51,107	35,000	35,000	35,000	0
Mooring Ball Rental	3,930	4,000	4,000	4,000	0
Cat/Boat Storage Fee	8,094	8,100	8,100	8,100	0
Tennis Courts Membership	146,523	135,000	148,000	148,000	13,000
Tennis Courts Daily Play	43,488	42,000	46,000	45,000	3,000
Tennis Courts Tournaments	57,480	58,000	58,000	58,000	0
Tennis Courts Lessons	222,107	180,000	235,000	235,000	55,000
Tennis Courts Ball Machine	3,521	2,500	3,500	3,600	1,100
Tennis Courts Retail Sales	25,210	25,000	25,000	25,000	0
Tennis Courts Restrung	8,334	7,500	8,500	8,500	1,000
Tennis Courts Miscella	3,673	3,900	3,500	3,500	(400)
Tennis Courts Sponsors	21,370	23,000	12,000	15,000	(8,000)
Total Charges for Services	55,371,612	54,309,735	55,839,009	55,827,066	1,517,331
County Court Fines	358,173	342,100	324,100	326,100	(16,000)
School Crossing Fees	20,579	0	20,000	20,000	20,000
Police Training Fees	8,849	13,500	13,500	13,500	0
City Fines	79,253	72,800	71,700	69,800	(3,000)
Handicap accessibility	2,368	3,000	3,000	3,000	0
Late Fees	20,537	17,000	21,700	21,700	4,700
Code Enforcement Fines	5,450	3,000	4,500	3,000	0
Total Fines and Penalties	495,209	451,400	458,500	457,100	5,700
Misc. Revenue/Interest	542,533	413,825	409,130	386,510	(27,315)
GASB 31 Market to Book	(95,500)	0	0	0	0
Special Assessment Int	11,828	0	0	0	0
Rents	46,500	0	36,000	36,000	36,000
Gain/Loss on Sales of Fixed Asset	(6,068)	15,000	0	0	(15,000)
Scrap Surplus	8,058	2,000	2,000	4,500	2,500
Scrap/Auction Proceeds	87,643	21,000	188,806	143,300	122,300
Misc. Revenue	330	166,550	391,500	500,000	333,450
Other Donation Revenues	30,381	0	50,000	0	0
Baker Park /Other Park Donations	2,335,585	6,144,050	1,496,100	1,523,434	(4,620,616)
Other Misc. Income	24,576	20,000	147,500	331,572	311,572
Health Insurance Fund Revenue	6,899,027	6,864,356	6,885,806	6,818,088	(46,268)
Other Sources/Bond Pro	0	0	0	0	0
Transfers from General	77,131	47,500	111,305	1,047,500	1,000,000
Transfers For Baker Park	0	0	0	0	0
Transfers From Redevel	982,770	1,000,983	1,000,983	1,006,267	5,284
Transfers From Utility Tax Fund	2,342,000	3,375,000	5,375,000	3,000,000	(375,000)
Other Transfers	418,125	3,000,000	3,200,000	100,000	(2,900,000)
East Naples Loan Repayment	0	1,195,000	1,195,000	200,000	(995,000)
Water System Development	93,043	151,776	1,010,000	450,000	298,224
Sewer System Development	475,716	116,224	700,000	250,000	133,776
Total Misc Revenue and Transfers	14,273,678	22,533,264	22,199,130	15,797,171	(6,736,093)
Total All Fund Revenue by Type	116,410,841	122,084,883	126,656,003	118,785,356	(3,299,527)

**FISCAL YEAR 2015-16
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 ESTIMATED ACTUAL	15-16 PROPOSED BUDGET	BUDGET VARIANCE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	26,174,112	26,330,129	26,253,854	26,997,189	667,060
10-30 OTHER SALARIES	873,954	1,093,387	988,782	1,104,196	10,809
10-32 STATE INCENTIVE PAY	97,120	98,360	99,274	107,820	9,460
10-40 OVERTIME	868,411	1,057,131	1,066,056	1,092,493	35,362
10-41 SPECIAL DUTY PAY	176,114	182,025	186,690	185,050	3,025
10-42 HOLIDAY PAY	314,529	349,947	336,643	347,032	(2,915)
25-01 FICA	2,092,664	1,978,131	2,010,533	1,976,685	(1,446)
25-03 RETIREMENT CONTRIBUTIONS	5,263,887	5,544,919	5,324,791	5,863,160	318,241
25-04 LIFE/HEALTH INSURANCE	5,436,044	5,294,213	5,132,101	5,386,766	92,553
25-07 EMPLOYEE ALLOWANCES	145,157	156,306	157,729	170,294	13,988
25-13 EARLY RETIREMENT INCENTIVE	97,491	57,135	57,136	57,135	0
25-21 PREPAID CONTRIBUTION	(96,980)	0	0	0	0
25-22 STATE INSURANCE PREMIUM TAX	1,412,980	1,354,409	1,354,409	1,354,409	0
29-00 OTHER	0	0	20,385	89,000	89,000
TOTAL PERSONAL EXPENSES	\$42,855,483	\$43,496,092	\$42,988,383	\$44,731,229	1,235,137
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	818,677	891,640	897,417	1,110,790	219,150
30-01 CITY ADMINISTRATION	(133,529)	(134,000)	(139,970)	(150,950)	(16,950)
30-05 COUNTY LANDFILL	1,268,584	1,429,200	1,495,200	1,459,000	29,800
30-07 SMALL TOOLS	16,775	23,900	23,900	25,900	2,000
30-10 AUTO MILEAGE	0	150	150	150	0
30-15 ADMIN CHARGE - UTILITY BILLING	134,000	134,000	134,000	134,000	0
30-20 FIELD TRIPS	7,478	10,000	10,000	10,000	0
30-21 FLEISCHMANN PARK	4,696	2,500	1,600	0	(2,500)
30-31 TV PRODUCTION EXPENDITURE	31,744	50,420	50,000	26,270	(24,150)
30-51 BOTTLED WATER	0	20,000	2,500	20,000	0
30-91 LOSS ON FIXED ASSETS	57,294	0	0	0	0
31-00 PROFESSIONAL SERVICES	48,032	42,000	42,200	44,500	2,500
31-01 PROFESSIONAL SERVICES-OTHER	1,255,738	1,736,750	1,735,017	1,850,782	114,032
31-02 ACCOUNTING & AUDITING	162,032	187,000	251,705	83,000	(104,000)
31-04 OTHER CONTRACTUAL SERVICES	3,776,260	4,622,642	4,661,624	4,641,734	19,092
31-07 MEDICAL/TOBACCO SERVICES	30,115	39,500	39,500	60,950	21,450
31-08 DENTAL PROGRAM	352,657	352,276	352,276	341,462	(10,814)
31-13 STOP LOSS PREMIUMS	737,153	740,482	740,482	789,200	48,718
31-14 LONG TERM DISABILITY	77,025	77,916	77,916	76,308	(1,608)
31-15 LIFE INSURANCE	289,523	291,117	291,117	289,636	(1,481)
31-16 VISION INSURANCE	34,255	32,396	32,396	33,460	1,064
31-23 CULTURAL ARTS-THEATRE	23,113	35,000	35,000	35,000	0
31-42 GAS TAX OVERLAY	492,653	500,000	500,000	600,000	100,000
31-43 LAWN LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
31-50 ELECTION EXPENSE	17,173	0	0	0	0
31-51 DOCUMENT IMAGING	1,057	2,000	2,000	2,000	0
32-01 CITY ATTORNEY	270,395	280,000	280,000	285,000	5,000
32-04 OTHER LEGAL SERVICES	15,319	28,500	15,500	30,500	2,000
32-10 OUTSIDE COUNSEL	84,307	110,000	110,000	130,000	20,000
32-12 LABOR ATTORNEY	10,053	20,000	20,000	20,000	0
34-01 UNSAFE STRUCTURE	0	10,000	10,000	10,000	0
38-01 PAYMENT IN LIEU OF TAXES	2,101,780	2,101,780	2,101,780	2,067,600	(34,180)
40-00 TRAINING & TRAVEL COSTS	176,840	233,330	210,400	229,655	(3,675)
41-00 COMMUNICATIONS	162,317	213,178	209,203	224,976	11,798
41-01 TELEPHONE	67,873	77,525	73,856	58,836	(18,689)
41-02 FAXES & MODEMS	29,126	43,440	43,440	57,120	13,680
42-00 TRANSPORTATION	21,971	29,000	26,000	26,000	(3,000)
42-02 POSTAGE & FREIGHT	90,274	80,250	75,000	76,000	(4,250)
42-10 EQUIP. SERVICES - REPAIRS	1,601,672	1,453,806	1,459,940	1,477,537	23,731
42-11 EQUIP. SERVICES - FUEL	852,881	884,571	821,500	801,300	(83,271)

**FISCAL YEAR 2015-16
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 ESTIMATED ACTUAL	15-16 PROPOSED BUDGET	BUDGET VARIANCE
43-01 ELECTRICITY	2,711,566	3,028,700	2,853,200	3,028,200	(500)
43-02 WATER, SEWER, GARBAGE	607,708	676,045	742,745	753,725	77,680
44-00 RENTALS & LEASES	119,129	70,114	89,342	94,032	23,918
44-02 EQUIPMENT RENTAL	68,923	97,520	94,800	112,600	15,080
45-01 UNEMPLOYMENT COMPENSATION	3,199	15,000	15,000	10,000	(5,000)
45-02 HEATH CLAIMS PAID	3,658,345	3,200,000	3,200,000	3,200,000	0
45-03 PRESCRIPTION CLAIMS	731,118	500,000	500,000	500,000	0
45-05 HEALTHCARE REIMBURSEMENT	536,444	575,500	575,500	575,500	0
45-06 EMPLOYEE FLEX PLAN	156,741	163,280	163,280	165,644	2,364
45-09 HEALTH/FITNESS REIMBURSEMENT	20,220	17,040	17,040	19,200	2,160
45-10 WORKERS COMP STATE ASSESS	20,993	22,500	18,000	18,000	(4,500)
45-11 WORKERS COMPENSATION	347,860	752,652	698,000	713,872	(38,780)
45-20 GENERAL LIABILITY	453,473	728,543	728,543	817,609	89,066
45-21 AUTO COLLISION	416,118	365,826	365,826	385,857	20,031
45-22 SELF INS. PROPERTY DAMAGE	4,086,034	4,318,339	4,536,430	4,684,032	365,693
45-23 REIMBURSEMENTS/REFUNDS	(991,596)	(90,000)	(240,000)	(90,000)	0
46-00 REPAIR AND MAINTENANCE	785,147	942,444	929,346	1,083,167	140,723
46-02 BUILDINGS & GROUND MAINT.	222,711	269,550	250,075	356,580	87,030
46-03 EQUIP. MAINT. CONTRACTS	8,491	11,300	16,700	13,700	2,400
46-04 EQUIP. MAINTENANCE	577,508	586,000	567,375	619,500	33,500
46-05 STORM REPAIR COSTS	0	30,000	30,000	25,000	(5,000)
46-06 OTHER MAINTENANCE	135,261	270,000	935,600	90,000	(180,000)
46-08 LAKE MAINTENANCE	10,434	20,000	28,000	30,000	10,000
46-09 STREET LIGHT & POLE MAINTENANCE	21,659	40,000	40,000	40,000	0
46-10 SUBLET REPAIR COSTS	205,145	200,000	220,000	220,000	20,000
46-12 ROAD REPAIRS	131,476	135,000	135,000	145,000	10,000
46-13 ROAD REPAIRS	148,767	225,000	225,000	225,000	0
46-14 HYDRANT MAINTENANCE	1,747	2,400	2,120	2,400	0
46-16 HARDWARE MAINTENANCE	59,224	19,525	45,375	32,157	12,632
46-17 SOFTWARE MAINTENANCE	362,567	250,226	250,226	268,929	18,703
46-19 PRINTERS	4,950	7,500	7,500	7,500	0
46-34 REPAIR & MAINT LEVEL OF SERVICE	0	0	0	395,000	395,000
47-00 PRINTING AND BINDING	81,019	82,740	76,040	78,300	(4,440)
47-01 LEGAL ADS	20,385	29,305	29,500	30,750	1,445
47-02 ADVERTISING (NON LEGAL)	14,035	17,825	20,505	20,505	2,680
47-06 DUPLICATING	13,824	16,800	22,300	23,300	6,500
49-00 OTHER CURRENT CHARGES	47,185	153,060	17,500	16,000	(137,060)
49-02 TECHNOLOGY SERVICES	1,754,710	1,614,340	1,614,320	1,579,170	(35,170)
49-04 EMPLOYEE DEVELOPMENT	1,375	12,500	12,500	12,500	0
49-05 SPECIAL EVENTS	107,363	129,000	232,000	100,250	(28,750)
49-06 AWARDS	3,707	20,100	14,000	14,500	(5,600)
49-07 EMPLOYEE RECOGNITION	1,902	2,800	2,800	2,800	0
49-08 HAZARDOUS WASTE DISPOSAL	2,375	4,500	4,500	4,500	0
51-00 OFFICE SUPPLIES	76,270	98,200	95,125	97,500	(700)
51-02 OTHER OFFICE SUPPLIES	1,930	4,000	3,800	4,000	0
51-06 RESALE SUPPLIES	83,903	70,000	70,000	80,000	10,000
52-00 OPERATING SUPPLIES	785,120	805,785	804,285	851,165	45,380
52-01 MINOR OPERATING EQUIPMENT	9,692	13,000	25,000	13,000	0
52-02 FUEL	1,964,883	2,319,371	2,136,800	2,076,288	(243,083)
52-03 OIL & LUBE	7,673	11,000	9,500	11,000	0
52-04 BATTERIES	4,267	2,500	2,500	1,500	(1,000)
52-06 TIRES	84,690	100,000	100,000	100,000	0
52-07 UNIFORMS	100,247	116,520	118,366	116,420	(100)
52-08 SHOP SUPPLIES	39,029	9,000	9,000	9,000	0
52-09 OTHER CLOTHING	12,224	21,750	23,700	25,400	3,650
52-10 JANITORIAL SUPPLIES	99,018	102,300	102,645	102,800	500
52-21 NEW INSTALLATION SUPPLIES	225,100	450,000	300,000	450,000	0
52-22 REPAIR SUPPLIES	236,978	220,000	250,000	220,000	0
52-23 VESTS	4,399	6,000	6,012	6,000	0

**FISCAL YEAR 2015-16
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 ESTIMATED ACTUAL	15-16 PROPOSED BUDGET	BUDGET VARIANCE
52-25 BUNKER GEAR	27,817	28,060	28,100	28,500	440
52-26 FIRE HOSE & APPLIANCES	13,618	17,850	16,350	16,350	(1,500)
52-27 SPECIALTY TEAM EQUIPMENT	22,779	24,050	25,450	25,550	1,500
52-41 POOL - OPERATING SUPPLIES	28,015	50,000	50,000	50,000	0
52-42 BAND SHELL OPERATING SUPPLIES	4,833	5,300	5,000	5,000	(300)
52-51 DUMPSTERS	49,189	85,000	85,000	85,000	0
52-52 MINOR OPERATING EQUIPMENT	214,315	30,000	130,827	57,250	27,250
52-80 CHEMICALS	2,070,984	2,576,565	2,403,400	2,607,450	30,885
52-99 INVENTORY (OVER/SHORT)	(30,237)	0	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	180	1,500	1,300	1,700	200
54-01 MEMBERSHIPS	39,865	57,700	54,825	57,644	(56)
54-02 BOOKS, PUBS, SUBS.	4,863	8,050	8,040	7,550	(500)
59-00 DEPRECIATION	8,837,132	0	0	0	0
TOTAL OPERATING EXPENSES	\$47,685,329	\$43,428,744	\$43,653,662	\$44,518,562	1,089,818
<u>NON-OPERATING EXPENSES</u>					
RECLASSIFICATION OF FIXED ASSETS	(15,613,060)	0	0	0	0
60-10 LAND	0	0	0	0	0
60-20 BUILDINGS	267,666	1,025,000	815,621	4,205,000	3,180,000
60-30 IMPROVEMENTS O/T BUILDING	15,317,278	24,840,250	25,329,293	16,785,500	(8,054,750)
60-40 MACHINERY EQUIP	2,296,554	3,630,992	4,848,564	3,032,918	(598,074)
60-70 VEHICLES	1,999,172	1,481,500	1,552,711	2,087,200	605,700
60-81 COMPUTER SOFTWARE	45,009	75,000	68,650	350,000	275,000
70-11 PRINCIPAL	1,489,000	4,216,953	4,127,334	4,291,298	74,345
70-12 INTEREST	657,120	564,535	563,978	540,519	(24,016)
70-15 INTEREST ON DEPOSITS	141	0	0	0	0
70-19 PAYMENT TO ESCROW AGENT	0	0	0	0	0
70-30 LAW ENFORCEMENT GRANT	10,000	0	0	0	0
91-00 TRANSFERS OUT: TO CAPITAL	2,212,000	5,375,000	4,375,000	3,000,000	(2,375,000)
91-10 GENERAL FUND	0	77,151	77,151	78,401	1,250
91-13 CDBG FUND	3,139	0	0	0	0
91-21 BOND SINKING FUND FD 200	982,770	958,105	958,105	963,389	5,284
91-12 SPECIAL OCCASION/BAKER PK	0	2,000,000	1,000,000	0	(2,000,000)
91-33 FIRE STATION 1 RESERVE	0	500,000	500,000	0	(500,000)
91-34 CAPITAL PROJECTS FUND	0	48,750	137,750	120,000	71,250
91-39 STREETS FUND	0	14,477	14,477	1,014,477	1,000,000
91-42 WATER, SEWER FUND	0	48,750	48,750	50,000	1,250
91-47 STORMWATER FUND	0	48,750	48,750	50,000	1,250
91-48 TENNIS FUND	127,500	47,500	47,500	47,500	0
91-52 TECHNOLOGY SERVICES	70,000	0	0	0	0
99-00 CONTINGENCY	0	557,160	0	450,000	(107,160)
TOTAL NON-OPERATING EXPENSES	\$9,864,289	\$45,509,873	\$44,513,634	\$37,066,202	(\$8,443,671)
TOTAL EXPENSES	\$100,405,101	\$132,434,709	\$131,155,679	\$126,315,993	(\$6,118,716)

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 12-13	Adopted FY 13-14	Adopted 14-15	Proposed 15-16	Change
General Fund					
Mayor & Council	1.00	1.00	1.00	1.00	0.00
City Attorney	1.00	1.00	1.00	1.00	0.00
City Clerk	6.00	6.00	6.00	6.00	0.00
City Manager's Office	3.70	3.70	3.70	3.70	0.00
City Manager/Code Enforce	2.20	2.20	2.20	1.20	(1.00)
Human Resources	4.00	4.00	4.00	4.00	0.00
Planning Department	3.50	3.50	3.50	3.50	0.00
Finance Department	17.80	13.80	13.80	13.80	0.00
Police Administration	4.00	4.00	4.00	4.00	0.00
Police Criminal Investigation	18.00	16.00	16.00	16.00	0.00
Police Patrol	54.40	56.40	56.40	56.40	0.00
Police Support Services	22.00	22.00	22.00	22.00	0.00
Fire Operations	63.00	63.00	63.00	63.00	0.00
Community Serv Admin	5.00	5.00	5.00	5.00	0.00
Community Serv Parks/Pkys	16.00	16.00	16.00	16.00	0.00
Community Serv Recreation	8.50	8.50	8.50	8.50	0.00
Facilities Maintenance	11.00	11.00	11.00	11.00	0.00
TOTAL FUND	241.10	237.10	237.10	236.10	(1.00)
Water & Sewer Fund					
Administration	6.00	6.00	6.00	6.00	0.00
Utility Billing/Customer Service	3.00	7.00	7.00	7.00	0.00
Water Plant	38.00	38.00	38.00	38.00	0.00
Wastewater Plant	36.00	36.00	36.00	37.00	1.00
Utilities Maintenance	16.00	16.00	16.00	16.00	0.00
TOTAL FUND	99.00	103.00	103.00	104.00	1.00
Solid Waste Fund					
Administration	3.50	3.50	3.50	4.00	0.50
Residential Collection	11.00	11.00	11.00	11.00	0.00
Commercial Collection	5.00	5.00	6.00	6.00	0.00
Recycling	6.00	6.00	5.00	5.00	0.00
TOTAL FUND	25.50	25.50	25.50	26.00	0.50
Stormwater Fund					
Stormwater	7.40	8.00	8.00	8.00	0.00
Natural Resources	3.00	2.00	3.00	3.00	0.00
TOTAL FUND	10.40	10.00	11.00	11.00	0.00
Streets & Traffic Fund	6.10	5.50	5.50	5.50	0.00
Building Permits Fund	23.75	28.00	30.00	36.50	6.50
Community Redevelopment Agency	6.30	6.30	6.30	6.30	0.00
City Dock Fund	3.60	3.60	3.60	3.60	0.00
Tennis Fund	4.00	4.00	4.00	4.00	0.00
Naples Beach Fund	12.00	13.00	13.20	13.20	0.00
Technology Services Fund	10.00	8.00	7.00	7.00	0.00
Equipment Services Fund	8.50	8.50	8.50	8.50	0.00
Risk Management	1.00	1.00	1.00	1.00	0.00
GRAND TOTAL	451.25	453.50	455.70	462.70	7.00

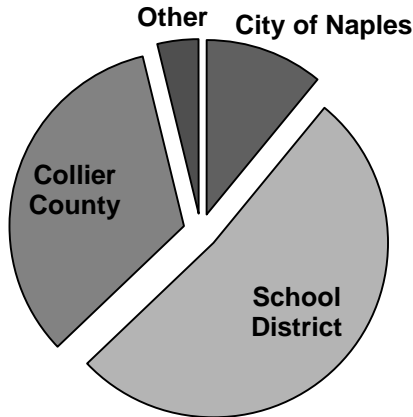
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2015-16**

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

Taxable Value	\$1,176,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,126,000		
	<u>Taxes</u>	<u>Millage Rate</u>	Percent of Tax Bill
CITY OF NAPLES	\$1,328.68	1.1800	10.94%
School District	\$6,307.48	5.4800	51.94%
Collier County	\$4,046.62	3.5938	33.32%
Water Management/Cypress Basin	\$348.72	0.3097	2.87%
Mosquito Control	\$112.71	0.1001	0.93%
TOTAL	\$12,144.21	\$10.66	

DIVISION OF TAX BILL, BY AGENCY





City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2015-16

- January 12, 2015Distribute and publish Budget Planning Calendar
- February 25, 2015.....Finance to distribute Capital Improvement Project forms and instructions to departments
- March 16, 2015Presentation of General Fund and CRA Sustainability Report
- March 23, 2015CIP Requests due to Finance by noon
- April 1, 2015.....Finance to distribute Operating Budget forms and instructions to departments
- April 2, 2015.....Director budget meeting (concurrent with staff meeting)
- May 1, 2015Draft Capital Improvement Project document to City Manager for review
- May 4, 2015Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 11, 2015Special Revenue Fund Budgets (building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, CRA, Streets and Traffic) with goals and performance measures due to Finance
- May 18, 2015General Fund budgets with Goals and Objectives due to Finance
- May 22, 2015CIP Completed and to the printers
- May 22, 2015Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
- May 29, 2015Deliver CIP document to City Council (City Code 2-691)
- June 2, 4, 5 2015City Manager meets with Directors on Operating Budgets
- June 8, 2015Council Workshop on CIP and maximum millage rate
- July 1, 2015.....Collier County to Certify Taxable Value
- July 24, 2015.....Deliver Preliminary Operating Budget to City Council

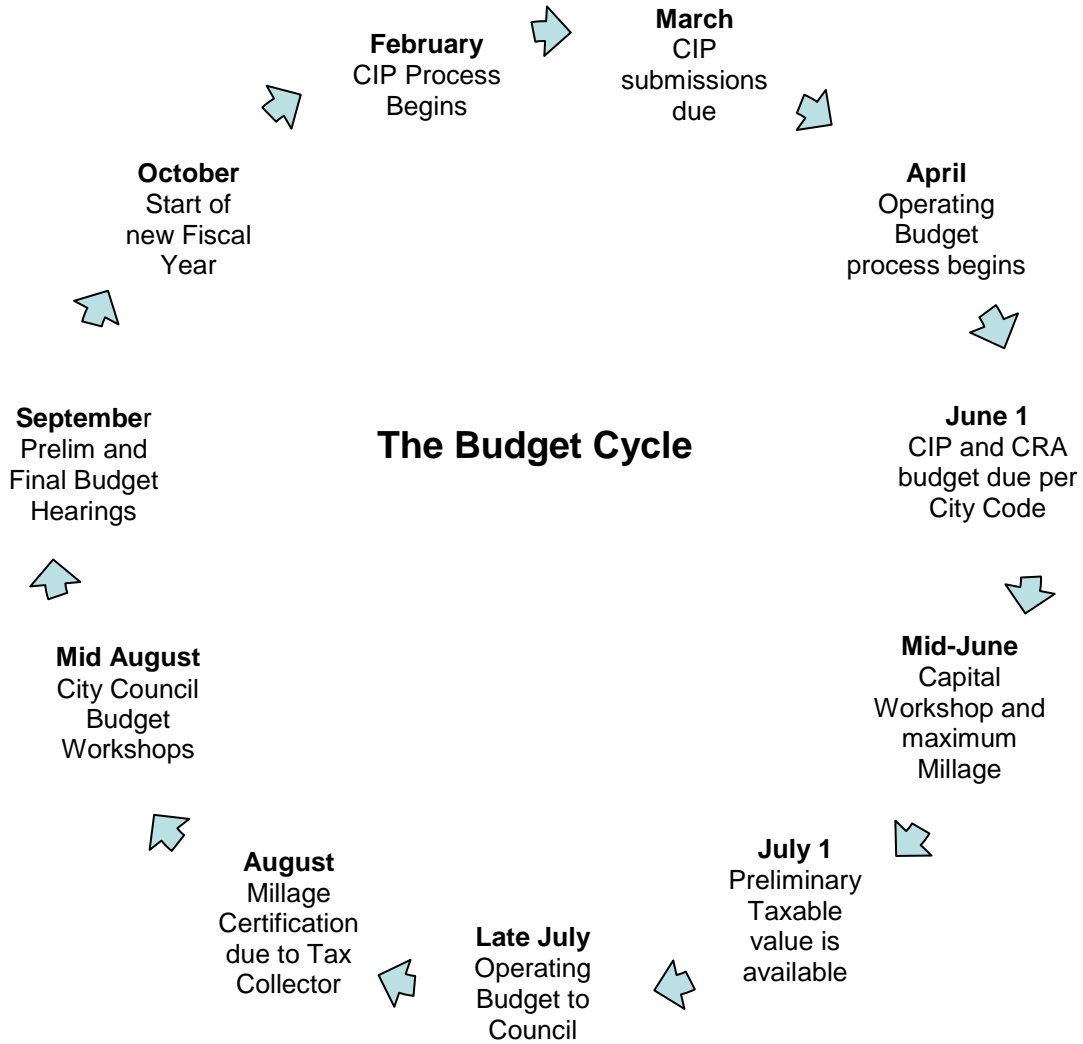
City of Naples

BUDGET PLANNING CALENDAR

- July 31, 2015.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 17, 2015..... Budget Workshops
- August 22, 2015..... TRIM notices mailed by Collier County
- September 2, 2015 Tentative Budget Hearing 5:05 pm
- September 10-12, 2015..... Dates to advertise the Final Hearing
- September 16, 2015 Final Budget Hearing 5:05 pm
- October 1, 2015 Start of Fiscal Year 2015-16



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2015-16





GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Unassigned Fund Balance - as of Sept. 30, 2014	\$11,439,262
Projected Revenues FY 2014-15	33,474,658
Projected Expenditures FY 2014-15	32,232,541
Net Increase/(Decrease) in Fund Balance	<u>1,242,117</u>

Expected Unassigned Fund Balance as of Sept. 30, 2015 **\$12,681,379**

Add Fiscal Year 2015-16 Budgeted Revenues	
Ad Valorem Tax at 1.1800 mills	19,895,002
Other Taxes	5,166,177
Fees and Permits	3,559,800
Intergovernmental Revenue	3,768,820
Charges for Services	1,727,400
Fines & Other Revenue	360,901
	<u>34,478,100</u>

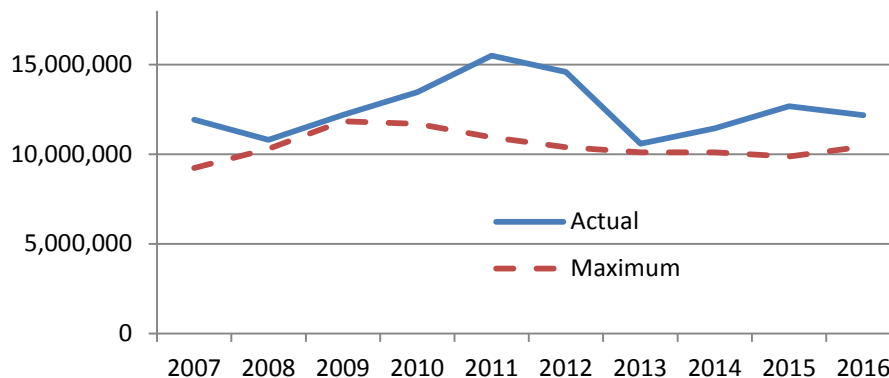
TOTAL AVAILABLE RESOURCES: **\$47,159,479**

Less Fiscal Year 2015-16 Budgeted Expenditures	
Mayor and City Council	374,339
City Attorney	551,930
City Clerk	598,136
City Manager's Office	1,023,884
Planning Department	428,834
Finance Department	1,061,383
Police Department	12,203,609
Fire Rescue Department	9,008,027
Community Services	7,913,089
Human Resources	542,662
Non Departmental	2,996,544
Contingency, Transfers, Reimbursements	(1,721,920)
	<u>34,980,517</u>

BUDGETED CASH FLOW **(\$502,417)**

Projected Unassigned Fund Balance as of September 30, 2016 **\$12,178,962**

Fund Balance Trend History





General Fund Discussion

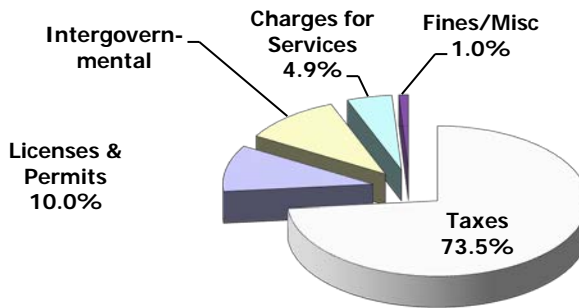
The Budget for the General Fund includes \$34,478,100 in revenue, and \$34,980,517 in expenditures.

Revenues

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida's Uniform Accounting System: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. The revenues for the General Fund are \$34,478,100 for Fiscal Year 2015-16, shown below, compared to FY 14-15.

	FY 2015-16		FY 2014-15	
	Budget	%	Budget	%
Taxes	\$25,061,179	72.7%	\$24,112,907	73.0%
Licenses & Permits	3,559,800	10.3%	3,484,600	10.6%
Intergovernmental Revenue	3,768,820	10.9%	3,493,300	10.6%
Charges for Services	1,727,400	5.0%	1,606,651	4.9%
Fines & Forfeitures	188,500	0.5%	159,800	0.5%
Miscellaneous	172,401	0.5%	171,151	0.5%
Total	\$34,478,100		\$33,028,409	

Where the Money Comes From

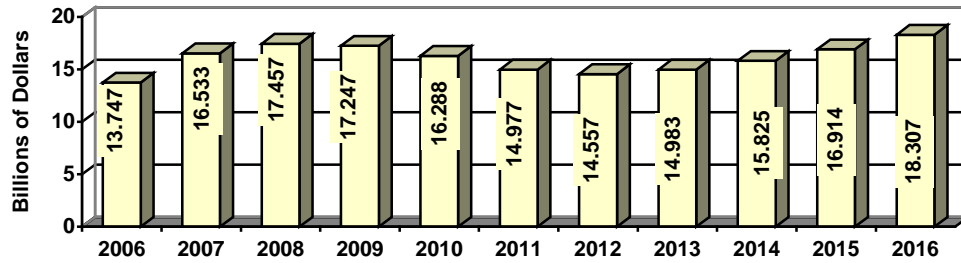


Local Taxes (\$25,061,179)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$19,895,002. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 15-16 the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$ 18,306,982,362.

The chart below shows the City's taxable value (in billions) for the past several years.



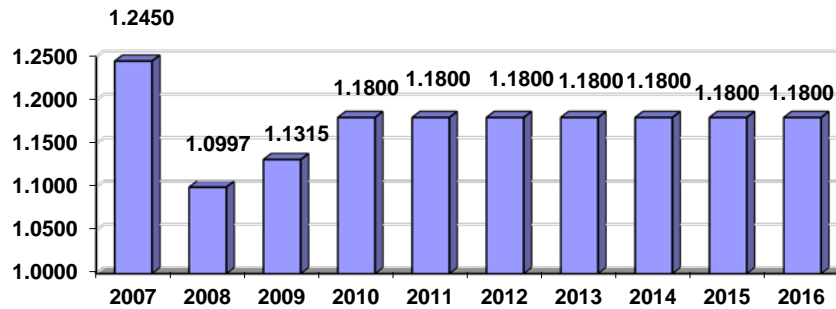
	2008	2009	2010	2011	2012	2013	2014	2015	2016
Change in value	5.6%	(1.2%)	(5.5%)	(8.0%)	(2.8%)	2.9%	5.6%	6.9%	8.2%

For Fiscal Year 2015-16 the millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City expects to collect a maximum of \$21,603,419. As allowed by Florida Statutes, the City reduces this maximum revenue by up to five percent (5%) to allow for uncollected funds and prepayment discounts. For FY 2015-16, the budgeted tax revenue for Ad Valorem Taxes is \$20,522,132, which includes the CRA.

In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). Based on the 1.1800 tax rate, \$627,130 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving \$19,895,002 to be budgeted as ad valorem tax income for the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2015-16 and prior years.

Ad Valorem Tax Rate



Other Local Taxes

Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For FY 2015-16 the City has adjusted PILOT charges to be 6% of revenues:

Water and Sewer	\$1,722,000
Solid Waste	\$345,600

The City Dock PILOT was considered but waived as in prior years because the Dock has a public/recreational component.

Insurance Premium Taxes (Fire and Police Casualty) are local taxes on property insurance that partially fund police and fire pensions. These taxes are received by the City near the end of the fiscal year, deposited in the General Fund as revenue, and immediately paid to the Police and Fire Pension funds. The City has estimated these amounts for FY 15-16 and included both the revenue and expenditure in this budget, in the amount of \$1,354,027.

The Telecommunications Tax covers telephone and cable television bills and is collected by the telephone and cable providers, remitted to the State of Florida, and distributed to governments. The 2015-16 collections are projected to be \$2,700,000, with the General Fund portion of this revenue being \$1,446,000, the Capital improvement portion being \$197,585, and \$625,000 allocated to the Streets Fund. The latter is an increase of \$325,000 (from the General fund's portion) to fund street lighting as was discussed during recent budget processes.

Business Tax Receipts are a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates by 5% every two years. The last increase was April 2008. Although the rates could be increased, this budget does not recommend an increase. The City Business Tax Receipts are projected to bring in \$268,000; the increase is based on the increased business activity in the community. This is based on an estimated 3900 receipts issued.

The City expects to collect \$27,500 from the County for the City's proportionate share of County Business Tax Receipts and Business Tax address changes for \$3,000.

Fees and Permits (\$3,559,800)

The City of Naples is budgeted to collect \$3,559,800 in Fees and Permits. The primary revenues in this category are Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,375,000 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$6,250 per month in Gas Franchise Fees, leading to a budget forecast of \$75,000.

Also included are Right of way permits for \$36,000; special event permits for \$30,000, outdoor dining permits for \$1,800 and zoning fees for \$39,000.

Intergovernmental Revenue (\$3,768,820)

Intergovernmental Revenue in the General Fund is budgeted at \$3,768,820 with the largest source of intergovernmental revenue being the General Use Sales Tax at \$2,424,000. This sales tax revenue represents a portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are usually provided by the State of Florida's Department of Revenue, but were not available at the beginning of July.

The State Revenue Sharing program is expected to bring \$630,000 to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue.

Other intergovernmental revenues are:

- Mobile Home Licenses \$3,300
(In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those registered within the City limits.)
- Firefighters Education \$15,520 (State of Florida program)
- Fuel Tax Refund \$34,000
(Distributed to the City per F.S. 336.025)
- Alcohol Beverage License \$62,000
(Distributed to the City per F.S. 561.342)

In July 2008, the City and County entered into a \$1,000,000 Interlocal Agreement to fund the expenses that the City's recreation programs, including the beaches, incur related to serving the County residents. It has previously noted that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For FY 2015-16 the City will place \$400,000 of the funds into the Beach Fund, and \$600,000 in the General Fund.

The City does not typically include expected grants in the budget, unless the grant award is known during the budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance of a grant by City Council automatically amends the budget.

Charges for Services (\$1,727,400)

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$1,727,400 in Charges for Services.

The City projects to collect \$190,000 in Police Services, which is a payment to the City for special police services provided to private entities. The budget includes \$598,900 for fire services, part of which comes from the Naples Airport Authority to staff a fire station at the Naples Airport and from fire employees providing services at special events. A 911 subsidy of \$49,000 will be paid by Collier County for dispatch services provided by the City's telecommunication staff to the County.

Another source of Charges for Services is the user fees for recreational programs. Most of these fees are from specialty camps, events and activities held at City facilities.

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$379,950	\$911,325	42%
Norris Community Center (Cambier)	\$222,000	\$424,028	52%
River Park, Anthony Park, and Pool	\$119,850	\$961,193	12%

As this shows, revenue from the various recreation and sports programs cover only a portion of the costs of running those services and sites. Because many of the City's recreation programs have a free element, such as basketball courts, or passive park areas, the funding from alternate sources such as taxes, is expected.

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

Several years ago the City entered into an Interlocal Agreement with Collier County that requires Collier County to pay \$36,000 in exchange for the City including County sewer fees on City water bills, where applicable. The Interlocal Agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause; however, there has been no action to increase that fee.

Fines (\$188,500)

The General Fund is budgeted to receive \$188,500 in fines for FY 2015-16. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$69,500 for FY 2015-16. All non-parking ticket and violation revenues are collected by the Collier County Court system and remitted to the City.

Police Training, at \$13,500, represents the funds received from a \$2 fee imposed in accordance with Section 2-632 of the City of Naples Code of Ordinances. City Fines, which are non-beach related parking violations, are budgeted at \$72,000, consistent with receipts from prior years.

The City expects to receive approximately \$3,000 in Handicapped Parking fines and \$3,000 in Code Enforcement violations. Handicapped Parking fines must be used for improvements to accessibility.

Miscellaneous Income (\$172,401)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 15-16 the assumed interest rate is 0.6%, and the projected average invested funds will be \$12.5 million with strong fluctuations in the first six months. Therefore, Interest Income is budgeted at \$75,000.

Other Income is budgeted at \$15,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year reimbursements, insufficient fund fees, witness fees, or other revenues of this type.

Expenses:

The General Fund budget is \$34,980,517 or \$2,081,559 more than FY 2014-15.

Personal Services in the General Fund increased \$407,488 or 1.5%. The primary reason for this increase is due to the contractual pay increase and other employee contractual obligations. One position, an Administrative Specialist in Code Enforcement has been eliminated.

Operating Expenditures increased \$702,551. This includes the an increase of \$395,000 in a new line item (Repair and Maintenance Level of Service) which represents operational repair items formerly budgeted in the Capital Projects Fund, an increase of increase of \$75,000 in insurance and \$144,000 increase in Other Contractual Services due in part to increased level of hardwood tree trimming and outsourced maintenance.

Transfers increased \$1,000,000 due to a new, one-time transfer of fund balance to the Streets fund related to an upcoming street repaving project, expected to occur in FY 16-17.

A complete explanation of costs is included in each department's budget narrative.

Summary

The General Fund revenue for FY 2015-16 is budgeted at \$34,478,100 and expenditures are budgeted at \$34,980,517. With the ad valorem tax at 1.1800 mills, the City will continue to enjoy one of the lowest tax rates in the State, while remaining a premier City in which to live.

City of Naples General Fund
Fiscal Year 2015-16 Revenue Detail

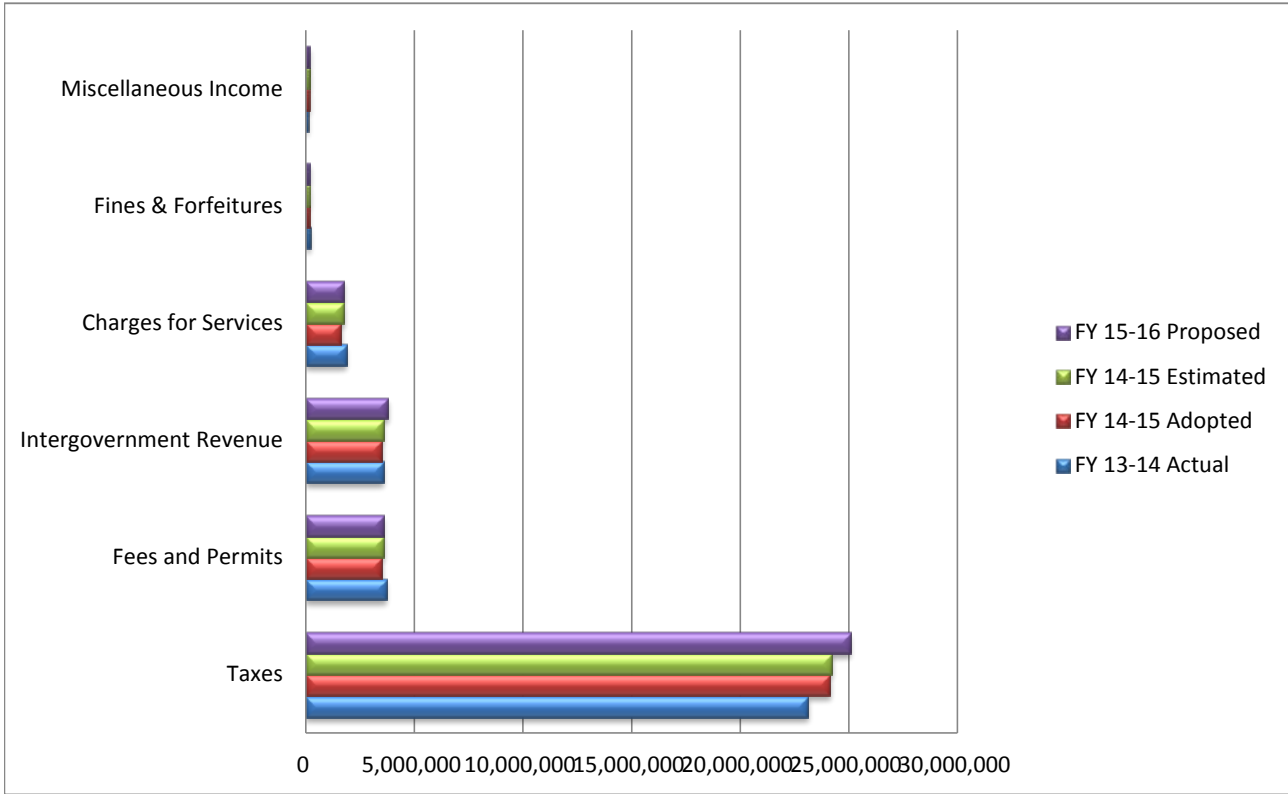
	2014 ACTUAL	2015 ADOPTED	2015 ESTIMATED	2016 PROPOSED	Change
311000 Taxes/ Ad Valorem Taxes	17,497,522	18,413,810	18,700,000	19,895,002	1,481,192
312510 Fire Insurance Premium	871,999	834,618	834,618	834,618	0
312520 Police Casualty Ins Prem	540,981	519,409	519,409	519,409	0
313500 Payment in Lieu of Taxes	2,101,780	2,101,780	2,101,780	2,067,600	(34,180)
315101 Local Telecommunications Tax	1,825,498	2,001,240	1,770,000	1,446,000	(555,240)
316101 City Business Tax	232,994	210,000	265,000	268,000	58,000
316102 City Bus Tax/Changes & Penalty	2,558	3,000	3,000	3,000	0
316103 City Bus Tax/Insurance Co.	890	50	800	50	0
316104 City Bus Tax/Collier Cty Shrd	33,120	29,000	27,000	27,500	(1,500)
Taxes/ Ad Valorem Taxes	23,107,342	24,112,907	24,221,607	25,061,179	948,272
323100 Franchise Fees-FPL	3,482,532	3,300,000	3,370,000	3,375,000	75,000
323400 Franchise Fees-Natural Gas	93,239	75,000	75,000	75,000	0
323900 Franchise Fees-Trolley	4,000	3,000	1,000	1,000	(2,000)
329101 Permits/Right of Way	37,547	20,000	65,000	36,000	16,000
329102 Permits/Special Events	30,530	36,000	28,000	30,000	(6,000)
329103 Permits/ Temp Use Permit	173	8,000	2,000	2,000	(6,000)
329104 Permits/Outdoor Dining	3,438	4,600	1,800	1,800	(2,800)
329201 Planning Fees/Zoning Fees	40,875	38,000	42,000	39,000	1,000
Fees and Permits	3,692,334	3,484,600	3,584,800	3,559,800	75,200
331200 Federal Grants/Justice Dept	21,030	0	0	0	0
335120 State Revenue Sharing	626,254	630,000	624,000	630,000	0
335140 Mobile Home Licenses	3,218	3,300	3,300	3,300	0
335150 Alcohol Beverage Licenses	60,818	59,000	65,000	62,000	3,000
335160 General Use Sales Tax	2,204,960	2,156,000	2,210,000	2,424,000	268,000
335210 Firefighters Education	14,510	14,000	14,500	15,520	1,520
335401 Fuel Tax Refund	33,644	31,000	33,500	34,000	3,000
337100 Collier Cty Shared Grants	600,000	600,000	600,000	600,000	0
Intergovernmental	3,564,434	3,493,300	3,550,300	3,768,820	275,520
341102 City Fees/Xerox Copies	2,935	1,000	1,000	1,000	0
341103 City Fees/Election Fees	150	1	-	-	(1)
341105 City Fees/Planning Dept Fees	37,910	36,000	57,000	42,000	6,000
341109 City Fees/County Billing Service	36,000	36,000	36,000	36,000	0
342101 False Alarm and Fingerprinting	29,122	23,000	29,000	29,000	6,000
342102 Investigation Fees	17,863	15,000	17,000	17,000	2,000
342103 Police Security Services	214,694	181,000	200,000	190,000	9,000
342105 911 Salary Subsidy	51,803	43,000	45,500	49,000	6,000
342201 Fire Contract Services	567,396	598,900	598,000	598,000	(900)
342203 EMS Space Rental	36,500	35,400	35,400	35,400	0
343901 Lot Mowing Fees	1,086	2,500	2,000	2,000	(500)
345202 Planning/Zoning Verification Fee	2,200	1,500	1,200	1,200	(300)
347101 Facility Program/Firework etc	27,290	-	-	-	0
347111 Fac Prog/Sponsorship Naming Rt	5,000	5,000	5,000	5,000	0
347204 Parks & Rec Use Agreements	120	-	-	-	0
347211 Fleischmann Park Classes	21,628	20,000	28,000	28,000	8,000

City of Naples General Fund

Fiscal Year 2015-16 Revenue Detail

347212	Fleischmann Park Camp Fees	239,518	180,000	200,000	200,000	20,000
347213	Fleischmann Park Field Trips	415	500	450	450	(50)
347214	Fleischmann Park Space Rentals	70,320	55,000	65,000	65,000	10,000
347215	Fleischmann Park Other Fees	12,450	15,000	12,000	12,000	(3,000)
347216	Fleischmann Park Spec Events	472	500	1,000	500	0
347217	Fleischmann Park League Fees	37,540	40,000	40,000	40,000	0
347221	Skate Park Memberships	34,773	32,000	34,000	34,000	2,000
347231	Norris Center Classes	11,978	15,000	18,500	18,500	3,500
347232	Norris Center Camp Fees	29,785	25,000	30,000	40,000	15,000
347233	Norris Center Field Trips	615	-	-	-	0
347234	Norris Center Space Rental	113,701	95,000	115,000	115,000	20,000
347235	Norris Center Other Fees	2,861	2,500	2,500	2,500	0
347236	Norris Center Theatre Tickets	32,438	30,000	46,000	46,000	16,000
347241	River Park Classes	683	1,000	100	100	(900)
347242	River Park Camp Fees	61,321	55,000	58,000	55,000	0
347244	River Park Space Rentals	14,901	20,000	20,000	18,000	(2,000)
347245	River Park Other Fees	2,215	1,500	1,800	1,800	300
347246	River Park Special Events	207	250	250	250	0
347247	River Park Fitness Room	4,751	4,100	4,700	4,700	600
347291	Aquatic Center Class Swim Fee	24,482	22,000	18,000	22,000	0
347292	Aquatic Center Camp Fees	1,487	3,000	3,000	3,000	0
347294	Aquatic Center Space Rentals	10,123	11,000	15,000	15,000	4,000
348100	Admin Charge Reimbursement	105,830	0	0	0	0
	Charges for Services	1,864,560	1,606,651	1,740,400	1,727,400	120,749
351101	County Fines- Cnty Court Fines	71,337	66,000	71,000	69,500	3,500
351102	County Fines- School Crossing	2	-	-	-	0
351103	County Fines- Police Training Fee	8,849	13,500	13,500	13,500	0
351201	City Fines	87,857	70,000	72,000	72,000	2,000
351202	Handicap Parking Violations	2,368	3,000	3,000	3,000	0
351203	Late Fees	7,195	4,000	7,200	7,200	3,200
351204	Code Enforcement Fines	5,450	3,000	4,500	3,000	0
351206	Civil Ordinance Infraction	200	300	700	300	0
351207	Crossing Guard Fee	20,577	-	20,000	20,000	20,000
	Fines	203,835	159,800	191,900	188,500	28,700
361000	Misc. Revenue/Interest Earning	90,847	75,000	75,000	75,000	0
365000	Scrap Surplus	5,202	2,000	2,000	2,000	0
365100	Scrap/Auction Proceeds	702	2,000	1,500	2,000	0
369300	Other Misc. Income	16,614	15,000	30,000	15,000	0
381180	Transfers From Redevelopment	-	28,401	28,401	28,401	0
381350	Transfer From/Loan to	-	48,750	48,750	50,000	1,250
389100	Beginning Cash Balance	0	0	0	0	0
	Miscellaneous Income	113,366	171,151	185,651	172,401	1,250
	Total General Fund Revenue	32,545,871	33,028,409	33,474,658	34,478,100	1,449,691

City of Naples General Fund Revenue Sources



	FY 13-14 Actual	FY 14-15 Adopted	FY 14-15 Estimated	FY 15-16 Proposed	% of General Fund Revenues
Taxes	23,107,342	24,112,907	24,221,607	25,061,179	72.69%
Fees and Permits	3,692,334	3,484,600	3,584,800	3,559,800	10.32%
Intergovernment Revenue	3,564,434	3,493,300	3,550,300	3,768,820	10.93%
Charges for Services	1,864,560	1,606,651	1,740,400	1,727,400	5.01%
Fines & Forfeitures	203,835	159,800	191,900	188,500	0.55%
Miscellaneous Income	113,366	171,151	185,651	172,401	0.50%
TOTAL	32,545,871	33,028,409	33,474,658	34,478,100	100%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2015-16

	FY13-14 Actual	FY 14-15 Adopted	FY 14-15 Estimated	FY 15-16 Proposed	Change
Revenue					
Local Taxes	23,107,342	24,112,907	24,221,607	25,061,179	948,272
Fees and Permits	3,692,334	3,484,600	3,584,800	3,559,800	75,200
Intergovernmental	3,564,434	3,493,300	3,550,300	3,768,820	275,520
Charges for Service	1,864,560	1,606,651	1,740,400	1,727,400	120,749
Fines	203,835	159,800	191,900	188,500	28,700
Miscellaneous Income	113,366	171,151	185,651	172,401	1,250
TOTAL REVENUE	32,545,871	33,028,409	33,474,658	34,478,100	1,449,691
Expenditures					
Mayor and City Council	372,505	384,888	348,653	374,339	(10,549)
City Attorney	485,690	526,411	526,411	551,930	25,519
City Clerk	556,125	562,914	575,718	598,136	35,222
City Manager's Office	988,354	1,045,016	986,733	1,023,884	(21,132)
Planning	381,192	418,266	411,594	428,834	10,568
Finance Department	990,922	1,020,799	1,010,420	1,061,383	40,584
Fire Rescue	9,030,787	8,984,035	8,907,286	9,008,027	23,992
Community Services	6,926,470	7,365,233	7,311,327	7,913,089	547,856
Police Services	11,622,318	11,906,696	11,795,033	12,203,609	296,913
Human Resources	473,957	519,771	525,708	542,662	22,891
Nondepartmental	2,804,071	2,854,689	2,965,578	2,996,544	141,855
Contingency	0	442,160	0	410,000	(32,160)
Transfers	(3,204,770)	(3,131,920)	(3,131,920)	(2,131,920)	1,000,000
TOTAL EXPENDITURES	31,427,621	32,898,958	32,232,541	34,980,517	2,081,559
Change in Financial Position	1,118,250	129,451	1,242,117	(502,417)	(631,868)

**FISCAL YEAR 2015-16
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

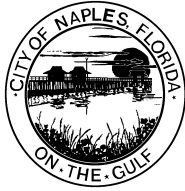
ACCOUNT DESCRIPTION		FY 13-14 ACTUALS	FY 14-15 ADOPTED BUDGET	FY 14-15 CURRENT PROJECTED	FY 15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	14,811,459	14,979,379	14,970,498	15,100,896	121,517
10-30	OTHER SALARIES	687,414	861,477	771,152	845,636	(15,841)
10-32	STATE INCENTIVE PAY	93,676	94,860	95,997	104,340	9,480
10-33	EDUCATION REIMBURSEMENT	-	-	20,385	34,500	
10-40	OVERTIME	466,517	634,383	594,656	635,293	910
10-41	SPECIAL DUTY PAY	176,114	182,025	186,690	185,050	3,025
10-42	HOLIDAY PAY	307,376	342,647	331,593	341,982	(665)
25-01	FICA	1,234,644	1,156,375	1,192,481	1,094,914	(61,461)
25-03	RETIREMENT CONTRIBUTIONS	3,788,984	3,943,089	3,727,191	4,128,719	185,630
25-04	LIFE/HEALTH INSURANCE	2,930,467	2,872,150	2,764,685	2,949,265	77,115
25-07	EMPLOYEE ALLOWANCES	112,560	121,042	120,385	124,320	3,278
25-13	EARLY RETIREMENT INCENTIVE	97,491	57,135	57,136	57,135	0
25-14	PREPAID CONTRIBUTION	(96,980)	-	-	-	0
25-14	STATE INSURANCE PREMIUM	1,412,980	1,354,409	1,354,409	1,354,409	0
29-00	GENERAL & MERIT	0	0	0	50,000	50,000
TOTAL PERSONAL EXPENSES		\$26,022,701	26,598,971	\$26,187,258	\$27,006,459	\$407,488
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	563,524	696,300	703,347	746,350	50,050
30-01	CITY ADMIN REIMBURSEMENT	(3,252,270)	(3,179,420)	(3,179,420)	(3,179,420)	0
30-10	AUTO MILEAGE	-	150	150	150	0
30-20	FIELD TRIPS	7,478	10,000	10,000	10,000	0
30-21	FLEISCHMANN PARK	5,484	2,500	1,600	-	(2,500)
31-01	PROFESSIONAL SERVICES-OTHER	295,189	329,250	313,950	339,942	10,692
31-02	ACCOUNTING & AUDITING	80,000	77,000	83,025	83,000	6,000
31-04	OTHER CONTRACTUAL SVCS	1,670,251	1,903,443	2,034,637	2,048,315	144,872
31-07	MEDICAL SERVICES	25,235	34,500	34,500	34,500	0
31-41	CULTURAL ARTS - THEATRE	23,113	35,000	35,000	35,000	0
31-50	ELECTION EXPENSE	17,173	-	-	-	0
31-51	DOCUMENT IMAGING	1,057	2,000	2,000	2,000	0
32-01	CITY ATTORNEY	270,395	280,000	280,000	285,000	5,000
32-40	OTHER LEGAL SERVICES	15,319	13,500	13,500	15,500	2,000
32-10	LITIGATION COUNSEL	84,307	100,000	100,000	120,000	20,000
32-12	LABOR ATTORNEY	10,053	20,000	20,000	20,000	0
40-00	TRAINING & TRAVEL COSTS	139,310	158,800	143,970	151,425	(7,375)
41-00	COMMUNICATIONS	99,374	139,714	134,724	138,414	(1,300)
42-00	TRANSPORTATION	21,971	29,000	26,000	26,000	(3,000)
42-01	POSTAGE & FREIGHT	35,274	45,000	40,000	40,000	(5,000)
42-10	EQUIP. SERVICES - REPAIRS	664,969	582,376	605,440	588,607	6,231
42-11	EQUIP. SERVICES - FUEL	333,334	340,900	321,000	324,900	(16,000)
43-01	ELECTRICITY	409,380	418,700	409,200	413,200	(5,500)
43-02	WATER, SEWER, GARBAGE	334,217	386,645	386,345	395,670	9,025
44-00	RENTALS & LEASES	28,640	41,040	41,168	42,032	992
44-02	EQUIPMENT RENTAL	5,771	10,000	10,000	10,000	0
45-22	SELF INS. PROPERTY DAMAGE	1,551,200	1,582,678	1,582,678	1,658,680	76,002
46-00	REPAIR AND MAINTENANCE	49,537	81,736	83,401	81,635	(101)
46-02	BUILDINGS & GROUND MAINT.	6,737	18,450	18,975	20,400	1,950
46-05	HYDRANT MAINTENANCE	1,747	2,400	2,120	2,400	0
46-34	REPAIR AND MAINT LEVEL OF SERV	-	-	-	395,000	395,000
46-15	PRINTING AND BINDING	19,650	34,200	34,100	34,300	100
47-00	LEGAL ADS	20,385	29,305	29,500	30,750	1,445
47-01	ADVERTISING (NON LEGAL)	12,715	14,250	16,930	16,930	2,680
47-02	DUPLICATING	9,010	11,300	11,300	11,300	0
47-06	OTHER CURRENT CHARGES	8,852	13,000	13,000	13,000	0
49-00	TECHNOLOGY SERVICES	1,007,030	926,470	926,470	938,184	11,714
49-02	EMPLOYEE DEVELOPMENT	1,377	12,500	12,500	12,500	0
49-04	SPECIAL EVENTS	56,876	50,000	153,000	53,000	3,000
49-05	AWARDS	3,707	20,100	14,000	14,500	(5,600)
49-06	EMPLOYEE RECOGNITION	1,902	2,800	2,800	2,800	0
51-00	OFFICE SUPPLIES	55,425	71,200	68,275	69,450	(1,750)
52-00	OPERATING SUPPLIES	170,316	152,015	149,015	155,395	3,380
52-02	FUEL	2,175	9,800	9,800	9,800	0
52-07	UNIFORMS/OTHER CLOTHING	55,782	67,545	67,941	67,695	150
52-10	JANITORIAL SUPPLIES	56,035	58,300	58,645	58,800	500
52-22	VESTS	4,399	6,000	6,012	6,000	0

**FISCAL YEAR 2015-16
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 13-14 ACTUALS	FY 14-15 ADOPTED BUDGET	FY 14-15 CURRENT PROJECTED	FY 15-16 PROPOSED BUDGET	CHANGE
52-23 BUNKER GEAR	27,817	28,060	28,100	28,500	440
52-25 FIRE HOSE & APPLIANCES	13,618	17,850	16,350	16,350	(1,500)
52-26 SPECIALTY TEAM EQUIPMENT	22,779	24,050	25,450	25,550	1,500
52-41 POOL - OPERATING SUPPLIES	28,015	50,000	50,000	50,000	0
52-42 BAND SHELL OPERATING SUPPLIES	4,833	5,300	5,000	5,000	(300)
52-52 MINOR OPERATING EQUIP	6,221	-	-	-	0
54-01 MEMBERSHIPS/BOOKS	27,888	39,100	36,585	38,854	(246)
TOTAL OPERATING EXPENSES	\$5,114,575	5,804,807	\$5,992,083	\$6,507,358	\$702,551
 <u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	0	0
60-30 BUILDING/IMPROVEMENTS	8,520	-	-	-	0
60-40 MACHINERY EQUIP	12,900	-	-	-	0
91-00 TRANSFERS - OTHER	10,474	6,000	5,700	9,200	3,200
91-34 CAPITAL PROJECTS FUND	-	-	-	1,000,000	1,000,000
91-48 TENNIS FUND	47,500	47,500	47,500	47,500	0
99-01 OPERATING CONTINGENCY	-	442,160	-	410,000	(32,160)
TOTAL NON-OPERATING	\$79,394	\$495,660	\$53,200	\$1,466,700	\$971,040
TOTAL EXPENSES	\$31,216,669	\$32,899,438	\$32,232,541	\$34,980,517	\$2,081,079

FISCAL YEAR 2015-16
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted FY 12-13	Adopted FY 13-14	Adopted 14-15	Proposed 15-16	Change
Mayor & Council	1	1	1	1	0
City Attorney	1	1	1	1	0
City Clerk	6	6	6	6	0
City Manager's Office	3.7	3.7	3.7	3.7	0
City Manager/Code Enforce	2.2	2.2	2.2	1.2	-1
Purchasing	0	0	3	3	0
Human Resources	4	4	4	4	0
Planning Department	3.5	3.5	3.5	3.5	0
Finance Department	17.8	13.8	10.8	10.8	0
Police Administration	4	4	5	5	0
Police Patrol	72.4	72.4	71.4	71.4	0
Police Support Services	22	22	22	22	0
Fire Operations	63	63	63	63	0
Community Serv Admin	5	5	5	5	0
Community Serv Parks/Pkys	16	16	16	16	0
Community Serv Recreation	8.5	8.5	8.5	8.5	0
Facilities Maintenance	11	11	11	11	0
TOTAL GENERAL FUND	241.1	237.1	237.1	236.1	-1



General Fund

Mayor and City Council

Mission Statement:

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

Department Description

The Office of the Mayor and City Council is the legislative body representing the City of Naples. Naples is governed by a "council-manager" form of government. The City Council consists of a Mayor and six Council Members, each receiving a salary and limited benefits. All the powers of the City are vested in the City Council and their actions are governed by the City Charter, City Code of Ordinances and the General Laws of the State of Florida.

2014-15 Department Accomplishments

- Approved a balanced budget.
- Proclaimed support for the Blue Zones Project to begin the action required for the City to become a Blue Zone Community.
- Approved an assessment and debt for the Bembury Assessment area.
- Authorized the replacement of pier decking with ipe wood for an enhanced Pier experience.
- Commissioned a comprehensive performance and management study of the Naples Fire-Rescue Department to assist in determining the best public policy for efficient delivery of these services.
- Recognized by NOAA as a StormReady City. (1/21/2015)
- Enhanced community outreach:
 - Responded to media and public inquires about City government community resources.
 - Enhanced public awareness of City programs through the public information officer role, posting web content and photos, TV, weekly radio shows and news releases.
 - Researched and discussed roundabouts and alternatives to assist in road safety.
- Supported:
 - Pelican safety by hiring two Pelican Patrol officers to assist at the Pier.
 - Naples Backyard History's research for the ancient Indian Canal in the City.
 - Naples history by assisting with signage to commemorate the historic Indian Canal. (9/5/2014)
 - The Urban Forestry Plan for 2015 as required by City Code Chapter 38.
 - The placement of a monument commemorating Vietnam Veterans at the Veterans Memorial in Cambier Park. (2/4/2015)
 - The completion of the Freedom Memorial by contributing \$100,000.
 - City sponsored and community events.

General Fund

Mayor and City Council (continued)

- Approved a comprehensive Community Needs Assessment to assist in establishing priorities for park and recreation programs and services as part of a Master Planning process.

2015-16 Departmental Goals and Objectives

As part of Vision Goal 1 – Preserve the Town’s distinctive character and culture.

- Maintain beach renourishment and protection efforts.
- Maintain the high aesthetic standards of the community.
- Adopt policies, ordinances, and resolutions that preserve and enhance the community’s character.

As part of Vision Goal 2 – Make Naples the green jewel of Southwest Florida.

- Continue planned open space, park and recreation facilities and program enhancements and improvements to include final design for Baker Park and appropriate implementation of the Parks Master Plan.
- Maintain the diverse cultural, socio-economic, economic and lifestyle aspects of small town life.
- Provide recreational experiences that are enjoyable, safe and of a high quality.
- Adopt measures that preserve, protect, and rehabilitate the City’s natural resources.

As part of Vision Goal 3 – Maintain an extraordinary quality of life for residents.

- Support the City’s pathway system by providing connections to schools, greenways and sidewalk interconnections.
- Enhance the quality of the residential experience of Naples by promoting safety, ambiance, beauty and quietness of life.
- Promote public participation in City governance and decision-making processes so that government is more responsive to local needs and requests.
- Inform citizens about their community and provide an opportunity to participate in the planning and decision-making process of local government.
- Support proclamations that promote community pride.

As part of Vision Goal 4 – Strengthen the economic health and vitality of the City.

- Promote and participate in the Blue Zones Project.
- Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses.
- Support the designation of landmarks and districts throughout the City.
- Support the cultural and economic benefits of tourism through the Fifth Avenue South Business Improvement District, Tourist Development Council, Visitor Information Center, Greater Naples Chamber of Commerce, neighborhood groups, and nonprofit organizations.
- Strengthen economic development through public-private partnerships.

As part of Vision Goal 5 – Maintain and enhance governance capacity for public service and leadership.

- Invest in capital improvement projects that enhance the mobility of people, goods and services.

General Fund

Mayor and City Council (continued)

- Protect and serve the community by providing superior police and emergency services.
- Promote community awareness of City resources and services through the public information officer, community outreach, speaking engagements, a community television channel, a user friendly website, a social media presence, brochures, maps, and other public engagement tools.
- Coordinate with Collier County Government, and other governmental agencies and departments on projects and initiatives that affect the City.

2015-16 Significant Budgetary Issues

The 2015-16 budget for the Mayor and City Council's Office is \$374,339, which is \$10,549 less than the budget adopted for Fiscal Year 2014-15.

This office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant position. The decrease in salaries is due to a revision of the Executive Assistant's position that no longer includes Public Information Officer duties.

The budget for Operating Expenses, decreased \$800 to \$21,700. Major expenditures budgeted for this office includes \$9,800 for City Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day) and \$5,200 for office supplies. Memberships decreased as there is no cost budgeted for Leadership Collier.

There are no other significant costs in this budget.

2015-16 Performance Measures and Benchmarking

Activity	Actual 2012-2013	Actual 2013-2014	Expected 2014-2015	Projected 2015-2016
Public Proclamations Issued	27	37	30	30
Board/committee appointments processed	42	36	36	36
Resolutions Approved	177	151	151	150
Ordinances Approved	23	28	28	30
Total Council Meeting Hours	119	137	138	138
Total Council Workshop Hours	83	77	77	77
Average Council Meeting Length	7	8	8	8
Average Workshop Length	7.5	8	8	8

**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION				
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	141,000
1	1	1	Executive Assistant	50,213
8	8	8		221,213
				Regular Salaries
				221,213
				Employer Payroll Expenses
				131,426
				Total Personal Services
				\$352,639

**FISCAL YEAR 2015-16
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

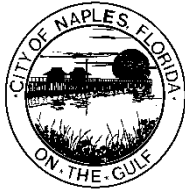
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ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	228,102	226,183	217,000	221,213	(4,970)
25-01	FICA	16,655	17,038	15,453	15,502	(1,536)
25-03	RETIREMENT CONTRIBUTIONS	6,371	7,130	5,100	6,488	(642)
25-04	LIFE/HEALTH INSURANCE	90,892	92,357	73,500	90,236	(2,121)
25-07	EMPLOYEE ALLOWANCE	13,268	19,680	19,200	19,200	(480)
	TOTAL PERSONAL EXPENSES	\$355,289	\$362,388	\$330,253	\$352,639	(\$9,749)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,942	3,000	3,000	3,000	0
	<i>Lunches/meals for council, proclamation folders, special activity items</i>					
40-00	TRAINING & TRAVEL COSTS	7,238	9,800	7,800	9,800	0
41-00	COMMUNICATIONS	1,127	3,500	2,000	3,000	(500)
51-00	OFFICE SUPPLIES	3,115	5,200	5,100	5,200	0
	<i>General office Supplies, shipping, business cards, boxes</i>					
54-01	BOOKS/MEMBERSHIPS	697	1,000	500	700	(300)
	<i>Florida League of Mayors and books</i>					
	TOTAL OPERATING EXPENSES	\$15,119	\$22,500	\$18,400	\$21,700	(\$800)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	2,098	0	0	0	0
	TOTAL NON-OPERATING	\$2,098	\$0	\$0	\$0	\$0
	TOTAL EXPENSES	\$372,505	\$384,888	\$348,653	\$374,339	(\$10,549)

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

City Attorney's Office

Mission Statement:

The mission of the City Attorney is to provide legal counsel to City Council, Advisory Boards and City staff on all matters involving City policy and administration in a thorough and proficient manner.

Department Description

According to the City Charter, Section 2.11, the Naples City Council can employ an attorney-at-law to be known as the City Attorney to “perform such duties as directed by the Council for a term and at compensation to be fixed by the Council”. The Council has selected to contract with a law firm to represent the City in legal matters. The City has an in-house Executive Assistant to assist as needed.

2015-16 Departmental Goals and Objectives

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) assist with the preparation of ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments, including those that meet the goals and vision of the City.

