



City of Naples Principal Officers

City Council

John F. Sorey III, Mayor
Gary B. Price, Vice-Mayor
Bill Barnett
Doug Finlay
Teresa Heitmann
Sam J. Saad III
Margaret "Dee" Sulick

City Attorney (Contract)

Robert Pritt

City Clerk

Patricia L. Rambosk

City Manager

Bill Moss

Department Directors

Assistant City Manager	Roger Reinke
Building Director/Building Official	Paul Bollenback
Community Services Director	David M. Lykins
Finance Director	Ann Marie S. Ricardi
Fire Chief	Stephen R. McNerny II
Human Resources Director	Denise K. Perez
Planning Director	Robin D. Singer
Police Chief	Thomas Weschler
Streets and Stormwater Director	Gregg Strakaluse
Technology Services Director	Stephen A. Weeks
Utilities Director	Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 1, 2011. 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
Adopted Budget
Fiscal Year 2012-13

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City of Naples

OFFICE OF THE CITY MANAGER
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735 EIGHTH STREET SOUTH • NAPLES, FLORIDA 34102-6796

July 24, 2012

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, 2012 and ending September 30, 2013. This budget is the product of City Council's guidance, community input, and recommendations of the City Manager and your professional staff.

The budget has been developed with no change in the millage rate, the fourth consecutive year at the rate of 1.18 mills. After four years of consecutive declines in the property values, the preliminary taxable value indicates a small but important increase over the prior year. The preliminary taxable value for FY 12-13 is \$14.996 billion, compared to FY 11-12 final taxable value of \$14.557 billion, an increase of 3%. This increase is due to an increase in property values and new construction.

The increase in taxable value will not make up for the multiple years of declining property values and corresponding revenue reductions. Since FY 2007-08, property values have declined \$2.46 billion. At the proposed millage rate, that represents an annual loss of \$2.9 million in property taxes compared to the 2007-08 values.

The City Council prepared well for the economic downturn by increasing the fund balances during the better years. Conservative expenditures, including reduction in staffing, pension reform, and strategic use of reserves through the "Tax Stabilization Fund" have and will continue to provide a sustainable level of service. Throughout the economic downturn, services and capital improvements have continued at levels appropriate for Naples.

The proposed budget is designed to maintain levels of service, although there are proposed increases in a few budgetary accounts intended to meet increases in service

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

requirements. These include Building Services (permitting and inspections), Community Services (new and expanded swimming pool), Fire-Rescue, and Utilities (Water Treatment Plant).

The planning process for this budget started in November 2011, with zero-based budget presentations by each department. This process focused on what could be done with less money, as well as what could be done with more and suggested budget alternatives for consideration. In March, 2012 City Council reviewed the annual Five-Year General Fund Sustainability Report. The analysis was useful for a longer-term perspective of the annual budgets based on projected revenues and expenditures.

In June, City Council reviewed the proposed Five-Year Capital Improvement Program and discussed the millage rate for FY 2012-13. City Council tentatively agreed to maintain the current millage rate of 1.1800, with the understanding that to do so would require the use of a portion of the fund balance (Tax Stabilization Fund) to balance the budget. Therefore, a balanced budget is presented utilizing \$952,527 of the Tax Stabilization Fund.

This is a balanced budget without an increase in the property tax millage rate, fees, or utility rates, except for certain rates that are indexed each year based on the specific "cost of living" criteria.

Fiscal Year 2012-13 Budget Summary

- The true net budgeted expenditures for all funds, including enterprise and capital projects (excluding Internal Service Funds, administrative charges and interfund transfers), are \$97.8 million.
- The General Fund budgeted expenditures are \$34 million.
- The budget assumes the same millage rate as FY 2011-12 or 1.1800. Because more revenue (\$391,399) will be received based on this millage rate and the increased property values, the increase in revenue is considered by the State of Florida to be a tax increase.
- The City has one Debt Service millage rate which will decrease from 0.0426 to 0.0418. This rate will ensure that the City has sufficient funds for the General Obligation Debt Service payment.
- The budget has a net increase of 10.25 positions over FY 2011-12. One position was deleted and 11.25 FTE positions were added for a total of 455.25 FTE for all funds.

- At mid-year 2011-12, City Council authorized increasing a part time General Fund position to full time to manage the new pool operations. That increase is reflected in this budget. Four firefighter positions were also added for FY 2012-13. One position, a Buyer, has been eliminated and combined with the Grants Coordinator position.
- In the Building Fund, four positions were added at mid year. One full time and one part time position are requested in this budget for a total increase of 5.75 FTE positions over the adopted FY11-12 budget.
- In the Water and Sewer Fund, a plant operator position, eliminated several years ago, has been added to ensure adequate 24 hour coverage without the use of overtime.
- With a few exceptions, operating accounts show a decrease from the current fiscal year. As budgets become tighter, there is an increased possibility that one or more departments may exceed the budgeted expenditures due to unanticipated expenses. To offset that risk and to cover unanticipated expenditures, \$350,000 is provided in the General Fund Contingency line item and may be transferred to departments upon approval of City Council.
- By policy, the General Fund has two reserve requirements:

Emergency Reserve	\$3.448 million
Unassigned	<u>10.112 million</u>
Total	\$13.56 million
- The General Fund has an actual fund balance reserve of \$18.96 million. The difference between the maximum required reserves and the actual reserve is \$5.4 million. This difference has been designated, for budgetary purposes, as the Tax Stabilization Fund and is used to help balance the budget during years of financial austerity.
- The proposed FY 2012-13 budget appropriates \$952,527 of the Tax Stabilization Fund.

Assuming no expansion of services, emergencies, dramatic decline in revenues, or significant expansion of the Capital Improvement Program, the Tax Stabilization Fund should allow a continuation of the current levels of services for the five-year budget planning cycle.

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

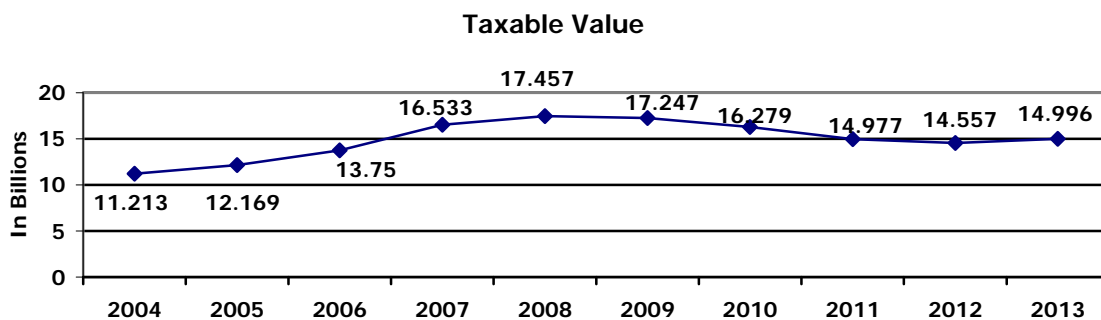
In addition to the Vision Plan, this budget follows three key financial principles:

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 \$14,996,136,131 compared to last year's final value of \$14,556,634,579. This represents an increase of \$439,501,552 or 3%. 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.



The proposed budget provides for a millage rate of 1.18. Although it is the same millage rate as FY 2011-12, it is considered a tax increase because it produces more property tax revenue to the City than was received in FY 2011-12.

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	\$17,695,441	\$16,810,670	\$466,605	\$16,344,065

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 1.1539 mils, compared to the recommended millage rate of 1.1800 mils. The rolled back rate will reduce the budgeted revenue to the City by \$371,830.

Expenditure Discussion

During the June 2012 budget discussions, several items were discussed and have been implemented in this budget.

- **Elimination of the Buyer position.** Due to efficiencies gained from an increase in the bid threshold, enhancements in online sales of surplus properties, and overall enhanced use of the internet, the Buyer responsibilities were added to the Grants Coordinator position. The Buyer position is eliminated for an annual reduction of more than \$60,000.
- **Move Natural Resources from General Fund to Stormwater Fund.** Natural Resources plays an important role in water quality management. To enhance the goal to improve the quality of stormwater discharged into the bays, the Natural Resources Division is moved from the City Manager’s Department to the Stormwater Fund. This reduces General Fund expenses by nearly \$400,000 while increasing the expenditures in the Stormwater Fund by the same amount.
- **Add four Firefighters.** Four additional firefighters enhance the recommended goal of at least three firefighters per apparatus.
- **Transfer \$300,000 of Telecommunications Tax revenue from the General Fund to Streets Fund.**

In the General Fund, pension costs have increased \$393,000 over last year’s budget. The City’s Pension investments, like many other pension programs, did not realize the 7.5% assumed rate of return. There was an actuarial loss of 6.5% for the Police pension and an 8.1% loss for Fire and General pensions. In addition, it was projected that pension reform would be implemented for all employees and reflected in the budget prior to the adoption of this proposed FY 2012-13 budget. However, the Impasse proceedings related to the IAFF collective bargaining process and postponement of the Special Magistrate Hearing will not allow sufficient opportunities to realize a reduction in pension contributions.

There are five collective bargaining agreements. Except for the IAFF (firefighters) contract, all contracts expire in September 2014. The IAFF (Firefighters) contract expired on September 30, 2011 and negotiations have been at impasse since January 2012. The FOP contract is the only contract with a pay raise for FY12-13 in the amount of 2%, and that is included in this budget. Two bargaining units, AFSCME and GSAF-OPEIU have exercised the option to open the wage section of their collective bargaining agreements for renegotiation.

During 2012-13, City staff will be challenged with special projects. The implementation of the new Enterprise Resource Software, new software for public safety payroll management, and new software for agenda and Minutes preparation will enhance the City's financial, data, reporting, and records capabilities, but implementation will take considerable time and human resources. Streets and Stormwater projects, continuation of the Integrated Water Resources Plan, new and upgraded facility improvements and countless maintenance activities to preserve capital investments will require focused and dedicated management.

Fund Balance

On October 1, 2011, the City implemented GASB 54, a new accounting standard that dictates how fund balances are presented in both the audit and the budget. To meet that standard, the City revised its financial policies in February 2012 (resolutions 12-13051 and 12-13052) to reflect the new fund balance terms.

When preparing a budget, the goal is to have revenues equal expenditures. However, it is not normal, nor is it even likely, that actual revenues will match expenditures in a fiscal year. Either a decrease or increase of fund balance should be expected in any given year. When actual expenditures in a fiscal year fall below actual revenues, the fund balance will increase

City Council's fund balance policy as adopted by Resolution 12-13052 is met 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 proposed budget will maintain the maximum Emergency Reserve and Unassigned Reserve policies. The Tax Stabilization Fund of \$5.4 million will be reduced by \$952,527 to \$4.4 million.

Water and Sewer Utility Fund

The City manages a Water and Sewer Utility and provides services to approximately 68,000 people through 17,700 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Operating as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital expansion and replacement, as well as the annual charge for depreciation of the system. Water and sewer rates are allowed to increase in accordance with the Public Service Commission Deflator Index. For FY 2012-13, that rate is 2.41%.

Naples Beach Fund

The Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter and pay station collections, parking fines, payments from the concession operator at Lowdermilk Park and the Pier and an interlocal agreement with Collier County. The latter, representing a total of \$1,000,000, is allocated between the General Fund and the Beach Fund at a ratio of 60% to 40% to park and recreation facilities and public beach parking facilities. Previously, this funding ratio was 50%-50%. Residents of both the City of Naples and Collier County are eligible to receive a free beach parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends.

Solid Waste Fund

The Solid Waste Enterprise Fund provides collection and disposal of solid waste for residential and commercial customers. Naples is one of the few cities in Florida to offer twice-a-week side-yard collection service. Weekly curbside collection of recycled materials and horticultural waste is also provided. Solid waste rates are comprised of two elements: a service fee to cover operating expenses, including depreciation of fixed assets; and a pass-through "tipping" fee for disposal at the Collier County landfill.

According to the Code of Ordinances, the Solid Waste fee will increase by the percentage increase of the Consumers Price Index (CPI) effective October 1. The applicable change in CPI is 2.3%. Staff recommends adoption of a resolution to waive the index increase for FY 12-13. Landfill fees are subject to increase based on the tipping fee charged by the County, although no increase is anticipated.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover the costs of operation, including indirect costs, in this enterprise fund. There is no Payment in Lieu of Taxes charged, because the City Council determined that the Dock provides a governmental benefit as a historic and scenic destination to non-boaters.

Stormwater Fund

The City's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing

water quality monitoring, street sweeping, and repairing the existing stormwater system. The Consumer Price Index (CPI) adjustment for FY 12-13 is 2.3%, or 28 cents per month per equivalent residential unit, increasing the monthly fee to \$12.67. The resulting revenue increase is expected to offset any requests for multi family billing adjustments that are allowed by City Code.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes 12 tournament subsurface lighted clay courts and a pro shop with an elevated viewing area.

For five years, from FY06 to FY10, the City received annual contributions to fund the debt service on the Tennis Center. This contribution enabled the Tennis Center to have a positive cash flow for several years while building a restricted reserve for the final debt service payments. Because the tennis courts provide a public benefit for 30% of court time, the General Fund provides a minor operating subsidy.

Building Permit Fund

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

In addition to the positions showing in this fund, the Building Permit Fund pays for two of the four Fire Inspector positions that are part of the Fire-Rescue Department, because they are directly associated with building plan review and permitting activity, and for half of a Planner position due to specific building permitting requests.

Canal Maintenance Taxing Districts

(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These dependent taxing districts were established to finance dredging operations and maintenance of bay areas and for the retirement of existing debt. Both the millage rate for Moorings Bay and East Naples Bay will stay at the current rates of .0252 and 0.5000 mils, respectively.

A special assessment district was recently adopted related to the dredging of canals in the Port Royal area. The cost for this dredging is expected to be \$1,645,000 and will be funded by a special assessment on the affected properties.

Community Redevelopment Agency

The Community Redevelopment Agency (CRA) special revenue fund is used to account for the City's Tax Increment Financing District. The CRA was created, in accordance with Florida Statutes Section 163, by Resolutions 94-7098 and 94-7099. The general boundaries of the CRA are usually identified as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street South.

The purpose of the CRA is to implement the Redevelopment Plan and use tax increment revenue to fund capital improvements and operating expenses within the District.

Revenues to this fund show a decrease of \$52,000 from FY 2011-12, and nearly \$40,000 of that decline is due to a reduction in taxable property value.

Streets and Traffic Fund

The Streets & Traffic Fund is a special revenue fund consolidating all revenue sources and expenditure accounts related to streets and traffic control. Revenue sources in this fund include the City's share of the Collier County six-cent local option gas tax, the portion of State shared revenue related to the municipal one-cent gas tax, Collier County Road Impact Fees up to \$200,000 annually (additional Road Impact Fees collected thereafter belong to Collier County in accordance with the Interlocal Agreement) and the Collier County five-cent local option gas tax. Collier County is in the process of recalculating the distribution of fuel tax revenues and may impact revenues to this fund in FY 2012-13 and beyond. A new revenue source this year is \$300,000 of the City's telecommunications tax, which was formerly allocated to the General Fund.

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Road Impact Fee revenue may only be expended for capital projects that enhance transportation capacity.

Internal Service Funds

The City has four Internal Service Funds. They include:

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

These funds receive their revenue from charges to the other operating funds of the City. The charges to these other funds are based on either actual use or historical trend.

Funds Not Budgeted

Several funds of the City are used for accounting purposes, and generally are not budgeted. These include: the Proprietary/Trust funds of the Pension Boards, and Police, Fire and Recreation Impact Fee Funds. The City does not plan to budget these funds until there is sufficient money to appropriate. The following shows the projected available balances as of October 1, 2012, although these are not budgeted.

	Police Impact Fees	Fire Impact Fees	Recreation Impact Fees
As of 10/1/12	\$168,000	\$296,000	\$81,000

Administrative Service Charge

The Administrative Service Charge is a fee charged to operating funds for using administrative services of the General Fund, such as Human Resources, Finance and Purchasing. There are three bases for the administrative service charge: number of employees, size of budget, and number of utility customers. The process is explained in the appendix of this document. Administrative Service Charge shows as a revenue to the General Fund, and as an expense to the user funds.

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. While no new Special Assessment Districts are anticipated in the next fiscal year, the Park Shore Homeowners Association may request the creation of a Dependent Taxing District to allow a source of revenue for enhancements to the Park Shore area.

A significant part of the budgetary process is the preparation and review of the Five-Year Capital Improvement Program. This document is prepared by June 1 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 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, in fact, be received, as in the case of the Community Development Block Grant. Budget adjustments will be made for grants awarded during the fiscal year.

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.

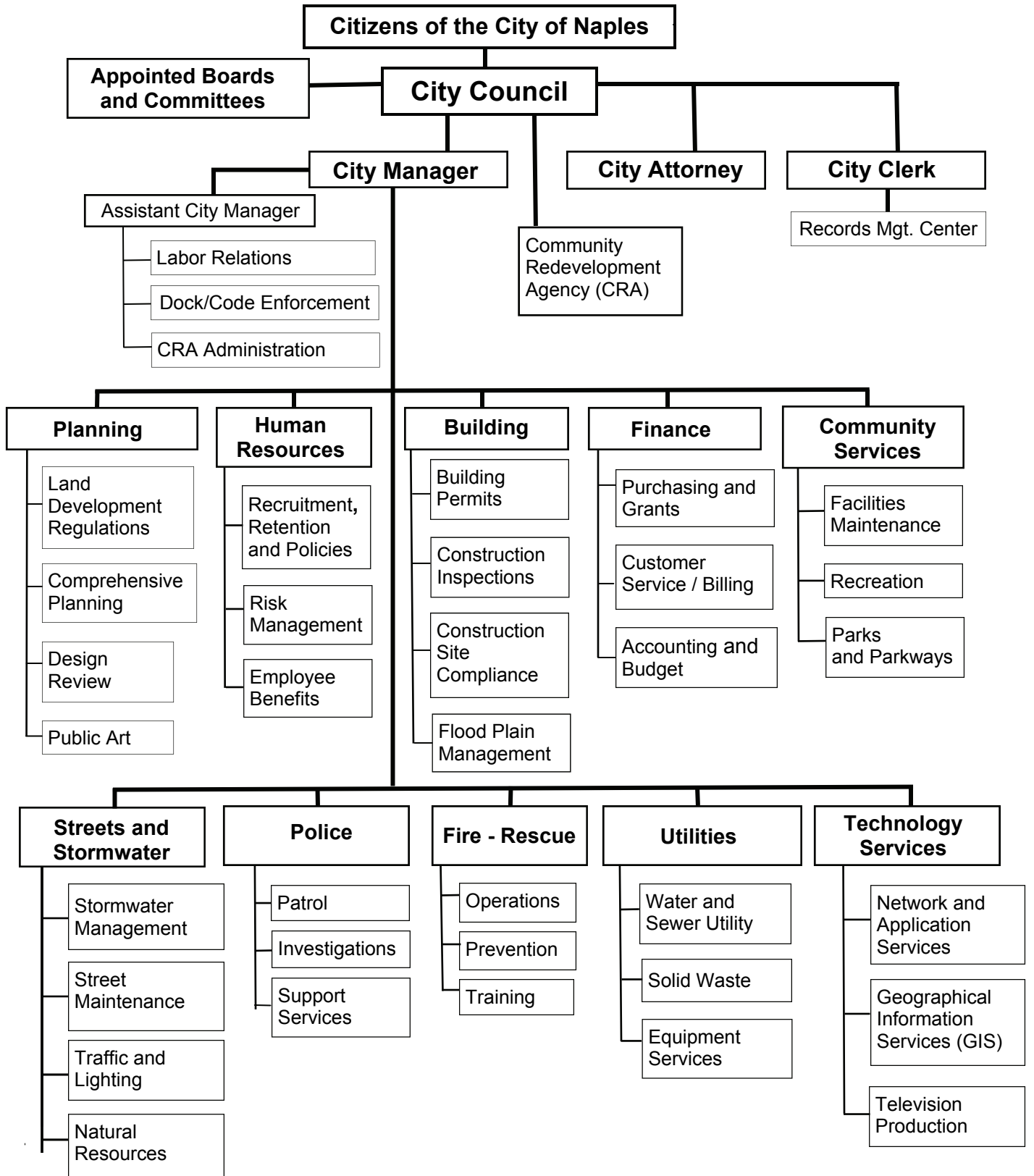
With City Council's continued guidance and policy development skills, the citizens of Naples should feel confident that they will continue to receive the best possible services at a reasonable cost, a continuation of the "small town" attitude where people can freely express their opinions and seek service 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
BUDGET PLANNING CALENDAR
For Fiscal Year 2012-13

- November 30, 2011.....Distribute and publish Budget Planning Calendar
- February 13, 2012.....Finance to distribute Capital Improvement Project forms and instructions
- March 7, 2012Presentation of General Fund and CRA Sustainability Reports
- March 21, 2012CIP Requests due to Finance
- April 2, 2012Finance to distribute Operating Budget forms and instructions
- April 5, 2012Director budget meeting (after staff meeting)
- May 1, 2012.....Draft Capital Improvement Project document to City Manager for review

- Due dates for Budgets including Goals and Objects and Performance Measures
 - May 4, 2012Internal Service Fund budgets
 - May 11, 2012Special Revenue Fund budgets (Building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, CRA, Streets and Traffic)
 - May 18, 2012General Fund budgets
 - May 25, 2012Enterprise Fund budgets (Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund)

- May 30, 2012.....Deliver CIP budget to City Council (City Code 2-691)
- June 11, 2012.....Council Workshop on CIP and maximum millage rate
- July 2-6, 2012.....City Manager meets with each Director on Operating Budgets
- July 2, 2012.....Collier County to Certify Taxable Value
- July 27, 2012.....Deliver Preliminary Operating Budget to City Council
- July 31, 2012.....Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)

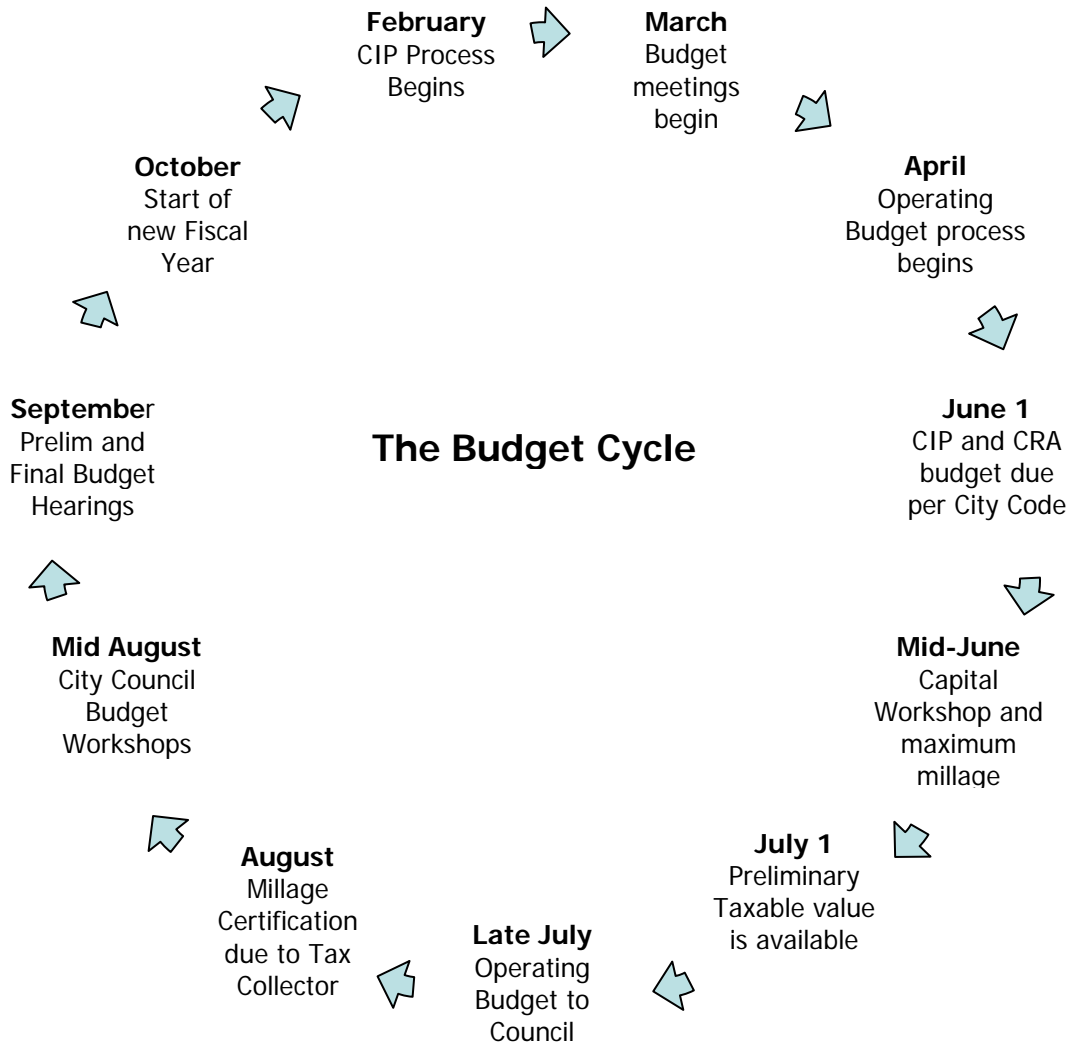
- August 20, 2012..... Budget Workshops
- August 23, 2012..... TRIM notices mailed by Collier County

- September 5, 2012 Tentative Budget Hearing 5:05 pm
- September 14-17, 2012..... Dates to advertise the Final Hearing
- September 19, 2012 Final Budget Hearing 5:05 pm

- October 1, 2012..... Start of Fiscal Year 2012-13



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2012-13



**Changes in Fund Balance
Fiscal Year 2012-13**

The following spreadsheet shows the actual September 2011 fund balance and the projected fund balance for September 2012. The budgeted September 30, 2013 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions.

Fund Title	Actual	Projected	FY 12-13 Budget		Net Change	Budgeted 9/30/2013 Fund Balance
	9/30/2011 Fund Balance	9/30/2012 Fund Balance	Revenues	Expenditures		
General Fund	15,508,265	15,715,460	33,414,947	34,367,474	(952,527)	14,762,933
Special Revenue Funds						
Building Permits (110)	4,927,707	5,016,075	2,834,856	3,129,149	(294,293)	4,721,782
Community Dev. Block Grant (130)	5,636	15,636	170,000	170,000	0	15,636
Fifth Avenue Business (138)	1,744	1,744	255,560	255,560	0	1,744
Port Royal Dredging (155)	0	2,051	1,645,000	1,645,000	0	2,051
Utility Tax/ Debt Service (200)	1,298,941	1,405,794	4,521,195	4,521,195	0	1,405,794
Land Conservation Fund (320)	765,415	765,415	5,000	54,165	(49,165)	716,250
Capital Projects Fund (340)	3,882,958	2,355,046	2,407,737	3,085,774	(678,037)	1,677,009
East Naples Bay District (350)	702,705	217,819	188,555	180,250	8,305	226,124
Moorings Bay District (360)	1,039,131	1,061,781	39,270	9,250	30,020	1,091,801
Community Redevelopment (380)	3,116,863	2,491,441	1,900,105	2,217,761	(317,656)	2,173,785
Streets and Traffic (390)	4,201,743	3,117,312	2,325,477	2,656,473	(330,996)	2,786,316
Total Special Revenue Funds	19,942,843	16,450,114	16,292,755	17,924,577	(1,631,822)	14,818,292
Enterprise Funds						
Water and Sewer (420)	16,372,510	15,389,555	30,797,220	38,065,578	(7,268,358)	8,121,197
Naples Beach Fund (430)	2,170,510	2,333,183	1,604,400	1,699,588	(95,188)	2,237,995
Solid Waste Fund (450)	6,213,504	3,233,934	6,047,640	5,822,894	224,746	3,458,680
City Dock Fund (460)	221,038	413,191	1,436,600	1,258,372	178,228	591,419
Storm Water Fund (470)	7,669,866	6,898,944	4,690,250	5,421,804	(731,554)	6,167,390
Tennis Fund (480)	315,896	246,987	472,950	517,801	(44,851)	202,136
Total Enterprise Funds	32,963,324	28,515,794	45,049,060	52,786,037	(7,736,977)	20,778,817
Internal Service Funds						
Risk Management (500)	2,044,777	2,084,384	3,142,140	3,292,140	(150,000)	1,934,384
Employee Benefits (510)	871,850	857,223	6,109,096	6,109,096	0	857,223
Technology Services (520)	592,210	598,439	2,139,082	2,239,082	(100,000)	498,439
Equipment Services (530)	158,341	104,560	2,456,633	2,456,633	0	104,560
Total Internal Service Funds	3,667,178	3,644,606	13,846,951	14,096,951	(250,000)	3,394,606
TOTAL	72,081,610	64,325,974	108,603,713	119,175,039	(10,571,326)	53,754,648

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.

Special Revenue Funds

Capital Projects Fund (Fund 340) - The \$620,000 for the City Hall Air Conditioning is an expected use of fund balance.
Community Redevelopment Agency (Fund 380) - The decline in property values has affected this fund's revenue source.
Streets Fund (Fund 390) - Infusing a portion of the Telecommunications Tax will reduce this fund's reliance on reserves.

Enterprise Funds

Water Sewer Fund (Fund 420) - Reserves had been set aside to begin the next phase of the Reclaimed Water Project.
Storm Water Fund (Fund 470) - A large capital project is planned for FY 12-13.
Tennis Fund (Fund 480) - This fund is using proceeds from a prior year donation to make its debt service payments.

Internal Service Funds

Technology Services Fund (520) - Fund balance exceeded requirements and is being reduced.

City of Naples
FY 2012-13 Revenue by Fund
(With Actual Revenue from Prior Years)

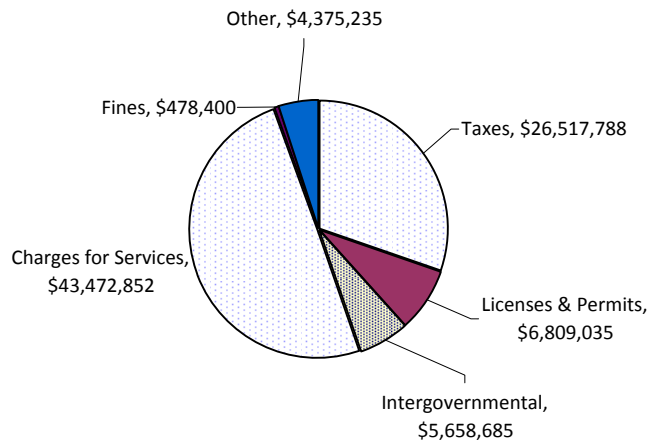
Fund	Description	2009-10	2010-11	2011-12	2012-13	Change from
		Actual	Actual	Adopted	Budget	2011-12
001	General Fund	36,445,926	34,953,009	32,991,532	33,414,947	423,415
Governmental Funds		\$36,445,926	\$34,953,009	\$32,991,532	\$33,414,947	\$423,415
110	Building Permits Fund	2,584,758	2,790,741	2,260,386	2,834,856	574,470
130	Community Dev. Block Grant	186,674	10,000	110,945	170,000	59,055
138	Business Imp. District	-	287,105	285,354	255,560	(29,794)
155	Port Royal Dredging	-	-	-	1,645,000	1,645,000
Special Revenue Funds		\$2,771,432	\$3,087,846	\$2,656,685	\$4,905,416	\$603,731
200	Public Serv Tax/ Debt Service	4,778,812	21,655,831	4,454,438	4,521,195	66,757
320	Land Contribution Trust	-	-	-	5,000	5,000
340	Capital Project Funds	1,639,189	2,754,529	2,447,664	2,407,737	(39,927)
Debt/Capital Funds		\$6,418,001	\$24,410,360	\$6,902,102	\$6,933,932	\$31,830
350	East Naples Bay District	224,588	198,897	184,840	188,555	3,715
360	Moorings Bay District	46,693	42,783	42,380	39,270	(3,110)
380	Community Redevelopment	2,919,037	2,278,703	1,952,090	1,900,105	(51,985)
390	Streets and Traffic	2,908,681	1,988,312	2,005,000	2,325,477	320,477
Capital Project Funds		\$6,098,999	\$4,508,695	\$4,184,310	\$4,453,407	\$269,097
420	Water and Sewer Fund	29,256,135	29,921,435	30,206,750	30,797,220	590,470
430	Naples Beach Fund	1,703,201	1,781,466	1,585,300	1,604,400	19,100
440	Water Sewer Bond Fund	386,831	6,480	-	-	0
450	Solid Waste Fund	6,134,262	6,028,269	6,233,800	6,047,640	(186,160)
460	City Dock Fund	1,069,710	1,300,514	1,445,000	1,436,600	(8,400)
470	Storm Water Fund	6,280,448	5,539,818	4,437,500	4,690,250	252,750
480	Tennis Fund	601,700	601,700	474,600	472,950	(1,650)
Enterprise Funds		\$45,432,287	\$45,179,682	\$44,382,950	\$45,049,060	\$666,110
500	Self Insurance	2,605,165	2,929,046	2,881,820	3,142,140	260,320
510	Health Benefits	5,503,023	5,604,944	6,122,894	6,109,096	(13,798)
520	Technology Services	1,790,252	1,928,682	1,847,079	2,139,082	292,003
530	Equipment Services	2,316,499	2,090,855	2,487,065	2,456,633	(30,432)
Internal Service Funds		\$12,214,939	\$12,553,527	\$13,338,858	\$13,846,951	\$508,093
TOTAL		\$109,381,584	\$124,693,119	\$104,456,437	\$108,603,713	\$3,324,776

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

City of Naples
FY 2012-13 All Funds Revenue by Type
Net of Interfund Charges and Transfers

As the following charts show, "Taxes" and "Charges for Services" are the largest source of budgeted revenues City-wide. "Other Sources", which represents the third largest source, includes a variety of sources, such as investment income and surplus sales. "Taxes", budgeted at more than \$26 million, includes ad valorem taxes, sales taxes and utility taxes. "Charges for Services" primarily consists of Enterprise fund revenues, such as charges water/sewer, dock and tennis customers. For this chart, interfund charges for services, including those of the internal service funds and General Fund Administrative Service Charges, have been eliminated.