- Improve training and monitoring (preventive rather than reactive) techniques.
- Improve the efficiency of blank and/or sample common legal documents such as liens, releases, and resolutions, orders, notices, and appeals.
- Ordinances – Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Prepare litigation reports to City Council (quarterly).
- Attend and provide legal advice at all regular meetings of the City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend Workshops as needed and assist committees and administrative staff as needed in special circumstances.
- Represent the City before all state and federal courts and all agencies in civil matters (daily basis). File and monitor claims for bankruptcy cases.
- Provide a timely and accurate response to requests for opinions and legal assistance.

2015-16 Significant Budgetary Issues

The 2014-15 budget of the City Attorney's office is \$551,930, a \$25,519 increase over the adopted FY 14-15 budget.

There is one position budgeted in the City Attorney's office, with salaries and benefits totaling \$95,870.

The department has \$456,060 budgeted in Operating Expenses. This includes a requested increase in fees for the City Attorney.

General Fund

City Attorney's Office (continued)

Professional Services (i.e. Transcribing, reporting)	\$10,000
City Attorney contract	\$285,000
City Attorney Litigation as needed	\$120,000
Labor Attorney	\$20,000

The decrease in professional services is due to the historical trend of not exceeding \$10,000. Other costs include law subscriptions and general office expenses, plus \$1,500 in training and travel to ensure the Executive Assistant stays current with legal issues.

In the non-departmental division of the General Fund, there is \$25,000 for professional services budgeted to recodify the Code of Ordinances. This is expected to be a two-year project that will carry into FY 16-17, with another \$25,000 expected in FY 16-17.

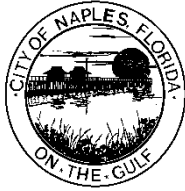
**FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2015-16**

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
1	1	1	Executive Assistant	\$72,742
1	1	1	Regular Salaries	72,742
			Employer Payroll Expenses	23,128
			Total Personal Services	<u><u>\$95,870</u></u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	70,658	71,407	71,407	72,742	1,335
25-01 FICA	5,334	5,357	5,357	5,489	132
25-03 RETIREMENT CONTRIBUTIONS	10,173	10,655	10,655	10,854	199
25-04 LIFE/HEALTH INSURANCE	6,919	6,782	6,782	6,785	3
TOTAL PERSONAL SERVICES	93,084	94,201	94,201	95,870	1,669
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	426	750	750	600	(150)
31-01 PROFESSIONAL SERVICES	7,994	14,500	14,500	10,000	(4,500)
<i>Reporting, process serving, transcription services, and expert fees</i>					0
31-04 OTHER CONTRACTUAL SERVICES	1,228	0	0	0	0
32-01 CITY ATTORNEY	270,395	280,000	280,000	285,000	5,000
<i>City Attorney in accordance with Resolution 12-13121 plus increase in contract requested</i>					0
32-04 OTHER LEGAL SERVICES	15,019	13,000	13,000	15,000	2,000
<i>Planning Advisory Board Representation</i>					0
32-10 LITIGATION	84,307	100,000	100,000	120,000	20,000
<i>City Attorney in accordance with Resolution 12-13121 plus increase in contract requested</i>					0
32-12 LABOR ATTORNEY	10,053	20,000	20,000	20,000	0
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,500	1,500
41-00 COMMUNICATIONS	329	510	510	510	0
51-00 OFFICE SUPPLIES	571	950	950	950	0
54-02 BOOKS, PUBS, SUBS.	2,285	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	392,606	432,210	432,210	456,060	23,850
TOTAL EXPENSES	485,690	526,411	526,411	551,930	25,519



General Fund

City Clerk

Mission Statement:

The City Clerk is committed to providing the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with state law and the Code of Ordinances.

Department Description

The City Clerk, as the custodian of the official records of the City of Naples, records and maintains all proceedings of the City Council, appointed boards, committees and commissions of the City, prepares minutes for each, and processes all legislation (ordinances and resolutions) for filing. Upon request, the City Clerk provides information to the public from these documents as well as provides assistance to all persons in accessing nonexempt City records, in conformance with state laws. In addition, the Clerk's Office directs the retention program for all City records, operates the City's in-house Records Management Center, and periodically engages in research projects (supplying historical information) for others in the organization. The City Clerk reports directly to the City Council.

2014-2015 Department Accomplishments

- Applied for and received on behalf of the City of Naples the inaugural ACE (Advanced Commitment to Excellence) Award for Innovative and Outstanding Work in Website Transparency from the Florida Government Finance Officers Association on June 15, 2015.
- Implemented the JustFOIA Public Records Request Solution with Municipal Code Corporation Innovations (MCCi) to: ensure that the City of Naples is customer-focused, proactive, consistent and responsible in fulfilling requests by an unlimited number of internal users; allow the public to request records via the City's website; further promote transparency by allowing a variety of reports to be generated in accordance with Florida Statutes Chapter 119.
- Implemented the Granicus Board and Committee application to provide information to the public and easily manage appointments, vacancies and citizen applications online.
- Identified and combined three separate quarterly pension board meetings into one agenda to eliminate duplication.
- Maintained official records of City Council and all Boards and Committees to ensure timely filing of minutes of all groups governed by Florida Statutes Chapter 286 (Sunshine Law).
- The City Clerk conducted and coordinated Public Records Management training:
 - Presented 3 training sessions to City employees on the new JustFOIA Public Records Request Solution (July 16, 2014, August 7, 2014, and April 2, 2015);
 - Coordinated a mandatory Records Management Webinar presented

General Fund

City Clerk (continued)

- by the Department of State's Division of Library and Information Services Bureau for all City employees that create or maintain public records; and
- o Initiated individual department training and records assessments for public records management (City Manager, Mayor and Council, Community Services, Police, and Utilities departments).
- Administered the operation of the City's Records Management Center and acted as the Records Management Liaison Officer (RMLO) with the State of Florida.
- In accordance with State of Florida retention laws:
 - o Accessioned and stored 66 boxes at the Records Management Center (RMC) that have not met retention;
 - o Disposed 144 cubic feet of documents at the RMC that met retention;
 - o Reviewed and processed with the State of Florida an additional 140 cubic feet of records from various departments in accordance with Florida law; and
 - o Completed and submitted to the Florida Department of State records management compliance statements for fiscal year 2013-14.
- Maintained: For The Record (FTR) digital recording as a backup to the Granicus software when web video streaming is lost; Granicus Meeting Efficiency Suite software; ImageFlow Lite; and JustFOIA.
- Maintained, created and uploaded additional digitized records for easy public access to the City's website.
- Created, scanned and provided links on a new webpage for archived Operating Budgets, Capital Improvement Projects (CIP) and Comprehensive Annual Financial Reports (CAFR), from 1974 to present.
- Provided links under the Current Topics section on the City's website homepage, including minutes and all City Council packet information regarding Baker Park and the Central Avenue Improvements Project.
- Created and implemented fillable online forms including Board and Committee Candidate Applications, Speaker Registrations, Election Reports and Sam Noe Award Nominations.
- Replaced all unsigned legislation on the City's website from 1925 to present, and improved workflow process to immediately link signed copies.
- Linked City Council meeting packets from 2003 to 2007 to the website for public access (those prior to 2003 are found on microfilm in the City Clerk's Office).
- Continued researching easement and City property records and created a database accessible by City staff for reference.
- Managed the city-owned vehicle titles.
- Instituted electronic recording (e-Recording) of documents through Collier County Clerk of the Circuit Court for efficiency.
- Coordinated with Municipal Code Corporation the linking of ordinances not yet codified on the City's website, and two new additional links called "CodeBank Compare" and "eNotify".

General Fund

City Clerk (continued)

As part of Vision Goal 2b - Promote community sustainability and environmental conservation.

- Maintain the board and committee application with Granicus to easily manage appointments, vacancies and citizen applications online thereby simplifying the entire administrative process and workflow.
- Enhance the City Clerk's webpage for easy public access to official records.
- Expand the Resource Directory provided on the City's website that allows all customers the ability to look up information according to topic.
- Update pertinent links on the website for notices of all meetings, City contracts and legislation.
- Convert permanent records for 2015 to microfilm for security.
- Maintain coordination with Granicus, FTR, ImageFlow Lite and MCCi.
- Maintain title inventory for City vehicles.
- Attend and record offsite meetings for official records.

As part of Vision Goal 4 - Strengthen the economic health and vitality of the City.

- Update Advertising Manual for consistency with the Florida Statutes and Naples City Code to ensure legal advertising notice compliance.
- Assess efficiencies of board and committee meeting procedures.
- Prepare and distribute news releases of newly appointed and reappointed board and committee members.
- Continue to enhance the Resource Directory on the City's homepage for quick subject reference.

As part of Vision Goal 5 - Maintain and enhance governance capacity for public service and leadership.

- Serve as the Chief Election Official for the 2016 General City election.
 - Coordinate municipal election to ensure it is held in compliance with state law.
 - Create election calendar and Candidate Election Handbook.
 - Post candidate election forms, financial reports, legal notices, precinct map, ballot, calendar and other information on the City's website.
- Implement citywide electronic records and e-mail retention management program.
- Maintain the open records request tracking solution with Municipal Code Corporation Innovations (MCCi) and manage oversight of the database to ensure all requests are fulfilled throughout every department, increasing accountability and providing effective service delivery.
- Continue to train City staff to utilize the open records request tracking solution.
 - Train records coordinators to implement records management practices, including accessioning documents and calculating retention dates of various records series in accordance with retention laws.
 - Monitor inventory for mandatory disposal of records.
 - Maintain searchable database (ImageFlow Lite) by uploading official records for easy citywide access.

General Fund

City Clerk (continued)

- Coordinate codification of the City's legislation to maintain accuracy of the Code of Ordinances; verify supplements as received and advise Municipal Code Corporation of corrections; and maintain supplement subscriptions for internal departmental use, including updates.
- Convert official records into reduced-size PDF's for transfer into the Tyler Munis TCME system.
- Provide notarization services and attest affidavits, along with translation services for Spanish and French.
- Maintain operation of computer kiosk in lobby of City Hall.

2015-16 Significant Budgetary Issues

The 2015-16 budget for the City Clerk is \$598,136 which is \$35,222 more than the budget adopted for Fiscal Year 2014-15.

The budget for Personal Services is \$537,486, an increase of \$34,622 over the adopted Fiscal Year 2014-15 budget. The department has six positions, the same as FY 14-15. However, the budget includes the annual raise of 3%, an upgrade to the Deputy Clerk and Administrative Coordinator position, plus \$17,480 for a temporary part-time scanning position.

The budget for Operating Expenses has increased by \$600 to \$593,136. This increase is for increased repair and maintenance costs. Major expenses include legal ads (\$14,000), professional services for supplementary amendments to the Code of Ordinances (\$15,500) and training and travel costs for the City Clerk related to the Master Municipal Clerk (MMC) designation and other records management training for the Clerk's staff (\$5,500).

2015-16 Performance Measures and Benchmarking

Activity	Actual 2012-2013	Actual 2013-2014	Expected 2014-2015	Projected 2015-2016
Boxes of records disposed	147	263	284	280
Board/committee appointments processed	42	47	36	36
Legislation processed	200	175	181	181
Council meeting hours logged	222.5	226.5	220	220
All other Boards/Committees meeting hours logged	n/a	105	105	105
Public records requested ¹ :				
• Total	304	304	876	876
• Building	n/a	n/a	306	306
• Police	n/a	n/a	90	90
• General	n/a	n/a	480	480
Contracts processed	266	114	98	98

¹It should also be noted that the mere number of requests can be misleading since they can range from an immediate turn-around to several weeks of collecting information for requestors.

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
1	1	1	City Clerk	\$95,510
2	2	2	Deputy City Clerk	117,931
1	0	0	Technical Writing Specialist	0
1	2	2	Administrative Coordinator	105,440
0	1	1	Sr. Administrative Specialist	38,532
1	0	0	Administrative Specialist II	0
6	6	6	Regular Salaries	357,413
			Requested Pay Grade Adjustments	9,500
			Temporary Part Time Scanner	17,480
			Overtime	1,000
			Employer Payroll Expenses	152,093
			Total Personal Services	\$537,486

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	350,581	347,002	363,000	357,413	10,411
10-30 OTHER SALARIES	0	0	0	26,980	26,980
<i>Upgrade Deputy Clerk position and Administrative Coordinator position, plus \$17,480 for temporary part-time scanner</i>					
10-40 OVERTIME	574	1,000	1,000	1,000	0
25-01 FICA	25,997	25,726	27,770	26,110	384
25-03 RETIREMENT CONTRIBUTIONS	46,759	49,018	49,018	51,258	2,240
25-04 LIFE/HEALTH INSURANCE	75,361	74,838	69,700	69,445	(5,393)
25-07 EMPLOYEE ALLOWANCES	4,084	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$503,357	\$502,864	\$515,768	\$537,486	\$34,622
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,102	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01 PROFESSIONAL SERVICES	12,938	15,500	15,500	15,500	0
<i>Supplementary amendments to the Code of Ordinances; new eNotify, CodeBank Compare, etc</i>					
31-51 DOCUMENT IMAGING	1,057	2,000	2,000	2,000	0
40-00 TRAINING & TRAVEL COSTS	6,219	5,500	5,500	5,500	0
41-00 COMMUNICATIONS	1,776	2,100	2,000	2,000	(100)
46-00 REPAIR AND MAINTENANCE	1,784	2,500	2,500	3,200	700
47-01 LEGAL ADS	11,035	14,000	14,000	14,000	0
<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06 DUPLICATING	3,615	4,300	4,300	4,300	0
49-00 OTHER CURRENT CHARGES	1,640	2,000	2,000	2,000	0
<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00 OFFICE SUPPLIES	2,508	3,050	3,050	3,050	0
52-00 OPERATING SUPPLIES	4,554	4,000	4,000	4,000	0
54-01 MEMBERSHIPS/BOOKS	2,542	2,600	2,600	2,600	0
TOTAL OPERATING EXPENSES	52,768	60,050	59,950	60,650	\$600
TOTAL EXPENSES	556,125	562,914	575,718	598,136	\$35,222



General Fund

City Manager's Office

Mission Statement:

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

Department Description

The City Manager serves as Chief Executive Officer and head of the administrative branch of City government. In accordance with the City Charter, the City Manager is responsible to City Council for the proper administration of all departments, except the Legal Department and the City Clerk. The Department includes the Code Enforcement Division and the Purchasing Division.

The City Manager's duties and responsibilities include the following:

- (a) Enforce all laws, ordinances and contracts of the City.
- (b) Appoint and remove any officers and employees of the City, except those appointed by City Council.
- (c) Prepare the Capital Improvement Program and the annual City Operating Budget for submission to City Council for review and approval and be responsible for the subsequent administration of the approved budgets.
- (d) Prepare a complete report on the finances and administrative activities of the City for the preceding year and submit the report to City Council within ninety (90) days of the fiscal year end.
- (e) Perform such other duties as required by City Council.

The Code Enforcement Division ensures compliance with City ordinances to maintain Naples' character and quality of life, striving to promote, protect, and improve the health, safety, and welfare of the citizens of the City. The Division administers the Code Enforcement Board having the authority to impose administrative fines and other noncriminal penalties to provide an equitable, expeditious, effective, and inexpensive method of enforcing any codes and ordinances.

The Purchasing Division is responsible for assisting departments in the procurement of goods and services in the most efficient and fiscally responsible manner for the City. Procurements are based on fair and open competition, reducing the appearance and opportunity for favoritism, and inspiring public confidence that contracts are awarded equitably and economically. The Division manages the sales of surplus equipment, the Purchasing Card program, and the acquisition and monitoring of grants.

Although budgeted within the Technology Services Fund, Television Production operations report to the Assistant City Manager.

General Fund

City Manager's Office (continued)

2014-15 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner; finished fiscal year under budget; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided City Council background information about ongoing City issues, programs and undertakings so they could make well informed decisions. Focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and requests for services by citizens.
- Supported City Council's goal to maintain the millage rate at 1.18.
- Supported City Council's goal to maintain the current Stormwater and Solid Waste Fees, other than an annual index adjustment.
- Facilitated City Council's strategy to engage and involve citizens in the public policy process through dialog with the Presidents' Council, Homeowner Associations, community organizations, and individual citizens.
- Initiated all budgeted capital improvement projects unless the project was curtailed for sound reason.
- Advanced the Integrated Water Resources Plan by constructing an expansion of the reclaimed water distribution system along Gulf Shore Boulevard North, north of Park Shore Drive and south of Harbour Drive. Additional expansion includes Harbour Drive east to Crayton Road, south along Crayton Road then east on Mooringline Drive to Alamanda Drive.
- Completed Phase I of fire flow improvement plan in Royal Harbor. Phase 2 and Phase 3 construction began and will be completed in February 2016.
- Completed construction of the sanitary sewer system along Bembury Drive, 13th Avenue North, 14th Avenue North and 15th Street North. Also completed construction of the water main along Bembury Drive.
- Completed construction of Aquifer Storage and Recovery (ASR) well #3 at the City's Wastewater Treatment Plant.
- Managed the process of evaluating City buildings, conducted by the AD Morgan Company of Tampa, FL, through the assessment of various external and internal building components including the roof, foundations, structural frame, building envelope, HVAC, electrical, plumbing, site drainage, pavement, sidewalks and landscaping. Evaluations this fiscal year included the City Dock, Naples Landings, City Warehouse, Anthony Park and various Utility Department buildings. Previously completed evaluations provided the basis for funding requests included in the 2015/16 Capital Improvement Plan for scheduling of the replacement of the Fleischmann Community Center HVAC system, replacement of the Community Services Administration Building roof, Fire Station Two renovations, Police and Fire Department Repairs, and Replacement of the Police and Fire Administration roof.
- Implemented HVAC replacement in the Naples Police Administration Building on Riverside Circle.
- Managed an extensive public engagement process, over multiple City Council meetings, to develop a master plan for the planned Baker Park on the Gordon River. Following City Council direction, solicited the services of a park design firm to complete a peer review of conceptual park design alternatives; solicited

General Fund

City Manager's Office (continued)

- the services of a firm to provide engineering, design and permitting for the bridge connection to the Gordon River Greenway; and solicited the services of a firm to provide a risk assessment of the future Baker Park site. It is anticipated that contracts for these services will be presented to City Council before the end of the fiscal year.
- Managed a process to implement City Council's mid-year direction to conduct a comprehensive performance and management study of the Naples Fire-Rescue Department. This includes analyzing the Department organization, budget, policies, deployment, equipment, capacity and related variables that support or constrain Department needs into the future. It is anticipated the report will be presented to City Council in August 2015.
 - Managed a process to implement City Council's mid-year direction to develop a Parks Master Plan, encompassing all city parks, recreation facilities, and programs. This included the development and distribution of a formal, random, mailed citywide survey seeking input to determine City resident attitudes, interests, and expectations. The survey was released mid-June 2015 with a completion date of July 31, 2015. Responses are to be tabulated and presented to City Council in the fall of 2015.
 - Obtained \$2.2 million in Tourist Development Grant funding for the replacement of decking, railings, utilities, lighting and restrooms at the Naples Pier. Project commenced July 6, 2015 with an anticipated completion date of October 31, 2015.
 - Managed the completion of landscape design for the renovation of medians on Gulf Shore Boulevard North (GSBN) between Admiralty Point Condominium and Sea Gate Drive with input from the Gulf Shore Association of Condominium Property Owners and the Moorings Property Owners Association. The project consists of 41 individual medians on GSBN that span the length of the road from the 2400 block through the 4900 block. An additional 11 medians are located on the east side of GSBN starting just north of Horizon Way that separate public parking from the GSBN roadway.
 - Provided oversight of the Collier County Beach Renourishment project in the City of Naples (Third Avenue South, Lowdermilk Park, and Seventeenth Avenue South beach access points) in conjunction with County staff. Over 78 tons of sand was delivered through truck haul to the Naples beaches with minimal complaint.
 - Completed 60% of the design for the proposed Central Avenue streetscape, roadway, and drainage improvement in collaboration with the Streets and Stormwater Department. This included a public engagement process regarding the utilization of "roundabouts" as a safe and efficient alternative to signalized intersections.
 - Recommended an accelerated capital improvement program to the Community Redevelopment Agency (CRA). The accelerated program is designed to increase public redevelopment efforts to coincide with private development, improve connectivity, and create a sense of place as envisioned for the Heart of Naples. This program was approved by the CRA and is included in this budget.
 - Completed the installation of new signage, parking garage counters, and access control systems at the two Downtown parking garages at the direction of the CRA.

General Fund

City Manager's Office (continued)

- Coordinated efforts urging the Florida League of Cities to work to maintain the State's interpretation of police and fire pension laws commonly referred to as the Naples Letter. The League agreed to make this position a priority; however, the Florida Legislature approved other legislation. The approved legislation was modified during the legislative session to provide additional premium tax revenue to cities when compared with the original bill.
- Monitored grant opportunities, distributed relevant information to staff, and assisted with program reporting requirements.
- Managed the City's work force to attain objectives established by City Council's Vision Plan.
- Administered collective bargaining agreements with five employee bargaining units. One employee bargaining unit decertified the union in an election conducted by the Public Employees Relations Commission. Two grievances were filed by employees, one was subsequently withdrawn and one is pending at the time of this writing.
- Successfully controlled health claim costs and achieved a 99% participation rate in biometric screenings offered through the Wellness Incentive program. Health claim costs in FY 2014-15 decreased 12.8% compared to FY 2008-09. Medical inflation increased 69% over the same period.
- Successfully defended the City in a federal lawsuit alleging violation of the Family Medical Leave Act (FMLA). The action was filed in 2013 after the City terminated a former employee for poor performance and multiple work rule violations. The jury returned a verdict finding the City did not violate the FMLA.
- Collaborating with community partners, as directed by City Council, to support the Blue Zones Project. Currently serving as co-chair of the Blue Zone Community Policy Committee. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical, and social health of the community.
- Earned the 2015 Achievement of Excellence in Procurement (AEP) certification.
- Purchasing Manager and Coordinator acquired Certified Purchasing Card Professional certifications.

2015-16 Departmental Goals and Objectives

City Manager

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), strengthen effective Manager/Council relationships through professional and constant communication.

- Through regularly scheduled workshops, provide City Council Members adequate background information about ongoing City issues, programs and undertakings so they can make well informed decisions.
- Provide an annual work plan of capital improvement projects after careful review and analysis of the City's priorities within the constraints of the budget for approval by City Council.
- Assist City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.
- Seek feedback from City Council as to whether the organization is meeting expectations.

General Fund

City Manager's Office (continued)

- Respond immediately to constituent requests for services communicated through Council Members to the City Manager.

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

- Meet monthly with the Presidents' Council and meet with association boards to communicate status of programs, goals of City Council, and pending issues of importance. Provide updates on City services and discuss neighborhood issues and ideas for improving services.
- Schedule meetings with representatives from the Naples Area Chamber of Commerce, the Third Street Association, the Fifth Avenue South Business Improvement District, the Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.

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

- Encourage and support Department Directors to manage all aspects of their operations to achieve established goals and objectives.
- Ensure that the City and its employees are in compliance with all statutory requirements, including accreditations and licenses to help ensure the delivery of high quality service to residents.
- Ensure that City plans, especially the Emergency and Disaster Response Plans, remain current.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents, maintain and improve public amenities for residents, promote community health, and enhance mobility in the City), offer a built environment that encourages healthy behavior.

- Support the Blue Zones Project in Naples and Collier County. The goal of the Blue Zones Project is to provide a community based approach to transform the environment to improve the emotional, physical, and social health of the community.
- Collaborate in the community assessment process and report to City Council the action required of the City of Naples to become a Blue Zone Community.

Code Enforcement

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), assist in the development and enforcement of regulations and ordinances.

- Continue attending monthly Association meetings.
- Maintain a list of foreclosures and coordinate with the Police Department for security.
- Strive to achieve compliance, thereby reducing Code Enforcement board costs.
- Enforce the City of Naples Ordinances to ensure the character and quality of life that the citizens expect.

General Fund

City Manager's Office (continued)

- Perform proactive inspections for the education of our citizens as it pertains to the Code of Ordinances.
- Respond to all complaints within a 24-hour period.
- Maintain effective working relationships with local, regional, state and federal regulatory agencies.
- Continue to review City of Naples Ordinances and make appropriate recommendations as to additions or changes.

Purchasing

As part of Vision Goal 4 (Strengthen the Economic Health and Vitality of the City) implement process improvements, advance ease of doing business with the City, and investigate revenues opportunities such as rebates from purchases made by the City.

- Reduce printing of Purchase Orders by sending electronically to Vendors. The goal is to have 25% or more of active vendors receive by email.
- Acquire and post W9 forms and Insurance Certificates for all active vendors to an electronic file that is accessible by City staff.
- Electronic notification of bidding opportunities to registered vendors. Goal is to monitor bid participation and compare number of bids received against FY 2015.
- Post executed contracts to Purchasing webpage.
- Submit 2016 Achievement of Excellence of Procurement (AEP) application.
- Support Purchasing Manager's pursuit of Florida Certified Contract Negotiator (FCCN) certification.
- Ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Monitor grant opportunities and distribute relevant information to staff.
- Increase participation in formal vendor training opportunities.

2015-16 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,023,884, which is \$21,132 less than the 2014-15 adopted budget. The decrease is primarily due to the elimination of the administrative position in the Code Enforcement Division.

The **Office of the City Manager** has a budget of \$601,058, an increase of \$20,999 (3.4% increase). The increase is primarily due to wage increases and the reclassification of a position from Executive Assistant to Office Manager with assignment of additional duties.

The budget for the **Code Enforcement Division** is \$115,237 or \$46,918 less than FY 14-15. The main reason for the decrease is the elimination of the Administrative Specialist, with the corresponding duties moved to the City Managers' office. The Code Enforcement Division has one full time Code Enforcement Officer. The Code and Harbor Manager continues to be funded by three funds: General Fund, the City Dock Fund and the Beach Fund. Operating Expenses are \$10,550, \$600 more than the FY 14-15 budget, with the only change being in the costs of Equipment Services and Fuel.

General Fund

City Manager's Office (continued)

The budget for the **Purchasing Division** is \$307,589 or \$4,787 more than the FY 14-15 budget. The primary reason is due to an increase in operating supplies requested and trade show expenses.

2015-16 Performance Measures and Benchmarking

Activity - Purchasing Division	Actual 2012-13	Actual 2013-14	Expected 2014-15	Projected 2015-16
Purchase Orders Issued	2010	1789	1869	1680
Active Vendors Issued a PO(s)	838	754	1229	1352
VSS – Self Service Status Vendors	N/A	N/A	309	464
Percentage of Vendors to POs	41.69%	42.15%	65.76%	80.48%
City of Naples Total Vendors	unknown	9,680	10,139	11,153
Active Vendors Designated in VSS- Vendor Self Services to Receive Purchase Orders via Email	N/A	357	468	585
Bids, FWQs or Solicitations Issued	60	57	54	60
Bid Participation by Vendors / Avg	221/3.68	293/5.14	164/4.21	200/5.00
Bid Protests Received	0	0	1	0
Activity - Code Enforcement Division	Actual 2012-2013	Actual 2013-14	Expected 2014-15	Projected 2015-16
Violations opened as result of proactive observation by CE Officer	2,638	2,500	2800	2800
Violations opened reactive to a complaint by Third Party	1,648	1,600	1600	1600
Number of Citations	6	10	8	10
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	16	25	15	20

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION (0401)				
1	1	1	City Manager	\$203,143
0.7	0.7	0.7	Assistant City Manager*	92,400
2	2	1	Executive Assistant	54,100
0	0	1	Office Manager	81,123
3.7	3.7	3.7		\$430,766
CODE ENFORCEMENT (0405)				
0.2	0.2	0.2	Code and Harbor Manager**	16,938
1	1	0	Administrative Specialist	0
1	1	1	Code Enforcement Officer	50,936
2.2	2.2	1.2		\$67,874
PURCHASING#				
1	1	1	Purchasing Manager	87,873
1	1	1	Purchasing/Grants Agent	76,403
1	1	1	Purchasing Coordinator	37,714
3	3	3		\$201,990
8.9	8.9	7.9	Regular Salaries	700,630
			Other Payroll Expenses	264,125
			Total Personal Services	\$964,755

* The Assistant City Manager is partially budgeted in the 180 Fund (CRA) to act as CRA Manager.

** The Code and Harbor Manager is budgeted 60% in the 460 Dock Fund, 20% in the 430 Beach Fund and 20% in the General Fund.

The adopted 2014 data is shown for reference, but these three positions were budgeted in the Finance Department until FY 14-15.

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	686,993	703,001	668,507	700,630	(2,371)
10-40 OVERTIME	0	416	416	530	114
25-01 FICA	46,778	54,687	50,039	46,046	(8,641)
25-03 RETIREMENT CONTRIBUTIONS	55,493	63,414	57,058	66,894	3,480
25-04 LIFE/HEALTH INSURANCE	97,700	108,626	96,400	87,655	(20,971)
25-07 EMPLOYEE ALLOWANCES	60,842	61,162	62,908	63,000	1,838
TOTAL PERSONAL EXPENSES	\$947,807	\$991,306	\$935,328	\$964,755	(\$26,551)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,336	4,250	4,250	4,250	0
31-04 OTHER CONTRACTUAL SERVICES	1,350	3,400	3,400	3,400	0
40-00 TRAINING & TRAVEL COSTS	11,540	12,500	12,500	12,500	0
41-00 COMMUNICATIONS	2,599	3,110	3,110	3,110	0
42-10 EQUIP. SERVICES - REPAIRS	1,184	1,000	1,000	2,000	1,000
42-11 EQUIP. SERVICES - FUEL	1,896	2,000	2,000	1,600	(400)
44-00 RENTALS & LEASES	2,711	8,700	6,200	8,640	(60)
47-01 LEGAL ADS	3,427	6,305	6,500	7,750	1,445
51-00 OFFICE/OPERATING SUPPLIES	7,509	6,120	6,120	9,100	2,980
52-07 UNIFORMS	170	400	400	400	0
54-01 MEMBERSHIPS	4,776	5,925	5,925	6,379	454
TOTAL OPERATING EXPENSES	\$40,497	\$53,710	\$51,405	\$59,129	\$5,419
TOTAL EXPENSES	\$988,304	\$1,045,016	\$986,733	\$1,023,884	(\$21,132)

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	390,775	404,484	402,000	430,766	26,282
25-01 FICA	25,411	33,289	30,753	26,896	(6,393)
25-03 RETIREMENT CONTRIBUTIONS	16,583	22,073	19,300	28,377	6,304
25-04 LIFE/HEALTH INSURANCE	28,537	34,411	28,620	27,139	(7,272)
25-07 EMPLOYEE ALLOWANCES	60,338	60,202	61,948	62,280	2,078
TOTAL PERSONAL EXPENSES	521,644	554,459	542,621	575,458	20,999
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,046	3,500	3,500	3,500	0
40-00 TRAINING & TRAVEL COSTS	5,332	6,600	6,600	6,600	0
41-00 COMMUNICATIONS	1,307	1,800	1,800	1,800	0
44-00 RENTALS & LEASES	2,711	6,000	3,500	6,000	0
<i>Copier lease payments and related costs</i>					
51-00 OFFICE SUPPLIES	2,219	3,500	3,500	3,500	0
54-01 MEMBERSHIPS	3,473	4,200	4,200	4,200	0
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	18,088	25,600	23,100	25,600	0
TOTAL EXPENSES	539,733	580,059	565,721	601,058	20,999

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

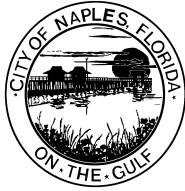
ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	100,077	102,410	70,400	67,874	(34,536)
25-01 FICA	7,285	7,417	5,305	4,744	(2,673)
25-03 RETIREMENT CONTRIBUTIONS	12,433	13,563	9,980	9,906	(3,657)
25-04 LIFE/HEALTH INSURANCE	27,231	28,335	21,900	21,923	(6,412)
25-07 EMPLOYEE ALLOWANCES	20	480	480	240	(240)
TOTAL PERSONAL SERVICES	147,046	152,205	108,065	104,687	(47,518)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	290	750	750	750	0
<i>Lien fees-County charge; Code Board expenses</i>					
31-04 OTHER CONTRACTUAL SRVCS	1,350	3,400	3,400	3,400	0
<i>Typically \$75/lot for code related lot mowing services</i>					
40-00 TRAINING & TRAVEL COSTS	1,645	1,400	1,400	1,400	0
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
41-00 COMMUNICATIONS	611	500	500	500	0
42-10 EQUIP. SERVICES - REPAIRS	974	1,000	1,000	2,000	1,000
42-11 EQUIP. SERVICES - FUEL	1,540	2,000	2,000	1,600	(400)
51-00 OFFICE SUPPLIES	0	500	500	500	0
52-07 UNIFORMS	170	400	400	400	0
TOTAL OPERATING EXPENSES	6,580	9,950	9,950	10,550	600
TOTAL EXPENSES	153,626	162,155	118,015	115,237	(46,918)

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	196,141	196,107	196,107	201,990	5,883
10-40	OVERTIME	0	416	416	530	114
25-01	FICA	14,082	13,981	13,981	14,406	425
25-03	RETIREMENT CONTRIBUTIONS	26,477	27,778	27,778	28,611	833
25-04	LIFE/HEALTH INSURANCE	41,932	45,880	45,880	38,593	(7,287)
25-07	EMPLOYEE ALLOWANCES	484	480	480	480	0
TOTAL PERSONAL SERVICES		\$279,116	\$284,642	\$284,642	\$284,610	(\$32)
<u>OPERATING EXPENSES</u>						
40-00	TRAINING & TRAVEL COSTS <i>FAPPO (3) CPPO (1) (NACP (1) and Other training</i>	4,563	4,500	4,500	4,500	0
41-00	COMMUNICATIONS	681	810	810	810	0
42-10	EQUIP. SERVICES - REPAIRS	210	0	0	0	0
42-11	EQUIP. SERVICES - FUEL	356	0	0	0	0
44-00	RENT/ LEASES <i>Lease and toner on copier</i>	0	2,700	2,700	2,640	(60)
47-01	LEGAL ADS <i>Legal ads \$7150; business cards \$225, RTS Trade show \$375</i>	3,427	6,305	6,500	7,750	1,445
52-00	OPERATING SUPPLIES <i>Office Supplies \$1,500, NIGP Software \$850; Office Furniture \$2,300 and other</i>	5,290	2,120	2,120	5,100	2,980
54-01	MEMBERSHIPS <i>CPPO Recertification Fee, CPPB Application fees, NIGP, GCAPPO ; AEP Excellence application</i>	1,303	1,725	1,725	2,179	454
TOTAL OPERATING EXPENSES		\$15,829	\$18,160	\$18,355	\$22,979	\$4,819
TOTAL EXPENSES		\$294,945	\$302,802	\$302,997	\$307,589	\$4,787

FY 13-14 is for reference only. Purchasing was moved from Finance to City Manager in FY 14-15



General Fund

Planning Department

Mission Statement:

The mission of the Planning Department is to provide the highest standard of customer service and public involvement while professionally implementing the City's Vision, Comprehensive Plan, and Code of Ordinances.

Department Description

The Planning Department is responsible for overseeing the development of the City in accordance with the City of Naples Comprehensive Plan and Comprehensive Development Code. This Department also manages the review process for granting zoning variances, planned developments, rezone requests and other land-use issues and provides staff support to the Planning Advisory Board, Design Review Board and Public Art Advisory Committee.

The Planning Department's duties and responsibilities include the following:

- (a) Enforce the Land Development Code through the processing of petitions and review of building permits;
- (b) Provide zoning information and interpretations of the code;
- (c) Process planning petitions to the Design Review Board, Planning Advisory Board and City Council;
- (d) Process public art petitions to the Public Art Advisory Committee and City Council;
- (e) Provide notice of public meetings associated with planning petitions;
- (f) Maintain the City's comprehensive plan.

2014-15 Department Accomplishments

- Provided regulations governing medical marijuana should it be legalized by the State.
- Clarified the regulations on the outdoor display of merchandise in the D Downtown.
- Amended the permitted uses in the Fifth Avenue South Overlay.

2015-16 Departmental Goals and Objectives**As part of Vision Goal #1 (Preserve the City's distinctive character and culture) amend and update the City's Comprehensive plan as necessary**

- Complete the assessment of the comprehensive plan for consistency with statutory changes in anticipation of the 2016 reporting requirements.

As part of Vision Goal #1 (Preserve the City's distinctive character and culture) amend the Code of Ordinances

- Coordinate with the City Attorney on a recodification of the Code of Ordinances with specific focus on the Land Development Regulations.
- Review parking and development regulations in the CRA and recommend further planning studies and regulatory changes.
- Improve the landscape code.
- Create uniform standards for land usage with a user friendly format.

As part of Vision Goal #3 (enhance mobility in the City) review requirements

- Work with the Streets and Stormwater Department to determine mobility strategies consistent with Blue Zone principals including developer obligations for improvements.

General Fund

Planning Department (continued)

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) provide for the efficient review and processing of petitions and monitoring of permits

- Continue to expedite building permit review.
- Work with GIS to make past petition information available online.

2015-16 Significant Budgetary Issues

The Planning Department is projected to collect \$42,000 in planning fees. These are shown as General Fund Revenues.

The budget of the Planning Department is \$428,834, \$10,568 more than the FY 14-15 adopted budget. Personal Services are \$389,614, an increase of \$15,568 over the FY 14-15 budget due primarily to increasing the part-time Administrative position to full time. Specifically, in FY 15-16 the Senior Administrative Specialist part time position will be replaced with a Planning and Zoning Technician full time position in order to provide improved customer service.

In addition to the 3.5 positions shown in this department, one and a half Planner positions are funded from the Building Permit Fund to assist in expediting plan review.

Operating expenditures decreased by \$5,000 due to a decrease in the need for scanning of files.

General Fund

Planning Department (continued)

2015-16 Performance Measures and Benchmarking

Petition Type	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Administrative Variance Petitions	0	5	7	6	7
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	0	2	1	4	3
Conditional Use Requests	6	1	11	4	5
Development of Significant Environmental Impact	0	1	0	0	0
Easement Vacation Requests	3	6	2	3	2
Fence and Wall Waiver Requests	0	2	4	3	3
Live Entertainment	6	1	4	3	4
Nonconformity Requests	2	0	4	1	2
Rezoning Requests	2	6	5	5	6
Text Amendment Requests	7	11	8	7	3*
Variance Requests	8	14	10	5	5
Waiver of Distance Requests	3	0	0	2	2
Design Review Board Petitions	39	32	25	41	35
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	10	8	5	7	8
Site Plan Review	18	14	2	14	15
Site Plan with Deviations	9	2	6	3	4
Development Agreement	0	0	0	0	0
Parking Allocation D-Downtown	0	0	0	1	3
Outdoor Dining Public Property	5	5	1	1	3
Outdoor Dining Private Property	15	7	7	5	10
Total Petitions	133	117	102	115	120

*In addition to recodification

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	19,530	33,512	5	3,906	6,702
Boca Raton	86,647	103,380	11	7,877	9,398
Delray Beach	62,700	78,784	11	5,700	7,162
Tarpon Springs	24,220	29,103	2	12,110	14,551
Winter Park	29,073	31,816	5	5,815	6,363

Population is year round population from the BEBR projections

Potential Seasonal Population is an estimate derived from multiplying the estimated current population from BEBR by the ratio of vacant units and persons per household from the 2010 Census.

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
1	1	1	Planning Director	126,664
1	1	1	Planner II	65,137
0.5	0.5	0.5	(a) Senior Planner	36,497
1	1	0	Sr. Administrative Specialist	0
0	0	1	Planning and Zoning Specialist	55,337
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>\$283,635</u>
3.5	3.5	3.5	Regular Salaries	283,635
			Employer Payroll Expenses	105,979
			Total Personal Services	<u>\$389,614</u>

Also part of the Planning function:

(a) 50% of a Senior Planner position is budgeted in the Building Fund due to Building Department responsibilities.

A Planner II is funded and budgeted in the Building Fund (Fund 110) for plans review

**FISCAL YEAR 2015-16
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0502.515

ACCOUNT DESCRIPTION	14-15 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Increase Administrative position from 32 to 40 hours per week and reclass to a Planning & Zoning Specialist</i>	250,142	269,526	269,526	283,635	14,109
25-01 FICA	18,243	20,325	19,300	21,005	680
25-03 RETIREMENT CONTRIBUTIONS	25,057	28,668	28,668	30,036	1,368
25-04 LIFE/HEALTH INSURANCE	49,238	50,247	49,600	49,658	(589)
25-07 EMPLOYEE ALLOWANCES	5,284	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$347,964	\$374,046	\$372,374	\$389,614	\$15,568
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,498	2,500	2,500	2,500	0
31-01 PROFESSIONAL SERVICES <i>Scanning of PAB and DRB Files</i>	13,768	10,000	5,000	5,000	(5,000)
30-10 AUTO MILEAGE	0	100	100	100	0
40-00 TRAINING & TRAVEL COSTS <i>AICPA Certifications, CEU requirements</i>	1,416	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	736	1,520	1,520	1,520	0
44-02 EQUIPMENT RENTAL	4,063	5,000	5,000	5,000	0
46-00 REPAIR AND MAINTENANCE	0	800	800	800	0
47-00 PRINTING AND BINDING	338	3,000	3,000	3,000	0
47-01 LEGAL ADS	5,924	9,000	9,000	9,000	0
47-06 DUPLICATING	36	1,000	1,000	1,000	0
51-00 OFFICE SUPPLIES	2,762	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	2,687	3,800	3,800	3,800	0
TOTAL OPERATING EXPENSES	\$33,228	\$44,220	\$39,220	\$39,220	(\$5,000)
TOTAL EXPENSES	\$381,192	\$418,266	\$411,594	\$428,834	\$10,568

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Finance Department

Mission Statement:

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

Department Description

The Finance Department operates in three funds: General Fund, Beach Fund and Water/Sewer Fund. In the General Fund, the Division of Finance/Accounting is assigned with a distinct set of financial responsibilities. This Department, as a whole, is responsible for maintaining City-wide internal controls and financial accountability.

Finance/Accounting is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, annual audit, payroll and the preparation of all City financial reports such as the Comprehensive Annual Financial Report. This section is responsible for the preparation of the City's Budget, financial budgetary controls, the management of all debt, the investment of surplus funds, and the acquisition and monitoring of grants. The Division also collects revenues for the City, such as parking fines, landscape certifications, and utility bill payments.

Utility Billing/Customer Service (with seven positions) is shown in the Water Sewer Fund. This division is responsible for reading meters, turn offs, customer assistance, billing, estoppels, general billing, utility billing and business tax receipts.

Beach Fund Administration (with one budgeted position) is responsible for the collection of money from parking meters.

2014-15 Department Accomplishments

- The seventh annual sustainability report was presented to City Council to assist in the development of a long-term sustainable budget strategy.
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officers Association (GFOA) for the 33rd year in a row.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 9th consecutive year.
- Conducted Fourth Annual Pension Educational Symposium.
- Cost-savings efforts continued by temporarily eliminating ½ of a position by combining duties in meter reading, beach parking and coin collection.
- Continued polices to reduce the greater than 90 day collections to \$266,388.
- Coordinated the issuance of the debt for the Bembury Special Assessment.
- Conducted a ghost employee check with no violations found.
- Coordinated the transfer of banking services from Fifth Third to First Florida Integrity Bank.

General Fund

Finance Department (continued)

- Coordinated the transfer of lockbox services from Iberia to First Florida Integrity Bank.
- Enrolled 10% of dock tenants and retirees not currently on pension deduction for bank draft.
- Audited all general billing customer accounts for accurate billing.
- Redesigned general billing invoice to include prepayments, past due balances and current amount due.
- Configured the general billing module for emailing of invoices.
- Notified all City Dock customers with past due balances of their outstanding balances and collected on six accounts past due.
- Audited all reuse customer accounts to ensure proper billing for base fees and availability charges.
- Audited the multifamily/county and independent living water accounts to update number of units to be billed.
- Conducted all meter readings on a 59-61 day schedule and billed within a week of these reads.
- Conducted transfers of property owners and generated final bills within a week of complete receipt of information.
- Audited parking tickets for over/underpayments and reconciled balances.
- Implemented the replacement program for the Parking meters, with five departments participating to successfully install 30 multi-space pay stations at beach ends, the Pier, Lowdermilk Park and the Landings.
- Generated 4000 business tax renewals for the fiscal year.
- Enrolled all employees in direct deposit of their payroll checks or for the WEX payroll card (1).
- Enrolled all employees to receive payroll advices via email.
- Scanned all daily cash receipts for easier and more efficient records retrieval and storage.
- Enrolled an additional 41 existing vendors in our Electronic Funds Transfer (EFT) payment program.
- Reorganized Accounting staff into one office area creating logistical improvement within City Hall.

2015-16 Departmental Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City)

- Plan an informational blitz to increase bank draft participation to 32% (from 31%).
- Update the Chart of Accounts to eliminate redundant account codes.
- Conduct an employee verification (Ghost employee check) for audit purposes.
- Ensure that one additional employee becomes certified in governmental finance.
- Determine plan of action for continuation of beach pay stations for FY 15-16.
- Publish the FY 2015 CAFR and submit to GFOA's Award Program by March 25, 2016 and maintain an unqualified opinion by the independent external auditors.
- Publish the FY 15-16 Budget and submit to GFOA's Award Program by December 25, 2015.
- Implement GASB 68 *Accounting and Financial Reporting for Pensions*.

General Fund

Finance Department (continued)

- Publish the quarterly financial reports by the 11th of the following month, and soft closing of the books by the 16th of the month.
- Conduct quarterly assessment of business tax receipt renewals.
- Annually review and write off utility balances in accordance with policy.

2015-16 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,061,383, an increase of \$40,584 over the adopted FY 2014-15 budget. The primary reason for the \$40,584 increase is the annual raise with benefits and the new education reimbursement.

Operating Expenses are \$132,985, an increase of \$5,555 over FY 14-15. Training and Travel costs are \$8,025 and are an important item in this budget, due to the many professionally certified (CGFO, CPFO and CPPT) employees who are required to maintain education levels to keep their certification, and due to the ever changing accounting regulations. The Department budgets \$9,000 for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples. The department budgeted \$2,180 for advertising to cover the cost of budget ads required by law.

Utility Billing/Customer Service is fully budgeted in the Water Sewer Utility Fund.

2015-16 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2013 Per Capita Taxable Value (<i>Per DOR/EDR</i>)	\$807,000	\$62,752	\$455,691	\$59,119
FY 2013 Millage Rate	1.1800	8.7760	1.9600	7.7070

Performance Measures	Actual 2012-13	Actual 2013-14	Expected 2014-15	Projected 2015-16
Business Tax Receipts Issued	3,620	3,215	4,185	4,500
Business Tax Payments Online	150			
Utility Customers with online Accounts	4,826	5,010	5,500	6,000
Customers on Bank Draft	4,673	5,002	5,800	6,000
Utility Bills Generated	NA	112,000	130,000	135,000
Notification of Shut-offs	NA	NA	10,800	8,500
New Utility Customers	975	1,410	1,500	2,000
General Bills Generated	4903	5386	5000	5000
Finance Employees with relevant certifications	3	3	1	2
Retirements processed	14	16	15	17
DROP retirements processed	3	6	3	3
Return of Pension Contributions processed	15	22	20	22
Retirement Estimates processed	19	24	24	26
Accounts Payable Printed Checks	5686	5571	5027	4600

General Fund

Finance Department (continued)

Performance Measures	Actual 2012-13	Actual 2013-14	Expected 2014-15	Projected 2015-16
Accounts Payable EFT payments	1770	1795	1565	1620
Purchasing Card Transactions	2976	3659	5785	6100
Payroll Checks printed	1040	969	610	450
Payroll Direct Deposits	11960	12,680	13,300	13,400
Payroll Advices Emailed	0	6540	8670	13,300
Naples Landing Passes	139	85	113	130
Beach Parking Passes Sold	610	828	1030	1100
\$ of Utility Accounts over 90 days late	\$455,000	\$279,985	\$287,500	\$275,000

FUND : 001 GENERAL FUND
FINANCE DEPARTMENT
FISCAL YEAR 2015-16

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
ACCOUNTING				
1	1	1	Finance Director	141,092
1	1	1	Deputy Finance Director	83,581
2	2	0	Accountant	0
1	1	1	Accounting Manager	73,542
1	1	3	Senior Accountant	181,815
2	2	2	Accounting Clerk	77,487
1	1	1	Accounting Associate	46,073
1	1	1	Administrative Coordinator	52,973
0	0.8	0.8	Administrative Specialist 1	23,920
0.8	0	0	Service Worker I	0
10.8	10.8	10.8		680,483
				Regular Salaries
				\$ 680,483
				Overtime
				2,000
				Employer Payroll Expenses
				245,915
				Total Personal Services
				\$ 928,398

The Finance Department also includes 7 positions listed in the 420-Water Sewer Fund and 1 position in the 430 - Beach Fund for a total of 18.8 positions.

**FISCAL YEAR 2015-16
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	640,170	660,779	663,700	680,483	19,704
10-30 OTHER SALARIES	3,160	1,400	4,320	-	(1,400)
10-33 EDUCATION REIMURSEMENT	0	0	0	4,500	4,500
10-40 OVERTIME	7,906	1,200	6,000	2,000	800
25-01 FICA	47,061	49,680	48,660	49,677	(3)
25-03 RETIREMENT CONTRIBUTIONS	76,253	83,999	74,400	87,059	3,060
25-04 LIFE/HEALTH INSURANCE	93,728	90,551	82,500	98,439	7,888
25-07 EMPLOYEE ALLOWANCE	5,768	5,760	5,025	6,240	480
TOTAL PERSONAL SERVICES	874,046	893,369	884,605	928,398	35,029
<u>OPERATING EXPENSES</u>					
31-02 ACCOUNTING & AUDITING	80,000	77,000	83,025	83,000	6,000
31-04 OTHER CONTRACTUAL SVCS	2,403	3,100	2,300	3,100	0
40-00 TRAINING & TRAVEL COSTS	8,459	7,600	7,050	8,025	425
					<i>School of Governmental Finance, GFOA, FGFOA, SWFGFOA, required investment CEU's for two, and Audit Seminar</i>
41-00 COMMUNICATIONS	3,339	3,500	1,160	2,000	(1,500)
42-10 EQUIP. SERVICES - REPAIRS	0	800	400	400	(400)
42-11 EQUIP. SERVICES - FUEL	0	800	400	400	(400)
47-00 PRINTING AND BINDING	6,429	13,200	13,100	13,300	100
					<i>Printing budgets, CIP, CAFR & City information booklet</i>
47-02 ADVERTISING	1,637	0	2,180	2,180	2,180
51-00 OFFICE SUPPLIES	6,293	7,500	6,200	7,500	0
52-00 OPERATING SUPPLIES	7,604	12,150	9,400	11,300	(850)
54-01 MEMBERSHIPS	610	1,780	600	1,780	0
TOTAL OPERATING EXPENSES	\$116,775	\$127,430	\$125,815	\$132,985	\$5,555
TOTAL EXPENSES	\$990,821	\$1,020,799	\$1,010,420	\$1,061,383	\$40,584



General Fund

Fire- Rescue Department

Mission Statement:

The City of Naples Fire-Rescue Department is committed to the preservation and protection of life, property, and environment from the adverse effects of fire, medical emergencies, and hazardous conditions through sustained training, progressive education, and constant diligence to provide the highest level of customer service possible. Ethical values will remain the core of every decision made by each member of the Department.

Department Description

The Fire-Rescue Department provides a wide array of life-saving, life-safety and property protection responsibilities. The Department provides fire suppression, response and treatment of medical emergencies, technical rescue incidents such as elevated victim, trench, collapse, vehicle and machinery extrication, marine search and rescue and dive rescue operations, hazardous materials response and environmental mitigation, fire prevention and investigation activities and emergency management operations.

2014-15 Department Accomplishments

- The Fire-Rescue Department has written specifications, selected a vendor and in the process of purchasing a second Quick Response Vehicle to be placed in service as Rescue Co. 1. This new rescue vehicle will be able to maneuver through the City's smaller streets easily and have the ability to deploy a vast array of rescue equipment including Advanced Life Support, Vehicle Extrication Equipment and onboard lighting, etc.
- The City of Naples and Fire-Rescue Staff has worked to present a Master Plan of the Fire-Rescue Department. A Selection Committee selected Public Safety Solutions Inc., a public safety consulting firm located in Maryland, to provide a thorough overview of the Department including personnel, staffing, station locations, apparatus and future strategic plans.
- Fire-Rescue has been working to monitor times of responding apparatus and identify areas of concern. The goal is to meet the national standard times of NFPA 1710; a Standard Operating Guideline has been produced, and is in the process of being vetted to ensure that proper apparatus with the proper personnel are being dispatched.
- The Fire-Rescue Department has worked with the Collier County Sheriff's Office (CCSO) to install an Alerting System (Locution) Master Control Box in all City of Naples Fire Stations. This will enable the City of Naples Fire-Rescue Department and the Dispatch Communications Center to ensure quicker response times by all fire units.
- Purchased new NFPA compliant Self Contained Breathing Apparatus (SCBA). This was year four of a five-year plan to replace older SCBA's with newer technology which will ensure safety, effectiveness and efficiency.
- Purchased new Fire-Rescue portable radios. Collier County as a whole has made the change to Harris Radios. These new P25 compliant radios will enhance communications and interoperability between organizations on large scale and mutual aid incidents.
- The Fire-Rescue Department has purchased and deployed new P25 compliant base and mobile radios in the fire stations and apparatus that will enhance communications and interoperability between organizations and assist in dispatching our fire apparatus.

General Fund

Fire-Rescue Department (continued)

2015-16 Departmental Goals and Objectives

As part of Vision Goal #3 (Maintain and enhance public safety) ensure the Naples community the most effective response to calls for service.

- Continue to develop the Location Alerting System for the Fire Stations including software, hardware, procedures and actions of personnel. Once all aspects are installed; Fire-Rescue will analyze the Alerting System to ensure quicker response times by all fire units.
- Analyze current Standard Operating Guidelines (SOGs) and update guidelines as needed. Vet the process thoroughly to ensure all SOGs are addressed and proper.

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) provide the Naples community, its residents, workers, and visitors high quality fire protection, medical rescue, and emergency preparedness services.

- To purchase a new Battalion Chief's Vehicle (B01) to be put in service at Fire Headquarters. Achieving this goal will provide better command and control at fires and large incidents.
- The Master Plan of the Fire-Rescue Department will be delivered and our goal to begin implementation of recommendations that will provide adequate personnel, staffing, stations and locations, apparatus and future strategic plans.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) administer and deploy human and material resources within authorized budgets, operations plans and programs to enhance the service provided by the Fire-Rescue Department.

- The Fire-Rescue Boat will be placed into service and will be a valued apparatus for search and rescue, emergency medical services and environmental mitigation operations. To enhance and increase its operational value, to include fire extinguishment, our goal is to add, a 500-750 GPM fire pump.
- Continue five-year plan (year five) to purchase and place into service new Self-Contained Breathing Apparatus (SCBA) to increase and enhance City firefighting capabilities, safety, effectiveness and efficiency.
- Continue the Fire-Rescue portable radios replacement program. This is year five of a five-year project.

General Fund

Fire-Rescue Department (continued)

FY15-16 Significant Budgetary Issues

The budget of the Fire-Rescue Department for FY 15-16 is \$9,008,027, an increase of \$23,992 over the FY 2014-15 adopted budget. Although the budget includes 2% raise for the fire union employees and a 3% raise for others, the salaries did not increase significantly due to some recent turnovers, and subsequent replacement of employees at lower rates. Also included in this budget is an increase in the Operating Supplies account mainly due to increased medical call volume which requires an increase in medical supplies.

The largest expenditure of the Fire-Rescue Department is Personal Services, making up 93.1% of the budget. Personal Services is at \$8,389,732 an increase of \$1,363. The fire retirement contributions are budgeted at 36%, using the beginning of the year funding method. This funding method saves approximately \$81,000 over making regular payments throughout the year.

Operating Costs in the Fire-Rescue Department total \$609,095 a \$19,429 increase over the FY 2014-15 adopted budget. The major expenses are:

Equipment Services-Repairs	212,000
Contractual Services	45,275
Operating Supplies	37,400
Educational Reimbursement	21,000
Training	39,300
Bunker Gear	28,500

Non-operating expenses total \$9,200 and include an AED Replacements and Ice Machine for Fire Station No. 2. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program threshold and are therefore not part of the CIP.

FY 15-16 Capital Improvement Projects

Although capital projects for the Fire-Rescue Department are funded in the Public Service Tax/Capital Improvement Fund, they are also listed at the end of this section. The budget for the Fire-Rescue Department capital projects is \$2,397,000. Projects include starting construction on Fire Station No. 1, replacement of command vehicles, Location software and hardware to enhance dispatch and a fire pump for the new Fire-Rescue Boat. Also included are ongoing projects such as upgrades of mobile and base radios throughout the Department, replacing portable radios that have reached the end of their service life with new technology that enables interoperability between agencies and replacement of Self Contained Breathing Apparatus.

General Fund

Fire-Rescue Department (continued)

Performance Measures

City of Naples Fire-Rescue									
2006-2014 Fire Operations Report									
	2006	2007	2008	2009	2010	2011	2012	2013	2014
Structural Fires	12	5	10	9	26	34	42	32	37
Vehicle Fires	8	10	10	6	5	14	15	9	21
Outside Equipment Fires	0	0	1	2	5	7	14	5	2
Brush	16	16	8	10	12	33	19	16	30
Refuse/Rubbish Fires	11	9	8	8	9	7	4	7	5
Other Fires	6	9	5	3	4	2	2	0	3
Total Fires	53	49	42	38	61	97	96	69	98
Contents Loss Total Fire	\$112,550	\$112,000	\$236,733	\$154,601	\$1,108,200	\$378,975	\$29,205	\$4,064,055.00	\$686,500
Property Loss Total Fire	\$432,400	\$605,200	\$488,201	\$462,002	\$417,150	\$979,000	\$717,640	\$661,075.00	\$1,474,750
Contents Loss Total Non-Fire	\$0	\$120	\$0	\$2,000	\$45,275	\$1,000	\$200,000	\$0.00	\$16,000
Property Loss Total Non-Fire	\$700	\$0	\$2,000	\$0	\$60,000	\$92,300	\$100,000	\$155,000.00	\$20,000
Total Loss	\$545,650	\$717,320	\$726,934	\$618,603	\$1,630,625	\$1,451,275	\$1,046,845	\$4,880,130.00	\$2,197,250
Hazardous Conditions	181	144	148	146	130	142	154	153	159
Service Calls	197	258	288	347	323	361	277	358	378
Good Intent Calls	286	302	346	294	247	231	231	238	282
Total Service Calls	664	704	782	787	700	734	662	749	819
Dropped Incident Report	56	65	39	3	56	62	84	86	81
Alert 3 Airport Drill	4	9	19	16	11	13	9	11	9
Severe Weather / Lighting Strike	1	1	4	1	2	0	3	2	1
Malicious False Alarm	16	18	13	12	9	6	4	10	6
Other False Alarm	818	769	807	755	685	672	766	712	752
Total False Alarms	834	787	820	767	694	678	770	722	758
Medical Incident Responses	2503	2587	2524	2598	2667	2997	2979	3007	3197
Vehicle Accidents	291	254	204	184	214	219	224	253	255
Extrications (Vehicle/Elevator)	74	70	78	44	64	60	72	63	62
Water Rescue	7	6	3	5	10	14	23	25	30
Electrical Rescues/High Angle	0	0	1	1	0	0	0	0	0
Total Medical Rescues	2875	2917	2810	2832	2955	3290	3298	3348	3544
Patient Contacts	2174	2069	1755	1788	1868	2688	2656	2819	3194
Mutual Aid Given	50	33	21	20	23	46	42	45	54
Mutual Aid Received	11	3	3	3	5	6	8	11	15
Total Mutual Aid Calls	61	36	24	23	28	52	50	56	69
Total Calls	4431	4467	4477	4441	4423	4812	4838	4901	5217
Non-Medical Responses	1928	1880	1953	1843	1756	1815	1859	1894	2020
% Medical Response	56%	58%	56%	59%	60%	62%	62%	61%	61%
**12 vehicle fires (exposures) in 2014									

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2015-16

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
1	1	1	Fire Chief	123,513
4	4	4	Battalion Chief	407,966
1	1	1	Fire Marshall	80,340
12	12	12	Fire Lieutenants	988,846
39	39	39	Firefighters	2,275,799
4	4	5	Fire Inspectors	301,442
1	1	0	Fire Prevention Specialist	0
1	1	1	Administrative Specialist II	51,459
<u>63</u>	<u>63</u>	<u>63</u>		<u>\$4,229,365</u>
			Regular Salaries	4,229,365
			Other Salaries	176,820
			State Incentive Pay	18,480
			Overtime	305,000
			Special Duty Pay	35,050
			Holiday Pay	188,312
			Fire Early retirement payment	57,135
			State Insurance Premium	835,000
			Employer Payroll Expenses	2,544,570
			Total Personal Services	<u><u>\$8,389,732</u></u>

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

**FISCAL YEAR 2015-16
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,235,395	4,224,399	4,272,088	4,229,365	4,966
10-30 OTHER SALARIES	152,222	166,538	166,528	176,820	10,282
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					0
10-32 STATE INCENTIVE PAY	15,548	15,360	16,560	18,480	3,120
10-33 EDUCATION REIMBURSEMENT	0	0	20,385	21,000	21,000
10-40 OVERTIME	286,676	305,000	295,210	305,000	0
10-41 SPECIAL EVENT OVERTIME	22,067	32,025	36,690	35,050	3,025
10-42 HOLIDAY PAY	158,094	184,620	184,620	188,312	3,692
25-01 FICA	359,333	322,186	325,820	306,699	(15,487)
25-03 RETIREMENT CONTRIBUTIONS	1,415,801	1,446,644	1,296,500	1,419,284	(27,360)
25-04 LIFE/HEALTH INSURANCE	830,290	795,142	795,000	792,547	(2,595)
25-07 EMPLOYEE ALLOWANCES	4,218	4,320	4,320	5,040	720
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,136	57,135	0
25-22 STATE INS. PREMIUM TAX	871,999	835,000	835,000	835,000	0
TOTAL PERSONAL SERVICES	\$8,408,776	\$8,388,369	8,305,857	\$8,389,732	\$1,363
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,752	14,800	14,635	16,000	1,200
<i>Small appliances, light bulbs, biohazard disposal supplies, SCBA face piece parts, Oil dry, LP, Etc</i>					
31-00 PROFESSIONAL SERVICES	2,676	2,000	2,200	4,500	2,500
<i>Physicals for Firefighters, including HazMat</i>					0
31-04 OTHER CONTRACTUAL SVCS	32,396	37,750	37,750	45,275	7,525
<i>Image Trend (\$10,500) Telestaff (\$2,700), Code Pal (\$1,600), 800 MHZ Radio (\$6,200), Target Solutions (\$5,000) etc.</i>					
40-00 TRAINING, EDUC & TRAVEL	36,434	43,700	33,420	39,300	(4,400)
<i>FFCA Conference, NFPA, FFMIA, Required recertifications, and college tuition reimbursements</i>					0
41-00 COMMUNICATIONS	11,725	12,600	12,550	14,400	1,800
42-10 EQUIP. SERVICES - REPAIRS	267,676	204,036	227,500	212,000	7,964
42-11 EQUIP. SERVICES - FUEL	60,500	60,500	49,000	55,000	(5,500)
43-01 ELECTRICITY	15,803	16,500	16,500	16,500	0
43-02 WATER, SEWER, GARBAGE	14,097	17,025	16,725	17,225	200
44-00 RENTALS & LEASES	6,519	7,600	8,179	7,600	0
<i>Copiers at the stations, boat slip</i>					0
46-00 REPAIR AND MAINTENANCE	11,008	13,150	14,815	14,800	1,650
<i>Bicycle maintenance, SCUBA maintenance, ALS Defibrillator Maintenance, boat repair and maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	6,737	18,450	18,975	20,400	1,950
<i>Natural Gas, Garage Doors, A/C, alarms, plumbing, electrical etc.</i>					0
46-05 STORM REPAIR	0	0	-	0	0
46-14 HYDRANT MAINTENANCE	1,747	2,400	2,120	2,400	0
<i>Hydrant markers and epoxy (\$1,500), color coded reflective tape (\$750), etc</i>					0
51-00 OFFICE SUPPLIES	3,216	2,550	3,025	2,800	250
52-00 OPERATING SUPPLIES	44,966	33,650	35,400	37,400	3,750
<i>Oxygen, disease control, rescue supplies, medical supplies, foam, oil dry, AED supplies, public education supplies</i>					
52-09 OPERATING SUPPLIES OTHER CLO	217	0	625	625	625
52-07 UNIFORMS	17,832	20,045	19,250	19,420	(625)
<i>Uniforms (\$16,500), Work boots/shoes (\$2,920), other work boots (\$625)</i>					0
52-10 JANITORIAL SUPPLIES	6,968	7,500	7,845	8,000	500
52-25 BUNKER GEAR	27,817	28,060	28,100	28,500	440
52-26 FIRE HOSE & APPLIANCES	13,618	17,850	16,350	16,350	(1,500)
52-27 SPECIALTY TEAM EQUIPMENT	22,779	24,050	25,450	25,550	1,500
<i>HazMat team (\$7,500) Dive Team (\$3,000), ALS Equipment (5,500), Tychem Suits (\$1,050), etc.</i>					0
54-01 BOOKS/MEMBERSHIPS	2,448	5,450	5,315	5,050	(400)
TOTAL OPERATING EXPENSES	\$619,932	\$589,666	\$595,729	\$609,095	\$19,429
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,079	6,000	5,700	9,200	3,200
<i>AED Heart Starter; Ice Machine; Mattresses and Boxsprings for Station 2</i>					
TOTAL NON-OPERATING EXPENSES	\$2,079	\$6,000	\$5,700	\$9,200	\$3,200
TOTAL EXPENSES	\$9,030,787	\$8,984,035	\$8,907,286	\$9,008,027	\$23,992

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - FIRE-RESCUE DEPARTMENT**

(Projects are shown for reference only. These are budgeted in the 340 Fund)

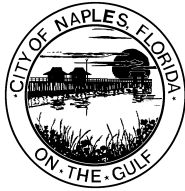
CIP NUMBER	PROJECT DESCRIPTION	Requested 2015-16	2016-17	2017-18	2018-19	2019-20
15E15	Fire Station Design and Construction	1,800,000	1,800,000	0	0	0
16E14	Fire pump for boat	25,000	0	0	0	0
15E08	Self Contained Breathing Apparatus	27,500	0	0	23,000	56,000
15E11	Portable Radios (5)	15,000	10,000	10,000	10,000	10,000
15E13	Base and Mobile Radio Replacements	39,000	25,000	0	0	0
16E15	Locution Software and supplies	100,000	0	0	0	0
16E16	Battalion One Vehicle	55,000	0	0	0	0
16E17	Chief One Vehicle	40,000	0	0	0	0
16E18	Command and Control Module for Battalion Vehicle	20,500	0	0	0	0
16E19	Command and Control Module for Chief Vehicle	10,000	0	0	0	0
16E20	Image Trend upgrades	15,000	0	0	10,000	0
16E22	Fire Station 2 Renovation	250,000	0	0	0	0
	Fiber Optics installation to FS#3 *	0	25,000	0	0	0
	Opticom Traffic Preemption	0	50,000	0	0	0
	Training Center Renovations	0	20,000	0	0	15,000
	Bunker Gear Lockers	0	35,000	0	0	0
	EPIC Voice Amplifier	0	12,500	0	0	0
	Self Contained Breathing App. Upgrade	0	113,500	0	0	0
	Fitness Equipment for Wellness Program	0	32,000	0	0	0
	New Hazardous Materials Trailer	0	150,000	0	0	0
	Trench Rescue Training Prop	0	15,000	0	0	0
	New Mobile Air Trailer	0	90,000	0	0	0
	Paint and graphics for Engine #1 and Tower #2	0	50,000	0	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	700,000	0	0
	Bunker Gear Replacement	0	0	50,000	55,000	40,000
	Special Response Vehicle	0	0	75,000	0	0
	Training Tower and Burn Trailer	0	0	275,000	0	0
	TSI Portacount Respirator Fit Tester	0	0	17,000	0	0
	Multi-Force Training Doors	0	0	0	18,500	0
	Hazardous Identification Devices	0	0	0	0	125,000
	Sterling F4 Firefighter Escape Systems	0	0	0	0	30,000
TOTAL FIRE RESCUE		2,397,000	2,428,000	1,175,000	116,500	276,000

* Moved from FY 15-16 to FY 16-17

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Community Services Department

Mission Statement:

To provide exceptional parks and parkways, recreation, waterfront maintenance and facilities management in a cost effective, efficient and professional manner and to provide the citizens, employees, and contractors with professional customer service.

Department Description

In the General Fund, the Community Services Department consists of four major divisions: Administration, Parks and Parkway, Recreation, and Facilities Maintenance.

Community Services **Administration** is responsible for the management of the divisions, coordinates special events, and manages several areas not included in the General Fund. These areas include: the Tennis Fund, Lowdermilk Park and Beach Maintenance in the Beach Fund, Maintenance in the Community Redevelopment Agency (CRA) Fund and the Community Development Block Grant (CDBG).

The **Parks and Parkway Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 26,000 trees planted within the City's landscape.

The **Recreation Division** includes the various Parks and Community Centers located throughout the City. Centers of activity include Cambier Park and the Norris Community Center, Fleischmann Park, "the Edge" (Johnny Nocera Skate Park), Anthony Park, River Park, River Park Aquatic Center and the Naples Preserve.

The **Facilities Maintenance Division** is responsible for the repair, modification and maintenance of City owned facilities.

2015-16 Departmental Goals and Objectives

Community Services/Recreation

As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), administer all services and divisions within the Department and provide a full range of recreation facilities and services for residents and visitors

- Coordinate and schedule a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.
- Recreation staff to review program services availability, efficiency, eliminate redundant programs, low attendance programs and cost recovery with targeted reviews in December 2015, March 2016, June 2016 and September 2016.
- Coordinate scheduling and completion of several capital improvement projects prior to August 30, 2016.

As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide quality recreation, cultural and athletic programs, activities and events

- Continue to expand and update program services information on the City's Web site on a weekly basis or as needed basis throughout the fiscal year.

General Fund

Community Services Department (continued)

- Continue to maintain a new computerized data base for online and onsite program/activity registration at actively programmed parks; to identify programs and users; update quarterly with reviews in March 2016, June 2016 and September 2016.
- Conduct a monthly review of external funding opportunities such as grants and sponsorships to supplement City funding for program services and the urban forest program.

Parks and Parkways

As part of Vision Goal #1 & 3C (preserve the Town's distinctive character and culture; establish more open and green space), maintain healthy, mature plantings.

- Monitor, maintain and expand the City-wide Urban Tree Forest through internal staff and contracted services including tree trimming, removal and replacement programs.
- Prepare bid specifications, receive competitive bids, and plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2016.
- Monitor and act on 100% of tree ordinance violations within 30 days of observation or reporting.

As part of Vision Goal #3A (Maintain and improve public amenities for residents) provide project management for landscape beautification needs

- Coordinate, monitor and adjust appropriate seasonal planting schedules regarding City-wide plant maintenance and restoration for City parks, medians and rights-of-way on a monthly basis.

Facilities Maintenance

As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide safe and functional public facilities, beach access locations and playgrounds throughout the City

- Conduct a physical review of all public facility building conditions through annual inspections with written preventative and repair recommendations.
- Complete all priority safety work orders within an average of 5 working days from issuance and non-safety work orders within an average of 10 working days from issuance.
- Monitor and maintain all City playgrounds according to national playground safety program standards every weekday.

As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide management and oversight of capital improvements assigned within the Facilities Maintenance Division as outlined within FY 2015/16 CIP

- Monitor and schedule a routine and sustainable preventative maintenance program addressing replacement and maintenance of HVAC components, interior and exterior structural and equipment needs, lighting components, painting, etc. within all citywide public facilities as needed responding to repairs within 48 hours of observation or notification and within funded resources.
- Assemble, install and maintain exterior replacement site amenities such as picnic tables, trash containers, drinking fountains, outdoor showers, benches and bike racks at City parks and public facilities within funded resources on a monthly basis.
- Provide a routine maintenance program to be monitored monthly for the replacement of exterior informational and directional signage throughout all public parks and public facilities.

General Fund

Community Services Department (continued)

- Continue the physical assessment program of several public facilities by contractor identifying long-term structural needs and replacements, estimating useful life of individual buildings and identifying a funding strategy and timeline to address deficiencies; to be completed by June 30, 2016.
- Coordinate scheduling and completion of several capital improvement projects prior to August 30, 2016.

2015-16 Significant Budgetary Issues

The 2015-16 budget of the Community Services Department is \$7,913,089, a \$547,856 increase over the adopted budget of FY 14-15. The department has offsetting revenues from program income such as camp fees, tournaments and the Skate Park donation.

Fees generated are typically designed to recover the direct costs of the program offered, not to offset the entire program and facility. The following summarizes the program income that helps offset the costs of the recreation locations:

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$379,950	\$911,325	42%
Norris Community Center (Cambier)	\$222,000	\$424,028	52%
River Park, Anthony Park, and Pool	\$119,850	\$961,193	12%

The revenues from the various programs cover only a portion of the costs of running those services and sites. Because many of the City's recreation programs have a "free" element, such as basketball courts or passive park areas, funding from alternate sources support facilities and programs. These sources include local taxes, state shared revenue, and \$600,000 available through an inter-local agreement with Collier County.

The Community Services Departments hires many temporary part time positions for camp and recreational programming. Wages totaling approximately \$561,936 are appropriated annually for approximately 66.5 temporary part-time positions. These positions include counselors, program aides, assistants, lifeguards and instructors. The actual number of positions varies, depending on the number of hours each employee is able to work. The wages are budgeted as part of "Other Salaries and Wages" but the positions do not show in the position summary as budgeted positions.

The **Administration** Division budget is \$595,906, a \$12,487 increase over the adopted budget of FY 14-15; the increase is primarily due to the annual salary increase. Operating Expenditures are \$66,400, the same as the past two years. The most significant expenditures are Operating Expenditures (\$28,000) which is for advisory board expenses, special event advertisements and the Ambassador Program and Printing (\$15,000) for brochures, fliers and promotional materials.

General Fund

Community Services Department (continued)

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,361,768, a \$92,528 increase over the adopted budget of FY14-15. In this Division, salary and benefits have decreased by \$1,222, primarily due to staff turnover and replacement at lower (entry-level) salaries.

There are two notable differences from FY 14-15. Tree-trimming is increased by \$50,000 to ensure that hardwood trees are kept maintained on a regular schedule. A new line item in the Community Services Department, including the Parks and Parkways Division, is the Repair and Maintenance Level of Service. That programming was, until this budget, considered a Capital Project and budgeted in the Public Service Tax Fund. The items procured under this project were low-dollar maintenance items and are more suited to be funded as a repair/maintenance item in the General Fund.

The Parks and Parkways staff maintains many City sites such as cul-de-sacs and beach accesses, and where appropriate, maintenance work is outsourced. The largest item in this division's budget is "Other Contractual Services", budgeted at \$1,500,000 which includes:

City Wide Landscape Maintenance	\$ 700,000
Palm and Hardwood Tree Trimming	\$ 460,000
Other Specialized Services (i.e. Mulch, Bee Removal, Deep Root Fertilization, Tree Hazard Assessment, Lethal Yellow Inoculations, etc.)	\$ 220,000
Planting and Transplanting	\$ 70,000
Tree Removal/Stump Grinding	\$ 50,000
Total	\$1,500,000

The **Facilities Maintenance** Division budget is \$1,609,018 or \$280,258 more than FY 14-15. Personal Services of \$681,893 increased \$17,633 over FY 14-15, primarily due to the annual increase.

Operating Expenses are \$927,125, an increase of \$262,625 over FY 14-15. There are two main reasons for this increase. First, like the Parks and Parkways Division, there is a new Repair and Maintenance Level of Service line item. That programming was, until this budget, considered to be a Capital Project and budgeted in the Public Service Tax Fund. The items procured under this project are low-dollar maintenance items and are more suited to be funded as a repair/maintenance item in the General Fund. Second, there has been a marked effort for this division to provide enhanced levels of services to the facilities of the City, to ensure that they stay well maintained. Two line items were increased by \$50,000 each to meet that objective.

The **Recreation** Divisions' budgets are \$2,346,397, representing a \$162,583 increase over the FY 14-15 budget. This includes the expenses of Fleischmann Park, Cambier Park/Norris Center, River Park/ Anthony Parks, River Park Aquatic Center and Naples Preserve. The primary reason for increase is, like the Parks and Parkways Division, there is a new Repair and Maintenance Level of Service line item. That programming was, until this budget, considered to be a Capital Project and budgeted in the Public Service Tax Fund. The items procured under this project are low-dollar maintenance items and are more suited to be funded as a repair/maintenance item in the General Fund. These line items were a total of \$180,000 in repair and maintenance costs at these facilities.

General Fund

Community Services Department (continued)

There are eight and ½ budgeted positions in the Recreation Divisions. There is one change from FY 14-15, where a Park Manager was modified to a Recreation Supervisor, with a net expected savings of approximately \$43,000.

2015-16 Capital Improvement Projects

Although capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340), they are also listed at the end of this section at a cost of \$615,000. This list does not include the construction of the new Baker Park, which is budgeted as a separate fund.

General Fund

Community Services Department (continued)

2015-16 Performance Measures and Benchmarking

ATHLETICS:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	24 Teams \$600	50 Teams \$700	30 Teams \$525	16 Teams \$500	12 Teams \$700
Ultimate Frisbee Adult	30 / \$30	NA	NA	NA	NA
Table Tennis Adult	20 / \$25	NA	NA	NA	NA
Martial Arts Adult/Youth	25 / \$64	8 / \$45	68 / \$47	77 / \$52	NA
Soccer Youth (New)	24 / \$80	160 / \$95	418 / \$199	36 / \$150	NA
Flag Football Youth	40 / \$85	N/A	60 / \$75	NA	25 players \$35
Sports Camps Youth	300 / \$100 Avg	34/\$80	NA	NA	3 \$50

PERFORMANCE MEASURES	Actual 2012-13	Actual 2013-14	Actual 2014-2015	Projected 2015-2016
Leagues Adult – Teams	34	32	68	50
Leagues Youth – Teams	88	85	85	85
Tournament Adult - Teams	34	32	28	24
Tournament Youth - Teams	8	14	14	25
Pickleball Adult - Members	N/A	118	165	150
Camps, Classes - Participants	180	1700	1900	2000

THE EDGE JOHNNY NOCERA SKATE PARK:

BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+) \$30/6 month FI Res.	\$10 / \$25	\$10 / \$25	\$20
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	\$5
Size	40,000	25,000	20,000	18,000
Members	500	500	1500	650

PERFORMANCE MEASURES	Actual 2012-13	Actual 2013-14	Actual 2014-2015	Projected 2015-2016
Members (incl. day members)	4933	4500	4500	4500
Campers	79	75	50	50
Special Events	500	500	350	350

General Fund

Community Services Department (continued)

RECREATION:

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	150	200	0	30 RP 35 FP
Summer Day camp # kids registered	175	650	300	80 RP
Specialty Camps # camps offered	12	50	5	8 RP 25 NC 110 FP
Toddler Recreation Classes offered weekly	6	4	2	2 FP
Gymnastics Classes offered weekly	1	4	14	10 FP
Dance Classes (all ages) offered weekly	1	12	15	7 RP 2 FP
Martial Arts Classes (all ages) offered weekly	17	20	3	4 FP
Special Events (annual)	6	10	14	3 RP 3 FP
Art classes	4	0	2	2 RP 3 NC
Fitness/aerobics/Yoga classes	24	54	18	8 RP 2 NC 1 FP
Productions/theater/music	0	3 (piano)	106 yr	4 RP 155 NC

PERFORMANCE MEASURES		Actual 2012-13	Actual 2013-2014	Actual 2014-2015	Projected 2015-2016
After school	FP	30	30	30	35
# Participants	RP/AP (Drop in only)	34	31	38	30
Summer Day Camp	RP/AP	79	93	93	80
# Participants					
Specialty Camps	FP	120	110	115	124
# camps offered	RP/AP	5	7	7	7
	RPAC			2	2
	NC	30	29	28	28
Meetings, clubs	FP	4	3	3	3
	RP/AP	7	8	8	8
	NC	13	13	13	13
Gymnastics	FP	10	10	10	10
# classes per month					
Dance Classes	FP	4	3	2	4
Kids and adults	RP/AP	7	7	7	7
Per session	NC	1	1	1	0
Martial Arts	FP	4	3	2	2
# classes offered per session					
Swim Team	RPAC	n/a	n/a	35	42
# of Participants					

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2012-13	Actual 2013-2014	Actual 2014-2015	Projected 2015-2016
Swim Lessons RPAC # of Participants	n/a	n/a	495	655
Special Events: # of participants				
Cultural Heritage RP	500	275	0	0
Outdoor Movie Nights NC	2400	1800	1800	0
Santa's Visit RP	300	192	179	175
Back to School Bash RP	259	55	97	150
Yard Sale (2 per year) FP	2000	2000	2000	2000

FP = Fleischmann Park

RP = River Park

RPAC = River Park Aquatic Center

NC = Norris Center/Cambier Park

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION - 0901				
1	1	1	Community Services Director	126,521
1	1	1	Deputy Director	112,894
1	1	1	Community Service Coordinator	52,973
2	2	2	Administrative Specialist II	86,179
5	5	5		378,567
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	96,913
1	1	1	Parks & Parkways Supervisor	59,557
1	1	1	Contract Services Manager	63,863
2	2	2	Sr Landscape Technician	84,350
4	4	4	Irrigation Technicians	190,134
7	7	7	Landscape Technician II/III	257,803
16	16	16		752,620
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Supervisor	60,513
5	5	5	Custodians	167,196
4	4	4	Tradesworker	161,965
1	1	1	Service Worker III	33,863
11	11	11		\$423,537
RECREATION/FLEISCHMANN PARK - 0925				
1	1	0	Parks and Recreation Manager	0
1	1	1	Athletic Supervisor	60,027
1	1	2	Recreation Supervisor	101,363
3	3	3		161,390
RECREATION/CAMBIER PARK & NORRIS - 0926				
1	1	1	Parks and Recreation Manager	77,075
1	1	1	Recreation Coordinator	39,026
2	2	2		116,101
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Parks and Recreation Manager	72,689
0.5	0.5	0.5	Recreation Coordinator	17,453
1	1	1	Recreation Supervisor	60,401
2.5	2.5	2.5		150,543

**FUND: 001 GENERAL FUND
COMMUNITY SERVICES
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
RECREATION/ RIVER PARK AQUATIC CENTER - 0929				
1	1	1	Aquatic Supervisor	47,766
1	1	1		<u>\$47,766</u>
40.5	40.5	40.5	Regular Salaries	\$2,030,524
			Other Salaries & Wages	561,936
			Overtime	55,263
			Employer Payroll Expenses	941,549
			Total Personal Services	<u>\$3,589,272</u>

Other Salaries and Wages includes \$542,000 in recreational part time/temporary position wages. These include about 66.5 positions, such as lifeguards, camp or special needs counselors and program instructors.

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	2,068,518	2,027,069	1,995,257	2,030,524	3,455
10-30	OTHER SALARIES	447,929	596,379	496,075	561,936	(34,443)
10-40	OVERTIME	38,035	55,263	47,577	55,263	0
25-01	FICA	192,333	147,602	181,844	135,481	(12,121)
25-03	RETIREMENT CONTRIBUTIONS	276,935	285,866	259,794	270,478	(15,388)
25-04	LIFE/HEALTH INSURANCE	498,950	479,289	474,411	522,270	42,981
25-07	EMPLOYEE ALLOWANCES	12,844	12,840	12,132	13,320	480
TOTAL PERSONAL EXPENSES		3,535,545	3,604,308	3,467,090	3,589,272	(15,036)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	535,483	655,000	667,212	705,000	50,000
30-10	AUTO MILEAGE	0	50	50	50	0
30-20	FIELD TRIPS	6,658	10,000	10,000	10,000	0
30-21	FLEISCHMANN PARK FIELD TRIPS	4,716	2,500	1,600	0	(2,500)
31-01	PROFESSIONAL SERVICES	145,313	181,000	201,000	218,500	37,500
31-04	OTHER CONTRACTUAL SVCS	1,585,118	1,682,500	1,758,000	1,783,500	101,000
31-23	CULTURAL ARTS - THEATRE	23,113	35,000	35,000	35,000	0
40-00	TRAINING & TRAVEL COSTS	9,014	13,900	13,900	13,900	0
41-00	COMMUNICATIONS	19,100	29,585	28,585	28,585	(1,000)
42-00	TRANSPORTATION	21,971	29,000	26,000	26,000	(3,000)
42-10	EQUIP. SERVICES - REPAIRS	148,060	119,540	119,540	112,207	(7,333)
42-11	EQUIP. SERVICES - FUEL	71,536	77,600	69,600	69,900	(7,700)
43-01	ELECTRICITY	319,585	327,200	317,700	321,700	(5,500)
43-02	WATER, SEWER, GARBAGE	314,738	353,000	353,000	361,825	8,825
44-00	RENTALS & LEASES	6,078	12,000	12,000	12,000	0
44-02	EQUIPMENT RENTAL	1,708	5,000	5,000	5,000	0
46-00	REPAIR AND MAINTENANCE	8,448	25,000	25,000	25,000	0
47-00	PRINTING AND BINDING	9,873	15,000	15,000	15,000	0
47-02	ADVERTISING (NON-LEGAL)	10,882	13,500	14,000	14,000	500
47-06	DUPLICATING	5,360	6,000	6,000	6,000	0
49-05	SPECIAL EVENTS	17,425	18,000	18,000	18,000	0
51-00	OFFICE SUPPLIES	14,995	25,200	23,200	23,200	(2,000)
52-07	UNIFORMS	14,561	26,250	26,650	26,250	0
52-10	JANITORIAL SUPPLIES	39,460	40,000	40,000	40,000	0
52-41	POOL-OPERATING SUPPLIES	28,015	50,000	50,000	50,000	0
52-42	BAND SHELL SUPPLIES	4,833	5,300	5,000	5,000	(300)
54-01	MEMBERSHIPS	2,986	3,800	3,200	3,200	(600)
46-34	REPAIR & MAINT LEVEL OF SERV	0	0	0	395,000	395,000
TOTAL OPERATING EXPENSES		3,369,029	3,760,925	3,844,237	4,323,817	562,892
<u>NON-OPERATING EXPENSES</u>						
60-20	CAPITAL OUTLAY BUILDING/OTH	22,717	0	0	0	0
NON-OPERATING EXPENSES		22,717	0	0	0	0
TOTAL EXPENSES		\$6,927,290	\$7,365,233	\$7,311,327	\$7,913,089	\$547,856

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	373,603	367,541	374,000	378,567	11,026
10-40 OVERTIME	1,038	1,200	1,200	1,200	0
25-01 FICA	27,169	27,683	28,611	27,480	(203)
25-03 RETIREMENT CONTRIBUTIONS	50,219	53,168	53,400	54,762	1,594
25-04 LIFE/HEALTH INSURANCE	57,778	57,947	58,000	58,017	70
25-07 EMPLOYEE ALLOWANCES	9,484	9,480	9,480	9,480	0
TOTAL PERSONAL SERVICES	519,291	517,019	524,691	529,506	12,487
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	43,540	28,000	28,000	28,000	0
<i>Board costs, mail charges, Ambassador Program, special event ads (fireworks moved to Beach Fund)</i>					
30-10 AUTO MILEAGE	0	50	50	50	0
31-04 OTHER CONTRACTUAL SVCS	4,620	5,000	83,500	6,500	1,500
<i>Copier maintenance and annual recreation software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	989	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	900	2,000	1,000	1,000	(1,000)
43-01 ELECTRICITY	4,660	6,500	6,000	6,000	(500)
47-00 PRINTING AND BINDING	9,873	15,000	15,000	15,000	0
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
51-00 OFFICE SUPPLIES	2,163	5,500	5,500	5,500	0
52-07 UNIFORMS AND OTHER CLOTHING	0	750	750	750	0
<i>Shirts and Uniforms for administrative staff</i>					
54-01 MEMBERSHIPS	1,278	1,600	1,600	1,600	0
60-20 CAPITAL OUTLAY BUILDING	8,520	0	0	0	0
TOTAL OPERATING EXPENSES	76,545	66,400	143,400	66,400	0
TOTAL EXPENSES	\$595,835	\$583,419	\$668,091	\$595,906	\$12,487

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	760,305	756,358	750,000	752,620	(3,738)
10-40 OVERTIME	7,405	16,790	13,000	16,790	0
25-01 FICA	57,672	54,501	54,000	50,971	(3,530)
25-03 RETIREMENT CONTRIBUTIONS	105,518	106,219	92,500	99,584	(6,635)
25-04 LIFE/HEALTH INSURANCE	209,385	188,847	189,000	200,088	11,241
25-07 EMPLOYEE ALLOWANCES	1,424	1,440	1,440	2,880	1,440
TOTAL PERSONAL SERVICES	1,141,709	1,124,155	1,099,940	1,122,933	(1,222)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	270,315	290,000	304,212	290,000	0
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod: Hardware and Safety Equipment</i>					0
31-04 OTHER CONTRACTUAL SVCS	1,308,991	1,450,000	1,450,000	1,500,000	50,000
<i>Tree/Palm Trimming, Mulch, Pest Control and Fertilization</i>					0
40-00 TRAINING & TRAVEL COSTS	1,948	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	2,756	7,585	7,585	7,585	0
42-10 EQUIP. SERVICES - REPAIRS	121,338	95,000	95,000	90,000	(5,000)
42-11 EQUIP. SERVICES - FUEL	53,098	59,000	52,000	53,000	(6,000)
43-01 ELECTRICITY	22,436	30,000	30,000	30,000	0
43-02 WATER, SEWER, GARBAGE	183,387	190,000	190,000	194,750	4,750
44-00 RENTALS & LEASES	2,986	6,000	6,000	6,000	0
51-00 OFFICE SUPPLIES	235	3,000	3,000	3,000	0
52-07 UNIFORMS	5,426	10,000	10,400	10,000	0
54-01 MEMBERSHIPS	478	500	500	500	0
46-34 REPAIR & MAINT LEVEL OF SERV	0	0	0	50,000	50,000
TOTAL OPERATING EXPENSES	1,973,395	2,145,085	2,152,697	2,238,835	93,750
TOTAL EXPENSES	\$3,115,104	3,269,240	\$3,252,637	3,361,768	92,528

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

ACCOUNT DESCRIPTION		13-14	14-15	14-15	15-16	CHANGE
		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	414,521	416,101	410,900	423,537	7,436
10-30	OTHER SALARIES	8,229	12,915	12,915	12,915	0
	<i>Standby pay</i>					
10-40	OVERTIME	9,754	15,596	12,500	15,596	0
25-01	FICA	31,139	29,841	31,433	26,528	(3,313)
25-03	RETIREMENT CONTRIBUTIONS	52,057	55,989	49,433	51,937	(4,052)
25-04	LIFE/HEALTH INSURANCE	131,830	133,338	133,400	151,380	18,042
25-07	EMPLOYEE ALLOWANCE	484	480	0	0	(480)
TOTAL PERSONAL SERVICES		648,014	664,260	650,581	681,893	17,633
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	128,663	220,000	220,000	270,000	50,000
	<i>Carpet cleaning, maintenance supplies, construction material, minor repair items</i>					
31-04	OTHER CONTRACTUAL SVCS	183,984	205,000	205,000	255,000	50,000
	<i>City wide pest control, window cleaning, elevator maintenance</i>					
40-00	TRAVEL AND TRAINING	783	2,500	2,500	2,500	0
	<i>Training for Facilities Maintenance staff</i>					
41-00	COMMUNICATIONS	1,446	5,000	3,000	3,000	(2,000)
42-10	EQUIP. SERVICES - REPAIRS	19,207	19,000	19,000	18,000	(1,000)
42-11	EQUIP. SERVICES - FUEL	15,386	15,000	14,000	14,000	(1,000)
43-01	ELECTRICITY	105,957	80,000	80,000	80,000	0
	<i>Electricity at City Hall locations and 13th St Warehouse</i>					
43-02	WATER, SEWER, GARBAGE	53,634	65,000	65,000	66,625	1,625
44-02	EQUIPMENT RENTAL	1,708	5,000	5,000	5,000	0
46-34	REPAIR & MAINT LEVEL OF SERV	0	0	0	165,000	165,000
	<i>Formerly budgeted as a CIP in the 340 Public Service Tax Fund</i>					
52-07	UNIFORMS AND OTHER CLOTHING	3,924	8,000	8,000	8,000	0
52-10	JANITORIAL SUPPLIES	39,460	40,000	40,000	40,000	0
TOTAL OPERATING EXPENSES		554,152	664,500	661,500	927,125	262,625
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	0	0	0	0
NON-OPERATING EXPENSES		0	0	0	0	0
TOTAL EXPENSES		\$1,202,166	\$1,328,760	\$1,312,081	\$1,609,018	\$280,258

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	197,439	192,545	173,000	161,390	(31,155)
10-30	OTHER SALARIES (TEMPS)	123,863	206,688	140,000	172,243	(34,445)
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>						
10-40	OVERTIME	8,448	8,612	8,612	8,612	0
25-01	FICA	26,054	13,921	20,800	8,336	(5,585)
25-03	RETIREMENT CONTRIBUTIONS	27,440	28,730	25,111	22,317	(6,413)
25-04	LIFE/HEALTH INSURANCE	46,311	45,856	42,000	51,427	5,571
25-07	EMPLOYEE ALLOWANCES	484	480	252	0	(480)
TOTAL PERSONAL SERVICES		430,038	496,832	409,775	424,325	(72,507)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	32,482	40,000	40,000	40,000	0
30-21	FIELD TRIPS-FLEISCHMANN	4,716	2,500	1,600	0	(2,500)
31-01	PROFESSIONAL SERVICES	120,479	150,000	170,000	180,000	30,000
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, repaid with fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	81,989	8,500	8,500	8,500	0
<i>Recware- Safari Software maintenance agreement, etc.</i>						
40-00	TRAINING & TRAVEL COSTS	1,575	1,200	1,200	1,200	0
41-00	COMMUNICATIONS	3,697	5,000	5,000	5,000	0
42-00	TRANSPORTATION - BUSES	2,150	6,000	3,000	3,000	(3,000)
42-10	EQUIP. SERVICES - REPAIRS	6,926	4,000	4,000	3,000	(1,000)
42-11	EQUIP. SERVICES - FUEL	1,894	2,500	2,500	2,000	(500)
43-01	ELECTRICITY	101,193	105,000	105,000	105,000	0
43-02	WATER, SEWER, & GARBAGE	44,334	52,000	52,000	53,300	1,300
44-00	RENTALS & LEASES	0	2,500	2,500	2,500	0
46-00	REPAIR & MAINTENANCE	8,448	24,000	24,000	24,000	0
<i>Maintenance for skate park, football and baseball fields</i>						
47-02	ADVERTISING (NON-LEGAL)	2,046	3,000	3,500	3,500	500
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>						
46-34	REPAIR & MAINT LEVEL OF SERV	0	0	0	50,000	50,000
<i>Formerly budgeted as a CIP in the 340 Public Service Tax Fund</i>						
51-00	OFFICE SUPPLIES	3,511	6,000	4,000	4,000	(2,000)
52-07	UNIFORMS & OTHER CLOTHING	633	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	350	500	500	500	0
60-30	CAPITAL IMPROVEMENT/OTHER	12,900	0	0	0	0
TOTAL OPERATING EXPENSES		429,325	414,200	428,800	487,000	72,800
TOTAL EXPENSES		\$859,363	\$911,032	\$838,575	\$911,325	\$293

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	102,510	100,247	100,200	116,101	15,854
10-30 OTHER SALARIES-TEMP	28,755	43,060	35,060	43,060	0
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>					
10-40 OVERTIME	2,342	2,000	2,000	2,000	0
25-01 FICA	9,872	7,304	9,900	7,904	600
25-03 RETIREMENT CONTRIBUTIONS	13,470	14,201	14,200	14,480	279
25-04 LIFE/HEALTH INSURANCE	26,152	26,013	24,820	26,024	11
25-07 EMPLOYEE ALLOWANCES	484	480	480	480	0
TOTAL PERSONAL SERVICES	183,586	193,305	186,660	210,049	16,744
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,336	15,000	15,000	15,000	0
<i>Costs of classes and events</i>					
31-01 PROFESSIONAL SERVICES	18,848	15,000	23,000	30,000	15,000
<i>Funding for Independent Contract instructors covered by fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	976	2,000	2,000	2,000	0
<i>Copier maintenance, pest control, piano tuner, etc.</i>					
31-23 CULTURAL ARTS THEATRE	23,113	35,000	35,000	35,000	0
<i>Professional theatre events</i>					
40-00 TRAINING & TRAVEL COSTS	765	1,000	1,000	1,000	0
<i>CPR/First Aid and local FRPA meetings</i>					
41-00 COMMUNICATIONS	4,399	4,500	4,500	4,500	0
42-00 TRANSPORTATION - BUSES	8,000	8,000	8,000	8,000	0
43-01 ELECTRICITY	39,464	50,000	45,000	45,000	(5,000)
43-02 WATER, SEWER, & GARBAGE	9,408	13,000	13,000	13,325	325
44-00 RENTALS & LEASES	1,000	1,000	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	6,883	8,500	8,500	8,500	0
47-06 DUPLICATING	5,000	5,000	5,000	5,000	0
49-05 SPECIAL EVENTS	0	0	0	0	0
46-34 REPAIR & MAINT LEVEL OF SERV	0	0	0	55,000	55,000
<i>Formerly budgeted as a CIP in the 340 Public Service Tax Fund</i>					
51-00 OFFICE SUPPLIES	3,485	4,500	4,500	4,500	0
52-07 UNIFORMS & OTHER CLOTHING	1,000	1,000	1,000	1,000	0
52-42 BAND SHELL OPERATING SUPPLIES	4,833	5,300	5,000	5,000	(300)
54-01 MEMBERSHIPS	515	500	0	0	(500)
TOTAL OPERATING EXPENSES	141,024	169,300	171,500	233,825	64,525
TOTAL EXPENSES	\$324,611	\$362,605	\$358,160	\$443,874	\$81,269

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	165,890	145,157	145,157	150,543	5,386
10-30 OTHER SALARIES	157,713	210,995	198,200	210,997	2
<i>Temporary camp counselors, Temporary Instructors, and Inclusion Counselors</i>					
10-40 OVERTIME	6,877	7,765	7,765	7,765	0
25-01 FICA	24,747	10,593	24,400	10,503	(90)
25-03 RETIREMENT CONTRIBUTIONS	20,572	21,212	20,250	21,051	(161)
25-04 LIFE/HEALTH INSURANCE	26,620	26,441	26,441	29,273	2,832
25-07 EMPLOYEE ALLOWANCES	484	480	480	480	0
TOTAL PERSONAL SERVICES	402,904	422,643	422,693	430,612	7,969
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	27,944	35,000	35,000	35,000	0
30-20 FIELD TRIPS	6,658	10,000	10,000	10,000	0
31-01 PROFESSIONAL SERVICES	5,637	15,000	7,500	7,500	(7,500)
<i>Funding for Independent Contract instructors covered by fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	3,472	5,500	5,500	5,500	0
<i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>					
40-00 TRAINING & TRAVEL COSTS	1,932	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	3,617	3,000	5,000	5,000	2,000
42-00 TRANSPORTATION	11,821	15,000	15,000	15,000	0
42-10 EQUIP. SERVICES - REPAIRS	588	1,540	1,540	1,207	(333)
42-11 EQUIP. SERVICES - FUEL	1,156	1,100	1,100	900	(200)
43-01 ELECTRICITY	20,048	25,000	25,000	25,000	0
43-02 WATER, SEWER, & GARBAGE	11,906	16,000	16,000	16,400	400
44-00 RENTALS & LEASES	2,092	2,500	2,500	2,500	0
46-34 REPAIR & MAINT LEVEL OF SERV	0	0	0	45,000	45,000
<i>Formerly budgeted as a CIP in the 340 Public Service Tax Fund</i>					
47-02 ADVERTISING (NON-LEGAL)	1,953	2,000	2,000	2,000	0
47-06 DUPLICATING	360	1,000	1,000	1,000	0
49-05 SPECIAL EVENTS	17,425	18,000	18,000	18,000	0
<i>Cultural Heritage, Back to School Bash, Santa's Visit</i>					
51-00 OFFICE SUPPLIES	4,860	5,200	5,200	5,200	0
52-07 UNIFORMS	2,600	3,000	3,000	3,000	0
52-41 POOL OPERATING SUPPLIES	0	0	0	0	0
54-01 MEMBERSHIPS	350	500	500	500	0
64-00 CAPITAL - OTHER	0	0	0	0	0
TOTAL OPERATING EXPENSES	124,419	161,340	155,840	200,707	39,367
TOTAL EXPENSES	\$527,322	\$583,983	\$578,533	\$631,319	\$47,336

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	54,251	49,120	42,000	47,766	(1,354)
10-30	OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	129,369	122,721	109,900	122,721	0
10-40	OVERTIME	2,172	3,300	2,500	3,300	0
25-01	FICA	15,681	3,759	12,700	3,759	0
25-03	RETIREMENT CONTRIBUTIONS	7,658	6,347	4,900	6,347	0
25-04	LIFE/HEALTH INSURANCE	873	847	750	6,061	5,214
TOTAL PERSONAL SERVICES		<u>\$210,004</u>	<u>\$186,094</u>	<u>\$172,750</u>	<u>\$189,954</u>	<u>3,860</u>
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	11,628	15,000	15,000	15,000	0
31-01	PROFESSIONAL SERVICES <i>Instructors for swimming and exercise</i>	350	1,000	500	1,000	0
31-04	OTHER CONTRACTUAL SVCS	1,086	1,500	1,000	1,000	(500)
40-00	TRAINING & TRAVEL COSTS	1,021	1,200	1,200	1,200	0
41-00	COMMUNICATIONS	354	500	500	500	0
43-01	ELECTRICITY	22,992	28,000	24,000	28,000	0
43-02	WATER, SEWER, & GARBAGE	10,400	15,000	15,000	15,375	375
51-00	OFFICE SUPPLIES	741	1,000	1,000	1,000	0
52-07	UNIFORMS/OTHER CLOTHING	977	2,000	2,000	2,000	0
46-34	REPAIR & MAINT LEVEL OF SERV	0	0	0	30,000	30,000
52-41	POOL OPERATING SUPPLIES	28,015	50,000	50,000	50,000	0
54-01	MEMBERSHIPS	15	200	100	100	(100)
60-40	MACHINERY EQUIPMENT	1,297	0	0	0	0
TOTAL OPERATING EXPENSES		<u>78,875</u>	<u>115,400</u>	<u>110,300</u>	<u>145,175</u>	<u>29,775</u>
TOTAL EXPENSES		<u>\$288,879</u>	<u>\$301,494</u>	<u>\$283,050</u>	<u>\$335,129</u>	<u>33,635</u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Program events, supplies and equipment</i>	7,574	12,000	10,000	12,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Maintenance such as carpet cleaning and horticultural pickup</i>	0	5,000	2,500	5,000	0
41-00	COMMUNICATIONS	1,931	2,000	2,000	2,000	0
43-01	ELECTRICITY	2,835	2,700	2,700	2,700	0
43-02	WATER, SEWER, AND GARBAGE	1,669	2,000	2,000	2,050	50
46-00	REPAIR & MAINTENANCE	0	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		14,009	24,700	20,200	24,750	50
TOTAL EXPENSES		\$14,009	\$24,700	\$20,200	\$24,750	\$50

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES DEPARTMENT**

The following items are budgeted in the Capital Projects Fund, fund 340, but are part of the Community Services Department.

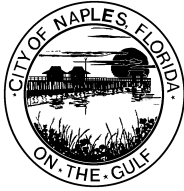
CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2016-17	2017-18	2018-19	2019-20
		2015-16				
Landscaping/Parks & Parkways						
	Landscape Median Restoration	0	75,000	75,000	75,000	75,000
15I07	Preserve - Exotic Removal	50,000	25,000	25,000	25,000	25,000
15I06	Vehicle(s) Replacement - Pk/Pkwys	70,000	70,000	45,000	45,000	45,000
15F37	CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
15F26	Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
	Ground Maintenance Rotary Tiller	0	0	0	3,000	0
Recreation or Facilities						
16I18	Fleischmann Park - HVAC Replacement	80,000	0	0	0	0
16A19	Community Services Admin Bldg - Roof	170,000	0	0	0	0
15I09	Vehicle(s) Replacement - Facilities	70,000	50,000	25,000	25,000	25,000
TOTAL COMMUNITY SERVICES DEPARTMENT		615,000	395,000	345,000	348,000	345,000

*The following repair / maintenance items formerly recorded in the 340 fund have been transferred to the General Fund

15G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
15I02	Fleischmann Park Repairs & Replacements	50,000	50,000	50,000	50,000	50,000
15I04	River Pk/Anthony Pk Repairs & Replacements	45,000	70,000	30,000	70,000	0
15G05	Norris Ctr Renovations & Replacements	55,000	30,000	30,000	70,000	30,000
15G16	River Pk Aquatic Ctr - Repairs & Replacements	30,000	30,000	30,000	30,000	30,000
15I01	Facility Renovations & Replacements	50,000	50,000	50,000	50,000	50,000
15I01	Facilities Replacement & Repairs	115,000	115,000	115,000	115,000	115,000
Total moved to General Fund		395,000	395,000	355,000	435,000	325,000

In addition to the above projects, Community Services is also managing these capital projects

16E18	Fire Station 2 Renovation	250,000	0	0	0	0
15I31	Police & Fire Department Repairs	48,000	0	0	0	0



General Fund

Police Department

Mission:

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

Department Description

The Police Department is responsible for safeguarding the lives of individuals and their property, reducing criminal victimization, and the fear of crime, while enhancing public safety and the overall quality of life in the community.

The department is led by the Chief of Police who establishes the goals for the organization, provides vision and direction, as well as managing and overseeing all essential functions. The Police Department is divided into two bureaus, each of which is under the command of a captain.

The Operations Bureau provides uniformed police services, responds to calls for service, conducts officer-initiated investigations, maintains public order, engages in crime reduction strategies and conducts traffic enforcement. This bureau is also responsible for conducting detailed follow-up investigations, collecting evidence, identifying crime trends, and suspects in criminal cases, which enhances clearance rates and convictions. There are several specialty units within the Operations Bureau, which include the Community Policing Unit, the Crime Suppression Team, Marine Patrol, Traffic Safety, and the School Crossing Guards.

The Administrative Services Bureau is responsible for managing the department's budget and fiscal matters, the recruitment, hiring, and training of personnel, conducting internal investigations, processing records, maintaining the police facility, meeting law enforcement accreditation standards, as well as receiving and dispatching all calls for police and fire services.

2015-16 Departmental Goals and Objectives

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) reduce criminal victimization and Part 1 crimes (as defined by the Uniform Crime Reporting Program) through the development of planned responses to emerging crime trends

- Monitor the occurrence of Part 1 Crimes.
- Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
- Coordinated response through the use of Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers and Patrol Officers.

General Fund

Police Department (continued)

- Enhance education efforts to assist citizens in identifying suspicious behavior, and reporting it to the police, as well as providing them information on how to safeguard their personal property.
- Increase citizen participation by attending community meetings.
- Continuous assessment of tactics and results.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership) create and deliver internal police training initiatives that prepare officers to reduce crime, deliver services in a professional and ethical manner and enhance safety practices

- Meet all state mandatory training requirements for human diversity, emergency driving, firearms, ethical behavior, investigative techniques, and community policing.
- Review and update all general orders, policies and procedures in accordance with law enforcement accreditation standards.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) maintain safe thoroughfares for vehicles, cyclists and pedestrians

- Identify locations with high instances of motor vehicle crashes and pedestrian accidents.
- Conduct targeted traffic enforcement in high incident locations.
- Monitor and control traffic in school zones.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) ensure effective response to high priority calls for service

- Monitor percentage of code three calls with a response time under 5 minutes.
- Monitor percentage of incoming calls received and dispatched under 50 seconds.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) maintain a case clearance rate for UCR Part 1 Crimes that meets or exceeds the average for law enforcement agencies in Collier County.

- Track the number of criminal cases assigned to Criminal Investigations for follow-up.
- Track the number of cases presented and accepted for prosecution by the State Attorney's Office. Review reasons for non-acceptance.
- Track the number of Part 1 Crimes cleared.
- Ensure officers and detectives receive relevant training to enhance investigative knowledge, skills and abilities.

2015-16 Significant Budgetary Issues

The budget of the Police Department is \$12,203,609, an increase of \$296,433 over the adopted FY14-15 budget. There are no changes in staffing levels for 2015-16. The budget includes a 3% increase in wages. The police pension is budgeted with the required contribution rate increasing from 40% to 45.54% (a 13.9% increase).

General Fund

Police Department (continued)

Administration has a budget of \$648,264, a decrease of \$445 from the 2014-15 budget. Despite the annual raise, a change in assigned employees caused a decrease in expenses for this division. The department reflects a new line-item for Education (Tuition) Reimbursement. Most of this has been moved from Travel and Training, and reflects the employee benefit status of tuition reimbursement.

The budget for **Police Operations Bureau** is \$8,927,252, a \$282,684 increase over the FY14-15 budget. The main area of increase is salaries and wages, due to the 3% contractual pay raise, and retirement contributions, which is approximately 45% of salaries for police officers.

The budget for **Support Services** is \$2,628,093, a \$14,194 increase over the adopted budget of FY 14-15. Personal Services increased by \$10,191 due primarily to the budgeted annual raise. Operating Expenses of this bureau are \$774,877, an increase of \$4,003. The Support Services Division pays for most of the general operating costs for the Police Department, such as phones, uniforms and vehicle maintenance.

2015-16 Capital Improvement Projects

Capital projects for the Police Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and they are also listed at the end of this section. The cost of police capital projects for FY 2015-16 totals \$1,071,168. This includes half of the total cost for a new records management system. Other items are equipment and vehicle replacements or major repairs.

Basic Comparative Measures				
OCTOBER 2012-SEPTEMBER 2013 / OCTOBER 2013-SEPTEMBER 2014				
	FY 2012-13	FY 2013-14	Estimated 2014-15	Projected 2015-16
Total Police Incidents Handled	68,988	65,968	65,529	66,777
Directed Patrols	25,812	23,793	23,822	24,203
Traffic Citations Issued	6,761	5,491	5,979	6,600
Traffic Warnings Issued	5,636	5,953	6,632	6,094
Marine Citations Issued	137	83	137	101
Arrests Made	704	675	700	718
Incoming Phone Calls Answered (911 and non-emergency)	66,793	63,821	66,968	66,844

General Fund

Police Department (continued)

Percentage of 911 of calls answered within 10 seconds	97.77%	97.89%	98%	97.87%
Percentage of 911 Call answered Within 15 seconds	99.62%	99.6%	99.6%	99.6%
Average time from receipt of 911 calls to dispatch for priority 1 call types	36.25 seconds	38.25 seconds	37 seconds	37 seconds
Average response time for high priority calls	4.92 minutes	4.95 minutes	4.9 minutes	4.9 minutes

UNIFORM CRIME REPORT COMPARISON			
OCTOBER 2012-SEPTEMBER 2013 / OCTOBER 2013-SEPTEMBER 2014			
Crime Type	FY 2012-13	FY 2013-14	% Change
Homicide	0	0	N/A
Sex Offense	2	3	50%
Robbery	4	11	175%
Agg. Assault	19	14	-26.32%
Burglary	82	104	26.83%
Larceny	417	436	4.55%
Auto Theft	10	16	60%
Arson	0	0	N/A
Total Part 1 Crimes	534	587	9.93%
Clearance Rate	33.5%	32%	-1.5%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION (1101)				
1	1	1	Chief of Police	141,092
1	1	1	Police Lieutenant	91,726
0	1	1	Police Sergeant	66,485
1	1	1	Administrative Coordinator	41,644
1	1	1	Administrative Specialist II	43,859
<u>4</u>	<u>5</u>	<u>5</u>		<u>\$384,806</u>
POLICE OPERATIONS (1120)				
1	1	1	Police Captain	111,644
3	3	3	Police Lieutenants	267,547
10	10	10	Police Sergeant	796,209
52	51	51	Police Officers (C.O.P. /Detective)	3,182,282
1	1	1	Crime Scene Analyst	57,846
2	2	2	Administrative Specialist II	81,081
1	1	1	Property & Evidence Technician	41,200
1	1	1	Crime Analyst	43,879
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	40,250
<u>72.4</u>	<u>71.4</u>	<u>71.4</u>		<u>\$4,621,938</u>
69	69	69	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
72	72	72	Total Certified Police Officers	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2015-16

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
SUPPORT SERVICES (1121)				
1	1	1	Police Captain	111,644
1	1	1	Communications Manager	87,510
1	1	1	Records & Fiscal Services Manager	89,631
3	3	3	Communications Shift Supervisor	196,799
11	11	11	Public Safety Telecommunicator	529,868
1	1	1	Inventory Control Clerk	40,978
1	1	1	Administrative Specialist II	37,887
2	2	2	Records Specialist	80,796
1	1	1	Custodian	36,037
<hr/> 22	<hr/> 22	<hr/> 22		<hr/> \$1,211,150
98.4	98.4	98.4	Regular Salaries	\$6,217,894
			Other Salaries	74,900
			State Incentive Pay	85,860
			Overtime	271,500
			Special Duty Pay	150,000
			Holiday Pay	153,670
			State Insurance Tax	519,409
			Other Payroll Expenses	3,787,195
			Total Personal Services	<u><u>\$11,260,428</u></u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,185,521	6,154,431	6,154,431	6,217,894	63,463
10-30 OTHER SALARIES	84,104	97,060	101,192	74,900	(22,160)
10-32 STATE INCENTIVE PAY	78,128	79,500	79,437	85,860	6,360
10-33 EDUCATION REIMBURSEMENT	0	0	0	9,000	9,000
10-40 OVERTIME	133,326	271,504	244,453	271,500	(4)
10-41 SPECIAL DUTY PAY	154,047	150,000	150,000	150,000	0
10-42 HOLIDAY PAY	149,282	158,027	146,973	153,670	(4,357)
25-01 FICA	501,700	491,786	496,250	466,714	(25,072)
25-03 RETIREMENT CONTRIBUTIONS	1,856,849	1,924,682	1,902,985	2,141,685	217,003
25-04 LIFE/HEALTH INSURANCE	1,126,413	1,115,858	1,058,332	1,168,116	52,258
25-07 EMPLOYEE ALLOWANCE	968	1,440	960	1,680	240
25-13 EARLY RETIREMENT INCENTIVE	40,356	0	0	0	0
25-22 STATE INSURANCE PREMIUM	444,002	519,409	519,409	519,409	0
TOTAL PERSONAL EXPENSES	10,754,695	10,963,697	10,854,422	11,260,428	\$296,731
<u>OPERATING EXPENSES</u>					
31-01 OTHER PROFESSIONAL SERVICE	1,786	4,000	3,500	4,192	192
31-04 OTHER CONTRACTUAL SERVICES	21,506	44,832	47,437	48,540	3,708
32-04 OTHER LEGAL SERVICES	300	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	53,404	57,300	52,300	48,900	(8,400)
41-00 COMMUNICATIONS	57,715	81,552	81,552	81,552	0
42-10 EQUIP. SERVICES - REPAIRS	248,049	257,000	257,000	262,000	5,000
42-11 EQUIP. SERVICES - FUEL	199,402	200,000	200,000	198,000	(2,000)
43-01 ELECTRICITY	73,992	75,000	75,000	75,000	0
43-02 WATER, SEWER, GARBAGE	5,382	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	13,332	12,740	14,789	13,792	1,052
46-00 REPAIR AND MAINTENANCE	17,577	25,425	25,425	25,425	0
47-00 PRINTING AND BINDING	3,011	3,000	3,000	3,000	0
49-00 OTHER CURRENT CHARGES	892	1,000	1,000	1,000	0
49-07 EMPLOYEE RECOGNITION	1,902	2,800	2,800	2,800	0
51-00 OFFICE SUPPLIES	17,065	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	104,027	92,595	90,761	92,745	150
52-02 FUEL	2,175	9,800	9,800	9,800	0
52-07 UNIFORMS	23,002	20,850	20,850	20,850	0
52-10 JANITORIAL SUPPLIES	9,607	10,800	10,800	10,800	0
52-23 VEST	4,399	6,000	6,012	6,000	0
54-01 MEMBERSHIPS/BOOKS	4,099	5,665	5,465	5,665	0
60-40 MACHINERY/EQUIPMENT	5,000	0	0	0	0
TOTAL OPERATING EXPENSES	867,623	943,479	940,611	943,181	(298)
TOTAL EXPENSES	11,622,318	11,907,176	11,795,033	12,203,609	296,433

**FISCAL YEAR 2015-16
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION		13-14 ACTUAL	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	361,841	385,822	385,822	384,806	(1,016)
10-30	OTHER SALARIES	3,958	4,000	4,585	5,501	1,501
10-32	STATE INCENTIVE PAY	3,736	4,620	4,298	4,380	(240)
10-33	EDUCATION REIMBURSEMENT	0	0	0	9,000	9,000
10-40	OVERTIME	1,137	6,500	3,000	6,500	0
10-42	HOLIDAY PAY	0	2,419	2,766	2,766	347
25-01	FICA	26,194	28,825	28,825	27,524	(1,301)
25-03	RETIREMENT CONTRIBUTIONS	75,569	93,630	88,000	93,992	362
25-04	LIFE/HEALTH INSURANCE	48,581	63,778	63,778	58,755	(5,023)
25-07	EMPLOYEE ALLOWANCES	484	480	480	1,200	720
TOTAL PERSONAL SERVICES		521,499	590,074	581,554	594,424	\$4,350
<u>OPERATING EXPENSES</u>						
31-04	OTHER CONTRACTUAL SERVICES	300	1,125	4,730	4,730	3,605
	<i>Internal Affairs software maintenance and Power DMS Standards software maintenance</i>					0
40-00	TRAINING & TRAVEL COSTS	23,154	22,300	21,300	13,900	(8,400)
	<i>College tuition (\$12,000) and conferences, recruiting and testing</i>					
46-00	REPAIR AND MAINTENANCE	0	0	0	0	0
47-00	PRINTING AND BINDING	3,011	3,000	3,000	3,000	0
49-07	EMPLOYEE RECOGNITION	1,902	2,800	2,800	2,800	0
	<i>Citizens Police Academy, DARE Graduation, Employee Recognition</i>					
52-00	OPERATING SUPPLIES	27,034	25,765	25,765	25,765	0
	<i>Ammunition and other operating costs</i>					0
54-01	MEMBERSHIPS/BOOKS	3,176	3,645	3,645	3,645	0
60-40	CAPITAL EQUIPMENT	0	0	0	0	0
TOTAL OPERATING EXPENSES		\$58,576	\$58,635	\$61,240	\$53,840	(\$4,795)
TOTAL EXPENSES		\$580,075	\$648,709	\$642,794	\$648,264	(\$445)

**FISCAL YEAR 2015-16
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	13-14 ACTUAL	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,613,980	4,570,073	4,570,073	4,621,938	51,865
10-30 OTHER SALARIES <i>Longevity pay and shift stipend</i>	80,146	93,060	96,607	69,399	(23,661)
10-32 STATE INCENTIVE PAY	72,819	73,320	73,800	79,920	6,600
10-40 OVERTIME	66,398	155,004	131,453	155,000	(4)
10-41 SPECIAL DUTY PAY	154,047	150,000	150,000	150,000	0
10-42 HOLIDAY PAY	149,282	155,608	144,207	150,904	(4,704)
25-01 FICA	382,102	367,218	374,425	347,635	(19,583)
25-03 RETIREMENT CONTRIBUTIONS	1,603,400	1,639,885	1,639,885	1,844,692	204,807
25-04 LIFE/HEALTH INSURANCE	833,928	806,541	806,541	873,411	66,870
25-70 EMPLOYEE ALLOWANCE	388	480	480	480	0
25-13 EARLY RETIREMENT INCENTIVE	40,356	0	0	0	0
25-22 STATE INSURANCE PREMIUM	444,002	519,409	519,409	519,409	0
TOTAL PERSONAL SERVICES	\$8,440,848	\$8,530,598	\$8,506,880	\$8,812,788	\$282,190
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>K-9 Veterinarian, boarding and care, forensic examinations</i>	1,786	4,000	3,500	4,192	192
31-04 OTHER CONTRACTUAL SERVICES <i>Alarm Accounting Software Maintenance and other software maintenance</i>	2,969	9,550	8,550	9,650	100
32-04 OTHER LEGAL SERVICES <i>State Attorney's quarterly citation fees</i>	300	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	26,928	30,000	26,000	30,000	0
44-00 RENTALS & LEASES <i>Police boat dock rental and Accuprint @ \$135/month</i>	3,743	3,740	3,789	3,792	52
46-00 REPAIR AND MAINTENANCE	4,303	6,400	6,400	6,400	0
52-00 OPERATING SUPPLIES <i>Uniform/clothing allowance, AED batteries, evidence supplies, K9 gear, Crime Scene supplies, flashlights, motorcycle & first aid</i>	55,475	58,280	56,446	58,430	150
54-01 MEMBERSHIPS/BOOKS	480	1,500	1,300	1,500	0
60-40 MACHINERY/EQUIPMENT	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$95,984	\$113,970	\$106,485	\$114,464	\$494
TOTAL EXPENSES	\$8,536,832	\$8,644,568	\$8,613,365	\$8,927,252	\$282,684

**FISCAL YEAR 2015-16
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	13-14 ACTUAL	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,209,700	1,198,536	1,198,536	1,211,150	12,614
10-32 STATE INCENTIVE PAY	1,573	1,560	1,339	1,560	0
10-40 OVERTIME	65,791	110,000	110,000	110,000	0
25-01 FICA	93,404	95,743	93,000	91,555	(4,188)
25-03 RETIREMENT CONTRIBUTIONS	177,880	191,167	175,100	203,001	11,834
25-04 LIFE/HEALTH INSURANCE	243,905	245,539	188,013	235,950	(9,589)
25-07 EMPLOYEE ALLOWANCES	96	480	0	0	(480)
TOTAL PERSONAL SERVICES	\$1,792,348	\$1,843,025	\$1,765,988	\$1,853,216	\$10,191
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES <i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance</i>	18,237	34,157	34,157	34,160	3
40-00 TRAINING & TRAVEL COSTS <i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>	3,323	5,000	5,000	5,000	0
41-00 COMMUNICATIONS <i>Data lines, laptop lines, city phone system, etc</i>	57,715	81,552	81,552	81,552	0
42-10 EQUIP. SERVICES - REPAIRS	248,049	257,000	257,000	262,000	5,000
42-11 EQUIP. SERVICES - FUEL	199,402	200,000	200,000	198,000	(2,000)
43-01 ELECTRICITY	73,992	75,000	75,000	75,000	0
43-02 WATER, SEWER, GARBAGE	5,382	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	9,589	9,000	11,000	10,000	1,000
46-00 REPAIR AND MAINTENANCE <i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>	13,274	19,025	19,025	19,025	0
49-00 OTHER CURRENT CHARGES <i>Postage (\$400), VIPS administrative costs (\$600)</i>	892	1,000	1,000	1,000	0
51-00 OFFICE SUPPLIES	17,065	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES <i>Bulbs, batteries, flags, radios and emergency supplies</i>	21,517	8,550	8,550	8,550	0
52-02 FUEL <i>Includes 7 loads of Generator fuel in case of a Hurricane</i>	2,175	9,800	9,800	9,800	0
52-07 UNIFORMS	23,002	20,850	20,850	20,850	0
52-10 JANITORIAL SUPPLIES	9,607	10,800	10,800	10,800	0
52-23 VESTS	4,399	6,000	6,012	6,000	0
54-01 MEMBERSHIPS / BOOKS	443	520	520	520	0
60-40 CAPITAL OUTLAY MACHINERY	5,000	0	0	0	0
TOTAL OPERATING EXPENSES	\$713,063	\$770,874	\$772,886	\$774,877	\$4,003
TOTAL EXPENSES	\$2,505,410	\$2,613,899	\$2,538,874	\$2,628,093	\$14,194

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

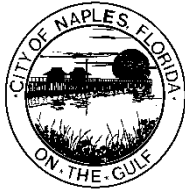
The following items are budgeted in the Capital Projects fund, Fund 340, but are costs of the Police Department.

CIP NUMBER	PROJECT DESCRIPTION	Dept. Request 2015-16	2016-17	2017-18	2018-19	2019-20
16H04	Portable Radio Lifecycle Replacement	74,942	55,000	57,000	58,000	59,000
16H02	Mobile Radios Lifecycle Replacement	20,776	0	0	21,000	22,000
16H01	Marked Patrol Car Replacement (7)	377,200	258,000	260,000	250,000	250,000
16H03	Unmarked Police Vehicle Replacement (3)	78,000	52,000	80,000	53,000	54,000
16H18	Marine Outboard Motor Replacement	17,500	0	30,000	35,000	0
15H14	Taser Replacement (25)	37,250	0	0	31,260	37,250
16H19	Records Management System	375,000	375,000	0	0	0
16H07	Speed Trailer/LPR System	42,500	0	0	0	0
15H16	Patrol Operations Furniture and Flooring	0	58,500	50,000	50,000	50,000
	Property/Evidence Room Locker/Storage Repla	0	22,100	0	0	0
15I31	Police & Fire Department Repairs	48,000	0	0	0	0
	Motorcycle Replacement	0	18,000	18,900	0	0
TOTAL POLICE DEPARTMENT		1,071,168	838,600	495,900	498,260	472,250

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Human Resources Department

Mission Statement:

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

Department Description

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

2014-15 Department Accomplishments

- Completed revision to the entire Personnel Policies & Procedures Manual consisting of 27 Sections.
- Assisted management and legal counsel in decertification process of one bargaining unit within the GSAF/OPEIU.
- Implemented a city wide employee wellness initiative, branded Wellness in Naples (WIN).

2015-16 Departmental Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), achieve Blue Zone Project worksite approved status.

- Implement Blue Zone Project leadership, purpose, engagement, and policy best practices for all employees.
- Earn at least 72 out of 114 possible points by implementing pledge actions to become worksite approved.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), provide strategic leadership, direction and expertise in complex labor and employee related matters.

- Continue to develop and conduct a variety of employee training and learning programs that enhance specific skills in the areas of leadership, supervision, effective communication and performance management.
- Assist in the collective bargaining process with GSAF/OPEIU

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), monitor legislative and regulatory initiatives at the federal, state, and City level to ensure departmental and employee compliance with current laws, policies, procedures and best practices.

- Revise Personnel Policies and Procedures as needed to ensure compliance with current laws and procedures and train appropriate personnel.
- Keep abreast of legislative changes as well as union contracts that impact all terms, benefits, privileges and conditions of employment.
- Continue to research and perform competitive analysis of benefits, wages, and policies of surrounding agencies.

General Fund

Human Resources Department

2015-16 Significant Budgetary Issues

The budget of the Human Resources department is \$542,662, a \$22,891 increase over the 2014-15 budget.

There are four positions budgeted in the Human Resources department, the same as in FY 14-15, for a cost of \$448,265, a \$23,842 increase. The salary increase was due to a reclassification of the Sr. Human Resources Generalist to Compensation and Benefits Manager, and an annual pay increase to staff.

There are no other significant changes in this department's budget.

Performance Measures

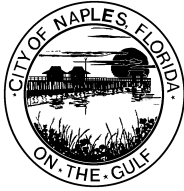
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 PROJECTED
Total Number of FTE* Employees	451	452	457.7	465
Total Number of Seasonal Employees	75	80	70	70
Positions Recruited (FTE & Seasonal)	78	80	105	100
Number of Applicants	5100	2500	2200	2500
In-House Training Programs Offered	9	14	8	15
Grievances - AFSCME (205 members)	3	0	0	2
Grievances - GSAF/OPEIU (44 members)	0	0	1	0
Grievances - FOP (60)	3	0	2	2
Grievances - IAFF (50)	0	3	0	2
Grievances - Non-Bargaining (86)	0	0	0	0
Percent Turnover	8%	10%	12%	12%
Average Operating Cost per Employee	\$1,025	\$1,050	\$1,148	\$1,167

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
1	1	1	Human Resources Director	\$126,521
1	1	2	Human Resources Generalist	112,187
1	1	1	Compensation & Benefits Manager	68,289
1	1	0	Administrative Coordinator	0
4	4	4	Regular Salaries	\$311,997
			Overtime	0
			Employer Payroll Expenses	136,268
			Total Personal Services	\$448,265



General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

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

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

2015-16 Significant Budgetary Issues

Non-Departmental has a budget of \$2,996,544, an increase of \$141,855 from the adopted FY 14-15 budget. Significant changes from prior years include:

Increase in Contractual Services due to Comp plan and City Code Recodification plan	\$27,639
2015 Performance Incentive Program	\$50,000
Insurance	\$76,002
Technology Services	\$11,714
Employee Awards	(\$5,600)

Contingency is budgeted at \$410,000. The City typically budgets 1% to 1.5% of the General Fund budget for Contingency. Only City Council has the authority to direct staff to use funds from the General Fund Contingency account, which may be allocated throughout the year for unbudgeted or unplanned needs of the City.

Transfers Out has a budget of \$47,500 to the Tennis Fund. The \$47,500 is for a continued contribution for community-wide programming that is considered above the Tennis membership's financial responsibility. This contribution is based on an evaluation of the events and use of the facility. 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. For that reason a General Fund payment to the Tennis fund in the amount of \$47,500 is appropriated.

There is a \$1,000,000 transfer to the Streets fund (Fund 190) budgeted. This is a planned, one-time use of fund balance to fund a major street overlay project expected to occur in FY 16-17 (next fiscal year).

General Fund

Non-Departmental, Transfers and Contingency

City Administrative Reimbursement

The General Fund is the primary operating fund of the City of Naples. Supported primarily by property taxes and sales taxes, the General Fund is the financial entity that provides police, fire and recreation and planning services to the community. In addition, it provides the administrative framework that operates the City, such as City Council, City Clerk, Financial Operations and Human Resources. Without this framework, the city would find itself in non-compliance and ineffective.

These latter services are funded as part of the General Fund, yet they provide the framework to the entire government, even those that have their own individual funding sources, such as the Water/Sewer fund, Building fund, or the Community Redevelopment Agency.

Governments typically find it reasonable and fair to charge the non-general fund departments for a portion of the administrative departments. The City of Naples does so, using a simple allocation method based on dollar value of budget and number of employees.

The Administrative reimbursement is budgeted as a contra-expense, which means that it is an expense to the user departments, but a negative expense (not a revenue) to the General Fund. Adjusted for an Interfund transfer from the Building Department for two Fire Inspectors (\$164,810), the Interfund charge is \$3,014,610. The City recalculates the Administrative Reimbursement every two years; this year is the same as FY 14-15.

The following list represents the funds participating in the Administrative Reimbursement.

110 Building & Zoning	\$239,340
200 Debt Service	59,980
340 Capital Imp	63,800
180 CRA	91,050
190 Streets	92,190
420 Water/ Sewer	1,386,340
430 Beach Fund	125,970
450 Solid Waste	304,360
460 City Dock Fund	50,430
470 Stormwater Fund	164,800
480 Tennis Fund	39,870
500 Risk Management	68,500
510 Health Benefits	122,080
520 Information Services	98,130
530 Equipment Services	107,770

In addition, the Pensions will provide approximately \$105,830.

City Administrative Reimbursement shows as a contra-expense, or a negative expense in the General Fund. The treatment of the reimbursement in this manner prevents an overstatement of the budget as a whole.

**FISCAL YEAR 2015-16
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	25	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	(21,172)	0	0	0	0
25-04 LIFE/ HEALTH INSURANCE	0	0	0	0	0
29-00 OTHER GENERAL INCREASE	0	0	0	50,000	50,000
TOTAL PERSONAL SERVICES	(21,147)	0	0	50,000	50,000
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,043	13,500	8,500	12,500	(1,000)
<i>Memorial florals/donations per policy; city facility AED Batteries; Laws of Life Banquet</i>					
31-01 PROFESSIONAL SERVICES	105,976	90,000	60,000	75,000	(15,000)
<i>Pension bill assistance and collective bargaining aid</i>					
31-04 OTHER CONTRACTUAL SVCS	26,250	131,861	185,750	159,500	27,639
<i>Partnership for Collier (\$15,000); Tyler Enhancements (\$15,000); Arbitrage (\$9,500); Construction Management (\$90,000) Codification of Comp Plan (\$5,000) and recodification of City Code (\$25,000).</i>					
31-50 ELECTION EXPENSE	17,173	0	0	0	0
42-02 POSTAGE & FREIGHT	35,274	45,000	40,000	40,000	(5,000)
45-22 SELF INS. PROPERTY DAMAGE	1,551,200	1,582,678	1,582,678	1,658,680	76,002
49-00 OTHER CURRENT CHARGES	6,320	10,000	10,000	10,000	0
<i>Emergency supplies, Special Assessment Costs and Tax Roll Expenses</i>					
49-02 TECHNOLOGY SERVICES	1,007,030	926,470	926,470	938,184	11,714
49-05 SPECIAL EVENTS	39,451	32,000	135,000	35,000	3,000
<i>Security and support for approved special events FY 14-15 included \$100,000 toward the Freedom Memorial</i>					
49-06 EMPLOYEE AWARDS	3,707	20,100	14,000	14,500	(5,600)
<i>Employee awards and appreciation for years of service</i>					
52-00 OPERATING SUPPLIES	7,971	0	0	0	0
54-01 MEMBERSHIPS	2,676	3,080	3,180	3,180	100
<i>Florida League of Cities, SWFLC, League of Mayors</i>					
TOTAL OPERATING EXPENSES	2,804,071	2,854,689	2,965,578	2,946,544	91,855
TOTAL EXPENSES	\$2,782,924	\$2,854,689	\$2,965,578	\$2,996,544	\$141,855

**FISCAL YEAR 2015-16
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	442,160	0	410,000	(32,160)
TOTAL EXPENSES	\$0	\$442,160	\$0	\$410,000	(\$32,160)

TRANSFERS IN AND OUT

001.7575.581

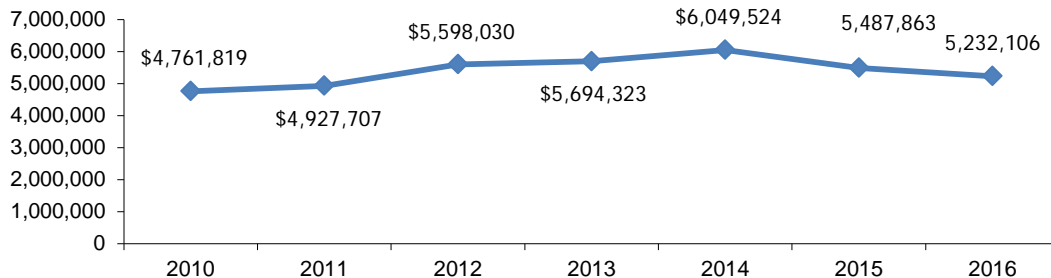
ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 PROPOSED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	0	0	0	0	0
30-01 CITY ADMIN REIMBURSEMENT	(3,252,270)	(3,179,420)	(3,179,420)	(3,179,420)	0
91-34 TO CAPITAL PROJECTS FUND	0	0	0	1,000,000	1,000,000
<i>For FY 16-17 Street Paving Project</i>					
91-39 STREETS FUND	0	0	0	0	0
91-48 TENNIS FUND	47,500	47,500	47,500	47,500	0
TOTAL EXPENSES	(\$3,204,770)	(\$3,131,920)	(\$3,131,920)	(\$2,131,920)	\$1,000,000



**BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16**

Beginning Fund Balance - As of September 30, 2014		\$6,049,524
Projected Revenues FY 2014-15		4,701,600
Projected Expenditures FY 2014-15		5,263,261
Net Increase/(Decrease) in Fund Balance		(561,661)
Expected Fund Balance as of September 30, 2015		\$5,487,863
Add Fiscal Year 2015-16 Budgeted Revenues		
Building Permits	4,800,000	
Charges for Services	10,600	
Interest Income	30,000	
Miscellaneous Revenue	11,000	4,851,600
TOTAL AVAILABLE RESOURCES		10,339,463
Less Fiscal Year 2015-16 Budgeted Expenditures		
Personal Services	\$3,228,000	
Operating Expenses	622,340	
Technology Services	189,677	
Transfer - Self-Insurance	79,190	
Transfer - Administration & Fire Inspectors	404,150	
Capital Expenses	584,000	5,107,357
BUDGETED CASH FLOW		(255,757)
Projected Fund Balance as of September 30, 2016		\$5,232,106

Trend-Fund Balance
(2015 recommended fund balance range is \$1.7 million to \$3.1 million)





Building Permit Fund

Building Department

Mission Statement:

The mission of the Building Permits Department is to provide the highest standards of customer service and public input while professionally implementing the City's Vision Plan and the Florida Building Code through the timely review of development permits.

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. It is used to account for the activities related to the construction industry in the City, such as issuing building permits and conducting building inspections. The Building Department derives its budget from the collection of fees charged for the review and inspection of construction activities as required by the Florida Building Code, Florida Fire Prevention Code and local zoning ordinances. The department is managed by the Building Official who reports to the City Manager.

2014-15 Department Accomplishments

- Increased the Department's focus on Customer Service. Conducted a full review of the Building Departments permit process and re-organized as needed to become more efficient and speed up permit processing. Implemented changes to enhance customer service and reduce permit processing time. Added additional staff as required to meet increased permit applications and inspection needs.
- Implemented the Departments Customer Service Initiative (CSI projects) for all new commercial and multi-family permit applications. The initiative provides for expedited plan review and special inspection teams of staff and outside engineering firms to provide enhanced field inspection services.
- Implemented new technologies compatible with Tyler Munis to enhance the Inspection Process; Provided hand held Tablet PC's to Staff allowing for real time inspection results as inspections are completed in the field increasing staff efficiency, and providing better customer service. Provide residents and customers the ability to view all the departments scanned documents online via the new TCME self-serve web site.
- Added online payment capability. Implemented email to accept certain customer service requests with the goal to eliminate the fax machine.
- The City of Naples has recently received preliminary approval on the new Community Rating System (CRS) Class Rating of 5, which should become effective October 1, 2015. This new rating will require a CRS cycle visit every (3) years, instead of the previous (5) year visits. The department will continue to work on securing and maintaining this new rating.
- Updated the building dept. web site, and expanded available information online. Updated web site building department forms to meet the new Florida Building Codes, 5th Edition adopted by the State on June 30th, 2015. Reduced the number of permit applications to simplify permitting process. Online permit forms allow residents and customers the ability to fill them out electronically and print them for application. Staff works more efficiently when customers supply needed information on all Building Department documents in a clearer more easily identified format.
- Maintained full time & Saturday construction site inspection and added part time inspection staff to better respond to resident complaints and the enforcement of Section 16-291 of the City Code related to construction site management.
- Initiated staff research for the implementation of electronic plan submittal process and review. Selected implementation team to review software packages best suited for staff procedures and Munis integration.

Building Permit Fund

Building Department (continued)

2015-16 Department Goals and Objectives

As part of Vision Goal 2(b): Make Naples the green jewel of Southwest Florida: Explore options to utilize local building departments' resources relating to green building practices.

- Implement Electronic Permitting submittal process and review program to reduce the use of paper, streamline the permitting process, and reduce customer waiting times. Educate and provide required training for customers to use the new systems.
- Implement Blue Zone HR initiatives.
- Commence design development of future building HVAC system replacement providing for increased energy efficiency and decreased energy costs.