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
001 General Fund	20,595,845	3,933,635	3,265,800	(441,418)	184,400	228,151	27,766,413
110 Building Permits Fund	0	2,675,400	0	9,800	0	38,500	2,723,700
130 Community Dev. Block Grant	0	0	105,835	0	0	10,000	115,835
138 Business Imp. District	0	0	0	255,560	0	0	255,560
155 Port Royal Dredging	0	0	0	160,000	0	1,485,000	1,645,000
200 Public Serv. Tax/Debt Service	3,542,113	0	0	0	0	75	3,542,188
320 Land Contribution Trust	0	0	0	0	0	5,000	5,000
340 Capital Project Funds	0	0	0	0	0	151,650	151,650
350 East Naples Bay District	186,555	0	0	0	0	2,000	188,555
360 Moorings Bay District	33,670	0	0	0	0	5,600	39,270
380 Community Redevelopment	466,605	0	1,409,500	0	0	24,000	1,900,105
390 Streets and Traffic	1,693,000	200,000	343,000	0	0	25,000	2,261,000
420 Water and Sewer Fund	0	0	0	30,064,670	0	688,800	30,753,470
430 Naples Beach Fund	0	0	456,500	836,000	292,000	19,900	1,604,400
450 Solid Waste Fund	0	0	0	5,997,640	0	50,000	6,047,640
460 City Dock Fund	0	0	0	1,432,000	2,000	2,600	1,436,600
470 Storm Water Fund	0	0	0	4,596,500	0	93,750	4,690,250
480 Tennis Fund	0	0	0	423,400	0	2,050	425,450
500 Risk Management	0	0	0	0	0	20,000	20,000
510 Health Benefits	0	0	0	0	0	1,518,226	1,518,226
520 Technology Services	0	0	0	0	0	3,920	3,920
530 Equipment Services	0	0	0	138,700	0	1,013	139,713
* TOTAL	\$26,517,788	\$6,809,035	\$5,580,635	\$43,472,852	\$478,400	\$4,375,235	\$87,233,945
	29%	8%	6%	50%	1%	5%	100.0%



*Excludes interfund charges and transfers of \$21,369,768

City of Naples
FY 2012-13 All Funds Expenditures by Type
Net of Interfund Charges and Transfers

Fund and Description	Personal Services	Other Operating	Capital	Debt/ Other	Total Budget	Interfund Transfers/ Charges	Net Budget
General Fund	24,975,948	8,982,326	11,700	397,500	34,367,474	6,282,766	28,084,708
Building Permits Fund	2,035,831	1,002,318	91,000	0	3,129,149	927,367	2,201,782
Community Dev. Block Grant	0	0	170,000	0	170,000	0	170,000
Business Imp. District	0	255,560	0	0	255,560	0	255,560
Port Royal Dredging	0	0	1,645,000	0	1,645,000	0	1,645,000
Public Serv. Tax/Debt Service	0	56,350	0	4,464,845	4,521,195	2,268,687	2,252,508
Land Contribution Trust	0	0	0	54,165	54,165	54,165	0
Capital Project Funds	0	72,580	2,454,374	558,820	3,085,774	131,400	2,954,374
East Naples Bay District	0	5,250	0	175,000	180,250	0	180,250
Moorings Bay District	0	9,250	0	0	9,250	0	9,250
Community Redevelopment	511,977	383,899	250,000	1,071,885	2,217,761	1,310,006	907,755
Streets and Traffic	548,385	1,728,088	380,000	0	2,656,473	494,383	2,162,090
Water and Sewer Fund	6,915,676	13,876,205	14,326,100	2,947,597	38,065,578	6,323,646	31,741,932
Naples Beach Fund	678,389	720,499	300,700	0	1,699,588	307,432	1,392,156
Solid Waste Fund	1,627,887	4,019,007	176,000	0	5,822,894	1,862,973	3,959,921
City Dock Fund	192,236	1,066,136	0	0	1,258,372	109,142	1,149,230
Storm Water Fund	905,249	721,246	3,525,000	270,309	5,421,804	445,782	4,976,022
Tennis Fund	207,993	246,156	0	63,652	517,801	72,186	445,615
Risk Management	124,666	3,167,474	0	0	3,292,140	83,446	3,208,694
Health Benefits	0	6,109,096	0	0	6,109,096	114,920	5,994,176
Technology Services	980,586	717,496	541,000	0	2,239,082	319,426	1,919,656
Equipment Services	660,756	1,795,877	0	0	2,456,633	262,041	2,194,592
TOTAL	\$40,365,579	\$44,934,813	\$23,870,874	\$10,003,773	\$119,175,039	\$21,369,768	\$97,805,271

City of Naples
FY 2012-13 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2009-10 Actual	2010-11 Actual	2011-12 Adopted	2012-13 Budget	Change from 2011-12
001	General Fund	35,566,382	33,178,973	33,706,223	34,367,474	661,251
Governmental Funds		\$35,566,382	\$33,178,973	\$33,706,223	\$34,367,474	\$661,251
110	Building Permits Fund	2,526,065	2,624,851	2,746,997	3,129,149	382,152
130	Community Dev. Block Grant	180,114	20,153	100,945	170,000	69,055
138	Business Improvement Dist	0	285,361	285,354	255,560	(29,794)
155	Port Royal Dredging	0	0	0	1,645,000	1,645,000
Special Revenue Funds		\$2,706,179	\$2,930,365	\$3,133,296	\$5,199,709	\$2,066,413
200	Utility Tax/ Debt Service	4,036,950	23,663,043	4,633,344	4,521,195	(112,149)
320	Land Contribution Trust	0	0	0	54,165	54,165
340	Capital Project Funds	2,222,973	1,914,808	3,568,044	3,085,774	(482,270)
Debt/Capital Funds		\$6,259,923	\$25,577,851	\$8,201,388	\$7,661,134	(\$540,254)
350	East Naples Bay District	43,919	575,396	180,250	180,250	0
360	Moorings Bay District	13,917	14,851	19,250	9,250	(10,000)
380	Community Redevelopment	2,867,075	2,406,129	2,151,712	2,217,761	66,049
390	Streets and Traffic	2,538,676	2,513,994	2,686,368	2,656,473	(29,895)
Capital Project Funds		\$5,463,587	\$5,510,370	\$5,037,580	\$5,063,734	\$26,154
420	Water and Sewer Fund	25,343,680	25,219,119	28,891,369	38,065,578	9,174,209
430	Naples Beach Fund	1,483,204	1,369,774	1,370,988	1,699,588	328,600
440	Water Sewer Bond Fund	658,342	749,160	0	0	0
450	Solid Waste Fund	5,738,775	5,869,575	7,919,022	5,822,894	(2,096,128)
460	City Dock Fund	1,112,443	1,263,704	1,287,093	1,258,372	(28,721)
470	Storm Water Fund	2,458,126	2,642,188	4,285,261	5,421,804	1,136,543
480	Tennis Fund	498,552	482,132	563,171	517,801	(45,370)
Enterprise Funds		\$37,293,122	\$37,595,652	\$44,316,904	\$52,786,037	\$8,469,133
500	Self Insurance	2,676,504	2,418,492	3,149,543	3,292,140	142,597
510	Health Benefits	5,824,170	5,488,809	6,160,578	6,109,096	(51,482)
520	Technology Services	2,049,305	1,847,991	1,916,407	2,239,082	322,675
530	Equipment Services	2,214,589	2,271,287	2,479,041	2,456,633	(22,408)
Internal Service Funds		\$12,764,568	\$12,026,579	\$13,705,569	\$14,096,951	\$391,382
TOTAL		\$100,053,761	\$116,819,790	\$108,100,960	\$119,175,039	\$11,074,079

Expenditure projections for the upcoming year are estimated at the department level. Projections of salaries and benefits are based on current payroll, adjusted for union contracts and benefits. Vacancies are generally projected at entry level. Operating expenditures are based on historical trends and known needs.

FISCAL YEAR 2012-13
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 ESTIMATED ACTUAL	12-13 REQUESTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	25,577,302	25,114,615	24,564,074	24,396,737	25,448,633
10-30 OTHER SALARIES	814,952	660,662	764,310	825,220	843,448
10-32 STATE INCENTIVE PAY	88,770	90,150	82,380	92,217	88,620
10-40 OVERTIME	1,065,315	909,678	1,083,254	1,102,931	1,058,692
10-41 SPECIAL DUTY PAY	122,957	116,361	150,500	150,500	180,000
10-42 HOLIDAY PAY	276,961	240,523	257,347	242,500	240,897
25-01 FICA	2,061,904	1,997,113	1,838,220	1,908,772	1,910,327
25-03 RETIREMENT CONTRIBUTIONS	5,499,500	5,437,342	5,797,735	5,291,120	5,778,346
25-04 LIFE/HEALTH INSURANCE	4,306,698	4,091,800	4,485,922	4,402,120	4,586,802
25-07 EMPLOYEE ALLOWANCES	125,516	124,189	123,569	125,633	130,223
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	97,491	97,491
25-21 PREPAID CONTRIBUTION	0	(602,646)	0	0	0
25-22 STATE INSURANCE PREMIUM TAX	1,440,033	1,319,318	0	0	0
25-07 EMPLOYEE ALLOWANCES	0	0	14,900	0	2,100
TOTAL PERSONAL EXPENSES	\$41,477,399	\$39,596,596	\$39,259,702	\$38,635,241	\$40,365,579
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	757,620	818,618	913,150	929,616	953,740
30-01 CITY ADMINISTRATION	3,598,285	3,598,336	3,565,966	3,565,966	3,485,580
30-04 GRANTS	0	7,437	0	0	0
30-05 COUNTY LANDFILL	1,262,453	1,175,324	1,361,000	1,361,000	1,370,000
30-07 SMALL TOOLS	22,935	17,668	20,300	19,500	20,900
30-10 AUTO MILEAGE	251	0	250	250	250
30-20 FIELD TRIPS	10,302	8,597	15,000	15,000	15,000
30-21 FLEISCHMANN PARK	30,194	13,976	5,000	5,000	5,000
30-31 TV PRODUCTION EXPENDITURE	19,646	12,981	26,746	31,246	23,990
30-51 BOTTLED WATER	596	0	20,000	10,000	20,000
30-91 LOSS ON FIXED ASSETS	23,096	0	0	0	0
31-00 PROFESSIONAL SERVICES	452,480	273,431	312,030	378,980	287,800
31-01 PROFESSIONAL SERVICES-OTHER	727,360	1,233,667	1,029,650	1,521,508	1,034,475
31-02 ACCOUNTING & AUDITING	88,642	88,500	73,500	73,500	76,000
31-04 OTHER CONTRACTUAL SERVICES	3,542,593	3,314,402	3,832,498	3,686,228	3,945,690
31-07 MEDICAL SERVICES	25,086	31,200	30,367	32,902	31,128
31-08 DENTAL PROGRAM	269,198	273,638	300,218	300,218	353,950
31-10 FEMA MAP- ENGINEERING	24,000	0	0	0	0
31-13 STOP LOSS PREMIUMS	523,086	583,273	670,000	660,000	760,147
31-14 LONG TERM DISABILITY	98,524	96,680	97,485	95,000	95,131
31-15 LIFE INSURANCE	282,524	273,096	271,713	271,713	273,116
31-16 VISION INSURANCE	37,713	30,493	30,478	30,478	30,281
31-23 CULTURAL ARTS-THEATRE	38,194	27,203	42,000	44,000	48,000
31-42 GAS TAX OVERLAY	435,795	397,226	500,000	776,054	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	10,000
31-50 ELECTION EXPENSE	43,950	0	2,000	1,240	2,000
31-51 DOCUMENT IMAGING	2,528	1,589	0	750	1,000
32-01 CITY ATTORNEY	224,422	214,680	245,000	245,000	280,000
32-04 OTHER LEGAL SERVICES	21,394	45,880	48,500	53,023	28,500
32-10 OUTSIDE COUNSEL	103,192	34,237	114,000	90,000	110,000
32-12 LABOR ATTORNEY	6,597	4,341	15,000	90,000	15,000
34-01 UNSAFE STRUCTURE	0	0	5,000	5,000	5,000
38-01 PAYMENT IN LIEU OF TAXES	2,040,000	2,040,000	2,063,610	2,063,610	2,101,780
40-00 TRAINING & TRAVEL COSTS	148,038	144,763	193,095	184,605	203,580
40-03 SAFETY	12,228	12,014	21,800	18,600	23,900
40-04 SAFETY PROGRAMS	321	0	0	0	0
41-00 COMMUNICATIONS	178,830	162,463	180,628	179,348	197,549
41-01 TELEPHONE	13,220	58,227	78,034	76,984	75,746
41-02 FAXES & MODEMS	15,110	8,373	4,158	4,158	4,530
41-03 RADIO & PAGER	0	790	0	0	0
42-00 TRANSPORTATION	34,687	17,942	31,000	31,000	31,000

FISCAL YEAR 2012-13
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 ESTIMATED ACTUAL	12-13 REQUESTED BUDGET
42-02 POSTAGE & FREIGHT	88,658	94,697	84,550	64,050	71,810
42-10 EQUIP. SERVICES - REPAIRS	1,586,371	1,256,460	1,413,875	1,269,398	1,388,470
42-11 EQUIP. SERVICES - FUEL	632,226	731,421	929,091	883,758	928,450
43-01 ELECTRICITY	2,651,764	2,750,430	3,170,300	2,843,700	3,218,700
43-02 WATER, SEWER, GARBAGE	640,591	645,099	641,090	600,920	624,960
44-00 RENTALS & LEASES	52,440	49,238	63,640	59,840	61,460
44-01 BUILDING RENTAL	264,080	259,575	254,486	254,486	111,156
44-02 EQUIPMENT RENTAL	59,784	50,318	66,450	62,250	71,770
45-01 UNEMPLOYMENT COMPENSATION	72,719	62,893	75,000	50,000	45,000
45-02 HEATH CLAIMS PAID	3,296,098	2,742,839	3,000,000	2,975,000	2,800,000
45-03 PRESCRIPTION CLAIMS	716,239	716,433	650,000	640,000	600,000
45-04 HEALTHCARE REIMBURSEMENT	227,051	347,335	489,250	439,100	533,250
45-06 EMPLOYEE FLEX PLAN	158,256	203,633	189,000	189,000	191,000
45-09 HEALTH/FITNESS REIMBURSEMENT	17,540	20,124	21,120	18,120	19,680
45-10 WORKERS COMP STATE ASSESS	41,494	19,337	23,000	18,556	21,000
45-11 WORKERS COMPENSATION	782,887	612,452	806,060	715,000	814,200
45-20 GENERAL LIABILITY	499,324	403,286	554,284	525,000	702,834
45-21 AUTO COLLISION	130,390	119,001	270,380	270,380	334,114
45-22 SELF INS. PROPERTY DAMAGE	3,496,972	3,862,215	3,936,703	3,854,819	4,158,600
45-23 REIMBURSEMENTS/REFUNDS	(404,672)	(305,118)	0	(222,000)	0
46-00 REPAIR AND MAINTENANCE	652,895	468,400	793,520	853,398	810,600
46-02 BUILDINGS & GROUND MAINT.	200,185	157,354	237,880	193,645	236,580
46-03 EQUIP. MAINT. CONTRACTS	17,674	19,422	24,800	24,800	11,260
46-04 EQUIP. MAINTENANCE	520,806	460,203	556,350	552,227	534,000
46-05 STORM REPAIR COSTS	186,547	0	15,000	15,000	15,000
46-06 OTHER MAINTENANCE	67,083	64,199	75,000	75,000	70,000
46-08 LAKE MAINTENANCE	639	5,420	10,000	10,000	15,000
46-09 STREET LIGHT & POLE MAINTENANCE	18,702	5,408	30,000	48,289	100,000
46-10 SUBLET REPAIR COSTS	194,797	115,491	150,000	144,000	200,000
46-12 ROAD REPAIRS	105,535	96,898	95,000	120,000	135,000
46-13 ROAD REPAIRS	169,821	114,031	200,000	226,758	175,000
46-14 HYDRANT MAINTENANCE	1,440	2,673	3,500	3,500	3,150
46-16 HARDWARE MAINTENANCE	14,634	11,224	13,600	13,600	13,600
46-17 SOFTWARE MAINTENANCE	166,557	193,760	204,839	203,844	259,159
46-18 PRINTERS	0	0	10,000	10,000	10,000
47-00 PRINTING AND BINDING	70,392	74,695	97,290	81,565	93,190
47-01 LEGAL ADS	17,791	17,975	34,200	32,400	27,400
47-02 ADVERTISING (NON LEGAL)	13,951	16,344	19,304	19,800	19,800
47-05 PHOTOS & VIDEO	1,207	571	0	0	0
47-06 DUPLICATING	8,884	8,348	13,250	12,950	17,000
49-00 OTHER CURRENT CHARGES	10,854	15,091	19,400	16,900	19,000
49-02 TECHNOLOGY SERVICES	1,785,139	1,879,490	1,841,679	1,841,679	2,076,342
49-04 EMPLOYEE DEVELOPMENT	3,120	16,256	12,500	10,500	12,500
49-05 SPECIAL EVENTS	155,229	146,458	105,000	105,000	107,000
49-06 AWARDS	34,379	24,700	25,300	25,000	20,540
49-07 EMPLOYEE RECOGNITION	790	500	2,000	2,000	2,000
49-08 HAZARDOUS WASTE DISPOSAL	4,294	4,028	4,710	4,710	4,710
51-00 OFFICE SUPPLIES	76,702	70,216	92,650	92,072	95,250
51-01 STATIONERY & PAPER	1,540	1,881	1,800	2,000	2,000
51-02 OTHER OFFICE SUPPLIES	4,927	1,247	4,450	8,400	6,400
51-06 RESALE SUPPLIES	55,236	62,722	60,000	61,500	60,000
52-00 OPERATING SUPPLIES	653,382	867,369	707,740	691,667	707,530
52-01 MINOR OPERATING EQUIPMENT	13,256	172	13,000	10,000	13,000
52-02 FUEL	1,218,064	1,582,704	1,904,479	1,778,500	1,875,580
52-03 OIL & LUBE	21,473	30,780	7,000	7,000	10,000
52-04 BATTERIES	10,419	13,947	2,300	2,300	2,300
52-06 TIRES	154,987	116,164	130,000	115,000	100,000
52-07 UNIFORMS	91,626	97,371	108,730	108,482	102,390

FISCAL YEAR 2012-13
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 ESTIMATED ACTUAL	12-13 REQUESTED BUDGET
52-08 SHOP SUPPLIES	14,320	5,845	9,000	8,000	9,000
52-09 OTHER CLOTHING	13,958	13,815	24,250	23,773	27,875
52-10 JANITORIAL SUPPLIES	54,143	65,133	46,000	54,993	95,500
52-21 NEW INSTALLATION SUPPLIES	600,078	448,713	450,000	600,000	450,000
52-22 REPAIR SUPPLIES	153,166	168,043	220,000	220,000	220,000
52-23 VESTS	10,760	9,585	6,000	6,000	6,000
52-25 BUNKER GEAR	0	0	22,000	22,000	27,060
52-26 FIRE HOSE & APPLIANCES	0	0	15,000	14,981	15,000
52-27 SPECIALTY TEAM EQUIPMENT	0	0	36,000	26,122	31,300
52-41 POOL - OPERATING SUPPLIES	19,740	23,090	30,000	30,000	50,000
52-42 BAND SHELL OPERATING SUPPLIES	5,626	8,000	8,000	5,000	5,000
52-51 DUMPSTERS	69,965	42,079	85,000	85,000	85,000
52-52 MINOR OPERATING EQUIPMENT	0	131,268	25,000	47,968	20,000
52-80 CHEMICALS	2,212,810	2,308,656	2,827,400	2,527,400	2,747,330
52-99 INVENTORY (OVER/SHORT)	73,185	86,242	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	864	822	1,495	1,895	1,530
54-01 MEMBERSHIPS	37,343	38,044	45,345	47,584	55,820
54-02 BOOKS, PUBS, SUBS.	5,810	9,066	12,620	11,934	9,900
59-00 DEPRECIATION	8,778,207	8,865,425	0	0	0
59-01 AMORTIZATION	5,565	5,326	0	0	0
TOTAL OPERATING EXPENSES	\$48,915,799	\$48,665,377	\$44,256,836	\$43,628,990	\$44,934,813
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	0	170,000
60-20 BUILDINGS	554,542	133,111	2,457,917	3,449,735	251,492
60-30 IMPROVEMENTS O/T BUILDING	1,360,729	1,729,980	8,110,845	17,428,144	20,915,500
60-33 RIVER PARK CENTER	73,200	0	0	0	0
60-40 MACHINERY EQUIP	248,738	209,368	2,965,102	3,231,381	1,729,282
60-45 IRRIGATION EQUIPMENT	0	0	0	7,460	0
60-70 VEHICLES	33,547	737,972	839,198	1,899,276	676,600
60-81 COMPUTER SOFTWARE	0	0	0	0	128,000
70-11 PRINCIPAL	1,612,000	12,408,000	4,500,576	17,296,838	4,380,717
70-12 INTEREST	1,995,758	1,471,766	1,384,051	1,187,468	1,153,349
70-15 INTEREST ON DEPOSITS	1,866	238	0	109	0
70-19 PAYMENT TO ESCROW AGENT	0	8,285,998	0	0	0
70-30 BOND CLOSING COST	0	72,613	0	80,197	0
91-00 TRANSFERS OUT: TO	1,768,883	2,343,898	2,260,000	2,260,000	2,212,337
91-01 GENERAL FUND	0	0	0	43,750	72,151
91-13 CDBG FUND	0	0	0	0	54,165
91-21 BOND SINKING FUND FD 200	1,057,300	1,067,533	978,569	978,569	979,007
91-33 FIRE STATION 1 RESERVE	0	0	500,000	500,000	500,000
91-34 CAPITAL PROJECTS FUND	0	0	38,164	820,953	43,750
91-39 STREETS FUND	900,000	0	0	0	64,477
91-42 WATER, SEWER FUND	0	0	0	43,750	43,750
91-47 STORMWATER FUND	0	0	0	43,750	43,750
91-48 TENNIS FUND	54,000	52,500	50,000	50,000	47,500
91-52 TECHNOLOGY SERVICES	0	44,840	0	0	58,820
99-00 CONTINGENCY	0	0	500,000	0	350,000
TOTAL NON-OPERATING EXPENSES	\$9,660,563	\$28,557,817	\$24,584,422	\$49,321,380	\$33,874,647
TOTAL EXPENSES	\$100,053,761	\$116,819,790	\$108,100,960	\$131,585,611	\$119,175,039

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund	Department	Adopted FY 09-10	Adopted FY 10-11	Adopted FY 11-12	Requested FY 12-13	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/Nat. Resources	3.00	3.00	3.00	0.00	(3.00)
	City Manager/Code Enforcement	0.00	2.20	2.20	2.20	0.00
	Human Resources	5.00	4.00	4.00	4.00	0.00
	Planning Department	5.00	4.00	3.50	3.50	0.00
	Finance Department	19.80	19.80	18.80	17.80	(1.00)
	Police Administration	4.00	4.00	4.00	4.00	0.00
	Police Criminal Investigation	23.00	21.00	21.00	18.00	(3.00)
	Police Patrol	53.40	51.40	51.40	54.40	3.00
	Police Support Services	24.00	22.00	22.00	22.00	0.00
	Fire Operations	61.00	63.00	63.00	67.00	4.00
	Community Serv Admin	4.00	4.00	4.00	5.00	1.00
	Community Serv Parks/Pkys	17.00	17.00	17.00	16.00	(1.00)
	Community Serv Recreation	9.00	9.00	8.00	8.50	0.50
	Facilities Maintenance	11.00	11.00	11.00	11.00	0.00
	TOTAL FUND	250.90	247.10	244.60	245.10	0.50
Water & Sewer Fund						
	Administration	6.00	6.00	6.00	6.00	0.00
	Meter Reading	3.00	3.00	3.00	3.00	0.00
	Water Plant	36.00	36.00	37.00	38.00	1.00
	Wastewater Plant	37.00	36.00	36.00	36.00	0.00
	Utilities Maintenance	16.00	16.00	16.00	16.00	0.00
	TOTAL FUND	98.00	97.00	98.00	99.00	1.00
Solid Waste Fund						
	Administration	3.00	3.50	3.50	3.50	0.00
	Residential Collection	11.00	11.00	11.00	11.00	0.00
	Commercial Collection	5.00	5.00	5.00	5.00	0.00
	Recycling	5.00	6.00	6.00	6.00	0.00
	TOTAL FUND	24.00	25.50	25.50	25.50	0.00
Stormwater Fund						
	Stormwater	6.00	6.00	6.00	7.40	1.40
	Natural Resources	0.00	0.00	0.00	3.00	3.00
	TOTAL FUND	6.00	6.00	6.00	10.40	4.40
	Streets & Traffic Fund	7.50	7.50	7.50	6.10	(1.40)
	Building Permits Fund	17.50	17.50	18.00	23.75	5.75
	Community Redevelopment Agency	8.30	8.30	6.30	6.30	0.00
	City Dock Fund	4.00	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	12.00	12.00	0.00
	Technology Services Fund	10.00	10.00	10.00	10.00	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	451.70	449.00	445.00	455.25	10.25

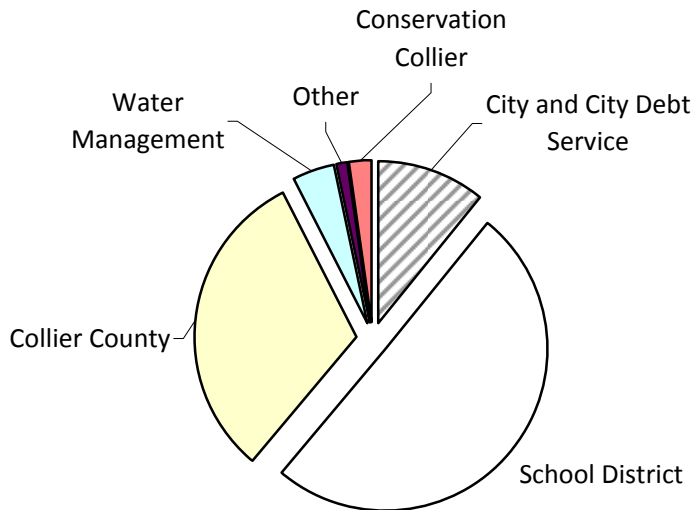
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2012-13**

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

Residential Assessed Value	\$1,262,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,212,000		
	<u>Taxes</u>	<u>Millage Rate</u>	<u>Percent of Tax Bill</u>
CITY OF NAPLES	\$1,430.16	1.1800	10.42%
Voted Debt Service	\$50.66	0.0418	0.37%
School District	\$6,907.19	5.6990	50.31%
Collier County	\$4,320.17	3.5645	31.46%
Pollution Control	\$35.51	0.0293	0.26%
Conservation Collier	\$122.17	0.1008	0.89%
Water Management	\$308.94	0.2549	2.25%
Mosquito Control	\$100.11	0.0826	0.73%
Big Cypress Basin	\$274.52	0.2265	2.00%
Conservation Collier Debt	\$180.83	0.1492	1.32%
TOTAL	\$13,730.26	11.3286	

DIVISION OF TAX BILL, BY AGENCY





GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Unassigned Fund Balance - as of Sept. 30, 2011	\$15,508,265
Projected Revenues FY 2011-12	33,375,253
Projected Expenditures FY 2011-12	33,168,058
Net Increase/(Decrease) in Fund Balance	207,195

Expected Unassigned Fund Balance as of Sept. 30, 2012 **\$15,715,460**

Add Fiscal Year 2012-13 Budgeted Revenues		
Ad Valorem Tax at 1.1800 mills	16,344,065	
Other Taxes	4,251,780	
Licenses & Permits	3,933,635	
Sales Tax	1,955,000	
Other Intergovernmental	1,310,800	
Charges for Services	1,620,133	
Fines & Other Revenue	412,551	
Administrative Cost Reimb	3,586,983	
		33,414,947

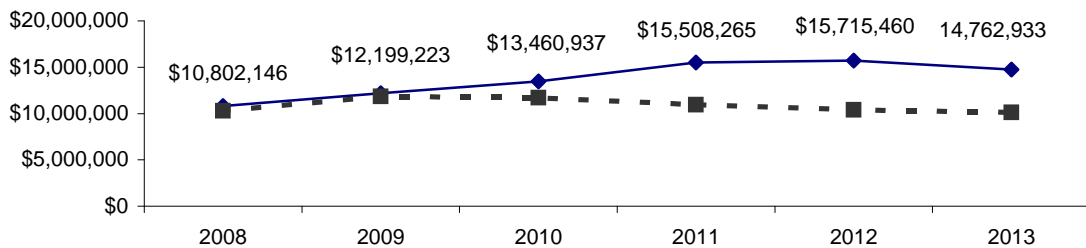
TOTAL AVAILABLE RESOURCES: **\$49,130,407**

Less Fiscal Year 2012-13 Budgeted Expenditures		
Mayor and City Council	344,353	
City Attorney	522,310	
City Clerk	527,927	
City Manager's Office	710,690	
Planning Department	415,667	
Finance Department	1,506,428	
Police Department	11,043,730	
Fire Services	8,614,654	
Community Services	6,924,946	
Human Resources	449,823	
Non Departmental	2,909,446	
Contingency and Transfers	397,500	
		34,367,474

BUDGETED CASH FLOW **(\$952,527)**

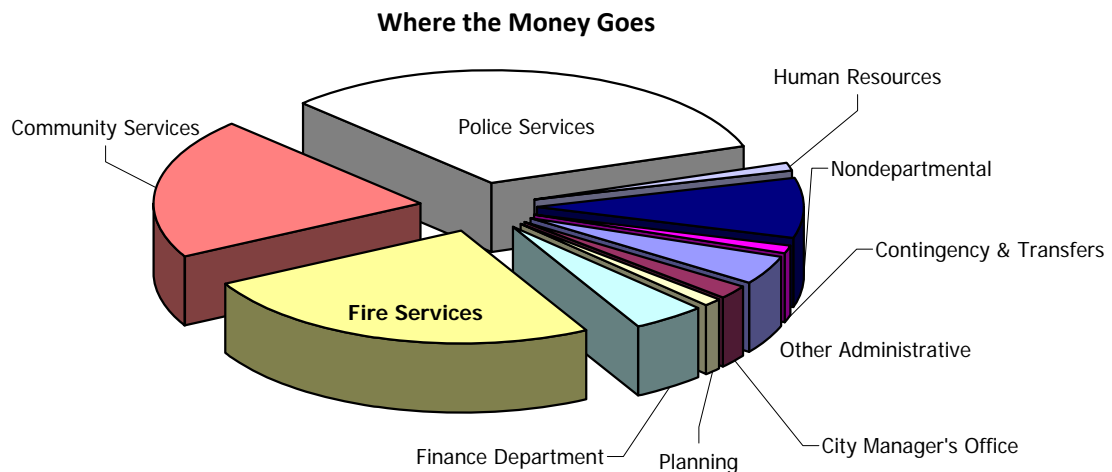
Projected Unassigned Fund Balance as of September 30, 2013 **\$14,762,933**

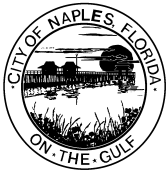
Trend-Unassigned Fund Balance
(Showing Maximum Recommended Fund Balance)



City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2012-13

	FY 10-11 Actual	FY 11-12 Adopted	FY 11-12 Estimated	FY 12-13 Requested	Change
Revenue					
Local Taxes	22,173,231	20,171,265	20,602,610	20,595,845	424,580
Licenses and Permits	3,790,791	3,867,135	3,914,735	3,933,635	66,500
Intergovernmental	3,142,392	3,189,000	3,104,130	3,265,800	76,800
Charges for Service	5,349,808	5,317,432	5,368,630	5,207,116	(110,316)
Fines and Forfeitures	191,696	178,200	183,660	184,400	6,200
Miscellaneous Income	305,091	268,500	201,488	228,151	(40,349)
TOTAL REVENUE	\$34,953,009	\$32,991,532	\$33,375,253	\$33,414,947	\$423,415
Expenditures					
Mayor and City Council	336,735	359,682	374,012	344,353	(15,329)
City Attorney	382,523	503,828	466,190	522,310	18,482
City Clerk	491,417	513,312	553,936	527,927	14,615
City Manager's Office	1,074,452	1,118,410	1,083,340	710,690	(407,720)
Planning	452,548	427,979	422,900	415,667	(12,312)
Finance Department	1,712,419	1,630,801	1,553,934	1,506,428	(124,373)
Fire Rescue	8,089,094	7,972,640	7,973,588	8,614,654	642,014
Community Services	6,155,223	6,579,658	6,466,505	6,924,946	345,288
Police Services	11,165,022	10,793,759	10,692,095	11,043,730	249,971
Human Resources	453,222	473,491	449,374	449,823	(23,668)
Nondepartmental	2,799,935	2,782,663	2,893,145	2,909,446	126,783
Contingency	0	500,000	0	350,000	(150,000)
Transfers	66,383	50,000	239,039	47,500	(2,500)
TOTAL EXPENDITURES	\$33,178,973	\$33,706,223	\$33,168,058	\$34,367,474	\$661,251
Change in Financial Position	\$1,774,036	(\$714,691)	\$207,195	(\$952,527)	





General Fund Discussion

The Proposed Budget for the General Fund includes \$33,414,947 in revenue, and \$34,367,474 in expenditures. The fund will use \$952,527 from the Tax Stabilization Fund to balance the budget.

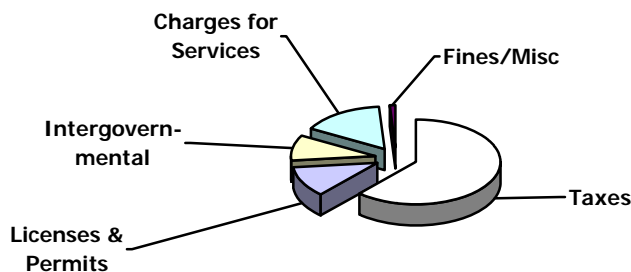
Revenues

Revenue in the General Fund is 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 \$33,414,547 for Fiscal Year 2012-13, shown below

General Fund Revenue Analysis by Source

	FY 2011-12		FY 2012-13	
	Budget	%	Budget	%
Taxes	\$20,171,265	61.1%	\$20,595,845	61.6%
Licenses & Permits	3,867,135	11.8%	3,933,635	11.8%
Intergovernmental Revenue	3,189,000	9.7%	3,265,800	9.8%
Charges for Services	5,317,432	16.1%	5,207,116	15.5%
Fines & Forfeitures	178,200	0.5%	184,400	0.6%
Miscellaneous	268,500	0.8%	228,151	0.7%
Total	\$32,991,532		\$33,414,947	

Where the Money Comes From

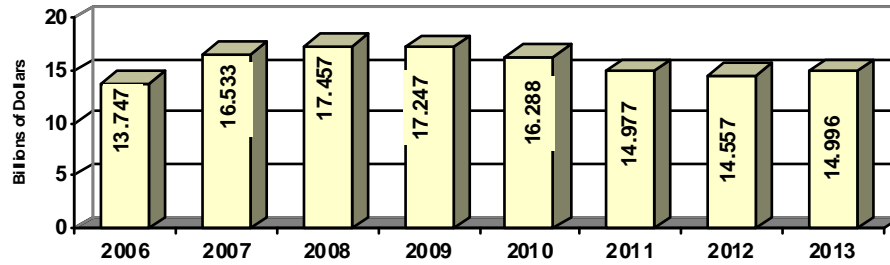


Local Taxes (\$20,595,845)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$16,344,065. 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 2012-13, the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$14,996,136,131.

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



	2007	2008	2009	2010	2011	2012	2013
Change in value	20.3%	5.6%	<1.2%>	<5.5%>	<8.0%>	<2.8%>	3.0%

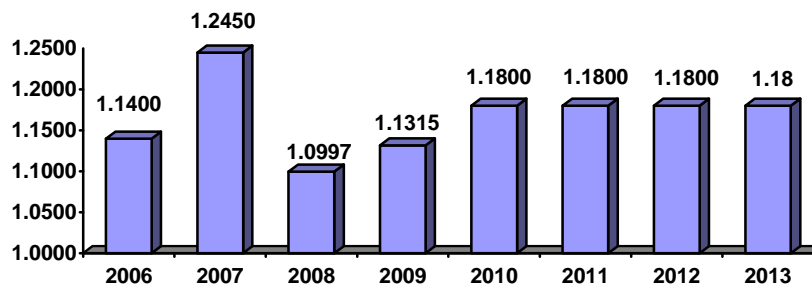
Taxable property values steadily increased through 2008, and then a change occurred, with values after 2008 showing a decrease in value until 2013.

For Fiscal Year 2012-13, the recommended millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City would expect to collect a maximum of \$17,695,441. As allowed by Florida Statutes, the City reduces its revenue estimate by up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2012-13, the budgeted tax revenue for Ad Valorem Taxes is \$16,810,670, 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, \$466,605 of the City’s Ad Valorem Taxes will be assigned to the CRA fund, leaving \$16,344,065 as budgeted ad valorem tax income for the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2012-13 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 2012-13, the City has established the following PILOT charges:

Water and Sewer	\$1,743,340
Solid Waste	\$358,440

The City Dock PILOT is projected to be waived for FY 12-13 because the Dock provides a governmental service.

The Simplified 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 2012-13 collections is projected to be \$2,647,585, with the General Fund portion of this revenue being \$2,150,000, the Capital improvement portion being \$197,585, and \$300,000 allocated to the Streets Fund.

Licenses and Permits (\$3,933,635)

The City of Naples is budgeted to collect \$3,933,635 in Licenses 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 \$3,500,000 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 \$6,080 per month in Gas Franchise Fees, leading to a 2012-13 budget forecast of \$73,000.

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 for FY12-13, this budget does not recommend an increase. The City Business Tax Receipts are projected to bring in \$230,000 for Fiscal Year 2012-13. This is based on an estimated 3,830 permits issued.

The City expects to collect \$36,000 from the County for the City's proportionate share of County Occupational Licenses.

The Landscape Certification program was authorized by Resolution 06-11245. This program is managed by the Stormwater Fund/Natural Resources Division of the City, and the related cost of \$10,000 is for the required training for the landscape certificate holders and applicants. Both the revenue and expense are now shown in the Stormwater Fund (470).

Other revenues in this category include address changes for \$3,500; contractor exams for \$7,000; right of way permits for \$25,000; special event permits for \$28,000, outdoor dining permits for \$4,600 and zoning fees for \$25,000.

Intergovernmental Revenue (\$3,265,800)

Intergovernmental Revenue in the General Fund is budgeted at \$3,265,800, with the largest source of intergovernmental revenue being the General Use Sales Tax at \$1,955,000. 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 provided by the State of Florida's Department of Revenue.

The State Revenue Sharing program is expected to bring \$605,000 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 \$9,000 (State of Florida program)
- Fuel Tax Refund \$32,500 (Distributed to the City per F.S. 336.025)
- Alcohol Beverage License \$61,000 (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 beaches, incur related to serving the County residents, because it has been found that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For FY 2012-13, the City will place \$400,000 of the funds into the Beach Fund, and \$600,000 in the General Fund. Until FY 2011-12, the revenue was split evenly between the two funds.

The City does not typically include expected grants in the proposed 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 by City Council of a grant automatically amends the budget.

Charges for Services (\$5,207,116)

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$5,207,116 in Charges for Services.

The City projects to collect \$150,000 in Security Services, which is a payment to the City for special police services provided to private entities. The budget includes \$575,000 for fire services, part of which comes from the Naples Airport Authority to staff a fire station at the Naples Airport while the rest comes from fire employees providing services at special events. A 911 subsidy of \$41,693 will be paid by Collier County for dispatch services provided by the City's telecommunication staff to the County.

The largest revenue in Charges for Services is the Administrative Charge assessed on other operating funds. The General Fund provides administrative services to other funds, such as accounting, payroll and human resources. The Administrative Charge is an attempt to recoup a fair share of those costs. The allocation method analyzes three bases, including number of employees, size of budget and number of utility billing customers, to determine the General Fund administrative costs for each fund.

Administrative Service Charges to:	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Water/Sewer Fund	1,728,364	1,667,619	1,667,619	1,567,420
Naples Beach fund	132,820	130,524	130,524	119,820
Solid Waste Fund	337,650	371,668	371,668	382,340
City Dock Fund	49,980	41,856	41,856	46,400
Stormwater Fund	158,906	173,470	173,470	201,300
Tennis Fund	38,159	40,552	40,552	39,550
Self Insurance Fund	70,276	72,381	72,381	72,030
Health Insurance Fund	88,543	102,000	102,000	114,920
Technology Services Fund	109,245	115,072	115,072	111,160
Equipment Services Fund	119,486	119,150	119,150	112,360
Building Permits Fund*	379,683	348,849	348,849	355,963
Utility Tax Fund	63,087	61,361	61,361	56,350
Capital Projects Fund	61,745	70,549	70,549	72,580
Comm. Redevelopment Fund	127,967	135,043	135,043	111,160
Streets and Traffic Fund	132,374	115,872	115,872	111,250
Pension Funds	122,423	114,476	114,476	112,380
Total	\$3,720,708	\$3,680,442	\$3,680,442	\$3,586,983

* Includes \$153,833 for two General Fund Fire Inspectors assigned to Building Fund

The following chart shows the departments and/or divisions that were used in the interfund allocation. The Column 2012-13 Budget is the base budget of the Administrative Department or Division that is being charged to other funds.

The Column Budget with Overhead allocates \$379,500 from the Non-Departmental line item for General Fund Technology Charge, General Fund Self Insurance, General Fund Postage, and General Fund Phone Charges. It is assumed that each of these departments/divisions has a responsibility for some of the undistributed overhead costs. For example, the Purchasing function has an overhead cost related to General Fund Technology Charge. However, most of the Non Departmental charges are not allocated to Administrative departments, because they would also be related to the larger departments of Community Services, Police and Fire-Rescue.

The column entitled Refunded via Admin Svc Charge shows how the amount that is charged to the various funds could be allocated to each administrative department, as a contra-expense, instead of a revenue. That is, it demonstrates the reimbursement as a reduction of the cost to the General Fund. In the budget, the Administrative Charge shows as revenue to the General Fund, but overall it reduces the General Fund cost of each office.

	2012-13 Budget	Budget with Overhead	Refunded via Admin Service Charge	Net Cost to the General Fund
City Manager's Office	695,185	747,320	366,187	381,133
City Attorney	522,310	561,480	401,458	160,022
Mayor/Council	344,353	370,180	264,679	105,501
City Clerk	527,927	567,520	405,777	161,743
Accounting/Finance	555,308	596,960	426,826	170,134
Audit	76,000	81,700	58,416	23,285
Purchasing	273,290	293,790	210,060	83,730
Accounts Payable	262,741	282,450	201,952	80,498
Budget/Investment	97,004	104,280	74,560	29,720
Customer Service	231,271	248,620	248,620	0
Facilities	1,024,777	1,101,640	537,672	563,968
Human Resources	449,823	483,560	236,944	246,616
	5,059,989	5,439,500	3,433,150	2,006,350

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$413,800	\$892,669	46%
Norris Community Center (Cambier)	174,750	363,365	48%
River Park Center and Anthony Park	85,900	589,306	15%

As this shows, 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, the funding from alternate sources such as taxes, is expected.

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

Several years ago the City entered into an Interlocal Agreement with Collier County that requires the County to pay \$36,000 in exchange for the City including County sewer fees on City water bills, where applicable. The fee (County Utility Billing Charge) is not projected to increase for FY 12-13. 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 and Forfeitures (\$184,400)

The General Fund is budgeted to receive \$184,400 in fines for FY 2012-13. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$102,000 for FY 2012-13. 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 are budgeted at \$58,000, which is consistent with receipts from prior years.

The City expects to receive approximately \$3,000 in Handicapped Parking fines and \$3,500 in Code Enforcement violations. Handicapped Parking fines must be used for improvements to accessibility.

Miscellaneous Income (\$228,151)

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 12-13, the assumed interest rate is 0.6%, and the projected average invested funds will be \$23 million with strong fluctuations in the first six months. Therefore, Interest Income is budgeted at \$138,000.

Other Income is budgeted at \$16,000. 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 \$34,367,474 or \$661,251 more than FY 2011-12. A complete explanation of costs is included in each department’s budget narrative.

	FY 11-12	FY 12-13	
	Adopted	Requested	Change
Expenditures			
Mayor and City Council	359,682	344,353	(15,329)
City Attorney	503,828	522,310	18,482
City Clerk	513,312	527,927	14,615
City Manager's Office	1,118,410	710,690	(407,720)
Planning	427,979	415,667	(12,312)
Finance Department	1,630,801	1,506,428	(124,373)
Police Department	10,793,759	11,043,730	249,971
Fire-Rescue Department	7,972,640	8,614,654	642,014
Community Services	6,579,658	6,924,946	345,288
Human Resources	473,491	449,823	(23,668)
Nondepartmental	2,782,663	2,909,446	126,783
Contingency/Transfers	550,000	397,500	(152,500)
TOTAL EXPENDITURES	\$33,706,223	\$34,367,474	\$661,251

Summary

The General Fund revenue for FY 2012-13 is budgeted at \$33,414,947 and expense is \$34,367,474. After the use of \$952,527 of the undesignated fund balance, the estimated ending undesignated fund balance will be approximately \$14.76 million. With the advalorem 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.

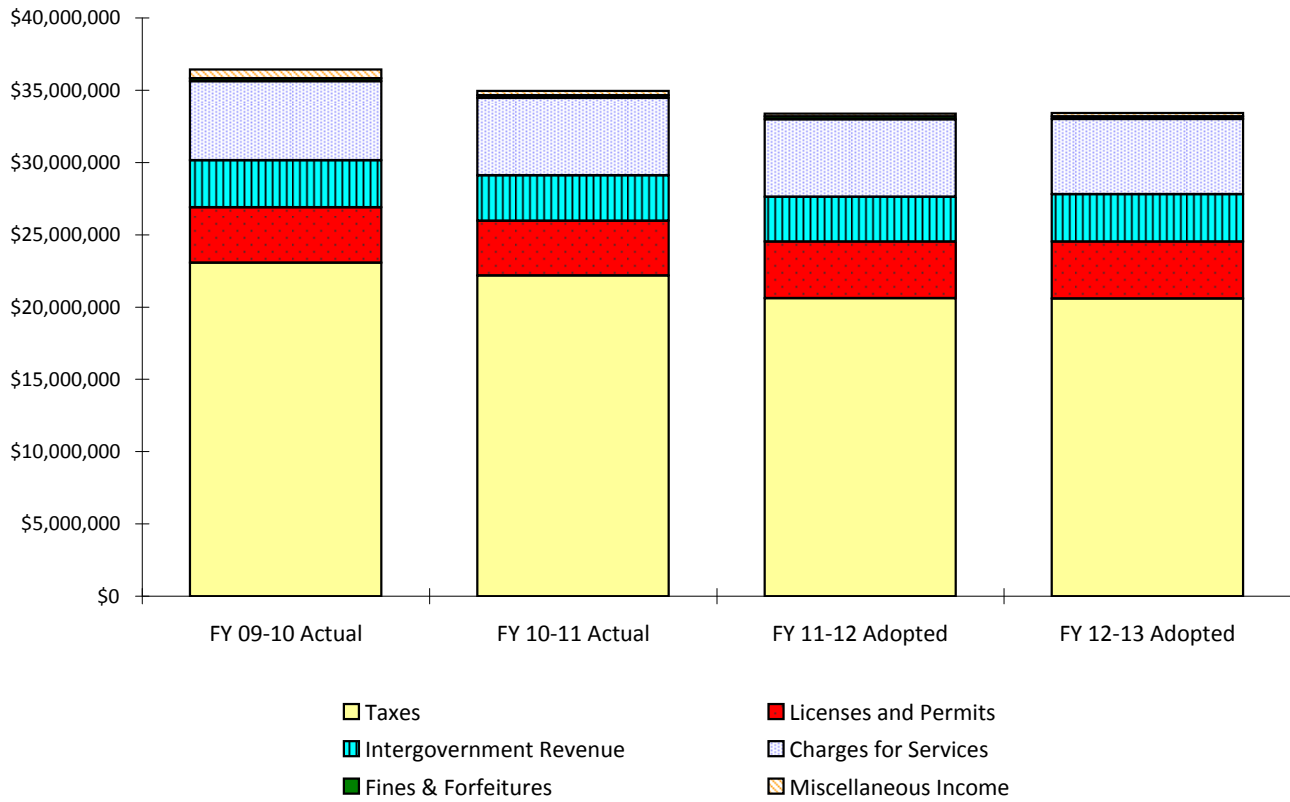
City of Naples General Fund
Fiscal Year 2012-13 Revenue Detail

Description	FY10-11 Actual	FY 11-12 Adopted	FY 11-12 Estimated	FY 12-13 Proposed	Change
Ad Valorem Taxes	16,518,622	15,877,655	16,050,000	16,344,065	466,410
Insurance Premium Taxes	1,319,318	0	0	0	0
Payment in Lieu of Taxes	2,040,000	2,063,610	2,063,610	2,101,780	38,170
Telecommunications Tax	2,295,291	2,230,000	2,489,000	2,150,000	(80,000)
Taxes	\$22,173,231	\$20,171,265	\$20,602,610	\$20,595,845	\$424,580
Business Tax Receipt	196,184	230,000	230,000	230,000	0
Address Changes	1,891	3,000	3,700	3,500	500
Insurance Companies	10,436	335	335	335	0
County Occupational License	35,206	30,000	35,000	36,000	6,000
Contractor Exams	7,303	7,600	5,600	7,000	(600)
Electric Franchise Fee	3,394,918	3,472,400	3,472,400	3,500,000	27,600
Trolley Franchise	500	1,000	1,000	1,000	0
Natural Gas Franchise	79,093	70,000	70,000	73,000	3,000
Right of Way Permits	14,504	12,000	30,000	25,000	13,000
Special Events/Other Permits	28,978	25,000	27,000	28,000	3,000
Outdoor Dining Permits	4,418	4,600	4,600	4,600	0
Coastal Construction Setback	200	200	200	200	0
Landscape Certification	10,110	11,000	8,900	0	(11,000)
Zoning Fees	7,050	0	26,000	25,000	25,000
Licenses and Permits	\$3,790,791	\$3,867,135	\$3,914,735	\$3,933,635	\$66,500
Grants	32,318	0	15,330	0	0
State Revenue Sharing	588,783	580,000	580,000	605,000	25,000
Mobile Home Licenses	3,337	3,500	3,300	3,300	(200)
Firefighters Education	11,276	9,000	9,000	9,000	0
Fuel Tax Refund	34,239	32,500	32,500	32,500	0
Alcohol Beverage License	60,865	64,000	64,000	61,000	(3,000)
General Use Sales Tax	1,911,574	2,000,000	1,900,000	1,955,000	(45,000)
Collier County Recreation Cont	500,000	500,000	500,000	600,000	100,000
Intergovernmental Rev.	\$3,142,392	\$3,189,000	\$3,104,130	\$3,265,800	\$76,800
Copies	3,404	2,600	2,600	2,600	0
Election Fees	0	1,300	1,105	1,300	0
Planning Dept Fees	23,932	34,000	31,000	31,000	(3,000)
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports/911	20,718	16,400	20,000	22,000	5,600
Investigation Fees	12,165	20,000	18,000	15,000	(5,000)
Security Services/TSA	146,348	150,000	190,000	150,000	0
911 Salary Subsidy	33,902	41,600	41,693	41,693	93
Fire Services	250	250	0	0	(250)
Airport/Fire Contract	562,009	560,000	580,000	575,000	15,000
EMS Space Rental	35,400	35,400	35,400	35,400	0
Lot Mowing Fees	2,492	2,400	3,800	3,500	1,100
Zoning Verification	1,000	0	1,200	1,000	1,000
Fireworks/Other	28,250	30,000	30,750	30,550	550
Fleischmann Park Fees	335,170	355,000	303,200	293,800	(61,200)
Norris Community Center Fees	185,955	153,500	183,700	174,750	21,250

City of Naples General Fund
Fiscal Year 2012-13 Revenue Detail

Description	FY10-11 Actual	FY 11-12 Adopted	FY 11-12 Estimated	FY 12-13 Proposed	Change
River Park Center Fees	83,704	77,900	89,355	85,900	8,000
School/Athletics Fees	7	0	0	0	0
Skate Park Fees	42,683	50,000	50,000	50,000	0
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	0
Vending Machine Commission	812	640	385	640	0
Leagues and Tournaments	69,899	65,000	65,000	65,000	0
Water/Sewer Reimbursement	1,728,364	1,667,619	1,667,619	1,567,420	(100,199)
Naples Beach Reimbursement	132,820	130,524	130,524	119,820	(10,704)
Solid Waste Fund Reimb	337,650	371,668	371,668	382,340	10,672
City Dock Fund Reimb	49,980	41,856	41,856	46,400	4,544
Stormwater Fund Reimb	158,906	173,470	173,470	201,300	27,830
Tennis Fund Reimb	38,159	40,552	40,552	39,550	(1,002)
Self Insurance Fund Reimb	70,276	72,381	72,381	72,030	(351)
Health Insurance Fund Reimb	88,543	102,000	102,000	114,920	12,920
Technology Services Reimb	109,245	115,072	115,072	111,160	(3,912)
Equipment Service Reimb	119,486	119,150	119,150	112,360	(6,790)
Building Permits Reimb	225,850	195,016	195,016	202,130	7,114
B&Z Fire Inspectors	153,833	153,833	153,833	153,833	0
Utility Tax Reimb	63,087	61,361	61,361	56,350	(5,011)
Capital Projects Reimb	61,745	70,549	70,549	72,580	2,031
CRA Reimb	127,967	135,043	135,043	111,160	(23,883)
Streets and Traffic Reimb	132,374	115,872	115,872	111,250	(4,622)
Pensions Reimb	122,423	114,476	114,476	112,380	(2,096)
Charges for Services	\$5,349,808	\$5,317,432	\$5,368,630	\$5,207,116	(\$110,316)
County Court Fines	113,116	106,000	98,500	102,000	(4,000)
Police Training Fees	12,734	11,800	11,800	13,500	1,700
City Fines	56,959	50,000	57,000	58,000	8,000
Handicap Accessibility Fines	2,167	2,200	4,900	3,000	800
Late Fees	4,110	4,000	4,000	4,000	0
Code Enforcement Fines	1,690	3,500	7,000	3,500	0
Civil Ord. Infraction	920	700	460	400	(300)
Fines & Forfeits	\$191,696	\$178,200	\$183,660	\$184,400	\$6,200
Interest Earnings	145,746	250,000	173,000	138,000	(112,000)
Auction Proceeds	3,032	3,500	4,500	2,000	(1,500)
Other Income	156,313	15,000	23,988	16,000	1,000
East Naples Bay Repayment	0	0	0	43,750	43,750
CRA Repayment	0	0	0	28,401	28,401
Miscellaneous Income	\$305,091	\$268,500	\$201,488	\$228,151	(\$40,349)
Total General Fund Revenue	\$34,953,009	\$32,991,532	\$33,375,253	\$33,414,947	\$423,415

City of Naples General Fund Revenue Sources



	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Adopted	FY 12-13 Adopted	% of General Fund Revenues
Taxes	\$23,068,435	\$22,173,231	\$20,602,610	\$20,595,845	61.64%
Licenses and Permits	3,831,734	3,790,791	3,914,735	3,933,635	11.77%
Intergovernment Revenue	3,248,540	3,142,392	3,104,130	3,265,800	9.77%
Charges for Services	5,471,991	5,349,808	5,368,630	5,207,116	15.58%
Fines & Forfeitures	202,266	191,696	183,660	184,400	0.55%
Miscellaneous Income	622,960	305,091	201,488	228,151	0.68%
TOTAL	\$36,445,926	\$34,953,009	\$33,375,253	\$33,414,947	100.00%

**FISCAL YEAR 2012-13
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 10-11 ACTUALS	FY 11-12 ADOPTED BUDGET	FY 11-12 CURRENT PROJECTED	FY 12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	15,160,881	14,760,251	14,618,101	14,804,768	44,517
10-30 OTHER SALARIES	501,208	577,536	640,446	668,067	90,531
10-32 STATE INCENTIVE PAY	87,645	80,700	89,240	85,620	4,920
10-40 OVERTIME	589,210	681,184	700,879	668,429	(12,755)
10-41 SPECIAL DUTY PAY	116,361	150,500	150,500	180,000	29,500
10-42 HOLIDAY PAY	233,394	250,126	235,516	233,676	(16,450)
25-01 FICA	1,232,401	1,116,415	1,181,117	1,121,705	5,290
25-03 RETIREMENT CONTRIBUTIONS	3,867,069	4,061,866	3,795,442	4,455,124	393,258
25-04 LIFE/HEALTH INSURANCE	2,348,861	2,615,300	2,508,017	2,567,853	(47,447)
25-07 EMPLOYEE ALLOWANCES	89,395	88,385	90,065	93,215	4,830
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	97,491	0
25-14 PREPAID CONTRIBUTION	(602,646)	0	0	0	0
25-14 STATE INSURANCE PREMIUM	1,319,318	0	0	0	0
TOTAL PERSONAL EXPENSES	\$25,040,588	\$24,479,754	\$24,106,814	\$24,975,948	\$496,194
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	617,331	718,350	747,316	759,050	40,700
30-05 GRANTS	7,437	0	0	0	0
30-10 AUTO MILEAGE	0	250	250	250	0
30-20 FIELD TRIPS	8,597	15,000	15,000	15,000	0
30-21 FLEISCHMANN PARK	13,976	5,000	5,000	5,000	0
31-00 PROFESSIONAL SERVICES	71,434	104,330	125,499	23,300	(81,030)
31-01 PROFESSIONAL SERVICES-OTHER	372,208	305,500	415,540	401,500	96,000
31-02 ACCOUNTING & AUDITING	88,500	73,500	73,500	76,000	2,500
31-04 OTHER CONTRACTUAL SVCS	1,267,865	1,573,403	1,483,968	1,631,554	58,151
31-07 MEDICAL SERVICES	26,200	25,367	27,902	26,128	761
31-41 CULTURAL ARTS - THEATRE	27,203	42,000	44,000	48,000	6,000
31-43 LAWN LANDSCAPE CERTIFICATION	10,000	10,000	10,000	0	(10,000)
31-50 ELECTION EXPENSE	0	2,000	1,240	2,000	0
31-51 DOCUMENT IMAGING	1,589	0	750	1,000	1,000
32-01 CITY ATTORNEY	214,680	245,000	245,000	280,000	35,000
32-04 OTHER LEGAL SERVICES	13,020	13,500	13,500	13,500	0
32-10 LITIGATION COUNSEL	32,867	100,000	80,000	100,000	0
32-12 LABOR ATTORNEY	4,341	15,000	90,000	15,000	0
40-00 TRAINING & TRAVEL COSTS	96,929	117,215	112,985	120,625	3,410
41-00 COMMUNICATIONS	120,295	124,834	128,702	136,801	11,967
42-00 TRANSPORTATION	17,942	31,000	31,000	31,000	0
42-01 POSTAGE & FREIGHT	62,944	50,000	48,000	46,000	(4,000)
42-10 EQUIP.SERVICES - REPAIRS	648,256	586,874	583,586	557,140	(29,734)
42-11 EQUIP. SERVICES - FUEL	306,530	368,728	367,058	363,095	(5,633)
43-01 ELECTRICITY	376,570	386,200	375,200	410,200	24,000
43-02 WATER, SEWER, GARBAGE	362,203	338,890	337,940	353,560	14,670
44-00 RENTALS & LEASES	25,551	36,640	32,840	32,760	(3,880)
44-01 BUILDING RENTAL	34,510	33,820	33,820	14,772	(19,048)
44-02 EQUIPMENT RENTAL	3,285	5,500	5,500	5,500	0
45-22 SELF INS. PROPERTY DAMAGE	1,377,850	1,447,396	1,447,396	1,540,776	93,380
46-00 REPAIR AND MAINTENANCE	94,034	78,405	76,898	77,245	(1,160)
46-02 BUILDINGS & GROUND MAINT.	14,528	19,000	17,665	13,200	(5,800)
46-05 HYDRANT MAINTENANCE	2,673	3,500	3,500	3,150	(350)

**FISCAL YEAR 2012-13
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 10-11	FY 11-12	FY 11-12	FY 12-13	
ACCOUNT DESCRIPTION	ACTUALS	ADOPTED	CURRENT	REQUESTED	CHANGE
		BUDGET	PROJECTED	BUDGET	
46-15 PRINTING AND BINDING	34,060	46,150	39,525	43,050	(3,100)
47-00 LEGAL ADS	17,975	34,200	32,400	27,400	(6,800)
47-01 ADVERTISING (NON LEGAL)	12,360	14,250	15,250	14,750	500
47-02 DUPLICATING	5,492	9,300	9,000	11,050	1,750
47-06 OTHER CURRENT CHARGES	12,690	13,400	13,400	13,000	(400)
49-00 TECHNOLOGY SERVICES	1,140,920	1,117,967	1,117,967	1,191,630	73,663
49-02 EMPLOYEE DEVELOPMENT	16,256	12,500	10,500	12,500	0
49-04 SPECIAL EVENTS	88,718	50,000	50,000	52,000	2,000
49-05 AWARDS	24,700	25,300	25,000	20,540	(4,760)
49-06 EMPLOYEE RECOGNITION	500	2,000	2,000	2,000	0
49-07 OFFICE SUPPLIES	51,749	68,000	68,185	69,100	1,100
51-00 STATIONERY & PAPER	1,256	1,400	1,600	1,600	200
51-01 OTHER OFFICE SUPPLIES	986	3,250	7,200	5,200	1,950
51-02 OPERATING SUPPLIES	97,623	112,490	115,888	122,780	10,290
52-00 FUEL	1,939	2,500	2,500	2,500	0
52-02 UNIFORMS	57,316	61,140	60,852	53,740	(7,400)
52-07 OTHER CLOTHING	4,411	5,250	5,548	8,875	3,625
52-09 JANITORIAL SUPPLIES	38,238	40,500	50,493	52,000	11,500
52-10 VESTS	9,585	6,000	6,000	6,000	0
52-23 BUNKER GEAR	0	22,000	22,000	27,060	5,060
52-25 FIRE HOSE & APPLIANCES	0	15,000	14,981	15,000	0
52-26 SPECIALTY TEAM EQUIPMENT	0	36,000	26,122	31,300	(4,700)
52-31 TREE PLANTING & SUPPLIES	68,274	0	0	0	0
52-41 POOL - OPERATING SUPPLIES	23,090	30,000	30,000	50,000	20,000
52-42 BAND SHELL OPERATING SUPPLIES	8,000	8,000	5,000	5,000	(3,000)
54-00 BOOKS, PUBS, SUBS, MEMBS	318	1,000	1,390	1,000	0
54-01 MEMBERSHIPS	22,692	25,250	26,094	30,745	5,495
54-02 BOOKS, PUBS, SUBS.	9,066	12,420	11,734	9,400	(3,020)
TOTAL OPERATING EXPENSES	\$8,069,562	\$8,651,469	\$8,751,184	\$8,982,326	\$330,857
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,440	25,000	71,021	11,700	(13,300)
91-00 COMMUNITY REDEVELOPMENT	13,883	0	0	0	0
91-34 CAPITAL PROJECTS FUND	0	0	189,039	0	0
91-48 TENNIS FUND	52,500	50,000	50,000	47,500	(2,500)
99-01 OPERATING CONTINGENCY	0	500,000	0	350,000	(150,000)
TOTAL NON-OPERATING EXPENSES	\$68,823	\$575,000	\$310,060	\$409,200	(\$165,800)
TOTAL EXPENSES	\$33,178,973	\$33,706,223	\$33,168,058	\$34,367,474	\$661,251



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. All the powers of the City are vested in this Council and their actions are governed by the City Charter, City Code of Ordinances and the General Laws of the State of Florida.

2011-12 Department Accomplishments

- Maintained the lowest millage rate of any full service City in Florida at 1.18 mills for FY 11-12, which is below the rolled back rate of 1.2157, thereby continuing the stewardship of taxpayers' resources.
- Approved a balanced budget.
- City ranked No. 2 for America's Happiest Seaside Towns by Coastal Living Magazine.
- City ranked No. 9 for Best Small Towns in America by Smithsonian Magazine.
- City was featured in First for Women's Magazine for serenity.
- Enhanced community outreach:
 - Newly designed and user friendly website.
 - Responded to media and public inquires.
 - Created a public information officer position to enhance public awareness and engage residents in the planning process.
 - Speaking engagements.
- Supported:
 - City sponsored and community events.
 - Private/public partnership for the Dog Park.
 - Implementation of an integrated Stormwater Plan.
 - Implementation of the Business Improvement District which has been positive for the commercial life of the community.
 - River Park Aquatic Center Project which is a community amenity that enhances the entire City.
 - Accelerated tree program.
 - Naples Bike Map.
- Began working towards an economic development plan.

General Fund

Mayor and City Council (continued)

- Navigated the economic situation over the last year in achieving real economies of scale and maintained the City's brand.
- Participated in ribbon cutting ceremonies to support economic development for the City.
- Promoted connectivity through investing in capital infrastructure projects.
- Received the "Above and Beyond Award" from the National Guard and Reserve Forces for employer support.

2012-13 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.
- Preserve the City's rich history by supporting historic preservation.

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.
- 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.

- Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses.
- Support the designation of landmarks, signs, and districts throughout the City.
- Support the cultural and economic benefits of tourism through the 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.

General Fund

Mayor and City Council (continued)

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.
- 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, agencies, and departments on projects and initiatives that affect the City.

2012-13 Significant Budgetary Issues

The 2012-13 budget for the Mayor and City Council's Office is \$344,353, which is \$15,329 less than the budget adopted for Fiscal Year 2011-12.

The budget for Personal Services is \$320,303, a decrease of \$7,179 under the FY 11-12 budget. This Office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant.

The budget for Operating Expenses has increased by \$1,850. Major expenditures budgeted for this office include \$9,800 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day); \$2,550 budgeted in Memberships for Leadership Collier and Public Information Officer Organization; and \$3,500 for communications/phone lines.

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL

FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
			ADMINISTRATION	
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	141,001
1	1	1	Executive Assistant	52,000
8	8	8		
			Regular Salaries	223,001
			Employer Payroll Expenses	97,302
			Total Personal Services	<u><u>\$320,303</u></u>

**FISCAL YEAR 2012-13
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

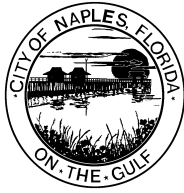
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ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	226,001	223,675	233,400	223,001	(674)
25-01 FICA	15,377	15,126	16,000	15,187	61
25-03 RETIREMENT CONTRIBUTIONS	9,180	10,247	6,500	5,694	(4,553)
25-04 LIFE/HEALTH INSURANCE	68,025	78,434	81,100	75,941	(2,493)
25-07 EMPLOYEE ALLOWANCE	0	0	0	480	480
TOTAL PERSONAL EXPENSES	\$318,583	\$327,482	\$337,000	\$320,303	(\$7,179)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,812	2,500	2,761	3,000	500
40-00 TRAINING & TRAVEL COSTS	6,239	8,800	6,900	9,800	1,000
41-00 COMMUNICATIONS	3,745	3,500	3,500	3,500	0
51-00 OFFICE SUPPLIES	1,066	1,200	2,000	1,200	0
51-02 OTHER OFFICE SUPPLIES	291	1,500	6,000	4,000	2,500
54-01 MEMBERSHIPS	3,999	4,700	4,700	2,550	(2,150)
<i>Leadership Collier, Public Information Officer Organization</i>					
TOTAL OPERATING EXPENSES	\$18,152	\$22,200	\$25,861	\$24,050	\$1,850
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	10,000	11,151	0	(10,000)
<i>Office Furniture</i>					
TOTAL NON-OPERATING	\$0	\$10,000	\$11,151	\$0	(\$10,000)
TOTAL EXPENSES	\$336,735	\$359,682	\$374,012	\$344,353	(\$15,329)

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Photo by: Ingo Meckmann Photography



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.

2012-13 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.
- Police – Improve service to department so that the Legal Department will be a regular resource.
- 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).
- Update contract forms.
- Code Enforcement – recouping administrative fees (fee schedules).
- Conform City election processes to new State elections law.
- 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 over 160 bankruptcy cases.
- Post Comprehensive Plan and new HB 7207 requirements – rewrite portions of Land Development Code.
- Provide a timely and accurate response to requests for opinions and legal assistance.
- Work on updating policies (and SOP's) especially in uniformed services.

General Fund

City Attorney's Office (continued)

2012-13 Significant Budgetary Issues

The 2012-13 budget of the City Attorney's office is \$522,310, an \$18,482 increase over the adopted FY 11-12 budget.

The City Attorney's office has \$87,300 budgeted in Personal Services, which funds the salary and benefits of the Executive Assistant of the department. This is a reduction of \$20,758 under the FY 2011-12 adopted budget, due to the replacement of the Legal Coordinator with an Executive Assistant.

The department has \$435,010 budgeted in Operating Expenses, an increase of \$39,240 over the FY11-12 Adopted Budget. The increases are due to an increase in professional services (\$5,000) and city attorney (\$35,000). The most significant expenses are:

Professional Services (i.e. Transcribing, reporting)	\$15,000
City Attorney contract	\$280,000
City Attorney Litigation as needed	\$100,000
Labor Attorney	\$15,000

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

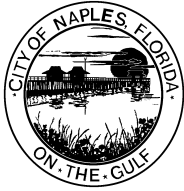
**FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2012-13**

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	REQUESTED FY 2013
0	0	1	Executive Assistant	\$67,289
1	1	0	Legal Coordinator	\$0
1	1	1	Regular Salaries	67,289
			Employer Payroll Expenses	20,011
			Total Personal Services	\$87,300

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	82,861	79,286	76,600	67,289	(11,997)
25-01 FICA	6,180	5,904	5,900	5,075	(829)
25-03 RETIREMENT CONTRIBUTIONS	14,552	15,215	9,700	8,714	(6,501)
25-04 LIFE/HEALTH INSURANCE	9,015	7,653	6,750	6,222	(1,431)
TOTAL PERSONAL SERVICES	112,608	108,058	98,950	87,300	(20,758)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	267	750	500	750	0
31-01 PROFESSIONAL SERVICES	0	10,000	5,000	15,000	5,000
<i>Reporting and transcription services, expert fees</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	6,000	3,000	6,000	0
32-01 CITY ATTORNEY	214,680	245,000	245,000	280,000	35,000
<i>City Attorney in accordance with Resolution 12-13121</i>					
32-04 OTHER LEGAL SERVICES	12,470	13,000	13,000	13,000	0
<i>PAB representation</i>					
32-10 LITIGATION	32,867	100,000	80,000	100,000	0
<i>City Attorney in accordance with Resolution 12-13121</i>					
32-12 LABOR ATTORNEY	4,341	15,000	15,000	15,000	0
<i>Roetzel & Andress staff</i>					
40-00 TRAINING & TRAVEL COSTS	1,487	1,460	1,580	700	(760)
<i>FALSS lunch meetings and annual conference</i>					
41-00 COMMUNICATIONS	511	510	510	510	0
51-01 STATIONERY	425	600	600	600	0
54-01 MEMBERSHIPS	616	450	550	450	0
54-02 BOOKS, PUBS, SUBS.	2,251	3,000	2,500	3,000	0
<i>Thompson West, Naples Daily News, James Publishing</i>					
TOTAL OPERATING EXPENSES	269,915	395,770	367,240	435,010	39,240
TOTAL EXPENSES	382,523	503,828	466,190	522,310	18,482



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 is 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. The City Clerk provides information to the public upon request from these documents, as well as provides assistance to all persons, upon request, in accessing nonexempt City records, regardless of actual custodian of said City records, in conformance with state laws. In addition, the Clerk's Office directs the retention program for all City records and 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.

The following services are also provided by the City Clerk's office:

- Maintains a central meeting calendar.
- Acts as administrator for the Citizens Police Review Board.
- Coordinates City elections.
- Processes and maintains all City agreements and contracts, deeds, easements and other official records.
- Maintains an index of all Ordinances and Resolutions for immediate retrieval.
- Coordinates codification of Ordinances to keep the code book accurate as changes are approved by City Council.
- Prepares legal advertisements.
- Records Deeds, Liens, Satisfactions of Liens, Vacations, Annexations, and applicable Ordinances and Resolutions.
- Custodian of City seal.
- Administers Oaths.
- Certifies true copies of minutes and other records of the City.
- Advertises, processes applications, drafts agenda memoranda and drafts resolutions to coordinate board and committee appointments.

2011-12 Department Accomplishments

- Completed Phase I (Port Royal, Aqualane Shores and Royal Harbor) of Geographic Information System (GIS) Research Project to update the GIS Citywide map by including information concerning the granting and vacating of easements. Owners in these subdivisions are now able to locate easement information relating to their property through the City's GIS map which is also linked to the recorded easement document.

General Fund

City Clerk (continued)

- Continued to systematically retrieve and archive records from most City departments and monitor the Records Retention Policy.
- Realized major cost savings by utilizing digitized images of records for microfilming.

2012-13 Goals and Objectives

In accordance with vision Plan 2b, (Promote community sustainability and environmental conservation)

- Upgrade the City Clerk's website to include more information (boards, committees, minutes, and agenda backup); include a section to address frequently asked questions and post ordinances not yet codified on-line in the City's Code of Ordinances.
- Provide staff with assistance with research projects.
- Coordinate the official posting of meeting notices with every department in the City.

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

- Implement the Granicus Meeting Efficiency Suite to streamline minutes more effectively and provide on-line integration of digital minutes and action agendas linkable to the web video streaming.
- Continue working with all departments to train and assist with records management and retention.

As part of Vision Goal 5, (Maintain and enhance governance capacity for public service and leadership),

- Continue providing title research with regard to easement and right-of-way designations in conjunction with next phase of GIS Research Project.
- Establish policy for estoppels information and payoff of liens.
- Update Advertising/Notice Requirements Manual for use by all City departments.
- Work with Supervisor of Elections regarding City election issues.
- Implement new automated Records Request System database and train applicable employees.

2012-13 Significant Budgetary Issues

The 2012-13 proposed budget for the City Clerk is \$527,927, which is \$14,615 more than the budget adopted for Fiscal Year 2011-12.

The budget for Personal Services is \$471,867, an increase of \$14,615 more than the adopted Fiscal Year 2011-12 budget. This is the result of the appointment of a new City Clerk and the upgrade of a Technical Writing Specialist to Deputy City Clerk. The department has six positions, the same as FY 11-12.

The budget for Operating Expenses remains the same, although several line items have been reallocated. Major expenses include legal ads (\$15,000), professional services for supplementary amendments to the Code of Ordinances (\$12,500) and training and travel costs for the City Clerk to obtain the Certified Municipal Clerk designation (\$4,500).

General Fund

City Clerk (continued)

The City Clerk coordinates all city elections. However, due to the year to year variances, General Election costs are not budgeted in the City Clerk's office. Elections expenses are budgeted in the "non-department" section of the General Fund. For 2012-13, only \$2,000 is included in this line-item. Because the city's elections will coincide with the Presidential Election, only minor expenses will be required.

2012-13 Performance Measures and Benchmarking

Activity	Actual 2009-10	Actual 2010-11	Expected 2011-12	Projected 2012-13
Cubic feet of records accessioned at Records Management Center.	237	168	400	200
Cubic feet of records disposed.	716	84	100	150
Board/committee appointments processed.	40	39	41	41
Legislation processed.	230	192	230	230
Meeting hours logged.	350	301	300	300
Public records requested. ¹	151	373	350	350

¹The amounts listed reflect external requests only since internal records/research requests are not tabulated; however, internal requests are often more complex and therefore more time consuming than those from the public. It 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 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
1	1	1	City Clerk	\$87,466
1	1	2	Deputy City Clerk	107,892
2	2	1	Technical Writing Specialist	56,013
1	1	1	Sr. Administrative Specialist	48,215
1	1	1	Administrative Specialist II	41,671
6	6	6	Regular Salaries	341,257
			Overtime	5,000
			Employer Payroll Expenses	125,610
			Total Personal Services	<u>\$471,867</u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	334,142	331,129	372,800	341,257	10,128
10-40 OVERTIME	2,225	5,000	5,000	5,000	0
<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01 FICA	25,032	24,634	28,560	25,313	679
25-03 RETIREMENT CONTRIBUTIONS	35,301	37,370	35,300	43,010	5,640
25-04 LIFE/HEALTH INSURANCE	47,305	59,119	55,600	57,287	(1,832)
TOTAL PERSONAL SERVICES	\$444,005	\$457,252	\$497,260	\$471,867	\$14,615
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,735	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01 PROFESSIONAL SERVICES	11,597	12,500	12,500	12,500	0
<i>Supplementary amendments to the Code of Ordinances</i>					
31-51 DOCUMENT IMAGING	1,589	0	750	1,000	1,000
<i>Microfilming and other imaging will not be needed as files are being prepared electronically</i>					
40-00 TRAINING & TRAVEL COSTS	1,227	1,500	1,500	4,500	3,000
41-00 COMMUNICATIONS	1,873	2,210	1,686	2,100	(110)
46-00 REPAIR AND MAINTENANCE	1,265	2,500	2,500	2,500	0
47-01 LEGAL ADS	12,219	22,000	22,000	15,000	(7,000)
<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06 DUPLICATING	2,501	2,300	2,300	4,300	2,000
49-00 OTHER CURRENT CHARGES	2,000	2,000	2,000	2,000	0
<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00 OFFICE SUPPLIES	3,173	3,050	3,050	3,050	0
52-00 OPERATING SUPPLIES	5,860	4,000	4,000	4,000	0
<i>Council Chamber meeting supplies, CDs, DVDs</i>					
54-00 BOOKS, PUBLICATIONS	0	0	390	0	0
54-01 MEMBERSHIPS	2,373	1,500	1,500	2,610	1,110
TOTAL OPERATING EXPENSES	47,412	56,060	56,676	56,060	\$0
TOTAL EXPENSES	491,417	513,312	553,936	527,927	\$14,615

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Photo by: Ingo Meckmann Photography



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 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.