As part of Vision Goal 4: Strengthen the economic health and vitality of the City: Maintain Building Code application consistency, increase staff efficiency to reduce permit processing time.

- Educate our customers on the changes incorporated in the new Florida Building Codes, 5th Edition.
- Implement new technologies to speed up the permitting process: Implement Electronic Permitting and allow revisions and other required submittals to be accepted via the e-permitting system to increase the level of customer service and reduce customer waiting times.

As part of Vision Goal 5: Maintain and enhance governance for public service and leadership: Maximize department resources to educate contractors and citizens on Building Department services. Enhance the Departments level of Customer Service.

- Meet with residents in an effort to educate all interested residents on the floodplain rules/regulations. The emphasis is in helping residents achieve a lower cost to obtaining flood insurance through education and answering questions regarding this complex program.
- Meet with outside organizations to review new customer service initiatives.
- Expand the Departments Customer Service Initiative (CSI projects) to new single family residential permit applications over 10,000 sq.ft. under-air. The initiative provides for expedited plan review and special inspection teams of staff and outside engineering firms to provide enhanced field inspection services.

2015-16 Significant Budgetary Issues

The FY 2015-16 budget for the Building Permit Fund anticipates revenue totaling \$4,851,600 and expenditures totaling \$5,107,357. The budget uses \$255,757 of fund balance. Typically, the use of fund balance in a building permit fund is due to the timing of the revenue stream not corresponding to the timing of the permit and inspection work required.

REVENUES

The primary revenues to the Building Permit Fund are building construction permit and inspection fees. These fees are charged for buildings and structures that are built or altered. The fee structure is established by Ordinance and can be seen in Chapter 16 of the City Code of Ordinances.

Additional revenues to the fund include interest income and copy charges. The nature of the revenues in a Building Permit fund is that they cycle with the economy, but are subject to many influences, making them hard to predict. FY 2014-15 revenue estimates (that is, for the current year ending 9/30/2015) include several major construction projects that are expected to be

Building Permit Fund

Building Department (continued)

submitted before September 30, 2015. The FY 2015-16 projections were based on the FY 14-15 revenue estimates and assuming the same level of activity.

EXPENDITURES

Total expenditures for the FY 2015-16 budget are \$5,107,357.

Personal Services

Personal Services are budgeted at \$3,228,000, a \$476,517 increase over the FY 14-15 budget. There are 36.5 positions, an increase of 6.5 positions over the adopted FY 14-15 budget. During FY 14-15 via resolution 14-13542, a Plans Examiner and two Permit Technicians were added. Subsequently, a reorganization of the Permit area eliminated the Permit Supervisor and Administrative Specialist position, making those positions Permit Coordinators. This reorganization is expected to streamline the permit process.

The FY 15-16 budget includes a request for four additional positions (3.5 Full-time equivalents positions) totaling \$182,239:

- *Asst. Floodplain Coordinator*
- *Permit Technician*
- *Records Clerk*
- *Part Time Permit Technician*

As in past years, the FY 15-16 budget includes \$116,220 to fund stand-by pay, temporary records clerk, temporary inspectors and temporary examiners.

Operating Expenses

Operating Expenses are budgeted at \$1,295,537 a \$125,858 increase over the adopted budget of FY 14-15. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$239,340
General Fund/Two Fire Inspectors, ½ Custodian	164,810
Professional Services	235,000
Self-Insurance Property Damage	79,190
Technology Services	189,677
Water, Sewer, Garbage, Stormwater, Electric	163,000

Professional Services increased \$35,000 and includes \$160,000 for outsourced engineering inspections, and \$75,000 for special consulting, document imaging and microfiche conversion.

Water bills increased during the current year (FY 14-15) due to a change in the cost of reuse water. This increase is reflected in the FY15-16 budget.

Non-Operating Expenses

Capital projects for FY 15-16 total \$584,000. The detail of the capital improvements is listed on the page that follows the line-item budget. This amount is \$300,000 less than what was included in the CIP presentation in June. The Electronic Permitting project has decreased by \$300,000 as the staff has reviewed the pricing structure and reconsidered, deciding against paying a five year up-front cost for training, cloud, subscriptions and maintenance.

Building Permit Fund

Building Department (continued)

2015-16 Performance Measures and Benchmarking

	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Estimated 2014-15	Projected 2015-16
Permits reviewed	7,584	8,808	9,000	10,500	10,750
Certificates of Occupancy issued for Single Family Homes	74	100	150	205	225
Certificates of Occupancy issued for larger structures	7	7	3	12	8
Total Inspections conducted	26,233	29,665	32,000	39,900	42,000
Average daily inspections per inspector	21.7	19	18	18+	19+

Note: Data for 2013-14 is estimated due to the conversion of data from Sungard to Tyler.



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

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Projection 2014-15</u>	<u>Proposed 2015-16</u>
Building Permits	3,198,995	3,938,506	3,181,000	4,650,000	4,800,000
Charges for Services	20,126	22,087	13,200	10,600	10,600
Interest Income	9,011	24,310	30,000	30,000	30,000
Other Revenue	<u>5,082</u>	<u>6,349</u>	<u>5,000</u>	<u>11,000</u>	<u>11,000</u>
Total	<u><u>\$3,233,214</u></u>	<u><u>\$3,991,252</u></u>	<u><u>\$3,229,200</u></u>	<u><u>\$4,701,600</u></u>	<u><u>\$4,851,600</u></u>

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	Proposed FY 2016
1	1	1	Building Director/Building Official	124,543
1	1	1	Deputy Building Official	82,400
0.5	0.5	0.5	Traffic Engineer	46,270
7	7	7	Building Inspector	426,286
1	1	1	Plumbing and Gas Inspector	45,563
1	1	1	Construction Site Inspector	52,530
1	1	1	Electrical Plans Examiner	55,362
3	3	4	Plans Examiner	296,572
1	1	1	Floodplain Coordinator	60,156
0	0	1	Assistant Floodplain Coordinator	41,609
1	1	1	Land Management Coordinator	60,740
1	1	1	Community Development Analyst	64,493
1	1	0	Administrative Specialist I	-
1	1	0	Permit Supervisor	-
0	0	3	Permit Coordinator	127,399
4	4	6.5	Permit Technician	241,400
2	2	3	Records Clerk	117,719
1	1	1	Plans Review Engineer	80,371
1	1	1	Planner II	70,390
1	1	1	Transportation and Planning Engineer	115,568
0.5	0.5	0.5	Planner Sr.	36,497
30	30	36.5		2,145,868

Resolution 14-13542 added three positions as of 10/15/2014

Regular Salaries	2,145,868
Other Salaries	124,335
Overtime	108,000
Employer Payroll Expenses	849,797
Total Personal Services	3,228,000

Via the City Administrative Charge (30-01), this fund pays for two Fire Inspectors and one half Custodian in the General Fund.

**FISCAL YEAR 2015-16
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTED	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,738,093	1,893,259	1,893,259	2,145,868	252,609
10-30	OTHER SALARIES	74,327	87,340	87,340	124,335	36,995
	<i>Stand by pay (\$10,140); temporary inspectors/examiners (\$90,480) and Temporary Record Clerk (\$15,600)</i>					
10-40	OVERTIME	110,545	66,000	125,000	108,000	42,000
25-01	FICA	141,254	136,409	136,409	159,032	22,623
25-03	RETIREMENT CONTRIBUTIONS	213,379	240,967	240,967	297,335	56,368
25-04	LIFE/HEALTH INSURANCE	308,975	322,228	317,895	386,230	64,002
25-07	EMPLOYEE ALLOWANCES	5,226	5,280	5,760	7,200	1,920
	TOTAL PERSONAL SERVICES	\$2,591,798	\$2,751,483	\$2,806,630	\$3,228,000	476,517
<u>OPERATING EXPENSES</u>						
530-000	OPERATING EXPENDITURES	5,746	6,000	6,000	6,000	0
530-010	CITY ADMINISTRATION	375,920	404,150	404,150	404,150	0
531-000	PROFESSIONAL SERVICES	45,847	200,000	145,000	235,000	35,000
	<i>Outside engineering inspection (\$160,000), consultant (\$25,000), (\$50,000) document imaging and microfiche conversion</i>					
532-100	OUTSIDE COUNSEL	0	10,000	10,000	10,000	0
534-010	UNSAFE STRUCTURE MGT	0	10,000	10,000	10,000	0
540-000	TRAINING & TRAVEL COSTS	3,696	11,000	11,000	11,000	0
541-000	COMMUNICATIONS	16,256	30,380	30,380	30,380	0
	<i>Monthly access for cellular phones, tablets and landlines</i>					
542-100	EQUIP. SERVICES - REPAIRS	18,348	11,930	14,000	16,430	4,500
542-110	EQUIP. SERVICES - FUEL	17,776	18,000	18,400	14,000	(4,000)
543-010	ELECTRICITY	42,052	53,000	56,000	56,000	3,000
543-020	WATER, SEWER, GARBAGE	43,548	50,000	105,000	107,000	57,000
	<i>New reuse rates affected this budget.</i>					
545-220	SELF INS. PROPERTY DAMAGE	75,610	69,414	69,414	79,190	9,776
546-000	REPAIR AND MAINTENANCE	2,803	4,245	4,250	4,450	205
546-020	BUILDING & GROUND MAINT.	12,272	35,000	35,000	35,080	80
546-170	SOFTWARE MAINTENANCE	26,882	11,900	11,900	17,000	5,100
	<i>IVR \$9,900 and GEOCOVE ARM \$2,000, JUST FOIA, Net Motion and Tyler Content Manager</i>					
547-000	PRINTING AND BINDING	808	10,000	10,000	10,000	0
547-060	DUPLICATING	4,814	5,500	5,500	5,500	0
549-020	TECHNOLOGY SERVICES	201,610	185,480	185,480	189,677	4,197
551-000	OFFICE SUPPLIES	1,314	1,500	1,500	1,500	0
552-000	OPERATING SUPPLIES	31,873	23,000	29,507	33,000	10,000
	<i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot and new desktop scanner</i>					
552-070	UNIFORMS	4,250	5,000	6,000	6,000	1,000
552-090	OTHER CLOTHING/SAFETY SHOES	225	0	0	0	0
554-010	MEMBERSHIPS	8,547	14,000	14,000	14,000	0
	TOTAL OPERATING EXPENSES	\$940,197	\$1,169,499	\$1,182,481	\$1,295,357	125,858
<u>NON-OPERATING EXPENSES</u>						
560-200	BUILDING IMPROVEMENTS	23,202	50,000	25,000	175,000	125,000
560-400	MACHINERY & EQUIPMENT	48,953	65,000	65,000	15,000	(50,000)
560-700	VEHICLES	46,894	117,000	115,500	44,000	(73,000)
560-125	TRANSFERS OUT - BAKER PARK	0	1,000,000	1,000,000	0	(1,000,000)
560-810	COMPUTER SOFTWARE	0	75,000	68,650	350,000	275,000
	TOTAL NON-OPERATING EXPENSES	\$119,049	\$1,307,000	\$1,274,150	\$584,000	(723,000)
	TOTAL EXPENSES	\$3,651,044	\$5,227,982	\$5,263,261	\$5,107,357	(120,625)

**Building Permit Fund (Fund 110)
Capital Projects**

CIP NUMBER	PROJECT DESCRIPTION	Dept Request 2015-16	2016-17	2017-18	2018-19	2019-20
15B01	Electronic Permitting	350,000	0	0	0	0
16B25	Lobby & Building Renovations	175,000	500,000	500,000	0	0
15B05	Handheld Portable Tablets	15,000	10,000	0	65,000	0
15B04	Vehicle Replacement Program	44,000	25,000	25,000	50,000	50,000
BUILDING FUND		584,000	535,000	525,000	115,000	50,000

Electronic Permitting decreased from proposed CIP due to change from five year maintenance agreement prepayment

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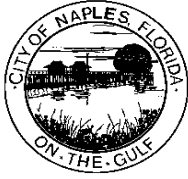
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EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2015-16

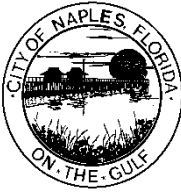
Beginning Balance - Fund Balance as of September 30, 2014		(\$525,191)
Projected Revenues FY 2014-15		\$223,400
Projected Expenditures FY 2014-15		\$223,550
Net Increase/(Decrease) in Fund Balance		<u>(\$150)</u>
Add General Fund Interfund Loan		\$0
Expected Fund Balance as of September 30, 2015		(\$525,341)
Add Fiscal Year 2015-16 Budgeted Revenues		
Property Tax (at 0.5000 mills)	242,600	
<i>Based on \$510,760,198 at .5000 mills</i>		
Interest Earnings	<u>4,800</u>	<u>\$247,400</u>
TOTAL AVAILABLE RESOURCES		(\$277,941)
Less Fiscal Year 2015-16 Budgeted Expenditures		
Operations & Maintenance	29,000	
Capital Projects	150,000	
Transfer out for Interfund Loans	<u>200,000</u>	<u>\$379,000</u>
BUDGETED CASH FLOW		(\$131,600)
Projected Fund Balance as of September 30, 2016		<u>(\$656,941)</u>

Note this is negative fund balance due to interfund loan outstanding.



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Fund Balance as of September 30, 2014		\$1,098,102
Projected Revenues FY 2014-15		43,540
Projected Expenditures FY 2014-15		24,250
Net Increase/(Decrease) in Net Unrestricted Assets		<u>19,290</u>
Expected Fund Balance as of September 30, 2015		\$1,117,392
Add Fiscal Year 2015-16 Budgeted Revenues		
Property Tax (at 0.0252 mills)	44,780	
<i>Based on \$1,688,279,272 at millage rate .0252</i>		
Interest Income	<u>6,500</u>	<u>51,280</u>
TOTAL AVAILABLE RESOURCES		\$1,168,672
Less Fiscal Year 2015-16 Budgeted Expenditures		
Operations & Maintenance	24,250	
Capital Projects	<u>0</u>	<u>24,250</u>
BUDGETED CASH FLOW		27,030
Projected Fund Balance as of September 30, 2016		<u><u>\$1,144,422</u></u>



Taxing District Funds

East Naples Bay Taxing District (Fund 150)

Moorings Bay Taxing District (Fund 151)

Mission Statement:

The mission of the Taxing Districts is to accomplish dredging and canal maintenance as established by referendum.

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the districts and to maintain necessary aids to navigation.

The East Naples Bay Special Taxing District encompasses the waterfront subdivisions of Golden Shores, Oyster Bay and Royal Harbor.

The Moorings Bay Special Taxing District includes all of the waterfront properties around the Moorings Bay System, from Seagate Drive south to Banyan Boulevard, including the subdivisions of Coquina Sands, the Moorings, and Park Shore.

Administration of the Districts is handled by the Natural Resources Division in the Stormwater Fund. Both Districts have an advisory board to collect public input.

2014-15 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$379,000

The estimated taxable value is \$510,760,198, an 11% increase over the final FY 14-15 taxable value of \$460,077,056.

Revenues

The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum. Last year's millage rate was .5000 mills. Assuming a collection rate of slightly more than 95%, this fund is projected to collect \$242,600 in property tax and \$4,800 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$379,000. The primary expense is repayment of an Interfund loan (originally \$1.606 million) for dredging.

Resolution 11-12923 established the terms of this loan, and for 2014-15 the payment will be \$200,000 including \$178,865 toward principal and \$21,135 for interest. The interest rate is established annually based on the May 1 Bloomberg 10-year municipal bond rate, which for 2015-16 is 2.13%. Because of the increased property values, the fund will also contribute more to principal than was originally scheduled.

Minor recurring costs are postage, navigational markers and the Annual Special District Fee. In addition, there is \$25,000 for an extension of the dredging permit and \$150,000 for Canal Markers.

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 150)

Moorings Bay Taxing District (Fund 151)

Moorings Bay

The budget for the Moorings Bay Taxing District is \$24,250.

Revenues

The tax rate for the Moorings Bay Taxing District is the same rate as FY 14-15, or 0.0252. The taxable value of the District is \$1,688,279,272, a 7.7% increase over the prior year's taxable value of \$1,567,331,070. Assuming a collection rate of 95%, this fund is projected to collect \$44,780 in property tax.

In addition to the property taxes, the fund should receive approximately \$6,500 in interest income assuming an interest rate of .60%.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$24,250.

This includes \$250 for state required fee, \$20,000 for continued water quality analysis; \$2,000 for navigational aids; and \$2,000 for poles, signs and buoys.

**FISCAL YEAR 2015-16
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	208	550	550	1,000	450
31-01 PROFESSIONAL SERVICES <i>Permit Extension</i>		25,000	25,000	25,000	0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	3,000	3,000	3,000	0
TOTAL OPERATING EXPENSES	208	28,550	28,550	29,000	450
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS OTHER THAN BLDGS	6,886	0	0	150,000	150,000
70-12 INTEREST/INTERFUND LOAN	23,240	0	0	0	0
91-01 TRANSFER TO GENERAL FUND	0	48,750	48,750	50,000	1,250
91-34 TRANSFER TO CAPITAL PROJECTS	0	48,750	48,750	50,000	1,250
91-42 TRANSFER TO WATER SEWER	0	48,750	48,750	50,000	1,250
91-47 TRANSFER TO STORMWATER	0	48,750	48,750	50,000	1,250
TOTAL NON-OPERATING EXPENSES	30,126	195,000	195,000	350,000	155,000
TOTAL EXPENSES	\$30,334	\$223,550	\$223,550	\$379,000	\$155,450

**FISCAL YEAR 2015-16
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
OPERATING EXPENSES					
30-00 OPERATING EXPENDITURES	181	250	250	250	0
31-01 PROFESSIONAL SERVICES	14,405	105,000	20,000	20,000	(85,000)
<i>Water quality analysis</i>					
31-04 OTHER CONTRACTUAL SVCS	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE	0	2,000	2,000	2,000	0
<i>Replacement and repair of signs and navigational aids</i>					
52-00 OPERATING SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	14,586	109,250	24,250	24,250	(85,000)
TOTAL EXPENSES	\$14,586	\$109,250	\$24,250	\$24,250	(\$85,000)

East Naples Bay Taxing District Expected Loan Amortization Schedule

The original loan amount was \$1,606,000, with an expected term of 11 years (2022)
 With additional principal paid starting 2013-14, final payment will be in FY 2021
 Interest is based on Bloomberg's 10-year municipal bond rate recalculated annually on May 1*

Fiscal Year	Payment	Interest	Principal	Loan Balance
				1,606,000
2011-12	175,000	42,254	132,746	1,473,254
2012-13	175,000	29,760	145,240	1,328,014
2013-14	190,800	23,240	167,560	1,160,454
2014-15	195,000	26,806	168,194	992,260
2015-16	200,000	21,135	178,865	813,396
2016-17	200,000	17,325	182,675	630,721
2017-18	200,000	13,434	186,566	444,155
2018-19	200,000	9,461	190,539	253,616
2019-20	200,000	5,402	194,598	59,018
2020-21	60,275	1,257	59,018	0

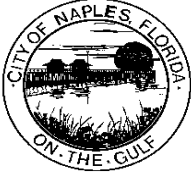
**Or as close to then as reasonably possible*

Prior Year Interest Rates and Payments per Fund

FY11-12	2.63%	43,750.00
FY12-13	2.02%	43,750.00
FY13-14	1.75%	47,700.00
FY14-15	2.31%	48,750.00
FY 15-16	2.13%	50,000.00

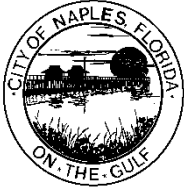
The following funds participated equally in the loan, so repayment will be split evenly.

		FY 2015-16		
		Principal	Interest 2.13%	Total
General Fund	25%	44,716	5,284	50,000
Capital Projects	25%	44,716	5,284	50,000
Water/Sewer	25%	44,716	5,284	50,000
Stormwater	25%	44,716	5,284	50,000
		178,864	21,135	200,000



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Fund Balance as of September 30, 2014		\$4,545
Projected Revenues FY 2014-15		\$375,000
Projected Expenditures FY 2014-15		\$375,275
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$275)</u>
Expected Fund Balance as of September 30, 2015		\$4,270
Add Fiscal Year 2015-16 Budgeted Revenues		
Special Assessments @ 2.5 millage rate		\$389,775
<i>Based on taxable value of \$157,305,823 and 2.5% assessment @ 95%</i>		<u> </u>
TOTAL AVAILABLE RESOURCES		\$394,045
Less Fiscal Year 2015-16 Budgeted Expenditures		
Operating Expenditures	389,775	
Capital Projects	<u>0</u>	<u>\$389,775</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2016		<u><u>\$4,270</u></u>



Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

Mission Statement:

The mission of the Fifth Avenue South Business Improvement District (BID) is to stabilize and improve retail business through promotion, management, marketing, and other similar activities within the Fifth Avenue South assessment area.

Fund Description

The Fifth Avenue South Business Improvement District (BID) was established by Resolution 10-12801 and 10-12820 to assess property that will specifically benefit from improvements by the promotion and marketing of the District. In accordance with the enabling resolution, the BID will remain in existence for an initial period of ten (10) years (with first year of collections occurring in 2010). The District can be extended an additional ten (10) years by approval of City Council and 50% of the owners.

The Fifth Avenue South BID covers all of Fifth Avenue South from Ninth Street South to Third Street South, and from Eighth Avenue South to Fourth Avenue South, excluding residential properties. Assessments are included in the ad valorem tax bills.

Management of the District is handled by the Fifth Avenue BID Corporation. The Corporation has a Board of Directors.

2015-16 Significant Budgetary Issues

Revenues

The first year of revenue collection occurred in FY 2010-11, when the City sent out individual bills. In FY 2011-12, the City began using the tax bill collection method, which will continue for the life of the District.

At the April 27, 2015 City Council meeting, the Fifth Avenue BID board presented the District's proposed budget. The board recommended maintaining the special assessment rate at 2.5 mills.

Special Assessment Rate History

2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
2.0	2.0	2.0	2.5	2.5	2.5

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$389,775. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$9,275 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm and advertising, the 5th Avenue BID Corporation should receive \$380,500. Payments are made to the BID Corporation regularly and within 45 days after the City receives money from the County.

**FISCAL YEAR 2015-16
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

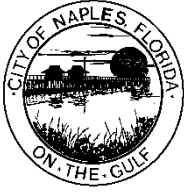
ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
531-010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	320,667	366,000	366,000	380,500	14,500
531-040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	3,267	7,572	9,200	9,200	1,628
547-020 ADVERTISING	54	75	75	75	0
TOTAL OPERATING EXPENSES	323,988	373,647	375,275	389,775	16,128
TOTAL EXPENSES	323,988	373,647	375,275	389,775	16,128



PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Fund Balance as of September 30, 2014		\$765,960
Projected Revenues FY 2014-15		\$90,000
Projected Expenditures FY 2014-15		\$898,130
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$808,130)</u>
Expected Fund Balance as of September 30, 2015		(\$42,170)
Add Fiscal Year 2015-16 Budgeted Revenues		
Special Assessments (1)	<u>73,000</u>	<u>\$73,000</u>
TOTAL AVAILABLE RESOURCES		\$30,830
Less Fiscal Year 2015-16 Budgeted Expenditures		
Operating Expenditures	2,640	
Interfund Loan Repayments (1)	<u>70,000</u>	<u>\$72,640</u>
BUDGETED CASH FLOW		\$360
Projected Fund Balance as of September 30, 2016		<u><u>(\$41,810)</u></u>

(1) Annually, net payments will be returned to the Capital Project Fund the fund that made the original loan.



Port Royal Canal Special Assessment District

Port Royal Canal (Fund 155)

Mission Statement:

The mission of the Port Royal Special Assessment District is to remove sediment from the Port Royal and Champney Bay canals within the Port Royal area.

Fund Description

The Port Royal Special Assessment District Fund was established to track the revenues and expenditures of the Port Royal Area Special Assessment District. The District was created in 2011 by Resolution 11-12978 to assess property for maintenance dredging. This project was requested by the property owners along the canals in the Port Royal/Champney Bay area. In accordance with the enabling resolution, assessments can be paid in full or imposed for six years. Dredging was finished in FY 14-15.

2015-16 Significant Budgetary Issues

In FY 11-12, the Port Royal dredging project began with a \$355,270 contract to design and engineer the project. The initial source of funding for this project was an interfund loan from the Capital Projects fund (\$355,270), and the balance of the project was funded by an interfund loan from the Capital Projects fund.

On September 17, 2014, Naples City Council, via resolution 14-13517, approved an Interfund loan from the Capital Projects fund. The resolution directs that special assessments will be returned to the Capital Projects fund every quarter.

Revenues

The Assessment Area is substantially comprised of similarly zoned parcels, with each of the main canals being assessed costs based on the volume of the dredging, as estimated in the initial resolution. The price per property is shown in the chart below:

Galleon (Buccaneers Cove, Galleon Cove, Runaway Bay and Benbow's Bight (a.k.a. Treasure Cove)	\$4,616
Champney Bay (and Doubloon Bay Entrance)	\$9,057
Harbor Head Canal	\$18,846
Cutlass Cove Canal	\$3,965
Doubloon Bay I (Circle and Entrance) Doubloon Bay, Man of War Cove, Smuggler's Bay, Hidden Bay, Morgan Cove, Old Harbor Cove and Old Harbour Channel	\$2,051
Doubloon Bay II (Entrance Only)	\$505

Tax roll assessments began in November 2014 (FY 14-15) for customers who chose to pay over the six year period. Most customers chose to prepay, and the revenue is projected assuming that the remaining customers pay over the 6 year period, for approximately \$73,000 annually.

Port Royal Canal

Special Assessment District

Expenditures

The operating expenditures for the Port Royal Dredging Assessment are for the costs of billing and assessments for \$2,640.

**FISCAL YEAR 2015-16
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING**

155.6062.537

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
71-00 INTERFUND LOAN REPAYMENT	0	137,060	89,000	70,000	(67,060)
31-01 PROFESSIONAL SERVICES	5,130	3,000	5,130	2,640	(360)
31-04 CONTRACTUAL SERVICES	2,300	3,600	0	0	(3,600)
TOTAL OPERATING EXPENSES	7,430	143,660	94,130	72,640	(71,020)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING <i>Dredging canals in Port Royal area</i>	688,812	0	804,000	0	(804,000)
TOTAL NON-OPERATING EXPENSES	688,812	0	804,000	0	(804,000)
	\$696,242	\$143,660	\$898,130	\$72,640	(\$875,020)

**Port Royal Dredging Special Assessment District
Interfund Loan Terms**

Original Loan amount \$361,912
Interest Rate 1.24%

<u>Fiscal Year</u>		<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Loan Balance</u>
					361,912
2014-15	1	90,000	8,360	81,640	280,272
2015-16	2	73,000	6,474	66,526	213,746
2016-17	3	70,000	4,938	65,062	148,684
2017-18	4	60,000	3,435	56,565	92,119
2018-19	5	50,000	2,128	47,872	44,247
2019-20	6	45,000	1,022	43,978	269

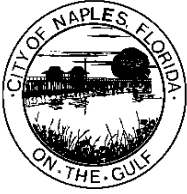
The above schedule is a example. Interfund loan repayments will be based on receipts from Special Assessments and are expected to vary from the above due to early payoffs. The Interfund loan is fully from the Capital Projects Fund.

Per Resolution 14-13517 on 9/17/2014

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2015-16

Fund Balance as of September 30, 2014	\$2,454,530
Projected Revenues FY 2014-15	2,211,845
Projected Expenditures FY 2014-15	2,462,068
Net Increase/(Decrease) in Net Unrestricted Assets	(250,223)

Expected Fund Balance as of September 30, 2015 **\$2,204,307**

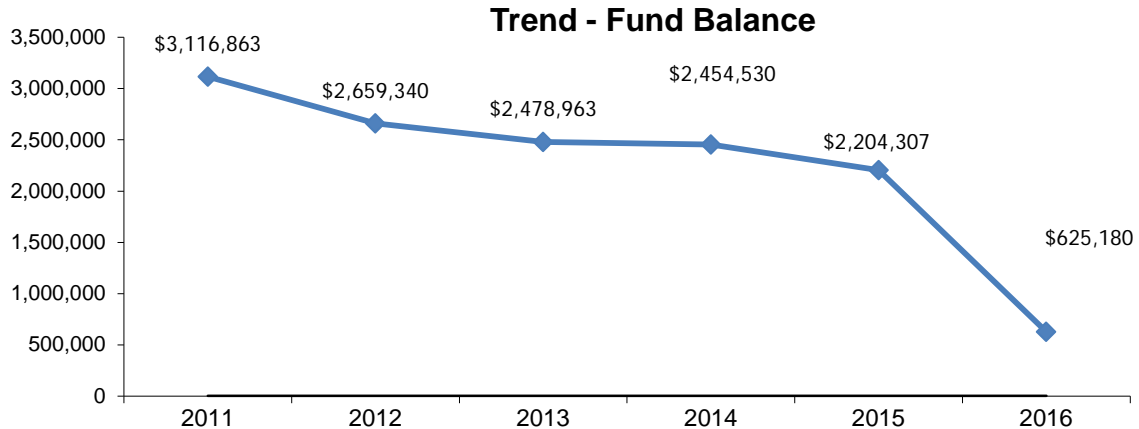
Add Fiscal Year 2015-16 Budgeted Revenues		
Tax Increment Financing City 1.1800	627,130	
Tax Increment Financing County 3.5645	1,894,450	
<i>Taxable Value of \$743,245,359-\$183,809,274= Tax Increment of \$559,436,085</i>		
Interest Income/Parking Transfer	<u>314,572</u>	<u>2,836,152</u>

TOTAL AVAILABLE RESOURCES: **\$5,040,459**

Less Fiscal Year 2015-16 Expenditures		
Personal Services	567,713	
Operating Expenses	538,299	
Capital Improvements	2,303,000	
Transfer out for Bonded Debt	963,389	
General Fund Loan Repayment	28,401	
Streets Fund Loan Repayment	14,477	
		<u>4,415,279</u>

BUDGETED CASH FLOW **(1,579,127)**

Projected Fund Balance as of September 30, 2016 **\$625,180**





Community Redevelopment Agency

Community Redevelopment Agency (Fund 180)

Mission Statement:

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

Fund Description

The Community Redevelopment Agency (CRA) is governed by a Board comprised of the members of City Council, with assistance from the Community Redevelopment Agency Advisory Board (CRAAB), consisting primarily of property and/or business owners from the redevelopment area appointed by City Council. The CRA was originally established in 1994 by Resolutions 94-7098 and 94-7099. The CRA District is in the area approximately bounded by 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street South. The actual boundaries are defined within the enabling legislation. On January 15, 2014, Resolution 14-13401 was approved, amending and modifying the Redevelopment Plan. The plan amendment extends the sunset date to September 30, 2044.

The purpose of a CRA is to eliminate or prevent slum and blight through the redevelopment of the district, guided by the adopted Redevelopment Plan. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the plan.

2014-15 Department Accomplishments

- Engaged a consultant to design a comprehensive wayfinding program as part of a strategy to direct residents and visitors to key locations, support business, increase connectivity within the CRA, and enhance the efficiency of the multi-modal transportation system. The design work is expected to continue into FY2015-16 and be followed by implementation of the program.
- Completed 60% of the design of the proposed Central Avenue streetscape and roadway improvements. Drainage improvements are a major part of this project being undertaken in collaboration with the Streets and Stormwater Department.
- Recommended an accelerated capital improvement program designed to increase public redevelopment efforts to coincide with private development, improve connectivity, and create a sense of place as envisioned for the Heart of Naples. This accelerated program was approved by the CRA and is included in this budget.
- Completed the installation of new signage, parking garage counters, and access control systems at the two Downtown parking garages.
- Continued Community Policing throughout the CRA.
- Continued an enhanced level of right-of-way maintenance.

2015-16 Departmental Goals and Objectives

As part of Vision Goal 3, maintain an extraordinary quality of life by maintaining and improving amenities for residents

- Complete design and begin construction of Central Avenue streetscape, roadway, and drainage improvements.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Complete design and begin implementation of a uniform wayfinding signage program.
- Design First Avenue South improvements.
- Design Third Avenue South improvements.
- Ensure the redevelopment area is maintained to a high standard of aesthetics, code compliance, and public safety.
- Continue Community Policing throughout the CRA.

As part of Vision Goal 4, strengthen the economic health of the City

- Cooperate with the Fifth Avenue South Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.

As part of Vision Goal 5, maintain and enhance governance capacity for public service and leadership

- In conjunction with the City Planning Department, undertake a review of the D-Downtown zoning district regulations and boundaries, identifying specific regulatory changes and staff action required.

2015-16 Significant Budgetary Issues

This budget was prepared by the City Manager's Office, with the cooperation of the Police and Community Services departments. The accounts of the CRA are divided into the following three Divisions to improve accountability:

- CRA Administration (Division 1501)
- CRA Maintenance (Division 1517)
- CRA Law Enforcement (Division 1520)

Revenues

Revenues are \$2,836,152, \$645,282 (or 29%) more than the adopted FY 14-15 budget. The primary revenue earned by the CRA is ad valorem taxes from the Tax Increment. The Tax Increment is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives these revenues from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of property in the District is \$743,245,359, for a tax incremental value of \$559,436,085. This budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$627,130 and \$1,894,450 respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund should receive approximately \$9,000 in interest income.

The city has two accounts tracking parking funds in the Parking Trust Fund:

1. D-Downtown Parking 185-0000-000-247-381000 \$54,512
2. Fifth Ave Payment In Lieu of Parking 185-0000-000-247-382000 \$267,672

There is also an unassigned fund balance in the amount of \$37,900. For FY 15-16, the City will transfer in \$305,572 from the Parking Trust fund to pay for a portion of the parking garage related debt service.

Several high value private developments in the redevelopment area have been approved and are expected to favorably impact tax increment revenue in the future. These developments include:

- Naples Square (300 unit residential development – under construction)
- Mangrove Bay (52 single family home subdivision – under construction)

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Hyatt House Hotel (180+ rooms – building permit issued)
- 1075 Central (212 unit residential development – approved)
- Naples Square (commercial development – pending)
- McCabe Commercial and Residential (preliminary design review)

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2015-16 budget are \$4,415,279, which is a \$2.37 million increase over FY 14-15.

The Board of the CRA has adopted an accelerated CIP, which has changed the expenditure outlook for the fund. Several projects are expected to be started and underway in the next two years, with a next year (FY16-17) expected shortfall in revenues considered to be temporary. That shortfall will be funded by a short term Interfund loan if and when needed.

Personal Services

There is no change in the number of employees from the previous budget. The 6.3 employees funded by the CRA are budgeted to cost \$567,713 a \$14,927 decrease from the FY 14-15 budget. These positions consist of 3 community police officers, 3 landscape technicians, and a portion (30%) of the assistant city manager position.

Administration Division

Budgeted at \$3,745,703, the Administration division's budget expenses are \$2,382,619 more than the FY 14-15 adopted budget. This increase includes \$2.3 million more in capital. Excluding those, the increase is \$99,260 more than the prior year, due in part to funding the wayfaring project at \$150,000, an increase of \$100,000 over the prior year. This project will provide for specialty signage to help residents and visitors more easily locate popular destinations and points of interest.

There are two bank loans related to infrastructure enhancements to the district. In FY 2010-11 the two debt obligations were refinanced at 2.18% for a savings in interest of almost \$1.4 million over the life of the debt. The annual debt service payment for the fund is budgeted at \$963,389.

The CRA has received several interfund loans related to improvements in the district. At the end of FY 13-14, the outstanding balance for the remaining two loans is \$42,878, and the final payment will be made in FY 15-16.

The Administrative division is responsible for the implementation of the major capital projects. The board of the CRA approved an accelerated capital improvement plan. The FY 15-16 projects include the Riverside Circle/Baker Park Gateway for \$105,000, the design and engineering for 1st Ave S sidewalk and street paving project for \$200,000 and \$65,000 for 3rd Ave S Improvements.

The project 14C03, Central Avenue Improvements was budgeted for \$2,230,000 in March 2014. The project is still in the design and engineering phase, and the balance of \$1,933,000 is being carried into FY 15-16 for construction.

Community Redevelopment Agency

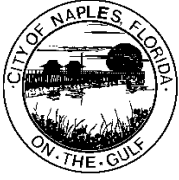
Community Redevelopment Agency (continued)

Maintenance Division

The Maintenance division's budget of \$331,472 is a \$1,659 decrease from the FY 14-15 budget. There are no major changes in the proposed expenditures.

Law Enforcement Division

The Law Enforcement division's budget consists primarily of the salary and benefits of the three police officers assigned to the CRA. The budget decreased by \$14,668 to \$338,104, due to changes in the officers assigned and funded from the CRA.



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

	ACTUAL 2012-13	ACTUAL 2013-14	ADOPTED 2014-15	PROJECTED 2014-15	PROPOSED 2015-16
City Tax Increment	466,605	501,332	547,870	547,870	627,130
Transfer from Parking Funds	0	0	0	0	305,572
<i>Parking Fund 185 can be used for debt service related to parking garages</i>					
County Tax Increment	1,409,499	1,541,400	1,634,000	1,654,975	1,894,450
Interest Income	8,816	13,944	9,000	9,000	9,000
TOTAL REVENUES	<u><u>\$1,884,920</u></u>	<u><u>\$2,056,676</u></u>	<u><u>\$2,190,870</u></u>	<u><u>\$2,211,845</u></u>	<u><u>\$2,836,152</u></u>

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
			Administration (0501)	
0.3	0.3	0.3	Assistant City Manager*	39,599
<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		<u>\$39,599</u>
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	114,171
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$114,171</u>
			Law Enforcement (1520)	
3	3	3	Community Police Officer	192,240
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$192,240</u>
 6.3	 6.3	 6.3	Regular Salaries	344,010
			State Incentive Pay	3,480
			Overtime	3,500
			Holiday Pay	5,050
			Other Payroll Expenses	211,673
				<hr/>
			Total Personal Services	<u>\$567,713</u>

* .7 Assistant City Manager is in General Fund/City Manager

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
510-200 REGULAR SALARIES & WAGES	342,658	351,773	346,911	344,010	(7,763)
510-300 OTHER SALARIES	3,000	3,000	3,000	4,500	1,500
510-320 STATE INCENTIVE PAY	3,444	3,500	3,277	3,480	(20)
510-400 OVERTIME	1,167	7,500	3,500	3,500	(4,000)
510-420 HOLIDAY PAY	7,153	7,300	5,050	5,050	(2,250)
525-010 FICA	23,364	25,543	28,301	26,460	917
525-030 RETIREMENT CONTRIBUTIONS	90,546	99,561	105,052	96,162	(3,399)
525-040 LIFE/HEALTH INSURANCE	60,030	82,879	80,591	82,967	88
525-070 EMPLOYEE ALLOWANCES	537	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$531,898	\$582,640	\$577,266	\$567,713	(\$14,927)
<u>OPERATING EXPENSES</u>					
530-000 OPERATING EXPENSE	9,949	20,000	20,000	20,000	0
530-010 CITY ADMINISTRATION	96,720	91,050	91,050	91,050	0
531-010 PROFESSIONAL SERVICES	51,915	50,000	50,000	50,000	0
531-040 OTHER CONTRACTUAL SERVICES	43,068	60,000	60,000	60,000	0
40-00 TRAVEL AND PER DIEM	1,184	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	2,177	600	1,500	1,500	900
43-01 ELECTRICITY	29,133	33,000	33,000	33,000	0
45-22 SELF INSURANCE	47,830	68,354	68,354	71,040	2,686
46-00 REPAIR & MAINTENANCE	152,097	94,000	94,000	194,000	100,000
47-02 ADVERTISING-NON LEGAL	778	500	500	500	0
49-02 TECHNOLOGY SERVICES	18,270	16,810	16,810	11,084	(5,726)
51-00 OFFICE SUPPLIES	376	500	500	500	0
52-00 OPERATING SUPPLIES/MINOR EQUIP	1,768	1,850	1,850	1,850	0
52-07 UNIFORMS	316	900	900	900	0
52-09 OTHER CLOTHING	363	375	375	375	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	940	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$456,884	\$440,439	\$441,339	\$538,299	\$97,860
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	15,720	0	379,480	2,303,000	2,303,000
60-40 MACHINERY & EQUIPMENT	63,000	0	63,000	0	0
70-12 DEBT SERVICE/INTEREST	2,710	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	28,401	28,401	28,401	0
91-21 BOND SINKING FUND	982,770	958,105	958,105	963,389	5,284
91-39 TRANSFER / STREETS FUND	0	14,477	14,477	14,477	0
TOTAL NON-OPERATING EXPENSES	\$1,064,200	\$1,000,983	\$1,443,463	\$3,309,267	\$2,308,284
TOTAL EXPENSES	\$2,052,983	\$2,024,062	\$2,462,068	\$4,415,279	\$2,391,217

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	37,999	38,443	38,443	39,599	1,156
25-01 FICA	2,566	2,907	2,907	3,029	122
25-03 RETIREMENT CONTRIBUTIONS	3,289	3,460	3,460	3,560	100
25-04 LIFE/HEALTH INSURANCE	496	468	468	490	22
25-07 EMPLOYEE ALLOWANCES	537	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$44,886	\$46,862	\$46,862	\$48,262	\$1,400
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Signs and other needs as appropriate</i>	0	5,000	5,000	5,000	0
30-01 CITY ADMINISTRATION	96,720	91,050	91,050	91,050	0
31-01 PROFESSIONAL SERVICES <i>The update of zoning codes</i>	51,915	50,000	50,000	50,000	0
31-04 OTHER CONTRACTUAL SERVICES	4,980	5,000	5,000	5,000	0
40-00 TRAVEL AND PER DIEM	1,184	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	2,177	600	1,500	1,500	900
45-22 SELF INS PROPERTY DAMAGE	47,830	68,354	68,354	71,040	2,686
46-00 PROJECT 15C01 WAYFINDING	0	50,000	50,000	150,000	100,000
47-02 ADVERTISING (NON LEGAL) <i>Annual Report as required</i>	778	500	500	500	0
49-02 TECHNOLOGY SERVICE CHARGE	18,270	16,810	16,810	11,084	(5,726)
51-00 OFFICE SUPPLIES	376	500	500	500	0
54-01 MEMBERSHIPS <i>FRA Dues, State fees, etc</i>	940	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$225,170	\$290,314	\$291,214	\$388,174	\$97,860
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	63,000	0	63,000	0	0
60-30 IMPROVEMENTS O/T BUILDING	15,720	0	379,480	2,303,000	2,303,000
91-01 INTERFUND LOAN GENERAL FUND	0	28,401	28,401	28,401	0
91-21 BOND SINKING FUND <i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>	982,770	982,770	958,105	963,389	(19,381)
70-12 DEBT SERVICE/INTEREST	2,710	0	0	0	0
91-39 INTERFUND LOAN STREETS FUND	0	14,477	14,477	14,477	0
TOTAL NON-OPERATING EXPENSES	\$1,064,200	\$1,025,648	\$1,443,463	\$3,309,267	\$2,283,619
TOTAL EXPENSES	\$1,334,257	\$1,362,824	\$1,781,539	\$3,745,703	\$2,382,879

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	100,704	115,474	110,000	114,171	(1,303)
10-40 OVERTIME	1,167	1,500	1,500	1,500	0
25-01 FICA	4,621	7,927	9,900	7,727	(200)
25-03 RETIREMENT CONTRIBUTIONS	8,186	15,757	16,500	15,589	(168)
25-04 LIFE/HEALTH INSURANCE	22,653	45,098	44,900	45,110	12
TOTAL PERSONAL SERVICES	137,331	185,756	182,800	184,097	(1,659)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	9,949	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance, elevator maintenance, alarms</i>	38,088	55,000	55,000	55,000	0
43-01 ELECTRICITY <i>Two Parking Garages</i>	29,133	33,000	33,000	33,000	0
46-00 REPAIR & MAINTENANCE <i>Holiday lights, paver repair, lighting repairs.</i>	152,097	44,000	44,000	44,000	0
52-09 OTHER CLOTHING/WORKBOOTS	363	375	375	375	0
TOTAL OPERATING EXPENSES	229,630	147,375	147,375	147,375	0
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	366,961	333,131	330,175	331,472	(1,659)

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	203,955	197,856	198,468	190,240	(7,616)
10-30 OTHER SALARIES <i>Longevity</i>	3,000	3,000	3,000	4,500	1,500
10-32 STATE INCENTIVE PAY	3,444	3,500	3,277	3,480	(20)
10-40 OVERTIME	0	6,000	2,000	2,000	(4,000)
10-42 HOLIDAY PAY	7,153	7,300	5,050	5,050	(2,250)
25-01 FICA	16,177	14,709	15,494	15,704	995
25-03 RETIREMENT CONTRIBUTIONS	79,071	80,344	85,092	77,013	(3,331)
25-04 LIFE/HEALTH INSURANCE	36,881	37,313	35,223	37,367	54
TOTAL PERSONAL SERVICES	\$349,681	\$350,022	\$347,604	\$335,354	(\$14,668)
<u>OPERATING EXPENSES</u>					
52-00 OPERATING SUPPLIES	1,768	1,850	1,850	1,850	0
52-07 UNIFORMS	316	900	900	900	0
TOTAL OPERATING EXPENSES	\$2,084	\$2,750	\$2,750	\$2,750	\$0
TOTAL EXPENSES	\$351,765	\$352,772	\$350,354	\$338,104	(\$14,668)

**CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180**

CIP ID	PROJECT DESCRIPTION	Dept Request 2015-16	2016-17	2017-18	2018-19	2019-20
14C03	Central Avenue Improvements <i>See below for total project costs</i>	1,933,000	0	0	0	0
14C04	Parking Garage Access Controls	0	0	0	0	0
15C01	Wayfinding Design / Implementation *	150,000	0	0	0	0
16C10	Riverside Circle - Baker Park Gateway	105,000	0	0	0	0
	6th Ave Garage (Waterproof, Paint etc.)	0	0	100,000	0	0
16C11	1st Ave S Improvements	200,000	2,200,000	0	0	0
16C12	3rd Ave S Improvements	65,000	650,000	0	0	0
	5th/4th Avenue North Interconnect	0	300,000	0	0	0
	8th Street S Improvements	0	150,000	2,000,000	0	0
TOTAL CRA FUND		2,453,000	3,300,000	2,100,000	0	0

*Project 15C01 (Wayfaring Design) is budgeted in an operating line item.

Central Avenue Improvements Funding Sources

Community Redevelopment Agency	2,214,280.00
Stormwater Fund	1,500,000.00
Water/Sewer Fund	450,000.00
	4,164,280.00

City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule

The following chart shows the interfund loan repayment schedule for loans made related to the CRA.

Project	9/30/15 Balance	FY15-16 Interest	FY 15-16 Payment	9/30/16 Balance
Plaza on Fifth	14,167	312	14,479	(1) 001-0000-132383
General Fund	13,623	300	13,922	1 001-0000-132385
Streets Fund	<u>14,165</u>	312	14,477	0 190-0000-132384
	41,956			

In 2012-13, payments were recalculated assuming a 4-year repayment, and a 2.2% interest rate

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



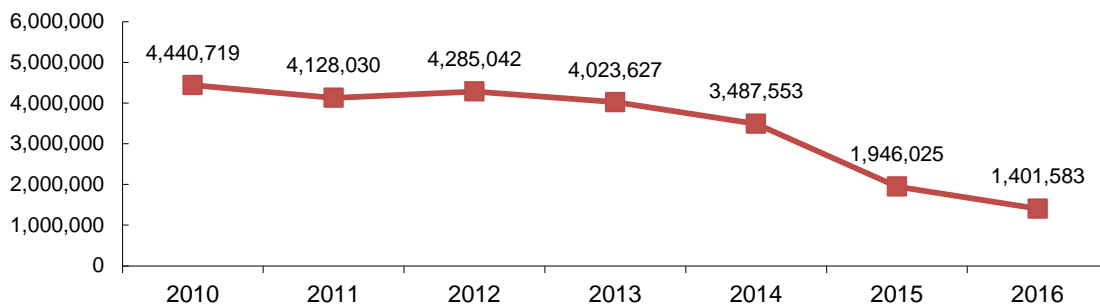
STREETS FUND

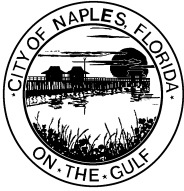
FINANCIAL SUMMARY

Fiscal Year 2015-16

Beginning Fund Balance as of September 30, 2014	3,487,553
Projected Revenues FY 2014-15	2,006,377
Projected Expenditures FY 2014-15	3,547,905
Net Increase/(Decrease) in Fund Balance	<u>(1,541,528)</u>
Expected Fund Balance as of September 30, 2015	\$1,946,025
Add Fiscal Year 2015-16 Budgeted Revenues	
6-Cent Gas Tax	645,000
5-Cent Gas Tax	492,000
Telecommunications Tax	625,000
Impact Fees	200,000
Transfer In - General Fund *	1,000,000
Dept. of Transportation	149,000
State Revenue Sharing	215,000
Interest Income	15,000
Building/ Driveway Permits	24,000
Repayment CRA	14,477
	<u>3,379,477</u>
TOTAL AVAILABLE RESOURCES	\$5,325,502
Less Fiscal Year 2015-16 Budgeted Expenditures	
Personal Services	\$523,593
Operations & Maintenance	847,146
Transfer - Self-Insurance	222,990
Transfer - Administration	92,190
Overlay Program	600,000
CIP Projects	638,000
	<u>2,923,919</u>
BUDGETED CASH FLOW	455,558
Projected Fund Balance as of September 30, 2016	<u>\$2,401,583</u>
*Reserved for Street Resurfacing	\$1,000,000
Net Available Fund Balance as of September 30, 2016	<u><u>1,401,583</u></u>

Trend - Fund Balance





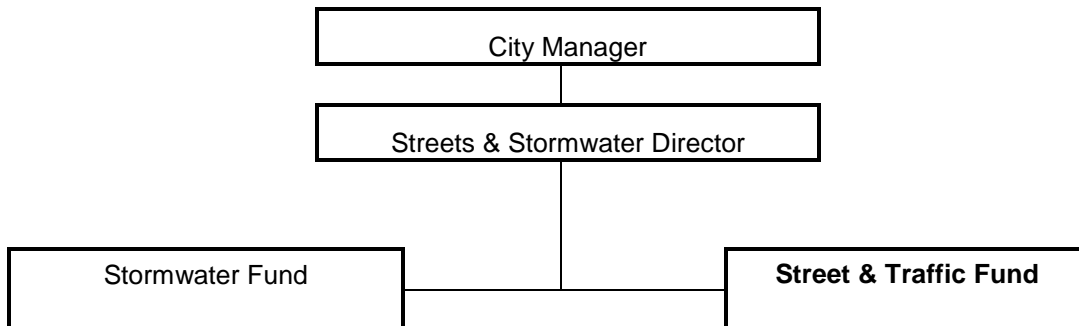
Streets Fund

Streets & Stormwater Department (Fund 190)

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

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These operate in separate funds due to their separate sources of revenue. The Streets Fund is funded primarily through Gas Taxes. The Streets & Traffic Division is responsible for maintaining City streets, traffic signalization, street lighting and signage. The Stormwater fund is addressed in a separate section of this document.



2014-15 Department Accomplishments

- US-41 lighting and landscape improvements.
- CDBG Intersection Safety Improvement Project on Goodlette-Frank Road at Central Avenue and 5th Avenue North.
- 18th Avenue South and Broad Avenue South missing link sidewalk projects.
- City-wide implementation of decorative metal stop signs.
- Resurfaced approximately 9 miles of City roads.
- Repaired 5,987sqft of sidewalks.
- Begin the roundabout at Mooring Line Drive and Crayton Road study in lieu of a mast-arm traffic signal assembly.
- Completed 60% plans for Central Avenue Improvements.
- Completed 30% preliminary design for a new Gordon River Pedestrian Bridge linking the Gordon River Greenway.
- Acquired \$280,000 worth of new traffic signal equipment for the US-41 corridor.

Streets Fund

Streets & Stormwater Department (continued)

2015-16 Departmental Goals and Objectives

As part of Vision Goal 2b (promote community sustainability and environmental conservation)

- Provide maintenance and operational support services to maximize the service life of the City's transportation infrastructure.

As part of Vision Goal 3a (maintain and improve public amenities for residents) operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value

- Plan resurfacing work in coordination with Stormwater and Utilities projects. Work to occur off season.
- Maintain traffic control devices for safe travel throughout the community by sign inspection/replacements and pavement marking improvements.
- Improve the sidewalk and pathway program for safe travel and for enhancement of community character.
- Maintain traffic signal systems to enhance circulation within the City, including continuous signal timing adjustments for main-line coordination.
- Maintain, replace and update signage to be balanced with the Manual of Uniform Traffic Control Devices (MUTCD) requirements and community needs and expectations.

As part of Vision Plan 3c (enhance mobility in the City) maintain traffic control, and continue maintaining City streets, bike lanes, sidewalks and pathways, provide planning and coordination of capital improvements related to street and traffic projects

- Continue to implement the Pedestrian and Bicycle Master Plan and work with the Metropolitan Planning Organization on the City and County multimodal transportation system.
- Complete the budgeted phase of street sign replacement and wayfinding project.

2015-16 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2015-16 is \$2,923,919, an increase of \$55,049 over the FY 2014-15 budget. The 2015-16 budget shows an increase of fund balance by \$455,558, due to the \$1,000,000 transfer in from the General Fund. However, it is reserved for use within the 5-Year CIP for major street resurfacing projects subsequent to the completion of underground utility work.

Revenues

Revenues into this fund total \$3,379,477 which is \$1,271,490 higher than budgeted in FY14-15, primarily due to increasing this fund's share of the telecommunication taxes and a \$1,000,000 transfer from the General Fund for the costs related to the FY 16-17 (next year) road resurfacing project. The primary recurring revenue to this fund is the Local Option Fuel Tax (6-Cent Gas Tax). Collier County also participates in the second type of local fuel tax, called the fifth-cent option. Combined, the 5th and 6th cent gas tax is budgeted at \$1,137,000 in FY15-16, which is \$80,460 higher than FY14-15. This gas tax is split among the governments of Collier County, with Naples receiving 8.21% of the countywide collections for the current five year period.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. The state determines how much of that tax must be used for transportation. For FY15-16, \$215,000 of the City's share is required to be dedicated to transportation.

Streets Fund

Streets & Stormwater Department (continued)

Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are usually provided by the Florida Department of Revenue; however, these estimates were not provided at the time of this budget development, therefore, estimates were based on historical trends. Revenues are distributed to cities in accordance with state law and the Intergovernmental Agreement with the County.

The City and County have an Interlocal Agreement on transportation impact fees, the City keeps the first \$200,000 of impact fees, and the balance is sent to the County for expansions to County maintained roadways. Based on FY14-15 activity, the FY15-16 estimate for impact fee revenue is the entire \$200,000.

The Streets Fund is expected to receive \$15,000 in interest earnings.

Expenditures

The Streets Fund has 5.50 positions budgeted, the same as FY 15-16.

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$523,593, is \$30,452 more than the adopted 2015-16 budget partly due to an annual cost of living increase in salaries.

Operating Expenses for this fund are \$1,762,326 or \$90,403 less than the FY14-15 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$92,190
Street Overlay Program (Road Resurfacing)	\$600,000
Street Light/Other Electricity	\$325,000
Self-Insurance Transfer	\$222,990
Road Repairs	\$225,000
Other Maintenance (inc. street sign replacement)	\$90,000

The decrease in Other Maintenance from \$270,000 to \$90,000 is due to the removal of the stop sign replacement program, which was committed and underway in the summer of 2015. However, the road resurfacing program is increased by \$100,000 to enable the City to pave roads on a consistent fifteen year cycle.

The Streets fund has \$1,238,000 of Capital Improvements for FY15-16. One maintenance item (\$600,000 Pavement Management) shows as Capital, but is budgeted in operating line-items. This leaves \$638,000 budgeted in the capital expense line items.

All projects are listed in the Capital Improvement Program (CIP) page at the end of this section and are more fully explained in the Five-Year CIP. Of the items in the FY 2015-16 Capital Improvement Program, two are expected to cause slight reductions in operating costs. Replacing the 1998 Service Vehicle with a new, more fuel efficient vehicle is expected to reduce repair expenditures and fuel costs. Upgrading technology in the Traffic Operations Center is expected to reduce repair costs of old electrical components.

Also showing with the Capital Projects is \$1,057,483 of projects funded and managed by the Florida Department of Transportation (FDOT). Although these projects are not part of City operations, they impact City operations and need to be considered with other projects within the City.

Streets Fund

Streets & Stormwater Department (continued)

Performance Measures

Performance Measures	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
# of Lane-Miles Resurfaced	9.5	9.8	8.5	9.0	14.0
Linear-Feet of Sidewalk Repairs\ Improvements	3,100	3,750	5,820	1,750	750
# of Pothole Work Orders resolved	45	40	63	52	40
# of Sidewalk Work Orders resolved	35	20	38	49	25
# of Traffic Signal Work Orders resolved	14	18	6	18	20
# of Sign Work Orders resolved	45	40	32	24	40
# of Street Light Work Orders resolved	42	50	58	33	40



CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	ACTUAL 2012-13	ACTUAL 2013-2014	ADOPTED 2014-15	PROJECTED 2014-15	PROPOSED 2015-16
6-CENT LOCAL GAS TAX	776,784	672,846	692,460	625,000	645,000
5-CENT LOCAL GAS TAX	590,428	517,287	525,000	492,000	492,000
TELECOMMUNICATIONS TAX	300,000	300,000	300,000	300,000	625,000
STATE REVENUE SHARING	218,987	214,862	215,000	215,000	215,000
DOT MAINTENANCE AGREEMENT	131,684	153,995	124,000	123,900	149,000
RESIDENTIAL IMPACT FEES	129,753	58,959	100,000	100,000	100,000
COMMERCIAL IMPACT FEES	70,247	141,041	100,000	100,000	100,000
INTEREST INCOME	11,382	20,947	17,000	15,000	15,000
BUILDING/ DRIVEWAY PERMITS	31,712	30,600	20,050	21,000	24,000
OTHER	70,000	924	0	0	0
TRANSFER-GENERAL FUND	0	0	0	0	1,000,000
LOAN REPAYMENT - CRA	0	0	14,477	14,477	14,477
TOTAL REVENUE	<u>\$2,330,977</u>	<u>\$2,111,461</u>	<u>\$2,107,987</u>	<u>\$2,006,377</u>	<u>\$3,379,477</u>

**FUND: 190 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
0.50	0.50	0.50	Traffic Engineer	47,638
1.00	1.00	1.00	Traffic Operations Supervisor	76,474
1.00	1.00	1.00	Signal Technician	47,277
2.00	2.00	2.00	Traffic Control Technician	102,416
0.25	0.25	0.25	Construction Project Coordinator	22,991
0.25	0.25	0.25	Streets & Stormwater Director	30,878
0.25	0.25	0.25	Engineering Manager	21,986
0.25	0.25	0.25	Administrative Coordinator	12,734
5.5	5.5	5.5	Regular Salaries	362,394
			Other Salaries & Overtime	19,640
			Employer Payroll Expenses	141,559
			Total Personal Services	523,593

**FISCAL YEAR 2015-16
BUDGET DETAIL
STREETS FUND**

190-6502-541			14-15	14-15	15-16	
ACCOUNT DESCRIPTION		13-14	ORIGINAL	CURRENT	PROPOSED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	349,031	347,011	348,050	362,394	15,383
10-30	OTHER SALARIES	9,633	10,140	10,140	10,140	0
10-40	OVERTIME	4,610	9,500	9,500	9,500	0
25-01	FICA	26,773	24,875	24,900	25,789	914
25-03	RETIREMENT CONTRIBUTIONS	47,809	49,299	49,300	50,952	1,653
25-04	LIFE/HEALTH INSURANCE	52,733	51,356	52,000	61,278	9,922
25-07	EMPLOYEE ALLOWANCES	1,805	960	1,920	3,540	2,580
TOTAL PERSONAL SERVICES		\$492,394	\$493,141	\$495,810	\$523,593	\$30,452
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	750	1,000	1,000
30-01	CITY ADMINISTRATION FEE	105,221	92,190	92,190	92,190	0
31-01	PROFESSIONAL SERVICES	5,387	37,700	37,700	37,700	0
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs, Memberships/Contractual Obligations</i>						
31-04	OTHER CONTRACTUAL SERVICE	4,673	20,000	20,000	20,000	0
<i>Signal system repairs and upgrades/ Traffic video monitoring system upgrade/ repairs</i>						
31-42	ROAD RESURFACING	492,653	500,000	500,000	600,000	100,000
40-00	TRAINING & TRAVEL COSTS	88	2,500	2,500	2,500	0
41-00	COMMUNICATIONS	2,089	3,300	3,300	3,300	0
41-01	TELEPHONE	343	600	300	300	(300)
42-02	POSTAGE & FREIGHT	0	250	0	0	(250)
42-10	EQUIP SERVICES - REPAIR	17,516	12,000	8,000	11,500	(500)
42-11	EQUIP SERVICES - FUEL	24,677	15,000	12,000	12,000	(3,000)
43-01	ELECTRICITY/STREET LIGHTS	320,028	325,000	325,000	325,000	0
<i>Streetlights and traffic signal systems - Street lights moved to General Fund for FY 15-16</i>						
44-02	EQUIPMENT RENTAL	0	500	0	0	(500)
45-22	SELF INSURANCE CHARGE	228,700	221,999	221,999	222,990	991
46-04	REPAIR AND MAINTENANCE	26,485	31,500	31,500	30,000	(1,500)
46-06	OTHER MAINTENANCE	135,261	270,000	935,600	90,000	(180,000)
<i>Sign materials, flags, cones, pavement markings, and stop sign replacement - major program underway in FY 15</i>						
46-09	STREET LIGHT & POLE MAINT	21,659	40,000	40,000	40,000	0
46-13	ROAD REPAIRS	148,767	225,000	225,000	225,000	0
<i>Contract Street Patching, Contract Curb / Gutter Repairs, materials</i>						
49-02	TECHNOLOGY SERVICES	38,250	35,190	35,190	28,746	(6,444)
51-00	OFFICE SUPPLIES	2,332	3,000	3,000	3,000	0
52-00	OPERATING SUPPLIES	4,297	13,000	13,000	13,000	0
52-07	UNIFORMS	1,563	2,500	3,100	2,600	100
54-01	MEMBERSHIPS	0	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES		\$1,579,990	\$1,852,729	\$2,511,629	\$1,762,326	(\$90,403)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENT O/T BLDG	326,765	500,000	515,966	600,000	100,000
60-30	IMPROVEMENT O/T BLDG	0	0	0	0	0
60-70	VEHICLES	21,084	23,000	24,500	38,000	15,000
TOTAL NON-OPERATING EXPENSES		\$347,849	\$523,000	\$540,466	\$638,000	\$115,000
TOTAL EXPENSES		\$2,420,234	\$2,868,870	\$3,547,905	\$2,923,919	\$55,049

STREETS FUND 190

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	REQUEST	2016-17	2017-18	2018-19	2019-20
		2015-16				
	* Pavement Management Program	\$600,000	\$600,000	\$650,000	\$650,000	\$700,000
16U31	Alley Maintenance & Improvements	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
16U03	Traffic Operations Center Upgrades	\$50,000	\$50,000	\$0	\$0	\$0
15U29	Pedestrian & Bicycle Master Plan Projects	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
16U20	Traffic Counters and Software	\$30,000	\$0	\$0	\$0	\$0
16U21	Citywide ADA Accessibility Improvements	\$35,000	\$15,000	\$15,000	\$15,000	\$15,000
16U22	Pedestrian Crossing Installations (Mid-Block)	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000
	**Phase III, IV, V Stop Sign Replacement	\$0	\$0	\$0	\$0	\$0
	Street Resurfacing	\$0	\$1,000,000	\$0	\$0	\$0
15U01	Intersection/Signal System Improvements	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
16U32	Replace Vehicle	\$38,000	\$0	\$0	\$0	\$0
TOTAL STREETS AND TRAFFIC FUND		\$1,238,000	\$2,115,000	\$1,115,000	\$1,115,000	\$1,165,000

*Pavement Management Program is budgeted in the Operations Budget "Road Resurfacing" line item, not in a capital line item.

** Stop Sign Replacement was removed because it was approved to be completed in FY14/15.

FDOT FUNDED PROJECTS		2015-16	2016-17	2017-18	2018-19	2019-20
FDOT	SIDEWALK: 3rd Street North (Central Ave - 7th Ave N)	\$70,000	\$100,000	\$373,361	\$0	\$0
FDOT	SIDEWALK: Gulf Shore Blvd N (Mooringline to Banyan	\$0	\$0	\$0	\$0	\$0
FDOT	SIDEWALK: 2nd Street S (6th Ave S - 11th Ave S)	\$57,602	\$100,000	\$217,324	\$0	\$0
FDOT	SIDEWALK: St. Ann's School (Multiple Streets)	\$300,000	\$619,227	\$0	\$0	\$0
FDOT	SIDEWALK: Harbour Drive (Binnacle- Crayton)	\$50,000	\$100,000	\$246,879	\$0	\$0
FDOT	SIDEWALK: Mooring Line Dr. (Bridge - US 41)	\$100,000	\$378,049	\$0	\$0	\$0
FDOT	SIDEWALK: Gulf Shore Blvd S (12th Ave S - Gordon D	\$386,041	\$0	\$0	\$0	TBD
FDOT	Reimbursement for Traffic Signal Operations on US41	\$63,840	\$65,756	\$67,728	\$69,760	\$71,853
FDOT	Traffic Operations Center Software Update	\$30,000	\$30,000	\$0	\$0	\$0
FDOT	Downtown Circulation/Mobility Study	\$0	\$0	\$250,000	\$0	\$0
FDOT	LANDSCAPE US 41 (7th Ave N-Orchid)	\$0	\$0	\$0	\$0	\$0
FDOT	PED SAFETY & ART Gordon River Bridge	\$0	\$0	\$0	\$0	\$0
FDOT	INTERSECTIONS (Golden Gate Pkwy @ US41)	\$0	\$0	\$0	\$0	\$0
		\$1,057,483	\$1,393,032	\$1,155,292	\$69,760	\$71,853

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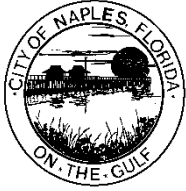


For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



Baker Park Fund
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Fund Balance as of September 30, 2014		\$2,308,385
Projected Revenues FY 2014-15		\$7,821,100
Projected Expenditures FY 2014-15		\$565,000
Net Increase/(Decrease) in Fund Balance		<u>\$7,256,100</u>
Expected Fund Balance as of September 30, 2015		\$9,564,485
Add Fiscal Year 2015-16 Budgeted Revenues		
Pledges forthcoming	1,523,434	
Avigation Easement	<u>500,000</u>	
		<u>\$2,023,434</u>
TOTAL AVAILABLE RESOURCES		\$11,587,919
Less Fiscal Year 2015-16 Budgeted Expenditures		
Capital Projects/Bridge	2,000,000	
Capital Projects/Baker Park	600,000	
		<u>\$2,600,000</u>
BUDGETED CASH FLOW		(\$576,566)
Projected Fund Balance as of September 30, 2016		<u><u>\$8,987,919</u></u>
<i>Expected Costs in FY17 and or FY18</i>		
Capital Projects/Baker Park	9,100,000	
Total		\$9,100,000
Balance of donations potentially needed		\$112,081



City Baker Park Fund

(Fund 125)

Mission Statement:

This fund was created in 2014 to track and record the revenues and expenditures related to the 2014 Baker Park Gala, and future costs and donations related to the construction of Baker Park.

On June 5, 2013, City Council, by Resolution 13-13288, authorized the purchase of 6.7 acres of property for \$3.0 million from the McCauley-Pulling Family Trust. This parcel, combined with 8.36 acres of upland property and 4.1 acres of mangrove wetlands, both owned by the City, created an opportunity for a new 19.2 acre public park. Funding for the property purchase was authorized from General Fund Undesignated Reserves.

On October 2, 2013, City Council directed staff to work with Matthew Kragh, President, MHK Architecture and Planning, accepting his offer to provide master planning and architectural services at no cost to the City. The park concept has received considerable support from the community to the extent that many private donations have been received. A \$2 million donation from Jay and Patty Baker was pledged and the park has since been named after them.

Creation of Baker Park has been made possible by a public – private partnership, as donations from private individuals and City funds will be used to fund the park. The design continues to evolve to meet needs of the community and the budget goals. The proposed budget assumes that modifications will continue and that a balanced budget will be achieved. Upcoming plans will provide more accurate expected costs, and the budget may be amended at that time.

As part of Baker Park Project, a bridge and boardwalk will be constructed to provide a connection to the Gordon River Greenway. The Gordon River Greenway is a public pedestrian and bicycle trail through wetlands and uplands along the Gordon River. The Greenway travels from Freedom Park, with connections at the Naples Zoo, the Conservancy of Southwest Florida, the Naples Airport, and, in the future, Baker Park, the Naples Dog Park, and the Gulf of Mexico. In FY14-15 \$450,000 is expected to be spent for bridge/boardwalk design and then \$2 million spent for construction in FY 15-16.

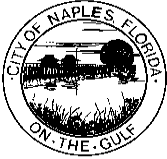
In March, 2015, the City Council reviewed and modified several park components, which reduced costs, with the current total of the project, including the bridge, estimated at \$11.5 million.

Revenue

The City currently has \$1.5 million in pledges still unpaid, plus an avigation easement which has not yet been received, and therefore showing in revenue for FY 15-16. Other revenue which is not showing could be additional pledges or donations received.

Expenses

For FY15-16, the City expects to develop the engineering design for the park for an estimated \$600,000. If the Bridge/boardwalk design is completed, the construction of this Gordon River Greenway asset is expected to begin (\$2,000,000). For more information about the park, its costs and its revenue, including how to donate, visit the City's website at www.naplesgov.com.



**CITY OF NAPLES
BAKER PARK FUND
REVENUE SUMMARY**

	ACTUAL 2013-14	ADOPTED 2014-15	PROJECTED 2014-15	PROPOSED 2015-16
Donations & Pledges Received	2,265,633	6,144,050	1,496,100	0
Registration/Event Fees	146,300	0	0	0
Pledges	0	0	0	1,523,434
Interfund Transfers	0	4,000,000	6,000,000	0
Impact Fees	0	0	100,000	0
Sale of .25 Acre	0	0	225,000	0
NAA Avigation Easement	0	0	0	500,000
Baker Park Revenues	2,411,933	10,144,050	7,821,100	2,023,434

**FISCAL YEAR 2015-16
BUDGET DETAIL
SPECIAL REVENUE FUND
BAKER PARK FUND**

125-0901-572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-00 PROFESSIONAL SERVICES	12,500	0	0	0	0
44-00 RENTALS AND LEASES	17,801	0	0	0	0
47-00 PRINTING	25,913	0	0	0	0
52-00 OPERATING SUPPLIES	47,334	0	0	0	0
TOTAL OPERATING EXPENSES	103,548	0	0	0	0
<u>CAPITAL EXPENSES</u>					
60-30 BAKER PARK *	0	13,875,000	115,000	600,000	(13,275,000)
60-30 GORDON RIVER BRIDGE	0	1,225,000	450,000	2,000,000	775,000
TOTAL CAPITAL EXPENSES	0	15,100,000	565,000	2,600,000	(12,500,000)
TOTAL EXPENSES	\$103,548	\$15,100,000	\$565,000	\$2,600,000	(\$12,500,000)

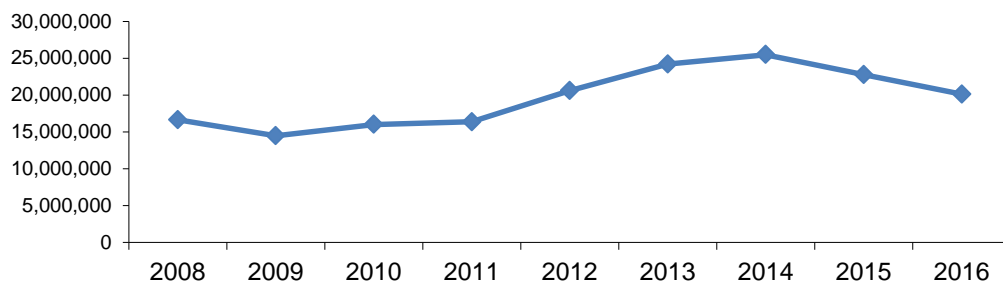
*FY 16-17 will include the balance of this project, \$9,100,000

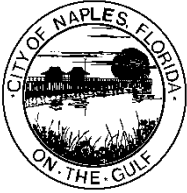


WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$25,492,196
Projected Revenues FY 2014-15	35,417,150
Projected Expenditures FY 2014-15	38,131,244
Net Increase/(Decrease) in Net Unrestricted Assets	(2,714,094)
Expected Unrestricted Net Assets as of September 30, 2015	\$22,778,102
Add Fiscal Year 2015-16 Budgeted Revenues	
OPERATING:	
Water Sales	17,526,000
Sewer Charges	14,385,000
Application Fees	27,000
Plan Review Fees	40,000
	31,978,000
NON-OPERATING	
Interest Income	114,000
Rents	36,000
System Development Charges	700,000
Sale of Surplus Property	20,000
Payments on Assessments	900
Loan Repayment-East Naples Bay	50,000
	<u>920,900</u>
	32,898,900
TOTAL AVAILABLE RESOURCES:	\$55,677,002
Less Fiscal Year 2015-16 Budgeted Expenditures	
Administration	3,836,606
Water Production	5,995,708
Water Distribution	2,429,820
Wastewater Treatment	3,630,032
Wastewater Collection	1,608,006
Utilities Maintenance	1,846,782
Customer Service	448,052
Debt Principal & Interest	2,899,468
Transfer - Pmt in Lieu of Taxes	1,722,000
Capital Projects	11,136,200
	<u>35,552,674</u>
BUDGETED CASH FLOW	(2,653,774)
Projected Unrestricted Net Assets as of September 30, 2016	\$20,124,328

Trend-Unrestricted Net Assets





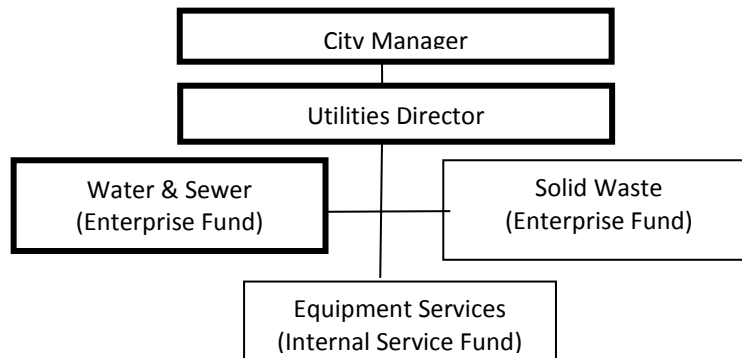
Water & Sewer Fund

Utilities Department (Fund 420)

Mission Statement: 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 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 consists of seven sections: Administration, Water Production, Wastewater Treatment, Water Distribution, Wastewater Collections, Utilities Maintenance and Customer Service. The Customer Service Section is managed as part of the Finance Department, but funded in the Water/Sewer Budget.



2015-16 Goals and Objectives

The Water & Sewer operation is focused on improvements that will continue to supply a high quality and sufficient quantity of potable water. Staff will continue to 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.

In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the City) continue to strengthen the City's leadership role in environmental protection and regional/ community sustainability:

- Continue the construction of the expansion of the reclaimed water distribution system in order to provide an alternative source for irrigation and reduce demands on the ground water supply.
- Continue ASR well development and construction of ASR Well 4, including cycle testing, for ASR Wells 1, 2, and 3 located at the Wastewater Treatment Plant.
- Continued utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

Water & Sewer Fund (continued)

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:

- Target the Mooring Line Drive and Banyan Boulevard areas for sewer lining improvements in order 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.
- Water Production - Complete the cleaning, resealing and painting of all exterior surfaces within the main process areas of the Water Treatment Plant.
- Utilities Maintenance – Installation of five diesel driven pumps as a method of alternative pumping for the master sewer pump stations.
- Utilities Maintenance – Construct a new building to replace the existing building utilized by Utilities Maintenance staff.

2015-16 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$35,552,674, \$4,033,706 more than FY 14-15.

Revenues

The City's water and sewer rates are based on the 2013 Water/Sewer Rate Study as prepared by the City's rate consultant.

Projected water revenues for FY 15-16 are \$17,584,000 or \$643,690 more than FY 14-15. No rate increase is projected to be applied.

Projected sewer revenues, including reclaimed water, for FY 15-16 are budgeted at \$14,394,000 or \$164,242 more than FY 14-15.

Non-operating revenues are budgeted at \$920,900. There is \$700,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$114,000.

The fund has budgeted \$900 in Special Assessment revenue. Four assessment areas were established for the purpose of water and sewer expansions. The following amounts are still outstanding.

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$23,942
Avion Park	1995	\$11,209
Big Cypress	1996	\$27,760
West Boulevard	1996	<u>\$6,798</u>
Total		\$69,709

Water & Sewer Fund (continued)

In addition to these special assessments the Bembury Special Assessment has been established for twenty years repayments will be on the tax roll starting November 2015.

Expenditures

There are 104 positions in the Water and Sewer Fund. This includes one additional position, a Laboratory and Field Technician, which was added to the Wastewater Treatment division.

For FY 15-16, the combined salary line items for all divisions increased \$126,615 or less than 2%.

Administration

The budget for Administration is \$8,458,074, a \$94,352 increase over the adopted budget of FY 14-15. The increase is primarily due to the increased debt service requirement, as the FY 14-15 requirement was slightly underbudgeted.

The Administration Division includes nine positions, the same as the FY 14-15 adopted budget. Personal Services increased \$14,518, which is primarily related to the annual raise applied and changes in insurance selections.

Administration Operating Expenditures are budgeted at \$4,556,474 which is a decrease of \$51,637. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,386,340
Taxes (Payment in Lieu of Taxes)	1,722,000
Self-Insurance Charge	849,890
Technology Services	281,660

Administration's Non-Operating costs, which increased \$131,471, are composed of debt service payments (principal and interest) on the water and sewer debt.

Water Production

The budget for Water Production is \$6,005,708, a \$114,898 increase over the adopted budget of FY 14-15.

The Water Production Division includes fifteen positions.

Water Production's Operating Expenditures are \$4,787,150, an increase of \$65,945, primarily due to an increase in building and ground maintenance (a planned facility painting) as well as an increase in equipment maintenance and the cost of chemicals. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,279,050
Electricity (for wells and water plant)	1,150,000
Contractual Services (mostly sludge hauling)	575,000

Water Distribution

The budget for Water Distribution is \$2,455,520, a \$51,819 increase compared to the adopted budget of FY 14-15.

Water & Sewer Fund (continued)

The cost of Personal Services increased by \$9,194 to \$1,391,326. The Water Distribution Division includes 20 positions, the same as the FY 14-15 adopted budget.

Water Distribution Operating Expenditures are \$1,038,494, which is an increase of \$42,625. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include fire hydrants, electronic meters, related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment are budgeted in this Division, including a portable radio replacement, dewatering pump replacements, a tapping machine and automatic flushing units.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,725,532, a \$50,966 increase over the adopted budget of FY 14-15.

Personal Services decreased by \$15,196. The number of positions for this Division (20) has changed from the FY 14-15 adopted budget. A Laboratory and Field Technician was added, to provide Fat, Oil and Grease (FOG) inspection services. One Plant Operator was eliminated and replaced with a Tradesworker.

Operating Expenditures of \$2,089,635, increased by \$35,662. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	\$327,600
Electricity (for plant)	720,000
Chemicals	200,000
Equipment and Plant Maintenance	453,000

Primary increases associated with this division include allocations to accommodate an increased level of plant maintenance, including cleaning/coating the basins, motor and pump repairs, electrical repairs, other misc. repairs and supplies. The other minor operating costs of the Wastewater Treatment Division consist of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including the replacement of chemical pumps and the replacement of obsolete equipment utilized within the central laboratory.

Wastewater Collection

The responsibility of the Wastewater Collection Division is to ensure the safe and efficient collection of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. This division also maintains the reclaimed water distribution system. The budget for this function is \$1,633,006, a \$25,368 increase over the adopted budget of FY 14-15.

Personal Services includes 17 positions, the same that was budgeted in FY 14-15.

Water & Sewer Fund (continued)

Wastewater Collection Operating Expenditures, at \$499,900, is a \$7,075 increase over the adopted budget of FY 14-15. 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. Primary increases are associated with the annual rental of equipment (track hoe) in lieu of capital replacement, and increased cost for repair materials.

The line item for machinery and equipment includes a core drill, three portable radios, air release valves and jet truck hose replacements for \$25,000.

Maintenance

The responsibility of the Maintenance Division is to maintain the water and sewer remote facilities, including 51 raw water production wells, and 122 sewage pump stations. The budget for this function is \$1,971,782, a \$112,671 increase over the adopted budget of FY 14-15.

The Maintenance Division includes 16 positions, the same as budgeted in FY 14-15.

Operating Expenditures of \$671,460 increased by \$2,525.

Minor machinery and equipment in this Division will cost \$125,000, and includes small equipment replacements, magmeter head replacements, small pump/motor replacements, variable frequency drive (VFD) replacements, and Magmeter (flowmeters) for wellfield/ reclaim skids.

Customer Service

The Customer Service Division includes 7 positions and is responsible for billing and collection (including meter reading) of the Water/Sewer, Solid Waste, and Stormwater fees that are charged to customers who reside within the City's service areas. The Customer Service operation reads and bills accounts on a bi-monthly basis which consists of approximately 18,500 meters. The employees are funded by the Water/Sewer Fund but report to the Finance Department.

The budget for this Division is \$448,052, an increase of \$86,132 from the FY 14-15 budget in this fund. The main increase is due to operating expenses which includes beginning to record credit card merchant fees as an expense instead of contra revenue.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY 15-16 total \$10,855,000.

2015-16 Benchmarking

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Connections	18,434	23,000	43,350
Average Daily Use	14.13 MGD	10 MGD	11.5 MGD
Water Plant Operators	10	5	11
Ratio of Operations Staff per MG Treated	0.71 staff:1 MGD	0.5 staff:1 MGD	0.96 staff:1 MGD

Water & Sewer Fund (continued)

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County	Bonita Springs Utilities
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,434:18	10,222:15	21,000:22	60,919:66	26,000:22

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Total Flow Treated/Day	6.43 MGD	8.962 MGD	6.76 MGD	2.11 MGD
Plant Operators	9	14	12	9

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	17	16	51
Number of manholes maintained	2,924	2,120	4,900	18,850
Number of linear feet of gravity mains maintained	643,632	504,608	1,056,000	3,011,961
Number of linear feet of force main maintained	276,144	253,903	179,520	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	61	14	8
Number of pump stations maintained within system	121	750	125	78
Number of water producing wells maintained within system	51	102	10 wells pump to Surface Water System	18
Number of telemetry sites maintained	175	552	Not Applicable	78

Water Production Performance Measures	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Projected 2015-16
Volume Treated Gallons (treated annually)	4,922,500,000	5,210,820,000	5,300,000,000	5,100,000,000

Water & Sewer Fund (continued)

Average Daily Demand (MG)	13.4863	14.2762	14.5000	13.9730
Unaccounted Water Loss	3.60%	3.86%	3.75%	3.75%
Number of Quality Control Tests Performed	102,850	104,000	103,000	102,000

Water Distribution Performance Measures	Actual 2012-2013	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Number of meters changed	289 meters 1,275 Orions	106 meters 669 Orions	150 meters 500 Orions	400 meters 1,500 Orions
Water main, valves, and service line repairs performed	225	412	110	110
Number of large meters tested	123	34	198	198
Number of backflow devices tested	1,450	1,724	2,500	2,500
Number of valves exercised and maintained	975	950	1,500	1,500

Wastewater Treatment Performance Measures	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Projected 2015-16
Chemical cost per million gallons treated	\$127	\$94	\$92	\$89
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.5	0.5	0.5	0.5
Influent CBOD – pounds per day	139	139	140	140

Wastewater Collections Performance Measures	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Projected 2015-16
Linear feet of pipe inspected	24,928	32,961	40,000	50,000
Linear feet of pipe cleaned	73,848	87,342	85,000	95,000
Force main, Valves, Gravity main and service repairs performed	101	184	275	150
Sewer mains obstructions cleared	24	28	40	25

Water & Sewer Fund (continued)

Utilities Maintenance Performance Measures	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Projected 2015-2016
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	28	21	27	25
Number of new installations on stations equipped with odor control devices.	0	1	0	1
Number of wells chlorinated on an annual basis for algae/bacteria control.	35	20	28	20
Number of wells rehabbed for optimal performance and increased yield.	15	7	5	5



WATER & SEWER FUND REVENUE SUMMARY

	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	PROPOSED 2015-16
WATER:					
Water Inspection	6,175	6,360	0	7,000	6,000
Water Sales	14,148,569	15,678,766	14,996,322	15,800,000	15,800,000
Water Surcharge	1,138,086	1,298,310	1,385,488	1,285,000	1,290,000
Hydrant	(685)	20,480	10,000	25,000	20,000
Tapping Fees	181,984	165,333	160,000	160,000	160,000
Reinstall Fees	98,223	59,980	80,000	80,000	80,000
Plan Review Fees	15,970	88,906	20,000	40,000	40,000
Connection Charges	13,313	35,302	9,000	0	0
Delinquent Fees	265,350	244,264	255,000	120,000	120,000
Application Fees	15,574	16,550	6,000	19,500	18,000
Miscellaneous	26,334	54,728	18,500	68,000	50,000
Total Water	15,908,893	17,668,979	16,940,310	17,604,500	17,584,000
SEWER					
Service Charges	11,447,655	12,401,961	12,346,912	12,907,000	12,493,000
Sewer Surcharge	606,620	683,046	632,928	622,000	632,000
Application Fees	7,700	8,500	6,500	9,000	9,000
Connection Charges	9,000	12,220	7,000	20,000	7,000
Sewer Inspection	3,200	3,380	2,300	4,500	3,000
Lab Testing Fees	2,364	0	2,400	0	0
Irrigation Water	795,481	903,072	1,225,718	1,195,000	1,250,000
Miscellaneous	5,736	6,000	6,000	6,000	0
Total Sewer	12,877,756	14,018,179	14,229,758	14,763,500	14,394,000
NON-OPERATING					
System Development	813,829	568,759	268,000	1,710,000	700,000
Interest Income	42,276	105,972	104,000	105,000	114,000
Grants/Other	133,539	1,243,400	723,000	1,007,000	0
Assessment Payment	2,975	31,077	9,600	900	900
Sale of Property	(40,479)	12,239	0	35,000	20,000
Capital Contribution	0	0	0	106,500	0
Rents and Royalties	0	46,500	0	36,000	36,000
Loan Repayment (ENB)	0	0	48,750	48,750	50,000
Total Non-Operating	952,139	2,007,947	1,153,350	3,049,150	920,900
TOTAL WATER & SEWER	29,738,788	33,695,105	32,323,418	35,417,150	32,898,900

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION (2001)				
1	1	1	Utilities Director	129,498
1	1	1	Deputy Director	95,275
1	1	1	Budget & CIP Manager	78,175
1	1	1	Project Manager	102,970
1	1	1	Administrative Coordinator	50,936
2	2	2	Administrative Specialist II	89,053
1	1	1	Utilities Permit Coordinator	44,095
1	1	1	Warehouse Coordinator	47,670
9	9	9		637,672
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	83,803
1	1	1	Treatment Plant Supervisor	64,904
10	10	10	Plant Operators I - IV	485,913
1	1	1	Utilities Coordinator	42,737
1	1	1	Service Worker III	39,026
1	1	1	Equipment Operator III	49,002
15	15	15		\$765,385
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	77,855
2	2	2	Cross Control Technician	115,702
4	4	4	Sr. Utilities Technician	192,324
7	8	8	Utilities Technician	307,143
1	1	1	Utilities Coordinator	50,185
3	2	2	Utilities Locator	91,279
1	1	1	Utilities Inspector	48,723
1	1	1	Equipment Operator Sr	52,288
20	20	20		\$935,499

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	87,159
1	1	1	Plant Superintendent	80,371
1	1	1	Laboratory Supervisor	58,163
2	2	3	* Laboratory & Field Technician	135,764
10	10	9	Plant Operator	495,067
1	1	1	Industrial Waste Technician	68,013
1	1	2	Tradesworker	83,160
1	1	1	Equipment Operator III	37,885
1	1	1	Utilities Coordinator	43,637
19	19	20		1,089,219
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	75,993
1	1	1	Utilities Coordinator	45,613
3	3	3	Sr. Utilities Technician	131,984
1	1	1	Equipment Operator V	45,612
1	1	1	Equipment Operator IV	37,776
1	1	1	Utilities Locator	41,770
9	9	9	Utilities Technicians	374,699
17	17	17		\$753,447
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	61,161
4	4	4	Instrument Technician	223,895
8	8	8	Utilities Maintenance Tech I/II	330,862
1	1	1	Tradesworker	47,616
1	1	1	Service Worker III	41,920
1	1	1	Utilities Coordinator	61,160
16	16	16		\$766,614
CUSTOMER SERVICE (0707)				
1	1	1	Utility Billing Manager	78,795
1	1	2	Billing and Collections Specialist	78,558
3	3	2	Customer Service Rep	67,054
2	2	2	Meter Technicians	72,707
7	7	7		\$297,114

* Includes new position for grease trap inspections

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
103	103	104	Regular Salaries	5,244,950
			Other Salaries	55,395
			Overtime	171,200
			Employer Payroll Expenses	2,274,323
			Total Personal Services	<u><u>\$7,745,868</u></u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420					
ACCOUNT DESCRIPTION	2013-14 ACTUALS	2014-15 ORIGINAL BUDGET	2014-15 CURRENT PROJECTION	2015-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	5,073,017	5,071,913	5,050,228	5,244,950	173,037
10-30 OTHER SALARIES	58,663	65,840	55,800	55,395	(10,445)
10-40 OVERTIME	157,302	186,200	146,000	171,200	(15,000)
25-01 FICA	375,911	363,491	362,249	393,409	29,918
25-03 RETIREMENT CONTRIBUTIONS	659,321	708,649	707,359	721,675	13,026
25-04 LIFE/HEALTH INSURANCE	1,277,286	1,208,760	1,167,052	1,143,399	(65,361)
25-07 EMPLOYEE ALLOWANCES	13,688	14,400	14,400	15,840	1,440
TOTAL PERSONAL SERVICES	7,615,188	7,619,253	7,503,088	7,745,868	126,615
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	48,092	54,950	52,750	130,415	75,465
30-01 CITY ADMINISTRATION	1,380,700	1,252,340	1,252,340	1,252,340	0
30-07 SMALL TOOLS	14,675	20,900	20,900	22,900	2,000
30-51 BOTTLED WATER	0	20,000	2,500	20,000	0
31-10 PROFESSIONAL SERVICES	128,205	143,900	137,500	234,000	90,100
31-01 OTHER PROFESSIONAL SERVICES	143,562	140,000	204,467	40,000	(100,000)
31-04 OTHER CONTRACTUAL SERVICES	464,995	1,047,240	1,050,500	1,061,600	14,360
32-04 OTHER LEGAL SERVICES	0	15,000	2,000	15,000	0
38-01 PAYMENTS IN LIEU OF TAXES	1,743,340	1,743,340	1,743,340	1,722,000	(21,340)
40-00 TRAINING & TRAVEL COSTS	16,514	30,355	27,330	35,555	5,200
41-00 COMMUNICATIONS	12,956	19,096	18,374	17,978	(1,118)
41-01 TELEPHONE/TELEMETRY	58,318	65,300	63,700	48,500	(16,800)
42-02 POSTAGE & FREIGHT	55,000	35,000	35,000	36,000	1,000
42-10 EQUIP. SERVICES - REPAIRS	305,213	325,000	319,000	324,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	168,615	197,171	171,100	167,000	(30,171)
43-01 ELECTRICITY	1,833,032	2,107,000	1,940,000	2,109,000	2,000
43-02 WATER, SEWER, GARBAGE	84,230	91,200	96,200	93,200	2,000
44-02 EQUIPMENT RENTAL	29,774	51,820	49,600	67,400	15,580
45-22 SELF INS. PROPERTY DAMAGE	825,090	832,446	832,446	849,890	17,444
46-00 REPAIR AND MAINTENANCE	249,419	369,700	341,774	377,200	7,500
46-02 BUILDINGS & GROUND MAINT.	203,702	216,100	196,100	301,100	85,000
46-03 EQUIP. MAINT. CONTRACTS	7,138	9,700	9,700	9,700	0
46-04 EQUIPMENT MAINTENANCE	547,793	549,500	530,875	584,500	35,000
46-12 ROAD REPAIRS	97,607	85,000	85,000	85,000	0
47-00 PRINTING AND BINDING	1,487	28,040	26,940	29,000	960
49-00 OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
49-02 INFORMATION SERVICES	359,920	331,130	331,130	281,660	(49,470)
49-08 HAZARDOUS WASTE DISPOSAL	810	1,500	1,500	1,500	0
51-00 OFFICE SUPPLIES	6,533	12,700	12,350	12,750	50
52-00 OPERATING SUPPLIES	284,307	317,775	321,000	330,500	12,725
52-02 FUEL	30,277	73,000	68,000	69,000	(4,000)
52-03 OIL & LUBE	7,673	11,000	9,500	11,000	0
52-07 UNIFORMS	26,549	29,400	30,050	29,050	(350)
52-09 OTHER CLOTHING	6,613	12,750	11,500	12,900	150
52-10 JANITORIAL SUPPLIES	2,460	2,500	2,500	2,500	0
52-21 NEW INSTALLATIONS SUPPLY	225,100	450,000	300,000	450,000	0
52-22 REPAIR SUPPLIES	236,978	220,000	250,000	220,000	0
52-80 CHEMICALS	2,070,984	2,576,565	2,403,400	2,607,450	30,885
52-99 INVENTORY OVER/SHORT	111,784	0	0	0	0

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		2013-14	2014-15	2014-15	2015-16	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
54-01	MEMBERSHIPS	744,017	5,900	5,850	6,550	650
59-00	DEPRECIATION/AMORTIZATION	5,675,937	0	0	0	0
TOTAL OPERATING EXPENSES		18,209,397	13,497,318	12,959,216	13,671,138	173,820
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	35,825	425,000	413,500	1,980,000	1,555,000
60-30	IMPROVEMENTS O/T BUILDING	8,947,399	3,600,000	10,608,153	7,065,000	3,465,000
60-40	MACHINERY EQUIP	1,259,080	3,264,400	3,640,290	1,831,200	(1,433,200)
60-70	VEHICLES	365,552	245,000	239,000	260,000	15,000
TOTAL CAPITAL EXPENSES		10,607,855	7,534,400	14,900,943	11,136,200	3,601,800
70-11	PRINCIPAL	0	2,376,522	2,376,522	2,510,399	133,877
70-12	INTEREST	433,032	391,475	391,475	389,069	(2,406)
70-31	BOND CLOSING COSTS	0	0	0	0	0
90-01	OPERATING CONTINGENCY	0	100,000	0	100,000	0
TOTAL DEBT RELATED EXPENSES		433,032	2,867,997	2,767,997	2,999,468	131,471
TOTAL EXPENSES		\$36,865,472	\$31,518,968	\$38,131,244	\$35,552,674	\$4,033,706

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	667,247	614,401	614,401	637,672	23,271
10-40 OVERTIME	1,650	1,000	800	1,000	0
25-01 FICA	44,649	45,130	45,130	46,737	1,607
25-03 RETIREMENT CONTRIBUTIONS	84,568	89,936	89,936	90,857	921
25-04 LIFE/HEALTH INSURANCE	139,634	130,427	130,427	117,706	(12,721)
25-07 EMPLOYEE ALLOWANCES	6,736	6,720	6,720	8,160	1,440
TOTAL PERSONAL SERVICES	\$944,484	\$887,614	\$887,414	\$902,132	14,518
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,285	3,500	3,500	3,500	0
30-01 ADMINISTRATIVE REIMBURSEMENT	1,380,700	1,386,340	1,386,340	1,386,340	0
<i>Transfer to General Fund</i>					
30-51 BOTTLED WATER	0	20,000	2,500	20,000	0
31-10 PROFESSIONAL SERVICES	143,562	140,000	204,467	140,000	0
<i>Drug testing (\$10,000) misc. studies/ Engineering services required (\$130,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	53,283	35,000	35,000	35,000	0
<i>Copy Machine, Answering Service, GPS Tracking, Portable Radio and Meter Reading software maintenance</i>					
32-04 OTHER LEGAL SERVICES	0	15,000	2,000	15,000	0
38-01 PAYMENT IN LIEU OF TAXES	1,743,340	1,743,340	1,743,340	1,722,000	(21,340)
40-00 TRAINING & TRAVEL COSTS	605	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	7,851	2,584	2,584	2,584	0
41-01 TELEPHONE	5,511	7,700	6,100	7,700	0
42-10 EQUIP. SERVICES - REPAIRS	4,028	3,000	2,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	1,064	1,171	1,000	900	(271)
43-01 ELECTRICITY	21,462	20,000	22,000	22,000	2,000
43-02 WATER, SEWER, GARBAGE	14,011	22,000	22,000	22,000	0
45-22 SELF INS. PROPERTY DAMAGE	825,090	832,446	832,446	849,890	17,444
46-00 REPAIR AND MAINTENANCE	13,132	16,500	22,574	16,500	0
46-02 BUILDINGS & GROUND MAINT.	22,954	16,600	16,600	16,600	0
<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>					
47-00 PRINTING AND BINDING	1,487	2,000	2,000	2,000	0
49-02 TECHNOLOGY SERVICE CHG	359,920	331,130	331,130	281,660	(49,470)
51-00 OFFICE SUPPLIES	1,603	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	3,331	4,500	4,500	4,500	0
<i>Soap, towels, toilet paper, etc. for facility and other unexpected needs or repairs</i>					
54-01 MEMBERSHIPS	0	700	700	700	0
59-00 DEPRECIATION/AMORTIZATION	509,484	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,117,702	\$4,608,111	\$4,647,381	\$4,556,474	(51,637)
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,376,522	2,376,522	2,510,399	133,877
70-12 INTEREST	433,032	391,475	391,475	389,069	(2,406)
90-01 OPERATING CONTINGENCY	0	100,000	0	100,000	0
TOTAL NON-OPERATING EXPENSES	\$433,032	\$2,867,997	\$2,767,997	\$2,999,468	\$131,471
TOTAL EXPENSES	\$6,495,219	\$8,363,722	\$8,302,792	\$8,458,074	94,352

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION		2013-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	696,422	738,664	738,664	765,385	26,721
10-30	OTHER SALARIES	1,000	2,000	1,100	2,000	0
10-40	OVERTIME	33,412	45,000	20,000	45,000	0
25-01	FICA	54,979	52,869	52,869	58,955	6,086
25-03	RETIREMENT CONTRIBUTIONS	94,742	103,780	103,780	108,812	5,032
25-04	LIFE/HEALTH INSURANCE	221,925	215,832	215,832	227,446	11,614
25-07	EMPLOYEE ALLOWANCES	968	960	960	960	0
	TOTAL PERSONAL SERVICES	\$1,103,447	\$1,159,105	\$1,133,205	\$1,208,558	\$49,453
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	9,745	13,400	13,200	14,000	600
30-07	SMALL TOOLS	1,179	2,500	2,500	2,500	0
31-01	PROFESSIONAL SERVICES	48,204	49,000	46,000	40,000	(9,000)
	<i>Permitting (\$5,000), SCADA design (\$20,000), Lab testing (\$12,000) unforeseen (\$3,000)</i>					
31-04	OTHER CONTRACTUAL SERVICES	384,377	610,640	578,500	575,000	(35,640)
	<i>Storage tank \$20,000, sludge hauling \$335,000, well rehab \$220,000</i>					
40-00	TRAINING & TRAVEL COSTS	588	6,400	4,000	6,400	0
41-00	COMMUNICATIONS	1,181	700	700	600	(100)
41-01	TELEMETRY COMMUNICATIONS	50,532	54,000	54,000	37,200	(16,800)
42-10	EQUIP. SERVICES - REPAIRS	19,432	15,000	10,500	15,000	0
42-11	EQUIP. SERVICES - FUEL	7,766	3,000	2,100	2,400	(600)
43-01	ELECTRICITY	991,180	1,150,000	991,000	1,150,000	0
43-02	WATER, SEWER, GARBAGE	9,888	12,000	15,000	12,000	0
44-02	EQUIPMENT RENTAL	1,453	4,000	3,000	4,000	0
46-00	REPAIR AND MAINTENANCE	51,871	100,000	68,000	96,000	(4,000)
	<i>Equipment calibration (\$17,000), switchgear maintenance (\$18,000), rewinds (\$14,000), electronic repair, etc.</i>					
46-02	BUILDINGS & GROUND MAINT.	110,292	125,000	105,000	210,000	85,000
	<i>Landscape Main (\$30,000), Accelator rehab (\$65,000), Plant/Station Painting (\$100,000), etc.</i>					
46-04	EQUIP. MAINTENANCE	261,478	239,000	220,000	254,000	15,000
	<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, CO2 Tank repair</i>					
47-00	PRINTING AND BINDING	0	2,000	900	2,000	0
	<i>Annual Consumer Confidence Report</i>					
49-00	OTHER CURRENT CHARGES	0	3,000	3,000	3,000	0
51-00	OFFICE SUPPLIES	565	1,300	950	1,300	0
52-00	OPERATING SUPPLIES	26,444	37,500	36,000	43,000	5,500
	<i>Lab supplies, Bacti supplies, etc.</i>					
52-02	FUEL	15,470	30,000	25,000	25,000	(5,000)
52-03	OIL & LUBE	6,455	7,000	5,500	7,000	0
52-07	UNIFORMS	5,000	5,000	5,000	5,000	0
52-09	OTHER CLOTHING	791	2,000	2,100	2,100	100
52-10	JANITORIAL SUPPLIES	0	0	0	0	0
52-80	CHEMICALS	1,833,542	2,248,165	2,090,000	2,279,050	30,885
54-01	MEMBERSHIPS	739,467	600	600	600	0
59-00	DEPRECIATION/AMORTIZATION	0	0	0	0	0
	TOTAL OPERATING EXPENSES	\$4,576,899	\$4,721,205	\$4,282,550	\$4,787,150	\$65,945
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	37,066	10,500	10,000	10,000	(500)
	TOTAL NON-OPERATING EXPENSES	37,066	10,500	10,000	10,000	(500)
	TOTAL EXPENSES	\$5,717,413	\$5,890,810	\$5,425,755	\$6,005,708	\$114,898

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	917,480	933,423	933,423	935,499	2,076
10-30 OTHER SALARIES	18,752	20,280	20,280	20,475	195
10-40 OVERTIME	55,468	45,000	60,000	50,000	5,000
25-01 FICA	72,783	68,369	68,369	71,482	3,113
25-03 RETIREMENT CONTRIBUTIONS	123,985	133,897	133,897	133,253	(644)
25-04 LIFE/HEALTH INSURANCE	194,144	179,723	179,723	179,177	(546)
25-07 EMPLOYEE ALLOWANCES	1,452	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,384,064	\$1,382,132	\$1,397,132	\$1,391,326	\$9,194
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,158	9,000	9,000	9,000	0
30-07 SMALL TOOLS	2,865	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	11,619	30,000	78,000	80,000	50,000
<i>Large meter repairs (\$30,000), Fire hydrant sand blasting (\$50,000)</i>					
40-00 TRAINING & TRAVEL COSTS	1,716	4,800	4,800	7,400	2,600
41-00 COMMUNICATIONS	754	644	400	644	0
42-10 EQUIP. SERVICES - REPAIRS	108,517	90,000	90,000	91,000	1,000
42-11 EQUIP. SERVICES - FUEL	70,798	82,000	74,000	70,000	(12,000)
43-02 WATER, SEWER, GARBAGE	11,538	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	7,800	14,700	14,700	14,700	0
<i>Mini Trackhoe rental (full year \$12,000), misc small equip rental (\$2,700)</i>					
46-00 REPAIR AND MAINTENANCE	3,204	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	0	1,000	1,375	1,000	0
46-12 ROAD REPAIRS	59,172	50,000	50,000	50,000	0
<i>Road and driveway repairs due to line break or other circumstances</i>					
51-00 OFFICE SUPPLIES	892	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	12,927	18,000	20,000	18,000	0
52-07 UNIFORMS	6,495	6,500	8,000	7,000	500
52-09 OTHER CLOTHING	1,546	2,625	2,625	3,150	525
52-21 NEW INSTALLATIONS SUPPLY	225,100	450,000	300,000	450,000	0
<i>Electronic meters</i>					
52-22 REPAIR SUPPLIES	236,978	220,000	250,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	783,749	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,552,826	\$995,869	\$919,500	\$1,038,494	\$42,625
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	27,278	25,700	25,700	25,700	0
<i>Replacements of handheld radio, tapping machine, mudhog, centrifugal pump, surface pro, etc</i>					
TOTAL NON-OPERATING EXPENSES	27,278	25,700	25,700	25,700	0
TOTAL EXPENSES	\$2,964,168	\$2,403,701	\$2,342,332	\$2,455,520	\$51,819

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535	ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,069,052	1,040,977	1,019,292	1,089,219	48,242
10-30	OTHER SALARY/ON CALL	9,739	10,140	1,000	1,000	(9,140)
10-40	OVERTIME	22,866	40,000	20,000	20,000	(20,000)
25-01	FICA	77,440	75,826	74,584	78,692	2,866
25-03	RETIREMENT CONTRIBUTIONS	138,244	149,244	147,954	147,954	(1,290)
25-04	LIFE/HEALTH INSURANCE	250,413	237,966	202,092	202,092	(35,874)
25-07	EMPLOYEE ALLOWANCES	1,520	1,440	1,440	1,440	0
	TOTAL PERSONAL SERVICES	\$1,569,274	\$1,555,593	\$1,466,362	\$1,540,397	(\$15,196)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	21,481	21,850	21,850	26,000	4,150
30-07	SMALL TOOLS	1,999	2,000	2,000	3,000	1,000
31-10	PROFESSIONAL SERVICES	77,434	94,900	91,500	94,000	(900)
	<i>Lab testing (\$74,500), Engineering Services PLC Replacement (\$15,000) and EPA Accreditation (\$2,000), etc.</i>					
31-04	OTHER CONTRACTUAL SERVICES	223	327,600	315,000	327,600	0
	<i>Sludge hauling - 6300 Cubic Yards @ \$52.02 yd;</i>					
40-00	TRAINING & TRAVEL COSTS	5,429	6,625	6,000	6,125	(500)
40-10	BOOKS AND MEMBERSHIPS	0	500	500	700	200
41-00	COMMUNICATIONS	2,227	3,028	2,550	2,010	(1,018)
42-10	EQUIP. SERVICES - REPAIRS	8,503	25,000	25,000	21,000	(4,000)
42-11	EQUIP. SERVICES - FUEL	5,684	6,000	5,500	4,800	(1,200)
43-01	ELECTRICITY	646,734	720,000	710,000	720,000	0
43-02	WATER, SEWER, GARBAGE	43,710	42,000	44,000	44,000	2,000
44-02	EQUIPMENT RENTAL	5,617	7,720	6,500	7,700	(20)
46-00	REPAIR AND MAINTENANCE	160,861	232,000	230,000	243,000	11,000
	<i>MCC circuit breaker testing (\$16,000), motor/ pump repair (\$35,000), electrical repair (\$25,000), other misc repairs</i>					
46-02	BUILDINGS & GROUND MAINT.	66,604	70,000	70,000	70,000	0
	<i>Lawn Maintenance, tree trimming, gate, fence, irrigation, signage and paint supplies. Generator repairs, Electrical, Motor and Pump repairs, MCC testing, etc.</i>					
46-04	EQUIP. MAINTENANCE	168,244	190,000	190,000	210,000	20,000
	<i>Instrument control, plumbing, grit, bar screens, conveyance, welding, coils, capacitors, belts, blowers, etc parts</i>					
49-08	HAZARDOUS WASTE DISPOSAL	810	1,500	1,500	1,500	0
51-00	OFFICE SUPPLIES	1,986	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	46,869	55,500	55,500	60,000	4,500
	<i>Lab supplies (\$31,000), Compliance monitoring supplies (\$11,900), safety equipment (\$5200), etc</i>					
52-02	FUEL	9,566	30,000	30,000	30,000	0
52-03	OIL & LUBE	1,218	4,000	4,000	4,000	0
52-07	UNIFORMS AND SHOES	5,265	7,000	7,000	7,000	0
52-09	OTHER CLOTHING	2,029	2,250	2,250	2,700	450
52-10	JANITORIAL SUPPLIES	2,460	2,500	2,500	2,500	0
52-80	CHEMICALS	110,087	200,000	185,000	200,000	0
	<i>Polymer for solids dewatering (\$25,750), FOG treatment (\$40,000), pH control (\$7,000) etc.</i>					
59-00	DEPRECIATION/AMORTIZATION	2,362,663	0	0	0	0
	TOTAL OPERATING EXPENSES	\$3,757,701	\$2,053,973	\$2,010,150	\$2,089,635	\$35,662
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	54,470	65,000	97,500	95,500	30,500
	TOTAL NON-OPERATING EXPENSES	\$54,470	\$65,000	\$97,500	\$95,500	\$30,500
	TOTAL EXPENSES	\$5,381,445	\$3,674,566	\$3,574,012	\$3,725,532	\$50,966

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	709,107	717,103	717,103	753,447	36,344
10-30 OTHER SALARIES	9,594	13,140	13,140	10,140	(3,000)
10-40 OVERTIME	14,688	25,000	20,000	25,000	0
25-01 FICA	50,513	48,883	48,883	56,155	7,272
25-03 RETIREMENT CONTRIBUTIONS	88,942	94,791	94,791	96,424	1,633
25-04 LIFE/HEALTH INSURANCE	201,238	188,296	188,296	164,540	(23,756)
25-07 EMPLOYEE ALLOWANCES	2,044	2,400	2,400	2,400	0
TOTAL PERSONAL SERVICES	\$1,076,126	\$1,089,613	\$1,084,613	\$1,108,106	\$18,493
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	101	1,300	1,300	1,300	0
30-07 SMALL TOOLS	6,189	7,400	7,400	7,400	0
31-04 OTHER CONTRACTUAL SERVICES	15,492	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	5,233	6,500	6,500	7,600	1,100
41-00 COMMUNICATIONS	346	650	650	650	0
42-10 EQUIP. SERVICES - REPAIRS	91,027	120,000	120,000	121,000	1,000
42-11 EQUIP. SERVICES - FUEL	41,642	52,000	40,000	41,000	(11,000)
43-01 ELECTRICITY	8,059	7,000	7,000	7,000	0
44-02 EQUIPMENT RENTAL	14,600	20,900	20,900	36,500	15,600
<i>Trackhoe Rental (\$1,700/mo), Backhoe Rental (\$1,300/mo), Other minor rentals (\$500)</i>					
46-00 REPAIR AND MAINTENANCE	7,609	10,700	10,700	10,700	0
46-02 BUILDINGS & GROUND MAINT.	0	0		0	0
46-04 EQUIP. MAINTENANCE	2,930	4,500	4,500	4,500	0
46-12 ROAD REPAIRS	38,435	35,000	35,000	35,000	0
<i>Road repairs (\$30,000), driveway repairs (\$5,000)</i>					
51-00 OFFICE SUPPLIES	1,219	1,750	1,750	1,750	0
52-00 OPERATING SUPPLIES	166,933	170,000	170,000	170,000	0
<i>Safety gear for crews, cones, traffic signs, manhole rings/ covers, meters for change-out/new installs, sod, misc supplies</i>					
52-07 UNIFORMS AND SHOES	5,885	5,000	5,000	5,000	0
52-09 OTHER CLOTHING	1,173	2,125	2,125	2,550	425
52-80 CHEMICALS	5,529	3,400	3,400	3,400	0
54-01 MEMBERSHIPS	4,550	4,600	4,550	4,550	(50)
59-00 DEPRECIATION/AMORTIZATION	624,545	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,041,495	\$492,825	\$480,775	\$499,900	\$7,075
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	25,200	25,200	25,000	(200)
<i>Portable radios, air release valves, jet truck hoses and lamp camera CABLE replacements</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$25,200	\$25,200	\$25,000	(\$200)
TOTAL EXPENSES	\$2,117,620	\$1,607,638	\$1,590,588	\$1,633,006	\$25,368

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	749,319	741,793	741,793	766,614	24,821
10-30 OTHER SALARIES	19,578	20,280	20,280	20,280	0
10-40 OVERTIME	20,089	25,000	20,000	25,000	0
25-01 FICA	56,199	53,105	53,105	58,630	5,525
25-03 RETIREMENT CONTRIBUTIONS	97,738	102,956	102,956	106,028	3,072
25-04 LIFE/HEALTH INSURANCE	217,380	196,082	196,082	197,810	1,728
25-07 EMPLOYEE ALLOWANCES	968	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,161,271	\$1,140,176	\$1,135,176	\$1,175,322	\$35,146
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,323	2,900	2,900	4,000	1,100
30-07 SMALL TOOLS	2,443	4,000	4,000	5,000	1,000
31-04 PROFESSIONAL SERVICES <i>SCADA software license fee</i>	2,567	4,000	4,000	4,000	0
40-00 TRAINING & TRAVEL COSTS	2,944	4,030	4,030	4,030	0
41-00 COMMUNICATIONS	597	930	930	930	0
41-01 TELEPHONE	2,275	3,600	3,600	3,600	0
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	73,706	65,000	65,000	66,000	1,000
42-11 EQUIP. SERVICES - FUEL	41,661	46,000	41,000	42,400	(3,600)
43-01 ELECTRICITY	165,598	210,000	210,000	210,000	0
43-02 WATER, SEWER, GARBAGE	5,084	7,200	7,200	7,200	0
44-02 EQUIPMENT RENTAL	304	4,500	4,500	4,500	0
46-00 REPAIR AND MAINTENANCE <i>Motor rewinds (\$10,000)</i>	12,741	8,500	8,500	10,000	1,500
46-02 BUILDINGS & GROUND MAINT.	3,852	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	7,138	9,700	9,700	9,700	0
46-04 EQUIP. MAINTENANCE <i>Parts, check valves, bearings, pump station electronics, etc.</i>	115,141	115,000	115,000	115,000	0
51-00 OFFICE SUPPLIES	269	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES <i>Misc. Hardware (nuts, bolts, etc.), Electrical Supplies (wire, tape, conduit), Janitorial Supplies</i>	27,803	34,000	34,000	34,000	0
52-02 FUEL	5,240	13,000	13,000	14,000	1,000
52-07 UNIFORMS & SHOES	3,903	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	1,075	1,875	2,400	2,400	525
52-80 CHEMICALS <i>Annual contract for odor and grease control for lift stations</i>	121,827	125,000	125,000	125,000	0
59-00 DEPRECIATION	1,395,497	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,995,989	\$668,935	\$664,460	\$671,460	\$2,525
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT <i>Small motor/pump replacements/telemetry equipment</i>	51,175	50,000	50,000	125,000	75,000
TOTAL NON-OPERATING EXPENSES	\$51,175	\$50,000	\$50,000	\$125,000	\$75,000
TOTAL EXPENSES	\$3,208,435	\$1,859,111	\$1,849,636	\$1,971,782	\$112,671

**FISCAL YEAR 2015-16
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	264,390	285,552	285,552	297,114	11,562
10-33 EDUCATION REIMBURSEMENT	0	0	0	1,500	1,500
10-40 OVERTIME	9,129	5,200	5,200	5,200	0
25-01 FICA	19,349	19,309	19,309	22,758	3,449
25-03 RETIREMENT CONTRIBUTIONS	31,102	34,045	34,045	38,347	4,302
25-04 LIFE/HEALTH INSURANCE	52,553	60,434	54,600	54,628	(5,806)
29-00 GENERAL & MERIT	188	480	480	480	0
TOTAL PERSONAL SERVICES	\$376,710	\$405,020	\$399,186	\$420,027	\$15,007
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	3,000	1,000	72,615	69,615
<i>Begin recording credit card merchant fees as an expense instead of a contra revenue</i>					
30-01 ADMINISTRATION REIMBURSEMENT	0	(134,000)	(134,000)	(134,000)	0
<i>The Solid Waste and Stormwater funds reimburse this department for a portion of the Utility Billing Operations</i>					
40-00 TRAINING / TRAVEL	0	0	0	2,000	2,000
41-00 COMMUNICATIONS	0	10,560	10,560	10,560	0
<i>Estimated monthly data tel/IVR expense & estimated cell phones</i>					
42-02 POSTAGE & FREIGHT	0	35,000	35,000	36,000	1,000
42-10 EQUIP. SERVICES - REPAIRS	0	7,000	6,500	7,000	0
42-11 EQUIP. SERVICES - FUEL	0	7,000	7,500	5,500	(1,500)
46-00 REPAIR AND MAINTENANCE	0	1,000	1,000	0	(1,000)
<i>Repairs to or batteries for meter reading equipment such as laptops and handhelds</i>					
47-00 PRINTING AND BINDING	0	24,040	24,040	25,000	960
<i>Outsourced printing and mailing of utility bills</i>					
51-00 OFFICE SUPPLIES	0	1,450	1,450	1,500	50
52-00 OPERATING SUPPLIES	0	1,000	1,000	1,000	0
52-07 UNIFORMS & OTHER CLOTHING	0	850	850	850	0
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$0	(\$43,100)	(\$45,100)	\$28,025	\$71,125
	\$376,710	\$361,920	\$354,086	\$448,052	\$86,132

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

CIP ID	Project Description	Dept Request 2015-16	2016-17	2017-18	2018-19	2019-20
Water Production						
16K09	Mixers for Potable Water Storage Tanks	120,000	0	0	0	0
16K10	Filter Bed Replacement (2 per year)	100,000	100,000	100,000	100,000	100,000
16K12	Well 1A and Lighting Generator Motor	35,000	0	0	0	0
15K04	Chemical Storage Improvements	300,000	0	0	0	0
16K13	Transfer Pit Overflow Repiping	25,000	150,000	0	0	0
16K11	Laboratory Remodel	45,000	0	0	0	0
	Filter Awnings	0	25,000	120,000	120,000	0
	Influent Mag Flow Meter	0	20,000	0	20,000	0
	Service Truck Replacement	0	20,000	0	0	0
15K20	Washwater Transfer Sludge Pumps	0	30,000	0	30,000	0
	Accelator Trough Replacement/Lining	0	25,000	130,000	130,000	130,000
	Flume Support Replacements	0	58,000	0	0	0
	Golden Gate Well 426	0	0	85,000	600,000	0
	Pond Dredging	0	0	125,000	0	0
15K50	Delroyd Gear Box Rebuilds	0	0	45,000	45,000	45,000
	Static Mixer for Accelator	0	0	0	50,000	50,000
	Contact Time Improvements (4-log)	0	0	0	50,000	0
	HSP #8 Diesel Replacement	0	0	0	0	30,000
	Accelator #2 Liner Installation	0	0	0	0	130,000
	Plant Lighting Replacements	0	0	0	0	14,000
	HSP Valve Replacement	0	0	0	0	90,000
	Anionic Polymer Feed System Replacement	0	0	0	0	50,000
	Chlorine Scrubber System Replacement	0	0	0	0	115,000
	Slaker Replacement	0	0	0	0	350,000
TOTAL WATER PRODUCTION		625,000	428,000	605,000	1,145,000	1,104,000
Water Distribution						
16L02	Water Transmission Mains	650,000	650,000	1,000,000	1,000,000	1,000,000
16L10	Facility Repairs - Utilities	50,000	0	0	0	0
15L06	Service Truck Replacements (2)	0	65,000	65,000	65,000	65,000
15L25	G.G Blvd Expansion (Everglades Blvd to Desoto)	0	250,000	0	0	0
	Master Plan for Water Pipe Replacements	0	100,000	0	0	0
	Valve Maintenance Equipment	0	0	60,000	0	0
	Water System Hydraulic Model Update	0	0	100,000	0	0
	Traffic Arrow Board Replacement (2 - WD & W)	0	0	0	20,000	0
TOTAL WATER DISTRIBUTION		700,000	1,065,000	1,225,000	1,085,000	1,065,000
Wastewater Treatment						
16M07	WWTP Pumps	250,000	100,000	100,000	100,000	100,000
16M25	Infrastructure Repairs	320,000	180,000	250,000	280,000	165,000
16M18	WWTP Office Building/Laboratory Remodel	30,000	0	0	0	0
16M12	Service Truck Replacement	25,000	0	0	0	25,000
	Filter 3 Rehabilitation	0	500,000	0	0	0
	PLC Replacements	0	55,000	95,000	200,000	0
15M19	Generator Improvements	0	60,000	250,000	0	0
	SCADA Improvements	0	0	100,000	0	0
	Clarifier Improvements	0	0	100,000	100,000	100,000
	Chlorine System Expansion	0	0	0	100,000	0
	Belt Filter Press Conveyor Replacement	0	0	0	70,000	200,000
	Final Treatment Expansion	0	0	0	0	50,000
TOTAL WASTEWATER TREATMENT		625,000	895,000	895,000	850,000	640,000

**CAPITAL IMPROVEMENT PROJECTS
WATER SEWER FUND 420**

Wastewater Collections						
16N04	Replace Sewer Mains, Laterals, etc.	500,000	500,000	1,000,000	1,000,000	1,000,000
16N03	Vacuum/Pumper Truck Replacement	210,000	0	215,000	0	0
16N08	Sewer System Hydraulic Model Update	100,000	0	0	0	0
	Light Tower Replacements (2 - WD & WWC)	0	25,000	0	0	0
15N22	Service Truck Replacement	0	65,000	65,000	65,000	65,000
	Boxblade Tractor Replacement	0	55,000	0	0	0
	Master Plan for Sewer Pipe Replacements	0	100,000	0	0	0
	Cement Sprayer (F/Manhole Rehabs)	0	0	70,000	0	0
	Dewatering/Bypass Pump	0	0	0	50,000	0
	Combination Jet/Vacuum Truck (Repl)	0	0	0	0	400,000
TOTAL WASTEWATER COLLECTIONS		810,000	745,000	1,350,000	1,115,000	1,465,000
Utilities Maintenance						
16X01	Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
16X04	Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
16X06	Building Replacement	1,600,000	0	0	0	0
16X19	Alternative Pumping Improve. (Bypass Pump)*	400,000	400,000	0	0	0
16X02	Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
16X07	Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
16X11	Master Pump Station Construction (9 & 10)	50,000	400,000	0	0	0
16X12	Security Improvements	150,000	0	0	0	0
16X13	Well Inspection Camera	20,000	0	0	0	0
15X05	Service Truck Replacement	0	65,000	65,000	65,000	65,000
	Handheld Radio Replacements - Entire Department	0	50,000	50,000	50,000	50,000
	Odor Control Systems	0	40,000	0	0	40,000
	Telemetry Upgrades/Improvements (Sewer PS)	0	325,000	0	0	0
	Irrigation System Control Valves	0	0	0	50,000	50,000
TOTAL UTILITIES MAINTENANCE		3,220,000	2,280,000	1,115,000	1,165,000	1,205,000
Utilities/Finance/Customer Service						
16K05	Meter Reader Truck Replacement	25,000	0	0	0	0
TOTAL CUSTOMER SERVICE		25,000	0	0	0	0
IWRP (Integrated Water Resource Plan)						
16K53	ASR Wellfield (Well No. 4)	1,750,000	0	0	0	0
16K58	Reclaimed Water Distribution System*	3,000,000	3,000,000	0	0	0
16K59	Reclaimed Water Transmission Mains	100,000	100,000	200,000	200,000	200,000
TOTAL IWRP		4,850,000	3,100,000	200,000	200,000	200,000
FUND TOTAL		10,855,000	8,513,000	5,390,000	5,560,000	5,679,000

Five Year Total

35,997,000

* Increased from original CIP by 320,000 for first two years.



NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$3,073,428
Projected Revenues FY 2014-15	3,825,367
Projected Expenditures FY 2014-15	4,165,155
Net Increase/(Decrease) in Net Unrestricted Assets	(339,788)

Expected Unrestricted Net Assets as of September 30, 2015 **\$2,733,640**

Add Fiscal Year 2015-16 Budgeted Revenues

Collier County	\$400,000	
Meter Collections	801,000	
Beach Stickers	51,600	
Lowdermilk Concession Contract	58,200	
Naples Pier Concession Contract	51,200	
Parking Tickets	252,000	
Late Fees/Collections	14,500	
Tourist Development Council	161,000	
Miscellaneous Revenue	28,110	\$1,817,610

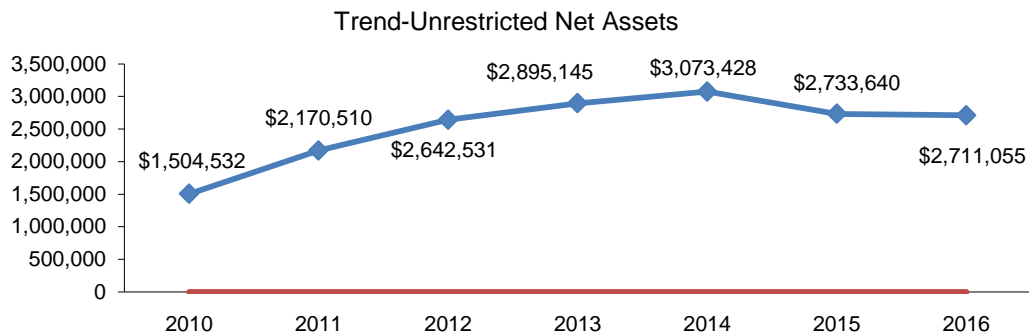
TOTAL AVAILABLE RESOURCES **\$4,551,250**

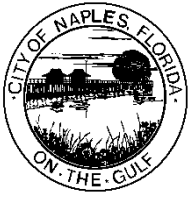
Less Fiscal Year 2015-16 Budgeted Expenditures

Administration	\$422,624	
Beach Maintenance	691,063	
Beach Enforcement	428,008	
Naples Pier	68,000	
Lowdermilk Park	36,500	
Capital projects	194,000	\$1,840,195

BUDGETED CASH FLOW **(\$22,585)**

Projected Unrestricted Net Assets as of September 30, 2016 **\$2,711,055**





Beach Fund

Community Services, Police and Finance (Fund 430)

Mission Statement:

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 42 beach access points in the City, beginning at Seagate Drive and continuing south to 33rd Avenue South. With 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. The budget is managed by the Finance Department.
- **Fishing Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Community Services Department.
- **Maintenance** – Each of the 42 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 Department.

With nine miles of pristine white sand Gulf beaches and gentle surf, the City of Naples is an ideal beach destination. Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County.

2014-15 Department Accomplishments

- The Beach Patrol Division, in cooperation with the Conservancy, began the Pelican Patrol to help protect pelicans and other birds from fishing hooks at the Pier
- Managed two beachfront concession facilities for public use, one at Naples Pier and the other at Lowdermilk Park, offering affordable food and drinks.
- Responded to hundreds of rescues of birds/animals
- Began the upgrade to the Pier (replacing all boards with Ipe wood) and the Pier restrooms, with financial participation from the Tourist Development Council.

Beach Fund (continued)

- Replaced the older parking pay stations and some meters with newer pay stations that have added features such as extend by card.

2015-16 Departmental Goals and Objectives

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

- Provide maintenance services through the daily collection and removal of trash or debris from Gulf beaches to sustain a pristine appearance along the coast within the City.
- Provide two beachfront concession facilities for public use, one at the Naples Pier and the other at Lowdermilk Park offering a variety of affordable food and soft drinks on a daily basis.

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

- Monitor and ensure beach and waterway amenities are accessible, clean and provide a positive experience and image for residents and visitors on a daily basis.
- Coordinate and schedule a standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation and reporting.
- Review the remaining parking meters for the next phase of the Parking Meter project.

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.
- Collect and record contracted concession commissions within terms and conditions of the vendor agreements on a monthly basis.

2015-16 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,840,194, a \$1,011,584 decrease from the FY 14-15 budget. This decrease is due to the Pier Upgrade project, which was budgeted in FY 14-15, funded by the Tourism Development Council.

The Naples Beach Fund is projected to have a fund balance of \$2.7 million at the end of FY 15-16. The intent and plan for this fund balance is to have sufficient funds to meet any repair/maintenance costs necessary for the City's major beach feature, the Pier.

Revenue

Revenues in this budget are \$1,817,610.

Parking meters and/or pay stations provide the primary operating revenue to this fund at \$801,000. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and parks. Without the sticker, cars may park at parking meters

Beach Fund (continued)

for \$1.50 per hour. Visitors may purchase an annual beach parking sticker for \$50, and the budget for FY 15-16 is \$51,600 for these sticker sales.

On October 15, 2008, Collier County Board of County Commissioners agreed to pay the City \$1,000,000 annually for the recreational amenities of the City, including the beaches, because all amenities of the City are available to the County residents. The FY 15-16 budget includes \$400,000 assigned to the Beach Fund and \$600,000 to the General Fund.

The Tourist Development Council (TDC) is expected to continue an operating grant for the beach fund for \$161,000 to reimburse beach maintenance expenditures.

Expenditures

Administration (Finance Department)

The budget of the Administration Division, including capital, is \$452,624. This represents a \$102,773 increase.

The New Year's Eve fireworks budget has been removed from this budget. It had been previously funded by a donation, but the contribution was not received in FY15-16, and is not expected to ever be received, therefore, the fireworks are not planned. However the Independence Day fireworks are still budgeted.

Personal Services are budgeted at \$43,327, an increase of \$2,331. The full time Administrative Specialist is split 50/50 with the General Fund/Finance Department. The part-time Meter Technician position is responsible for collecting quarters from the parking machines and repairing machines as needed, and will only be filled if needed.

Operating Expenses are \$108,442 higher than the prior year. This increase is due to the costs of the pay stations. Merchant fees for credit card transactions at the pay stations are \$90,000. In prior years, those expenses were charged against the revenue.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$120,000 Technology Services charges are budgeted at \$24,330. These interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the Independence Day Fireworks Display, is budgeted at \$26,250. Repair and maintenance costs have increased by \$28,932 due to the warranty and maintenance costs of the pay stations.

There is \$30,000 budgeted in Capital for the beach-end security camera program. This program will add cameras as needed to the City's video feed.

Beach Maintenance

The budget of the Maintenance Division is \$691,063, a \$27,807 decrease from the FY 14-15 budget.

Personal Services budgeted at \$356,738, is a \$16,132 decrease from FY 14-15 and includes 6.8 positions that report to Community Services. The decrease is due to changes in employed personnel, and a slight decrease in overtime to reflect historical trend.

Beach Fund (continued)

Operating Expenses are budgeted at \$334,325 or \$325 more than the FY14-15 budget. For FY 15-16, this budget continues a program for \$80,000 to fund beach end paving and \$80,000 for lumber and hardware for the beach walkover maintenance. Other major operating expenses are \$87,125 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends. 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 \$580,008, a \$129,276 decrease from the FY 14-15 budget.

Personal Services is budgeted at \$384,008, an increase of \$33,666 due to the annual salary increase and a change in insurance coverage selected by employees. Included for a second year is the pelican watch patrol as recommended by the Conservancy. The Pelican Watch provides two part-time temporary employees who will assist during peak tourist season at the Pier. At \$15,000, these two employees will provide the Pelican Watch from December 2015 through April 31, 2016. The other five employees of this division, the Beach Specialists, are assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. Beach Specialists provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs increased from \$34,942 to \$44,000, due to the one time request for \$6,000 related to a Pelican TV, which will be a protected TV at the pier running a loop of Pelican Protection videos. Other major operating costs are Vehicle Maintenance and Fuel, totaling \$20,500, printing for parking tickets and envelopes (\$5,500), supplies (\$3,000), and maintenance for the parking ticket software (\$6,000).

Capital Outlay is budgeted in the amount of \$152,000, which includes the parking system upgrade plus two vehicles.

Naples Pier

The expenditures at the Naples Pier are budgeted at \$80,000, which reflects a \$957,274 decrease from the FY 14-15 budget, related to the pier and restrooms replacement. There are no personnel in this division, and the primary expenses are related to the DEP lease for the pier, and supplies as needed.

The Pier has offsetting revenue of \$51,200 from the concession contract at the pier.

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession (estimated at \$58,200) exceed the budgeted (direct) costs of the Park operations.

The budgeted costs of Lowdermilk Park are \$36,500 and include items such as electricity (\$8,000), operating supplies (\$2,000), contracted maintenance (\$5,000) and janitorial supplies (\$12,000).