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

2011-12 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner during continued economic challenges; maintained the millage rate; finished fiscal year under budget; assisted in the amendment of stormwater utility fees; implemented pension plan alternatives that significantly reduced financial burden; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided a sustainable annual work plan of capital improvement projects totaling \$3.5 million that included the \$1.5 million River Park Aquatic Facility. Advanced the Integrated Water Resources Plan by rehabilitating the filter controls and expanding the integrated water resource plan. Negotiated lease of airport property for a new Solid Waste Facility and debris storage area including design of the new site.
- The East Naples Bay Dredging Project began a \$2.3 million contract to dredge 16,700 CY of sediment from the canals. The subcontractor excavated more than 2,300 CY of rock and installed a rip-rap (stone) slope protection under the US 41 Bridge as part of a permit requirement to mitigate environmental impacts.

General Fund

City Manager's Office (continued)

- Provided City Council adequate background information about ongoing City issues, programs and undertakings so they could make well informed decisions. Transitioned to an electronic agenda format; focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and request for services by citizens.
- Participated in the Benchmark Consortium and identified nine departments to continue data reporting in FY 2012-13.
- The Code Enforcement Fines and Handicapped Accessibility fines have been strictly enforced resulting in a significant collection increase.
- Trained and certified City staff in Emergency Management.

2012-13 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. 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 Downtown Naples Association, the Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.

General Fund

City Manager's Office (continued)

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.
- Reorganize the Natural Resources Division into the Stormwater Fund for a more effective combination of staff and resources.

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.

2012-13 Significant Budgetary Issues

The budget for the City Manager's Department is \$710,690 which is \$407,720 less than the 2011-12 adopted budget. This is the primarily the result of moving the Natural Resources Division to the Stormwater Fund.

The **Office of the City Manager** has a budget of \$555,185, a decrease of \$16,914. Personal Services represents 95% of this budget, and is \$12,047 less than FY11-12. Part of the reason for this decrease is the replacement of a staff member with a new employee at a lower cost.

The Operating Expenses are \$26,939 or \$4,867 less than FY 11-12. The Laws of Life Banquet has been moved to non-departmental.

The **Natural Resources Division** is now reported in the Stormwater Fund.

The budget for the **Code Enforcement Division** is \$155,505 or \$315 less than FY 11-12. This division ensures compliance with City ordinances to maintain Naples' character and quality of life. Personal services are \$144,675 or 93% of the budget. The Code Enforcement Division has a full time Code Enforcement Officer and Administrative Assistant. 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 \$10,830, a decrease of \$1,000 under the FY 11-12 budget.

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
ADMINISTRATION (0401)				
1	1	1	City Manager	\$185,850
0.7	0.7	0.7	Assistant City Manager*	84,525
1	1	1	Executive Assistant	60,000
1	1	1	Executive Assistant to City Manager	52,000
3.7	3.7	3.7		\$382,375
NATURAL RESOURCES (0404)				
1	1	0	Natural Resources Manager	0
1	1	0	Environmental Specialist	0
1	1	0	Administrative Coordinator	0
3	3	0		\$0
<i>Moved to Stormwater Fund for FY 12-13</i>				
CODE ENFORCEMENT (0405)				
0.2	0.2	0.2	Code and Harbor Manager**	15,584
1	1	1	Code Enforcement Officer	46,599
1	1	1	Administrative Specialist II	38,214
2.2	2.2	2.2		\$100,397
8.9	8.9	5.9	Regular Salaries	482,772
			Employer Payroll Expenses	190,149
			Total Personal Services	\$672,921

* The Assistant City Manager is partially budgeted in the 380 Fund (CRA) to act as CRA Manager.

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

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	726,799	709,669	691,200	482,772	(226,897)
10-40 OVERTIME	25	0	0	0	0
25-01 FICA	48,963	57,554	52,633	40,706	(16,848)
25-03 RETIREMENT CONTRIBUTIONS	78,744	83,910	60,700	31,629	(52,281)
25-04 LIFE/HEALTH INSURANCE	73,466	81,670	75,800	60,359	(21,311)
25-07 EMPLOYEE ALLOWANCES	58,045	56,945	56,945	57,455	510
TOTAL PERSONAL EXPENSES	\$986,042	\$989,748	\$937,278	\$672,921	(\$316,827)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	27,269	48,750	65,750	5,250	(43,500)
31-01 PROFESSIONAL SERVICES	19,386	25,000	25,000	0	(25,000)
31-04 OTHER CONTRACTUAL SERVICES	1,350	4,000	4,000	3,400	(600)
31-43 LAWN/LANDSCAPE CERTIFICATION	10,000	10,000	10,000	0	(10,000)
40-00 TRAINING & TRAVEL COSTS	5,144	9,950	9,950	8,000	(1,950)
41-00 COMMUNICATIONS	3,878	2,856	2,856	2,339	(517)
42-10 EQUIP. SERVICES - REPAIRS	3,640	3,000	5,400	1,000	(2,000)
42-11 EQUIP. SERVICES - FUEL	3,045	4,151	4,151	2,730	(1,421)
44-00 RENTALS & LEASES	7,008	8,700	7,200	6,000	(2,700)
46-00 REPAIR AND MAINTENANCE	0	1,000	500	0	(1,000)
47-00 PRINTING AND BINDING	2,014	1,900	1,900	900	(1,000)
51-00 OFFICE SUPPLIES	1,244	4,650	4,650	4,150	(500)
52-07 UNIFORMS	209	500	500	500	0
54-01 MEMBERSHIPS	4,223	4,205	4,205	3,500	(705)
TOTAL OPERATING EXPENSES	\$88,410	\$128,662	\$146,062	\$37,769	(\$90,893)
TOTAL EXPENSES	\$1,074,452	\$1,118,410	\$1,083,340	\$710,690	(\$407,720)

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	407,360	391,243	369,500	382,375	(8,868)
25-01 FICA	25,361	33,746	28,300	33,460	(286)
25-03 RETIREMENT CONTRIBUTIONS	29,349	30,452	17,500	19,871	(10,581)
25-04 LIFE/HEALTH INSURANCE	27,885	28,387	19,500	35,181	6,794
25-07 EMPLOYEE ALLOWANCES	57,565	56,465	56,465	57,359	894
TOTAL PERSONAL EXPENSES	547,520	540,293	491,265	528,246	(12,047)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,118	10,000	13,000	4,500	(5,500)
40-00 TRAINING & TRAVEL COSTS	3,297	5,450	5,450	6,600	1,150
41-00 COMMUNICATIONS	2,343	1,356	1,356	1,839	483
44-00 RENTALS & LEASES	5,490	7,000	5,500	6,000	(1,000)
<i>Copier lease payments and related costs</i>					
47-00 PRINTING AND BINDING	43	500	500	500	0
51-00 OFFICE SUPPLIES	314	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	3,558	3,500	3,500	3,500	0
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	22,163	31,806	33,306	26,939	(4,867)
TOTAL EXPENSES	569,683	572,099	524,571	555,185	(16,914)

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES**

Moved to Stormwater Fund (470-6004-537)

001.0404.537

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	224,080	221,363	221,900	0	(221,363)
10-40 OVERTIME	25	0	0	0	0
25-01 FICA	16,660	16,773	16,733	0	(16,773)
25-03 RETIREMENT CONTRIBUTIONS	34,870	36,773	31,000	0	(36,773)
25-04 LIFE/HEALTH INSURANCE	24,475	30,076	31,000	0	(30,076)
25-07 EMPLOYEE ALLOWANCES	480	480	480	0	(480)
TOTAL PERSONAL SERVICES	300,590	305,465	301,113	0	(305,465)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	19,933	37,700	51,700	0	(37,700)
31-01 PROFESSIONAL SERVICES	19,386	25,000	25,000	0	(25,000)
31-43 LAWN & LANDSCAPE CERT	10,000	10,000	10,000	0	(10,000)
40-00 TRAINING & TRAVEL COSTS	646	3,000	3,000	0	(3,000)
41-00 COMMUNICATIONS	806	1,000	1,000	0	(1,000)
42-10 EQUIP. SERVICES - REPAIRS	2,433	2,000	3,900	0	(2,000)
42-11 EQUIP. SERVICES - FUEL	1,649	1,421	1,421	0	(1,421)
44-00 RENTALS AND LEASES	1,518	1,700	1,700	0	(1,700)
46-00 REPAIR AND MAINTENANCE	0	1,000	500	0	(1,000)
47-00 PRINTING AND BINDING	1,930	1,000	1,000	0	(1,000)
51-00 OFFICE SUPPLIES	802	500	500	0	(500)
54-01 MEMBERSHIPS	665	705	705	0	(705)
TOTAL OPERATING EXPENSES	59,768	85,026	100,426	0	(85,026)
TOTAL EXPENSES	360,358	390,491	401,539	0	(390,491)

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	95,359	97,063	99,800	100,397	3,334
25-01 FICA	6,942	7,035	7,600	7,246	211
25-03 RETIREMENT CONTRIBUTIONS	14,525	16,685	12,200	11,758	(4,927)
25-04 LIFE/HEALTH INSURANCE	21,106	23,207	25,300	25,178	1,971
25-07 EMPLOYEE ALLOWANCES	0	0	0	96	96
TOTAL PERSONAL SERVICES	137,932	143,990	144,900	144,675	685
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	218	1,050	1,050	750	(300)
<i>Lien fees-County charge; Code Board expenses</i>					
31-04 OTHER CONTRACTUAL SERVICES	1,350	4,000	4,000	3,400	(600)
<i>Typically \$75/lot for code related lot mowing services</i>					
40-00 TRAINING & TRAVEL COSTS	1,201	1,500	1,500	1,400	(100)
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
41-00 COMMUNICATIONS	729	500	500	500	0
42-10 EQUIP. SERVICES - REPAIRS	1,207	1,000	1,500	1,000	0
42-11 EQUIP. SERVICES - FUEL	1,396	2,730	2,730	2,730	0
47-00 PRINTING AND BINDING	41	400	400	400	0
51-00 OFFICE SUPPLIES	128	150	150	150	0
52-07 UNIFORMS	209	500	500	500	0
TOTAL OPERATING EXPENSES	6,479	11,830	12,330	10,830	(1,000)
TOTAL EXPENSES	144,411	155,820	157,230	155,505	(315)



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.

2011-12 Department Accomplishments

- Amended the regulations governing home occupations.
- Modified the regulations regarding density.
- Added funeral homes to permitted and conditional uses.
- Responded to an increasing workload including new commercial development.
- Presented studies at workshops to address the expansion of the Fifth Avenue South Special Overlay District, seawalls and changes to the subdivision regulations regarding zero lot line development and row houses.

2012-13 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.

- Amend the City's Capital Improvements Element to incorporate the adopted Capital Improvements Program.
- Amend the Comprehensive Plan to reflect changes in growth management from HB 7207.

General Fund

Planning Department (continued)

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

- Amend codes relative to temporary use and banner approval.
- Address the replacement of seawalls and location of property lines.
- Codify the book of interpretations.
- Address expired PD's.
- Amend the Subdivision regulations to address zero lot line and row house setbacks.
- Modify the parking regulations to reduce the options available, encourage the use of payment in lieu of programs and adopt a unified parking program for the CRA.
- Improve the landscape code.
- Create uniform standards for uses and a use chart.

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

- Work with the Streets and Stormwater Department to determine mobility strategies.
- Determine with County if transportation concurrency and impact fees will continue.

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.
- Provide PD documents online.

2012-13 Significant Budgetary Issues

The Planning Department is projected to collect \$34,000 in petition fees. These are shown as General Fund Revenues.

The budget of the Planning Department is \$415,667, a \$12,312 decrease from the FY 2011-12 adopted budget. Personal Services are \$369,475, an increase of \$8,236 over the FY 11-12 budget.

Operating expenditures are \$46,192, a decrease of \$20,548 (34%) under FY 11-12. Building rental decreased from \$33,820 to \$14,772 due to a change in the way this rent is calculated. For FY 12-13, the charge is based on a market rate rent of \$12 per square foot.

General Fund

Planning Department (continued)

2012-13 Performance Measures and Benchmarking

Petition Type	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Administrative Appeal Petitions	0	0	0	0	0
Administrative Variance Petitions	1	2	3	0	1
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	3	2	1	1	1
Conditional Use Requests	4	12	8	6	5
Development of Significant Environmental Impact	0	1	0	0	0
Easement Vacation Requests	3	1	0	3	2
Fence and Wall Waiver Requests	5	1	2	1	2
Live Entertainment	15	8	5	6	5
Nonconformity Requests	3	3	1	6	4
Rezoning Requests	2	3	1	2	2
Residential Impact Statements	25	17	4	-	-
Text Amendment Requests	3	17	11	7	6
Variance Requests	11	14	8	7	6
Waiver of Distance Requests	6	3	1	3	1
Design Review Board Petitions	13	27	27	30	30
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	1	6	6	9	7
Site Plan Review	5	9	5	15	12
Site Plan with Deviations	3	2	3	6	10
Development Agreement	1	0	0	0	0
Parking Allocation D-Downtown	1	0	1	0	1
Outdoor Dining Public Property	1	3	3	5	5
Outdoor Dining Private Property	24	17	9	12	10
Total Petitions	130	148	99	119	110
Building Permits Reviewed by Planning	440	644	940	1000	1200

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	19,451	33,377	4	4,884	8,344
Boca Raton	84,652	101,000	15	5,643	6,733
Delray Beach	60,831	76,437	12	5,069	6,369
Tarpon Springs	23,465	28,196	2	11,733	14,098
Winter Park	27,727	30,343	5	5,545	6,068

Population is year round population from the 2010 Census or BEBR projections

Potential Seasonal Population is an estimate derived from multiplying the total vacant units by the rental ratio for persons per household from the 2010 Census.

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 ADOPTED
1	1	1	Planning Director	115,882
1	1	1	Senior Planner	74,479
1	0.5	0.5	Planner II (a)	32,195
1	1	1	Sr. Administrative Specialist	41,134
<u>4</u>	<u>3.5</u>	<u>3.5</u>		<u>\$263,690</u>
4	3.5	3.5	Regular Salaries	263,690
			Employer Payroll Expenses	105,785
				<u>105,785</u>
			Total Personal Services	<u><u>\$369,475</u></u>

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

**FISCAL YEAR 2012-13
BUDGET DETAIL
PLANNING DEPARTMENT**

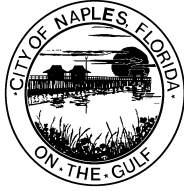
001.0504.515

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	294,796	259,238	263,000	263,690	4,452
25-01 FICA	21,610	19,530	19,530	19,667	137
25-03 RETIREMENT CONTRIBUTIONS	34,370	32,018	28,150	25,119	(6,899)
25-04 LIFE/HEALTH INSURANCE	47,328	45,173	49,000	55,719	10,546
25-07 EMPLOYEE ALLOWANCES	5,320	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$403,424	\$361,239	\$364,960	\$369,475	\$8,236
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	667	2,000	1,000	2,000	0
<i>Federal Express, special mailings, Planning Advisory Board signs, courier</i>					
30-10 AUTO MILEAGE	0	100	100	100	0
40-00 TRAINING & TRAVEL COSTS	1,815	2,500	2,000	2,500	0
<i>AICPA Certifications, Arborist Certification, and other training</i>					
41-00 COMMUNICATIONS	1,351	1,520	1,520	1,520	0
44-01 BUILDING RENTAL	34,510	33,820	33,820	14,772	(19,048)
<i>Office space occupied at the Building Permits Fund building</i>					
44-02 EQUIPMENT RENTAL	3,285	4,500	4,500	4,500	0
46-00 REPAIR AND MAINTENANCE	0	800	300	800	0
47-00 PRINTING AND BINDING	445	3,000	500	3,000	0
47-01 LEGAL ADS	2,434	9,000	7,000	9,000	0
47-06 DUPLICATING	106	1,000	700	1,000	0
51-00 OFFICE SUPPLIES	1,713	5,500	4,000	4,000	(1,500)
54-01 MEMBERSHIPS	2,798	3,000	2,500	3,000	0
TOTAL OPERATING EXPENSES	\$49,124	\$66,740	\$57,940	\$46,192	(\$20,548)
TOTAL EXPENSES	\$452,548	\$427,979	\$422,900	\$415,667	(\$12,312)

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Photo by: Ingo Meckmann Photography



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, revenue collections, and procurement shall be followed and promoted.

Department Description

The Finance Department operates in three funds: General, Beach and Water/Sewer Funds. In the General Fund, the Divisions of Finance/Accounting, Customer Service and Purchasing are 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, the parking meters, landscape certifications, and utility bill payments. In addition, this section issues Business Tax Receipts, with assistance from the Customer Service Division.

Customer Service assists utility customers by processing utility bills and account changes. The Division is responsible for direct contacts with customers regarding account balances and usage problems. The Division assists the Finance/Accounting Division with a variety of customer inquiries.

Purchasing is responsible for assisting departments in getting the most appropriate product and service at the most responsive price. It manages the sales of surplus equipment and other miscellaneous items. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City.

2011-12 Department Accomplishments

- **5 Year Sustainability Report:** The fourth annual sustainability report was presented to City Council to assist in the development of a long-term sustainable budget strategy.
- **GFOA Awards:** Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officer's Association (GFOA) for the 31st year in a row. The GFOA also recognized the City's budget with the Distinguished Budget Presentation Award for the 7th consecutive year.

General Fund

Finance Department (continued)

- **Utility Billing:** Consistently maintained a reading cycle and bills generated within the target range.
- **Interactive Voice Response:** Began implementation of an Interactive Voice Response System to take over-the-phone credit card payments 24 hours a day.
- **Ghost Payroll:** Conducted an employee verification for audit purposes.
- **Internet Blitz:** Conducted a targeted action plan to encourage customers to register for internet access and payment for their bills, resulting in an increase in active bank draft customers from 2,958 to 4371 and active online accounts from 3,695 to 4,674.
- **Application for new service:** Created an application form required for any water customer to get service.
- **Utility Billing Manual:** Updated a policies and procedures manual to reflect best and current practices.
- **Enterprise Resource Software:** In cooperation with the Technology Services Department and other high volume users, selected a provider to replace the city's 18 year old financial and data backbone system.
- **GASB 54:** Implemented the new Fund Balance requirement in the financial statements.
- **Purchasing:** Reorganized the Purchasing Division by combining the Buyer with the Grants Coordinator to reduce expenditures while maintaining acceptable levels of staff support to operating departments.

2012-13 Departmental Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), improve efficiency and eco-friendliness of the Finance Divisions.

- Implement the first segment of the new Enterprise Resource Software.
- Coordinate the installation of the pay stations.
- Continue to improve the website as an information source to the public and an easy to use payment opportunity.
- Assist customers in setting up new utility accounts and transferring account information, including adding bank draft, to increase participation to 29%.
- Conduct department training on payroll, purchasing and budget preparation.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance revenues and/or revenue collections.

- Reduce delinquent utility accounts by ensuring prompt cut offs for non payment, requiring deposits for delinquent accounts and ensuring prompt collections procedures are followed.
- Update the Financial Accounting Manual.
- Publish the FY 2012 CAFR and submit to GFOA's Award Program by March 25, 2013 and maintain an unqualified opinion by the independent external auditors.
- Publish the FY 2012-13 Budget and submit to GFOA's Award Program by December 25, 2012.
- Publish the quarterly financial reports by the 10th of the following month.
- Monitor all grant opportunities and distribute the relevant information to the individual departments for consideration.

General Fund

Finance Department (continued)

2012-13 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,506,428, a decrease of \$124,373 from the adopted FY 2011-12 budget.

Finance and Accounting, budgeted at \$991,053, shows a decrease of \$174,700 under FY 2011-12. Personal Services is \$868,323, and is a decrease of \$174,340 under FY11-12. This is primarily due to attrition with new employees having lower salaries, the transfer of the Grants Coordinator position to the Purchasing division and the lower cost of employee benefits.

Operating Expenses had a slight decrease of \$360 despite an increase in the independent audit cost. Training and Travel costs are \$6,000 and are an important item in this budget, due to the many professionally certified (CGFO, CPFO and CPA) employees who are required to maintain education levels to keep their certification, and due to the ever changing accounting regulations. The Department continues to budget \$10,000 for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples. Other copying expenses will decrease, as more budgets and financial reports are being prepared electronically.

Customer Service, with a budget of \$250,852 increased \$19,581. Personal Services increased \$23,481 due primarily to changes in personnel and the pay study adjustments. Operating expenses at \$14,490 decreased \$3,900.

Purchasing, with a budget of \$264,523, increased \$30,746 from the FY 2011-12 budget. Personal Services of \$253,453 increased \$33,133 due primarily to changes in personnel. The Buyer was eliminated, and the Grants Coordinator was transferred into this division from Accounting, to become the Purchasing/Grants Agent.

2012-13 Capital Improvement Projects

Although the capital project for the Finance Department is funded in the Public Service Tax/Capital Improvement Fund (Fund 340), it is also listed at the end of this section. The project for FY 2012-13 totals \$450,000 and will be added to the \$300,000 requested in FY2011-12 to fund the upgrade to the City's Enterprise Resource Software.

General Fund

Finance Department (continued)

2012-13 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2011 Per Capita Taxable Value (Per DOR/EDR)	\$748,412	\$64,135	\$459,710	\$54,812
FY 2011 Millage Rate	1.1800	8.4000	1.9592	7.9570

Performance Measures	Actual 09-10	Actual 10-11	Expected 2011-12	Projected 2012-13
Purchasing Card Transactions	2,018	1,900	1,900	2,300
Purchase Orders Issued	2,625	3,090	3,090	3,000
Formal Bids and Quotes	57	61	61	60
Business Tax Receipts Issued	3,702	3,540	3,540	3,630
Funds from Annual Auctions	67,952	\$143,811	\$91,000	\$51,800
Utility Customers with online accounts	Data not available	(est) 3,600	4,670	5,200
Business Tax Payments made by Click 2 Gov	127	135	135	150
Parking Tickets paid by Click 2 Gov	1,180	1,300	1,300	1,430
City Employees on Direct Deposit	80.5%	85%	85%	88%
Finance Employees with relevant certifications	6	5	5	4
Awards received from GFOA	2	2	2	2
GFOA Budget Criteria deemed at least proficient	95%	98%	98%	99%
Customers on Bank Draft (total)	Data not available	(est) 2,900	4,380	4,900

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2012-13**

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	FY 2013 REQUESTED
ACCOUNTING				
1	1	1	Finance Director	129,082
1	1	1	Deputy Finance Director	90,000
1	1	1	Budget & Investment Manager	69,942
1	1	1	Accounting Manager	75,000
1	1	1	Senior Accountant	62,000
2	2	2	Finance Analyst	97,941
2	2	2	Accounting Clerk III	70,899
1	1	0	Grants Coordinator	0
1	1	1	Administrative Coordinator	48,463
0.8	0.8	0.8	Service Worker I (30 hours)	19,411
<u>11.8</u>	<u>11.8</u>	<u>10.8</u>		<u>662,738</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	65,000
2	2	2	Customer Service Representative	64,465
1	1	1	Billing & Collection Specialist	33,713
<u>4</u>	<u>4</u>	<u>4</u>		<u>163,178</u>
PURCHASING				
1	1	1	Purchasing Manager	75,000
0	0	1	Purchasing/Grants Agent	69,900
1	1	0	Buyer	0
1	0	0	Warehouse Coordinator	0
1	1	1	Administrative Specialist II	38,214
<u>4</u>	<u>3</u>	<u>3</u>		<u>183,114</u>
19.8	18.8	17.8	Regular Salaries	1,009,030
			Other Salaries	5,000
			Overtime	5,500
			Employer Payroll Expenses	338,608
			Total Personal Services	<u>1,358,138</u>

Finance also includes the following 4 positions in other funds:

- Customer Service Representative (1) in Water Sewer Fund
- Meter Readers (2) in Water Sewer Fund
- Parking Meter Technician (1) in Beach Fund

**FISCAL YEAR 2012-13
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,148,855	1,056,732	1,005,600	1,009,030	(47,702)
10-30 OTHER SALARIES	14,668	0	66,432	5,000	5,000
10-40 OVERTIME	3,101	4,500	7,500	5,500	1,000
25-01 FICA	85,091	78,853	76,960	76,047	(2,806)
25-03 RETIREMENT CONTRIBUTIONS	158,151	172,800	114,500	114,200	(58,600)
25-04 LIFE/HEALTH INSURANCE	143,409	157,699	129,800	142,601	(15,098)
25-07 EMPLOYEE ALLOWANCE	5,200	5,280	5,600	5,760	480
TOTAL PERSONAL SERVICES	1,558,475	1,475,864	1,406,392	1,358,138	(117,726)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,902	16,050	15,050	14,050	(2,000)
31-02 ACCOUNTING & AUDITING	88,500	73,500	73,500	76,000	2,500
31-04 OTHER CONTRACTUAL SVCS	3,553	3,000	3,100	3,100	100
40-00 TRAINING & TRAVEL COSTS	4,130	7,580	7,400	8,200	620
41-00 COMMUNICATIONS	4,998	5,720	5,120	4,690	(1,030)
42-02 POSTAGE AND FREIGHT	985	5,000	3,000	1,000	(4,000)
42-10 EQUIP. SERVICES - REPAIRS	2,910	800	1,590	800	0
42-11 EQUIP. SERVICES - FUEL	1,414	2,257	2,257	800	(1,457)
46-00 REPAIR AND MAINTENANCE	2,504	2,070	1,500	2,170	100
47-00 PRINTING AND BINDING	17,396	22,200	18,200	20,200	(2,000)
47-01 LEGAL ADS	3,322	3,200	3,400	3,400	200
51-00 OFFICE SUPPLIES	7,151	9,000	9,000	9,000	0
52-00 OPERATING SUPPLIES	3,452	2,500	2,500	2,500	0
54-01 MEMBERSHIPS	1,727	2,060	1,925	2,380	320
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$153,944	\$154,937	\$147,542	\$148,290	(\$6,647)
TOTAL EXPENSES	\$1,712,419	\$1,630,801	\$1,553,934	\$1,506,428	(\$124,373)

**FISCAL YEAR 2012-13
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	801,767	749,269	720,100	662,738	(86,531)
10-30 OTHER SALARIES	8,745	0	40,000	5,000	5,000
10-40 OVERTIME	253	1,200	1,200	1,200	0
25-01 FICA	57,315	55,976	55,080	50,285	(5,691)
25-03 RETIREMENT CONTRIBUTIONS	107,616	126,453	80,500	75,516	(50,937)
25-04 LIFE/HEALTH INSURANCE	85,587	104,485	86,400	67,824	(36,661)
25-07 EMPLOYEE ALLOWANCE	5,200	5,280	5,600	5,760	480
TOTAL PERSONAL SERVICES	1,066,483	1,042,663	988,880	868,323	(174,340)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,382	14,150	12,150	12,150	(2,000)
<i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>					
31-02 ACCOUNTING & AUDITING	88,500	73,500	73,500	76,000	2,500
<i>Base Contract \$72,500; Single Audit \$3,500</i>					
31-04 OTHER CONTRACTUAL SVCS	3,553	3,000	3,100	3,100	100
<i>Banking fees</i>					
40-00 TRAINING & TRAVEL COSTS	2,704	4,680	6,000	6,000	1,320
<i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>					
41-00 COMMUNICATIONS	2,954	3,600	3,000	3,000	(600)
47-00 PRINTING AND BINDING	13,985	15,200	13,200	13,200	(2,000)
<i>Printing budgets, CIP, CAFR & City information booklet (\$10,000)</i>					
51-00 OFFICE SUPPLIES	6,181	7,500	7,500	7,500	0
54-01 MEMBERSHIPS	1,382	1,460	1,525	1,780	320
<i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>					
TOTAL OPERATING EXPENSES	\$130,641	\$123,090	\$119,975	\$122,730	(\$360)
TOTAL EXPENSES	\$1,197,124	\$1,165,753	\$1,108,855	\$991,053	(\$174,700)

**FISCAL YEAR 2012-13
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	150,670	145,406	128,500	163,178	17,772
10-30 OTHER SALARIES	59	0	24,465	0	0
10-40 OVERTIME	2,669	3,000	6,000	4,000	1,000
25-01 FICA	12,390	10,518	9,880	12,344	1,826
25-03 RETIREMENT CONTRIBUTIONS	24,669	22,644	16,000	17,868	(4,776)
25-04 LIFE/HEALTH INSURANCE	33,800	31,313	21,500	38,972	7,659
TOTAL PERSONAL SERVICES	\$224,257	\$212,881	\$206,345	\$236,362	\$23,481
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	40	200	1,200	200	0
40-00 TRAINING & TRAVEL COSTS	501	1,100	500	1,200	100
<i>Business Tax certification (\$900), Other Customer Service Based Training (\$300)</i>					
41-00 COMMUNICATIONS	1,022	1,020	1,020	920	(100)
42-02 POSTAGE & FREIGHT	985	5,000	3,000	1,000	(4,000)
46-00 REPAIR AND MAINTENANCE	2,504	2,070	1,500	2,170	100
47-00 PRINTING AND BINDING	3,411	7,000	5,000	7,000	0
<i>Reminder Notices, envelopes</i>					
51-00 OFFICE SUPPLIES	970	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	444	500	500	500	0
TOTAL OPERATING EXPENSES	\$9,877	\$18,390	\$14,220	\$14,490	(\$3,900)
TOTAL EXPENSES	\$234,134	\$231,271	\$220,565	\$250,852	\$19,581

**FISCAL YEAR 2012-13
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

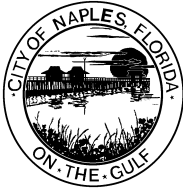
001.0708.513

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	196,418	162,057	157,000	183,114	21,057
10-30 OTHER SALARIES	5,864	0	1,967	0	
10-40 OVERTIME	179	300	300	300	0
25-01 FICA	15,386	12,359	12,000	13,418	1,059
25-03 RETIREMENT CONTRIBUTIONS	25,866	23,703	18,000	20,816	(2,887)
25-04 LIFE/HEALTH INSURANCE	24,022	21,901	21,900	35,805	13,904
TOTAL PERSONAL SERVICES	\$267,735	\$220,320	\$211,167	\$253,453	\$33,133
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	480	1,700	1,700	1,700	0
40-00 TRAINING & TRAVEL COSTS	925	1,800	900	1,000	(800)
<i>FL Assoc of Public Purchasing Officials and Grant Training</i>					
41-00 COMMUNICATIONS	1,022	1,100	1,100	770	(330)
42-10 EQUIP. SERVICES - REPAIRS	2,910	800	1,590	800	0
42-11 EQUIP. SERVICES - FUEL	1,414	2,257	2,257	800	(1,457)
47-01 LEGAL ADS	3,322	3,200	3,400	3,400	200
<i>Advertising for bids and RFPs</i>					
52-00 OPERATING SUPPLIES	3,008	2,000	2,000	2,000	0
54-01 MEMBERSHIPS	345	600	400	600	0
<i>NIGP, FL Assoc of Public Purchasing Officials, Gulf Coast Chapter Public Purchasing</i>					
TOTAL OPERATING EXPENSES	\$13,426	\$13,457	\$13,347	\$11,070	(\$2,387)
TOTAL EXPENSES	\$281,161	\$233,777	\$224,514	\$264,523	\$30,746

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

PROJECT ID	PROJECT DESCRIPTION	REQUESTED				
		2012-13	2013-14	2014-15	2015-16	2016-17
13A12	Enterprise Resouce Planning Software	450,000	0	0	0	0
	Mail Delivery Van	0	19,300	0	0	0
TOTAL FINANCE DEPARTMENT		450,000	19,300	0	0	0

Note: This project is budgeted and funded in the Capital Improvement Fund (340).



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

In November of 2010, after more than 15 years of being part of a combined Police and Fire Department, the Fire-Rescue Department was separated from the Police Department. The unique skills required for law enforcement and fire suppression and prevention suggested that a combined agency was no longer the best arrangement for the City of Naples.

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.

2011-12 Department Accomplishments

- The Fire-Rescue Department updated the Standard Operating Guidelines / Rules and Regulations and Administrative Standards. The document was evaluated and updates were made with special attention to the guidelines that influence the Insurance Service Organizations (ISO) rating for the City to assist in maintaining the current Class 2.
- Formed a Fire Apparatus Committee to evaluate, review and develop specifications for a new 1500 gallon per minute (GPM) Pumper to replace the 1997 Pierce – Reserve Engine. The committee will see the project through the purchase and deployment of the Pumper; the apparatus will increase Firefighting capabilities and reduce maintenance costs.
- Fire-Rescue conducted a study to analyze heart monitors and auto-pulse units. The selected Lucas Auto Pulse Units on Fire-Rescue apparatus and Phillips Life Pack Units will enhance the department's ability to perform life saving techniques at Advanced Life Support incidents.
- Purchased new NFPA compliant Multi-REA air monitors for all fire apparatus. This will ensure safe operations during and after fire incidents and monitor the air during natural gas leaks, propane leaks and hazardous material incidents.
- Purchase new NFPA compliant Thermal Imaging Cameras to replace and upgrade antiquated equipment. The cutting edge equipment will enable personnel to make proficient and skillful rescues in smoke filled situations as well as night time water rescues and finding hidden fires.

General Fund

Fire-Rescue Department (continued)

2012-13 Departmental Goals and Objectives

As part of Vision Goal #3 (Maintain and enhance public safety), provide Naples, its residents, workers and visitors, high quality people-oriented fire protection, medical rescue and emergency preparedness services.

- Assign a committee to work with Kronos/Telestaff to deploy new time keeping/payroll program to better manage and report on personnel staffing and payroll issues.
- Work with the Insurance Services Organization (ISO) to proceed through the rating process smoothly to maintain the current rating of Class 2.
- Invest resources within budget limitations to continue to advance the Paramedic/Advanced Life support initiative in the City of Naples. Ensure Fire-Rescue has the highest trained personnel and most effective protocols to deliver world class service to the community.
- Present updated architectural study and building design for construction of a new Fire Station No. 1 in Fiscal Year 2014-15.
- Coordinate training of all employees in the basics of Incident Command Management, ensuring the City's compliance with the National Incident Management System (NIMS). NIMS is a procedure that allows federal, state and local governments and the private sector to work together when preparing for and responding to major emergencies such as a hurricane. Coordinate advanced training for employees who have managerial or leadership roles in a major incident.

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.

- Purchase and deploy a new Special Events Vehicle to increase Firefighting/Medical capabilities at all City of Naples events.
- Continue 5-year plan to purchase and place into service new Self Contained Breathing Apparatus to ensure safety, effectiveness and efficiency.
- Complete two-year project to purchase and deploy Phillips Lifepack Units on Fire-Rescue apparatus.
- Replace and upgrade Fire-Rescue portable Radios. The entire County is in the process of changing the portable radios to Harris radios. This is a five-year project.

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), maintain and account for a cohesive workforce that is healthy, safe, well-trained, disciplined and committed to its mission.

- Continue to perform comprehensive assessments of the Fire-Rescue CAD in an effort to increase safety, welfare, communications, reporting and response of Fire personnel. Fire-Rescue will evaluate the need to purchase software that will provide a Patient Care Report, increased data collection of response times and an AVL system.
- Install an Alerting System for Fire Stations including procedures and actions of personnel. Follow-up by analyzing the Alerting System to ensure quicker response times by all fire units.

General Fund

Fire-Rescue Department (continued)

- Perform an updated assessment of the Fire-Rescue Training & Special Operations Bureau as it relates to the ISO rating. The assessment shall include advanced life support (ALS) and basic life support (BLS) capabilities, specialized training in hazardous material and technical rescue operations as well as firefighting training evolutions.

2012-13 Significant Budgetary Issues

The budget of the Fire-Rescue Department is \$8,614,654, an increase of \$642,014 over the FY 2011-12 adopted budget.