Beach Fund (continued)

2015-16 Performance Measures

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Expected 2014-15	Projected 2015-16
City Beach Permits Issued	5,549	6,390	7,000	7,500	7,500
Parking Meter Replacements	10	10	0	173	125
Parking Tickets Issued	17,984	12,988	13,000	15,000	15,000



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

	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	PROPOSED 15-16
COLLIER CTY SHARED COST	400,000	400,000	400,000	400,000	400,000
METER COLLECTION	699,983	762,727	759,000	749,000	801,000
BEACH STICKERS	31,132	29,822	35,000	51,600	51,600
LOWDERMILK CONTRACT	22,656	59,277	42,000	54,170	58,200
NAPLES PIER CONTRACT	45,550	61,370	51,500	53,100	51,200
CAT/BOAT STORAGE FEES	7,587	8,094	8,100	8,100	8,100
PARKING TICKETS	253,054	267,676	270,000	250,000	252,000
LATE FEES/COLLECTIONS	26,135	21,017	19,500	14,500	14,500
TOURIST DEVEL. TAX	156,850	132,945	160,922	160,922	161,000
TOURIST DEVEL. TAX CAPITAL	0	0	892,000	2,063,965	0
DONATIONS/OTHER REVENUE	(1,650)	1,604	27,000	0	0
<i>No New Year's Eve Donations for Fireworks expected</i>					
INTEREST/MISC REVENUE	6,297	14,791	20,000	20,010	20,010
TOTAL BEACH FUND	<u>\$1,647,594</u>	<u>\$1,759,323</u>	<u>\$2,685,022</u>	<u>\$3,825,367</u>	<u>\$1,817,610</u>

FUND: 430 BEACH FUND

FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION (1001)				
0	0.5	0.5	Administrative Specialist	16,336
1	0.5	0.5	Meter Technician	14,950
1	1	1		31,286
MAINTENANCE (1017)				
1	1	1	Equipment Operator III	41,372
1	1	1	Tradesworker (Grant Funded)	40,087
2	2	2	Custodian	64,184
2.8	2.8	2.8	Service Worker	94,965
6.8	6.8	6.8		\$240,608
BEACH ENFORCEMENT				
0.2	0.2	0.2	Code & Harbor Manager	16,938
5	5	5	Beach Specialist	218,654
0	0.2	0.2	Guards / Pelican Patrol *	15,000
5.2	5.4	5.4	<i>*(2 part-time positions to provide coverage for pelican protection from 12/14- 4/15)</i>	\$250,592
13.0	13.2	13.2	Regular Salaries	522,486
			Other Salaries (On Call Pay)	5,070
			Overtime	35,500
			Employer Payroll Expenses	221,017
			Total Personal Services	\$784,073

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

		13-14	14-15	15-16	15-16	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	507,614	514,199	528,300	522,486	8,287
10-30	OTHER SALARIES & WAGES	1,555	20,070	20,070	20,070	0
10-40	OVERTIME	16,807	32,400	27,400	35,500	3,100
25-01	FICA	39,526	38,029	39,425	32,893	(5,136)
25-03	RETIREMENT CONTRIBUTIONS	61,948	70,361	71,107	65,780	(4,581)
25-04	LIFE/HEALTH INSURANCE	98,457	89,149	99,197	107,104	17,955
25-07	EMPLOYEE ALLOWANCES	176	0	0	240	240
TOTAL PERSONAL EXPENSES		\$726,084	\$764,208	\$785,499	\$784,073	\$19,865
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	78,661	49,940	50,940	143,425	93,485
30-01	CITY ADMINISTRATION	118,180	125,970	120,000	120,000	(5,970)
31-01	PROFESSIONAL SERVICES	18,245	20,000	1,100	20,000	0
31-04	OTHER CONTRACTUAL SVCS	0	6,700	6,700	6,700	0
40-00	TRAINING & TRAVEL COSTS	0	1,000	800	1,500	500
41-00	COMMUNICATIONS	11,417	12,008	12,671	24,400	12,392
42-10	EQUIP. SERVICES - REPAIRS	32,666	21,000	21,000	20,500	(500)
42-11	EQUIP. SERVICES - FUEL	19,978	21,000	20,500	19,700	(1,300)
43-01	ELECTRICITY	14,097	13,000	13,000	13,000	0
43-02	WATER, SEWER, GARBAGE	85,305	85,000	85,000	87,125	2,125
44-00	RENTALS & LEASES	47,705	3,074	22,174	25,000	21,926
45-22	SELF INS. PROPERTY DAMAGE	27,120	23,517	23,517	42,060	18,543
46-00	REPAIR AND MAINTENANCE	165,414	186,342	189,500	218,832	32,490
46-05	STORM REPAIR	0	15,000	15,000	15,000	0
47-00	PRINTING AND BINDING	4,675	5,500	5,500	5,500	0
47-06	DUPLICATING	0	0	0	1,000	1,000
49-02	TECHNOLOGY SERVICES	27,410	25,220	25,200	24,330	(890)
49-05	SPECIAL EVENTS	30,000	58,000	58,000	26,250	(31,750)
51-00	OFFICE SUPPLIES	172	300	300	300	0
52-00	OPERATING SUPPLIES	2,901	3,000	2,500	3,500	500
52-04	BATTERIES	4,267	2,500	2,500	1,500	(1,000)
52-07	UNIFORMS	1,383	3,000	2,000	2,000	(1,000)
52-10	JANITORIAL SUPPLIES	39,573	40,000	40,000	40,000	0
59-00	DEPRECIATION	118,220	0	0	0	0
TOTAL OPERATING EXPENSES		\$847,851	\$721,571	\$718,402	\$862,122	\$140,551
<u>NON-OPERATING EXPENSES</u>						
60-30	OTHER IMPROVEMENTS	0	992,000	2,304,055	0	(992,000)
60-40	MACHINERY EQUIPMENT	0	317,000	305,000	152,000	(165,000)
60-70	VEHICLES	0	42,000	52,199	42,000	0
99-50	CONTINGENCY	0	15,000	0	0	(15,000)
TOTAL NON-OPERATING EXPENSES		0	1,366,000	2,661,254	194,000	(1,172,000)
TOTAL EXPENSES		\$1,573,936	\$2,851,779	\$4,165,155	\$1,840,195	(1,011,584)

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	45,716	29,468	29,468	31,286	1,818
10-40 OVERTIME	11	400	400	6,500	6,100
25-01 FICA	3,419	2,225	2,225	1,082	(1,143)
25-03 RETIREMENT CONTRIBUTIONS	3,777	6,277	6,277	1,880	(4,397)
25-04 LIFE/HEALTH INSURANCE	6,581	2,626	2,626	2,579	(47)
25-07 EMPLOYEE ALLOWANCES	176	0	0	0	0
TOTAL PERSONAL SERVICES	\$59,680	\$40,996	\$40,996	\$43,327	2,331
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	55,848	15,540	15,540	103,025	87,485
<i>Includes monthly merchant fees from paystations, IVR costs, beach parking tickets and meter mechanisms</i>					
30-01 CITY ADMINISTRATION	118,180	125,970	120,000	120,000	(5,970)
40-00 TRAINING & TRAVEL COSTS	0	500	300	1,000	500
41-00 COMMUNICATIONS	7,798	8,208	8,208	19,800	11,592
<i>Pay station line connections</i>					
42-10 EQUIP. SERVICES - REPAIRS	2,039	2,500	2,500	2,500	0
42-11 EQUIP. SERVICES - FUEL	3,659	3,000	3,200	3,500	500
45-22 SELF INS. PROPERTY DAMAGE	27,120	23,517	23,517	42,060	18,543
46-00 REPAIR AND MAINTENANCE	5,412	5,400	5,000	34,332	28,932
<i>Warranty and maintenance costs on paystations and coin counter</i>					
47-06 DUPLICATING	0	0	0	1,000	1,000
<i>Beach parking brochures and permits.</i>					
49-02 TECHNOLOGY SERVICES	27,410	25,220	25,200	24,330	(890)
49-05 SPECIAL EVENTS	30,000	58,000	58,000	26,250	(31,750)
<i>Fireworks and sound systems - July 4th. New Years has been removed because there is no sponsor</i>					
52-04 BATTERIES	4,267	2,500	2,500	1,500	(1,000)
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	0	500	0	0	(500)
54-00 BOOKS, PUB, MEMBERSHIPS	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$281,734	\$270,855	\$263,965	\$379,297	108,442
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	\$ 7,069	0	0	30,000	30,000
60-70 VEHICLES	0	23,000	21,199	0	(23,000)
99-50 OPERATING CONTINGENCY	0	15,000	0	0	(15,000)
TOTAL NON-OPERATING	7,069	38,000	21,199	30,000	(8,000)
TOTAL EXPENSES	\$348,483	\$349,851	\$326,160	\$452,624	\$102,773

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	222,492	246,748	246,748	240,608	(6,140)
10-30 OTHER SALARIES <i>On Call Pay</i>	1,555	5,070	5,070	5,070	0
10-40 OVERTIME	5,784	13,000	13,000	10,000	(3,000)
25-01 FICA	16,917	18,070	18,070	14,610	(3,460)
25-03 RETIREMENT CONTRIBUTIONS	27,219	32,687	32,687	29,523	(3,164)
25-04 LIFE/HEALTH INSURANCE	55,340	57,295	57,295	56,927	(368)
TOTAL PERSONAL SERVICES	\$329,308	\$372,870	\$372,870	\$356,738	(\$16,132)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Beach amenities</i>	14,093	23,000	23,000	23,000	0
31-01 PROFESSIONAL SERVICES <i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>	18,245	20,000	1,100	20,000	0
42-10 EQUIP. SERVICES - REPAIRS	9,667	9,500	9,500	9,000	(500)
42-11 EQUIP. SERVICES - FUEL	5,202	6,000	5,800	4,700	(1,300)
43-02 WATER, SEWER, GARBAGE	85,305	85,000	85,000	87,125	2,125
46-00 REPAIR AND MAINTENANCE <i>Lumber, replacement signs, metal fabrication supplies, hardware, signs, etc.</i>	141,112	160,000	160,000	160,000	0
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
52-07 UNIFORMS	897	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	463	500	500	500	0
52-10 JANITORIAL SUPPLIES	13,995	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$288,979	\$334,000	\$314,900	\$334,325	\$325
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT <i>Moved to Pier</i>	11,752	12,000	0	0	(12,000)
60-70 VEHICLES	17,489	0	0	0	0
TOTAL NON-OPERATING EXPENSES	29,241	12,000	0	0	(12,000)
TOTAL EXPENSES	\$647,527	\$718,870	\$687,770	\$691,063	(27,807)

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION		13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	239,407	237,983	252,084	250,592	12,609
10-30	OTHER SALARIES	0	15,000	15,000	15,000	0
	<i>Two Pelican Protection employees, part time from December to April</i>					
10-40	OVERTIME	11,012	19,000	14,000	19,000	0
25-01	FICA	19,190	17,734	19,130	17,201	(533)
25-03	RETIREMENT CONTRIBUTIONS	30,952	31,397	32,143	34,377	2,980
25-04	LIFE/HEALTH INSURANCE	36,536	29,228	39,276	47,598	18,370
25-07	EMPLOYEE ALLOWANCES	0	0	0	240	240
	TOTAL PERSONAL SERVICES	337,097	350,342	371,633	384,008	33,666
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,750	500	1,500	6,500	6,000
	<i>Includes \$6,000 for the Pelican TV at the Pier</i>					
40-00	TRAINING & TRAVEL COSTS	0	500	500	500	0
41-00	COMMUNICATIONS	219	200	63	200	0
42-10	EQUIP. SERVICES - REPAIRS	20,959	9,000	9,000	9,000	0
42-11	EQUIP. SERVICES - FUEL	11,117	12,000	11,500	11,500	(500)
46-00	REPAIRS & MAINTENANCE	1,791	2,442	6,000	6,000	3,558
	<i>Maintenance agreement - Parking Ticket software</i>					
47-00	PRINTING AND BINDING	4,675	5,500	5,500	5,500	0
51-00	OFFICE SUPPLIES	172	300	300	300	0
52-00	OPERATING SUPPLIES	2,901	3,000	2,500	3,500	500
52-07	UNIFORMS	486	1,500	1,000	1,000	(500)
59-00	DEPRECIATION	118,220	0	0	0	0
	TOTAL OPERATING EXPENSES	162,289	34,942	37,863	44,000	9,058
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	305,000	305,000	110,000	(195,000)
	<i>Continuation of parking meter system upgrade</i>					
60-70	VEHICLES	17,489	19,000	19,000	42,000	23,000
	TOTAL NON-OPERATING EXPENSES	0	324,000	324,000	152,000	(172,000)
	TOTAL EXPENSES	499,386	709,284	733,496	580,008	(129,276)

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,970	8,900	8,900	8,900	0
31-04 CONTRACTUAL SERVICES <i>Pier security equipment contract</i>	0	1,700	1,700	1,700	0
41-00 COMMUNICATIONS	1,198	600	1,400	1,400	800
43-01 ELECTRICITY	4,981	5,000	5,000	5,000	0
44-00 RENTALS AND LEASES <i>DEP lease fee for the pier</i>	47,705	3,074	22,174	25,000	21,926
46-00 REPAIR AND MAINTENANCE <i>Pier boardwalk repairs and replacements</i>	6,531	12,000	12,000	12,000	0
52-10 JANITORIAL SUPPLIES	13,878	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	80,263	45,274	65,174	68,000	22,726
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS /BUILDING	71,155	992,000	2,304,055	0	(992,000)
60-40 MACHINERY AND EQUIPMENT	0	0	12,000	12,000	12,000
TOTAL NON-OPERATING	71,155	992,000	2,316,055	12,000	(980,000)
TOTAL EXPENSES	\$151,418	\$1,037,274	\$2,381,229	\$80,000	(\$957,274)

**FISCAL YEAR 2015-16
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Cigarette bags, hardware, light bulbs.</i>	1,000	2,000	2,000	2,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Temporary labor</i>	0	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	2,203	3,000	3,000	3,000	0
43-01 ELECTRICITY	9,116	8,000	8,000	8,000	0
46-00 REPAIR & MAINTENANCE	10,568	6,500	6,500	6,500	0
52-10 JANITORIAL SUPPLIES	11,700	12,000	12,000	12,000	0
TOTAL OPERATING EXPENSES	34,586	36,500	36,500	36,500	0

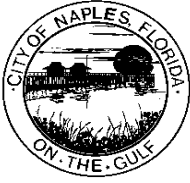
**CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2016-17	2017-18	2018-19	2019-20
		2015-16				
13R10	Parking Meter Update	110,000	0	0	0	30,000
16R11	Security Cameras	30,000	30,000	30,000	30,000	30,000
16R12	Beach Vehicle Replacement	25,000	26,250	0	0	0
16R13	Beach ATV Replacement	17,000	17,850	0	0	0
15R01	Patrol Truck Replacement	0	19,000	0	0	19,000
15R15	Beach Cart	0	12,000	0	0	0
15R02	Technician Truck Replacement	0	0	0	19,000	0
TOTAL BEACH FUND		182,000	105,100	30,000	49,000	79,000

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Fund Balance as of September 30, 2014	\$2,770,527
Projected Revenues FY 2014-15	6,525,600
Projected Expenditures FY 2014-15	6,357,201
Net Increase/(Decrease) in Net Unrestricted Assets	168,399

Expected Fund Balance as of September 30, 2015 **\$2,938,926**

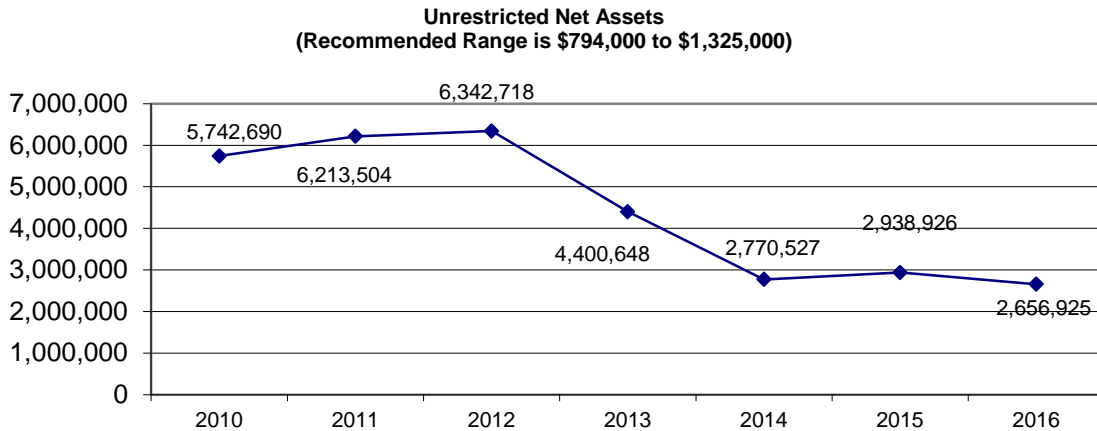
Add Fiscal Year 2015-16 Budgeted Revenues		
Solid Waste Fees	5,760,000	
Sale of Assets	90,000	
Recycle Material Proceeds	15,000	
Special Pickups, Rolloff and Other	812,000	6,587,000

TOTAL AVAILABLE RESOURCES: **\$9,525,926**

Less Fiscal Year 2015-16 Budgeted Expenditures		
Administration	512,050	
Residential Pick-up	1,240,784	
Horticultural Waste	687,564	
Commercial Pick-up	2,369,940	
Recycling Division	459,503	
Capital Requests	755,000	
Transfer - Administration	304,360	
Transfer - Self Insurance	194,200	
Payment in Lieu of Taxes	345,600	6,869,001

BUDGETED CASH FLOW **(282,001)**

Projected Unrestricted Net Assets as of September 30, 2016 **\$2,656,925**





Solid Waste Fund

Utilities Department/Solid Waste

Mission Statement: 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 Fund is responsible for providing backdoor residential refuse collection, curbside single stream residential recycling, residential horticultural collection, commercial garbage collection and non-residential (commercial) recycling throughout the City.

Solid Waste Goals and Objectives

In accordance with Vision Goal 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 via onboard GPS systems in order to ensure an efficient collection routing system.
- Conduct on-going survey of commercial customers to ensure compliance with City mandatory non-residential recycling policy.
- Replace at least 20 un-repairable dumpsters with plastic dumpsters.
- Replace 1 service vehicle and 1 satellite collection vehicle.

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and nonresidential recycling and compliance with solid waste management rules and regulations:

- Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.

2015-16 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 15-16 is \$6,869,001 a \$311,791 decrease from FY 14-15. This fund has an adequate fund balance, projected to be approximately \$1.9 million at the end of FY 15-16.

Revenues

Revenues into the fund total \$6,587,000. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fees (\$5,760,000) 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

Solid Waste Fund (continued)

Product Index (CPI). For FY 15-16, the Consumer Price Index rate is a reduction from FY 14-15, therefore there are no changes in the rates. Although the City will not apply a CPI increase to the collections operations, Collier County has notified the City that they will be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill by 2.13%. This is a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 15-16 the fund is budgeted to collect \$325,000 for special pickups. Proceeds from the sale of recycled material are anticipated in the amount of \$15,000 for FY 15-16 and commercial roll-offs are budgeted at \$385,000.

Interest Earnings are budgeted at \$12,000. The budget includes \$90,000 from the sale of surplus assets.

Expenditures

There are five separate divisions in the Solid Waste Fund for a total budget of \$6,869,001. There are 26 budgeted positions. Last year's budget included 25.5 positions. The part-time Customer Service Representative has been changed to full-time.

Administration

Administration coordinates the activities of this fund, and includes the fund-wide overhead costs. Excluding capital, the Administration budget is \$2,043,774, an increase of \$46,692 over the FY 14-15 budget.

Horticulture collection services are provided by a subcontracted vendor and equate to an annual cost of \$687,564. For FY 15-16, there is no increase from FY 14-15.

There are four (4) positions budgeted in Administration. Major costs in this division are General Fund Administrative Charge (\$304,360), Payment in Lieu of Taxes (\$345,600) and Self Insurance (\$194,200).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,240,784, \$16,339 more than the FY 14-15 adopted budget. Personal Services for the eleven (11) employees in this section is \$710,434 or \$15,264 more than the FY 14-15 budget due to the annual increase in wages. Benefit costs changed based on employees' current benefit selections.

Other major costs include charges for waste taken to the County Landfill (\$239,000), and costs to operate and maintain the solid waste collection vehicles (\$282,000).

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,369,940 which is \$25,446 more than the FY 14-15 budget.

The Commercial Division has six (6) employees. Personal Services costs are \$450,890 or \$5,146 more than FY 14-15. The primary increase in salaries is an annual increase in wages. Due to employees making changes in their health care coverage, there were additional costs associated with benefits.

Solid Waste Fund (continued)

The largest cost in the Commercial Division is the County Landfill, at \$1,190,000. Other major expenses include: \$268,400 for the hauling of roll off containers, \$326,000 for fuel and maintenance of the solid waste commercial vehicles, \$32,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling

On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill. For the FY 15-16 budget, the total budget is \$459,503 a decrease of \$7,268 from the FY 14-15 budget.

There are five (5) employees in this Division. The decrease in salaries is a direct reflection of the staffing changes made within the divisions in order to better account for operational requirements. Operating Expenses total \$118,200, with the largest cost being Equipment Services (Repairs and Fuel) for \$88,600.

Capital Outlay

Total Capital budgeted in the Solid Waste Fund is \$755,000. The Solid Waste Fund will use \$500,000 to replace two large refuse trucks, \$30,000 for a satellite collection replacement vehicle and \$100,000 to rebuild refuse trucks, and the rebuilding of the solid waste vehicles is a successful program now in its fourth year of extending the life of the heavy equipment used. In addition, \$125,000 is intended to install fiber network cable to the Solid Waste Facility.

2015-16 Benchmarking and Performance Measures

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$255.25	\$298.32	\$228.96	\$170.36- \$182.37	\$168.50- \$213.00
Side-yard Service	Yes no additional	\$596.64 +17.36 ea additional can	No	Yes + \$829.92	No

Description	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Projected 2015-2016
Commercial Tons Collected	12,300	12,540	12,600	12,650
Roll-off Tons Collected	6,300	7,842	7,700	7,800
Residential Tons Collected	4,200	3,890	4,000	4,000
Residential Recycling Collected	3,200	4,277	4,300	4,400
Commercial Missed Collections/Complaints	15	14	15	15
Residential Missed Collections/Complaints and Concerns	150	160	150	150
Recycle Cart participation Volume improvements	80%	80%	80%	80%
Operating Cost per Ton for Commercial Collections	\$117	\$118	\$119	\$120

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

	<u>ACTUAL 2012-13</u>	<u>ACTUAL 2013-14</u>	<u>ADOPTED 2014-15</u>	<u>PROJECTED 2014-15</u>	<u>PROPOSED 2015-16</u>
SOLID WASTE FEES	\$5,386,610	\$5,586,928	5,600,000	5,680,000	5,760,000
SPECIAL PICK-UP FEES	122,423	137,462	125,000	345,000	325,000
RECYCLED MATERIALS	16,403	22,426	24,000	15,000	15,000
OTHER FEES/COMM RLOFF	353,715	355,102	385,000	385,000	385,000
SALE OF SURPLUS ASSETS	1,993	71,026	15,000	91,000	90,000
INVESTMENT INCOME	15,683	27,581	20,000	9,600	12,000
OTHER REVENUE	<u>1,000</u>	<u>700</u>	<u>700</u>	<u>0</u>	<u>0</u>
TOTAL SOLID WASTE	<u><u>\$5,897,827</u></u>	<u><u>\$6,201,225</u></u>	<u><u>\$6,169,700</u></u>	<u><u>\$6,525,600</u></u>	<u><u>\$6,587,000</u></u>

FUND: 450 SOLID WASTE FUND
UTILITIES DEPARTMENT
FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	\$84,618
1	1	1	Administrative Specialist II	48,842
1	1	1	Solid Waste Supervisor	75,912
0.5	0.5	1	Customer Service Representative	32,878
3.5	3.5	4		<u>\$242,250</u>
RESIDENTIAL (1222)				
2	1	1	Equipment Operator III	40,986
3	3	3	Crew Leader III	139,703
6	7	7	Service Worker III	277,682
11	11	11		<u>\$458,371</u>
COMMERCIAL (1223)				
0	1	0	Service Worker III	0
5	5	6	Heavy Equipment Operator	266,057
5	6	6		<u>\$266,057</u>
RECYCLING (1224)				
3	3	3	Heavy Equipment Operator	134,321
1	1	1	Recycling Coordinator	50,936
0	1	1	Equipment Operator III	36,009
2	0	0	Service Worker III	0
6	5	5		<u>\$221,266</u>
25.5	25.5	26	Regular Salaries	1,187,944
			Overtime	91,000
			Employer Payroll Expenses	543,488
				<u><u>\$1,822,432</u></u>
			Total Personal Services	

**FISCAL YEAR 2015-16
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450	ACCOUNT DESCRIPTION	2013-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,232,090	1,157,077	1,157,077	1,187,944	30,867
10-40	OVERTIME	78,192	85,250	96,000	91,000	5,750
25-01	FICA	94,065	83,888	83,888	90,316	6,428
25-03	RETIREMENT CONTRIBUTIONS	150,069	157,891	154,963	161,316	3,425
25-04	LIFE/HEALTH INSURANCE	318,660	293,907	286,813	291,376	(2,531)
25-07	EMPLOYEE ALLOWANCES	484	480	480	480	0
TOTAL PERSONAL SERVICES		\$1,873,561	\$1,778,493	\$1,779,221	\$1,822,432	\$43,939
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	54,830	2,050	2,050	2,050	0
30-01	CITY ADMINISTRATION	363,020	304,360	304,360	304,360	0
30-05	COUNTY LANDFILL	1,248,357	1,399,200	1,465,200	1,429,000	29,800
30-15	ADMIN CHARGE - UTILITY BILLING	67,000	67,000	67,000	67,000	0
31-04	OTHER CONTRACTUAL SERVICES	214,054	288,300	288,300	288,300	0
31-041	HORTICULTURAL SERVICES	678,117	687,564	687,564	687,564	0
38-01	PAYMENTS IN LIEU OF TAXES	358,440	358,440	358,440	345,600	(12,840)
40-00	TRAINING & TRAVEL COSTS	590	3,000	3,000	3,000	0
41-00	COMMUNICATIONS	1,052	1,204	1,204	1,204	0
41-01	TELEPHONE	6,553	5,819	4,500	5,250	(569)
42-10	EQUIP. SERVICES - REPAIRS	512,878	442,000	442,000	463,000	21,000
42-11	EQUIP. SERVICES - FUEL	264,598	261,900	255,900	238,700	(23,200)
43-01	ELECTRICITY	186	11,000	11,000	11,000	0
43-02	WATER, SEWER, GARBAGE	7,873	8,000	15,000	15,000	7,000
44-02	EQUIPMENT RENTAL	33,378	35,200	35,200	35,200	0
45-22	SELF INS. PROPERTY DAMAGE	116,230	158,047	158,047	194,200	36,153
46-00	REPAIR AND MAINTENANCE	4,333	10,000	10,000	10,000	0
47-00	PRINTING AND BINDING	2,309	5,000	5,000	5,000	0
49-02	INFORMATION SERVICES	54,830	50,440	50,440	49,451	(989)
51-00	OFFICE SUPPLIES	2,174	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	13,937	22,000	22,000	22,000	0
52-01	MINOR OPERATING EQUIPMENT	9,692	13,000	25,000	13,000	0
52-07	UNIFORMS	7,845	8,400	8,400	8,400	0
52-09	OTHER CLOTHING	1,242	2,625	2,625	3,300	675
52-10	JANITORIAL SUPPLIES	951	1,500	1,500	1,500	0
52-51	SOLID WASTE DUMPSTERS	49,189	85,000	85,000	85,000	0
54-01	MEMBERSHIPS	1,196	1,250	1,250	1,490	240
59-00	DEPRECIATION	506,557	0	0	0	0
TOTAL OPERATING EXPENSES		\$4,581,410	\$4,234,299	\$4,311,980	\$4,291,569	\$57,270
<u>NON-OPERATING EXPENSES</u>						
	RECLASSIFICATION OF FIXED ASSETS	(2,200,484)	0	0	0	0
60-20	TRANSFERS OUT	0	1,000,000	0	0	(1,000,000)
60-30	IMPROVEMENTS O/T BUILDINGS	1,097,854	0	225,000	225,000	225,000
60-40	MACHINERY & EQUIPMENT	35,975	14,000	14,000	0	(14,000)
60-70	VEHICLES	803,447	154,000	27,000	530,000	376,000
TOTAL NON-OPERATING EXPENSES		(\$263,207)	\$1,168,000	\$266,000	\$755,000	(\$413,000)
TOTAL EXPENSES		\$6,191,764	\$7,180,792	\$6,357,201	\$6,869,001	(\$311,791)

**FISCAL YEAR 2015-16
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	240,395	222,238	222,238	242,250	20,012
10-40 OVERTIME	2,180	250	3,000	1,000	750
25-01 FICA	17,256	16,518	16,518	18,333	1,815
25-03 RETIREMENT CONTRIBUTIONS	28,973	30,228	27,300	30,695	467
25-04 LIFE/HEALTH INSURANCE	35,061	31,594	24,500	27,047	(4,547)
25-07 EMPLOYEE ALLOWANCES	484	480	480	480	0
29-00 GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$324,349	\$301,308	\$294,036	\$319,805	\$18,497
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	54,556	550	550	550	0
30-01 CITY ADMINISTRATION	363,020	304,360	304,360	304,360	0
30-15 ADMIN CHARGE - UTILITY BILLING	67,000	67,000	67,000	67,000	(0)
31-04 OTHER CONTRACTUAL SERVICES	7,151	16,500	16,500	16,500	0
<i>City Cardboard Recycling with Seasonal Changes</i>					
31-041 HORTICULTURAL SERVICES	678,117	687,564	687,564	687,564	0
<i>Formerly tracked as a separate division.</i>					
38-01 PAYMENTS IN LIEU OF TAXES	358,440	358,440	358,440	345,600	(12,840)
40-00 TRAINING & TRAVEL COSTS	590	3,000	3,000	3,000	0
<i>Renewal of Code Enforcement Certification and DEP Conference</i>					
41-00 COMMUNICATIONS/TELEPHONE	1,052	1,204	1,204	1,204	0
41-01 TELEPHONE	6,553	5,819	4,500	5,250	(569)
<i>Cell phones, air cards and GPS units</i>					
42-10 EQUIP. SERVICES - REPAIR	1,059	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	4,838	3,900	3,900	3,100	(800)
43-01 ELECTRICITY	176	9,000	9,000	9,000	0
43-02 WATER, SEWER, GARBAGE	7,873	8,000	15,000	15,000	7,000
44-02 EQUIPMENT RENTAL	1,819	3,200	3,200	3,200	0
45-22 SELF INSURANCE	116,230	158,047	158,047	194,200	36,153
46-00 REPAIR AND MAINTENANCE	3,443	5,000	5,000	5,000	0
<i>Handheld radio support and misc maintenance items</i>					
47-00 PRINTING AND BINDING	2,309	5,000	5,000	5,000	0
<i>Garbage grams, notices, holiday schedules, flyers and calendars</i>					
47-02 ADVERTISING (NON-LEGAL)	0	0	0	0	0
49-02 TECHNOLOGY SERVICES	54,830	50,440	50,440	49,451	(989)
51-00 OFFICE SUPPLIES	2,174	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	1,517	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	100	0	0	0	0
52-10 JANITORIAL SUPPLIES	951	1,500	1,500	1,500	0
54-01 MEMBERSHIPS	1,196	1,250	1,250	1,490	240
59-00 DEPRECIATION	38,021	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,773,014	\$1,695,774	\$1,701,455	\$1,723,969	\$28,195
<u>NON-OPERATING EXPENSES</u>					
59-91 TRANSFERS OUT	0	0	0	0	0
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	0	225,000	225,000
60-40 MACHINERY & EQUIPMENT	35,975	14,000	14,000	0	(14,000)
60-70 VEHICLES	0	0	0	530,000	530,000
TOTAL NON-OPERATING EXPENSES	\$35,975	\$14,000	\$14,000	\$755,000	\$741,000
TOTAL EXPENSES	\$2,133,339	\$2,011,082	\$2,009,491	\$2,798,774	\$787,692

**FISCAL YEAR 2015-16
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	457,504	442,241	442,241	458,371	16,130
10-40 OVERTIME	25,797	35,000	35,000	35,000	0
25-01 FICA	34,662	35,199	35,199	35,065	(134)
25-03 RETIREMENT CONTRIBUTIONS	56,124	65,718	65,718	62,558	(3,160)
25-04 LIFE/HEALTH INSURANCE	115,986	117,012	117,012	119,440	2,428
TOTAL PERSONAL SERVICES	\$690,073	\$695,170	\$695,170	\$710,434	\$15,264
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	275	500	500	500	0
30-05 COUNTY LANDFILL	196,771	233,200	233,200	239,000	5,800
42-10 EQUIP.SERVICES - REPAIR	211,440	180,000	180,000	186,000	6,000
42-11 EQUIP.SERVICES - FUEL	106,007	107,000	101,000	96,000	(11,000)
52-00 OPERATING SUPPLIES	2,750	3,000	3,000	3,000	0
52-07 UNIFORMS	3,865	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	521	1,375	1,375	1,650	275
59-00 DEPRECIATION	46,312	0	0	0	0
TOTAL OPERATING EXPENSES	\$567,942	\$529,275	\$523,275	\$530,350	\$1,075
TOTAL EXPENSES	\$1,258,015	\$1,224,445	\$1,218,445	\$1,240,784	\$16,339

**FISCAL YEAR 2015-16
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	278,158	271,672	271,672	266,057	(5,615)
10-40 OVERTIME	38,944	40,000	40,000	40,000	0
25-01 FICA	23,018	19,305	19,305	20,992	1,687
25-03 RETIREMENT CONTRIBUTIONS	33,401	37,161	37,161	39,763	2,602
25-04 LIFE/HEALTH INSURANCE	83,408	77,606	77,606	84,078	6,472
TOTAL PERSONAL SERVICES	\$456,930	\$445,744	\$445,744	\$450,890	\$5,146
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	500	500	500	0
30-05 COUNTY LANDFILL	1,051,586	1,166,000	1,232,000	1,190,000	24,000
31-04 OTHER CONTRACTUAL SERVICES	206,903	268,400	268,400	268,400	0
<i>Roll off services and cardboard services</i>					
42-10 EQUIP.SERVICES - REPAIR	259,382	225,000	225,000	230,000	5,000
42-11 EQUIP.SERVICES - FUEL	110,509	105,000	105,000	96,000	(9,000)
43-01 ELECTRICITY	11	2,000	2,000	2,000	0
44-02 EQUIPMENT RENTAL	31,559	32,000	32,000	32,000	0
<i>Compactor (8) rentals</i>					
46-00 REPAIR & MAINTENANCE	246	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	6,558	10,000	10,000	10,000	0
52-07 UNIFORMS	1,969	2,100	2,100	2,100	0
52-09 OTHER CLOTHING	191	750	750	1,050	300
<i>Safety shoe allowances</i>					
52-51 SOLID WASTE DUMPSTERS	49,189	85,000	85,000	85,000	0
59-00 DEPRECIATION	183,083	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,901,185	\$1,898,750	\$1,964,750	\$1,919,050	\$20,300
TOTAL EXPENSES	\$2,358,115	\$2,344,494	\$2,410,494	\$2,369,940	\$25,446

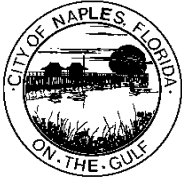
**FISCAL YEAR 2015-16
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	256,033	220,926	220,926	221,266	340
10-40 OVERTIME	11,271	10,000	18,000	15,000	5,000
25-01 FICA	19,129	12,866	12,866	15,926	3,060
25-03 RETIREMENT CONTRIBUTIONS	31,571	24,784	24,784	28,300	3,516
25-04 LIFE/HEALTH INSURANCE	84,205	67,695	67,695	60,811	(6,884)
TOTAL PERSONAL SERVICES	\$402,209	\$336,271	\$344,271	\$341,303	\$5,032
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	500	500	500	0
31-04 CONTRACT SERVICES	0	3,400	3,400	3,400	0
<i>Temporary Workers</i>					
42-10 EQUIP. SERVICES - REPAIRS	40,996	35,000	35,000	45,000	10,000
42-11 EQUIP. SERVICES - FUEL	43,243	46,000	46,000	43,600	(2,400)
46-00 REPAIR & MAINTENANCE	644	3,000	3,000	3,000	0
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	3,111	7,000	7,000	7,000	0
52-01 OPERATING EQUIPMENT	9,692	13,000	25,000	13,000	0
<i>Recycling carts</i>					
52-07 UNIFORMS	2,010	2,100	2,100	2,100	0
<i>T-shirts and Uniform rental</i>					
52-09 OTHER CLOTHING	430	500	500	600	100
<i>Employees' safety shoe allowance</i>					
59-00 DEPRECIATION	239,141	0	0	0	0
TOTAL OPERATING EXPENSES	\$339,269	\$110,500	\$122,500	\$118,200	\$7,700
TOTAL EXPENSES	\$741,478	\$446,771	\$466,771	\$459,503	\$12,732

**CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE FUND 450**

CIP ID	PROJECT DESCRIPTION	Dept	2016-17	2017-18	2018-19	2019-20
		Request 2015-16				
16P01	Large Refuse Truck Replacements (2)	500,000	0	250,000	250,000	250,000
16P21	Satellite Collection Vehicle Replacement	30,000	60,000	30,000	30,000	30,000
16P02	Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
16P12	Fiber Network Installation	125,000	0	0	0	0
	Service Vehicle Replacement	0	0	30,000	0	30,000
	Cardboard Bailer	0	25,000	0	0	0
	Large Refuse Truck Wash Station	0	125,000	0	0	0
	Roll-off Truck Replacement	0	0	150,000	0	150,000
	Tractor/Loader Replacement	0	0	0	300,000	0
	Handheld Radio Replacements	0	50,000	0	0	0
	FUND TOTAL	755,000	360,000	560,000	680,000	560,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$679,206
Projected Revenues FY 2014-15	\$1,968,600
Projected Expenditures FY 2014-15	\$1,836,298
Net Increase/(Decrease) in Net Unrestricted Assets	\$132,302

Expected Unrestricted Net Assets as of September 30, 2015 **\$811,508**

Add Fiscal Year 2015-16 Budgeted Revenues

Dock Rentals	454,000	
Fuel Sales	1,497,000	
Bait & Misc. Sales	80,000	
Naples Landing	35,000	
City Fines	2,100	
Mooring Ball Rentals	4,000	
Interest Income	3,500	
	3,500	\$2,075,600

TOTAL AVAILABLE RESOURCES: **\$2,887,108**

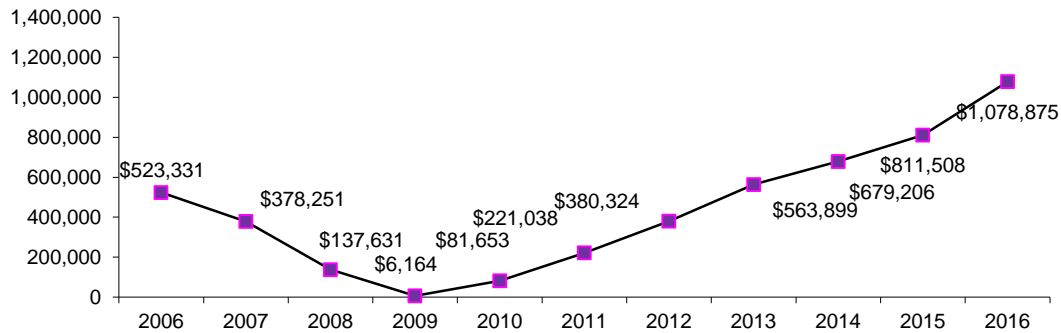
Less Fiscal Year 2015-16 Budgeted Expenditures

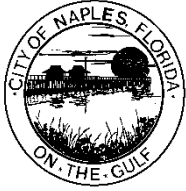
Personal Services	230,319	
Fuel Purchases	1,200,000	
Resale Inventory	60,000	
Operations & Maintenance	212,074	
Transfer - Administration	50,430	
Transfer - Self Insurance	55,410	
Capital Outlay	0	
	0	\$1,808,233

BUDGETED CASH FLOW **\$267,367**

Projected Unrestricted Net Assets as of September 30, 2016 **\$1,078,875**

Trend-Unrestricted Net Assets





City Dock Fund

City Manager's Office (Fund 460)

Mission Statement:

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

Department Description

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. Water depth is up to 17 feet at the dock itself, and the channel is generally six to seven feet. Reservations are recommended for transient vessels, both for slip rental and mooring balls. Restroom facilities with showers are available, as is fuel (ethanol free gasoline and diesel), laundries, bait, ice, and a Dock Masters office. A ship's store is located at the land side of the Dock in Crayton Cove along with restaurants, shops and a trolley service.

2015-16 Department Goals and Objectives

As part of Vision Goal #1 - Preserve the Town's distinctive character and culture.

- Act as Ambassadors and provide information and direction for the boating community.
- Continue implementing the City Dock business plan to maintain a high level of occupancy.
- Maintain a marketing program for fuel sales.
- Promote the City Dock as the "go to" marina for all boaters.

As part of Vision Goal #2 - Make Naples the green jewel of Southwest Florida.

- Continue to fly the flag of the DEP Clean Marina Program.
- Work with DEP Inspectors to encourage other marinas to become clean marinas.
- Act as a leader in educating the public on environmental issues.
- Work with the Natural Resources Division to establish on-going Bay clean-up procedures.

As part of Vision Goal #3 - Maintain and improve public amenities for residents

- Maintain a partnership with law enforcement and fire patrol.
- Be the contact person for the Fort Myers Department of Environmental Protection.
- Act as a reference point for individuals attempting projects that require permits.
- Maintain a calendar for waterfront activities in the City.

Dock Fund (continued)

2015-16 Significant Budgetary Issues

Revenue

Total revenue budgeted for FY 15-16 is \$2,075,600, an increase of \$19,000 over the FY 14-15 budget. Dock rental rates for commercial charters were increased by 2.5% and a 4% increase to recreational vessels.

Continued increase in boater activity has resulted in greater fuel and miscellaneous sales. Revenue from fuel sales at the dock has increased after the economic decline, approaching the FY 06-07 levels. This budget reflects 280,000 gallons to be sold in FY 15-16.

Expenses

Expenditures of the fund are \$1,808,233, a decrease of \$29,965 from the FY 14-15 adopted budget.

Personal Services total \$230,319, a \$16,956 increase from the FY 14-15 budget. There are 3.6 full time equivalent positions, no change from the prior year.

The main decrease is due to fuel, (280,000 gallons). The FY 15-16 fuel budget is \$1,200,000 which is \$48,000 less than last year.

The fund will be increasing its fund balances and City Council will consider several public policy options for the future of the City Dock.

2015-16 Performance Measures and Benchmarking

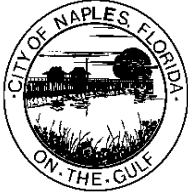
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-15	Expected 2015-16
Boat slip occupancy rate	98%	99%	100%	100%	100%
Fuel sales (expense)	\$958,831	\$1,025,000	\$1,090,208	\$1,248,000	\$1,200,000
Dock rentals	\$425,142	\$425,000	\$448,069	\$435,000	\$444,000
Gallons of Fuel Sold	240,000	252,000	255,000	260,000	280,000

FUND 460: DOCK FUND
FISCAL YEAR 2015-16

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 PROPOSED
0.6	0.6	0.6	Code & Harbor Manager (60%) *	\$50,812
1	1	1	Assistant Dockmaster	47,950
0	1	1	Dockkeeper (Full time)	37,440
2	1	1	Dockkeeper (2 part-time employees)	36,500
3.6	3.6	3.6	Regular Salaries	172,702
			Overtime	4,000
			Employer Payroll Expenses	53,617
				\$230,319

* The Code & Harbor Manager is also paid 20% in General Fund and 20% in Beach Fund

* Two part time dockkeeper positions are budgeted and are the equivalent of one Full Time employee



**FISCAL YEAR 2015-16
CITY DOCK FUND
REVENUE SUMMARY**

	<u>ACTUAL 2012-13</u>	<u>ACTUAL 2013-14</u>	<u>BUDGET 2014-15</u>	<u>PROJECTED 2014-15</u>	<u>PROPOSED 2015-16</u>
DOCK RENTALS	459,348	448,069	435,000	444,000	454,000
	<i>2.5% increase to the commercial charters and a 4% increase to the recreational vessels</i>				
FUEL SALES	1,070,373	1,220,134	1,497,000	1,400,000	1,497,000
BAIT & MISC. SALES	80,100	89,284	80,000	80,000	80,000
NAPLES LANDINGS REV	32,635	51,107	35,000	35,000	35,000
MOORING BALL RENTAL	4,590	3,930	4,000	4,000	4,000
CITY FINES	960	2,640	2,100	2,100	2,100
OTHER CHARGES	1,250	2,934	0	0	0
INVESTMENT EARNINGS	1,066	3,488	3,500	3,500	3,500
TOTAL CITY DOCK	<u>\$1,650,321</u>	<u>\$1,821,585</u>	<u>\$2,056,600</u>	<u>\$1,968,600</u>	<u>\$2,075,600</u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
CITY DOCK FUND**

460.0415.572

	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	154,890	161,444	159,000	172,702	11,258
10-40 OVERTIME	1,903	4,000	4,000	4,000	0
25-01 FICA	11,673	9,378	10,155	12,845	3,467
25-03 RETIREMENT CONTRIBUTIONS	17,153	18,208	17,975	19,575	1,367
25-04 LIFE/HEALTH INSURANCE	21,967	20,333	20,333	20,477	144
25-07 EMPLOYEE ALLOWANCES	82	0	0	720	720
TOTAL PERSONAL SERVICES	\$207,668	\$213,363	\$211,463	\$230,319	\$16,956
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	32,516	28,000	28,000	28,000	0
<i>Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	46,630	50,430	50,430	50,430	0
31-04 OTHER CONTRACTUAL SERVICES	0	2,000	2,000	2,000	0
40-00 TRAINING AND TRAVEL COSTS	0	500	500	500	0
41-00 COMMUNICATIONS	2,953	3,000	3,000	4,000	1,000
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	2,004	3,000	3,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	3,612	2,600	2,600	2,000	(600)
43-01 ELECTRICITY	29,096	30,000	30,000	30,000	0
43-02 WATER, SEWER, GARBAGE	39,887	40,000	40,000	40,000	0
44-00 RENTALS & LEASES	24,983	26,000	26,000	27,000	1,000
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	53,710	52,595	52,595	55,410	2,815
46-00 REPAIR AND MAINTENANCE	15,534	79,000	79,000	65,000	(14,000)
<i>Repair / maintenance of decking, safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	488	3,000	3,000	3,000	0
49-02 TECHNOLOGY SERVICES	4,580	4,210	4,210	5,074	864
51-00 OFFICE SUPPLIES	1,115	1,500	1,500	1,500	0
51-06 RESALE SUPPLIES	64,439	50,000	50,000	60,000	10,000
52-02 FUEL	1,090,208	1,248,000	1,248,000	1,200,000	(48,000)
52-09 OTHER CLOTHING	592	1,000	1,000	1,000	0
59-00 DEPRECIATION/AMORTIZATION	41,996	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,454,342	\$1,624,835	\$1,624,835	\$1,577,914	(\$46,921)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	53,305	0	0	0	0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$1,662,010	1,838,198	1,836,298	1,808,233	(\$29,965)

CAPITAL IMPROVEMENT PROJECTS

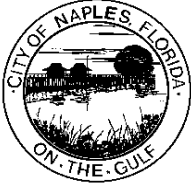
Naples City Dock (Fund 460)

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST 2015-16	2016-17	2017-18	2018-19	2019-20
	Dock Master Vehicle Replacement	0	0	25,000	0	0
	City Dock Renovation	0	750,000	100,000	100,000	7,000,000
TOTAL	NAPLES CITY DOCK FUND	0	750,000	125,000	100,000	7,000,000

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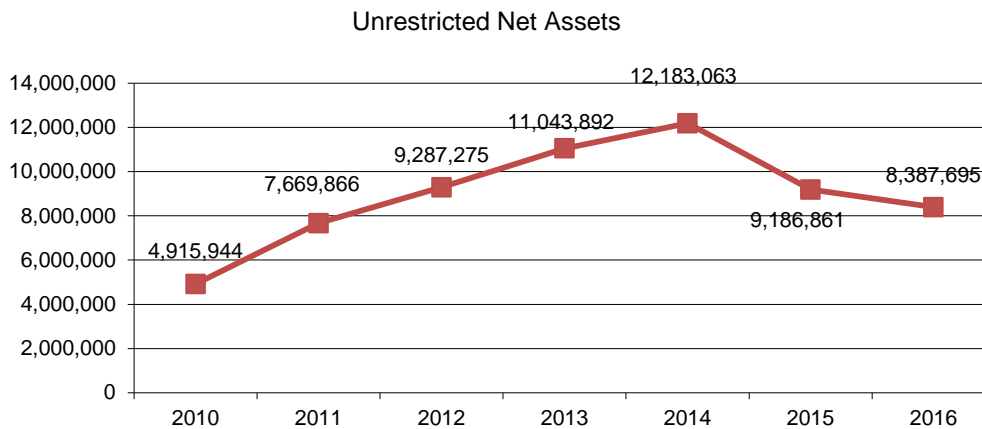


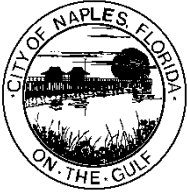
For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



STORMWATER FUND FINANCIAL SUMMARY Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2014	\$12,183,063
Projected Revenues FY 2014-15	\$5,208,470
Projected Expenditures FY 2014-15	\$8,204,672
Net Increase/(Decrease) in Net Unrestricted Assets	(\$2,996,202)
Expected Unrestricted Net Assets as of Sept. 30, 2015	\$9,186,861
Add Fiscal Year 2015-16 Budgeted Revenues	
Stormwater Fees	\$4,773,000
Other	66,300
Interest Income	46,000
	<u>\$4,885,300</u>
Less Fiscal Year 2015-16 Budgeted Expenditures	
Stormwater Division	\$1,377,658
Natural Resources Division	\$441,834
Debt - Principal and Interest	239,974
Capital Projects	3,625,000
	<u>\$5,684,466</u>
BUDGETED CASH FLOW	(\$799,166)
Projected Unrestricted Net Assets as of September 30, 2016	<u>\$8,387,695</u>





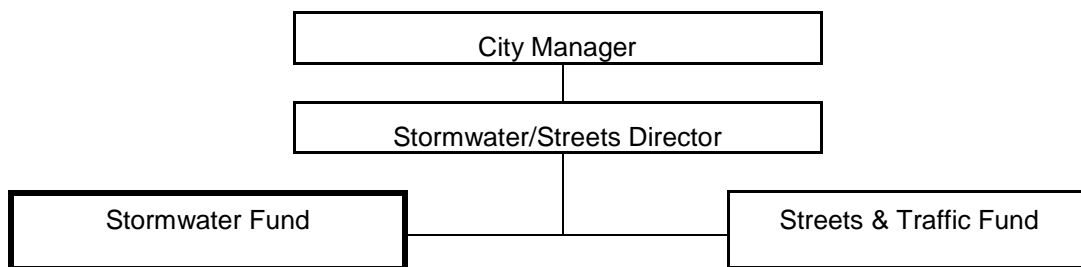
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater Division is to protect people and property against flood by maintaining and improving the public stormwater management system, while protecting and restoring ecological systems that work naturally to improve water quality, the environment and quality of life for residents and visitors.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one Director, yet operate out of two separate and independent funds. 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. The Stormwater Fund is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2014-15 Department Major Accomplishments

- Replenished young vegetation on floating islands city-wide: 4 islands at Swan Lake, 4 islands at Lake Manor, 1 islands at East Lake, 2 islands at North Lake , 1 island at Lake 14th-15th, and 2 islands at Lake 16th-17th
- Rehabilitated the Swan Lake hydraulic control structure.
- 64 hours spent by staff cleaning debris from city maintained lakes.
- Public Works Pump station upgrades - Large pumps, bar screens, ASR Filters and Transmission Main installed and operational.
- Port Royal Pump station upgrades – new pumps, lined wet well, back-up generator, new PLC.
- Continue to improve stormwater conveyance systems – Including swale restoration, maintenance and repairs to storm sewer systems and aerator system maintenance.
- Began construction on Lake Manor restoration including dredging, exotic vegetative removal, littoral shelves and pervious pathway.
- Began statistical analysis of water quality trends in Naples Bay.
- Began design on the oyster and seagrass restoration project.
- Began design on the Cove Pump Station outfall impoundment feature.

Stormwater Fund (continued)

2015-16 Departmental Goals and Objectives

The City's 10 Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan and operating budget. The overall objective is the design/permitting/construction of major improvements in drainage basins throughout the City, thereby improving levels of service and water quality initiatives.

To comply with the **City of Naples Vision Plan**: the Stormwater fund has several capital projects that strive to achieve the following:

As part of Vision Goal 2(a) Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters by constructing artificial reefs, sea grass and oyster beds, and expanding mangrove forests. Also, the City continues to work with Collier County and the Big Cypress Basin to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay and into the North Belle Meade area. The Department continues to seek a permit from the US Army Corps of Engineers to build a habitat island in Naples Bay.
- Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales, and installation of aerators, fountains, and vegetated floating mats in stormwater ponds.

As part of Vision Goal 3(a) (Maintain and improve public amenities for residents) and Vision Goal 3(b) (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program.
- Repair and replace cracked, leaking, undersized piping.
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.

- Continue to evaluate Stormwater ASR Technology.
- Continue to enhance Street Sweeping Operations to provide additional debris recovery around stormwater lakes.
- Proactively clean out drainage inlets, pipes and manholes citywide.
- Improve the operational efficiency of the Public Works and Lantern Lane Pump Stations.

As part of Vision Goal 3d (Maintain and enhance public safety).

- Continue with Public Outreach/Education Program.
- Continue to monitor water quality throughout the stormwater management system in order to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into

Stormwater Fund (continued)

- the storm sewer system.
- Expand the installation of aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

2015-16 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 15-16 is \$5,684,466, a decrease of \$395,924 from the FY 14-15 budget. The FY 14-15 budget included a one-time funding of stormwater related improvements at Baker Park for \$1,000,000. This accounts for most of the decrease from FY 14-15. In addition, Capital Projects increased by \$581,824.

Revenues

Revenues into the fund total \$4,885,300. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rates based on an in-depth rate study conducted by a consultant. City Code provides for the rate to be adjusted annually automatically for the April Consumer Price Index. However since the CPI did not increase, there will be no adjustment in October 2015.

The City continues to administer the utility fee credit opportunity for properties having a certified stormwater management system that detains or retains stormwater, as well as a newly implemented multi-family option. Issuing these credits reduces the available billable units and the corresponding revenue in this fund.

This fund has received numerous grants in the past and anticipates receiving additional grants from various agencies in the future 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 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 \$46,000 are projected based on an interest rate of 0.6%.

The Department's projected September 30, 2016 fund balance is \$8.4 million. The fund balance can be attributed to the following:

- The success of grant applications offsetting the costs of major projects
- The need to cover major anticipated expenditures in future years;
- The need to cover major unanticipated expenditures in cases of emergency.

Expenditures

Personal Services cost is \$1,074,079, an increase of \$30,144. This is primarily due to the annual raise. There are 11 positions budgeted for FY 15-16.

Operating expenditures total \$745,413, a decrease of \$1,010,892 from the FY 2014-15 budget. FY14-15 included a one-time transfer in the amount of \$1,000,000 to Baker Park for related stormwater and other improvements.

Stormwater Fund (continued)

The largest of the expenses in this fund are listed below:

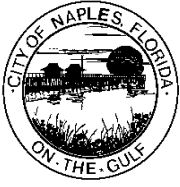
City Administration (General Fund Reimbursement)	\$164,800
Utility Billing Admin Fee	67,000
Professional Services/Lake and Stormwater Testing	135,000
Road Repairs	60,000
Fuel and Equipment Repair	64,000
County Landfill (for disposal of street sweeping)	30,000

Non-Operating Expenditures total \$3,864,974. This includes debt service (principal and interest) in the amount of \$239,974 related to a debt issue where the State Revolving Loans were refinanced in 2013 and capital costs of \$3,625,000.

The detail of the \$3.625 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 15-16 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either maintenance or enhancements to current infrastructure.

2015-16 Performance Measures and Benchmarking

Performance Measures	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Work Orders)	150	180	216	327	250
Repair of Storm Sewers and Drainage Inlets (Work Orders)	85	115	118	133	200
Street Sweeping (Miles Per Year)	3,500	4,300	4,300	4,410	4,300



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>BUDGET 2014-2015</u>	<u>PROJECTED 2014-15</u>	<u>PROPOSED 2015-2016</u>
Stormwater Fees	4,647,707	5,025,578	4,701,000	4,773,000	4,773,000
Landscape Certification	9,490	12,704	10,000	10,000	10,000
Interest Earned	21,363	49,533	49,000	45,520	46,000
Grants	431,910	250,000	325,000	325,000	0
Loan Repayment E. Naples Bay	0	0	48,750	48,750	50,000
Other and Sales of Assets	<u>(74,158)</u>	<u>1,593</u>	<u>4,000</u>	<u>6,200</u>	<u>6,300</u>
TOTAL STORMWATER	<u><u>\$5,036,312</u></u>	<u><u>\$5,339,407</u></u>	<u><u>\$5,137,750</u></u>	<u><u>\$5,208,470</u></u>	<u><u>\$4,885,300</u></u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2015-16**

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	118,647
1	1	1	Environmental Specialist	71,943
0	1	1	Project Coordinator / Public Outreach	61,800
<hr/> 2	<hr/> 3	<hr/> 3		<hr/> 252,390
STORMWATER DIVISION (6002)				
0.75	0.75	0.75	Stormwater/Streets Director	92,635
0.75	0.75	0.75	Engineering Manager	65,995
0.75	0.75	0.75	Construction Project Manager	68,974
1.00	1.00	1.00	Operations Supervisor	56,979
1.00	1.00	1.00	Engineering Aide	50,847
1.00	1.00	1.00	Equipment Operator III	46,499
1.00	1.00	1.00	Utility Coordinator	45,613
1.00	1.00	1.00	Utility Technician I	37,524
0.75	0.75	0.75	Administrative Coordinator	38,201
<hr/> 8.00	<hr/> 8.00	<hr/> 8.00		<hr/> 503,266
 10.0	 11.00	 11.00	Regular Salaries	755,656
			Other Salaries	13,140
			Overtime	6,000
			Employer Payroll Expenses	299,281
				<hr/>
			Total Personal Services	<u><u>1,074,077</u></u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	714,403	722,628	722,628	755,658	33,030
10-30 OTHER SALARIES	9,784	10,140	10,140	10,140	0
10-33 OTHER SALARIES/EDUCATION	0	0	0	3,000	3,000
10-40 OVERTIME	1,796	6,000	6,000	6,000	0
25-01 FICA	50,921	53,941	53,941	54,790	849
25-03 RETIREMENT CONTRIBUTIONS	91,467	103,763	103,763	105,294	1,531
25-04 LIFE/HEALTH INSURANCE	138,703	136,783	136,783	128,187	(8,596)
25-07 EMPLOYEE ALLOWANCES	6,996	7,680	8,320	11,010	3,330
TOTAL PERSONAL SERVICES	\$1,014,070	\$1,040,935	\$1,041,575	\$1,074,079	33,144
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	14,210	18,500	18,500	18,500	0
30-01 CITY ADMINISTRATION	212,960	164,800	164,800	164,800	0
30-05 COUNTY LANDFILL	20,227	30,000	30,000	30,000	0
30-07 SMALL TOOLS	281	1,000	1,000	1,000	0
30-09 BAD DEBT	0	0	0	0	0
30-15 UTILITY BILLING ADMIN FEE	67,000	67,000	67,000	67,000	0
31-00 PROFESSIONAL SERVICES	104,125	170,000	217,680	135,000	(35,000)
31-04 OTHER CONTRACTUAL SERVICES	2,900	10,000	2,500	11,000	1,000
31-43 LAWN & LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS	7,225	6,000	6,000	6,500	500
40-03 SAFETY	0	0	0	0	0
40-00 COMMUNICATIONS	617	1,500	1,500	1,500	0
41-01 TELEPHONE	1,471	4,000	4,000	4,000	0
42-10 EQUIP. SERVICES - REPAIR	33,792	49,000	40,000	45,000	(4,000)
42-11 EQUIP. SERVICES - FUEL	9,831	24,000	17,000	19,000	(5,000)
43-01 ELECTRICITY	21,049	25,000	23,000	25,000	0
43-02 WATER, SEWER, GARBAGE	257	500	500	1,000	500
44-00 RENTALS & LEASES	0	0	0	0	0
45-22 SELF-INSURANCE CHARGE	26,440	24,165	18,957	28,010	3,845
46-00 REPAIR & MAINTENANCE	56,280	6,000	6,000	7,000	1,000
46-04 EQUIPMENT MAINTENANCE	3,230	5,000	5,000	5,000	0
46-08 LAKE MAINTENANCE	10,434	20,000	28,000	30,000	10,000
46-12 ROAD REPAIRS	42,377	50,000	50,000	60,000	10,000
49-02 TECHNOLOGY SERVICES	18,300	16,840	16,840	21,703	4,863
51-00 OFFICE SUPPLIES	6,930	6,500	6,500	8,500	2,000
52-00 OPERATING SUPPLIES	17,690	30,000	30,000	30,000	0
52-02 FUEL	4,758	11,000	11,000	11,000	0
52-07 UNIFORMS	1,662	3,000	3,000	2,400	(600)
52-09 OTHER CLOTHING	288	0	0	0	0
54-01 MEMBERSHIPS	817	2,500	2,500	2,500	0
59-00 DEPRECIATION	1,361,055	0	0	0	0
59-11 BAKER PARK/ STMWR EXP	0	1,000,000	0	0	(1,000,000)
TOTAL OPERATING EXPENSES	\$2,056,206	\$1,756,305	\$781,277	\$745,413	(1,010,892)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	2,062,278	2,925,000	6,114,846	3,225,000	300,000
60-40 MACH EQUIP	82,013	0	0	0	0
60-70 VEHICLES	59,091	28,000	27,000	400,000	372,000
70-11 PRINCIPAL	0	312,431	222,812	222,812	(89,619)
70-12 INTEREST	21,529	17,719	17,162	17,162	(557)
RECLASSIFICATION OF FIXED ASSETS	(2,173,562)	0	0	0	0
TOTAL NON-OPERATING EXPENSES	51,349	3,283,150	6,381,820	3,864,974	581,824
TOTAL EXPENSES	\$3,121,625	\$6,080,390	\$8,204,672	\$5,684,466	(395,924)

**FISCAL YEAR 2015-16
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	480,650.84	488,612	488,612	503,268	14,656
10-30 OTHER SALARIES <i>On call pay --- nights and weekends</i>	9,784	10,140	10,140	10,140	0
10-33 OTHER SALARIES/EDUCATION	0	0	0	3,000	3,000
10-40 OVERTIME	1,796	6,000	6,000	6,000	0
25-01 FICA	33,501	36,544	36,544	32,424	(4,120)
25-03 RETIREMENT CONTRIBUTIONS	60,321	71,276	71,276	63,644	(7,632)
25-04 LIFE/HEALTH INSURANCE	101,656	103,394	103,394	82,519	(20,875)
25-07 EMPLOYEE ALLOWANCES	6,512	7,200	7,360	10,050	2,850
TOTAL PERSONAL SERVICES	\$694,221	\$723,166	\$723,326	\$711,045	(\$12,121)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,570	3,500	3,500	3,500	0
30-01 CITY ADMINISTRATION	212,960	164,800	164,800	164,800	0
30-05 COUNTY LANDFILL <i>Disposal of street sweepings and storm drain debris</i>	20,227	30,000	30,000	30,000	0
30-07 SMALL TOOLS	281	1,000	1,000	1,000	0
30-15 UTILITY BILLING ADMIN FEE	67,000	67,000	67,000	67,000	0
31-00 PROFESSIONAL SERVICES <i>Professional surveying, design, permitting, and inspection services, pollutant monitoring and loading analysis</i>	71,269	130,000	177,680	95,000	(35,000)
31-04 CONTRACTUAL SERVICES <i>Street sweeper hauling, video inspection software</i>	2,900	10,000	2,500	11,000	1,000
40-00 TRAINING & TRAVEL COSTS	4,302	4,000	4,000	4,000	0
41-01 TELEPHONE	1,471	4,000	4,000	4,000	0
42-10 EQUIP. SERVICES - REPAIR	30,179	45,000	36,000	41,000	(4,000)
42-11 EQUIP. SERVICES - FUEL	8,582	23,000	16,000	18,200	(4,800)
43-01 ELECTRICITY	21,049	25,000	23,000	25,000	0
43-02 WATER, SEWER, GARBAGE	257	500	500	1,000	500
45-22 SELF-INSURANCE CHARGE	22,474	18,957	18,957	28,010	9,053
46-00 REPAIR & MAINTENANCE	56,127	4,000	4,000	5,000	1,000
46-04 EQUIPMENT MAINTENANCE	3,230	5,000	5,000	5,000	0
46-08 LAKE MAINTENANCE <i>Floating island maintenance, aerator maintenance, exotic vegetation treatment of lakes</i>	10,434	20,000	28,000	30,000	10,000
46-12 ROAD REPAIRS	42,377	50,000	50,000	60,000	10,000
49-02 TECHNOLOGY SERVICES	18,300	16,840	16,840	21,703	4,863
51-00 OFFICE SUPPLIES	5,364	5,000	5,000	6,500	1,500
52-00 OPERATING SUPPLIES <i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>	17,690	30,000	30,000	30,000	0
52-02 FUEL	4,758	11,000	11,000	11,000	0
52-07 UNIFORMS/CLOTHING	1,662	3,000	3,000	2,400	(600)
52-09 OTHER CLOTHING	288	0	0	0	0
54-01 MEMBERSHIPS	30	1,500	1,500	1,500	0
59-11 BAKER PARK/ STMWR EXP	0	1,000,000	0	0	(1,000,000)
59-00 DEPRECIATION	1,361,055	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,986,836	\$1,673,097	\$703,277	\$666,613	(\$1,006,484)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	350,000	177,000	2,675,000	2,325,000
60-40 MACH EQUIP	0	0	0	0	0
60-70 VEHICLES	0	0	0	400,000	400,000
70-11 PRINCIPAL	0	312,431	222,812	222,812	(89,619)
70-12 INTEREST	21,529	17,719	17,162	17,162	(557)
TOTAL NON-OPERATING EXPENSES	21,529	680,150	416,974	3,314,974	2,634,824
TOTAL EXPENSES	\$2,702,586	\$3,076,413	\$1,843,577	\$4,692,632	\$1,616,219

**FISCAL YEAR 2015-16
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537 ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	233,752	234,016	234,016	252,390	18,374
25-01 FICA	17,421	17,397	17,397	22,366	4,969
25-03 RETIREMENT CONTRIBUTIONS	31,146	32,487	32,487	41,650	9,163
25-04 LIFE/HEALTH INSURANCE	37,047	33,389	33,389	45,668	12,279
25-07 EMPLOYEE ALLOWANCES	484	480	960	960	480
TOTAL PERSONAL SERVICES	\$319,850	\$317,769	\$318,249	\$363,034	\$45,265
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,640	15,000	15,000	15,000	0
	<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>				
31-00 PROFESSIONAL SERVICES	32,856	40,000	40,000	40,000	0
	<i>Water Quality Sampling & Analysis; Green Business Program; Naples Bay trawling</i>				
31-43 LAWN & LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS	2,923	2,000	2,000	2,500	500
	<i>Conference and Seminars</i>				
40-00 COMMUNICATIONS	617	1,500	1,500	1,500	0
42-10 EQUIP. SERVICES - REPAIR	3,613	4,000	4,000	4,000	0
42-11 EQUIP. SERVICES - FUEL	1,249	1,000	1,000	800	(200)
44-00 RENTALS & LEASES	0	0	0	0	0
45-22 SELF-INSURANCE CHARGE	3,966	5,208	0	0	(5,208)
46-00 REPAIR & MAINTENANCE	153	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	1,566	1,500	1,500	2,000	500
54-01 MEMBERSHIPS	787	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$69,370	\$83,208	\$78,000	\$78,800	(\$4,408)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	425,000	225,000	550,000	125,000
60-70 VEHICLES	0	0	0	0	0
70-11 PRINCIPAL	0	0	0	0	0
70-12 INTEREST	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$425,000	\$225,000	\$550,000	\$125,000
TOTAL EXPENSES	\$389,220	\$825,977	\$621,249	\$991,834	\$165,857

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND**

CIP	PROJECT	Requested 2015-16	2016-17	2017-18	2018-19	2019-20
16V02	Citywide Stormwater Improvements	625,000	650,000	675,000	700,000	725,000
16V21	Vac Truck Replacement	365,000	0	0	0	0
16V27	Citywide Lake Improvements	150,000	375,000	1,500,000	150,000	400,000
15V15	Cove PS Outfall Dredge & Impoundment	300,000	0	2,250,000	0	0
16V20	Central Avenue Stormwater Improvements (3)	1,500,000	0	0	0	0
16V26	Beach Stormwater Outfall Management	100,000	500,000	125,000	2,000,000	50,000
15V12	Oyster Reef & Seagrass Restoration Project (1)	350,000	350,000	350,000	0	0
16V21	Stormwater Pickup Truck Replacement	35,000	0	0	0	0
15V11	Habitat Island Naples Bay	200,000	0	0	0	0
14C03	Central Avenue Stormwater Improvements	0	0	0	0	0
	1st Ave South Stormwater Improvements***	0	500,000	0	0	0
	Cove PS Transmission Main & ASR Supply	0	0	0	350,000	3,000,000
	Street Sweeper Replacement	0	0	0	325,000	0
	Stormwater Master Plan 10-Year Update	0	325,000	0	0	0
TOTAL STORMWATER FUND		3,625,000	2,700,000	4,900,000	3,525,000	4,175,000

POTENTIAL GRANT FUNDING NOT INCLUDED IN ABOVE LIST

Artificial Reef Construction (Comm. Foundation)	50,000	0	0	0	0
(1) Oyster Reef & Seagrass Project (SFWMD Grant Ap.)	350,000	0	0	0	0
(2) Habitat Island Naples Bay (Restore Act #1 Project)	1,500,000	0	0	0	0

(3) To be coordinated with CRA Project for Street Design/Paving

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$247,642
Projected Revenues FY 2014-15	588,500
Projected Expenditures FY 2014-15	608,819
Net Increase/(Decrease) in Net Unrestricted Assets	(20,319)

Expected Unrestricted Net Assets as of September 30, 2015 **\$227,323**

Add Fiscal Year 2015-16 Budgeted Revenues

Memberships	\$148,000	
Daily Play	45,000	
Lessons	235,000	
Ball Machine/Other Income	12,100	
Tournaments	58,000	
Sponsorships	15,000	
Retail Sales	25,000	
Transfers In	47,500	
Investment Income	5,000	
		590,600

TOTAL AVAILABLE RESOURCES **\$817,923**

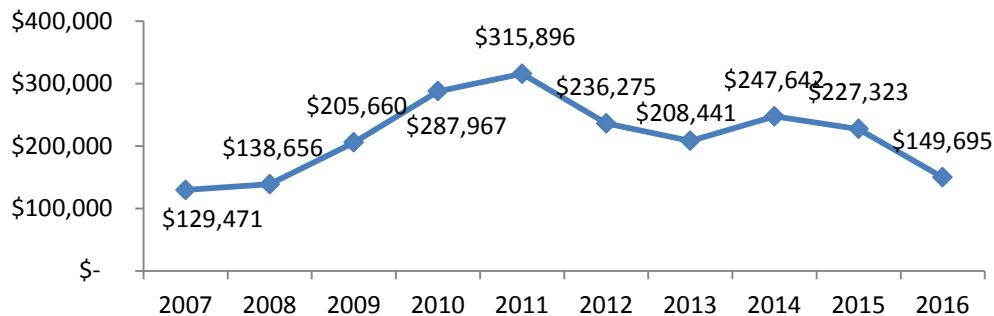
Less Fiscal Year 2015-16 Budgeted Expenditures

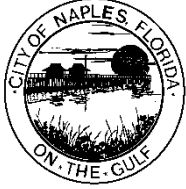
Personal Services	\$247,343	
Operating Expenses	255,325	
Debt Principal and Interest	61,000	
Capital Expenditures	50,000	
Transfer - Administration	39,870	
Transfer - Self Insurance	14,690	
		668,228

BUDGETED CASH FLOW **(\$77,628)**

Projected Unrestricted Net Assets as of September 30, 2016 **\$149,695**

Trend - Unrestricted Net Assets





Tennis Fund

Community Services Department

Mission Statement:

The mission of the Tennis Fund is to provide residents and guests of Naples exceptional tennis programs and facilities in a cost effective, efficient and professional manner and to provide 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 an elevated viewing area, which allows views of Cambier Park and the playground. Chickee shade structures with cold-water fountains are located between each court. The full service center is professionally staffed with programs for novice through advanced players and junior through senior players.

The Allen Tennis Center is a fully programmed facility with leagues, clinics, lessons and other social events available to all. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country.

2014-15 Department Accomplishments

- The Arthur L. Allen Tennis Center hosted the 46th Annual Tennis Tournament, the largest tournament in the county.
- The summer tennis program continued to grow in numbers as the Tennis Plus camp averaged 25 campers per week during the ten weeks of summer vacation.

2015-16 Departmental Goals and Objectives

As part of Vision Goal #3b (Promote Community Health), provide quality recreation, cultural and athletic programs, activities and events

- Conduct quarterly surveys of local tennis facilities to identify market competitiveness and assist in establishing facility membership fees.
- Identify feasibility of a “premium” membership level, or an expanded sponsor program and assess potential revenue increase such a program may generate by January 2015.
- Identify new member incentive programs on a quarterly basis that may increase annual program level of lessons, clinics and tournaments to supplement membership revenue.
- Research local market, national program trends and perform informal survey of members on a quarterly basis to determine options for increasing non-peak time court use.
- Schedule one additional USTA sanctioned event or tournament prior to August 31, 2015.

Significant Budgetary Issues

The Tennis Fund, although tracked as an enterprise fund, is not fully self-supporting. This is because there is a public purpose that the tennis facility provides, beyond the services to the membership.

The City’s General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of \$47,500 is provided, the same as was provided in FY 14-15 and FY 13-14.

Tennis Fund

Community Services Department (continued)

The fund is using a portion of its reserves to balance for FY15-16. Part of this consumption is planned, related to a generous donation. For five years, from 2006-2010, Mr. Arthur Allen provided the City \$100,000 annually to assist with the debt service of the fund. While the debt service payment was approximately \$66,000 annually, the remainder of the donations was intended to enable the fund to pay the debt that extended past Mr. Allen's donation.

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$148,000 for FY 15-16. The budget includes a 2.5% rate increase as of October 1, 2015.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. There is also \$25,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$8,500 for racquet restrings. Other minor revenues include interest income, ball machine rentals and League fees.

As explained previously, the General Fund is providing \$47,500 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are \$668,228, \$86,902 more than the FY 14-15 budget.

Personal Services total \$247,343, a \$4,900 increase over FY 14-15.

Operating Expenses total \$309,885, which is a \$32,002 increase over the FY 14-15 budget. This increase is mainly due to the tennis instructors and officials for clinics, camp lessons and tournaments.

Other major costs of this fund are Resale Supplies at \$20,000 and tournament costs (Special Events) for \$21,000. The remaining costs in this budget are primarily related to the facility operation and maintenance.

The budget includes the payment for debt service and interest totaling \$61,000 related to a 2001 renovation to the Tennis Center. The debt was refinanced in 2012 due to lower interest rates, and final payment will be made in FY 15-16. This budget includes two capital improvement projects to resurface the courts and the replace the chickee hut roofs, \$50,000.

Tennis Fund

Community Services Department (continued)

2015-16 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.

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	Academy Sanchez-Casal	City of Naples Cambier Park
Annual Adult Fee	\$400	\$330	\$3,100	\$398 - Res \$529 - NR
Couples Fee	\$702	N/A	\$4,360	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	City of Ft. Myers Racquet Club
Annual Adult Fee	\$675	\$240	\$580	\$380-Res \$506 NR
Couples Fee	\$1,012	\$345	\$790	\$570

Above fees do not include tax

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 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16
Number of Adult Memberships City/County	275/35	290/45	280/47	300/45
Number of Youth Memberships City/County	80/10	85/10	80/16	115/10
Number of Executive Memberships City/County	70/10	75/10	100/20	110/15
Tournament Player Participation	2,000	2,100	2,150	2200
Racquet Restrings	350	300	300	350
Guest Players	3400	3400	3300	3400
Ball Machine Rentals	100	100	200	200

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Projected 2015-16	Budget 2015-16	Change
Memberships	128,349	146,523	135,000	148,000	148,000	13,000
Daily Play	40,225	43,488	42,000	46,000	45,000	3,000
Tournament Play	52,871	57,480	58,000	58,000	58,000	-
Lessons/Clinics	183,960	222,107	180,000	235,000	235,000	55,000
Ball Machine/Other	13,491	3,521	6,400	3,500	3,600	(2,800)
Retail Sales	25,953	25,210	25,000	25,000	25,000	-
Restrings	7,226	8,334	7,500	8,500	8,500	1,000
Sponsorships	22,484	21,370	23,000	12,000	15,000	(8,000)
Transfer from the Gen. Fund	47,500	67,500	47,500	47,500	47,500	-
Transfer from the PST Fund	-	60,000	-	-	-	-
Investment/Misc Income	1,056	6,213	1,500	5,000	5,000	3,500
TOTAL TENNIS FUND	\$523,115	\$661,746	\$525,900	\$588,500	\$590,600	64,700

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2015-16

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
1	1	1	Tennis Services Manager	\$62,991
1.5	1.5	1.5	Recreation Coordinator*	65,428
1.5	1.5	1.5	Recreation Assistant**	60,105
4	4	4	Regular Salaries	188,524
			Overtime	3,500
			Employer Payroll Expenses	55,319
			Total Personal Services	\$247,343

* Represents one full-time and one part time position

** Represents four part time positions

**FISCAL YEAR 2015-16
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	174,536	183,032	176,800	188,524	5,492
10-40 OVERTIME	3,116	4,898	3,500	3,500	(1,398)
25-01 FICA	17,160	13,685	12,000	14,400	715
25-03 RETIREMENT CONTRIBUTIONS	18,611	21,192	20,000	20,883	(309)
25-04 LIFE/HEALTH INSURANCE	21,127	19,156	19,156	19,076	(80)
25-07 EMPLOYEE ALLOWANCES	484	480	480	960	480
TOTAL PERSONAL SERVICES	235,034	242,443	231,936	247,343	4,900
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,666	7,500	7,500	7,500	0
<i>Credit card charges, first aid supplies, trophies, awards</i>					0
30-01 CITY ADMINISTRATION	38,090	39,870	39,870	39,870	0
31-01 PROFESSIONAL SERVICES	119,949	150,000	190,000	190,000	40,000
<i>Instructors and officials for clinics, camps lessons and tournaments.</i>					
31-02 CONTRACTUAL PROFESSIONAL	19,300	0	0	0	0
31-04 OTHER CONTRACTUAL SVCS	868	2,000	1,000	1,000	(1,000)
<i>Pest control, alarm system monitoring and copier maintenance</i>					
41-00 COMMUNICATIONS	579	2,000	1,000	1,000	(1,000)
42-10 EQUIP. SERVICES - REPAIRS	1,336	1,000	1,000	1,000	0
43-02 WATER, SEWER, GARBAGE	1,162	1,200	1,200	1,230	30
45-22 SELF INS PROPERTY DAMAGE	18,620	20,603	20,603	14,690	(5,913)
46-00 REPAIR AND MAINTENANCE	7,602	7,500	7,500	8,500	1,000
49-02 TECHNOLOGY SERVICES	4,580	4,210	4,210	4,095	(115)
49-05 SPECIAL EVENTS	20,487	21,000	21,000	21,000	0
51-00 OFFICE SUPPLIES	0	1,000	1,000	0	(1,000)
51-06 RESALE SUPPLIES	19,464	20,000	20,000	20,000	0
59-00 DEPRECIATION/AMORTIZATION	53,711	0	0	0	0
TOTAL OPERATING EXPENSES	312,414	277,883	315,883	309,885	32,002
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	0	50,000	50,000
70-11 PRINCIPAL	0	60,000	60,000	60,000	0
70-12 INTEREST	1,640	1,000	1,000	1,000	0
TOTAL NON-OPERATING	1,640	61,000	61,000	111,000	50,000
TOTAL EXPENSES	549,088	581,326	608,819	668,228	86,902

CAPITAL IMPROVEMENT PROJECTS
ARTHUR L. ALLEN TENNIS CENTER TENNIS FUND (Fund 480)

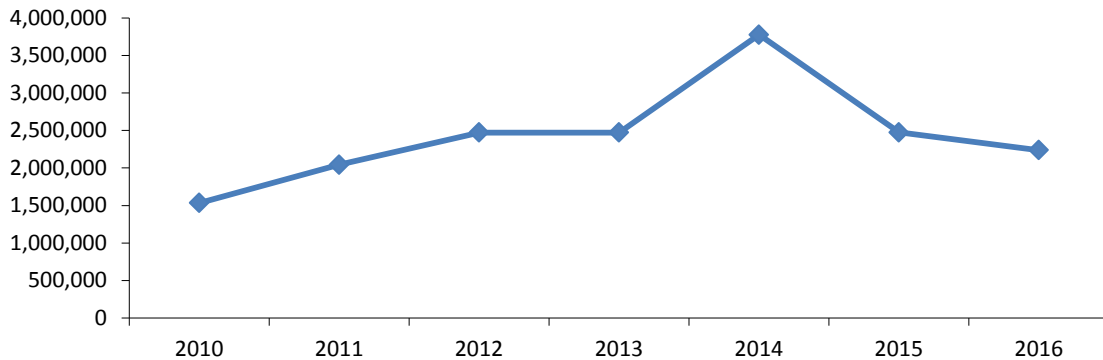
CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2016-17	2017-18	2018-19	2019-20
		2015-16				
16G20	Court Resurfacing	25,000	0	0	0	0
16G05	Chickee Hut Thatch Roofs	25,000	25,000	0	0	0
TOTAL TENNIS FUND		50,000	25,000	0	0	0

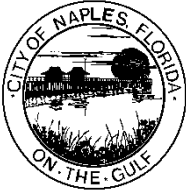


RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$3,777,897
Projected Revenues FY 2014-15	3,159,759
Projected Expenditures FY 2014-15	4,463,574
Net Increase/(Decrease) in Net Unrestricted Assets	(1,303,815)
Expected Unrestricted Net Assets as of September 30, 2015	\$2,474,082
Add Fiscal Year 2015-16 Budgeted Revenues	
Charges for Services	3,322,070
Interest Earnings	30,000
	3,352,070
TOTAL AVAILABLE RESOURCES	\$5,826,152
Less Fiscal Year 2015-16 Budgeted Expenditures	
Premiums and Claims	3,307,300
Claims Management Services	103,070
Reimbursements & Refunds	(40,000)
Personal Services	138,414
Operating Expenses	11,606
Transfer - Administration	68,500
	3,588,890
BUDGETED CASH FLOW	(236,820)
Projected Unrestricted Net Assets as of September 30, 2016	<u><u>\$2,237,262</u></u>

Trend - Unrestricted Net Assets





Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement:

To identify, analyze and manage 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 fund, a division of the Human Resources Department, created to coordinate the expenses related to the general liability of the City.

2014-15 Department Accomplishments

- Recovered \$44,054 for City property damage caused by third parties during FY 13-14. Recovered \$46,996 for City property damage caused by third parties for FY 14-15 (as of May 15, 2015).

2015-16 Departmental Goals and Objectives

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the Risk Management Fund is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of the risk management fund to determine appropriate claim funding levels.
- Review insurance coverages annually and consider insurance coverage options to ensure a fiscally sound risk management program.

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) achieve Blue Zones Project worksite approved status

- Implement Blue Zones habitat/physical environment best practices.

2015-16 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,588,890 a \$760,637 decrease of the FY 15-16 budget. The primary reason for this decrease is that FY 14-15 included a one-time transfer of a portion of fund balance (\$1,000,000) for Baker Park development.

Unrestricted net assets are projected to be more than \$3.2 million at the end of FY 15-16. In addition to this amount, the fund has \$3.073 million in restricted reserves for future claims.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund (\$3,322,070) for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number

Risk Management Fund

Human Resources Department (continued)

of employees, and risk related ratings). The budget amount will be charged to each fund during the course of the fiscal year. There is \$30,000 budgeted for interest on reserves.

Expenditures

Personal Services

Personal Services are budgeted at \$138,414, an increase of \$3,644 over the FY 14-15 budget due to the annual salary wage increase.

Operating Expenses

Operating costs for the Risk Management Fund are \$3,450,476, a \$235,719 increase over the FY 2014-15 budget (excluding the FY14-15 transfer out of \$1,000,000). 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 (almost 5%) of this budget.

The second component is approximately 95% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services. Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund.

Professional Services

Brokerage Service Fee	\$52,500	Actuarial Analyses	\$3,000
Third Party Administrator	\$47,570		

Brokerage service fees are paid to the City's insurance broker for 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.

Insurances and Claims funding

Workers Comp – State Assessment	\$18,000
Workers Comp – Current Year Claims	\$713,872
General Liability	\$817,609
Auto and Collision	\$385,857
Property Damage	\$1,361,962
Unemployment Compensation	\$10,000

Budgeted again this year is \$40,000 (as a contra-expense) for insurance claim refunds and reimbursements.

Risk Management Fund

Human Resources Department (continued)

2015-16 Performance Measures

Description	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Incident Reports Processed	192	172	166	160
Preventable Employee Injuries	12	8	4	4
Preventable Vehicle Accidents	15	19	22	20
Work Comp Medical only Claims	44	29	21	20
Work Comp Lost Time Claims	5	5	5	5
Average Cost per Claim Work Comp Med Only	\$862	\$772	\$500	\$500
Average Cost per Claim Work Comp Lost Time	\$11,143	\$10,904	\$8,080	\$10,000

**FISCAL YEAR 2015-16
REVENUE DETAIL
RISK MANAGEMENT**

	12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 14-15 PROJECTION	FY 15-16 BUDGET	CHANGE
Charges for Services:						
General Fund	1,540,776	1,551,200	1,582,678	1,582,678	1,658,680	76,002
Building Permits Fund	59,568	75,610	69,414	69,414	79,190	9,776
CRA Fund	61,705	47,830	68,354	68,354	71,040	2,686
Streets Fund	227,056	228,700	221,999	221,999	222,990	991
Water & Sewer Fund	901,885	825,090	832,446	832,446	849,890	17,444
Beach Fund	26,142	27,120	23,517	23,517	42,060	18,543
Solid Waste Fund	124,332	116,230	158,047	158,047	194,200	36,153
City Dock Fund	38,901	53,710	52,595	52,595	55,410	2,815
Stormwater Fund	39,827	26,440	24,165	24,165	28,010	3,845
Tennis Fund	14,392	18,620	20,603	20,603	14,690	(5,913)
Technology Services Fund	53,354	29,460	43,001	43,001	36,240	(6,761)
Equipment Services Fund	34,202	32,590	32,940	32,940	69,670	36,730
Subtotal	3,122,140	3,032,600	3,129,759	3,129,759	3,322,070	192,311
Interest Earnings	4,345	36,078	30,000	30,000	30,000	0
Total	\$3,126,485	\$3,068,678	\$3,159,759	\$3,159,759	\$3,352,070	\$192,311

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2015-16**

2014 Adopted	2015 Adopted	2016 Proposed	JOB TITLE	FY 2016 Proposed
1	1	1	Risk Manager	\$102,866
1	1	1	Regular Salaries	\$102,866
			Employer Payroll Expenses	35,548
			Total Personal Services	\$138,414

**FISCAL YEAR 2015-16
RISK MANAGEMENT**

500.7101.519

ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	99,658	99,870	99,870	102,866	2,996
25-01 FICA	7,450	7,402	7,402	7,580	178
25-03 RETIREMENT CONTRIBUTIONS	14,229	14,902	14,902	15,349	447
25-04 LIFE/HEALTH INSURANCE	13,941	12,596	12,596	12,619	23
TOTAL PERSONAL SERVICES	\$135,277	\$134,770	\$134,770	\$138,414	\$3,644
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	66,710	68,500	68,500	68,500	0
31-04 OTHER CONTRACTUAL SVCS	90,120	101,570	101,570	103,070	1,500
31-07 MEDICAL SERVICES	4,880	5,000	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	325	3,300	3,300	3,300	0
41-01 TELEPHONE	110	306	306	306	0
45-01 UNEMP. COMPENSATION (CITYWIDE)	3,199	15,000	15,000	10,000	(5,000)
45-10 WORKERS COMP STATE ASSESSMENT	20,993	22,500	18,000	18,000	(4,500)
45-11 WORKERS COMP CURRENT YEAR	347,860	752,652	698,000	713,872	(38,780)
45-20 GEN. LIABILITY & BUS PKG	453,473	728,543	728,543	817,609	89,066
45-21 AUTO COLLISION	416,118	365,826	365,826	385,857	20,031
45-22 SELF INS. PROPERTY DAMAGE	1,053,434	1,188,580	1,411,779	1,361,962	173,382
45-23 REIMBURSEMENT & REFUNDS	(80,377)	(40,000)	(90,000)	(40,000)	0
51-00 OFFICE SUPPLIES	1,064	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	164	500	500	500	0
54-01 MEMBERSHIPS	970	980	980	1,000	20
59-11 TRANSFER OUT - PARK FUND	0	1,000,000	1,000,000	0	(1,000,000)
59-00 DEPRECIATION/AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,379,042	\$4,214,757	\$4,328,804	\$3,450,476	(\$764,281)
TOTAL EXPENSES	\$2,514,319	\$4,349,527	\$4,463,574	\$3,588,890	(\$760,637)

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2015-16**

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$1,157,865
Projected Revenues FY 2014-15	6,890,806
Projected Expenditures FY 2014-15	6,301,530
Net Increase/(Decrease) in Net Unrestricted Assets	589,276

Expected Unrestricted Net Assets as of September 30, 2015 **\$1,747,141**

Add Fiscal Year 2015-16 Budgeted Revenues

Health Coverage:	City Paid	4,830,581	
	Employee Paid	852,455	
Dental Coverage:	City Paid	149,309	
	Employee Paid	167,325	
Retiree & COBRA	Employee Paid	275,735	
Flexible Spending	Employee Paid	151,744	
Dependent Care	Employee Paid	13,900	
Life Insurance:	City Paid	167,349	
	Employee Paid	78,472	
Vision Insurance	Employee Paid	33,460	
Long Term Disability	City Paid	76,308	
Tobacco Use Surcharge		21,450	
Interest Earnings		5,000	
		<u>6,823,088</u>	

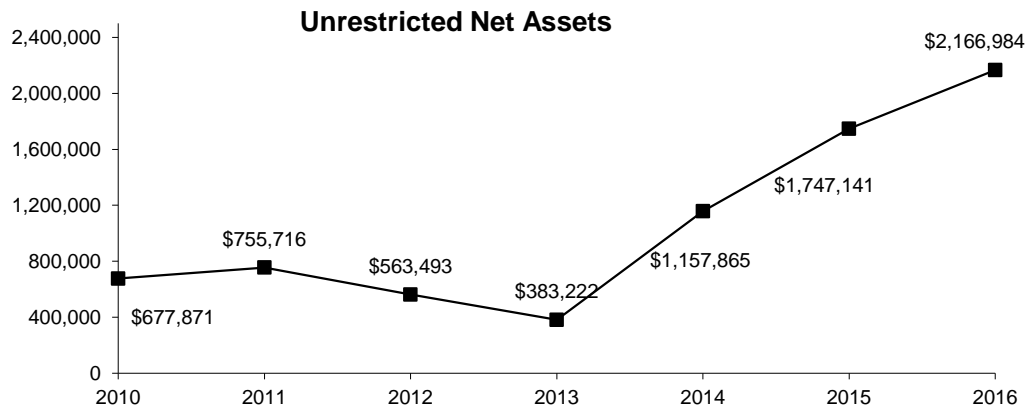
TOTAL AVAILABLE RESOURCES: **\$8,570,229**

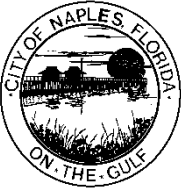
Less Fiscal Year 2015-16 Budgeted Expenditures

Transfer-Administration	111,100	
Contractual Services	330,285	
Dental Premium	341,462	
Stop Loss	789,200	
Healthcare Reimbursement	575,500	
Life/Vision/Long Term Disability	399,404	
Health Paid Claims	3,200,000	
Prescription Claims	500,000	
Other Expenditures	156,294	
	<u>6,403,245</u>	

BUDGETED CASH FLOW **419,843**

Projected Unrestricted Net Assets as of September 30, 2016 **\$2,166,984**





Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:

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.

2014-15 Department Accomplishments

- The Wellness Incentive Program had 99% employee participation.
- A part-time Wellness Coordinator position was added (funded by Cigna).
- Health insurance premium rates remain the same as FY13/14. City and employee contributions remain the same.

2015-16 Goals and Objectives

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
- Prepare annual GASB 43 and 45 valuation

As part of Vision Goal 4 (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
- Provide monthly communications regarding in-network services and providers
- Develop and implement wellness and fitness initiatives and incentives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) achieve Blue Zones Project worksite approved status.

- At least 25% of employees sign the Blue Zones Personal Pledge
- Earn at least 72 out of 114 possible points by implementing pledge actions
- Implement at least one pledge action from each of the six foundational pillars of worksite well-being

Employee Benefits Fund

Human Resources Department (continued)

2015-16 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$6,823,088. 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. Employee (or former employee) contributions are deducted from an employee's pay or are billed. In addition to premiums, there is \$5,000 budgeted in interest earnings.

Historically, COBRA and retirees' premium rate changes are made effective October 1, which is consistent with the actual insurance plan year. Prior to any rate change, the City performs an actuarial analysis of their actual costs to ensure legal compliance.

This budget assumes no increase in premium rates, and assumes the continuation of a reduction in the employee's deductible for employees who achieve certain health criteria.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are \$6,403,245, \$1,715 more than the budget of FY 2014-15.

Current contracts for the following services and lines of insurance coverage are in place:

- | | |
|--|--|
| ✓ Third Party Administrator for Self Insured Health Claims | ✓ Vision Insurance |
| ✓ Health Insurance Stop Loss Coverage | ✓ Basic Life |
| ✓ Prescription Insurance for Self Insured Health Plan | ✓ Supplemental Life Insurance |
| ✓ Dental Insurance | ✓ Long Term Disability Insurance |
| | ✓ Accidental Death & Disability (AD&D) |

Health Claims expenses, the largest expense in this fund, are budgeted at \$3.2 million. Prescription Claims are budgeted at \$500,000. Budgeted 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 Department.

Employee Benefits Fund

Human Resources Department (continued)

2015-16 Performance Measures

Description	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Fitness/Wellness Program Participation	82	78	77	70	80
Prescription Utilization/Retail	8,601	9,510	10,023	10,100	10,100
Prescription Utilization/Mail Order	491	489	428	450	425
EAP utilization	34	39	46	50	50
Employee Visits w/TPA Representative	10	6	3	6	4

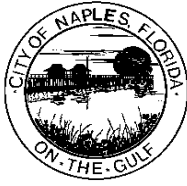
**FISCAL YEAR 2015-16
REVENUE
EMPLOYEE BENEFITS FUND**

	2013-2014 ACTUAL	14-15 ADOPTED BUDGET	2014-15 PROJECTED	2015-16 PROPOSED BUDGET	CHANGE
CITY FUNDED BENEFITS					
Health Insurance	4,863,627	4,810,000	4,810,000	4,830,581	20,581
Life Insurance	167,359	169,510	169,510	167,349	-2,161
Long-Term Disability	44,143	77,916	77,916	76,308	-1,608
Dental	153,326	154,745	154,745	149,309	-5,436
Total City Funded Portion	\$5,228,455	\$5,212,171	\$5,212,171	\$5,223,547	\$11,376
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	851,191	855,412	855,412	852,455	-2,957
Employee Flexible Spending	160,194	157,180	157,180	151,744	-5,436
Retiree/Cobra Premiums	329,830	353,257	353,257	275,735	-77,522
Dependent Care	6,100	6,100	6,100	13,900	7,800
Life Insurance	78,202	79,136	79,136	78,472	-664
Tobacco Use Surcharge	20,850	0	21,450	21,450	21,450
Vision Insurance	34,134	32,396	32,396	33,460	1,064
Dental	190,070	168,704	168,704	167,325	-1,379
Total Employee Funded Portion	\$1,670,572	\$1,652,185	\$1,673,635	\$1,594,541	-57,644
OTHER REVENUE					
Interest Earnings	2,404	5,000	5,000	5,000	0
Total Other	\$2,404	\$5,000	\$5,000	\$5,000	0
Total All Sources	\$6,901,431	\$6,869,356	\$6,890,806	\$6,823,088	-\$46,268

**FISCAL YEAR 2015-16
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

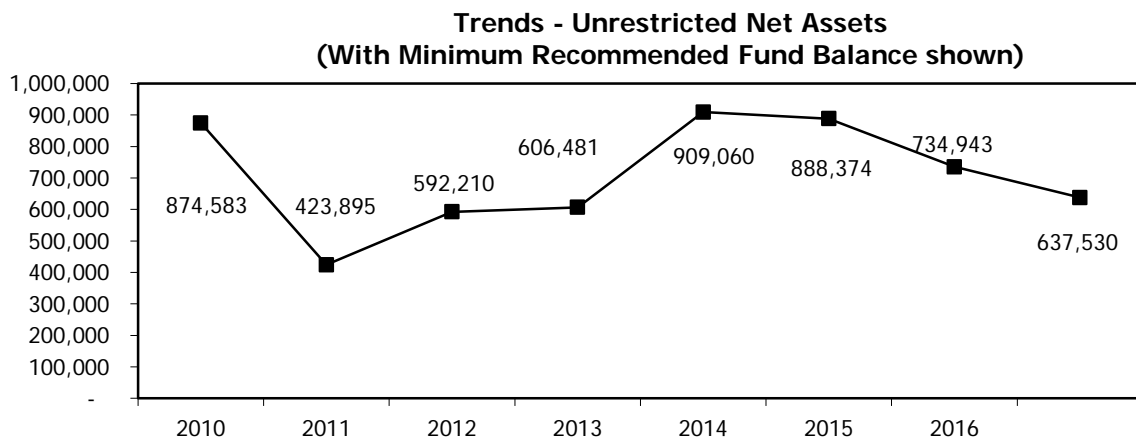
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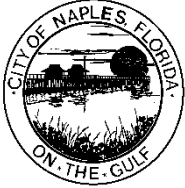
ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ADOPTED BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	111,100	122,080	122,080	111,100	(10,980)
31-04 OTHER CONTRACTUAL SERVICES	333,424	379,443	379,443	330,285	(49,158)
<i>Broker fee \$75,000, TPA fee \$206,064, FSA fee \$8,154, PPACA fee \$33,129, etc</i>					
31-05 PROFESSIONAL SERV/WELLNESS	0	0	0	21,450	21,450
<i>Related to the Tobacco Use Surcharge</i>					
31-08 DENTAL INSURANCE	352,657	352,276	352,276	341,462	(10,814)
31-13 STOP LOSS PREMIUM	737,153	740,482	740,482	789,200	48,718
31-14 LONG TERM DISABILITY	77,025	77,916	77,916	76,308	(1,608)
31-15 LIFE INSURANCE	289,523	291,117	291,117	289,636	(1,481)
31-16 VISION INSURANCE	34,255	32,396	32,396	33,460	1,064
45-02 HEALTH PAID CLAIMS	3,658,345	3,200,000	3,200,000	3,200,000	0
45-03 SCRIPT CARD EXPENSES	731,118	500,000	500,000	500,000	0
45-05 HEALTHCARE REIMBURSEMENT	536,444	575,500	575,500	575,500	0
45-06 EMPLOYEE FLEX	156,741	163,280	163,280	165,644	2,364
45-09 HEALTH REIMBURSE/FITNESS	20,220	17,040	17,040	19,200	2,160
45-23 REIMBURSEMENTS & REFUNDS	(911,219)	(50,000)	(150,000)	(50,000)	0
TOTAL OPERATING EXPENSES	<u>\$6,126,785</u>	<u>6,401,530</u>	<u>6,301,530</u>	<u>6,403,245</u>	<u>1,715</u>
TOTAL EXPENSES	<u><u>\$6,126,785</u></u>	<u><u>\$6,401,530</u></u>	<u><u>\$6,301,530</u></u>	<u><u>\$6,403,245</u></u>	<u><u>1,715</u></u>



TECHNOLOGY SERVICES
FINANCIAL SUMMARY
 Fiscal Year 2015-16

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	888,374
Projected Revenues FY 2014-15	\$1,653,170
Projected Expenditures FY 2014-15	1,806,601
Net Increase/(Decrease) in Net Unrestricted Assets	(\$153,431)
Expected Unrestricted Net Assets as of September 30, 2015	\$734,943
Add Fiscal Year 2015-16 Budgeted Revenues	
Charges for Services	1,579,170
Interest Earnings	4,000
	1,583,170
TOTAL AVAILABLE RESOURCES	\$2,318,113
Less Fiscal Year 2015-16 Budgeted Expenditures	
Personal Services	592,612
Operating Expenses	713,601
Transfer - City Administration	98,130
Transfer - Self Insurance	36,240
Capital Expenditures	240,000
	\$1,680,583
BUDGETED CASH FLOW	(\$97,413)
Projected Unrestricted Net Assets as of September 30, 2016	\$637,530





Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

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 Description

The Technology Services Fund is an internal service fund that provides all technological services to the City.

2014-15 Department Accomplishments

- Deployment of Fiber to City Pier.
- Implementation of OnSSI Video Security System City wide.
- Technology Services Team handled over 5,500 help desk tickets with the Police being the largest user with 1,400 requests.
- Major enhancements to GIS to increase performance to City staff and external users.
- Added additional layers for Public Safety AVL (Automatic Vehicle Location) system to include building plans.
- Implemented a virtualized backup environment.
- Managed the expansion of the Access Control project.

2015-16 Departmental Goals and Objectives

- Further consolidate data and application systems to reduce power consumption and increase operational efficiency using Microsoft Hyper-V virtualization.
- Enhance City wide AVL application with live signal feeds from Traffic.
- Maintain the City's GIS Portal while enhancing its availability and contents.
- Manage the further expansion of the Access Control project.
- Oversee expansion of OnSSI enterprise Security Camera solution.
- Introduce active/passive failover to Hyper-V environment.
- Migrate to Exchange 2013.
- Deployment of Fiber to City Dock.
- Facilitate Go-Live of County CAD.

2015-16 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,680,583, a \$48,154 decrease from the FY 14-15 budget.

At the end of 2015-16, unrestricted net assets are estimated to be \$638,217, which is higher than the minimum fund balance of \$340,000 recommended by policy. The City plans for a slow use of this fund balance to reduce it over time to more closely match the minimum requirement.

Technology Services Fund

Technology Services Department (continued)

Revenues

The primary revenue sources for this Internal Service Fund are the charges to each fund for services. Charges to departments are calculated based on the number of service calls and the number of users.

Expenditures

Budgeted expenditures for the Technology Services Department are \$1,680,583.

Personal Services are budgeted at \$592,612, or \$12,529 greater than FY 14-15. The primary reason for this is a 3% increase to employee salaries and the reclassification of the Video Programming & Production position to Communications and Video Production Manager.

Operating Expenses decreased by \$51,683 to \$847,981. The primary reason for the decrease is Professional Services expenditures. As the Tyler software has been implemented, there are fewer professional services required related to the data migration. Also, the Video production costs have decreased, as last year included a onetime project related to improving video capability in the City.

There is \$240,000 budgeted for Capital, which includes a \$175,000 Security Camera project, and \$65,000 for the ongoing program to replace City Hyper-V Servers and to upgrade Network Switching.

Technology Services Fund

Technology Services Department (continued)

2015-16 Performance Measures

	Actual 2012/13	Actual 2013/14	Expected 2014-15	Expected 2015-16
Operating Expenditures	1,612,897	1,209,504	1,481,576	1,443,171
Budgeted Employees	10	8	7	7
Servers	43	16	6	5
Hyper-V Servers			7	8
Hyper-V Guests	0	23	50	50
Computers			304	310
SAN (storage area network) Capacity (TB – terabyte)	104.64	209.28	313.92	313.92
SAN (storage area network) Usage (TB – terabyte)			130.85	145.00
MDT – Police & Fire	31	31	31	31
Microsoft Surface	0	3	36	50
IP Cameras	0	0	160	240
User Accounts	425	425	571	580
Mail Enabled Accounts			492	501
Archived E-Mails			8,483,008	9,483,008
% of Network Availability	99.5%	99.5%	99.99%	99.999%
# of Help Desk Calls	5,560	6,379	6,000	6,000

Note: SAN usage is not reflective of Snapshots and Replication usage.

FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES
FISCAL YEAR 2015-16

<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
1	0	0	Technology Services Manager	\$0
1	1	1	Programmer Analyst	66,989
1	1	1	Technology Services Director*	0
1	1	1	Sr. Network Specialist/GIS	56,000
2	2	2	Network Specialist	115,828
1	1	1	Video Programming & Product.	71,540
1	1	1	GIS Manager	81,947
<hr/>				
* Contracted				
8	7	7	Regular Salaries	\$392,304
			Other Salaries & Wages	10,140
			Overtime	12,000
			Employer Payroll Expenses	178,168
				<hr/>
Total Personal Services				\$592,612
				<hr/> <hr/>

* Outsourced since 2012 -see Contract Services

**FISCAL YEAR 2015-16
BUDGET DETAIL
TECHNOLOGY SERVICES
TECHNOLOGY DIVISION**

FUND 520	ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	244,427	375,556	337,233	392,304	16,748
10-30	OTHER SALARIES	9,789	10,140	10,140	10,140	0
10-40	OVERTIME	7,991	17,000	12,500	12,000	(5,000)
25-01	FICA	31,944	30,733	25,000	29,308	(1,425)
25-03	RETIREMENT CONTRIBUTIONS	46,233	49,825	45,000	52,272	2,447
25-04	LIFE/HEALTH INSURANCE	94,448	95,389	94,000	95,148	(241)
25-07	EMPLOYEE ALLOWANCES	1,588	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES		\$436,421	\$580,083	\$525,313	\$592,612	\$12,529
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,519	4,600	3,750	3,300	(1,300)
30-01	CITY ADMINISTRATION	103,380	98,130	98,130	98,130	0
30-31	TV VIDEO PRODUCTION	31,744	50,420	50,000	26,270	(24,150)
	<i>Granicus hosting \$20,900; TV music, etc</i>					
31-01	PROFESSIONAL SERVICES	142,100	233,900	233,900	180,500	(53,400)
	<i>Network wiring additions (\$15,000), Selpan (\$153,000), Elance contract (\$7,500) Data Center A/C Service, etc</i>					
40-00	TRAINING & TRAVEL COSTS	5,220	12,375	7,000	9,375	(3,000)
	<i>ERSI Conference, Lynda Training, Tyler Connect and Ongoing training</i>					
41-00	COMMUNICATIONS	1,976	576	500	480	(96)
41-02	FAX & MODEMS	29,126	43,440	43,440	57,120	13,680
	<i>T3 for internet \$22,740; T3 for Pier \$13,140, T3 for Dock \$10,740, Broadband for offsite</i>					
42-10	EQUIP. SERVICES - REPAIRS	649	0	0	0	0
45-22	SELF INS. PROPERTY DAMAGE	29,460	43,001	43,001	36,240	(6,761)
46-00	REPAIR & MAINTENANCE	68,396	107,921	107,921	115,550	7,629
	<i>Tyler maintenance for all modules, OSDBA \$19,796</i>					
46-16	HARDWARE MAINTENANCE	59,224	19,525	45,375	32,157	12,632
46-17	SOFTWARE MAINTENANCE	335,685	238,326	238,326	251,929	13,603
	<i>Visionair \$83,005; Microsoft \$48,000; Goto Assets, Symantec</i>					
46-19	PRINTERS	4,950	7,500	7,500	7,500	0
52-00	OPERATING SUPPLIES	6,437	9,420	9,420	9,420	0
	<i>Forms, backup tapes, GIS plotter supplies</i>					
52-52	MINOR OPERATING EQUIPMENT	153,362	30,000	68,000	20,000	(10,000)
54-00	BOOKS, PUBS, SUBS, MEMBS	0	520	0	0	(520)
59-00	DEPRECIATION	262,045	0	0	0	0
TOTAL OPERATING EXPENSES		\$1,235,274	\$899,654	\$956,263	\$847,971	(\$51,683)
<u>NON-OPERATING EXPENSES</u>						
	RECLASSIFICATION OF FIXED ASSETS	(399,519)				
60-20	BUILDING	31,627	0	0	0	0
60-40	MACHINERY & EQUIPMENT	274,497	249,000	325,025	240,000	(9,000)
60-30	BUILDING AND IMPROVEMENTS	48,387	0	0	0	0
60-81	COMPUTER SOFTWARE	45,009	0	0	0	0
TOTAL NON-OPERATING EXPENSES		\$1	\$249,000	\$325,025	\$240,000	(\$9,000)
TOTAL EXPENSES		\$1,671,695	\$1,728,737	\$1,806,601	\$1,680,583	(\$48,154)

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP ID	PROJECT DESCRIPTION	Dept Request	2016-17	2017-18	2018-19	2019-20
		2015-16				
15T08	Security Camera Project	175,000	30,000	30,000	30,000	30,000
16T12	Hyper-V Virtual Host Servers / Networking	65,000	0	65,000	0	65,000
	Time Clock Replacement	0	0	0	0	40,000
	Dispatch PC's & Monitors (6)	0	0	25,000	0	0
	PC Replacement Program (320)	0	345,000	0	0	0
	Storage Area Network	0	0	40,000	0	0
	Police & Fire Notebook Replacements	0	0	90,000	0	0
	Replace Chamber Camera Equipment	0	0	0	45,000	0
TOTAL TECHNOLOGY SERVICES FUND		240,000	375,000	250,000	75,000	135,000

Other major projects managed

Building Department Tablets	15,000	10,000	0	65,000	0
City Facility Security Locks	20,000	0	0	0	0
Beach Security Cameras	30,000	30,000	30,000	0	0
Building Department Electronic Permitting	650,000	0	0	0	0
Police Department Records System	300,000	350,000	0	0	0
Solid Waste Fiber Network	125,000	0	0	0	0
Fire Fiber Network	25,000	0	0	0	0

**FISCAL YEAR 2015-16
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15	BUDGET FY 15-16	Increase/ (Decrease)
General Fund	1,117,967	1,191,630	1,007,030	926,470	938,184	11,714
Building Permits Fund	202,003	238,565	201,610	185,480	189,677	4,197
CRA Fund	18,628	21,621	18,270	16,810	11,084	(5,726)
Streets Fund	37,265	45,260	38,250	35,190	28,746	(6,444)
Water & Sewer Fund	335,384	425,890	359,920	331,130	281,660	(49,470)
Beach Parking Fund	27,946	32,437	27,410	25,220	24,330	(890)
Solid Waste Fund	55,902	64,880	54,830	50,440	49,451	(989)
City Dock Fund	4,664	5,415	4,580	4,210	5,074	864
Storm Water Fund	18,628	21,650	18,300	16,840	21,703	4,863
Tennis Fund	4,664	5,414	4,580	4,210	4,095	(115)
Equipment Services Fund	18,628	23,580	19,930	18,340	25,166	6,826
Total	1,841,679	2,076,342	1,754,710	1,614,340	1,579,170	(35,170)
				Expected	Proposed	
Interest Earnings				4,000	4,000	
Transfer In from Public Service Tax				70,000	0	
Total Revenue				1,653,170	1,583,170	

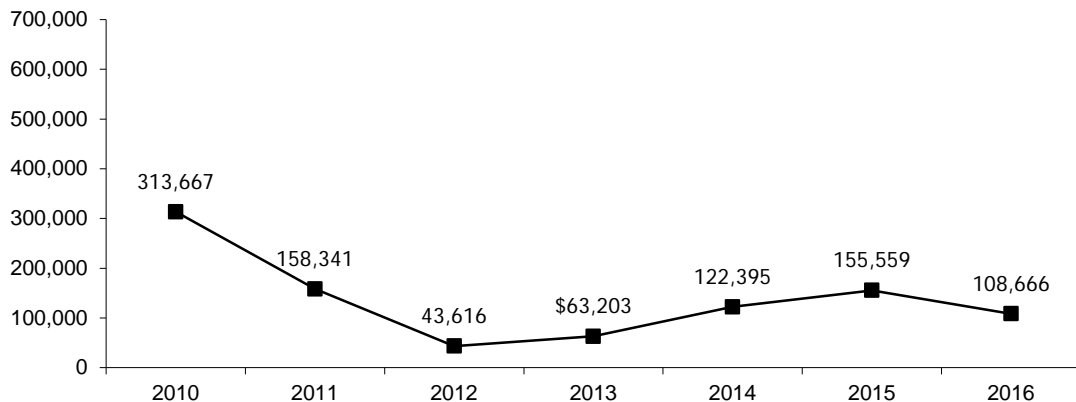
The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders and number of employees in each department. Actual charges to departments will be the same as budgeted.

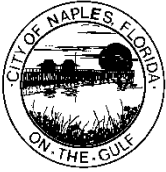


**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2015-16**

Beginning Balance - Unrestricted Net Assets as of September 30, 2014	\$122,395
Projected Revenues FY 2014-15	2,360,040
Projected Expenditures FY 2014-15	2,326,876
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$33,164</u>
Expected Unrestricted Net Assets as of September 30, 2015	\$155,559
Add Fiscal Year 2015-16 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	801,300
Charges to Other Funds/Maintenance	1,477,537
Collier County - EMS Fuel	91,288
Other Revenue	2,900
	<u>2,373,025</u>
TOTAL AVAILABLE RESOURCES	\$2,528,584
Less Fiscal Year 2015-16 Budgeted Expenditures	
Personal Services	\$710,324
Operations & Maintenance	1,481,188
Transfer - Self Insurance	69,670
Administrative Fee - General Fund	107,770
Transfer - Technology Services	25,166
Capital Expenditures	25,800
	<u>2,419,918</u>
BUDGETED CASH FLOW	(\$46,893)
Projected Unrestricted Net Assets as of September 30, 2016	<u><u>\$108,666</u></u>

**Trend - Unrestricted Net Assets
(Recommended is \$256,000)**





Equipment Services Fund

Utilities Department (Fund 530)

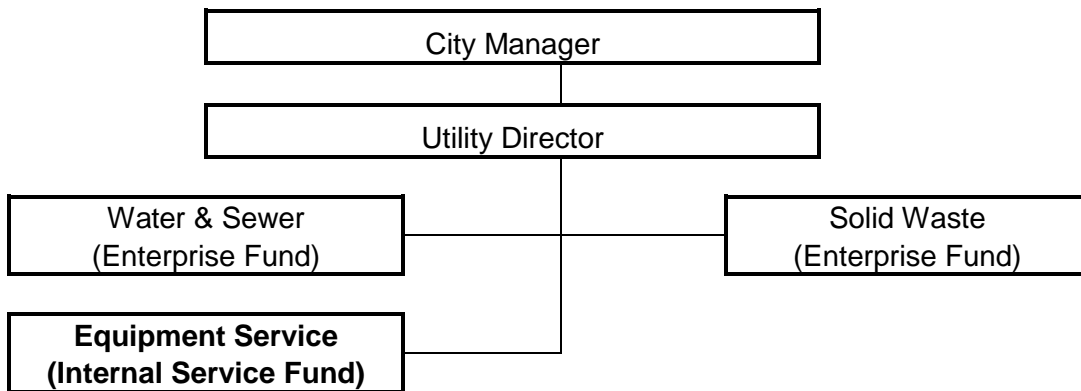
Mission Statement:

The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

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 is focused on providing service and maintenance reliability to the City's fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2015-16 Departmental Goals and Objectives

In accordance with 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:

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies
- Use of Recapped (recycled) small truck tires
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment

Equipment Services Fund (continued)

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), 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
- Send two automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City owned emergency vehicles

2015-16 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,419,918, a \$43,009 decrease from the FY 14-15 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Every month, the Equipment Services Department charges each department for products 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. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated with the expected use of 149,000 gallons of gasoline and 103,000 gallons of diesel respectively. 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 \$91,288.

The budget for maintenance revenue is based on each user's prior years' actual use of labor and materials, and then manually adjusted for any anomalies such as major equipment failure, equipment changes or storm damages. On a monthly basis, maintenance charges are billed 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. The FY 2015-16 budget includes the 3% contractual increase for both union and non-union employees.

Operating Costs

Operating and capital expenditures of this fund total \$1,709,594 which is a \$50,924 decrease from FY 14-15. The primary reason for this decrease is related to fuel.

The most significant expenses are:

Sublet repairs	\$220,000	Transmission, painting, body work, welding, generator maintenance
Operating Supplies	\$250,000	Vehicle and equipment parts
Fuel	\$786,488	
City Administrative Costs	\$107,770	
Tires	\$100,000	

Equipment Services Fund (continued)

2015-16 Benchmarks

	Naples	City of Palm Bay	Winter Park	Collier County
Total Light Duty Vehicles up to 26,000 LB	177	423	250	664
Total Heavy Duty Vehicles 26,000 – 80,000 LB	37	57	32	85
Total Fuel Used	250,948	400,862	228,343	1,304,224
Total Fleet Technician Employees	5	10	8	15
Percentage of labor hours billed compared to employee hours paid	80%	72%	74%	86%

2015-16 Performance Measures

	Actual 2012-13	Actual 2013-14	Estimated 2014-15	Projected 2015-16
Preventative Maintenance services performed annually	579	414	425	400
Work orders completed annually	2,713	3,143	3,200	3,200
Number of vehicles/equipment replaced annually	33	45	26	30

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Projected FY 14-15	Proposed FY 15-16
General Fund	980,736	998,303	929,276	926,440	913,507
Building Permits	31,829	36,124	29,930	32,400	30,430
Streets Fund	18,422	42,193	27,000	20,000	23,500
Water & Sewer Fund	452,263	483,682	522,171	490,100	491,000
Beach Fund	43,848	52,644	42,000	41,500	40,200
Solid Waste Fund	724,873	777,475	703,900	697,900	701,700
City Dock Fund	6,171	5,615	5,600	5,600	5,000
Storm Water Fund	55,249	43,623	68,000	57,000	64,000
Tennis Fund	888	1,336	1,000	1,000	1,000
Technology Services Fund	1,147	649	0	0	0
Equipment Services Fund	11,828	12,909	10,500	9,500	8,500
Total Chargebacks	2,327,252	2,454,553	2,339,377	2,281,440	2,278,837
Collier County - EMS Fuel	117,295	48,042	150,140	78,000	91,288
Total Charges	\$2,444,547	\$2,502,595	2,489,517	\$2,359,440	\$2,370,125
Other Revenue Sources					
Interest Income	993	731	400	600	400
Other Miscellaneous	1,430	23	0	0	2,500
Total Other Sources	2,423	754	400	600	2,900
Total All Sources	\$2,446,970	\$2,503,349	\$2,489,917	\$2,360,040	\$2,373,025

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2015-16**

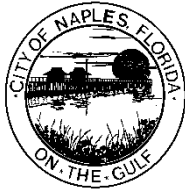
<i>2014 Adopted</i>	<i>2015 Adopted</i>	<i>2016 Proposed</i>	JOB TITLE	FY 2016 Proposed
1	1	1	Equipment Services Superintendent	\$96,561
1	1	1	Service Coordinator	70,379
2	2	2	Lead Mechanic	109,978
3	3	3	Mechanic	146,309
1	1	1	Auto Parts Controller	36,616
0.5	0.5	0.5	Service Worker III	14,744
8.5	8.5	8.5	Regular Salaries	\$474,587
			Other Salaries & Wages	25,340
			Overtime	15,000
			Employer Payroll/Other Expenses	195,397
			Total Personal Services	<u><u>\$710,324</u></u>

**FISCAL YEAR 2015-16
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590	ACCOUNT DESCRIPTION	13-14 ACTUALS	14-15 ORIGINAL BUDGET	14-15 CURRENT PROJECTION	15-16 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	536,096	469,988	462,000	474,587	4,599
10-30	OTHER SALARIES	19,789	28,340	21,000	25,340	(3,000)
	<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per contract</i>					0
10-40	OVERTIME	16,443	10,000	40,000	15,000	5,000
25-01	FICA	37,981	34,382	34,382	34,949	567
25-03	RETIREMENT CONTRIBUTIONS	64,138	67,212	67,212	67,848	636
25-04	LIFE/HEALTH INSURANCE	99,250	89,527	81,000	89,640	113
25-07	EMPLOYEE ALLOWANCES	968	2,960	2,960	2,960	0
29-00	GENERAL AND OTHER	0	0	0	0	0
	TOTAL PERSONAL SERVICES	\$774,664	\$702,409	\$708,554	\$710,324	\$7,915
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,107	3,000	3,000	3,000	0
30-01	CITY ADMINISTRATION	106,980	107,770	107,770	107,770	0
30-07	TOOL ALLOWANCE	1,820	2,000	2,000	2,000	0
31-04	OTHER CONTRACTUAL SVCS	19,612	18,210	18,210	17,700	(510)
	<i>FASTER System (\$6,300), Trak (\$5,400), Diagnostic Software (\$700), etc.</i>					0
40-00	TRAINING & TRAVEL COSTS	2,687	3,500	3,500	3,500	0
41-00	COMMUNICATIONS	859	1,300	2,100	1,300	0
42-10	EQUIP. SERVICES -REPAIRS	7,532	6,500	6,500	4,500	(2,000)
42-11	EQUIP. SERVICES -FUEL	5,377	4,000	3,000	4,000	0
43-01	ELECTRICITY	13,514	13,000	13,000	13,000	0
43-02	WATER, SEWER, GARBAGE	11,228	13,500	13,500	13,500	0
45-22	SELF INSURANCE	32,590	32,940	32,940	69,670	36,730
46-00	REPAIR AND MAINTENANCE	3,584	6,000	16,000	6,000	0
46-03	EQUIP. MAINTENANCE	1,353	1,600	7,000	4,000	2,400
	<i>Fire Systems testing and Compressor Maintenance</i>					0
46-10	SUBLET REPAIRS	205,145	200,000	220,000	220,000	20,000
	<i>Outside repairs, including welding and generator maintenance</i>					0
49-02	TECHNOLOGY SERVICE CHG	19,930	18,340	18,340	25,166	6,826
49-08	HAZARDOUS WASTE DISPOSAL	1,565	3,000	3,000	3,000	0
51-00	OFFICE SUPPLIES	448	500	500	500	0
52-00	OPERATING SUPPLIES	209,290	228,000	228,000	250,000	22,000
	<i>Repair Parts for City Equipment</i>					0
52-02	FUEL	837,466	977,571	800,000	786,488	(191,083)
	<i>Est. 149,000 gallons of gas @ \$2.37; 103,000 gallons of diesel @ \$2.64 +15% plus contingency</i>					0
52-06	TIRES	84,690	100,000	100,000	100,000	0
52-07	UNIFORMS	2,733	3,500	3,500	3,500	0
52-08	SHOP SUPPLIES	39,029	9,000	9,000	9,000	0
52-09	OTHER CLOTHING	603	1,000	1,175	1,200	200
59-00	DEPRECIATION	69,527	0	0	0	0
60-70	VEHICLE	0	0	0	35,000	35,000
60-30	CAPITAL IMPROVEMENTS	0	0	0	20,000	20,000
60-40	CAPITAL MACHINERY	0	6,287	6,287	5,800	(487)
	TOTAL OPERATING EXPENSES	\$1,679,669	\$1,760,518	\$1,618,322	\$1,709,594	(\$50,924)
	TOTAL EXPENSES	\$2,454,333	\$2,462,927	\$2,326,876	\$2,419,918	(\$43,009)

**CAPITAL IMPROVEMENT PROJECTS
EQUIPMENT SERVICES FUND 530**

CIP ID	PROJECT DESCRIPTION	DEPT	2016-17	2017-18	2018-19	2019-20
		REQUEST 2015-16				
16S11	Lighting Improvements	20,000	0	0	0	0
16S12	Service Truck Replacement	35,000	0	0	0	0
	Facility Site Repairs/Improvements	0	50,000	50,000	0	0
	Portable Vehicle Lifts	0	0	45,000	45,000	0
	Heater Upgrades (Efficient Models)	0	0	0	0	50,000
FUND TOTAL		55,000	50,000	95,000	45,000	50,000



City of Naples, Florida

Capital Improvements Budget

Program Description

By June 1, in accordance with Section 2-691 of the City Code of Ordinances, the City Manager presents City Council with 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, available online or in the City Clerk's office. The summary in the operating budget is less detailed, but identifies the projects specifically budgeted for FY 15-16.

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, but are shown in this section in total for reference purposes.

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 \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-1-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

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

- Public Service Tax Fund
- Stormwater Fund
- Baker Park/Special Park Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Beach Fund
- Technology Services Fund

2015-16 Significant Budgetary Issues

The City carefully reviewed all capital project requests during the budget process to ensure that the projects were timely, fundable and appropriate. The plan for FY 2015-16 is to focus on equipment replacement and major repairs to infrastructure. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. This CIP places an emphasis on maintaining existing infrastructure, such as buildings roadways, alleys, landscape, and rights-of-way.

The Five-Year Capital Improvement Program represents slightly more than \$108.9 million in projects. Capital projects for FY 15-16 total \$26.9 million.

Public Service Tax Funds

The Public Service Tax Funds are two separate yet intertwined funds that fund capital projects, primarily related to the General Fund Departments.

Capital Improvement Budget (continued)

The **Debt Service Fund** accounts for the City's outstanding debt service on Public Service Tax Revenue Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through the enterprise funds. After annual debt service obligations have been met, balances in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

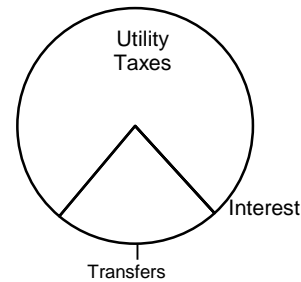
The **Capital Improvement Fund** was established to account for capital projects funded by the City's Public Service Taxes.

Capital Improvement Projects includes items such as machinery, fire trucks, police vehicles, improvements to City facilities, or new construction.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary types of revenue: Public Service Taxes; and a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements). There is a small amount of interest income. The adjacent chart shows the comparative totals of revenues to the Public Service Tax Fund.



Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,897,000
Propane Gas	\$145,000
Natural Gas	45,000
Telecommunications	\$197,585

In January 2010, the Telecommunications Tax was increased (per City ordinance) from 3.3% to 5.22%. A portion of these revenues are allocated to the Public Service Tax Fund to be used for capital. The expected revenue for Telecommunications Tax in this fund is \$197,585. The rest of the Telecommunications tax is shared with the General Fund (\$1,446,000) and the Streets Fund (\$625,000) for a total of \$2,268,585.

There is a transfer in from the Community Redevelopment Agency (\$963,389) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Tennis funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2015-16 payment
Public Service Tax bonds	\$4,115,693	\$667,986
Redevelopment bonds	\$5,934,394	\$963,389

Capital Improvement Budget (continued)

After funding the debt service and other costs of this fund, any excess balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 2015-16, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$3,000,000, \$375,000 less than FY 14-15. This leaves a projected available fund balance in this fund of \$848,000.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$3 million transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments, auction proceeds and a loan payment from the East Naples Bay Taxing District.

Special Assessment payments are repayments projected from a dredging project in West Naples Bay (Aqualane Shores). This Special Assessment District was initiated in 2005 and the project was completed in 2009 for a total assessment of \$663,337. FY 15-16, the expected payments of \$36,000 represent the final year of this repayment.

Expenditures

The City's Capital Improvement Program was presented to City 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 operating funds, such as the Water/Sewer Fund or the Solid Waste Fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund.

The Public Service Tax Fund CIP as presented in June was \$4,572,668.

Between June and the presentation of the preliminary budget, the following changes were made to the Public Service Tax Capital Projects:

Moved FS #3 Fiber Optics out one year	(25,000)
Moved Community Service Repairs (level of service) to General Fund Operations/Community Services	<u>(395,000)</u>
New Total	\$4,152,668

The Public Service Tax Capital Improvement Fund CIP as presented in June included \$1,000,000 in FY 16-17 to fund a street repaving program, including Gulf Shore Blvd. That project has been moved to the Streets Fund for the same year.

At the CIP workshop, City Council requested that items listed in the Community Services section that were related to specific departments be moved from Community Services' capital project list to the department benefitting from the improvements. To that end, the Fire Station #2 renovation (\$250,000) will show within the Fire Department's capital project list, and Fire/Police Improvements (\$48,000) has been moved to the Police Department's capital project list. There is no effect on the bottom line.

The Public Service Tax fund (the 340 fund) also pays a \$63,800 Administrative Charge for overhead costs.

Capital Improvement Budget (continued)

All Funds Summary

Refer to the next section for a listing of the projects funded for FY15-16 in all funds. Further details on each project can be found in the Five-Year Capital Improvement Program (CIP), a copy of which is available in the City Clerk's Office and on the City's website.

As part of the City's Capital Improvement process, any expected increase in operating costs are reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs are shown following the list of projects in the Capital Improvement Program.

In addition to the noted items in the Public Service Tax fund, the following changes were made to capital projects in other operating funds, from the original CIP.

Building Fund	Reduced the cost of the Electronic Permitting from \$650,000 to \$350,000
Water/Sewer Fund	Increased project 16X19 (Alternative Pumping) from \$80,000 to \$400,000 in years 15-16 and 16-17, and removed it from the out years
City Dock Fund	Moved the Dock renovation out one year, to allow for discussion about the plan for renovations
Equipment Services	Reduced 16S11 Lighting Improvements from \$35,000 to \$20,000
CRA	Accelerated the capital program, moving 1 st Ave South (\$200,000) and 3 rd Ave South (\$65,000) design into FY15-16
Streets	Moved \$1,000,000 Street Resurfacing project from the 340 (Public Service Tax Fund) in FY 16-17 to the Streets Fund for FY 16-17. Removed Stop Sign Replacement (because it was fully funded for the summer of FY 14-15)
Baker Park Fund	Increased the Bridge Component to \$2,000,000 and moved the Baker Park Construction project (\$9.1 million) out one year, while leaving \$600,000 in FY 15-16 to design/engineer the park.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2014		\$2,147,586
Projected Revenues FY 2014-15		4,201,690
Projected Expenditures FY 2014-15		5,057,321
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(855,631)</u>
Expected Unrestricted Net Assets as of September 30, 2015		\$1,291,955
ADD: BUDGETED REVENUES:		
Public Service Taxes		
Electric (FPL)	2,897,000	
Propane Gas	145,000	
Natural Gas	45,000	
Local Telecommunication Tax	197,585	
Transfer - CRA Bonds	963,389	
		<u>4,247,974</u>
TOTAL AVAILABLE RESOURCES		\$5,539,929
LESS: BUDGETED EXPENDITURES:		
Public Service Tax Debt Service	667,986	
CRA Debt Service	963,389	
General Fund Admin. Reimbursement	59,980	
<i>Transfer to Capital Projects Fund</i>	<u>3,000,000</u>	
		<u>4,691,355</u>
BUDGETED CASH FLOW		(\$443,381)
Projected Unrestricted Net Assets as of September 30, 2016		<u><u>\$848,574</u></u>

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
Fiscal Year 2015-16**

Fund 340

Beginning Fund Balance - Unreserved September 30, 2014	\$4,091,779
Projected Revenues FY 2014-15	3,944,055
Projected Expenditures FY 2014-15*	6,303,808
Net Increase/(Decrease) in Net Assets	(2,359,753)
Expected Fund Balance as of September 30, 2015	\$1,732,026

(*includes \$2 million transfer to Baker Park)

Add Fiscal Year 2015-16 Budgeted Revenues

Transfer - Public Service Tax	\$3,000,000	
Interest Earned	9,800	
Earned Assessment Payments	136,000	
Surplus property	25,000	
East Naples Bay Loan Repayment	50,000	3,220,800

TOTAL AVAILABLE RESOURCES

\$4,952,826

Less Fiscal Year 2015-16 Budgeted Expenditures

Capital Projects	4,152,668	
General Fund Admin. Reimbursement	63,800	
		4,216,468

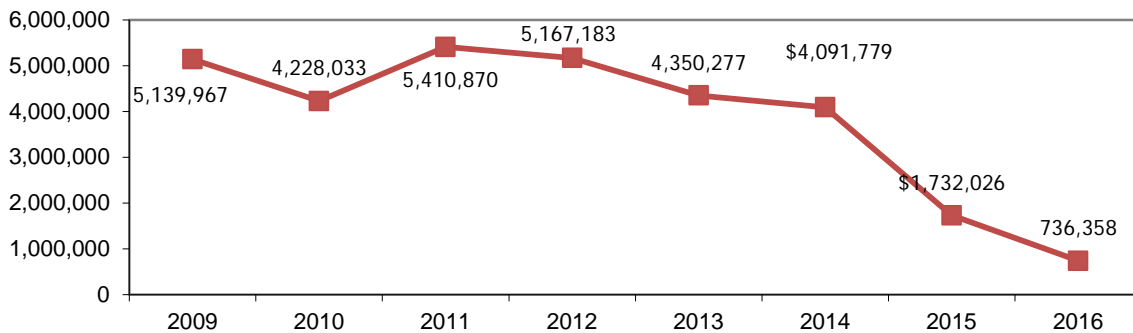
BUDGETED CASH FLOW

(995,668)

Projected Fund Balance as of September 30, 2016

\$736,358

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2013-14	ADOPTED 2014-15	PROJECTED 2014-15	PROPOSED 2015-16
Ad Valorem Proceeds	0	0	0	0
Electric Public Service Tax	3,031,571	2,800,000	2,856,000	2,897,000
Propane/Gas Public Service Tax	130,173	145,000	145,000	145,000
Natural Gas Tax	56,492	90,000	45,000	45,000
Local Communications	197,585	197,585	197,585	197,585
Interest Income	(13)	25	0	0
Sale of Fixed Assets	15,000	15,000	55,000	25,000
Other Interest Income	30,000	35,000	45,000	9,800
Donations	0	0	50,000	0
Impact Fees/Other (Transfer In)	428,125	166,500	330,305	100,000
East Naples Bay	47,700	48,750	48,750	50,000
West Naples Bay Assessment	0	51,000	40,000	36,000
Transfer Public Service Tax	2,212,000	3,375,000	3,375,000	3,000,000
Transfer CRA Bonds	982,770	958,105	958,105	963,389
COMBINED REVENUES	<u>\$7,131,403</u>	<u>\$7,881,965</u>	<u>\$8,145,745</u>	<u>\$7,468,774</u>
SOURCE: Fund 200	4,398,578	4,190,715	4,201,690	4,247,974
SOURCE: Fund 340	2,732,825	3,691,250	3,944,055	3,220,800
Combined Revenues	\$7,131,403	7,881,965	\$8,145,745	7,468,774



**CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2016-2020**

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
ADMINISTRATION DEPARTMENTS					
16A01 Replace Carpet in City Hall	24,500	23,500	0	0	0
15A01 Secure Facility Access	20,000	0	0	0	0
16A04 Remodel Human Resources	25,000	0	0	0	0
Remodel First Floor City Hall	0	0	30,000	0	0
Repaving Project (moved to Streets Fund)	0	0	0	0	0
TOTAL ADMINISTRATION	69,500	23,500	30,000	0	0
POLICE SERVICES					
16H04 Portable Radio Lifecycle Replacement	74,942	55,000	57,000	58,000	59,000
16H02 Mobile Radios Lifecycle Replacement	20,776	0	0	21,000	22,000
16H01 Marked Patrol Car Replacement (7)	377,200	258,000	260,000	250,000	250,000
16H03 Unmarked Police Vehicle Replacement (3)	78,000	52,000	80,000	53,000	54,000
16H18 Marine Outboard Motor Replacement	17,500	0	30,000	35,000	0
15H14 Taser Replacement (25)	37,250	0	0	31,260	37,250
16H19 Records Management System	375,000	375,000	0	0	0
16H07 Speed Trailer/LPR System	42,500	0	0	0	0
15I31 Police & Fire Department Repairs	48,000	0	0	0	0
Automatic Electronic Defibrillator (AED) replacement	0	0	0	0	25,000
Patrol Operations Furniture and Flooring	0	58,500	50,000	50,000	50,000
Property/Evidence Room Locker/Storage Replacement	0	22,100	0	0	0
Motorcycle Replacement	0	18,000	18,900	0	0
TOTAL POLICE DEPARTMENT	1,071,168	838,600	495,900	498,260	497,250
FIRE AND RESCUE DEPARTMENT					
15E15 Fire Station Design and Construction	1,800,000	1,800,000	0	0	0
16E14 Fire pump for Fire Boat #1	25,000	0	0	0	0
15E08 Self Contained Breathing Apparatus	27,500	0	0	23,000	56,000
15E11 Portable Radios (5)	15,000	10,000	10,000	10,000	10,000
15E13 Base and Mobile Radio Replacements	39,000	25,000	0	0	0
16E15 Locution Software and supplies	100,000	0	0	0	0
16E16 Battalion One Vehicle	55,000	0	0	0	0
16E17 Chief One Vehicle	40,000	0	0	0	0
16E18 Command and Control Module for Battalion Vehicle	20,500	0	0	0	0
16E19 Command and Control Module for Chief Vehicle	10,000	0	0	0	0
16E20 Image Trend upgrades	15,000	0	0	10,000	0
16E22 Fire Station No. 2 Renovation	250,000	0	0	0	0
Fiber Optics installation to FS#3 (moved out one year)	0	25,000	0	0	0
Opticom Traffic Preemption	0	50,000	0	0	0
Training Center Renovations	0	20,000	0	0	15,000
Bunker Gear Lockers	0	35,000	0	0	0
EPIC Voice Amplifier	0	12,500	0	0	0
Self Contained Breathing App. Upgrade	0	113,500	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
New Hazardous Materials Trailer	0	150,000	0	0	0
Trench Rescue Training Prop	0	15,000	0	0	0
New Mobile Air Trailer	0	90,000	0	0	0
Paint and graphics for Engine #1 and Tower #2	0	50,000	0	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	700,000	0	0
Bunker Gear Replacement	0	0	50,000	55,000	40,000
Special Response Vehicle	0	0	75,000	0	0
Training Tower and Burn Trailer	0	0	275,000	0	0
TSI Portacount Respirator Fit Tester	0	0	17,000	0	0



**CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2016-2020**

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
Lucas II Chest Compression Devices	0	0	48,000	0	0
Multi-Force Training Doors	0	0	0	18,500	0
Hazardous Identification Devices	0	0	0	0	125,000
Sterling F4 Firefighter Escape Systems	0	0	0	0	30,000
Total Fire Rescue	2,397,000	2,428,000	1,175,000	116,500	276,000
Use of Reservation From FY11, 12, 13, 14, 15	(1,800,000)	(300,000)	0	0	0
Net Fire Rescue	597,000	2,128,000	1,175,000	116,500	276,000
COMMUNITY SERVICES DEPARTMENT					
Landscaping/Parks & Parkways Continuing Projects					
Landscape Median Restoration	0	75,000	75,000	75,000	75,000
16I07 Preserve - Exotic Removal	50,000	25,000	25,000	25,000	25,000
16I06 Vehicle(s) Replacement - Pk/Pkwys	70,000	70,000	45,000	45,000	45,000
16F37 CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
16F26 Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
Ground Maintenance Rotary Tiller	0	0	0	3,000	0
Recreation and Facilities Repair and Maintenance					
16I18 Fleischmann Park - HVAC Replacement	80,000	0	0	0	0
16A19 Community Services Admin Bldg - Roof	170,000	0	0	0	0
15I09 Vehicle(s) Replacement - Facilities	70,000	50,000	25,000	25,000	25,000
TOTAL COMMUNITY SERVICES DEPARTMENT	615,000	395,000	345,000	348,000	345,000
Total Public Service Tax	4,152,668	3,685,100	2,045,900	962,760	1,118,250
Moved to General Fund Operations Line Items					
15G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
15I01 Facility Renovations & Replacements	50,000	50,000	50,000	50,000	50,000
15I02 Fleischmann Park Repairs & Replacements	50,000	50,000	50,000	50,000	50,000
15I04 River Pk/Anthony Pk Repairs & Replacements	45,000	70,000	30,000	70,000	0
15G05 Norris Ctr Renovations & Replacements	55,000	30,000	30,000	70,000	30,000
15G16 River Pk Aquatic Ctr - Repairs & Replacements	30,000	30,000	30,000	30,000	30,000
15I01 Facilities Replacement & Repairs	115,000	115,000	115,000	115,000	115,000
	395,000	395,000	355,000	435,000	325,000

**CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS**

	Request 2015-16	2016-17	2017-18	2018-19	2019-2020
Public Service Tax/Capital Projects Fund					
Administrative Departments	69,500	23,500	30,000	0	0
Police Department	1,071,168	838,600	495,900	498,260	497,250
Fire and Rescue Department	2,397,000	2,428,000	1,175,000	116,500	276,000
Community Services Department	615,000	395,000	345,000	348,000	345,000
Public Service Tax Fund	4,152,668	3,685,100	2,045,900	962,760	1,118,250
Water Sewer Fund	10,855,000	8,513,000	5,390,000	5,560,000	5,679,000
Building Permits Fund	584,000	535,000	525,000	115,000	50,000
Community Redevelop. Agency (CRA)	2,453,000	3,300,000	2,100,000	0	0
Streets & Traffic Fund	1,238,000	2,115,000	1,115,000	1,115,000	1,165,000
Solid Waste Fund	755,000	360,000	560,000	680,000	560,000
Stormwater Fund	3,625,000	2,700,000	4,900,000	3,525,000	4,175,000
Dock Fund	0	750,000	125,000	100,000	7,000,000
Tennis Fund	50,000	25,000	0	0	0
Beach Fund	182,000	105,100	30,000	49,000	79,000
Baker Park/Special Park Fund	2,600,000	9,100,000	0	0	0
Technology Services Fund	240,000	375,000	250,000	75,000	135,000
Equipment Services	55,000	50,000	95,000	45,000	50,000
East Naples Bay Dredging	150,000	0	0	0	1,000,000
TOTAL ALL CAPITAL PROJECTS	26,939,668	31,613,200	17,135,900	12,226,760	21,011,250

Five Year Total	\$ 108,926,778
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**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2016-2020**

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
ADMINISTRATION DEPARTMENTS					
16A01 Replace Carpet in City Hall	24,500	23,500	0	0	0
15A01 Secure Facility Access	20,000	0	0	0	0
16A04 Remodel Human Resources	25,000	0	0	0	0
Remodel First Floor City Hall	0	0	30,000	0	0
Repaving Project - moved to Streets Fund	0	0	0	0	0
TOTAL ADMINISTRATION	69,500	23,500	30,000	0	0
POLICE SERVICES					
16H04 Portable Radio Lifecycle Replacement	74,942	55,000	57,000	58,000	59,000
16H02 Mobile Radios Lifecycle Replacement	20,776	0	0	21,000	22,000
16H01 Marked Patrol Car Replacement (7)	377,200	258,000	260,000	250,000	250,000
16H03 Unmarked Police Vehicle Replacement (3)	78,000	52,000	80,000	53,000	54,000
16H18 Marine Outboard Motor Replacement	17,500	0	30,000	35,000	0
15H14 Taser Replacement (25)	37,250	0	0	31,260	37,250
16H19 Records Management System	375,000	375,000	0	0	0
16H07 Speed Trailer/LPR System	42,500	0	0	0	0
15I31 Police & Fire Department Repairs	48,000	0	0	0	0
15H05 Automatic Electronic Defibrillator (AED) replacement	0	0	0	0	25,000
Patrol Operations Furniture and Flooring	0	58,500	50,000	50,000	50,000
Property/Evidence Room Locker/Storage Repl	0	22,100	0	0	0
Motorcycle Replacement	0	18,000	18,900	0	0
TOTAL POLICE DEPARTMENT	1,071,168	838,600	495,900	498,260	497,250
FIRE AND RESCUE DEPARTMENT					
15E15 Fire Station Design and Construction	1,800,000	1,800,000	0	0	0
16E14 Fire pump for Fire Boat #1	25,000	0	0	0	0
15E08 Self Contained Breathing Apparatus	27,500	0	0	23,000	56,000
15E11 Portable Radios (5)	15,000	10,000	10,000	10,000	10,000
15E13 Base and Mobile Radio Replacements	39,000	25,000	0	0	0
16E15 Locution Software and supplies	100,000	0	0	0	0
16E16 Battalion One Vehicle	55,000	0	0	0	0
16E17 Chief One Vehicle	40,000	0	0	0	0
16E18 Command and Control Module for Battalion Vehicle	20,500	0	0	0	0
16E19 Command and Control Module for Chief Vehicle	10,000	0	0	0	0
16E20 Image Trend upgrades	15,000	0	0	10,000	0
16E22 Fire Station No. 2 Renovation	250,000	0	0	0	0
Fiber Optics installation to FS#3	0	25,000	0	0	0
Opticom Traffic Preemption	0	50,000	0	0	0
Training Center Renovations	0	20,000	0	0	15,000
Bunker Gear Lockers	0	35,000	0	0	0
EPIC Voice Amplifier	0	12,500	0	0	0
Self Contained Breathing App. Upgrade	0	113,500	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
New Hazardous Materials Trailer	0	150,000	0	0	0
Trench Rescue Training Prop	0	15,000	0	0	0
New Mobile Air Trailer	0	90,000	0	0	0
Paint and graphics for Engine #1 and Tower #2	0	50,000	0	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	700,000	0	0
Bunker Gear Replacement	0	0	50,000	55,000	40,000
Special Response Vehicle	0	0	75,000	0	0
Training Tower and Burn Trailer	0	0	275,000	0	0
TSI Portacount Respirator Fit Tester	0	0	17,000	0	0
Lucas II Chest Compression Devices	0	0	48,000	0	0
Multi-Force Training Doors	0	0	0	18,500	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2016-2020**