The largest expenditure of the Fire-Rescue Department is Personal Services, making up 94% of the budget. Personal Services, at \$8,061,489, increased \$662,880 due to the addition of four firefighters and an increase in retirement contributions as the required contribution increased from 43.7% to 52.9%.

Operating Costs in the Fire-Rescue Department total \$541,465, a \$17,566 decrease under the FY 2011-12 adopted budget. The major expenses are:

Equipment Services-Repairs	182,000
Equipment Services-Fuel	54,940
Operating Supplies	33,550
Specialty Team Equipment	31,300
Travel and Training	30,000

Non-operating expenses total \$11,700 and include a water thief, night vision apparatus, carrying packs and a laryngoscope. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program threshold and are therefore not part of the CIP.

2012-13 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 Department capital projects is \$667,500, which includes a reserve in the amount of \$500,000 for Station 1 replacement.

General Fund

Fire-Rescue Department (continued)

2012-13 Performance Measures and Benchmarking

	2007	2008	2009	2010	2011
Fires					
Structural Fires	5	10	9	26	34
Vehicle Fires	10	10	6	5	14
Outside Equipment Fires	0	1	2	5	7
Vegetation Fires	16	8	10	12	33
Refuse/Rubbish Fires	9	8	8	9	7
Other Fires	9	5	3	4	2
Total Fires	49	42	38	61	97
Contents Lost Total Fire	\$112,000	\$236,733	\$154,601	\$1,108,200	\$378,975
Property Lost Total Fire	\$605,200	\$488,201	\$462,002	\$417,150	\$979,000
Contents Lost Total Non-Fire	\$120	\$0	\$2,000	\$45,275	\$1,000
Property Lost Total Non-Fire	\$0	\$2,000	\$0	\$60,000	\$92,300
Total Lost	\$717,320	\$726,934	\$618,603	\$1,630,625	\$1,451,275
Hazardous Conditions	144	148	146	130	142
Service Calls	258	288	347	323	361
Good Intent Calls	302	346	294	247	231
Total Service Calls	704	782	787	700	734
Dropped Incident Report	65	39	3	56	62
Alert 3 Airport Drill	9	19	16	11	13
Severe Weather / Lighting Strike	1	4	1	2	0
Malicious False Alarm	18	13	12	9	6
Other False Alarm	769	807	755	685	672
Total False Alarms	787	820	767	694	678
Rescues	137	84	246	336	197
Medical Assist	571	865	840	812	572
EMS Call excluding Vehicle Accident	1869	1573	1506	1511	2216
Vehicle Accidents	254	204	184	214	219
Extrications (Vehicle/Elevator)	70	78	44	64	60
Water Rescue	6	3	5	10	14
Electrical Rescues/High Angle	0	1	1	0	0
Rescue or EMS Standby	10	2	6	8	12
Total Medical Rescues	2917	2810	2832	2955	3290
Patient Contacts	2069	1755	1788	1868	2688
Mutual Aid Given/Received	33/3	21/3	20/3	23/5	46/6
Total Calls	4467	4477	4441	4423	4812

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2012-13

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	FY 2013 REQUESTED
1	1	1	Fire Chief	113,000
4	4	4	Battalion Chief	375,285
1	1	1	Fire Marshall	71,420
12	12	12	Fire Lieutenants	987,669
39	39	43	Firefighters	2,348,477
4	4	4	Fire Inspectors	214,672
1	1	1	Fire Prevention Specialist	53,654
1	1	1	Administrative Specialist II	48,925
63	63	67		\$4,213,102
			Regular Salaries	4,213,102
			Other Salaries	184,997
			State Incentive Pay	10,800
			Overtime	345,000
			Special Duty Pay	30,000
			Holiday Pay	79,676
			Fire Early retirement payment	57,135
			Employer Payroll Expenses	3,140,779
			Total Personal Services	\$8,061,489

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

**FISCAL YEAR 2012-13
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,155,320	4,038,166	4,065,425	4,213,102	174,936
10-30 OTHER SALARIES	170,657	160,997	161,299	184,997	24,000
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					
10-32 STATE INCENTIVE PAY	11,294	10,680	10,680	10,800	120
10-40 OVERTIME	358,065	360,000	373,652	345,000	(15,000)
10-41 SPECIAL DUTY PAY	216	500	500	30,000	29,500
<i>Separate special event overtime from fire department overtime</i>					
10-42 HOLIDAY PAY	79,898	79,676	83,016	79,676	0
25-01 FICA	354,615	311,185	337,491	323,093	11,908
25-03 RETIREMENT CONTRIBUTIONS	1,551,448	1,576,515	1,545,052	2,036,964	460,449
25-04 LIFE/HEALTH INSURANCE	656,204	802,315	735,089	777,362	(24,953)
25-07 EMPLOYEE ALLOWANCES	1,240	1,440	2,800	3,360	1,920
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-14 PREPAID CONTRIBUTION	(602,646)	0	0	0	0
25-22 STATE INS. PREMIUM TAX	765,598	0	0	0	0
TOTAL PERSONAL SERVICES	\$7,559,044	\$7,398,609	\$7,372,139	\$8,061,489	\$662,880
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,693	13,300	13,655	13,200	(100)
<i>Small appliances, SCBA masks, tool replacement, fire investigative equipment, etc.</i>					
31-00 PROFESSIONAL SERVICES	16,441	14,500	23,669	14,500	0
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	14,708	22,000	21,400	26,160	4,160
<i>Target Safety System (\$5,000), maintenance contracts (\$20,745), etc</i>					
40-00 TRAINING & TRAVEL COSTS	34,782	30,000	29,730	30,000	0
<i>2 employees to VisionAIR (\$4,500); Contract college reimb. (\$1,500); Conferences (\$5,750); Other Training (\$18,250)</i>					
41-00 COMMUNICATIONS	11,937	12,000	12,000	12,000	0
42-10 EQUIP. SERVICES - REPAIRS	253,468	200,000	207,509	182,000	(18,000)
42-11 EQUIP. SERVICES - FUEL	46,217	54,941	54,359	54,940	(1)
43-01 ELECTRICITY	16,054	14,000	16,000	16,000	2,000
43-02 WATER, SEWER, GARBAGE	14,735	16,940	16,940	16,940	0
44-00 RENTALS & LEASES	4,778	4,940	4,940	4,940	0
<i>Copiers at the stations, boat slip</i>					
46-00 REPAIR AND MAINTENANCE	6,236	8,500	8,450	10,640	2,140
<i>Bicycle maintenance, hose repair, hydraulic tool maintenance, batteries, defib. maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	14,528	15,000	13,665	13,200	(1,800)
46-14 HYDRANT MAINTENANCE	2,673	3,500	3,500	3,150	(350)
51-00 OFFICE SUPPLIES	1,501	2,100	2,985	3,950	1,850
52-00 OPERATING SUPPLIES	29,213	32,150	31,895	33,550	1,400
<i>Oxygen, disease control, rescue supplies, foam, oil dry, AED supplies, public education promotional items</i>					
52-07 UNIFORMS	33,673	26,740	26,452	19,040	(7,700)
<i>Uniforms (\$16,000), Work boots/shoes (\$3,040)</i>					
52-09 OTHER CLOTHING	215	500	500	625	125
52-10 JANITORIAL SUPPLIES	6,304	6,000	5,993	6,500	500
52-25 BUNKER GEAR	0	22,000	22,000	27,060	5,060
52-26 FIRE HOSE & APPLIANCES	0	15,000	14,981	15,000	0
52-27 SPECIALTY TEAM EQUIPMENT	0	36,000	26,122	31,300	(4,700)
54-01 MEMBERSHIPS	1,604	2,920	2,879	2,980	60
54-02 BOOKS, PUBS, SUBS,	5,850	6,000	5,825	3,790	(2,210)
TOTAL OPERATING EXPENSES	\$527,610	\$559,031	\$565,449	\$541,465	(\$17,566)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,440	15,000	36,000	11,700	(3,300)
<i>Water Thief (\$2,200); Night vision (\$3,000); Stat packs (\$4,000); Laryngoscope (\$2,500)</i>					
TOTAL NON-OPERATING EXPENSES	\$2,440	\$15,000	\$36,000	\$11,700	(\$3,300)
TOTAL EXPENSES	\$8,089,094	\$7,972,640	\$7,973,588	\$8,614,654	\$642,014

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

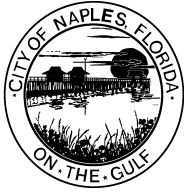
PROJECT ID	PROJECT DESCRIPTION	REQUESTED				
		2012-13	2013-14	2014-15	2015-16	2016-17
N/A	Fire Station 1 Reservation (Fund Balance)	500,000	0	0	0	0
	Fire Station Design and Construction (total cost \$4,000,000)	0	400,000	3,100,000	500,000	0
13E08	Self Contained Breathing Apparatus	27,500	27,500	27,500	27,500	0
13E11	Portable Radios (5)	15,000	15,000	15,000	15,000	0
13E05	Station Alerting System	50,000	0	0	0	0
13E15	Special Events Rescue Vehicle (Repl.)	25,000	0	0	0	0
13E06	Phillips Lifepack Units / Heart Monitors	50,000	0	0	0	0
13E16	Fire Marshall Vehicle (Replacement)	0	39,000	0	0	0
13E27	Fire Prevention Inspector Vehicles (2)	0	50,000	45,000	0	0
	Heavy Rescue Vehicle (fully equipped)	0	650,000	0	0	0
	VisionAir Software	0	100,000	0	0	0
	Bunker Gear Lockers	0	25,000	0	0	0
	EPIC Voice Amplifier	0	11,500	0	0	0
	Fire Station No. 2 Renovation	0	200,000	0	0	0
	Self Contained Breathing App. Upgrade	0	97,500	0	0	0
	Fire Station No. 3 Renovation	0	100,000	0	0	0
	Fitness Equipment for Wellness Program	0	32,000	0	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	650,000	0
	Tower Co. 2 - Fully Equipped (Repl.)	0	0	0	0	1,500,000
	Fire-Rescue Support Vehicle	0	0	0	45,000	0
	CIRA X Communications Gateway	0	15,500	0	0	0
	Engine Co. 3 - Fully Equipped (Repl.)	0	625,000	0	0	0
	Multi-Force Training Doors	0	0	15,500	0	0
TOTAL FIRE SERVICES		667,500	2,388,000	3,203,000	1,237,500	1,500,000

Note: These projects are budgeted and funded in the Capital Improvement Fund (340).

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Photo by: Ingo Meckmann Photography



General Fund

Community Services Department

Mission Statement:

To provide exceptional parks and parkways, recreation, waterfront operations 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 Parkways, 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 Parkways Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 28,000 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.

2012-13 Departmental Goals and Objectives

Community Services

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.
- Meet quarterly during the fiscal year with City and County staff to review program services availability, efficiency, eliminate redundant programs and cost recovery with targeted reviews in December 2012, March 2013, June 2013 and September 2013.
- Coordinate scheduling and completion of eight capital improvement projects prior to June 30, 2013.

General Fund

Community Services Department (continued)

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.

- Expand and update program services information on the City's Web site on a weekly basis throughout the fiscal year.
- Maintain a computerized data base of program participants at actively programmed parks to identify users; update quarterly with reviews in December 2012, March 2013, June 2013 and September 2013.
- 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.

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

- Participate in the data collection process in the Florida Benchmarking Consortium.

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, 2013.
- 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 monthly, quarterly and 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.

General Fund

Community Services Department (continued)

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 2013 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.
- Conduct a physical assessment of all public facilities 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, 2013.

2012-13 Significant Budgetary Issues

The 2012-13 requested budget of the Community Services Department is \$6,924,946, a \$345,288 increase over the adopted budget of FY 11-12. The department has offsetting revenues of \$705,640, which includes donations, camp fees, tournaments, and other programming income.

The **Administration** Division budget is \$576,010, a \$42,740 increase over the adopted budget of FY 11-12.

In the Administration Division, Personal Services has increased by \$37,240 from the FY 11-12 budget due to the transfer of one Senior Administrative Specialist from Parks and Parkways.

Operating Expenditures are \$95,650, an increase of \$5,500 over FY 11-12. The most significant expenditures are Operating Expenditures (\$56,000) which is for advisory board expenses, special event advertisements, the Ambassador Program and New Years Eve Fireworks (which is reimbursed by ASG Inc.); and Printing (\$15,000) for brochures, fliers and promotional materials.

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,160,675, a \$39,941 increase over the adopted budget of FY 11-12. Although many line items decreased, the primary change was due to Other Contractual Services. This \$125,000 increase is due to increasing tree trimming by \$50,000 and expanding the landscaping program by \$75,000.

General Fund

Community Services Department (continued)

The Parks and Parkways staff is continuing to maintain City sites that were formerly outsourced, such as cul-de-sacs and beach accesses. There is a decrease of one position, the Administrative Specialist II that is now shown in Administration.

Other Contractual Services, budgeted at \$1,411,000 includes:

- Mowing contracts \$530,000
- Tree contracts \$485,000
- Other Specialized Services \$271,000
(Bee removal, indoor plant maintenance, rodent control, root pruning)
- Tree Trimming \$50,000
- Expanded Landscaping \$75,000

The **Recreation** Divisions' budgets are \$2,163,484, representing a \$228,584 increase over the FY 11-12 budgets. This includes the expenses of Fleischmann Park, Cambier Park/Norris Center, River Park/ Anthony Parks, River Park Aquatic Center and Naples Preserve. Most of the increase is due to the opening of the River Park Aquatic Center.

There are eight and ½ budgeted positions (a net increase of ½) in the Recreation Division and \$409,033 "Other Salaries" for temporary employees. Temporary staff funded through Other Salaries are hired seasonally throughout the year to provide recreation program support. These programs included holiday camp programs, Christmas break, teacher in-service days, spring break and pool lifeguards. This line item has increased by \$64,590 over FY 11-12, due to the upgrade from a part time to a full time Aquatic Supervisor and increased life guard requirements, related to the new pool.

Many Recreation activities have corresponding revenues received into the General Fund. The following summarizes the revenues that help offset the costs of the recreation programs:

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$413,800	\$892,669	46%
Norris Community Center (Cambier)	174,750	363,365	48%
River Park Center and Anthony Park	85,900	589,306	15%

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 interlocal agreement with Collier County.

The **Facilities Maintenance** Division budget is \$1,024,777 or \$34,023 more than FY 11-12. Personal Services of \$556,127 has decreased \$29,475 due to the decreased costs of benefits. Operating Expenses are \$468,650, an increase of \$63,498 over FY 11-12. The primary reason for the increase in operating expenses is due to increased maintenance requests city-wide. For

General Fund

Community Services Department (continued)

FY12-13, this will also include costs related to the Police Station and there is a decrease in the maintenance costs in that department.

2012-13 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 \$1,186,800.

2012-13 Performance Measures and Benchmarking Recreation Division

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	24 Teams \$625	88 Teams \$725	30 Teams \$525	24 Teams \$550	12 Teams \$700
Flag Football Adult	12 Teams \$450	NA	NA	16 Teams \$300	NA
Ultimate Frisbee Adult	20 / \$30	NA	NA	NA	NA
Table Tennis Adult	15/ \$25	NA	NA	NA	NA
Martial Arts Adult/Youth	40/ \$64	70/ \$58	124/ \$470	77 / \$52	NA
Soccer Youth (New)	109/ \$100	160/ \$95-\$600	673 / \$199	36 / \$150	NA
Flag Football Youth	149 / \$75	180/ \$45	140 / \$50	NA	25 players \$35
Pre K Athletics Youth	10 / \$45	60/ \$36	55 \$30	NA	NA
Sports Camps Youth	250 / \$100 Avg	200 / \$90	NA	NA	55 / \$90

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13
Leagues Adult – Teams	54	40	36	36
Leagues Youth – Teams	88	90	102	98
Tournament Adult - Teams	54	40	36	36
Tournament Youth - Teams	14	20	20	18
Special Events – Participants	700	300	0	0
Camps, Classes, - Participants	1077	1095	1850	1800

The Edge Skate Park: BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+)	\$10 / \$25	\$10 / \$25	\$20
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	\$5
Public/Private	Public	Public	Public	Public
Size	40,000	25,000	20,000	18,000
Members	4393	500	1000	650

PERFORMANCE MEASURES	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13
Members	3894	4393	4025	4500
Campers	213	50	118	100
Special Events	400	500	500	500

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	30RP 32 FP
Summer Day camp-# kids registered	175	650	50	80RP
Specialty Camps # camps offered	16	50	5	6RP 25NC 122 FP
Toddler Recreation Classes offered weekly	6	6	0	2 FP
Gymnastics Classes offered weekly	0	4	1	10 FP
Dance Classes (all ages) offered weekly	0	21	8	6RP 1NC 4 FP
Martial Arts Classes (all ages) offered weekly	4	30	4	6 FP
Special Events (annual)	6	10	12	4 RP
Outdoor movies	2	0	0	8 NC
Art classes	4	0	2	3RP 3NC
Fitness/aerobics/Yoga classes	24	31	12	4RP 10NC 2 FP
Productions/theater/music	0	6 (piano)	3	4RP 44NC

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES		Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13
After school	FP	35	36	35	30
# Participants	RP/AP (Drop in only)	25	31	30	30
	NC	0	0	0	0
Summer Day Camp	FP	199	0	0	0
# Participants	RP/AP	75	65	80	80
	NC	0	0	0	0
Specialty Camps	FP	98	100	122	120
# camps offered	RP/AP	7	8	7	7
	NC	27	28	25	25
Meetings, clubs	FP	3	4	4	4
	RP/AP	9	7	7	7
	NC	13	13	13	13
Gymnastics	FP	14	12	10	12
# classes per Month	RP/AP	0	0	0	0
	NC	0	0	0	0
Dance Classes	FP	3	6	4	4
Kids and adults	RP/AP	7	7	10	10
	NC	1	1	1	1
Per session	NC	1	1	1	1
Martial Arts	FP	4	6	6	6
# classes offered	RP/AP	1	1	0	0
	NC	1	0	0	0
Attendance at event:					
Cultural Heritage	RP	300	500	500	500
Bunnymania	FP	1000	1000	0	0
Spooktacular	FP	300	400	0	0
Chillie Willie	FP	0	0	0	0
Breakfast w/Bunny	FP	35	0	0	0
Breakfast w/Santa	FP	45	40	0	0
Chalk Art Celebration	NC	63	60	0	0
Norris Center Xmas	NC	74	26	0	0
Outdoor Movie Nights	NC	1500	2400	2000	2000
Open Mic Nights	NC	0	0	0	0
Santa's Visit	RP	415	300	300	300
Back to School Bash	RP	381	259	200	200
Blue Jean Banquet	FP	50	50	50	50

FP = Fleischmann Park

RP = River Park

NC = Norris Center/Cambier Park

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$115,751
1	1	1	Assistant Director	103,284
1	1	1	Community Service Coordinator	48,463
1	1	0	Sr. Administrative Specialist	-
0	0	2	Administrative Specialist II	85,125
4	4	5		<u>\$352,623</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	88,663
1	1	1	Parks & Parkways Supervisor	54,486
1	1	1	Contract Services Manager	58,426
1	1	0	Administrative Specialist II	-
2	2	2	Sr Landscape Technician	79,483
4	4	4	Irrigation Technicians	179,166
7	7	7	Landscape Technician II/III	263,609
17	17	16		<u>\$723,833</u>
RECREATION/FLEISCHMANN PARK - 0921				
1	1	1	Recreation Services Manager	75,327
1	1	1	Athletic Supervisor	54,918
1	1	1	Recreation Supervisor	51,195
1.5	0	0	Recreation Assistant	0
4.5	3	3		<u>\$181,440</u>
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	1	Parks Manager	58,761
1	1	1	Recreation Coordinator	35,704
2	2	2		<u>\$94,465</u>
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	60,455
0.5	0.5	0.5	Recreation Coordinator	20,631
1	1	1	Recreation Supervisor	55,260
0	0.5	0	Recreation Assistant/Pool	0
2.5	3	2.5		<u>\$136,346</u>

**FUND: 001 GENERAL FUND
COMMUNITY SERVICES
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
RECREATION/ RIVER PARK AQUATIC CENTER - 0929				
0	0	1	Aquatic Supervisor	46,599
0	0	1		<u>46,599</u>
FACILITIES MAINTENANCE - 1417				
1	1	1	Facilities Maintenance Supervisor	48,930
5	5	5	Custodians	152,961
4	4	4	Tradesworker	152,857
1	1	1	Service Worker III	33,010
11	11	11		<u>\$387,758</u>
41.0	40.0	40.5	Regular Salaries	\$1,923,064
			Other Salaries & Wages	419,798
			Overtime	48,379
			Employer Payroll Expenses	735,400
			Total Personal Services	<u><u>\$3,126,641</u></u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION		10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,845,800	1,851,778	1,777,408	1,923,064	71,286
10-30	OTHER SALARIES	256,530	355,208	355,115	419,798	64,590
10-40	OVERTIME	38,724	51,134	47,727	48,379	(2,755)
25-01	FICA	157,559	136,297	136,297	142,010	5,713
25-03	RETIREMENT CONTRIBUTIONS	273,327	307,912	239,785	231,039	(76,873)
25-04	LIFE/HEALTH INSURANCE	322,568	361,233	360,300	351,911	(9,322)
25-07	EMPLOYEE ALLOWANCES	9,075	9,000	9,000	10,440	1,440
TOTAL PERSONAL EXPENSES		2,903,583	3,072,562	2,925,632	3,126,641	54,079
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	551,773	622,000	632,000	701,000	79,000
30-10	AUTO MILEAGE	0	150	150	150	0
30-20	FIELD TRIPS	8,597	15,000	15,000	15,000	0
30-21	FLEISCHMANN PARK FIELD TRIPS	13,976	5,000	5,000	5,000	0
31-01	PROFESSIONAL SERVICES	248,199	331,000	331,998	335,000	4,000
31-04	OTHER CONTRACTUAL SVCS	1,212,080	1,411,500	1,413,765	1,538,500	127,000
31-23	CULTURAL ARTS - THEATRE	27,203	42,000	44,000	48,000	6,000
40-00	TRAINING & TRAVEL COSTS	7,992	10,500	10,200	13,200	2,700
41-00	COMMUNICATIONS	20,849	27,360	27,860	26,520	(840)
42-00	TRANSPORTATION	17,942	31,000	31,000	31,000	0
42-10	EQUIP. SERVICES - REPAIRS	150,504	128,074	128,000	114,540	(13,534)
42-11	EQUIP. SERVICES - FUEL	64,938	87,992	86,904	87,975	(17)
43-01	ELECTRICITY	300,862	297,200	294,200	324,200	27,000
43-02	WATER, SEWER, GARBAGE	320,988	295,000	305,000	320,000	25,000
44-00	RENTALS & LEASES	3,803	9,800	8,500	9,500	(300)
44-02	EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
46-00	REPAIR AND MAINTENANCE	59,513	25,000	26,208	25,000	0
47-00	PRINTING AND BINDING	11,714	15,000	15,000	15,000	0
47-02	ADVERTISING (NON-LEGAL)	11,991	13,500	14,500	14,000	500
47-06	DUPLICATING	2,885	6,000	6,000	5,750	(250)
49-05	SPECIAL EVENTS	53,082	18,000	18,000	20,000	2,000
51-00	OFFICE SUPPLIES	21,099	26,500	26,500	27,750	1,250
52-07	UNIFORMS	8,873	12,850	12,850	13,350	500
52-09	OTHER CLOTHING	4,196	4,750	5,048	8,250	3,500
52-10	JANITORIAL SUPPLIES	27,342	30,000	40,000	40,000	10,000
52-31	TREE PLANTING AND SUPPLIES	68,274	0	0	0	0
52-41	POOL-OPERATING SUPPLIES	23,090	30,000	30,000	50,000	20,000
52-42	BAND SHELL OPERATING SUPPLIES	8,000	8,000	5,000	5,000	(3,000)
54-01	MEMBERSHIPS	1,875	2,920	3,420	3,620	700
TOTAL OPERATING EXPENSES		3,251,640	3,507,096	3,537,103	3,798,305	291,209
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	0	3,770	0	0
NON-OPERATING EXPENSES		0	0	3,770	0	0
TOTAL EXPENSES		\$6,155,223	\$6,579,658	\$6,466,505	\$6,924,946	\$345,288

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	316,831	307,479	307,479	352,623	45,144
10-40 OVERTIME	273	538	500	500	(38)
25-01 FICA	23,305	23,437	23,437	27,192	3,755
25-03 RETIREMENT CONTRIBUTIONS	54,267	56,979	41,400	43,962	(13,017)
25-04 LIFE/HEALTH INSURANCE	43,555	45,687	45,600	46,603	916
25-07 EMPLOYEE ALLOWANCES	9,075	9,000	9,000	9,480	480
TOTAL PERSONAL SERVICES	447,306	443,120	427,416	480,360	37,240
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	43,715	50,000	57,000	56,000	6,000
<i>Board costs, mail charges, Ambassador Program, New Years Eve Fireworks, special event ads</i>					
30-10 AUTO MILEAGE	0	50	50	50	0
31-04 OTHER CONTRACTUAL SVCS	12,496	5,000	5,000	5,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	936	2,000	1,500	2,000	0
41-00 COMMUNICATIONS	2,357	3,500	3,000	3,000	(500)
43-01 ELECTRICITY	6,481	6,500	6,500	6,500	0
47-00 PRINTING AND BINDING	11,714	15,000	15,000	15,000	0
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
51-00 OFFICE SUPPLIES	5,316	6,000	6,000	6,000	0
52-09 OTHER CLOTHING	488	500	500	500	0
<i>Shirts and Uniforms for administrative staff</i>					
54-01 MEMBERSHIPS	1,502	1,600	1,600	1,600	0
TOTAL OPERATING EXPENSES	85,005	90,150	96,150	95,650	5,500
TOTAL EXPENSES	\$532,311	\$533,270	\$523,566	\$576,010	\$42,740

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	223,996	181,440	181,440	181,440	0
10-30 OTHER SALARIES (TEMPS)	107,836	161,475	161,475	96,885	(64,590)
<i>Decrease is due to moving Inclusion Program to River Park</i>					
10-40 OVERTIME	8,312	8,612	8,612	8,612	0
25-01 FICA	25,376	13,230	13,230	13,105	(125)
25-03 RETIREMENT CONTRIBUTIONS	30,344	24,839	24,000	23,496	(1,343)
25-04 LIFE/HEALTH INSURANCE	32,133	36,889	37,500	40,751	3,862
TOTAL PERSONAL SERVICES	427,997	426,485	426,257	364,289	(62,196)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	59,592	40,000	40,000	40,000	0
30-21 FIELD TRIPS-FLEISCHMANN	13,976	5,000	5,000	5,000	0
31-01 PROFESSIONAL SERVICES	174,316	250,000	250,998	252,000	2,000
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, repaid with fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	7,681	8,500	8,500	8,500	0
<i>Recware- Safari Software maintenance agreement, etc.</i>					
40-00 TRAINING & TRAVEL COSTS	1,012	1,000	1,200	1,200	200
41-00 COMMUNICATIONS	4,235	7,500	7,500	7,585	85
42-00 TRANSPORTATION - BUSES	3,575	6,000	6,000	6,000	0
42-10 EQUIP. SERVICES - REPAIRS	1,197	5,000	5,000	4,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	1,254	2,595	2,595	2,595	0
43-01 ELECTRICITY	114,769	105,000	105,000	105,000	0
43-02 WATER, SEWER, & GARBAGE	57,767	57,000	57,000	57,000	0
44-00 RENTALS & LEASES	1,383	2,500	2,500	2,500	0
46-00 REPAIR & MAINTENANCE	25,394	24,000	24,000	24,000	0
<i>Maintenance for skate park, football and baseball fields</i>					
47-02 ADVERTISING (NON-LEGAL)	3,302	3,000	3,000	3,000	0
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>					
47-06 DUPLICATING	852	0	0	0	0
49-05 SPECIAL EVENTS	14,864	0	0	0	0
51-00 OFFICE SUPPLIES	6,970	8,000	8,000	8,000	0
52-07 UNIFORMS	375	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	500	500	500	500	0
54-01 MEMBERSHIPS	168	0	500	500	500
TOTAL OPERATING EXPENSES	493,182	526,595	528,293	528,380	1,785
TOTAL EXPENSES	\$921,179	\$953,080	\$954,550	\$892,669	(\$60,411)

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	94,520	92,954	92,954	94,464	1,510
10-30 OTHER SALARIES-TEMP	24,515	26,875	26,875	26,875	0
10-40 OVERTIME	1,352	1,615	1,615	1,507	(108)
25-01 FICA	8,933	6,823	6,823	6,906	83
25-03 RETIREMENT CONTRIBUTIONS	12,304	13,922	12,100	11,519	(2,403)
25-04 LIFE/HEALTH INSURANCE	15,934	21,469	22,700	23,069	1,600
TOTAL PERSONAL SERVICES	157,558	163,658	163,067	164,340	682
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Costs of classes and events</i>	21,203	15,000	18,000	18,000	3,000
30-10 AUTO MILEAGE	0	100	100	100	0
30-20 FIELD TRIPS <i>Senior Club monthly trips - travelling and costs</i>	3,555	5,000	5,000	5,000	0
31-01 PROFESSIONAL SERVICES <i>Funding for instructors, which is covered by fees.</i>	25,429	36,000	36,000	33,000	(3,000)
31-04 OTHER CONTRACTUAL SVCS	1,320	1,500	1,700	2,000	500
31-23 CULTURAL ARTS THEATRE <i>Professional theatre events</i>	27,203	42,000	44,000	48,000	6,000
40-00 TRAINING & TRAVEL COSTS	2,439	500	500	500	0
41-00 COMMUNICATIONS	3,702	4,470	4,470	4,555	85
42-00 TRANSPORTATION - BUSES	10,000	10,000	10,000	10,000	0
43-01 ELECTRICITY	37,926	40,000	40,000	40,000	0
43-02 WATER, SEWER, & GARBAGE	11,380	13,000	13,000	13,000	0
44-00 RENTALS & LEASES	1,000	1,000	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	6,639	8,000	9,000	8,000	0
47-06 DUPLICATING	1,899	5,000	5,000	5,000	0
49-05 SPECIAL EVENTS	21,234	0	0	0	0
51-00 OFFICE SUPPLIES	4,366	4,500	4,500	4,500	0
52-07 UNIFORMS	800	800	800	800	0
52-09 OTHER CLOTHING	233	250	250	250	0
52-42 BAND SHELL OPERATING SUPPLIES	8,000	8,000	5,000	5,000	(3,000)
54-01 MEMBERSHIPS	0	320	320	320	0
TOTAL OPERATING EXPENSES	188,328	195,440	198,640	199,025	3,585
TOTAL EXPENSES	\$345,886	\$359,098	\$361,707	\$363,365	\$4,267

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	137,420	146,404	145,535	136,347	(10,057)
10-30 OTHER SALARIES <i>Temporary camp counselors, and Inclusion Counselors</i>	113,415	156,093	156,000	175,273	19,180
10-40 OVERTIME	5,224	10,765	10,000	7,765	(3,000)
25-01 FICA	19,158	10,759	10,759	9,925	(834)
25-03 RETIREMENT CONTRIBUTIONS	13,815	17,585	17,585	17,244	(341)
25-04 LIFE/HEALTH INSURANCE	20,696	22,314	23,500	33,477	11,163
TOTAL PERSONAL SERVICES	309,728	363,920	363,379	380,031	16,111
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	30,773	30,000	30,000	35,000	5,000
30-20 FIELD TRIPS	5,042	10,000	10,000	10,000	0
31-01 PROFESSIONAL SERVICES <i>Fitnastics, Yoga, Dance, Computer and Cooking Classes</i>	29,654	45,000	45,000	45,000	0
31-04 OTHER CONTRACTUAL SVCS <i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>	4,026	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS	1,693	3,000	3,000	2,000	(1,000)
41-00 COMMUNICATIONS	1,362	3,000	3,000	905	(2,095)
42-00 TRANSPORTATION	4,367	15,000	15,000	15,000	0
42-10 EQUIP. SERVICES - REPAIRS	463	2,074	2,000	1,540	(534)
42-11 EQUIP. SERVICES - FUEL	1,050	1,588	1,500	1,580	(8)
43-01 ELECTRICITY	41,876	45,000	45,000	45,000	0
43-02 WATER, SEWER, & GARBAGE	20,453	15,000	15,000	16,000	1,000
44-00 RENTALS & LEASES <i>Use of van during summer camp</i>	0	2,000	2,000	2,500	500
47-02 ADVERTISING (NON-LEGAL)	2,050	2,500	2,500	2,000	(500)
47-06 DUPLICATING	134	1,000	1,000	750	(250)
49-05 SPECIAL EVENTS <i>Cultural Heritage, Back to School Bash, Santa's Visit</i>	16,984	18,000	18,000	18,000	0
51-00 OFFICE SUPPLIES	4,447	4,500	4,500	5,000	500
52-07 UNIFORMS	1,274	1,500	1,500	1,000	(500)
52-09 OTHER CLOTHING	1,475	1,500	1,500	2,000	500
52-41 POOL OPERATING SUPPLIES	23,090	30,000	30,000	0	(30,000)
54-01 MEMBERSHIPS	0	500	500	500	0
TOTAL OPERATING EXPENSES	190,213	236,662	236,500	209,275	(27,387)
TOTAL EXPENSES	\$499,941	\$600,582	\$599,879	\$589,306	(\$11,276)

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572		11-12	11-12	12-13	
ACCOUNT DESCRIPTION	10-11	ORIGINAL	CURRENT	REQUESTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	10,642	12,000	12,000	12,000	0
<i>Program events, supplies and equipment</i>					
31-04 OTHER CONTRACTUAL SVCS	4,844	5,000	5,000	5,000	0
<i>Pest control; fire and security alarm monitoring</i>					
41-00 COMMUNICATIONS	1,556	1,440	1,440	1,440	0
43-01 ELECTRICITY	3,898	2,700	2,700	2,700	0
46-00 REPAIR & MAINTENANCE	1,680	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	<u>22,620</u>	<u>22,140</u>	<u>22,140</u>	<u>22,140</u>	<u>0</u>
TOTAL EXPENSES	<u>\$22,620</u>	<u>\$22,140</u>	<u>\$22,140</u>	<u>\$22,140</u>	<u>\$0</u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

ACCOUNT DESCRIPTION		10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	46,599	46,599
10-30	OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	0	0	0	110,000	110,000
10-40	OVERTIME	0	0	0	3,000	3,000
25-01	FICA	0	0	0	3,565	3,565
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	5,103	5,103
25-04	LIFE/HEALTH INSURANCE	0	0	0	5,287	5,287
TOTAL PERSONAL SERVICES		\$0	\$0	\$0	\$173,554	\$173,554
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	15,000	15,000
31-01	PROFESSIONAL SERVICES <i>Instructors for swimming and exercise</i>	0	0	0	5,000	5,000
31-04	OTHER CONTRACTUAL SVCS	0	0	0	500	500
40-00	TRAINING & TRAVEL COSTS	0	0	0	1,000	1,000
41-00	COMMUNICATIONS	0	0	0	500	500
43-01	ELECTRICITY	0	0	0	30,000	30,000
43-02	WATER, SEWER, & GARBAGE	0	0	0	14,000	14,000
44-00	RENTALS & LEASES	0	0	0	500	500
47-02	ADVERTISING (NON-LEGAL) <i>Advertising programs for Aquatic Center</i>	0	0	0	1,000	1,000
49-05	SPECIAL EVENTS <i>Programs for spring and summer events</i>	0	0	0	2,000	2,000
51-00	OFFICE SUPPLIES	0	0	0	750	750
52-07	UNIFORMS	0	0	0	1,000	1,000
52-09	OTHER CLOTHING	0	0	0	1,000	1,000
52-41	POOL OPERATING SUPPLIES	0	0	0	50,000	50,000
54-01	MEMBERSHIPS	0	0	0	200	200
TOTAL OPERATING EXPENSES		0	0	0	122,450	122,450
TOTAL EXPENSES		\$0	\$0	\$0	\$296,004	\$296,004

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.1417.519		11-12	11-12	12-13	
ACCOUNT DESCRIPTION	10-11	ORIGINAL	CURRENT	REQUESTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	382,018	379,854	350,000	387,758	7,904
10-30 OTHER SALARIES	10,764	10,765	10,765	10,765	0
<i>Standby pay</i>					
10-40 OVERTIME	13,078	13,995	13,000	13,000	(995)
25-01 FICA	30,089	27,980	27,980	28,863	883
25-03 RETIREMENT CONTRIBUTIONS	54,389	67,048	48,000	42,460	(24,588)
25-04 LIFE/HEALTH INSURANCE	75,841	85,960	79,000	73,281	(12,679)
TOTAL PERSONAL SERVICES	566,179	585,602	528,745	556,127	(29,475)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	68,433	100,000	100,000	150,000	50,000
<i>Carpet cleaning, maintenance supplies, construction material, minor repair items</i>					
31-01 PROFESSIONAL SERVICES	18,800	0	0	0	0
31-04 OTHER CONTRACTUAL SVCS	49,471	100,000	102,065	101,000	1,000
<i>City wide pest control, window cleaning, elevator maintenance</i>					
40-00 TRAVEL AND TRAINING	0	0	0	2,500	2,500
<i>Training for Facilities Maintenance staff</i>					
41-00 COMMUNICATIONS	3,123	3,950	3,950	3,950	0
42-10 EQUIP. SERVICES - REPAIRS	22,626	21,000	21,000	19,000	(2,000)
42-11 EQUIP. SERVICES - FUEL	16,619	20,202	19,202	20,200	(2)
43-01 ELECTRICITY	70,278	65,000	65,000	65,000	0
<i>Electricity at City Hall locations and 13th St Warehouse</i>					
43-02 WATER, SEWER, GARBAGE	65,678	60,000	60,000	60,000	0
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
46-00 REPAIR AND MAINTENANCE	32,439	0	1,208	0	0
<i>Line item moved to Contractual Services</i>					
52-07 UNIFORMS	2,267	4,000	4,000	4,000	0
52-09 OTHER CLOTHING	765	0	298	2,000	2,000
52-10 JANITORIAL SUPPLIES	27,342	30,000	40,000	40,000	10,000
TOTAL OPERATING EXPENSES	377,841	405,152	417,723	468,650	63,498
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	3,770	0	0
NON-OPERATING EXPENSES	0	0	3,770	0	0
TOTAL EXPENSES	\$944,020	\$990,754	\$950,238	\$1,024,777	\$34,023

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

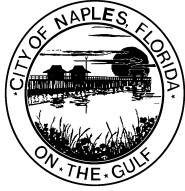
PROJECT ID	PROJECT DESCRIPTION	Requested 2012-13	2013-14	2014-15	2015-16	2016-17
COMMUNITY SERVICES-PARKS & PARKWAYS						
13F26	Tree Fill-In and Replacement	150,000	100,000	100,000	100,000	100,000
13F32	Landscape Median Restoration	75,000	50,000	25,000	25,000	25,000
13F37	Cul-de-sac/Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
TOTAL CS/PARKS & PARKWAYS		250,000	175,000	150,000	150,000	150,000
COMMUNITY SERVICES-RECREATION						
	River Park Aquatic Facility	0	0	0	0	0
13G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
13G05	Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
13G11	Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
13G15	River Park Computer Lab (4)	6,800	6,800	6,800	6,800	6,800
13G20	Fleischmann Pk Baseball Field Renovations	0	40,000	0	0	0
TOTAL CS/RECREATION		136,800	176,800	136,800	136,800	136,800
COMMUNITY SERVICES-FACILITY MAINTENANCE						
13I07	Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
13I03	Door Replacement at City Facilities	30,000	25,000	25,000	25,000	25,000
13I01	HVAC Replacements and Renovations	30,000	30,000	30,000	30,000	30,000
13I02	Fleischmann Pk Repairs and Replacements	30,000	30,000	30,000	30,000	30,000
13I04	RP & AP Renov. & Replacements	30,000	30,000	30,000	30,000	30,000
13I25	Repl/Renov of Shade Structures	30,000	30,000	30,000	30,000	30,000
	HVAC Replacement City Hall	620,000	0	0	0	0
	Cambier Park Playground	0	165,000	0	0	0
	Carpet & Tile City Hall	0	35,000	0	0	0
	City Hall Interior Paint	0	0	40,000	0	0
TOTAL CS/FACILITY MAINTENANCE		800,000	375,000	215,000	175,000	175,000
TOTAL COMMUNITY SERVICES		1,186,800	726,800	501,800	461,800	461,800

Note: These projects are budgeted and funded in the Capital Improvement Fund (340).

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Photo by: Ingo Meckmann Photography



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 the emergency communications and law enforcement arm of public safety for Naples government. The department is organized around 4 primary functional commands:

Administration is responsible for the management of the Department under a Chief of Police, including recruitment, professional standards accreditation, and internal affairs.

Criminal Investigations includes a General Investigation Section, a Technical Services Laboratory and a Property and Evidence facility. A Community Police Unit is also included.

Police Operations is responsible for basic uniform patrol services. Specialty units include a K-9 Officer, a Crime Suppression Team, Marine Patrol, Traffic Safety, and School Crossing Guards.

Support Services administers the Department's fiscal matters and primary information resources including telecommunications, public safety radio, computer-aided dispatch and a records management system. It is also responsible for maintenance of the headquarters facility and for management of basic equipment and supplies.

2012-13 Departmental Goals and Objectives

To maintain and account for a cohesive workforce that is healthy, safe, well-trained, disciplined and committed to its mission (see Vision Goal 5).

- To train and equip police detectives with “Mobile Device Forensic Technology” designed to enhance investigative case outcomes.
- To equip police detectives with mobile computer technology for more productive field work and case investigations.

To share and communicate business information in the best interest of Criminal Justice and Public Safety principles and practices and in compliance with Florida Sunshine standards, using modern technology and practical media resources (see Vision Goal 3).

- To partner with select CCSO staff to implement a CAD Interface Computer Network to help expedite data sharing and emergency services delivery between 911 centers.
- To upgrade communications center recorder system software to enhance call searching quality and matching calls to CAD incidents.

General Fund

Police Department (continued)

To plan for and timely initiate innovative programs, policies, and procedures carefully organized to deliver immediate, mid, and longer term service and productivity enhancements within the Department and for the Naples community (see Vision Goal 4).

- To replace outdated false alarm accounting software with a more robust program that's designed to interface with CAD incident data and to enhance the administration of violation notices and fines collection.
- To acquire and install two large wall-mounted TV/computer command monitors in the communications center to enhance command and control of critical incidents.

To demand and demonstrate employee accountability within the Department for high quality leadership, teamwork and professionalism in daily delivery of community services (see Vision Goal 5).

- To complete all requirements for acceptance as a 911 center member of the National Center for Missing and Exploited Children's (NCMEC) Partner Program.

2012-13 Significant Budgetary Issues.

The budget of the Police Department is \$11,043,730, an increase of \$249,971 over the FY 11-12 adopted budget. There are no changes in staffing levels for 2012-13. The primary reason for the increase is the increase in the required contribution for Police Pensions, which increased nearly 25% to 43.06%. The 2011-12 budgeted rate was 34.35%. In addition, the Police contract allowed for a 2% increase in wages for October 1, 2012.

Administration has a budget of \$487,532, an increase of \$3,164.

The budget for **Criminal Investigations** is \$2,002,909, a decrease of \$292,899 from the adopted FY11-12 budget. The reason for this decrease is the transfer of a sergeant and 2 police officers from the Criminal Investigations Bureau to Patrol Operations to form a Crime Suppression Unit. This unit is directly embedded in daily patrol operations strategies to help reduce crime and better serve the Naples community.

In the Criminal Investigation Division, Operating Expenses are \$41,120, a \$2,930 decrease from FY 12-13. The major expenses in this section are Training and Travel for \$13,500 and Operating Supplies for \$18,700.

The budget for **Police Operations-Patrol** is \$6,029,806, an increase of \$530,576 over the adopted budget of FY 11-12. There are 54.4 positions budgeted, an increase of three employees, who were moved from the Criminal Investigations Bureau, noted above. The additional retirement contribution costs and the contractual raise caused the remaining increase.

Operating Expenses are budgeted at \$58,780, an increase of \$14,100. Other major expenses in this section are General Operating Supplies of \$37,080, which includes items such as uniform allowance, evidence bags, taser replacements, stop sticks and marine unit supplies. Also included this year is \$5,000 to replace the batteries in the patrol unit's Automatic External Defibrillator units (AEDs).

General Fund

Police Department (continued)

The budget for **Support Services** is \$2,523,483, an increase of \$9,130 over the adopted budget of FY 11-12. Personal Services are budgeted in the amount of \$1,754,464, an increase of \$11,269 over the FY 11-12 budget. Part of the reason for this increase is the change of a position from a civilian position (Deputy Director) to a uniformed position (Captain).

Operating Expenses of this bureau are \$769,019, a decrease of \$2,139, with several areas showing minor decreases, while the communications line item showing an increase, primarily due to additional air cards needed for lap top communication from vehicles.

Support Services Division pays for most of the general operating costs for the Police Department, such as phones, uniforms and vehicle maintenance.

2012-13 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 2012-13 totals \$650,074. Most items are replacements or major repairs. The false alarm tracking software will have an annual cost, after installation, in the amount of \$2,599.

General Fund

Police Department (continued)

Performance Measures (based on Calendar Year)

	2007	2008	2009	2010	2011
Police Service Calls					
All Incidents	42,318	42,904	40,465	33,379	40,395
Directed Patrols	10,577	12,831	15,115	14,813	21,972
Total Calls	52,895	55,735	55,580	48,192	62,367

UCR CASES

HOMICIDE	0	2	0	1	1
SEX OFFENSE	2	1	4	2	2
ROBBERY	9	8	11	8	6
AGG ASSAULT	38	40	25	14	46
BURGLARY	126	83	78	88	73
LARCENY	713	730	646	533	526
AUTO THEFT	19	12	8	9	16
ARSON	2	0	0	0	0
TOTAL	909	876	772	655	670

UCR CASES CLEARED BY ARREST

HOMICIDE	0	1	0	0	1
SEX OFFENSE	0	0	2	1	0
ROBBERY	5	6	7	3	3
AGG ASSAULT	24	23	17	12	39
BURGLARY	26	16	11	28	16
LARCENY	251	352	281	240	188
AUTO THEFT	5	2	3	2	3
ARSON	1	0	0	0	0
TOTAL	312	400	321	286	250

TRAFFIC BENCHMARKS

Total Traffic Accidents	1,097	977	928	906	958
Traffic Stops	12,207	14,529	14,243	10,035	13,865
Traffic Arrests	284	287	292	188	214
Total Traffic Citations	9,843	10,052	10,282	7,410	7,579
Total Parking Tickets	14,439	14,073	15,571	15,985	17,538
Total Marine Citations	652	449	491	408	273

General Fund

Police Department (continued)

Communications Center Calls

Answered*	2007	2008	2009	2010	2011
E-911 Calls		15,725	12,909	13,839	12,567
Complaint-Line Calls		59,818	52,739	49,918	49,636
Admin-Line Calls		16,992	15,320	12,602	11,152
Total Calls Answered		92,535	80,968	76,359	73,355

*Database not automated before 2008

Communications Center Incidents

Dispatched

E-911 Calls	3,004	2,587	5,367	6,709	6,810
Complaint-Line Calls	18,220	17,550	13,321	11,835	11,361
Police-Generated Incidents	35,719	39,440	40,741	34,156	48,493
Total Incidents	56,943	59,577	59,429	52,700	66,664

2011

In-Progress Calls Average Dispatch & On-Scene Times

	Dispatch Min/Sec.	On- Scene Min/Sec
Burglary	0:50	4:22
Robbery	0:48	2:10
Prowler	0:44	4:19
Auto Accident with Injury	0:47	3:56
Auto Accident with Entrapment	0:37	3:04
Structure Fire	0:39	4:08
Marine Emergency	1:26	5:40
Aircraft Alert 3	0:45	2:47

Records Services Section

Total Public Records Requests	1,248	1,231	1,147	1,631	1,181
Total Public Records Fees	\$6,200	\$6,550	\$6,057	\$6,326	\$5,891
Authorized Records Destruction (in cubic feet)	N/A	45.00	68.00	N/A	N/A

V.I.P.S. Volunteer Corps

Annual Hourly Work Contributions	2340	2877	2968	2102	1825
Annual Equivalent Salary Savings (adjusted for annual rate changes)	\$35,475	\$46,895	\$48,378	\$34,262	\$29,747

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
ADMINISTRATION (1101)				
1	1	1	Chief of Police	129,082
1	1	1	Police Lieutenant	95,166
1	1	1	Administrative Coordinator	47,777
1	1	1	Administrative Specialist II	40,125
<hr/> 4	<hr/> 4	<hr/> 4		<hr/> \$312,150
CRIMINAL INVESTIGATIONS (1119)				
3	3	2	Police Sergeant	163,410
1	1	1	Police Lieutenant	87,615
5	5	5	Police Officers (C.O.P. s)	343,227
8	8	6	Police Officers (Detectives)	366,734
1	1	1	Property & Evidence Technician	39,742
1	1	1	Crime Analyst/Criminal Research Invest	57,581
1	1	1	Crime Scene Latent Examiner	52,921
1	1	1	Administrative Specialist II	44,690
<hr/> 21	<hr/> 21	<hr/> 18		<hr/> \$1,155,920
POLICE OPERATIONS - PATROL (1120)				
1	1	1	Police Captain	95,000
2	2	2	Police Lieutenants	184,396
7	7	8	Police Sergeants	589,382
39	39	41	Police Officers	2,407,441
1	1	1	Administrative Specialist II	38,214
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	51,767
<hr/> 51.4	<hr/> 51.4	<hr/> 54.4		<hr/> \$3,366,200
<hr/> 68.00	<hr/> 68.00	<hr/> 69.00	Total Certified Police Officers Plus 3 in the CRA	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
SUPPORT SERVICES (1121)				
0	0	1	Police Captain	95,000
1	1	0	Deputy Director Administration	0
1	1	1	Communications Manager	81,593
1	1	1	Records & Fiscal Services Manager	87,020
3	3	3	Communications Shift Supervisor	180,045
11	11	11	Public Safety Telecommunicator	550,046
1	1	1	Inventory Control Clerk	37,489
1	1	1	Administrative Specialist II	38,214
2	2	2	Records Specialist	68,714
1	1	1	Custodian	32,969
22	22	22		\$1,171,090
98.4	98.4	98.4	Regular Salaries	6,005,360
			Other Salaries (includes 1 Part time officer)	58,272
			State Incentive Pay	74,820
			Overtime	264,450
			Special Duty Pay	150,000
			Holiday Pay	154,000
			Police Early Retirement Agreement	40,356 *
			Employer Payroll Expenses	3,382,003
			Total Personal Services	\$10,129,261

* Early Retirement Agreement is through FY 2014

**FISCAL YEAR 2012-13
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,062,561	5,933,056	5,856,465	6,005,360	72,304
10-30 OTHER SALARIES	59,353	61,331	57,600	58,272	(3,059)
10-32 STATE INCENTIVE PAY	76,351	70,020	78,560	74,820	4,800
10-40 OVERTIME	186,963	260,450	266,900	264,450	4,000
10-41 SPECIAL DUTY PAY	116,145	150,000	150,000	150,000	0
10-42 HOLIDAY PAY	153,496	170,450	152,500	154,000	(16,450)
25-01 FICA	496,870	446,550	486,964	453,824	7,274
25-03 RETIREMENT CONTRIBUTIONS	1,663,871	1,773,537	1,721,946	1,924,946	151,409
25-04 LIFE/HEALTH INSURANCE	946,750	973,301	972,200	998,073	24,772
25-07 EMPLOYEE ALLOWANCE	5,195	5,160	5,160	5,160	0
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	553,720	0	0	0	0
TOTAL PERSONAL EXPENSES	10,361,631	9,884,211	9,788,651	10,129,261	\$245,050
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,426	5,500	9,100	5,800	300
30-04 GRANTS	7,437	0	0	0	0
31-01 OTHER PROFESSIONAL SERVICES	3,576	4,000	4,000	4,000	0
31-04 OTHER CONTRACTUAL SERVICES	32,969	36,903	36,203	39,394	2,491
32-04 OTHER LEGAL SERVICES	550	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	30,916	40,225	40,225	40,225	0
41-00 COMMUNICATIONS	69,090	67,008	71,500	81,885	14,877
42-10 EQUIP. SERVICES - REPAIRS	237,734	255,000	241,087	258,800	3,800
42-11 EQUIP. SERVICES - FUEL	190,916	219,387	219,387	216,650	(2,737)
43-01 ELECTRICITY	59,654	75,000	65,000	70,000	(5,000)
43-02 WATER, SEWER, GARBAGE	26,480	26,950	16,000	16,620	(10,330)
44-00 RENTALS & LEASES	9,962	13,200	12,200	12,320	(880)
46-00 REPAIR AND MAINTENANCE	21,523	26,325	25,230	23,925	(2,400)
46-02 BUILDINGS & GROUND MAINT.	0	4,000	4,000	0	(4,000)
47-00 PRINTING AND BINDING	2,491	3,700	3,700	3,700	0
49-00 OTHER CURRENT CHARGES	636	1,400	1,400	1,000	(400)
49-07 EMPLOYEE RECOGNITION	500	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	14,802	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	57,926	72,340	75,993	81,530	9,190
52-02 FUEL	1,939	2,500	2,500	2,500	0
52-07 UNIFORMS	14,561	21,050	21,050	20,850	(200)
52-10 JANITORIAL SUPPLIES	4,592	4,500	4,500	5,500	1,000
52-23 VEST	9,585	6,000	6,000	6,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	265	1,000	1,000	1,000	0
54-01 MEMBERSHIPS	843	1,640	1,360	1,660	20
54-02 BOOKS, PUBS, SUBS.	1,018	3,420	3,409	2,610	(810)
60-40 MACHINERY/EQUIPMENT	0	0	20,100	0	0
TOTAL OPERATING EXPENSES	803,391	909,548	903,444	914,469	4,921
TOTAL EXPENSES	11,165,022	10,793,759	10,692,095	11,043,730	249,971

**FISCAL YEAR 2012-13
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

		10-11	11-12	11-12	12-13	
		ACTUAL	ORIGINAL	CURRENT	ADOPTED	CHANGE
ACCOUNT DESCRIPTION			BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	311,558	306,148	306,148	312,150	6,002
10-30	OTHER SALARIES	5,660	5,500	5,500	5,500	0
10-32	STATE INCENTIVE PAY	3,070	3,060	3,060	3,060	0
10-40	OVERTIME	72	450	900	450	0
10-42	HOLIDAY PAY	0	0	0	0	0
25-01	FICA	22,564	23,309	23,309	23,986	677
25-03	RETIREMENT CONTRIBUTIONS	54,593	60,710	59,000	67,165	6,455
25-04	LIFE/HEALTH INSURANCE	35,172	35,051	29,900	29,191	(5,860)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES		433,169	434,708	428,297	441,982	\$7,274
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	546	1,500	1,500	1,500	0
31-04	OTHER CONTRACTUAL SERVICES	1,000	1,000	300	300	(700)
	<i>Annual certification fee</i>					0
40-00	TRAINING & TRAVEL COSTS	6,503	15,800	15,800	15,800	0
	<i>College tuition \$9,800; conferences \$2,200; Training \$3,500; Recruitment \$300</i>					
46-00	REPAIR AND MAINTENANCE	202	0	0	0	0
46-02	BUILDINGS & GROUND MAINT.	0	4,000	4,000	0	(4,000)
47-00	PRINTING AND BINDING	2,491	3,700	3,700	3,700	0
49-07	EMPLOYEE RECOGNITION	500	2,000	2,000	2,000	0
51-00	OFFICE SUPPLIES	170	0	0	0	0
52-00	OPERATING SUPPLIES	10,089	17,600	22,663	19,000	1,400
	<i>Uniform allowance \$800, range supplies \$15,200, public education supplies, etc.</i>				0	0
54-01	MEMBERSHIPS	425	1,210	960	1,210	0
54-02	BOOKS, PUBS, SUBS.	888	2,850	2,850	2,040	(810)
TOTAL OPERATING EXPENSES		\$22,814	\$49,660	\$53,773	\$45,550	(\$4,110)
TOTAL EXPENSES		\$455,983	\$484,368	\$482,070	\$487,532	\$3,164

**FISCAL YEAR 2012-13
BUDGET DETAIL
POLICE DEPARTMENT
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	10-11 ACTUAL	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,438,647	1,332,411	1,341,900	1,155,920	(176,491)
10-30 OTHER SALARIES <i>Shift stipend and longevity pay</i>	7,336	7,500	7,500	7,500	0
10-32 STATE INCENTIVE PAY	22,910	21,480	22,500	18,360	(3,120)
10-40 OVERTIME	48,891	72,000	72,000	70,000	(2,000)
10-42 HOLIDAY PAY	46,398	47,950	43,000	46,000	(1,950)
25-01 FICA	115,694	99,554	102,655	87,088	(12,466)
25-03 RETIREMENT CONTRIBUTIONS	444,072	440,036	440,036	362,575	(77,461)
25-04 LIFE/HEALTH INSURANCE	211,022	230,827	220,300	214,346	(16,481)
TOTAL PERSONAL SERVICES	\$2,334,970	\$2,251,758	\$2,249,891	\$1,961,789	(\$289,969)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	130	1,000	1,000	1,000	0
31-01 PROFESSIONAL SERVICES <i>Forensic examination and document fees</i>	2,125	1,500	1,500	1,500	0
31-04 OTHER CONTRACTUAL SVCS <i>Towing \$500, evidence program maintenance \$800</i>	1,143	1,300	1,300	1,300	0
40-00 TRAINING & TRAVEL COSTS <i>Specialty crime training, such as hostage negotiaion, economic crimes, crime scene, etc</i>	12,415	13,500	13,500	13,500	0
44-00 RENTALS & LEASES <i>Accuprint @ \$135/month</i>	1,509	1,500	1,500	1,620	120
46-00 REPAIR & MAINTENANCE	2,249	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES <i>Clothing allowance (\$7,900), photo supplies, crime scene kits, PAL/DARE supplies, etc.</i>	20,684	21,750	20,950	18,700	(3,050)
54-00 BOOKS, PUBS, SUBS, MEMBS	265	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$40,520	\$44,050	\$43,250	\$41,120	(\$2,930)
TOTAL EXPENSES	\$2,375,490	\$2,295,808	\$2,293,141	\$2,002,909	(\$292,899)

**FISCAL YEAR 2012-13
BUDGET DETAIL
POLICE DEPARTMENT
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	10-11 ACTUAL	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,157,621	3,136,310	3,050,230	3,366,200	229,890
10-30 OTHER SALARIES	46,357	48,331	44,600	45,272	(3,059)
<i>Longevity bonuses and one part time temporary police officer for meetings</i>					
10-32 STATE INCENTIVE PAY	50,371	45,480	53,000	53,400	7,920
10-40 OVERTIME	54,616	105,000	105,000	105,000	0
10-41 SPECIAL DUTY PAY	116,145	150,000	150,000	150,000	0
10-42 HOLIDAY PAY	107,098	122,500	109,500	108,000	(14,500)
25-01 FICA	267,785	239,065	270,000	256,738	17,673
25-03 RETIREMENT CONTRIBUTIONS	978,920	1,075,910	1,075,910	1,329,512	253,602
25-04 LIFE/HEALTH INSURANCE	474,315	491,598	507,000	516,548	24,950
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	553,720	0	0	0	0
TOTAL PERSONAL SERVICES	\$5,847,304	\$5,454,550	\$5,405,596	\$5,971,026	\$516,476
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,042	1,200	4,800	1,500	300
30-04 GRANTS	7,437	0	0	0	0
31-01 PROFESSIONAL SERVICES	1,451	2,500	2,500	2,500	0
<i>K-9 Veterinarian, boarding and care</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	2,600	2,600
<i>Alarm Accounting Software Maintenance</i>					
32-04 OTHER LEGAL SERVICES	550	500	500	500	0
<i>State Attorney's quarterly citation fees</i>					
40-00 TRAINING & TRAVEL COSTS	9,091	10,000	10,000	10,000	0
44-00 RENTALS & LEASES	1,692	1,700	1,700	1,700	0
<i>Police boat dock rental</i>					
46-00 REPAIR AND MAINTENANCE	1,137	2,400	1,305	2,400	0
52-00 OPERATING SUPPLIES	23,191	25,880	25,880	37,080	11,200
<i>Uniform allowance (\$16,700), AED batteries (\$5,000) evidence bags, disks, taser replacements, stop sticks, marine unit supplies</i>					
54-02 BOOKS, PUBS, SUBS.	80	500	500	500	0
60-40 MACHINERY/EQUIPMENT	0	0	20,100	0	0
TOTAL OPERATING EXPENSES	\$45,671	\$44,680	\$67,285	\$58,780	\$14,100
TOTAL EXPENSES	\$5,892,975	\$5,499,230	\$5,472,881	\$6,029,806	\$530,576

**FISCAL YEAR 2012-13
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	10-11 ACTUAL	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,154,735	1,158,187	1,158,187	1,171,090	12,903
10-40 OVERTIME	83,384	83,000	89,000	89,000	6,000
25-01 FICA	90,827	84,622	91,000	86,012	1,390
25-03 RETIREMENT CONTRIBUTIONS	186,286	196,881	147,000	165,694	(31,187)
25-04 LIFE/HEALTH INSURANCE	226,241	215,825	215,000	237,988	22,163
25-07 EMPLOYEE ALLOWANCES	4,715	4,680	4,680	4,680	0
TOTAL PERSONAL SERVICES	\$1,746,188	\$1,743,195	\$1,704,867	\$1,754,464	\$11,269
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,708	1,800	1,800	1,800	0
31-04 OTHER CONTRACTUAL SERVICES	30,826	34,603	34,603	35,194	591
40-00 TRAINING & TRAVEL COSTS	2,907	925	925	925	0
41-00 COMMUNICATIONS	69,090	67,008	71,500	81,885	14,877
42-10 EQUIP. SERVICES - REPAIRS	237,734	255,000	241,087	258,800	3,800
42-11 EQUIP. SERVICES - FUEL	190,916	219,387	219,387	216,650	(2,737)
43-01 ELECTRICITY	59,654	75,000	65,000	70,000	(5,000)
43-02 WATER, SEWER, GARBAGE	26,480	26,950	16,000	16,620	(10,330)
44-00 RENTALS & LEASES	6,761	10,000	9,000	9,000	(1,000)
46-00 REPAIR AND MAINTENANCE	17,935	21,425	21,425	19,025	(2,400)
49-00 OTHER CURRENT CHARGES	636	1,400	1,400	1,000	(400)
51-00 OFFICE SUPPLIES	14,632	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	3,962	7,110	6,500	6,750	(360)
52-02 FUEL	1,939	2,500	2,500	2,500	0
52-07 UNIFORMS	14,561	21,050	21,050	20,850	(200)
52-10 JANITORIAL SUPPLIES	4,592	4,500	4,500	5,500	1,000
52-23 VESTS	9,585	6,000	6,000	6,000	0
54-01 MEMBERSHIPS	418	430	400	450	20
54-02 BOOKS, PUBS, SUBS.	50	70	59	70	0
TOTAL OPERATING EXPENSES	\$694,386	\$771,158	\$739,136	\$769,019	(\$2,139)
TOTAL EXPENSES	\$2,440,574	\$2,514,353	\$2,444,003	\$2,523,483	\$9,130

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

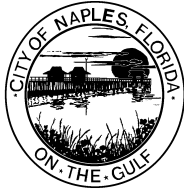
PROJECT ID	PROJECT DESCRIPTION	Requested				
		2012-13	2013-14	2014-15	2015-16	2016-17
13H04	Police 800 MHz Portable Radios (17)	48,000	48,000	48,000	48,000	48,000
13H01	Police Patrol Cars (5)	250,000	300,000	200,000	250,000	250,000
13H03	Criminal Investigations Div. Vehicles (2)	51,600	51,600	24,198	24,198	24,198
13H10	Police Boat (1)	135,000	0	95,000	0	0
13H15	Police Bureau Notebooks (6)	21,982	0	0	0	0
13H17	Mobile Forensics	11,500	0	0	0	0
13H20	False Alarm Tracking Software	12,000	0	0	0	0
11H06	Police Headquarters Carpet	23,992	0	0	0	0
13H25	Headquarters West Wing Repainting	24,000	17,000	0	0	0
13H30	Police Bureau Work Stations (16)	65,000	22,000	28,000	0	0
13H35	Thermal Night Vision Equipment (1)	7,000	0	0	0	0
	NPD HQ Carpet Replacement	0	0	0	60,000	0
TOTAL POLICE SERVICES		650,074	438,600	395,198	382,198	322,198

Note: These projects are budgeted and funded in the Capital Improvement Fund (340).

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Photo by: Ingo Meckmann Photography



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.

2011-12 Department Accomplishments

- Coordinated and implemented the compensation and benefits study conducted by The Archer Company.
- Assisted in collective bargaining and impasse process with the IAFF.
- Successfully negotiated and implemented 3-year collective bargaining agreements with considerable changes to pension and insurance for AFSCME, GSAF/OPEIU, and FOP.

2012-13 Departmental Goals and Objectives

As part of Vision Goal 5, (Maintain and enhance governance capacity for public service and leadership) enhance employee performance.

- Develop and implement a management and supervisory development program on recruitment & selection, performance management, harassment/discrimination, diversity, employee assistance, effective communication, coaching, and leadership.
- Develop a more effective process for measuring employee performance that includes establishing clear expectations, attainable goals, and staff development opportunities.

As part of Vision Goal 5, (Maintain and enhance governance capacity for public service and leadership) promote excellent customer service to expand employee and citizen knowledge and improve communication.

- Develop and implement a training program for all employees in customer service and harassment/discrimination/diversity, to ensure the highest level of customer service to internal and external customers.

General Fund

Human Resources Department

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.

- Update 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.
- Maintain a competitive and market-driven pay and classification plan by conducting annual surveys and analyzing market data.

2012-13 Significant Budgetary Issues

The budget of the Human Resources department is \$449,823, a \$23,668 decrease from the 2011-12 budget.

There are four positions budgeted in the Human Resources department, the same as in FY 11-12, for a cost of \$378,553, or \$26,176 less than FY 11-12. The reduced costs of benefits contribution (less than budgeted in FY 11-12) was the major cause of this decrease.

There are no other significant changes in this department. Line-item increases are related to greater turnover rate that in prior years, resulting in more new hire expenses, such as background checks and drug screens.

Performance Measures

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ESTIMATED	FY 12-13 PROJECTED
Total Number of FTE* Employees	482	448	450	450
Total Number of Seasonal Employees	100	48	65	55
Positions Recruited (FTE & Seasonal)	80	95	115	100
Number of Applicants	1,300	2,093	4500	4000
In-House Training Programs Offered	40	10	8	15
Grievances - AFSCME (207 members)	2	1	4	2
Grievances - GSAF/OPEIU (53 members)	0	0	0	0
Grievances - FOP (60)	3	0	0	1
Grievances - IAFF (49)	2	0	1	1
Grievances - Non-Bargaining (97)	1	0	0	0
Percent Turnover	10.00%	9.15%	12.00%	12.00%
Average Operating Cost per Employee	\$1,350	\$1,058	\$1,300	\$1,200

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

HUMAN RESOURCES

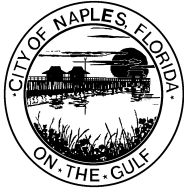
FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
1	1	1	Human Resources Director	\$115,751
1	1	1	Human Resources Generalist	51,377
1	1	1	Sr. Human Resources Generalist	62,476
1	1	1	Administrative Coordinator	46,599
4	4	4	Regular Salaries	\$276,203
			Overtime	100
			Employer Payroll Expenses	102,250
			Total Personal Services	<u><u>\$378,553</u></u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

		10-11	11-12	11-12	12-13	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	283,746	277,522	276,203	276,203	(1,319)
10-40	OVERTIME	107	100	100	100	0
25-01	FICA	20,666	20,782	20,782	20,783	1
25-03	RETIREMENT CONTRIBUTIONS	47,392	52,342	33,809	33,809	(18,533)
25-04	LIFE/HEALTH INSURANCE	34,791	48,703	42,378	42,378	(6,325)
25-07	EMPLOYEE ALLOWANCE	5,320	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES		392,022	404,729	378,552	378,553	(26,176)
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>Background checks, FDLE fingerprinting, mediation, etc.</i>	4,790	4,830	6,830	7,800	2,970
31-07	MEDICAL SERVICES <i>Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>	26,200	25,367	27,902	26,128	761
32-12	LABOR ATTORNEY					0
40-00	TRAINING & TRAVEL COSTS	3,197	3,500	3,500	3,500	0
41-00	COMMUNICATIONS	2,063	2,150	2,150	1,737	(413)
46-00	REPAIR AND MAINTENANCE <i>Copy machine lease and maintenance \$4,300; Applicant tracking maintenance agreement \$7,910</i>	2,993	12,210	12,210	12,210	0
47-00	PRINTING AND BINDING	0	350	225	250	(100)
47-02	ADVERTISING (NON-LEGAL)	369	750	750	750	0
49-04	EMPLOYEE DEVELOPMENT <i>Training materials, Instructors for mandated classes</i>	16,256	12,500	10,500	12,500	0
51-01	STATIONERY & PAPER	831	800	1,000	1,000	200
51-02	OTHER OFFICE SUPPLIES	695	1,750	1,200	1,200	(550)
52-00	OPERATING SUPPLIES	1,172	1,500	1,500	1,200	(300)
54-01	MEMBERSHIPS	2,634	3,055	3,055	2,995	(60)
TOTAL OPERATING EXPENSES		61,200	68,762	70,822	71,270	2,508
TOTAL EXPENSES		453,222	473,491	449,374	449,823	(23,668)



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.

2012-13 Significant Budgetary Issues

Non-Departmental has a budget of \$2,909,446, an increase of \$126,783 over FY 11-12. The changes from prior years include:

Moved Laws of Life banquet fee from City Manager's office	\$6,500
No annexation payments to fire districts expected	(84,000)
Likely collective bargaining expense	\$27,000
Impact fee update (every five years)	\$10,000
Insurance	\$93,380
Technology Services	\$73,663
Employee awards (based on employees meeting milestones next year)	(\$4,760)
Florida League of Cities & Benchmark Consortium moved from Mayor's office	\$5,000

Election expense in the amount of \$2,000 is included for the 2013 City Council election, which will be held concurrently with the Presidential preference election. A corresponding revenue of \$1,300 is included in General Fund Revenue.

Contingency is budgeted at \$350,000, or about 1% of the General Fund budget. Only City Council has the authority to direct staff to use funds from the Contingency account. Contingency is allocated throughout the year for unbudgeted or unplanned needs of the City. For example, in 2011-12, it was used for timekeeping software, pool deck improvements, lighting at River Park, a roof repair, and costs related to collective bargaining.

General Fund

Non-Departmental, Transfers and Contingency

Transfers Out has a budget of \$47,500 to the Tennis Fund. This is \$2,500 less than the FY 11-12 budget. 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. To that end, a General Fund payment to the fund in the amount of \$47,500 is appropriated. This was determined as follows.

Budgeted expenses	\$517,801	
Debt	63,652	Committed to be paid by membership/donations
Net Budget	\$454,149	
30%	136,245	Amount attributed to public purpose
Revenue from tourneys	(88,745)	This is received during public purpose events
Due from General Fund	\$47,500	

**FISCAL YEAR 2012-13
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	438	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	733	0	0	0	0
TOTAL PERSONAL SERVICES	1,171	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,787	5,000	5,000	11,500	6,500
<i>Memorial florals/donations per policy; city facility AED Batteries; Laws of Life Banquet</i>					
31-00 OTHER SERVICES	50,203	85,000	95,000	1,000	(84,000)
<i>No annexation payments expected unless there is a past due payment made</i>					
31-01 PROFESSIONAL SERVICES	89,450	8,000	35,542	35,000	27,000
<i>Annual boundary survey and collective bargaining aid</i>					
31-04 OTHER CONTRACTUAL SVCS	3,205	5,000	4,000	15,000	10,000
<i>Impact Fee Update (\$10,000) and arbitrage compliance</i>					
31-50 ELECTION EXPENSE	0	2,000	1,240	2,000	0
32-12 LABOR ATTORNEY	0	0	75,000	0	0
42-02 POSTAGE & FREIGHT	61,959	45,000	45,000	45,000	0
45-22 SELF INS. PROPERTY DAMAGE	1,377,850	1,447,396	1,447,396	1,540,776	93,380
49-00 OTHER CURRENT CHARGES	10,054	10,000	10,000	10,000	0
<i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>					
49-02 TECHNOLOGY SERVICES	1,140,920	1,117,967	1,117,967	1,191,630	73,663
49-05 SPECIAL EVENTS	35,636	32,000	32,000	32,000	0
<i>Security and support for approved special events</i>					
49-06 EMPLOYEE AWARDS & APPRECIATION	24,700	25,300	25,000	20,540	(4,760)
<i>Employee awards and years of service</i>					
54-01 MEMBERSHIPS	0	0	0	5,000	5,000
<i>Florida League of Cities, SWFLC, League of Mayors and Benchmark Consortium</i>					
TOTAL OPERATING EXPENSES	2,798,764	2,782,663	2,893,145	2,909,446	126,783
TOTAL EXPENSES	\$2,799,935	\$2,782,663	\$2,893,145	\$2,909,446	\$126,783

**FISCAL YEAR 2012-13
BUDGET DETAIL
CONTINGENCY**

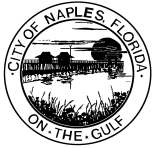
001.7272.582

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	500,000	0	350,000	(150,000)
TOTAL NON-OPERATING EXPENSES	0	500,000	0	350,000	(150,000)
TOTAL EXPENSES	\$0	\$500,000	\$0	\$350,000	(\$150,000)

TRANSFERS OUT

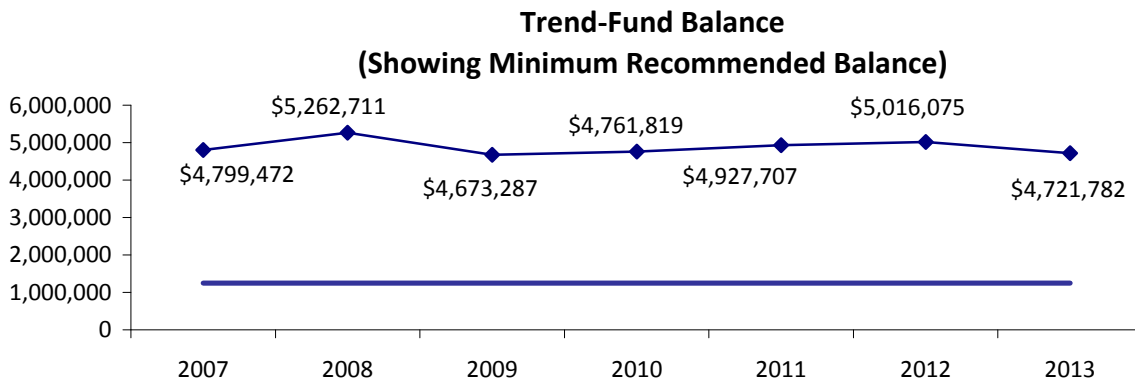
001.7575.581

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	13,883	0	0	0	0
91-34 TO CAPITAL PROJECTS FUND	0	0	189,039	0	0
91-48 TENNIS FUND	52,500	50,000	50,000	47,500	(2,500)
TOTAL EXPENSES	\$66,383	\$50,000	\$239,039	\$47,500	(\$2,500)



BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Fund Balance - As of September 30, 2011	\$4,927,707
Projected Revenues FY 2011-12	2,890,131
Projected Expenditures FY 2011-12	2,801,763
Net Increase/(Decrease) in Fund Balance	88,368
Expected Fund Balance as of September 30, 2012	\$5,016,075
Add Fiscal Year 2012-13 Budgeted Revenues	
Building Permits	1,550,000
Other Licenses & Permits	1,125,400
Building Rent	111,156
Other Charges for Services	9,800
Interest Income	35,000
Miscellaneous Revenue	3,500
	<u>2,834,856</u>
TOTAL AVAILABLE RESOURCES	7,850,931
Less Fiscal Year 2012-13 Budgeted Expenditures	
Personal Services	\$2,035,831
Operating Expenses	337,245
Technology Services	238,565
Transfer - Self-Insurance	59,568
Transfer - Administration	366,940
Capital Expenses	91,000
	<u>3,129,149</u>
BUDGETED CASH FLOW	(294,293)
Projected Fund Balance as of September 30, 2013	<u><u>\$4,721,782</u></u>





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 and 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 primarily 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 fund and department are led by the Building Official who reports to the City Manager.