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
Hazardous Identification Devices	0	0	0	0	125,000
Sterling F4 Firefighter Escape Systems	0	0	0	0	30,000
	2,397,000	2,428,000	1,175,000	116,500	276,000
Use of Reservation From FY11, 12, 13, 14, 15	(1,800,000)	(300,000)	0	0	0
TOTAL NET FIRE RESCUE (note only)	597,000	2,128,000	1,175,000	116,500	276,000
Landscaping/Parks & Parkways Continuing Projects					
Landscape Median Restoration	0	75,000	75,000	75,000	75,000
16I07 Preserve - Exotic Removal	50,000	25,000	25,000	25,000	25,000
16I06 Vehicle(s) Replacement - Pk/Pkwys	70,000	70,000	45,000	45,000	45,000
16F37 CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
16F26 Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
Ground Maintenance Rotary Tiller	0	0	0	3,000	0
Recreation and Facilities					
16I18 Fleischmann Park - HVAC Replacement	80,000	0	0	0	0
16A19 Community Services Admin Bldg - Roof	170,000	0	0	0	0
16I09 Vehicle(s) Replacement - Facilities	70,000	50,000	25,000	25,000	25,000
TOTAL COMMUNITY SERVICES DEPARTMENT	615,000	395,000	345,000	348,000	345,000
TOTAL PUBLIC SERVICE TAX	4,152,668	3,685,100	2,045,900	962,760	1,118,250
WATER SEWER FUND					
Water Production					
16K09 Mixers for Potable Water Storage Tanks	120,000	0	0	0	0
16K10 Filter Bed Replacement (2 per year)	100,000	100,000	100,000	100,000	100,000
16K12 Well 1A and Lighting Generator Motor	35,000	0	0	0	0
15K04 Chemical Storage Improvements	300,000	0	0	0	0
16K13 Transfer Pit Overflow Repiping	25,000	150,000	0	0	0
16K11 Laboratory Remodel	45,000	0	0	0	0
Filter Awnings	0	25,000	120,000	120,000	0
Influent Mag Flow Meter	0	20,000	0	20,000	0
Service Truck Replacement	0	20,000	0	0	0
Washwater Transfer Sludge Pumps	0	30,000	0	30,000	0
Accelator Trough Replacement/Lining	0	25,000	130,000	130,000	130,000
Flume Support Replacements	0	58,000	0	0	0
Golden Gate Well 426	0	0	85,000	600,000	0
Pond Dredging	0	0	125,000	0	0
Delroyd Gear Box Rebuilds	0	0	45,000	45,000	45,000
Static Mixer for Accelator	0	0	0	50,000	50,000
Contact Time Improvements (4-log)	0	0	0	50,000	0
HSP #8 Diesel Replacement	0	0	0	0	30,000
Accelator #2 Liner Installation	0	0	0	0	130,000
Plant Lighting Replacements	0	0	0	0	14,000
HSP Valve Replacement	0	0	0	0	90,000
Anionic Polymer Feed System Replacement	0	0	0	0	50,000
Chlorine Scrubber System Replacement	0	0	0	0	115,000
Slaker Replacement	0	0	0	0	350,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2016-2020

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
TOTAL WATER PRODUCTION	625,000	428,000	605,000	1,145,000	1,104,000
Water Distribution					
16L02 Water Transmission Mains	650,000	650,000	1,000,000	1,000,000	1,000,000
16L10 Facility Repairs - Utilities	50,000	0	0	0	0
Service Truck Replacements (2)	0	65,000	65,000	65,000	65,000
G.G Blvd Expansion (Everglades Blvd to Desoto)	0	250,000	0	0	0
Master Plan for Water Pipe Replacements	0	100,000	0	0	0
Valve Maintenance Equipment	0	0	60,000	0	0
Water System Hydraulic Model Update	0	0	100,000	0	0
Traffic Arrow Board Replacement (2 - WD & WWC)	0	0	0	20,000	0
TOTAL WATER DISTRIBUTION	700,000	1,065,000	1,225,000	1,085,000	1,065,000
Wastewater Treatment					
16M07 WWTP Pumps	250,000	100,000	100,000	100,000	100,000
16M25 Infrastructure Repairs	320,000	180,000	250,000	280,000	165,000
15M18 WWTP Office Building/Laboratory Remodel	30,000	0	0	0	0
16M12 Service Truck Replacement	25,000	0	0	0	25,000
Filter 3 Rehabilitation	0	500,000	0	0	0
PLC Replacements	0	55,000	95,000	200,000	0
Generator Improvements	0	60,000	250,000	0	0
SCADA Improvements	0	0	100,000	0	0
Clarifier Improvements	0	0	100,000	100,000	100,000
Chlorine System Expansion	0	0	0	100,000	0
Belt Filter Press Conveyer Replacement	0	0	0	70,000	200,000
Final Treatment Expansion	0	0	0	0	50,000
TOTAL WASTEWATER TREATMENT	625,000	895,000	895,000	850,000	640,000
Wastewater Collections					
16N04 Replace Sewer Mains, Laterals, etc.	500,000	500,000	1,000,000	1,000,000	1,000,000
16N03 Vacuum/Pumper Truck Replacement	210,000	0	215,000	0	0
16N08 Sewer System Hydraulic Model Update	100,000	0	0	0	0
Light Tower Replacements (2 - WD & WWC)	0	25,000	0	0	0
Service Truck Replacement	0	65,000	65,000	65,000	65,000
Boxblade Tractor Replacement	0	55,000	0	0	0
Master Plan for Sewer Pipe Replacements	0	100,000	0	0	0
Cement Sprayer (F/Manhole Rehabs)	0	0	70,000	0	0
Dewatering/Bypass Pump	0	0	0	50,000	0
Combination Jet/Vacuum Truck (Repl)	0	0	0	0	400,000
TOTAL WASTEWATER COLLECTIONS	810,000	745,000	1,350,000	1,115,000	1,465,000
Utilities Maintenance					
16X01 Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
16X04 Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
16X06 Building Replacement	1,600,000	0	0	0	0
16X19 Alternative Pumping Improve (Sewer Bypass Pump)	400,000	400,000	0	0	0
16X02 Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
16X07 Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
16X11 Master Pump Station Construction (9 & 10)	50,000	400,000	0	0	0
16X12 Security Improvements	150,000	0	0	0	0
16X13 Well Inspection Camera	20,000	0	0	0	0
Service Truck Replacement	0	65,000	65,000	65,000	65,000
Handheld Radio Replacements - Department	0	50,000	50,000	50,000	50,000
Odor Control Systems	0	40,000	0	0	40,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2016-2020

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
Telemetry Upgrades/Improvements (Sewer PS)	0	325,000	0	0	0
Irrigation System Control Valves	0	0	0	50,000	50,000
TOTAL UTILITIES MAINTENANCE	3,220,000	2,280,000	1,115,000	1,165,000	1,205,000
Utilities/Finance/Customer Service					
16K05 Meter Reader Truck Replacement	25,000	0	0	0	0
TOTAL CUSTOMER SERVICE	25,000	0	0	0	0
IWRP (Integrated Water Resource Plan)					
16K53 ASR Wellfield (Well No. 4)	1,750,000	0	0	0	0
16K58 Reclaimed Water Distribution System*	3,000,000	3,000,000	0	0	0
16K59 Reclaimed Water Transmission Mains	100,000	100,000	200,000	200,000	200,000
TOTAL IWRP	4,850,000	3,100,000	200,000	200,000	200,000
TOTAL UTILITIES FUND	10,855,000	8,513,000	5,390,000	5,560,000	5,679,000
Building Fund					
15B01 Electronic Permitting	350,000	0	0	0	0
16B25 Lobby & Building Renovations	175,000	500,000	500,000	0	0
15B05 Handheld Portable Tablets	15,000	10,000	0	65,000	0
15B04 Vehicle Replacement Program	44,000	25,000	25,000	50,000	50,000
TOTAL BUILDING FUND	584,000	535,000	525,000	115,000	50,000
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)					
14C03 Central Avenue Improvements	1,933,000	0	0	0	0
<i>Budget \$2,214,280-spent \$394,280=1,933,000</i>					
15C01 Wayfinding Design / Implementation	150,000	0	0	0	0
16C10 Riverside Circle - Baker Park Gateway	105,000	0	0	0	0
6th Ave Garage (Waterproof, Paint etc.)	0	0	100,000	0	0
16C11 1st Ave S Improvements	200,000	2,200,000	0	0	0
16C12 3rd Ave S Improvements	65,000	650,000	0	0	0
5th/4th Avenue North Interconnect	0	300,000	0	0	0
8th Street S Improvements	0	150,000	2,000,000	0	0
TOTAL CRA FUND	2,453,000	3,300,000	2,100,000	0	0
STREETS & TRAFFIC FUND					
16U28 Pavement Management Program	600,000	600,000	650,000	650,000	700,000
16U31 Alley Maintenance & Improvements	75,000	75,000	75,000	75,000	75,000
16U03 Traffic Operations Center Upgrades	50,000	50,000	0	0	0
15U29 Pedestrian & Bicycle Master Plan Projects	100,000	100,000	100,000	100,000	100,000
16U20 Traffic Counters and Software	30,000	0	0	0	0
16U21 Citywide ADA Accessibility Improvements	35,000	15,000	15,000	15,000	15,000
16U22 Pedestrian Crossing Installations (Mid-Block)	60,000	25,000	25,000	25,000	25,000
Stop Sign Replacement (moved to current year)	0	0	0	0	0
Street Resurfacing	0	1,000,000	0	0	0
16U01 Intersection/Signal System Improvements	250,000	250,000	250,000	250,000	250,000
16U32 Replace Vehicle	38,000	0	0	0	0
TOTAL STREETS AND TRAFFIC FUND	1,238,000	2,115,000	1,115,000	1,115,000	1,165,000
SOLID WASTE FUND (Fund 450)					
16P01 Large Refuse Truck Replacements (2)	500,000	0	250,000	250,000	250,000
16P21 Satellite Collection Vehicle Replacement	30,000	60,000	30,000	30,000	30,000
16P02 Rebuild Solid Waste Refuse Trucks	100,000	100,000	100,000	100,000	100,000
16P12 Fiber Network Installation	125,000	0	0	0	0
Service Vehicle Replacement	0	0	30,000	0	30,000
Cardboard Bailer	0	25,000	0	0	0



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2016-2020

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
Large Refuse Truck Wash Station	0	125,000	0	0	0
Roll-off Truck Replacement	0	0	150,000	0	150,000
Tractor/Loader Replacement	0	0	0	300,000	0
Handheld Radio Replacements	0	50,000	0	0	0
TOTAL SOLID WASTE FUND	755,000	360,000	560,000	680,000	560,000
STORMWATER FUND (Fund 470)					
16V02 Citywide Stormwater Improvements	625,000	650,000	675,000	700,000	725,000
16V21 Vac Truck Replacement	365,000	0	0	0	0
16V27 Citywide Lake Improvements	150,000	375,000	1,500,000	150,000	400,000
15V15 Cove PS Outfall Dredge & Impoundment	300,000	0	2,250,000	0	0
16V20 Central Avenue Stormwater Improvements (3)	1,500,000	0	0	0	0
16V26 Beach Stormwater Outfall Management	100,000	500,000	125,000	2,000,000	50,000
15V12 Oyster Reef & Seagrass Restoration Project (1)	350,000	350,000	350,000	0	0
16V22 Stormwater Pickup Truck Replacement	35,000	0	0	0	0
15V11 Habitat Island Naples Bay **	200,000	0	0	0	0
1st Ave South Stormwater Improvements***	0	500,000	0	0	0
Cove PS Transmission Main & ASR Supply	0	0	0	350,000	3,000,000
Street Sweeper Replacement	0	0	0	325,000	0
Stormwater Master Plan 10-Year Update	0	325,000	0	0	0
TOTAL STORMWATER FUND	3,625,000	2,700,000	4,900,000	3,525,000	4,175,000
CITY DOCK FUND (Fund 460)					
Dock Master Vehicle Replacement	0	0	25,000	0	0
16Q10 City Dock Renovation (moved out one year)	0	750,000	100,000	100,000	7,000,000
TOTAL NAPLES CITY DOCK FUND	0	750,000	125,000	100,000	7,000,000
TENNIS FUND (Fund 480)					
16G20 Court Resurfacing	25,000	0	0	0	0
16G05 Chickee Hut Thatch Roofs	25,000	25,000	0	0	0
TOTAL TENNIS FUND	50,000	25,000	0	0	0
BEACH FUND (Fund 430)					
13R10 Parking Meter Update	110,000	0	0	0	30,000
16R11 Security Cameras	30,000	30,000	30,000	30,000	30,000
16R12 Beach Vehicle Replacement	25,000	26,250	0	0	0
16R13 Beach ATV Replacement	17,000	17,850	0	0	0
Patrol Truck Replacement	0	19,000	0	0	19,000
Beach Cart	0	12,000	0	0	0
Technician Truck Replacement	0	0	0	19,000	0
TOTAL BEACH FUND	182,000	105,100	30,000	49,000	79,000
BAKER PARK/SPECIAL PROJECT FUND (Fund 125)					
13A03 Baker Park - Construction & Development	600,000	9,100,000	0	0	0
15A16 Baker Park - Gordon River Bridge Component	2,000,000	0	0	0	0
TOTAL BAKER PARK FUND	2,600,000	9,100,000	0	0	0
TECHNOLOGY FUND (Fund 520)					
15T08 Security Camera Project	175,000	30,000	30,000	30,000	30,000
16T12 Hyper-V Virtual Host Servers / Networking	65,000	0	65,000	0	65,000
Time Clock Replacement	0	0	0	0	40,000
Dispatch PC's & Monitors (6)	0	0	25,000	0	0
PC Replacement Program (320)	0	345,000	0	0	0
Storage Area Network	0	0	40,000	0	0
Police & Fire Notebook Replacements	0	0	90,000	0	0
Replace Chamber Camera Equipment	0	0	0	45,000	0



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2016-2020**

Project Description	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20
TOTAL TECHNOLOGY SERVICES FUND	240,000	375,000	250,000	75,000	135,000
EQUIPMENT SERVICES (Fund 530)					
16S11 Lighting Improvements	20,000	0	0	0	0
16S12 Service Truck Replacement	35,000	0	0	0	0
Facility Site Repairs/Improvements	0	50,000	50,000	0	0
Portable Vehicle Lifts	0	0	45,000	45,000	0
Heater Upgrades (Efficient Models)	0	0	0	0	50,000
TOTAL EQUIPMENT SERVICES FUND	55,000	50,000	95,000	45,000	50,000
EAST NAPLES BAY					
16A51 Canal Markers	150,000	0	0	0	0
Rock Removal	0	0	0	0	1,000,000
TOTAL EAST NAPLES BAY FUND	150,000	0	0	0	1,000,000
TOTAL ALL CAPITAL PROJECTS	26,939,668	31,613,200	17,135,900	12,226,760	21,011,250



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, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy. 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.

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.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur.

Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt the City may incur, the following guidelines help ensure that the City monitors its debt capability.

	9/30/2012	9/30/2013	9/30/2014	09/30/2015
Total Outstanding Debt Per Capita	\$2,105	\$1,815	\$1,605	1,366
General Obligation Debt per Capita	\$803	\$647	0	0
Per capital personal income	\$82,316	\$83,798	\$80,156	\$80,156
<i>Debt per capita Personal Income. A general guide is that general obligation debt per capita should not exceed 2% of per capital income</i>	.97%	.77%	0	0

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 2015-16.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2016	\$4,312,045	\$496,455	\$4,808,500
2017	\$4,388,972	\$427,215	\$4,816,187
2018	\$4,465,321	\$340,965	\$4,806,286
2019	\$2,795,176	\$287,856	\$3,083,032
2020	\$2,852,236	\$241,483	\$3,093,719
2021	\$2,984,690	\$193,833	\$3,178,523
2022	\$1,407,799	\$150,346	\$1,558,145
2023	\$916,000	\$125,971	\$1,041,971
2024	\$941,000	\$102,066	\$1,043,066
2025	\$964,000	\$77,509	\$1,041,509
2026	\$990,000	\$52,352	\$1,042,352
2027	\$1,016,000	\$26,515	\$1,042,515
Total	\$32,291,432	\$3,087,102	\$35,378,534

Includes

Public Utilities Refunding Revenue Bond (Series 2013)
Capital Improvement Refunding Revenue Note (Series 2013)
Water Sewer (Series 2012 A & B)

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: \$14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.42%
Revenue Pledged: Non-Ad Valorem Revenues

Public Service Tax Portion \$ 4,716,866

	Principal	Interest	Total Payment	Balance Remaining
FY 2015-16	613,494	54,492	\$667,986	3,502,199
FY 2016-17	641,305	45,551	\$686,856	2,860,894
FY 2017-18	651,134	36,380	\$687,514	2,209,760
FY 2018-19	653,181	27,131	\$680,312	1,556,578
FY 2019-20	665,467	17,767	\$683,234	891,111
FY 2020-21	708,466	8,118	\$716,585	182,645
FY 2021-22	182,645	439	\$183,084	(0)

Tennis Fund Portion \$ 97,913

FY 2015-16	37,913	193	38,106	-
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CRA Portion \$ 6,801,222

FY 2015-16	884,593	78,796	963,389	5,049,801
FY 2016-17	924,695	65,766	990,461	4,125,107
FY 2017-18	938,866	52,545	991,411	3,186,240
FY 2018-19	941,819	39,174	980,993	2,244,422
FY 2019-20	959,533	25,651	985,184	1,284,889
FY 2020-21	1,021,534	11,736	1,033,270	263,355
FY 2021-22	263,355	633	263,988	0

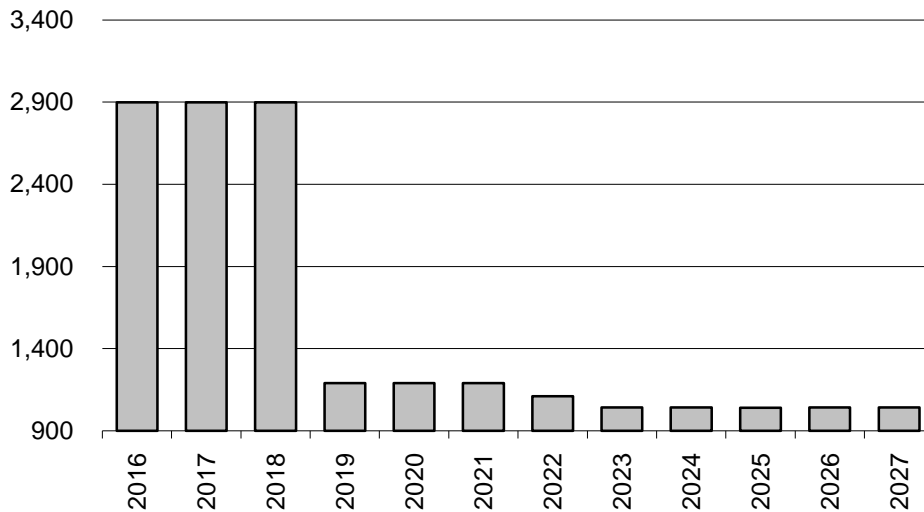
CITY OF NAPLES

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

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2016	2,553,233	345,812	2,899,045
2017	2,597,259	301,741	2,899,000
2018	2,646,515	252,040	2,898,555
2019	968,285	221,551	1,189,836
2020	992,203	198,065	1,190,268
2021	1,016,112	173,979	1,190,091
2022	961,799	149,274	1,111,073
2023	916,000	125,971	1,041,971
2024	941,000	102,066	1,043,066
2025	964,000	77,509	1,041,509
2026	990,000	52,352	1,042,352
2027	1,016,000	26,515	1,042,515
Total	\$19,072,805	\$2,415,944	\$21,488,749

This includes: 2012 Water and Sewer Series A and Series B and Series 2013

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012A

Type: Revenue Bonds
 Authorized and Issued: \$8,324,000
 Amount Outstanding - September 30, 2012 \$7,641,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.65%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2016	483,000	178,160	661,160
2017	496,000	165,360	661,360
2018	509,000	152,216	661,216
2019	523,000	138,728	661,728
2020	537,000	124,868	661,868
2021	551,000	110,638	661,638
2022	565,000	96,036	661,036
2023	580,000	81,064	661,064
2024	596,000	65,694	661,694
2025	611,000	49,900	660,900
2026	628,000	33,708	661,708
2027	<u>644,000</u>	<u>17,066</u>	<u>661,066</u>
Total	\$7,194,000	\$1,404,076	\$8,598,076

Purpose: refunding of Series 2007A Bank Loan

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
 Authorized and Issued: \$4,835,000
 Amount Outstanding - September 30, 2014 \$4,174,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.54%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2016	282,000	99,035	381,035
2017	289,000	91,872	380,872
2018	296,000	84,531	380,531
2019	304,000	77,013	381,013
2020	312,000	69,291	381,291
2021	320,000	61,366	381,366
2022	328,000	53,238	381,238
2023	336,000	44,907	380,907
2024	345,000	36,373	381,373
2025	353,000	27,610	380,610
2026	362,000	18,644	380,644
2027	<u>372,000</u>	<u>9,449</u>	<u>381,449</u>
Total	\$4,174,000	\$779,348	\$4,953,348

Purpose: Refunding of Series 2007B Bank Loan

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans

Original Issue \$12,225,534.68

Amount Outstanding - September 30, 2014 : \$9,307,430

Date of Issue: February 27, 2013

Final Maturity: October 30, 2021

Interest Rate: 1.34%

Payments are Monthly	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment
FY 2015-16	222,812	1,788,233	\$17,162	68,618	2,096,825.00
FY 2016-17	225,713	1,812,259	\$14,158	44,509	2,096,639.00
FY 2017-18	228,806	1,841,515	\$11,114	15,293	2,096,728.00
FY 2018-19	231,891	141,285	\$8,030	5,811	387,017.00
FY 2019-20	235,033	143,203	\$4,903	3,906	387,045.00
FY 2020-21	238,578	145,112	\$1,332	1,975	386,997.00
FY 2021-22	-	68,799	\$0	77	68,876.00
Total	1,602,627	7,704,805	76,824	232,597	9,616,853.00

Debt is through STI Corporation

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.

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. Annually, the city will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The City will use a method to fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year. Generally, the Administrative Service Charges will use only three bases, and the costs of the department or divisions listed below them will be allocated to all funds on that basis.
6. The City will charge a Payment in Lieu of Taxes (PILOT) to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.
7. After adoption, the budget shall be posted to the City's website.
8. As part of the preparation of the annual operating budget, the City shall review its fees for services. Fees shall be analyzed as to whether the city intends to recover full cost of providing the service

or when the city may charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
10. 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.
11. 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.
12. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.
13. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
14. The City shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.

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 quarterly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.
2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$10,000 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve the city's 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 will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City 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. 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 will maintain a separate Fund Balance Policy in accordance with Governmental Account Standards Board (GASB) Pronouncement 54.

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For information about City recreational opportunities,
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City of Naples Fund Balance Policy

1. PURPOSE:

The City hereby establishes a fund balance policy in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy is tailored to the needs of the City of Naples (the “City”) to establish a level of funding that protects against unforeseen events that would adversely affect the financial condition of the City and jeopardize the continuation of operations.

This policy will ensure that the City maintains a prudent level of financial resources to: 1) protect against reducing service levels or raising taxes and fees because of seasonal or temporary revenue shortfalls, natural disasters, or unexpected one-time expenditures, 2) provide for sufficient cash flow for daily financial needs, 3) offset significant economic or revenue downturns, and 4) secure and maintain investment grade bond ratings

Fund balance should be reported in two main categories—*nonspendable* and *spendable*, with the spendable category further broken down into four sub-categories in order of relative strength: *restricted*, *committed*, *assigned* and *unassigned*.

2. CATEGORIES OF FUND BALANCE - DEFINITIONS:

Assigned Fund Balance: Assigned fund balance is the portion that reflects the City’s intended use of the assets for a specific purpose. The intended use shall be established by the City Council or any other person the City Council delegates it’s authority.

Committed Fund Balance: Committed fund balance is the portion of fund balance whose amounts have self-imposed limitations, established through actions of the City Council, the City’s highest level of decision making authority, set in place prior to the end of the period. These amounts cannot be used for any other purpose unless the City Council takes the same action to remove or change the constraint. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Nonspendable Fund Balance: Nonspendable fund balance represents amounts that will not or cannot be converted to cash. The items include inventories, advances to other funds, long-term amounts of loans and notes receivable or prepaid items.

Restricted Fund Balance: Restricted fund balance is the portion of fund balance that is restricted to specific purposes. Amounts are restricted when they are created by an externally enforceable legal restriction. The restrictions can be imposed by creditors, grantors, contributors, laws or regulations of other governments.

Unassigned Fund Balance: Unassigned fund balance is the portion of fund balance which is not obligated or specifically designated and is available for any purpose. This amount classification represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund. Only the General Fund can have a positive balance. In other funds, balances are assigned to the fund’s purposes; otherwise they would be accounted for in the General Fund.

3 OTHER DEFINITIONS

Encumbrances: Encumbrances are the commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Expenditures: Expenditures are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

Fund Balance: Fund balance means the difference between fund assets and fund liabilities. Fund balance is also referred to as net assets.

Operating Expenditures: Operating expenditures are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenses, debt service, and transfers to other funds.

Unrestricted Net Assets: Unrestricted net assets in proprietary funds are roughly equivalent to unreserved fund balance in governmental funds; however, in the case of proprietary funds unrestricted net assets do not necessarily represent funds available for appropriation. This is due to the fact that some of the unrestricted net assets offset capital assets such as buildings and equipment.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

4 FUND BALANCE POLICY GENERAL FUND

- A) Restricted – There is no restricted fund balance in the General Fund. Restricted amounts shall be tracked in special revenue, capital project, or debt service funds.
- B) Committed -
 - a. Commitment of fund balance may be made by resolution of City Council and commitments may be changed or lifted only by Council using the same formal action. Commitment of fund balance may be made for such purposes as establishing reserves for disasters.
 - b. The City, by this policy, establishes an Emergency Operating Reserve. - In order to provide the resources necessary to ensure continued operations of the City should a catastrophic event such as a hurricane or other natural disaster occur, the City establishes an emergency operating reserve within the general fund equal to 10% of the closed fiscal year's original adopted operating budget.
- C) Assigned
 - a. By this policy, the City Manager and the City Council are designated the authorities to establish assignments as part of the budget or reporting processes.
 - b. In addition to the above noted authority, the City establishes and confirms the Handicap Reserve in the General Fund, in accordance with City Code 36-61 relating to Disabled Person Parking Space Violations.
- D) Unassigned.
 - a. Unassigned fund balance is the residual classification for the General fund and represents fund balance that has not been committed or assigned to specific purposes.
 - b. The General Fund Unassigned Fund Balance at year-end will range between 16% and 30% percent of the prior year's original budgeted expenditures. In any fiscal year where the City is unable to fund the minimum reservation of fund balance as required in this section, the City shall not budget any amount of unassigned fund balance for the purpose of balancing the budget.

4 MINIMUM FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The CRA Fund and the Streets Fund

The CRA Fund (380) and the Streets Fund (390) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, plus additional for future planned or unplanned capital projects.

B. Non-Construction Enterprise Funds

The Non-Construction Enterprise Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% and 16% of the annual budget plus 10% of the net capital assets from the most recent audit.

C. Internal Service Funds

The Internal Service Funds shall retain a minimum 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 a minimum Unrestricted Net Assets in an amount between 8% to 16% of the annual budget plus 10% of net capital assets.

D. Other Operating Funds (excluding Enterprise Funds)

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.

E. Building Permit Fund

The Building Permit Fund shall keep an Undesignated Fund Balance between a range of a minimum of 40% and a maximum of 85%.

5. SPENDING ORDER OF FUND BALANCES

The City will use restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal document/contracts that prohibit doing this such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned and then unassigned fund balance when expenditures are incurred for purposes for which in any of the unrestricted fund balance classifications could be used.

6. UTILIZATION OF SURPLUS RESERVES

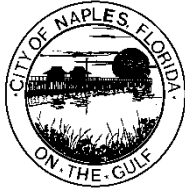
If it is determined at the fiscal year end that there is a surplus (an amount in excess of the excess of the upper limit of the fund balance range for any fund) the monies may be utilized for any purpose of the City or Fund. It may also be used for one-time costs including the establishment of or the increase in restrictions or commitments of fund balance.

7. REPLENISHMENT OF RESERVE DEFICITS

If at the end of any fiscal year, the actual amount of unassigned fund balance falls below the minimum required fund balance level set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the City Council. As part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance to the required levels. Any deficit in the required minimum amount must be restored no later than the end of the second fiscal year following the occurrence.

8. ANNUAL REVIEW AND DETERMINATION OF RESERVE AMOUNTS

Compliance with the provision of this policy shall be reviewed as part of the annual budget process; and revisions to the levels of fund balance will be determined during this process if necessary.



City of Naples 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.

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 16 square miles in size and has 108 miles of streets. Naples has a full-time population of approximately 19,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

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.

History

During the 1800s, U.S. survey teams exploring the southwest coast of Florida sent detailed reports to the U.S. Senate. Descriptions of the area captured the interest of General John S. Williams, a senator from Louisville, Kentucky.

Captivated by the potential, Williams recruited Walter Haldeman, a wealthy, adventurous publishing magnate and owner of the Louisville Courier-Journal. In 1885 the pair chartered a boat and sailed down the southwest coast of Florida. When they encountered a magnificent beach with a natural bay just beyond to the east, they knew they'd found their paradise, in what would someday be Naples.

By 1889, Williams and Haldeman built homes on the beach, constructed a pier, and established a 16-room hotel. The hotel was aptly named The Naples Hotel. In 1926, Naples received electric power, and the Naples Depot began providing train service in January 1927. Naples gained a reputation as a winter resort. In 1928 the Tamiami Trail was completed, linking Tampa, Naples and Miami, making Naples even more accessible. In 1929, Allen Joslin, (married to the heir of the Jergens hand lotion fortune) and wife Lois, built the first 18-hole golf course in the area at the Naples Beach Hotel

Through the 1950s, the City of Naples remained a small, but lovely, oasis along the Gulf of Mexico.

In 1959 a referendum moved the county seat from Everglades City to Naples. On Sept. 10, 1960, Hurricane Donna caused an unprecedented havoc as it plowed ashore between Naples and Fort Myers. The storm caused \$25 million in damage and destroyed the Naples Pier, which was soon rebuilt. Aiding in the county development, construction began on Alligator Alley in 1964, and the road opened to traffic – with a 75 cent toll – four years later. In 1969, “Jungle” Larry Tetzlaff opened Jungle Larry’s, now called the Naples Zoo.

At the corner of 12th Avenue South and Gulfshore Boulevard sits Palm Cottage. This house museum is the oldest house in Naples (built 1895) made of Tabby Mortar construction, a hand-

made concrete consisting of sand, shells and water. The 3,500 square foot house museum is listed as an historic landmark in the National Register of Historic Places.

In May 2012, Naples was named the ninth best small town in America by Smithsonian Magazine. The magazine cited Naples' music, arts, design, community theater, zoo, and weather in its ranking.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four public 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), Ave Maria University, Ave Maria School of Law 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 nine miles of white sugary sand 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.

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 operates a Tennis Center in Cambier Park providing youth and adult recreational and competitive tennis programs and tournaments.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of “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 Naples Preserve site contains an older structure housing an Eco-Center that is believed to have been designed by students of Frank Lloyd Wright and utilized by the Chamber of Commerce as its administrative office and visitor information center during the 1960s and 1970s. This building has particular significance because it is further believed to be one of the few remaining commercial structures that survived the 1960 Hurricane Donna. The mission of the Preserve is to retain the property with its native habitats and ground vegetation, provide interpretive programs and allow the site to serve as an outdoor laboratory to enhance environmental education. The site provides linkages to other recreational areas, linear parks, and greenway networks within the City and Collier County.

The Naples Preserve is located on the same street as Fleischmann Park, a popular destination for youth and adult athletic programs, Skate Park, instructional and fitness activities for all ages.

Other park areas managed by the City include the Naples Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Lowdermilk Beach Park, River Park, plus many other smaller neighborhood passive parks. Cambier Park is home to numerous concert bands, art organizations and art shows, professional theatre, a large community built playground and many community fundraisers benefitting local non-profit and charitable organizations.

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. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of 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 fishing 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.

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 Art 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 which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, 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 a three-hour drive from Tampa.

Demographics

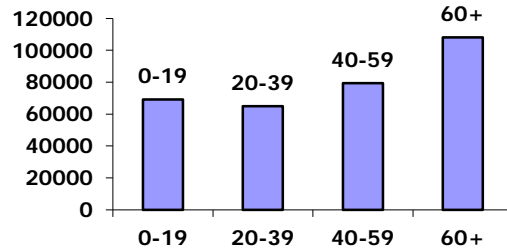
Based on the most recent (2010) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.7% male, and 49.3% female, split relatively evenly among age groups, as shown on the adjacent graph.

The median age in Collier County is 45.3 years old. For December 2013 the Naples' unemployment rate is 5.4%, an improvement over December 2012, which was 7.5% and appears to be remaining steady.

Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including

Collier County Age Groups



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	

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 due to the bodies of water calculated within the City's land area.

Business

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.

City of Naples Primary Assets			
Police Stations			1
Fire Stations			3
Streets (Miles)			108
Parks and Recreation			
Swimming Pools			1
Community Centers			3
Pier			1
Dock			1
Water Utility			
Active Accounts			16,791
Plants			1
Capacity per Day			30
(MGD)			
Sewer Utility			
Active Accounts			8,951
Plants			1
Capacity per Day			10
(MGD)			

City of Naples Top Ten Property Tax Payers		
Taxpayer	Value	% Total
Florida Power & Light	\$112,585,930	0.76%
Coastland Center LP	67,717,247	0.46%
The Moorings, Inc.	55,663,883	0.37%
Sandra Gerry	47,152,489	0.32%
Gardner & Judith Larned	33,192,174	0.22%
Westbury Properties Inc.	31,099,913	0.21%
Arthur Allen Jr.	27,228,893	0.18%
Judith Herb Trust	26,281,009	0.18%
CenturyLink	22,885,324	0.15%
Susan McCurry Trust	22,536,592	0.15%

Government

The City of Naples is 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 a four-year staggered term with the elections being held in January every two (even-numbered) years.



The photo above includes the Council and appointed employees. The bottom row pictured left to right: City Clerk Pat Rambosk, Mayor John F. Sorey III, Councilwoman Teresa Heitmann, Vice-Mayor Margaret "Dee" Sulick, and Councilman Sam J. Saad III. Top row pictured left to right: City Attorney Robert Pritt, Councilman Doug Finlay, Councilwoman Linda Penniman, City Manager A. William Moss, and Councilman Bill Barnett.

The terms of the City Council for the period represented by this report are as follows:

Member	Term Ends
John F. Sorey III, Mayor	February 2016
Linda Penniman	February 2018
Bill Barnett	February 2016
Doug Finlay	February 2018
Teresa Heitmann	February 2016
Sam Saad III	February 2018
Margaret "Dee" Sulick	February 2016

City Council Members have an office at City Hall and can be reached via email collectively at citycouncil@naplesgov.com.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss was selected to be Naples' City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

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).

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

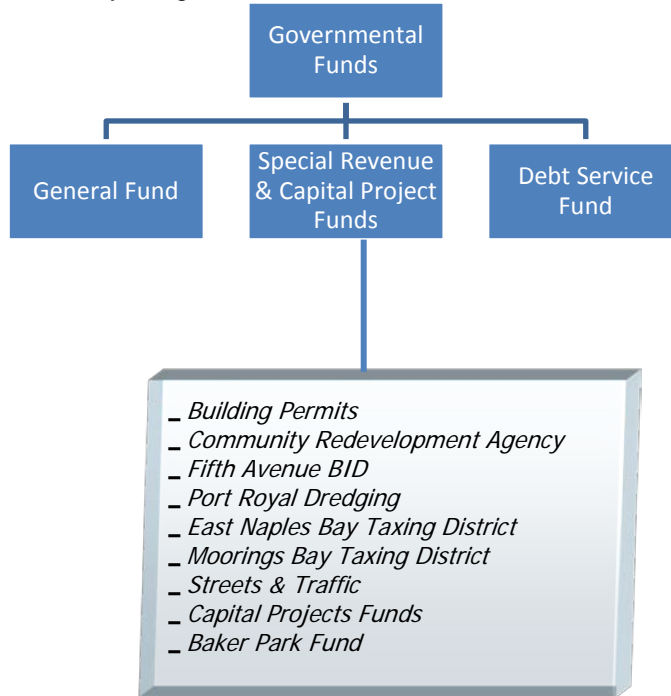
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations 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
- Tree City U.S.A. Designation awarded annually from 1999 to 2010
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 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

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager.

The Financial Structure

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 minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to City 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 eleven Governmental Funds, as shown on the following diagram:



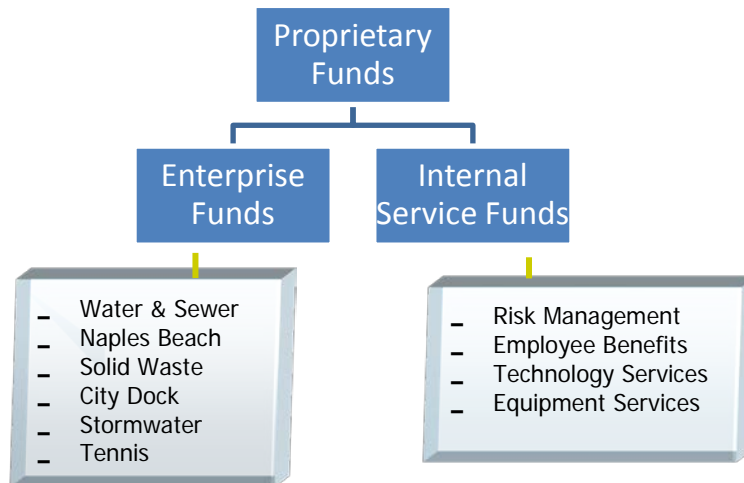
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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. In the City’s financial reports, the term major fund is relevant because fund statements report separate columns for the general fund and for other major governmental and enterprise funds. In financial reporting, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. However, in the budgeting system, all funds that will have expenditures during the year are included in this report except the Pension Funds and the impact fee funds.

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 the budgeting process, the classification of “special revenue fund” or “capital project fund” is not relevant. Both are treated the same.

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

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



The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds have customers that are residents or other external users, such as visitors to a special park. The customers of Internal Service Funds 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.

Basis of Budgeting. Naples’ budget is prepared in a manner 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. The basis of budgeting for these funds is the same as the basis of accounting and financial 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 level discussions. Additional inputs for budgets will be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

After the first quarter of the fiscal year, the Finance Department prepares the General Fund Sustainability Report. This document provides a five year outlook to see what the impact will be of current decisions and current trends.

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.

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 plus use of fund balance 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, but may also be used as a conscientiously applied program towards operations. 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 resolution, 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 resolution must have Council approval by resolution.

The Finance Department provides quarterly 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 to City Council quarterly updates on the status of their goals and objectives.



City of Naples Five Year Sustainability Report Presented March 2014

The purpose of the 2014 Five Year Sustainability Report is to analyze what the future will hold for the City if the current financial trends continue, to consider what changes may affect the future finances, to ensure that the City is heading in the right direction and to provide information that will avoid future financial surprises. Knowing, acknowledging and preparing for financial changes and challenges will help the City Council continue to control the City's strong financial standing.

This document is the sixth Sustainability Report considered by the City, with the first report presented in February 2009, with successive reports provided in December 2009, December 2010, March 2012, and March 2013.

Unless specifically noted, projections in this report assume the same level of efficiency and same level of service as in the current year (FY13-14) budget. Changes in efficiency or levels of service will result in a different outcome.

Overview

As the chart below shows, if the assumptions of this report hold true, the City will have a surplus sooner than originally expected.

City of Naples, Florida							
General Fund Budget Projection							
Five Fiscal Years							
	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
Revenue	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265
Expenditures	32,127,223	31,806,223	32,816,919	33,605,374	34,422,699	35,135,621	35,774,476
Change in Financial Position	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789

Several years ago, the Five Year Report had a very different financial position. For example, the 2010 presentation showed the FY14-15 estimated Change in Financial Position to be a negative \$3.8 million. Now, as shown above, the FY 14-15 financial position shows a positive increase in financial position. Position eliminations (more than 47 positions since 2007 have been eliminated from the General Fund), cessation of pay raises for several years, changes in pension, and change in the health insurance structure were the major contributors to this fiscal projection going from a future crisis to being a healthy financial plan.

The above chart shows there will be an increase in fund balance based on certain assumptions. Some of the main assumptions used for this projection are:

- Property tax revenues will grow at a steady 5% every year with millage rate staying at 1.18
- Interest earnings will grow 3% per year

- Health and other insurances will increase by 3% per year
- Employees' pay will increase every year, generally by 2%, but some will be more, depending on the union contract
- Property/Casualty/Liability/other insurance, at \$1,551,200 is a sizable component of the General Fund, and will continue to increase 5% annually
- City Water/Sewer bills will increase 2% per year, while electric and phone will increase 1% per year
- Telecommunications Tax and Business Tax Receipts are not affected by the Florida Legislature during this forecast, although these are still being discussed and considered for decreases
- There are no employees added

The City of Naples has a very conservative budgeting and projection approach. For example,

- Employees are budgeted and assumed to be paid at 100%. There is no savings percentage budgeted or projected for the possibility of vacancies. Typically, there are salary savings throughout the year as people resign or retire, and their position remains vacant during the hiring process or sometimes a replacement is hired at a lower rate of pay.
- The City budgets the receipt of 95% of property taxes as state law allows, although generally more than 96% is received.
- The City typically budgets 10% of the proposed expenses as a Contingency, used for emergencies or unplanned operational shortages.

These and other conservative practices assist with ensuring that the fund stays strong.

Debt typically doesn't affect the General Fund, but to some extent it does. The City has refinanced all of its debt, with the oldest outstanding debt being from 2012. Refinancing for future fiscal savings is no longer feasible.

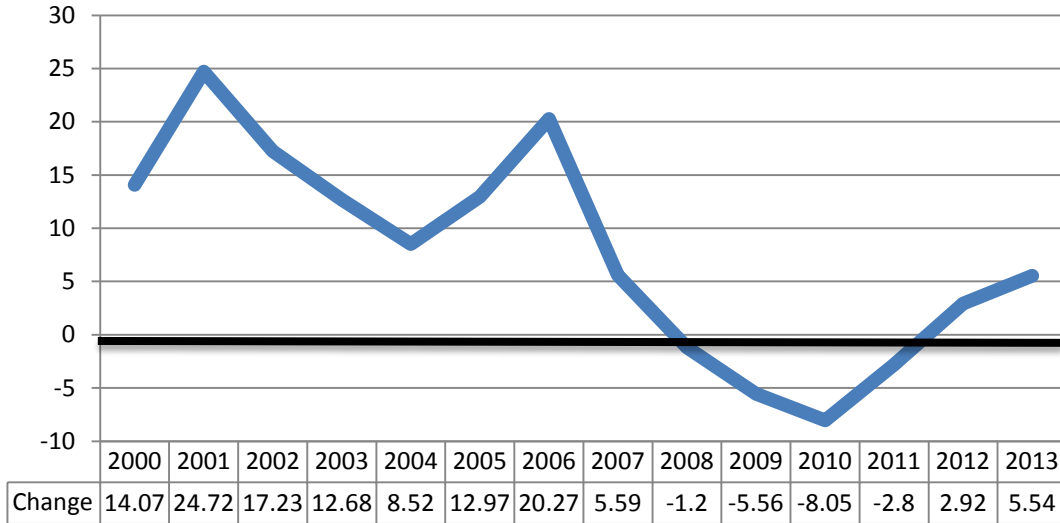
Revenue

Following this narrative are six sheets that are the basis for this report. The first three pages of the spreadsheet show the line item revenues using the same terms and format as the City's budget document. The third of these sheets shows the growth assumptions where applicable.

Ad Valorem Taxes (property taxes) represent half of all General Fund revenue sources. Therefore, selecting an accurate and reasonable growth rate is essential to a realistic projection.

In 2013, the taxable value of the City increased for the 2nd consecutive year. This 2013 value increase was a major turnabout, after four consecutive years of decline and the increase is expected to continue. The rate used in this projection is 5%.

Annual Rate of Change in Taxable Value



Although past performance is not the ideal indicator for future performance, the recent growth rate was used a guide to selecting a projected growth rate for future years. Noted above, the growth rate used in this projection is 5%, a conservative estimate based on the growth of years 2000-2006, but after the downturn of 2007-2012, cautious projections are prudent.

Expenditures

The last three pages of this document show the line item expenditures using the same terms and format as the City’s budget document. The final sheet shows the any rate changes applied.

Expenditures were developed at a macro level. Line items were considered for the fund, not by each department. The current year budget was used as a primary basis for future expenditures. The City tends to budget expenses consistently in the General Fund, and this will continue.

Showing these line items by type of expenses allows the reader to see which item has the greatest impact. For example, it shows that controlling a line item like Duplicating (used for budget books, recreation books and Citizen Guides) will not have as much impact as other organizational changes. That does not mean a small line item is not reviewed, but it puts each line item into perspective. Smaller line items will not be ignored.

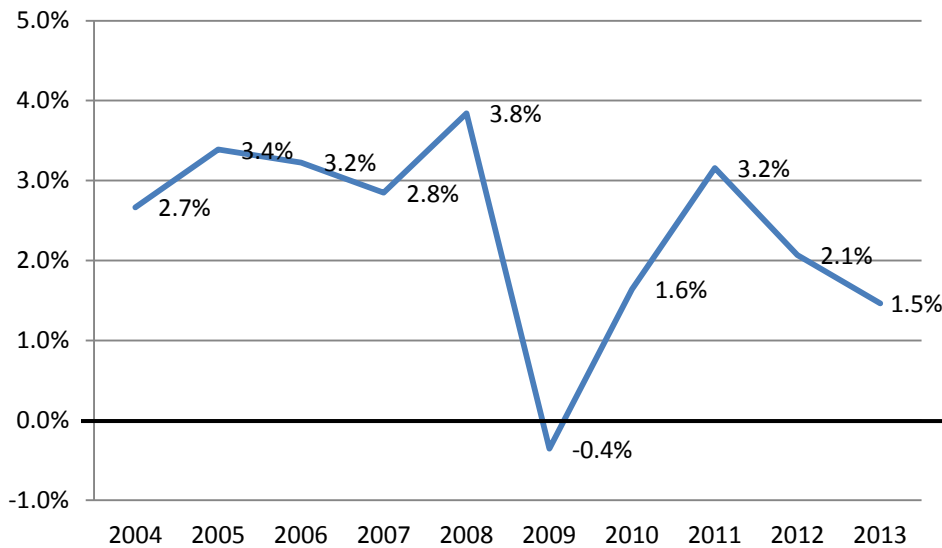
In this projection, wages and benefits are slightly more than 80% of the expenditures in the General Fund every year. Wages include increases of 2-3% for all but Fire employees. Fire employees show 6% increase in year one, with a change in calculating overtime resulting in a net 3% increase, and 3% and 2% in successive years.

Although pension costs would be expected to decrease over time due to the pension modifications for all the pension funds, this projection shows an increase of 1% annually in case of continued low interest rate environment and recent increases will be due to wage increases, but are projected at only 1% for this presentation, while Health Insurance is projected to increase 3% per year. It is too soon to tell if that is sufficient increase, and 5% was considered. If the 5% increase is used, there is an additional annual expenditure increase of \$60,000 per year.

Non-payroll expenses represent 20% of the General fund's expenditures, and that includes a \$350,000 Contingency account budgeted annually. The largest cost types in operating expenses includes the Technology expenditure (to the Internal Service Fund), Self-Insurance/Insurance costs, Vehicle Maintenance and Repairs, Utilities and professional/contractual services (such as lawn care, some camp instructors, tree maintenance). Combined, these make up 70% of the non-payroll expenditures.

Aside from Insurance, Water Sewer and Fuel costs, which are expected to have 2-5% increase, expenditures are projected at a 0-1% increase.

The following chart shows the change in Consumers Price Index (CPI) for the past ten years. This chart can help show that expenses will go up in the future, and the range of current possibilities. As noted previously, history is not a promise for the future, but can be used as a guide.



Challenges

Although the outlook has made a turnabout, there are several challenges that lay ahead that will need prioritizing and strategizing, to ensure the continued safety, security and comfort of our residents.

Significant forecast issues include:

- General Fund support of street improvements
- Fire station leases and expansions
- Operating costs of new Gordon River Park
- White fly and other pest intrusion controls
- Public Building improvements per AD Morgan report
- Reductions in State Communication Services Tax (Revenue Sharing)

Although the answers to these challenges won't be forthcoming immediately, these topics need to be weighed and considered, along with other needs of the community.

If the noted path is followed, funds will be available, to fully or partially fund these challenges in the upcoming years, or to face and address other challenges that the City may encounter.

City of Naples, Florida							
General Fund Budget Projection							
Five Fiscal Years							
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Revenue	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265
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Change in Financial Position	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789

Prediction is very difficult, especially if it's about the future. Niels Bohr

City of Naples General Fund

Revenue Detail

Description	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
Ad Valorem Taxes	16,638,841	17,211,650	17,211,650	18,072,233	18,975,844	19,924,636	20,920,868	21,966,912
Insurance Premium Taxes	1,324,165	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027
Payment in Lieu of Taxes	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780
Telecommunications Tax	2,486,584	2,202,415	2,200,000	2,202,415	2,224,439	2,224,439	2,246,684	2,246,684
Business Tax Receipt	223,772	230,400	218,000	230,400	230,400	230,400	230,400	230,400
Address Changes	3,096	3,000	3,000	4,000	4,000	4,000	4,000	4,000
County Business Tax Receipt	29,022	33,000	33,000	33,000	33,000	33,000	33,000	33,000
Taxes	22,807,260	23,136,272	23,121,457	23,997,855	24,923,490	25,872,282	26,890,759	27,936,802
Contractor Exams	1,668	7,000	7,000	6,000	6,000	6,000	6,000	6,000
Electric Franchise Fee	3,215,470	3,300,000	3,300,000	3,333,000	3,366,300	3,400,000	3,434,000	3,468,300
Trolley Franchise	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Teco Gas Franchise	81,353	72,000	72,000	74,160	74,902	75,651	76,407	77,171
Right of Way Permits	31,943	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Special Events/Other Permits	47,690	36,000	30,000	30,000	30,000	30,000	30,000	30,000
Outdoor Dining Permits	2,448	4,600	4,600	2,200	2,200	2,200	2,200	2,200
Coastal Construction Setback	0	-	-	-	-	-	-	-
Landscape Certification	37,570	25,000	15,000	5,000	5,000	5,000	5,000	5,000
Zoning fees	-	-	-	-	-	-	-	-
Licenses and Permits	3,421,142	3,462,600	3,446,600	3,468,360	3,502,402	3,536,851	3,571,607	3,606,671
Other Grants	58,671	-	-	-	-	-	-	-
State Revenue Sharing	610,364	600,000	600,000	618,000	624,180	630,422	636,726	643,093
Mobile Home Licenses	3,610	3,300	3,300	3,500	3,500	3,500	3,500	3,500
Firefighters Education	13,190	10,000	12,000	12,000	12,000	12,000	12,000	12,000
Fuel Tax Refund	38,959	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Alcohol Beverage License	61,457	61,000	61,000	65,000	65,000	65,000	65,000	65,000
General Use Sales Tax	2,006,377	1,950,000	1,950,000	2,008,500	2,028,585	2,048,871	2,069,360	2,090,053
Collier County	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Intergovernmental Rev.	3,392,628	3,254,300	3,256,300	3,337,000	3,363,265	3,389,793	3,416,586	3,443,646
Election fees	0	4,200	-	-	-	-	-	-
Copies	1,716	1,000	1,000	2,400	2,400	2,400	2,400	2,400
Planning Dept Fees	45,641	33,300	33,300	45,000	45,000	45,000	45,000	45,000
County Utility Billing Charge	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
False Alarms/Reports	28,242	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Investigation Fees	17,949	15,000	15,000	18,500	18,500	18,500	18,500	18,500
Security Services/TSA	178,510	150,000	150,000	154,500	159,135	160,726	162,334	163,957
911 Salary Subsidy	54,531	41,693	41,693	42,944	44,232	44,674	45,121	45,572
Airport/Fire Contract	569,107	565,000	565,000	576,300	587,826	599,583	611,574	623,806

City of Naples General Fund

Revenue Detail

Description	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
EMS Space Rental	35,400	35,400	35,400	35,400	35,400	35,400	35,400	35,400
Lot Mowing Fees	2,809	3,500	1,500	1,500	1,500	1,500	1,500	1,500
Parade Fees/fireworks donation	38,420	28,500	28,500	25,000	25,000	25,000	25,000	25,000
Vending Machine Commission	0	-	-	-	-	-	-	-
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Fleischmann Park Fees	411,644	345,700	345,700	355,000	355,000	355,000	355,000	355,000
Skate Park Fees	33,081	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Norris Community Center Fees	179,389	179,800	179,800	153,500	153,500	153,500	153,500	153,500
River Park Center Fees	104,220	90,200	90,200	90,200	90,200	90,200	90,200	90,200
School/Athletics Fees	0	-	-	-	-	-	-	-
Aquatic Center Fees	30,375	16,500	20,000	22,000	22,000	22,000	22,000	22,000
Water/Sewer Reimbursement	1,567,420	-	-	-	-	-	-	-
Naples Beach Reimbursement	119,820	-	-	-	-	-	-	-
Solid Waste Fund Reimb	382,340	-	-	-	-	-	-	-
City Dock Fund Reimb	46,400	-	-	-	-	-	-	-
Stormwater Fund Reimb	201,300	-	-	-	-	-	-	-
Tennis Fund Reimb	39,549	-	-	-	-	-	-	-
Self Insurance Fund Reimb	72,030	-	-	-	-	-	-	-
Health Insurance Fund Reimb	114,920	-	-	-	-	-	-	-
Technology Services Reimb	111,160	-	-	-	-	-	-	-
Equipment Service Reimb	112,360	-	-	-	-	-	-	-
Building Permits Reimb	366,940	-	-	-	-	-	-	-
Utility Tax Reimb	56,350	-	-	-	-	-	-	-
Capital Projects Reimb	72,580	-	-	-	-	-	-	-
CRA Reimb	111,160	-	-	-	-	-	-	-
Streets and Traffic Reimb	111,250	-	-	-	-	-	-	-
Pensions Reimb	112,380	-	-	-	-	-	-	-
Charges for Services	5,369,993	1,608,793	1,606,093	1,621,244	1,638,693	1,652,483	1,666,529	1,680,835
County Court Fines	89,150	99,000	99,000	99,990	100,990	102,000	103,020	104,050
Police Training Fees	11,390	13,500	13,500	13,635	13,771	13,909	14,048	14,189
City Fines	55,108	56,000	56,000	55,000	55,000	55,000	55,000	55,000
Handicap Accessibility Fines	5,664	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Code Enforcement Fines	31,033	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Civil Ord Infraction/Other Late	4,749	4,300	4,300	-	-	-	-	-
Parking/Crossing Guard Fee	20,528	-	-	-	-	-	-	-
Fines & Forfeits	217,622	179,300	179,300	175,125	176,261	177,409	178,568	179,739
Interest Earnings	155,399	138,000	138,000	140,000	144,200	148,526	152,982	157,571
GASB 31 Mark to Market	-58,460	-	-	-	-	-	-	-

City of Naples General Fund

Revenue Detail

Description	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
East Naples Bay	0	28,401	28,401	28,401	28,401			
Transfer in from Utility Tax	0	-	-	-	-	-	-	-
CRA Repayment	0	47,700	47,700	47,700	47,700	-	-	-
Other Income	20,722	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Miscellaneous Income	117,661	233,101	233,101	235,101	239,301	167,526	171,982	176,571
Total General Fund Revenue	35,326,306	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265
	35,326,310	32,127,223	32,127,223	252,857				
Ad Valorem Taxes				5.0%	5.0%	5.0%	5.0%	5.0%
Electric Franchise Fee				1.0%	1.0%	1.0%	1.0%	1.0%
Telecommunications Tax				0.0%	1.0%	0.0%	1.0%	0.0%
State Revenue Sharing				3.0%	1.0%	1.0%	1.0%	1.0%
General Use Sales Tax/TECo				3.0%	1.0%	1.0%	1.0%	1.0%
Security Services/TSA				3.0%	3.0%	1.0%	1.0%	1.0%
Airport/Fire Contract				2.0%	2.0%	2.0%	2.0%	2.0%
Interest Earnings				8.0%	3.0%	3.0%	3.0%	3.0%
Net Loss (from first Page)	(4,659,216)	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789

**FIVE FISCAL YEARS
EXPENDITURE DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 12-13	Budget	Estimated	Projected	Projected	Projected	Projected	Projected
	ACTUALS	FY 13-14	FY 13-14	14-15	15-16	16-17	17-18	18-19
<u>PERSONAL SERVICES</u>								
10-20 REGULAR SALARIES & WAGES	14,872,997	10,723,351	10,723,351	10,937,818	11,265,953	11,603,931	11,836,010	12,072,730
FIRE DEPT SALARIES (all)		3,878,504	3,878,504	4,111,214	4,234,551	4,361,587	4,448,819	4,537,795
10-30 OTHER SALARIES	740,446	901,712	901,712	919,746	947,339	975,759	995,274	1,015,179
10-32 STATE INCENTIVE PAY	93,044	97,020	97,020	98,960	101,929	104,987	107,087	109,229
10-40 OVERTIME	603,839	671,004	671,004	684,424	704,957	726,106	740,628	755,440
OVERTIME CHANGE				(45,000)	(90,000)	(90,000)	(90,000)	(90,000)
10-41 SPECIAL DUTY PAY	151,283	182,025	182,025	185,666	191,235	196,973	200,912	204,930
10-42 HOLIDAY PAY	238,950	233,471	233,471	238,140	245,285	252,643	257,696	262,850
25-01 FICA	1,223,656	1,163,409	1,163,409	1,186,677	1,222,277	1,258,946	1,284,125	1,309,807
25-03 RETIREMENT CONTRIBUTIONS	4,125,106	3,685,166	3,685,166	3,722,018	3,759,238	3,796,830	3,834,799	3,873,147
25-04 LIFE/HEALTH INSURANCE	2,573,795	2,934,749	2,934,749	3,022,791	3,113,475	3,206,879	3,303,086	3,402,178
25-07 EMPLOYEE ALLOWANCES	91,866	92,855	92,855	92,855	92,855	92,855	92,855	92,855
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	57,135	57,135	57,135	57,135	57,135
25-14 STATE INSURANCE PREMIUM	1,282,698	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026
TOTAL PERSONAL EXPENSES	26,095,171	26,014,783	26,014,783	26,566,471	27,200,255	27,898,657	28,422,450	28,957,302
<u>OPERATING EXPENSES</u>								
30-00 OPERATING EXPENDITURES	579,688	793,575	793,575	793,575	793,575	793,575	793,575	793,575
OVERHEAD REIMBURSEMENT		(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)
30-10 AUTO MILEAGE	80	250	250	250	250	250	250	250
30-20 FIELD TRIPS	9,333	14,000	14,000	13,000	13,000	13,000	13,000	13,000
30-21 FLEISCHMANN PARK	2,929	5,000	5,000	5,000	5,000	5,000	5,000	5,000
31-00 PROFESSIONAL SERVICES	12,528	4,000	4,000	4,000	4,000	4,000	4,000	4,000
31-01 PROFESSIONAL SERVICES	311,584	307,650	317,650	317,650	317,650	317,650	317,650	317,650
31-02 ACCOUNTING & AUDITING	72,500	76,000	76,000	78,000	78,000	78,000	78,000	78,000
31-04 OTHER CONTRACTUAL SVCS	1,370,951	1,645,664	1,645,664	1,662,121	1,678,742	1,695,529	1,712,485	1,729,609
31-07 MEDICAL SERVICES	21,838	29,600	29,600	29,896	30,195	30,497	30,802	31,110
31-41 CULTURAL ARTS - THEATRE	25,440	35,000	35,000	40,000	40,000	40,000	40,000	40,000
31-43 LAWN LANDSCAPE CERTIFICATION	-	-	-	-	-	-	-	-
31-50 ELECTION EXPENSE	-	55,000	14,000	-	25,000	-	50,000	-
31-51 DOCUMENT IMAGING	823	1,000	1,000	5,000	5,000	5,000	5,000	5,000
32-01 CITY ATTORNEY	329,193	280,000	280,000	285,600	285,600	291,312	291,312	297,138
32-04 OTHER LEGAL SERVICES	16,520	13,500	13,500	13,770	13,770	14,045	14,045	14,326
32-10 LITIGATION COUNSEL	43,572	100,000	100,000	102,000	102,000	104,040	104,040	106,121
32-12 LABOR ATTORNEY	80,334	20,000	80,000	80,000	80,000	81,600	81,600	83,232
40-00 TRAINING & TRAVEL COSTS	116,212	130,650	130,650	130,650	130,650	130,650	130,650	130,650
41-00 COMMUNICATIONS	113,099	134,347	134,347	134,347	134,347	134,347	134,347	134,347
42-00 TRANSPORTATION	17,354	31,000	31,000	31,000	31,000	31,000	31,000	31,000
42-02 POSTAGE & FREIGHT	31,144	45,000	45,000	45,000	45,000	45,000	45,000	45,000
42-10 EQUIP.SERVICES - REPAIRS	660,264	583,340	583,340	589,173	595,065	601,016	607,026	613,096

**FIVE FISCAL YEARS
EXPENDITURE DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 12-13	Budget	Estimated	Projected	Projected	Projected	Projected	Projected
	ACTUALS	FY 13-14	FY 13-14	14-15	15-16	16-17	17-18	18-19
42-11 EQUIP. SERVICES - FUEL	320,471	335,400	335,400	345,462	352,371	359,419	366,607	373,939
43-01 ELECTRICITY	385,481	415,700	415,700	419,857	424,056	428,296	432,579	436,905
43-02 WATER, SEWER, GARBAGE	361,043	331,669	331,669	334,986	338,336	341,719	345,136	348,587
44-00 RENTALS & LEASES	27,467	34,320	34,320	34,320	34,320	34,320	34,320	34,320
44-02 EQUIPMENT RENTAL	4,715	9,500	9,500	9,500	9,500	9,500	9,500	9,500
45-22 SELF INS. PROPERTY DAMAGE	1,540,776	1,551,200	1,551,200	1,628,760	1,710,198	1,795,708	1,885,493	1,979,768
46-00 REPAIR AND MAINTENANCE	67,280	78,535	78,535	79,320	80,114	80,915	81,724	82,541
46-02 BUILDINGS & GROUND MAINT.	10,003	13,500	13,500	13,700	13,700	13,700	13,700	13,700
46-14 HYDRANT MAINTENANCE	1,770	3,150	3,150	3,150	3,150	3,150	3,150	3,150
47-00 PRINTING AND BINDING	15,898	34,900	34,900	30,000	30,000	30,000	30,000	30,000
47-01 LEGAL ADS	13,706	26,400	26,400	26,400	26,400	26,400	26,400	26,400
47-02 ADVERTISING (NON LEGAL)	11,681	14,250	14,250	14,250	14,250	14,250	14,250	14,250
47-06 DUPLICATING	5,037	11,300	11,300	11,300	11,300	11,300	11,300	11,300
49-00 OTHER CURRENT CHARGES	10,865	13,000	13,000	13,000	13,000	13,000	13,000	13,000
49-02 TECHNOLOGY SERVICES	1,191,629	1,007,030	1,007,030	1,017,100	1,027,271	1,037,544	1,047,919	1,058,399
49-04 EMPLOYEE DEVELOPMENT	900	12,500	12,500	3,000	3,000	3,000	3,000	3,000
49-05 SPECIAL EVENTS	49,292	70,000	70,000	50,000	50,000	50,000	50,000	50,000
49-06 AWARDS	21,198	20,540	20,540	20,540	20,540	20,540	20,540	20,540
49-07 EMPLOYEE RECOGNITION	1,229	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-00 OFFICE SUPPLIES	55,404	70,225	70,225	70,225	70,225	70,225	70,225	70,225
51-02 OTHER OFFICE SUPPLIES	3,314	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52-00 OPERATING SUPPLIES	97,244	155,470	155,470	155,470	155,470	155,470	155,470	155,470
52-02 FUEL	1,634	9,800	9,800	9,800	9,800	9,800	9,800	9,800
52-07 UNIFORMS	49,522	61,875	61,875	61,875	61,875	61,875	61,875	61,875
52-09 OTHER CLOTHING	5,444	1,125	1,125	1,125	1,125	1,125	1,125	1,125
52-10 JANITORIAL SUPPLIES	55,394	57,300	57,300	57,300	57,300	57,300	57,300	57,300
52-23 VESTS	4,970	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Bunker Gear	26,436	28,060	28,060	28,060	28,060	28,060	28,060	28,060
Fire Hose and Appliances	14,616	16,090	16,090	16,090	16,090	16,090	16,090	16,090
Specialty Team Equipment	31,172	26,300	26,300	26,300	26,300	26,300	26,300	26,300
52-41 POOL - OPERATING SUPPLIES	17,531	50,000	50,000	50,000	50,000	50,000	50,000	50,000
52-42 BAND SHELL OPERATING SUPPLIES	4,396	5,000	5,000	5,000	5,000	5,000	5,000	5,000
54-00 BOOKS, PUBS, SUBS, MEMBS	7,094	1,000	1,000	1,000	1,000	1,000	1,000	1,000
54-01 MEMBERSHIPS	23,655	30,255	30,255	30,255	30,255	30,255	30,255	30,255
54-02 BOOKS, PUBS, SUBS.	8,585	6,040	6,040	6,040	6,040	6,040	6,040	6,040
TOTAL OPERATING EXPENSES	8,262,238	5,705,740	5,734,740	5,832,947	5,987,619	6,106,542	6,295,671	6,399,674
<u>NON-OPERATING EXPENSES</u>								
60-30 OTHER CAPITAL EXPENSES	4,656,059	9,200	9,200	20,000	20,000	20,000	20,000	20,000
60-40 TRANSFERS OUT - Streets 2013-17	904,555	-	-	-	-	-	-	-
91-00 TRANSFERS OUT	67,499	47,500	47,500	47,500	47,500	47,500	47,500	47,500

**FIVE FISCAL YEARS
EXPENDITURE DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 12-13	Budget	Estimated	Projected	Projected	Projected	Projected	Projected
	ACTUALS	FY 13-14	FY 13-14	14-15	15-16	16-17	17-18	18-19
99-01 OPERATING CONTINGENCY		350,000	-	350,000	350,000	350,000	350,000	350,000
TOTAL NON-OPERATING EXPENSES	5,628,113	406,700	56,700	417,500	417,500	417,500	417,500	417,500
TOTAL EXPENSES	\$39,985,522	\$32,127,223	\$31,806,223	\$32,816,919	\$33,605,374	\$34,422,699	\$35,135,621	\$35,774,476
								-990.62

Major Assumptions

Increase of Wages				2.0%	3.0%	3.0%	2.0%	2.0%
Fire Wages Increase				6.0%	3.0%	3.0%	2.0%	2.0%
Pension				1.0%	1.0%	1.0%	1.0%	1.0%
Life/Health Insurance				3.0%	3.0%	3.0%	3.0%	3.0%
Other Contractual/Medical				1.0%	1.0%	1.0%	1.0%	1.0%
Attorney/other legal/litigation				2.0%	0.0%	2.0%	0.0%	2.0%
Postage				0.0%	0.0%	0.0%	0.0%	0.0%
Equipment Svc - Repair				1.0%	1.0%	1.0%	1.0%	1.0%
Equipment Svc - Fuel				3.0%	2.0%	2.0%	2.0%	2.0%
Electricity				1.0%	1.0%	1.0%	1.0%	1.0%
Water, Sewer				2.0%	2.0%	2.0%	2.0%	2.0%
Self Insurance				5.0%	5.0%	5.0%	5.0%	5.0%
Repair and Maint				1.0%	1.0%	1.0%	1.0%	1.0%
Technology Services				1.0%	1.0%	1.0%	1.0%	1.0%
Operating Supplies/Uniforms/Other				0.0%	0.0%	0.0%	0.0%	0.0%

Net Loss (from front page)	(4,659,216)	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789
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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.

Amortization - The paying off of debt with a fixed repayment schedule in regular installments over a period of time

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 -

Balanced Budget –An operating budget where revenues or other funding sources fully cover expenditures.

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 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 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.

Business Tax Receipt – Formerly Occupational licenses, is a tax for doing business in the City.

- C -

Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$1,000 to track as fixed assets.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

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. Items included in the CIP are capital expenditures that are greater than \$10,000 and have a useful life 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.

Contra-expense – A negative expense, such as a refund. It behaves like a revenue but is recorded as an expense.

- 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.

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

- F -

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.

Fixed Assets - Assets of a long-term character costing more than \$1,000 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.

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.

Glossary (continued)

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.

Governmental Fund – a fund that is not classified as proprietary or fiduciary, typically used to account for tax supported or governmental activities. This includes the General fund, special revenues funds and debt service funds.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption – A deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000, authorized by the State government.

- 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.

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 – 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 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 Transfer – Transfer of funds from one fund to another fund.

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 Fund – Proprietary fund type 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 - Securities and other assets 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.

Glossary (continued)

- 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.

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.

Personal Services – All costs related to compensating employees including salaries and benefits.

Glossary (continued)

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

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.

Public Service Taxes -Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

-R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – 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.

Rolled-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 – When a revenue such as property taxes provides the same dollar amount received during the previous budget year. See *Rolled-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.

Subsequent Year Budgeted - A portion of fund balance that may be used to eliminate a projected budgetary deficit in the subsequent year's budget.

-T -

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

Glossary (continued)

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

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance to use to help maintain a stable tax rate.

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 – See Public Service Taxes.

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 Recovery-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

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 = Also called SunGard, the company name of the enterprise software that runs the accounting, budget, payroll, ticketing, work order, purchasing, customer billing and permitting programs in Naples

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

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

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