2011-12 Department Accomplishments

- The 2nd floor records room/scanning area was updated with a new shelving system, improving access, filing and storage of archived plans until retention requirements have been met.
- Field inspectors were exposed to construction stages in cross-disciplines to enhance departmental ability and understanding.
- Building Department permit fees are now available through the City's Website.
- Staff met with owner-builders to review owner-builder permit policies resulting in a more stream-lined owner-builder submittal process.

2012-13 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.

- Initiate staff research for electronic plan submittal process.
- Expand training to scanning employees to increase percentage of plans scanned, reduce backlog of paper files and increase electronic availability to customers.

As part of Vision Goal 4: Strengthen the economic health and vitality of the City: Monitor and maintain consistency regarding permit fee structure.

- Make all Building Department fees available via the website and the Naples TV station to ensure a public understanding of the fee process.

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.

- Redesign Building Department website to make it more user-friendly; add interactive features and expand available information.
- Increase contractors' code knowledge and code compliance by regularly updating educational displays in the lobby.

Building Permit Fund

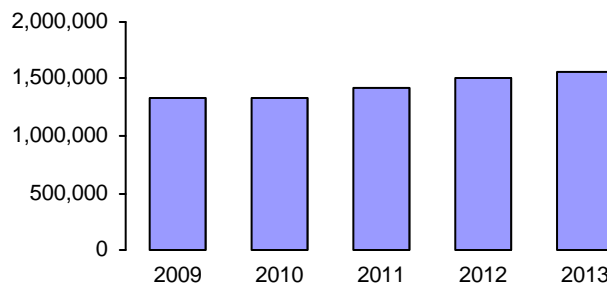
Building Department (continued)

2012-13 Significant Budgetary Issues

The FY 2012-13 budget for the Building Permit Fund anticipates revenue totaling \$2,834,856 and expenditures totaling \$3,129,149. The requested budget uses \$294,293 of fund balance. Using fund balance is not unusual in building permit funds because the timing of the revenue stream does not always correspond to the timing of the permit review work required. The fund has a sufficient fund balance and exceeds the fund balance policy.

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. Below is the trend for Building Permit revenue (excluding specialty permits like plumbing or mechanical).



As another revenue source, the Building Permit Fund charges a fee to others for the use of space in their building. In 2000, the Building Permit Fund constructed a two-story facility, and is sharing the cost of space with the General Fund (Planning), the Technology Services Fund, the Streets and Traffic Fund and the Stormwater Fund.

Rental rates are charged using a comparable market rate of \$12/square foot. For FY 2012-13, the square footage and annual payment assigned to each section is shown below:

Planning/General Fund	1,231 sq. ft.	\$14,772
Technology Services Fund	4,054 sq. ft.	\$48,648
Streets & Traffic	2,391 sq. ft.	\$28,692
Stormwater	<u>1,587 sq. ft.</u>	<u>\$19,044</u>
	Total	<u>\$111,156</u>

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

EXPENDITURES

Total expenditures for the FY 2012-13 budget are \$3,129,149 which is a \$382,152 increase over the FY 11-12 adopted budget.

Building Permit Fund

Building Department (continued)

Personal Services

Personal Services are budgeted at \$2,035,831, a \$348,673 increase over the FY 11-12 budget. There are 23.75 positions, an increase of 5.75 positions over the adopted FY 11-12 Budget. In January 2012, City Council approved four positions, a Building Inspector, Plans Examiner, Permit Technician and Records Clerk. This budget requests the addition of a part-time Records Clerk and another Plans Examiner. Although this increase in the number of positions may seem notable, the number of employees is still less than that of FY 08-09, when 26 positions were in the budget, and reflects the increase in permitting activity.

Operating Expenses

Operating Expenses are budgeted at \$1,002,318, an \$88,535 increase over the adopted budget of FY 11-12. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$202,130
General Fund/Two Fire Inspectors, ½ Service Worker	\$164,810
Self Insurance Property Damage	\$59,568
Equipment Services-Fuel and Repair	\$29,990
Technology Services	\$238,565
Utilities	\$110,000

Non-Operating Expenses

Capital projects for FY 12-13 total \$91,000. This includes projects originally presented in the Capital Improvement Program totaling \$75,000 that are listed at the end of this section. In addition, there is \$16,000 in capital outlay requests for a stormwater retention pond (\$8,000) and parking lot addition (\$8,000).

2012-13 Performance Measures and Benchmarking

	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Permits reviewed	6,599	7,337	7,000	7,140
Certificates of Occupancy issued for Single Family Homes	69	56	70	72
Certificates of Occupancy issued for larger structures	98	29	2	3
Total Inspections conducted	21,028	24,992	25,000	26,000
Average daily inspections per inspector	17.4	18.9	17.4	16.8



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

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Projected 2011-12</u>	<u>Proposed 2012-13</u>
Building Permits	1,327,333	1,413,419	1,115,000	1,500,000	1,550,000
Other Licenses and Permits	933,565	1,069,439	836,200	1,091,745	1,125,400
Building Rent *	261,187	259,575	254,486	254,486	111,156
Charges for Services	18,639	10,307	10,700	7,900	9,800
Interest Income	40,809	31,556	41,000	31,000	35,000
Other Revenue	3,225	6,445	3,000	5,000	3,500
Total	<u>\$2,584,758</u>	<u>\$2,790,741</u>	<u>\$2,260,386</u>	<u>\$2,890,131</u>	<u>\$2,834,856</u>

***Rent Charged to:**

<i>Planning/General Fund</i>	14,772
<i>Streets & Traffic Fund</i>	28,692
<i>Technology Services Fund</i>	48,648
<i>Stormwater Fund</i>	19,044
	<u>\$111,156</u>

BUILDING PERMIT FUND (110)

**BUILDING DEPARTMENT
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	REQUESTED FY 2013
BUILDING PERMITS				
1	1	1	Building Director/Building Official	113,000
1	1	1	Deputy Building Official	88,288
0.5	0.5	0.5	Traffic Engineer	56,101
5	5	6	Building Inspector	389,932
1	1	3	Plans Examiner	188,642
1	1	1	Floodplain Coordinator	52,415
1	1	1	Land Management Coordinator	52,923
1	1	1	Permit Supervisor	55,644
1	1	1	Community Development Analyst	59,003
3	3	4	Permit Technician	151,515
1	1	1	Administrative Specialist I	37,442
0	0	1.75	Records Clerk	57,768
1	1	1	Plans Review Engineer	82,528
0	0.5	0.5	Planner II	32,195
17.5	18	23.75		1,417,396
17.5	18	23.75	Regular Salaries	1,417,396
	Change	5.75	Other Salaries	63,561
			Overtime	40,000
			Employer Payroll Expenses	514,874
			Total Personal Services	2,035,831

Via the City Administrative Charge (30-01), this fund pays for two Fire Inspectors that are in the General Fund.

**FISCAL YEAR 2012-13
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION		10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTED	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,107,280	1,113,855	1,113,855	1,417,396	303,541
10-30	OTHER SALARIES	38,539	73,094	73,094	63,561	(9,533)
	<i>Stand by pay for on call personnel; temporary records clerk; temporary building inspector as needed</i>					
10-40	OVERTIME	25,100	30,137	30,137	40,000	9,863
25-01	FICA	86,245	82,408	88,768	105,799	23,391
25-03	RETIREMENT CONTRIBUTIONS	169,867	183,318	177,000	158,894	(24,424)
25-04	LIFE/HEALTH INSURANCE	166,186	197,846	217,000	243,281	45,435
25-07	EMPLOYEE ALLOWANCES	4,840	4,800	4,800	4,800	0
29-00	HOLIDAY	0	1,700	0	2,100	400
	TOTAL PERSONAL SERVICES	\$1,598,057	\$1,687,158	\$1,704,654	\$2,035,831	348,673
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,806	6,000	6,000	6,000	0
30-01	CITY ADMINISTRATION	379,683	348,849	348,849	366,940	18,091
	<i>Admin Fee \$202,130 plus Fire Inspectors and Service Worker \$164,810</i>					
31-00	PROFESSIONAL SERVICES	15,532	11,500	23,070	25,500	14,000
	<i>Temporary plan review/inspector services (\$11,500) and generator study (\$7,000)</i>					
32-10	OUTSIDE COUNSEL	1,125	10,000	10,000	10,000	0
34-01	UNSAFE STRUCTURE MGT	0	5,000	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	11,274	12,000	10,000	12,000	0
41-00	COMMUNICATIONS	11,983	17,456	18,456	18,000	544
	<i>Cell phones(\$4,800), office phones (\$9,696), GPS lines (3,504)</i>					
42-10	EQUIP. SERVICES - REPAIRS	9,528	10,000	10,000	11,930	1,930
42-11	EQUIP. SERVICES - FUEL	13,622	18,057	18,057	18,060	3
43-01	ELECTRICITY	46,670	45,000	50,000	50,000	5,000
43-02	WATER, SEWER, GARBAGE	56,270	60,000	60,000	60,000	0
45-22	SELF INS. PROPERTY DAMAGE	96,620	69,403	69,403	59,568	(9,835)
46-00	REPAIR AND MAINTENANCE	1,322	2,000	2,000	3,000	1,000
46-02	BUILDING & GROUND MAINT.	12,741	22,500	27,600	35,000	12,500
46-17	SOFTWARE MAINTENANCE	34,374	30,830	30,830	30,830	0
47-00	PRINTING AND BINDING	7,825	12,000	6,900	11,000	(1,000)
	<i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>					
47-06	DUPLICATING	2,175	3,500	3,500	5,500	2,000
49-02	TECHNOLOGY SERVICES	206,150	202,003	202,003	238,565	36,562
	<i>Includes \$4,900 to fund Automated Vehicle Locater Systems</i>					
51-00	OFFICE SUPPLIES	1,217	1,500	1,500	1,500	0
52-00	OPERATING SUPPLIES	10,655	15,000	20,929	18,000	3,000
	<i>Inspector / office supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>					
52-07	UNIFORMS	2,493	2,310	3,480	2,800	490
52-09	OTHER CLOTHING/SAFETY SHOES	493	875	875	1,125	250
54-01	MEMBERSHIPS	6,979	8,000	11,000	12,000	4,000
	TOTAL OPERATING EXPENSES	\$934,537	\$913,783	\$939,452	\$1,002,318	88,535
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDING IMPROVEMENTS	67,518	0	12,500	10,000	10,000
60-30	OTHER IMPROVEMENTS	0	0	0	16,000	16,000
	<i>Stormwater retention pond (\$8,000); Parking lot addition (\$8,000)</i>					
60-40	MACHINERY & EQUIPMENT	7,140	109,056	107,056	15,000	(94,056)
60-70	VEHICLES	17,599	37,000	38,101	40,000	3,000
60-81	COMPUTER SOFTWARE	0	0	0	10,000	10,000
	TOTAL NON-OPERATING EXPENSES	\$92,257	\$146,056	\$157,657	\$91,000	(55,056)
	TOTAL EXPENSES	\$2,624,851	\$2,746,997	\$2,801,763	\$3,129,149	382,152

**CAPITAL PROJECTS
FUND 110-BUILDING DEPARTMENT**

PROJECT NUMBER	PROJECT DESCRIPTION	AMENDED	DEPT	2013-14	2014-15	2015-16	2016-17
		BUDGET 2011-12	REQUEST 2012-13				
13B02	Vehicle Addition	38,101	20,000	20,000	20,000	20,000	20,000
13B04	Vehicle Replacement	0	20,000	0	0	0	0
13B23	Lobby Lighting	0	10,000	0	0	0	0
13B06	Inspector Furniture Enhancement	0	15,000	0	0	0	0
13B16	Disaster Recovery Software	0	10,000	0	0	0	0
	Dry Fire Suppression system	12,500	0	0	0	0	0
	Electronic Permitting-Design & Hardware	0	0	50,000	0	0	0
	Electronic Permitting-Implementation	0	0	0	100,000	0	0
	Electronic Image Software	43,856	0	0	0	0	0
	Electric Lateral File	50,000	0	0	0	0	0
	Cooling Towers	0	0	150,000	0	0	0
	Roof Repairs/Exterior Painting	0	0	25,000	0	0	0
TOTAL BUILDING PERMIT FUND		144,457	75,000	245,000	120,000	20,000	20,000

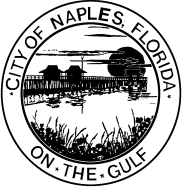


FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

FINANCIAL SUMMARY

Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2011		\$1,744
Projected Revenues FY 2011-12		\$260,000
Projected Expenditures FY 2011-12		\$260,000
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2012		\$1,744
Add Fiscal Year 2012-13 Budgeted Revenues		
Special Assessments	<u>255,560</u>	<u>\$255,560</u>
TOTAL AVAILABLE RESOURCES		\$257,304
Less Fiscal Year 2012-13 Budgeted Expenditures		
Operating Expenditures	255,560	
Capital Projects	<u>0</u>	<u>\$255,560</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2013		<u><u>\$1,744</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 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 and 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.

2012-13 Significant Budgetary Issues**Revenues**

For 2012-13, the special assessment rate of 2 mills, or \$2 for every \$1,000 of taxable value, will continue to be assessed on business property owners in the assessment district. The Tax Collector receives 2% of collections. Estimated revenue for FY 2012-13 is \$255,560, compared to the Adopted FY 2011-12 revenues of \$285,354.

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$255,560. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$3,400 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm, and \$550 for advertising, the 5th Avenue BID Corporation should receive \$251,610.

**FISCAL YEAR 2012-13
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>5th Ave BID Corp.</i>	278,820	278,800	256,878	251,610	(27,190)
31-04 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	4,937	6,000	3,072	3,400	2,600
47-02 ADVERTISING	1,604	554	50	550	(4)
TOTAL OPERATING EXPENSES	285,361	285,354	260,000	255,560	(24,594)
TOTAL EXPENSES	285,361	285,354	260,000	255,560	(24,594)

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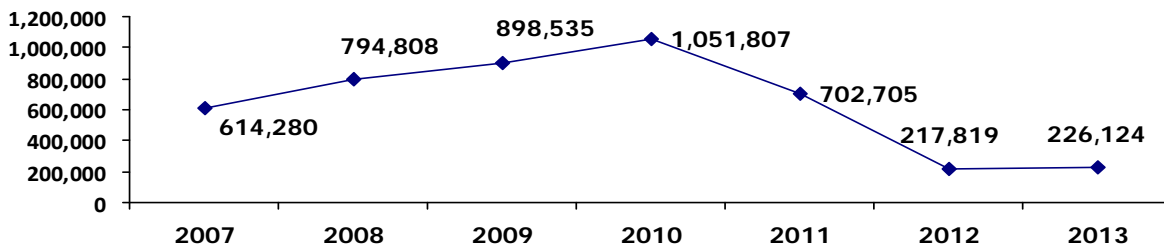
Photo by: Ingo Meckmann Photography

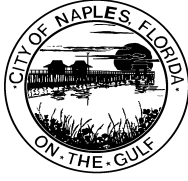


EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2011		\$702,705
Projected Revenues FY 2011-12		\$186,200
Projected Expenditures FY 2011-12		\$2,277,086
Net Increase/(Decrease) in Fund Balance		(\$2,090,886)
Add General Fund Interfund Loan		\$1,606,000
Expected Fund Balance as of September 30, 2012		\$217,819
Add Fiscal Year 2012-13 Budgeted Revenues		
Property Tax (at 0.5000 mills)	186,555	
<i>Based on \$392,751,707 at .5000 mills</i>		
Interest Earnings	<u>2,000</u>	<u>\$188,555</u>
TOTAL AVAILABLE RESOURCES		\$406,374
Less Fiscal Year 2012-13 Budgeted Expenditures		
Operations & Maintenance	5,250	
Capital Projects	0	
Transfer out for Interfund Loans	<u>175,000</u>	<u>\$180,250</u>
BUDGETED CASH FLOW		\$8,305
Projected Fund Balance as of September 30, 2013		<u><u>\$226,124</u></u>

Fund Balance Trend -East Naples Bay District

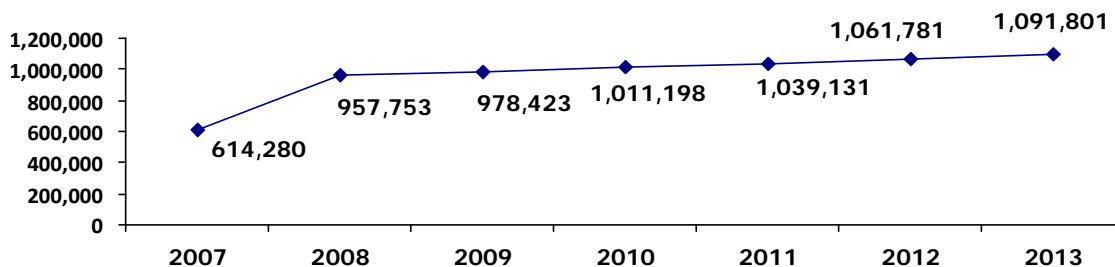


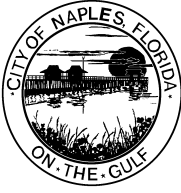


MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2011		\$1,039,131
Projected Revenues FY 2011-12		40,900
Projected Expenditures FY 2011-12		18,250
Net Increase/(Decrease) in Net Unrestricted Assets		<u>22,650</u>
Expected Fund Balance as of September 30, 2012		\$1,061,781
Add Fiscal Year 2012-13 Budgeted Revenues		
Property Tax (at 0.0252 mills)	33,670	
<i>Based on \$1,406,455,215 at millage rate .0252</i>		
Interest Income	<u>5,600</u>	<u>39,270</u>
TOTAL AVAILABLE RESOURCES		\$1,101,051
Less Fiscal Year 2012-13 Budgeted Expenditures		
Operations & Maintenance	9,250	
Capital Projects	<u>0</u>	<u>9,250</u>
BUDGETED CASH FLOW		30,020
Projected Fund Balance as of September 30, 2013		<u><u>\$1,091,801</u></u>

Fund Balance Trend -Moorings Bay





Taxing District Funds

East Naples Bay Taxing District (Fund 350) Moorings Bay Taxing District (Fund 360)

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.

2012-13 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$180,250.

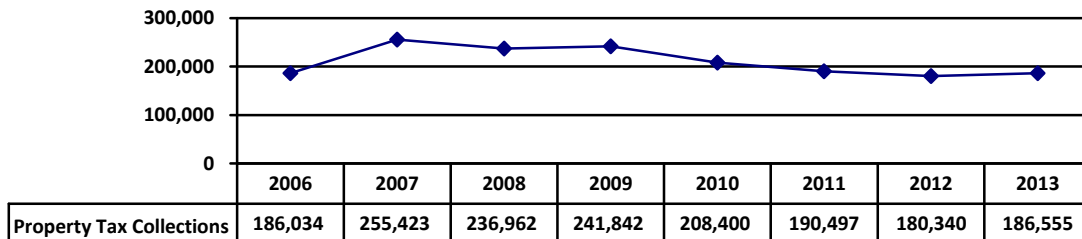
The estimated taxable value is \$392,751,707, a 3.8% increase from the final FY 2011-12 taxable value.

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 and is more than the rolled back rate of 0.4880. Last year's millage rate was .5000 mills. Assuming a collection rate of 95%, this fund is projected to collect \$186,555 property tax and \$2,000 in interest income. This chart demonstrates historical actual (2006 to 2011) and projected (2012 and 2013) tax collections.

East Naples Bay Taxing District (Fund 350) Moorings Bay Taxing District (Fund 360)

East Naples Bay Property Tax Collections



Expenditures

Budgeted expenditures for the East Naples Bay District total \$180,250. The Taxing District was authorized to undertake a \$2.3 million dredging project in FY 11-12. The residential canals were last dredged over 20 years ago, and sediment impaired navigation.

The fund used an interfund loan of \$1.606 million for the project. The primary expenditure for the fund for the next 10 years will be the repayment of the principal and interest for the interfund loan. Resolution 11-12923 established the terms of this loan, and for 2012-13, the payment will be \$175,000 including \$145,240 toward principal and \$27,960 for interest. The interest rate is established annually based on the May 1 Bloomberg 10-year municipal bond rate.

Minor recurring costs are postage, navigational markers and the Annual Special District Fee.

Moorings Bay

The budget for the Moorings Bay Taxing District is \$9,250.

Revenues

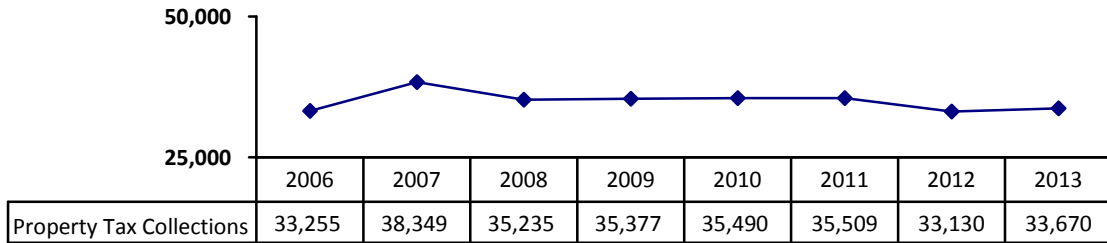
The tax rate for the Moorings Bay Taxing District is the same rate as FY 11-12, or 0.0252. The taxable value of the District is \$1,406,455,215, a 2% increase from the prior year's taxable value. Assuming a collection rate of 95%, this fund is projected to collect \$33,670 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected collections for FY11-12 and FY12-13.

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 350)

Moorings Bay Taxing District (Fund 360)

Moorings Bay Property Tax Collections



In addition to the property taxes, the fund should receive approximately \$5,600 in interest income assuming an interest rate of .60%.

Expenditures

Expenditures for the Moorings Bay District are at \$9,250.

Operating expenditures include \$250 for operating supplies; \$5,000 for a water quality analysis; \$2,000 for navigational aids; and \$2,000 for poles, signs and buoys.

**FISCAL YEAR 2012-13
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

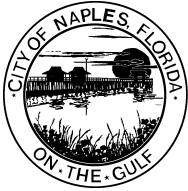
350.0608.537

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	738	250	250	250	0
31-01 PROFESSIONAL SERVICES	23,785	0	3,620	0	0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	5,000	1,500	5,000	0
TOTAL OPERATING EXPENSES	24,523	5,250	5,370	5,250	0
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS OTHER THAN BLDGS	550,873	0	2,096,716	0	0
70-11 PRINCIPAL/INTERFUND LOAN	0	132,746	0	0	(132,746)
70-12 INTEREST/INTERFUND LOAN	0	42,254	0	0	(42,254)
91-01 TRANSFER TO GENERAL FUND		0	43,750	43,750	43,750
91-34 TRANSFER TO CAPITAL PROJECTS		0	43,750	43,750	43,750
91-42 TRANSFER TO WATER SEWER		0	43,750	43,750	43,750
91-47 TRANSFER TO STORMWATER		0	43,750	43,750	43,750
TOTAL NON-OPERATING EXPENSES	550,873	175,000	2,271,716	175,000	0
TOTAL EXPENSES	\$575,396	\$180,250	\$2,277,086	\$180,250	\$0

**FISCAL YEAR 2012-13
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
OPERATING EXPENSES					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	180	250	250	250	0
31-01 PROFESSIONAL SERVICES <i>Water quality analysis</i>	11,790	15,000	15,000	5,000	(10,000)
31-04 OTHER CONTRACTUAL SVCS	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE <i>Replacement and repair of signs and navigational aids</i>	2,881	2,000	1,000	2,000	0
52-00 OPERATING SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	14,851	19,250	18,250	9,250	0
TOTAL EXPENSES	\$14,851	\$19,250	\$18,250	\$9,250	\$0



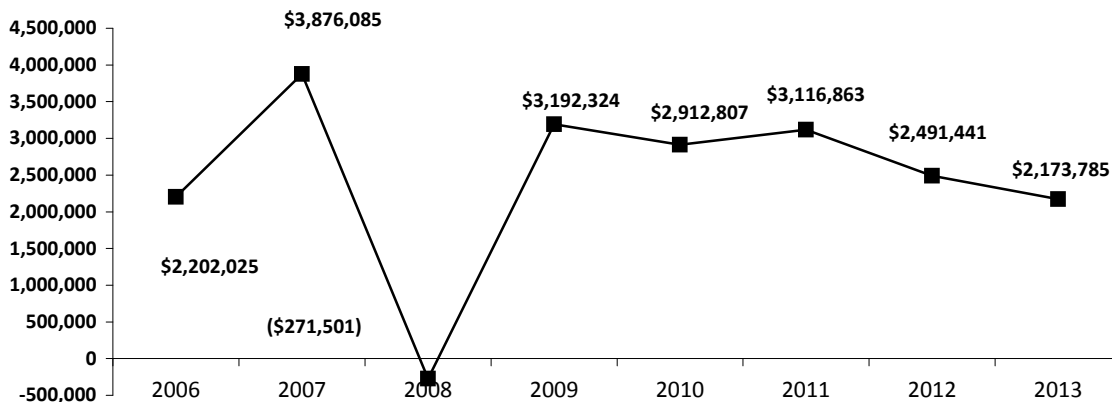
COMMUNITY REDEVELOPMENT AGENCY

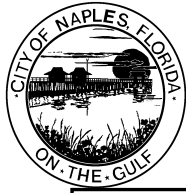
FINANCIAL SUMMARY

Fiscal Year 2012-13

Fund Balance as of September 30, 2011		\$3,116,863
Projected Revenues FY 2011-12		1,933,660
Projected Expenditures FY 2011-12		2,559,082
Net Increase/(Decrease) in Net Unrestricted Assets		(625,422)
Expected Fund Balance as of September 30, 2012		\$2,491,441
Add Fiscal Year 2012-13 Budgeted Revenues		
Tax Increment Financing City 1.1800	466,605	
Tax Increment Financing County 3.5645	1,409,500	
<i>Tax Increment Value \$416,238,694</i>		
Interest Income/Other	24,000	
		1,900,105
TOTAL AVAILABLE RESOURCES:		\$4,391,546
Less Fiscal Year 2012-13 Expenditures		
Personal Services	511,977	
Operating Expenses	383,899	
Capital Improvements	250,000	
Transfer out for Bonded Debt	979,007	
General Fund Loan Repayment	28,401	
Streets Fund Loan Repayment	14,477	
Streets Fund Transfer-Traffic Signal	50,000	
		2,217,761
BUDGETED CASH FLOW		(317,656)
Projected Fund Balance as of September 30, 2013		\$2,173,785

Trend - Fund Balance





Community Redevelopment Agency

Community Redevelopment Agency (Fund 380)

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. The CRA is assisted by the Community Redevelopment Agency Advisory Board (CRAAB), whose members are primarily property and/or business owners from the District and appointed by City Council. The CRA was created in 1994 by Resolutions 94-7098 and 94-7099. The CRA District is in the area approximately bounded by 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation. The CRA has twelve years remaining until its funding sunsets in 2024.

The purpose of a CRA is to eliminate or prevent slum and blight through the redevelopment of the district, guided by an adopted Community Redevelopment Plan. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the plan. Many improvements have been accomplished including implementation of the Fifth Avenue South Master Plan, streetscape projects throughout the District, two parking garages, median landscaping, and construction of additional on-street parking, park improvements, and a variety of other District improvements.

2011-12 Department Accomplishments

- Design and permitting of the Four Corners Pedestrian Crosswalk
- Release of bid specifications for installation of garage access control systems
- Continued Community Policing throughout the CRA
- Maintained the landscape in the right-of-way
- River Park Pool constructed with partial funding from the CRA
- Updated the City's CRA website

Community Redevelopment Agency

Community Redevelopment Agency (continued)

2012-13 Departmental Goals and Objectives

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

- Cooperate with the Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.
- Ensure the area is maintained to a high standard of aesthetics, code compliance and public safety.
- Update the City's website as related to the CRA to promote activity and recognition.
- Create a crosswalk at the Four Corners Intersection.

As part of Vision Goal 4, strengthen the economic health and vitality of the City by promoting redevelopment and enhance collection of tax incremental revenues;

- Initiate the process of extending the sunset date of the Community Redevelopment Agency beyond 2024.

2012-13 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 0506)
- CRA Law Enforcement (Division 0507)
- CRA Maintenance (Division 0508)

The significant budgetary issue of this fund continues to be the revenue decrease due to property value decline, therefore reducing the funds available for debt service, capital projects, and operating expenses. The property value decline, however, is just part of the story as redevelopment continues in the CRA. Examples of continuing redevelopment include the River Park Pool and the new commercial buildings at Park Street and 5th Avenue South and 3rd Avenue South and 9th Street. Furthermore, the marketing campaign of the 5th Avenue South Business Improvement District is widely viewed as successful, with area merchants reporting an increase in commercial activity. The CRA maintains its recognition as a thriving center of activity in Naples and Collier County.

Revenues

Revenues are \$1,900,105, \$51,985 (or 3%) less than the adopted FY 11-12 budget. The primary revenue earned by the CRA is ad valorem taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives TIF money from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

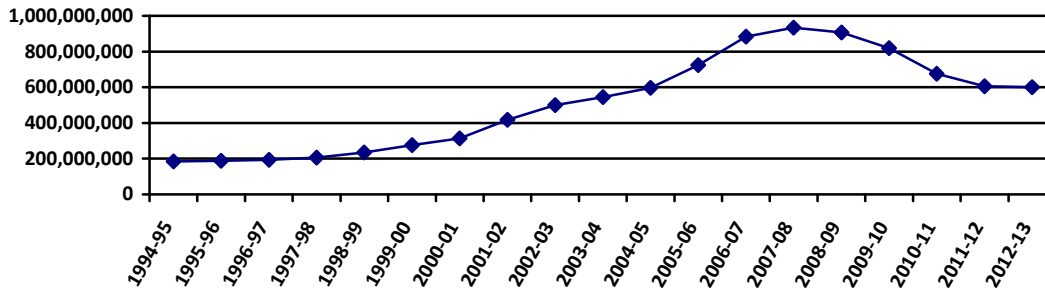
The taxable value of property in the District is \$600,047,968, for a tax incremental value of \$416,238,694. The FY 12-13 increment is a decrease of 1.5% from the FY 11-12 increment. This

Community Redevelopment Agency

Community Redevelopment Agency (continued)

budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$466,605 and \$1,409,500 respectively.

The following chart shows the changes in taxable value since the base year when values were about \$184 million to the 2012 value (for FY 12-13) of slightly more than \$600 million.



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 \$24,000 in interest income.

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2012-13 budget are \$2,217,761, which is a \$66,049 increase over the FY 2011-12 budget.

Personal Services

The 6.3 employees funded by the CRA are budgeted to cost \$511,977, a \$1,725 increase over the FY 11-12 budget. These positions consist of 3 community police officers, 3 landscape technicians, and a portion (30%) of the assistant city manager position.

Operating Expenses

Budgeted at \$383,899, operating expenses are \$40,828 less than FY 11-12. The major components of Operating Expenses are as follows:

City Administration	\$111,160
Landscape Maintenance	85,000
Self Insurance Charge	61,705

Non-Operating Expenses

There are two bank loans related to the construction of the two parking garages and other 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 \$979,007.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

When the CRA was created, the fund received several interfund loans related to improvements to the district. At the end of FY11-12, the outstanding balance for the remaining three loans is \$162,479. The repayment schedule has been slightly modified, with the balance being amortized over four years, at 2.2% interest. For the next four years, the annual payment will be \$42,878.

Capital projects included in this budget include

Waterproof and seal the parking garages	\$50,000
Four Corners Intersection	\$200,000
Traffic Signal Mast Arm (to be handled by the Streets Department)	\$50,000

The following list summarizes the future projects planned in the CRA.

Long Term Capital Plan

1.) Prioritized Projects

Gordon River Underpass	155,000
Central Ave. Improvements (Phase 1)	350,000
Prioritized Projects	505,000

2.) Unscheduled Projects

3rd Ave. S. Improvements	1,650,000
Special Features Gateways	1,000,000
Special Features Cultural Plaza	2,000,000
6th Ave. S. Promenade	2,000,000
Connectivity/Place Making	1,500,000
Central Ave. Improvements (Phase 2)	1,400,000
River Park	450,000
Lake Manor	235,000
6th Ave N. Lighting	109,000
Unscheduled Projects	10,344,000
Total Long Term Capital Plan	<u>10,849,000</u>



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

	ACTUAL 2009-10	ACTUAL 2010-11	ADOPTED 2011-12	PROJECTED 2011-12	BUDGET 2012-13
City Tax Increment	712,226	556,250	476,120	476,120	466,605
County Tax Increment	2,151,466	1,680,287	1,438,240	1,438,240	1,409,500
Other Income	1,194	1,880	1,230	0	0
Transfer in From GF	13,883	13,883	0	0	0
Interest Income	40,268	26,403	36,500	19,300	24,000
TOTAL REVENUES	<u><u>\$2,919,037</u></u>	<u><u>\$2,278,703</u></u>	<u><u>\$1,952,090</u></u>	<u><u>\$1,933,660</u></u>	<u><u>\$1,900,105</u></u>

FUND 380: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
Administration (0506)				
0.3	0.3	0.3	Assistant City Manager*	36,225
1	0	0	CRA Coordinator	0
<u>1.3</u>	<u>0.3</u>	<u>0.3</u>		<u>\$36,225</u>
Law Enforcement (0507)				
3	3	3	Community Police Officer	183,756
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$183,756</u>
Parks & Parkways Maintenance (0508)				
2	0	2	Landscape Technician III	71,055
2	3	1	Landscape Technician II	36,047
<u>4</u>	<u>3</u>	<u>3</u>		<u>\$107,102</u>
8.3	6.3	6.3	Regular Salaries	327,083
			State Incentive Pay	3,000
			Overtime	9,230
			Holiday Pay	7,221
			Employer Payroll Expenses	165,443
				<u>\$511,977</u>
			Total Personal Services	\$511,977

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

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	406,473	321,337	324,208	327,083	5,746
10-32 STATE INCENTIVE PAY	2,505	1,680	2,977	3,000	1,320
10-40 OVERTIME	8,652	11,000	12,950	9,230	(1,770)
10-42 HOLIDAY PAY	7,129	7,221	6,984	7,221	0
25-01 FICA	30,655	22,943	26,872	24,819	1,876
25-03 RETIREMENT CONTRIBUTIONS	84,529	84,082	78,165	95,405	11,323
25-04 LIFE/HEALTH INSURANCE	83,431	60,405	46,087	43,635	(16,770)
25-07 EMPLOYEE ALLOWANCES	1,596	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$624,970	\$510,252	\$499,827	\$511,977	\$1,725
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSE	10,875	25,000	15,000	15,000	(10,000)
30-01 CITY ADMINISTRATION	127,967	135,043	135,043	111,160	(23,883)
31-01 PROFESSIONAL SERVICES	41,900	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	57,065	90,000	90,956	90,000	0
32-01 OUTSIDE COUNSEL	245	4,000	0	0	(4,000)
40-00 TRAVEL AND PER DIEM	2,658	3,600	3,600	3,600	0
41-00 COMMUNICATIONS	447	640	640	613	(27)
43-01 ELECTRICITY	24,092	25,000	25,000	25,000	0
45-22 SELF INSURANCE	68,460	61,216	61,216	61,705	489
46-00 REPAIR & MAINTENANCE	34,155	47,500	47,500	46,100	(1,400)
47-02 ADVERTISING-NON LEGAL	0	500	500	500	0
49-02 TECHNOLOGY SERVICES	19,010	18,628	18,628	21,621	2,993
51-00 OFFICE SUPPLIES	504	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES/MINOR EQUIP	886	6,400	2,400	2,400	(4,000)
52-07 UNIFORMS	1,679	4,200	4,200	3,200	(1,000)
52-09 OTHER CLOTHING	0	500	500	500	0
52-52 MINOR OPERATING EQUIPMENT	1,666	0	0	0	0
54-01 MEMBERSHIPS	970	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$392,579	\$424,727	\$407,683	\$383,899	(\$40,828)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	307,422	200,000	84,839	250,000	50,000
70-12 BOND INTEREST	13,625	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	0	0	28,401	28,401
91-21 BOND SINKING FUND FD2000	1,067,533	978,569	978,569	979,007	438
91-34 TRANSFER/ CAPITAL PROJECTS FUND	0	38,164	38,164	0	(38,164)
91-39 TRANSFER / STREETS FUND	0	0	0	14,477	14,477
91-40 TRANSFER / CAPITAL PROJECT	0	0	550,000	50,000	50,000
TOTAL NON-OPERATING EXPENSES	\$1,388,580	\$1,216,733	\$1,651,572	\$1,321,885	\$105,152
TOTAL EXPENSES	\$2,406,129	\$2,151,712	\$2,559,082	\$2,217,761	\$66,049

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	89,515	35,528	35,528	36,225	697
25-01 FICA	6,480	2,815	2,815	2,868	53
25-03 RETIREMENT CONTRIBUTIONS	11,319	3,198	3,198	3,260	62
25-04 LIFE/HEALTH INSURANCE	11,149	587	587	596	9
25-07 EMPLOYEE ALLOWANCES	1,596	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$120,059	\$43,712	\$43,712	\$44,533	\$821
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	127,967	135,043	135,043	111,160	(23,883)
31-01 PROFESSIONAL SERVICES	41,900	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>Signage (\$5,000)</i>	2,466	5,000	5,956	5,000	0
32-10 OUTSIDE COUNSEL	245	4,000	0	0	(4,000)
40-00 TRAVEL AND PER DIEM <i>Florida Redevelopment Conference</i>	902	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	447	640	640	613	(27)
45-22 SELF INS PROPERTY DAMAGE	68,460	61,216	61,216	61,705	489
46-00 REPAIR & MAINTENANCE	0	1,000	1,000	0	(1,000)
47-02 ADVERTISING (NON LEGAL) <i>Annual Report as required and Town Hall meeting notice</i>	0	500	500	500	0
49-02 TECHNOLOGY SERVICE CHARGE	19,010	18,628	18,628	21,621	2,993
51-00 OFFICE SUPPLIES	504	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	0	4,000	0	0	(4,000)
52-52 MINOR OPERATING EQUIPMENT	1,666	0	0	0	0
54-01 MEMBERSHIPS <i>FRA Dues, Congress of New Urbanism</i>	970	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$264,537	\$234,027	\$226,983	\$204,599	(\$29,428)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	307,422	200,000	84,839	250,000	50,000
70-12 INTEREST	13,625	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	0	0	28,401	28,401
91-21 BOND SINKING FUND <i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>	1,067,533	978,569	978,569	979,007	438
91-34 INTERFUND LOAN CAPITAL PROJECT FUND	0	38,164	38,164	0	(38,164)
91-39 INTERFUND LOAN STREETS FUND	0	0	0	14,477	14,477
91-40 INTERFUND TRANSFER - CAPITAL PROJECT	0	0	550,000	50,000	50,000
TOTAL NON-OPERATING EXPENSES	\$1,388,580	\$1,216,733	\$1,651,572	\$1,321,885	\$105,152
TOTAL EXPENSES	\$1,773,176	\$1,494,472	\$1,922,267	\$1,571,017	\$76,545

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	187,276	181,578	181,578	183,756	2,178
10-32 STATE INCENTIVE PAY	2,505	1,680	2,977	3,000	1,320
10-40 OVERTIME	5,086	10,000	10,000	6,000	(4,000)
10-42 HOLIDAY PAY	7,129	7,221	6,984	7,221	0
25-01 FICA	14,618	13,059	16,000	13,894	835
25-03 RETIREMENT CONTRIBUTIONS	60,647	62,967	62,967	80,417	17,450
25-04 LIFE/HEALTH INSURANCE	38,028	31,620	23,500	21,370	(10,250)
TOTAL PERSONAL SERVICES	\$315,289	\$308,125	\$304,006	\$315,658	\$7,533
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM <i>Bicycle Patrol and COP training</i>	1,756	2,100	2,100	2,100	0
46-00 REPAIR & MAINTENANCE <i>Bicycle repairs</i>	1,572	2,100	2,100	2,100	0
52-00 OPERATING SUPPLIES <i>Uniform allowance (\$900), equipment and supplies (\$1,500)</i>	886	2,400	2,400	2,400	0
52-07 UNIFORMS <i>Bicycle uniforms</i>	1,679	4,200	4,200	3,200	(1,000)
TOTAL OPERATING EXPENSES	\$5,893	\$10,800	\$10,800	\$9,800	(\$1,000)
TOTAL EXPENSES	\$321,182	\$318,925	\$314,806	\$325,458	\$6,533

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

		11-12	11-12	12-13		
ACCOUNT DESCRIPTION		10-11	ORIGINAL	CURRENT	12-13	
		ACTUALS	BUDGET	PROJECTION	REQUESTED	
					CHANGE	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	129,682	104,231	107,102	107,102	2,871
10-40	OVERTIME	3,566	1,000	2,950	3,230	2,230
25-01	FICA	9,557	7,069	8,057	8,057	988
25-03	RETIREMENT CONTRIBUTIONS	12,563	17,917	12,000	11,728	(6,189)
25-04	LIFE/HEALTH INSURANCE	34,254	28,198	22,000	21,669	(6,529)
TOTAL PERSONAL SERVICES		189,622	158,415	152,109	151,786	(6,629)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	10,875	25,000	15,000	15,000	(10,000)
31-04	OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance, elevator maintenance, alarms</i>	54,599	85,000	85,000	85,000	0
43-01	ELECTRICITY <i>Two Parking Garages</i>	24,092	25,000	25,000	25,000	0
46-00	REPAIR & MAINTENANCE <i>Holiday lights, paver repair, lighting repairs</i>	32,583	44,400	44,400	44,000	(400)
52-09	OTHER CLOTHING/WORK BOOTS	0	500	500	500	0
TOTAL OPERATING EXPENSES		122,149	179,900	169,900	169,500	(10,400)
TOTAL EXPENSES		311,771	338,315	322,009	321,286	(17,029)

**CAPITAL IMPROVEMENT PROJECTS
FUND 380 - COMMUNITY REDEVELOPMENT AGENCY**

Project Description	Request 2012-13	2013-14	2014-15	2015-16	2016-17
13C03 Waterproof & Seal Parking Garages	50,000	0	0	0	0
13U01 Signal System Improvements*	50,000	0	0	0	0
13C02 Four Corners Intersection	200,000	0	0	0	0
Gordon River Underpass	0	0	155,000	0	0
Central Avenue Improvements Phase I	0	0	350,000	0	0
TOTAL CRA FUND	300,000	0	505,000	0	0

* Budgeted as a transfer to the Streets Fund, where the project will be managed.

City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule

Interfund loan

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

Project	Fund	Account	9/30/12 Balance	FY 12-13 Interest	FY 12-13 Payment	9/30/13 Balance
General Fund	General Fund	380-0000-237-0100	52,756	1,161	13,922	39,995
Plaza on Fifth	General Fund	380-0000-237-0103	54,865	1,207	14,479	41,593
Streets Fund	Streets	380-0000-237-3902	54,858	1,207	14,477	41,588
			162,479	3,575	42,878	123,176

For 2012-13, payments were recalculated assuming a four year repayment, using a 2.2% interest rate.

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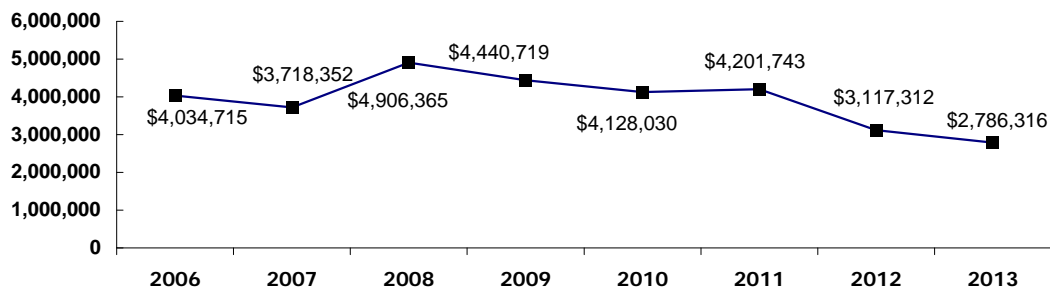
Photo by: Ingo Meckmann Photography

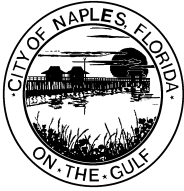


STREETS FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Fund Balance as of September 30, 2011	4,201,743
Projected Revenues FY 2011-12	2,035,550
Projected Expenditures FY 2011-12	3,119,981
Net Increase/(Decrease) in Fund Balance	<u>(1,084,431)</u>
Expected Fund Balance as of September 30, 2012	\$3,117,312
Add Fiscal Year 2012-13 Budgeted Revenues	
6-Cent Gas Tax	793,000
5-Cent Gas Tax	600,000
Telecommunications Tax	300,000
Impact Fees	200,000
Dept. of Transportation	124,000
State Revenue Sharing	219,000
Transfer in/CRA	50,000
Interest Income	25,000
Repayment-CRA	14,477
	<u>2,325,477</u>
TOTAL AVAILABLE RESOURCES	\$5,442,789
Less Fiscal Year 2012-13 Budgeted Expenditures	
Personal Services	\$548,385
Operations & Maintenance	861,090
Transfer - Self-Insurance	227,056
Transfer - Administration	111,250
Transfer - Building Rental	28,692
Overlay Program	500,000
CIP Projects	380,000
	<u>2,656,473</u>
BUDGETED CASH FLOW	(330,996)
Projected Fund Balance as of September 30, 2013	<u><u>\$2,786,316</u></u>

Trend - Fund Balance





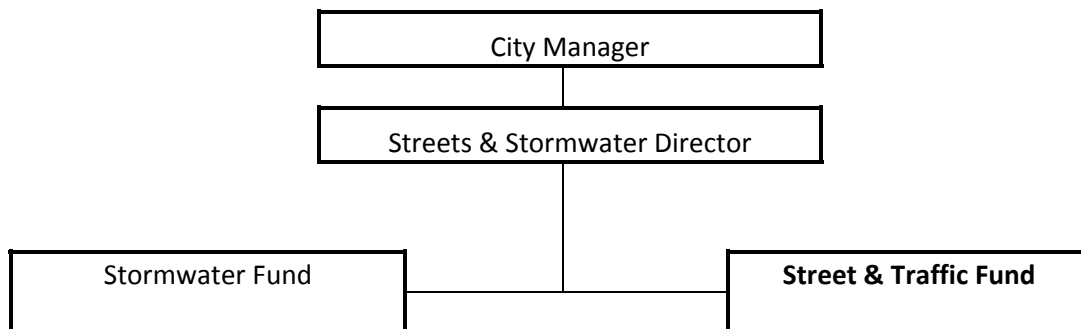
Streets Fund

Streets & Stormwater Department (Fund 390)

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.



2011-12 Department Accomplishments

- Completed \$135,000 of sidewalk repairs to prevent trip & falls.
- Implemented a written sidewalk inspection and repair policy.
- In coordination with FDOT, constructed 750 linear feet of new sidewalk.
- Began an update to the Pedestrian & Sidewalk Master Plan.
- Resurfaced 4 lane miles of streets.
- Improved 0.5-miles of alleys.
- Installed count-down pedestrian signals at Gulf Shore Blvd North and Banyan.
- Replaced approximately 200 street light globes within the CRA and repaired and upgraded electronic components for several decorative street lights.
- Installed speed humps along South Golf Drive.
- Restriped 3.7 miles of pavement (center yellow, edge white, and parking and handicap).
- Repainted 120 decorative wooden stop signs.
- Resurfaced four beach ends.
- Resurfaced approximately 8,500 square yards of asphalt patches caused by utility cuts, wear and tear.

Streets Fund

Streets & Stormwater Department (continued)

2012-13 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 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 accordance with the Pavement Management Program. 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 UTCD 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 pathway program for maintenance and improvements to sidewalks, bike lanes and pathways.

2012-13 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2012-13 is \$2,656,473, a decrease of \$29,895 under the FY 2011-12 budget. The 2012-13 budget shows a use of \$330,996 of fund balance.

Revenues

Revenues into this fund total \$2,325,477.

The primary recurring revenue to this fund is the Local Option Fuel Tax (6-Cent Gas Tax). Budgeted at \$793,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the countywide collections. The 2003 Interlocal Agreement reduced Naples share from 14.48% to 10.28%, and is being reviewed by the County for additional allocation changes. Local fuel tax revenue is based on each gallon of fuel sold. This revenue estimate is based on the projections from the Florida Department of Revenue's Office of Tax Research.

Collier County also participates in the second type of local fuel tax, called the fifth-cent option. The City is budgeted to receive \$600,000, also 10.28%, of the collections in Collier County. This revenue estimate is also based on the projections from the Florida Department of Revenue's Office of Tax Research.

Streets Fund

Streets & Stormwater Department (continued)

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 FY12-13, 26.6% or \$219,000 of the City's share is required to be dedicated to transportation.

Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the Florida Department of Revenue and 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.

A new source of revenue to this fund is the Telecommunications Tax. This \$300,000 was formerly distributed to the General Fund, but due to the declining revenue sources to the Streets Fund, this source was deemed an alternative source to reduce the reliance on fund balance.

The Streets Fund is expected to receive \$25,000 in interest earnings.

Expenditures

The Streets Fund has 6.1 positions budgeted, 1.4 less than in FY 2011-12. This is due to change in cost allocations for certain positions as shown on the Personal Services Detail. These positions are shared with the Stormwater Fund, and the allocation was determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$548,385, is \$155,271 less than the adopted 2011-12 budget, primarily due to the personnel redistribution.

Operating Expenses for this fund are \$1,728,088 or \$30,376 more than the FY11-12 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$111,250
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$350,000
Self Insurance Transfer	\$227,056
Road Repairs	\$175,000

Capital Improvements are budgeted at \$380,000 plus the above noted \$500,000 for the Street Overlay program. These items are listed in the Capital Improvement Program (CIP) page at the end of this section, and more fully explained in the Five-Year CIP. Of the items in the FY 2012-13 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are all maintenance or enhancements to current infrastructure.

Streets Fund

Streets & Stormwater Department (continued)

2012-13 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Boca Raton	Fort Myers	Cape Coral
Pavement Maintenance Program	\$500,000	N/A	\$350,000	\$1,000,000
# of Field Personnel	4	10.5	10	>15
Sidewalk Repairs / Improvements	\$100,000	N/A	\$580,000	\$600,000

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

Performance Measures	Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-12	Projected 2012-13
# of Lane-Miles Paved * - included micro re-surfacing	11	9	9	8	8
Linear-Feet of Sidewalk Repairs\ Improvements	2,000	4,000	1,800	3,100	1,500
# of Traffic Studies Resulting In Calming Activities	0	0	0	1	0
# of Pothole Complaints resolved	80	75	94	45	50
# of Sidewalk Complaints resolved	15	20	48	35	40
# of Traffic Signal Complaints resolved	32	30	16	6	10
# of Sign Complaints resolved	55	75	36	45	50
# of Street Light Complaints resolved	45	100	60	75	70



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	ACTUAL 2009-10	ACTUAL 2010-11	ADOPTED 2011-12	PROJECTED 2011-12	BUDGET 2012-13
6-CENT LOCAL GAS TAX	795,443	786,568	790,000	795,000	793,000
5-CENT LOCAL GAS TAX	601,173	599,499	600,000	600,000	600,000
TELECOMMUNICATIONS TAX	0	0	0	0	300,000
STATE REVENUE SHARING	238,118	237,245	240,000	187,800	219,000
DOT MAINTENANCE AGREEMENT	182,725	124,123	124,000	124,000	124,000
RESIDENTIAL IMPACT FEES	137,201	80,092	100,000	30,000	100,000
COMMERCIAL IMPACT FEES	0	119,908	100,000	170,000	100,000
INTEREST INCOME	46,749	36,935	50,000	33,200	25,000
OTHER INCOME	7,272	3,942	1,000	50	0
TRANSFER-GENERAL FUND	0	0	0	95,500	0
TRANSFER-OTHER	900,000	0	0	0	50,000
LOAN REPAYMENT - CRA	0	0	0	0	14,477
TOTAL REVENUE	\$2,908,681	\$1,988,312	\$2,005,000	\$2,035,550	\$2,325,477

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
0.5	0.5	0.50	* Traffic Engineer	\$56,101
1	1	1.00	Traffic Operations Supervisor	69,965
1	1	1.00	Signal Technician	60,121
2	2	2.00	Traffic Control Technician	93,698
1	1	0.25	** Sr. Engineering Technician	12,448
0.5	0.5	0.25	** Construction Project Coordinator	21,034
0.5	0.5	0.30	** Streets & Stormwater Director	33,900
0.5	0.5	0.30	** Engineering Manager	24,151
0.5	0.5	0.50	** Sr. Administration Specialist	20,864
7.5	7.5	6.1	Regular Salaries	\$392,282
			Other Salaries & Overtime	20,000
			Employer Payroll Expenses	136,103
			Total Personal Services	\$548,385

* Shared with Fund 110-Building Permits Fund

**Shared with Fund 470-Stormwater Fund

FISCAL YEAR 2012-13

BUDGET DETAIL

STREETS FUND

390.6565.541 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	515,485	484,075	484,075	392,282	(91,793)
10-30 OTHER SALARIES -STANDBY PAY	10,179	10,500	10,500	10,500	0
10-40 OVERTIME	6,147	10,000	10,000	9,500	(500)
25-01 FICA	38,722	36,304	36,304	29,263	(7,041)
25-03 RETIREMENT CONTRIBUTIONS	79,923	87,697	68,000	50,217	(37,480)
25-04 LIFE/HEALTH INSURANCE	64,723	71,960	68,000	54,415	(17,545)
25-07 EMPLOYEE ALLOWANCES	2,740	3,120	3,120	2,208	(912)
TOTAL PERSONAL SERVICES	\$717,919	\$703,656	\$679,999	\$548,385	(\$155,271)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	306	3,800	3,800	1,500	(2,300)
30-01 CITY ADMINISTRATION FEE	132,374	115,872	115,872	111,250	(4,622)
31-01 PROFESSIONAL SERVICES	35,945	20,000	20,000	15,000	(5,000)
<i>Surveying and Traffic Studies</i>					
31-04 OTHER CONTRACTUAL SERVICES	24,623	30,000	30,000	20,000	(10,000)
<i>Signal system repairs and upgrades</i>					
31-42 ROAD RESURFACING	397,226	500,000	776,054	500,000	0
40-00 TRAINING & TRAVEL COSTS	0	2,000	2,000	2,000	0
40-03 SAFETY	94	500	500	500	0
41-00 COMMUNICATIONS	3,677	4,390	4,390	3,620	(770)
41-01 TELEPHONE	962	2,355	2,355	1,500	(855)
42-02 POSTAGE & FREIGHT	0	250	250	250	0
42-10 EQUIP SERVICES - REPAIR	15,135	20,000	20,000	15,150	(4,850)
42-11 EQUIP SERVICES - FUEL	9,654	12,556	12,556	12,560	4
43-01 ELECTRICITY/STREET LIGHTS	330,018	350,000	350,000	350,000	0
<i>Streetlights and traffic signal systems</i>					
43-02 WATER, SEWER, GARBAGE	250	0	0	0	0
44-01 BUILDING RENTAL	67,029	65,689	65,689	28,692	(36,997)
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
45-22 SELF INSURANCE CHARGE	164,950	155,085	155,085	227,056	71,971
46-00 REPAIR AND MAINTENANCE	0	1,500	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE	39,231	55,000	55,000	30,000	(25,000)
<i>Traffic controllers, signal heads, signal bulbs / components</i>					
46-06 OTHER MAINTENANCE	64,199	75,000	75,000	70,000	(5,000)
<i>Sign materials, flags, cones and pavement markings</i>					
46-09 STREET LIGHT & POLE MAINT	5,408	30,000	48,289	100,000	70,000
46-12 ROAD REPAIRS	114,031	200,000	226,758	175,000	(25,000)
<i>Contract Street Patching, Contract Curb / Gutter Repairs, materials</i>					
47-00 PRINTING & BINDING	217	250	250	250	0
49-02 TECHNOLOGY SERVICES	38,030	37,265	37,265	45,260	7,995
51-00 OFFICE SUPPLIES	744	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES	27,940	10,000	10,000	10,000	0
52-07 UNIFORMS	626	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	50	500	500	500	0
54-01 MEMBERSHIPS	690	1,000	1,000	1,500	500
54-02 BOOKS AND SUBSCRIPTIONS	0	200	200	500	300
TOTAL OPERATING EXPENSES	\$1,473,409	\$1,697,712	\$2,018,813	\$1,728,088	\$30,376
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	322,666	200,000	331,850	380,000	180,000
60-40 MACHINERY EQUIPMENT	0	0	4,319	0	0
60-70 VEHICLES	0	85,000	85,000	0	(85,000)
TOTAL NON-OPERATING EXPENSES	\$322,666	\$285,000	\$421,169	\$380,000	\$95,000
TOTAL EXPENSES	\$2,513,994	\$2,686,368	\$3,119,981	\$2,656,473	(\$29,895)

**STREETS FUND 390
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

Project	Project Description	Amended		2013-14	2014-15	2015-16	2016-17
		Budget	Request				
		2011-12	2012-13				
13U28	Pavement Management Program*	776,054	500,000	550,000	605,000	665,000	730,000
13U29	Sidewalk Repair & Improvement	174,700	190,000	110,000	121,000	133,000	146,000
13U31	Alley Improvement Program	50,000	30,000	50,000	60,500	66,550	73,210
13U01	Signal System Improvement**	0	160,000	130,000	130,000	130,000	130,000
	Lift Truck	85,000	0	0	0	0	0
	S. Golf Dr. Speed Hump	11,650	0	0	0	0	0
	Replace Vehicle (2000 Ford Van)	0	0	45,000	0	0	0
TOTAL STREETS & TRAFFIC FUND		1,097,404	880,000	885,000	916,500	994,550	1,079,210

FDOT Projects in the City		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
FDOT	Sidewalk: 12th Street N (13th - 14th Aves N)	246,743	0	0	0	0	0
FDOT	Sidewalk: GSBN (Banyan-Mooring Line Dr. Bridge)	116,959	264,055	0	0	0	0
FDOT	Sidewalk: Central Ave (GSB - 6th St)	123,013	0	0	0	0	0
FDOT	Sidewalk: Crayton Rd (Oleander - Banyan)	40,000	166,998	0	0	0	0
FDOT	US 41 Landscape/ Lighting (7th Ave. N. - 17th Ave. N.)	128,490	475,128	0	0	0	0
FDOT	Turn Lane Extension: US 41 at Golden Gate Pkwy	21,000	121,685	0	0	0	0
FDOT	Turn Lanes at Horseshoe Dr. N. & Airport-Pulling Rd	0	77,563	152,541	0	0	0
FDOT	Sidewalk: GSBS (Pier to Gordon Dr.)	0	0	114,807	380,591	0	0
FDOT	Signage & Access Improv.: Gordon River Bridge	0	0	75,000	554,285	0	0
Total FDOT Projects		676,205	1,105,429	342,348	934,876	0	0

*Pavement Management Program is budgeted in the operating line item, not in a capital line item

** The Signal System Improvement will be shared by the CRA Fund (\$50,000) and the Streets Fund (\$110,000)

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Photo by: Ingo Meckmann Photography



WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$16,372,510
Projected Revenues FY 2011-12	45,572,400
Projected Expenditures FY 2011-12	46,555,355
Net Increase/(Decrease) in Net Unrestricted Assets	(982,955)

Expected Unrestricted Net Assets as of September 30, 2012 **\$15,389,555**

Add Fiscal Year 2012-13 Budgeted Revenues

OPERATING:

Water Sales	16,648,170	
Sewer Charges	13,416,500	30,064,670

NON-OPERATING

Interest Income	75,000	
Plan Review Fees	29,000	
Application Fees	4,000	
Grants	0	
System Development Charges	550,000	
Payments on Assessments	4,800	
Sale of Property	26,000	
Loan Repayment-Est Naples Bay	43,750	732,550
		30,797,220

TOTAL AVAILABLE RESOURCES: **\$46,186,775**

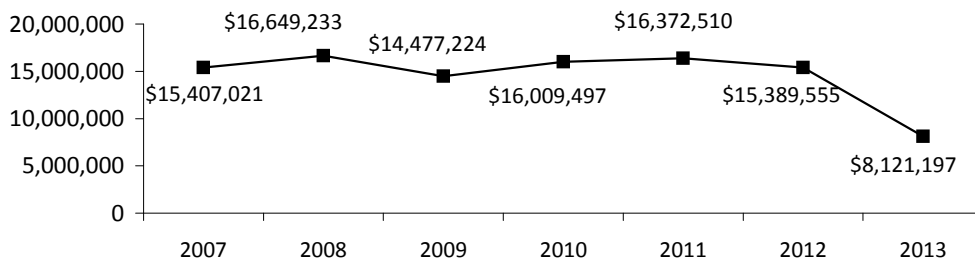
Less Fiscal Year 2012-13 Budgeted Expenditures

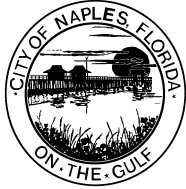
Administration	4,047,012	
Water Production	5,930,182	
Water Distribution	2,293,313	
Wastewater Treatment	3,423,209	
Wastewater Collection	1,519,354	
Utilities Maintenance	1,752,771	
Customer Service	222,300	
Debt Principal & Interest	2,947,597	
Transfer - Pmt in Lieu of Taxes	1,743,340	
Capital Projects	14,186,500	38,065,578

BUDGETED CASH FLOW **(7,268,358)**

Projected Unrestricted Net Assets as of September 30, 2013 **\$8,121,197**

Trend-Unrestricted Net Assets





Water & Sewer Fund

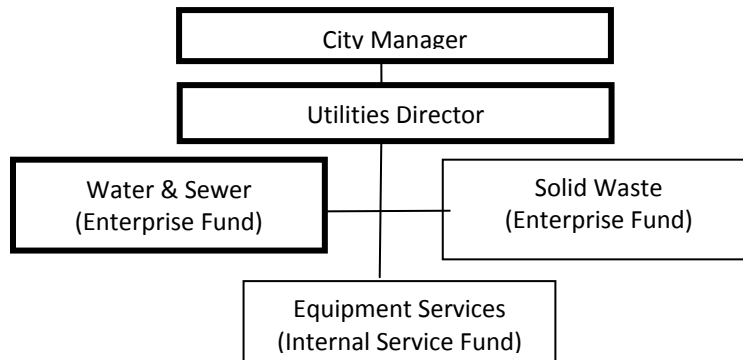
Utilities Department

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.



2012-13 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 also focuses 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 and complete the construction of the transmission main that will convey canal water from the Golden Gate Canal to the Wastewater Treatment Plant.
- Start 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.

Water & Sewer Fund

Utilities Department (continued)

- Continue well development, including cycle testing, for ASR Wells 1 and 2 located at the Wastewater Treatment Plant.

In accordance with Vision Plan 3a (maintain and improve public amenities for residents) improve the level of service to all customers and provide reliable service to meet growth and development through Water and Sewer Capital Improvement Projects such as the following:

- Water Production-Complete rehabilitation and development projects on 10 raw water wells within the Well Fields to improve gallon per minute yields and ensure daily system demands are met.
- Water Distribution-Upgrade the 12" water main located on Gulf Shore Boulevard North in order to upgrade aging infrastructure that has been susceptible to main line breaks and failures. This improvement is intended to eliminate service disruptions to residents that reside in this area.
- Target the Crayton Road (North of Parkshore Drive) and Parkshore area for sewer lining improvements-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.

As part of Vision Goals #4 (strengthen the economic health and vitality of the City):

- Participate in the data collection process in the Florida Benchmarking Consortium.

2012-13 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$38,065,578, \$9,174,209 more than FY 2011-12.

Revenues

Projected water revenues for FY 2012-13 are \$16,648,170 or \$56,620 more than FY 2011-12.

Projected sewer revenues, including irrigation water, for FY 2012-13 are budgeted at \$13,416,500, or 7% more than FY 2011-12. Water and sewer rates are scheduled to increase in accordance with the Public Service Commission Deflator Index. For FY 2012-13, that rate is 2.41%.

Non-operating revenues are budgeted at \$732,550. There is \$550,000 budgeted for Water and Sewer System Development Charges, which are similar to impact fees. Interest income is expected to be \$75,000.

The fund has budgeted \$4,800 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	\$45,631
Avion Park	1995	15,377
Big Cypress	1996	37,949
West Boulevard	1996	<u>12,196</u>
Total		\$111,153

Water & Sewer Fund

Utilities Department (continued)

Expenditures

There are 99 positions in the Water and Sewer Fund, one more than FY 2011-12. The position, Plant Operator (Trainee), has been added to the Water Production Division.

For FY 2012-13, the combined salary line item increased significantly (\$235,000), and the pension line item decreased almost the same amount. In FY2011-12, the budget was prepared without having the knowledge of the final union contracts, therefore the prior AFSCME union agreement was still showing. The salary line item showed the holiday pay reduction, instead of the final negotiated pay and benefits. As indicated in the 2011-12 adopted budget, line item adjustments would be required once all the contracts settled. The 2012-13 budget will reflect the current contract. Other factors adding to the increased salary line item is the addition of one position, and the correction of a typographical error relating to a position in the Water Production division.

Expenditures for the fund total \$38,065,578, a \$9,174,209 increase from the adopted FY 2011-12 budget, primarily due to a \$9 million Capital Project for the reclaimed water distribution system.

Administration

The budget for Administration is \$8,737,949, a \$153,222 increase over the adopted budget of FY 2011-12.

The Administration Division includes nine positions, up from six positions in FY 2011-12. These are the result of transferring the Utilities Permit Coordinator from Water Productions and the Administrative Specialist II and Warehouse Coordinator from Water Distribution. Personal Services increased \$169,983, primarily due to these transfers.

Administration Operating Expenditures, at \$4,986,700, is an increase of \$98,031. This is primarily due to the changes in transfers to other funds for services. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,567,420
Taxes (Payment in Lieu of Taxes)	\$1,743,340
Self Insurance Charge	\$901,885
Technology Services	\$425,890

Administration's Non-Operating costs, which decreased \$114,792, are composed of debt service payments (principal and interest) on the water and sewer debt. In March 2012, the Public Utilities Revenue Bond Series 2007A and B were refunded with a bank loans for a savings due to lower interest rates.

Water Production

The budget for Water Production is \$5,930,182, a \$12,901 increase over the adopted budget of FY 2011-12.

The Water Production Division includes fifteen positions. Several changes caused a \$70,676 increase in this division's salaries and benefits line items:

Addition of one Plant Operator (Trainee)	61,000
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Water & Sewer Fund

Utilities Department (continued)

Two promotions from Trainee to Operator	19,000
Correction of 2011-12 typographical error in the salary line item	65,000
Transfer of Permit Coordinator to Administration	(60,000)
Reduction in Overtime	(20,000)

Other changes in benefit selections and benefit costs would make up the remainder of the changes.

Water Production's Operating Expenditures are \$4,800,480, a decrease of \$57,775, primarily due to a reduction in chemicals (\$61,400). The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,238,600
Electricity (for wells and water plant)	\$1,250,000
Contractual Services (mostly sludge hauling)	\$570,700

Water Distribution

The budget for Water Distribution is \$2,293,313, a \$138,646 decrease under the adopted budget of FY 2011-12.

The cost of Personal Services decreased \$146,419. The Water Distribution Division includes 20 positions, down two positions from FY 2011-12, due to the transfer of the Administrative Assistant II and Warehouse Coordinator to Administration.

Water Distribution Operating Expenditures are \$990,070, which is an increase of \$8,273. The line item "Road Repairs" increased \$10,000 because of additional road and driveway repairs due to line breaks. The major function of this Division is to ensure the supply of water arrives at its destination; therefore major costs include 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 pipe locator, pump replacements, a radio and saw.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,423,209, a \$12,716 decrease from the adopted budget of FY 2011-12.

Personal Services decreased by \$14,091. The number of positions for this Division (19) has not changed from the FY 2011-12 budget.

Water & Sewer Fund

Utilities Department (continued)

Operating Expenditures of \$1,905,535, decreased by \$7,625. The following four items make up 87% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$174,800
Electricity (for plant)	\$800,000
Chemicals	\$381,330
Equipment and Plant Maintenance	\$304,500

The other 13% of the 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 a composite sampler, PLC, two plant computers, multi pen chart recorder, two radios and a drill press/mill.

Wastewater Collection

The responsibility of the Wastewater Collection Division is to ensure the safe and efficient transportation of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. The budget for this function is \$1,519,354, a \$44,499 increase from the adopted budget of FY 2011-12.

Personal Services includes 17 positions, the same as FY 2011-12.

Wastewater Collection Operating Expenditures, at \$461,535 is a \$6,810 increase over the adopted budget of FY 2011-12. 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.

The line item for machinery and equipment includes a pipe locator, cut off saw, three radios, a jumpjack compactor, air release valves and jet truck hoses for \$41,000.

Maintenance

The responsibility of the Maintenance Division is to maintain the water and sewer system, including 54 raw water production wells, and 121 sewage pump stations. The budget for this function is \$1,752,771, a \$33,218 increase over the adopted budget of FY 2011-12.

The Maintenance Division includes 16 positions, the same as budgeted in FY 2011-12.

Operating Expenditures of \$663,135 increased by \$21,445. This was primarily due to electricity and equipment repairs.

Minor machinery and equipment in this Division will cost \$30,000, and includes small equipment replacement and magmeter heads.

Customer Service

During FY11-12, the City Water and Sewer department completed converting most water meters to electronic reads. This resulted in the ability to eliminate a vacant Meter Reader position, and

Water & Sewer Fund

Utilities Department (continued)

replace it with a Customer Service Representative. These employees report to the Customer Service Division of the Finance Department.

The budget for this Division is \$222,300, a decrease of \$22,769. Operating expenditures are \$68,750, a decrease of \$9,316 under FY 2011-12.

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 2012-13 total \$14,186,500 (excluding the \$139,600 of minor capital included in operating budgets).

2012-2013 Benchmarking

	Naples	Collier County	Bonita Springs	City of Ft. Myers	Marco Island
Water Rates per 1,000 gallons (1 st Tier Rates)	\$1.31	\$2.42	\$3.66	\$4.28	\$3.85

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Connections	18,400	24,000	40,000
Average Daily Use	14.804 MGD	10 MGD	14.11 MGD
Water Plant Operators	9	5	11
Ratio of Operations Staff per MG Treated	0.61 staff:1 MGD	0.5 staff:1 MGD	0.78 staff:1MGD

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,400:18	10,000:15	21,000:22	56,000:56

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	5.85 MGD	8.962 MGD	6.76 MGD	2.077 MGD
Plant Operators	10	13	13	9

Water & Sewer Fund

Utilities Department (continued)

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
Number of employees maintaining collection system	17	53	13	52
Number of manholes maintained	2,924	8,033	492	18,850
Number of linear feet of gravity mains maintained	643,632	2,705,577	147,840	3,011,961
Number of linear feet of force main maintained	276,144	745,328	Not Available	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
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	54	102	10 wells pump to Surface Water System	18
Number of telemetry sites maintained	175	552	Not Applicable	78

Water Production Performance Measures	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Volume Treated Gallons treated annually	5,360,250,000	5,403,280,000	5,300,000,000	5,400,000,000
Average Daily Demand (MG)	14.69	14.804	14.520	14.795
Unaccounted Water Loss	2.84%	4.34%	4.31%	3.5%
Number of Quality Control Tests Performed	102,800	102,850	102,900	102,900

Water Distribution Performance Measures	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Number of meters changed	301 meters 4,569 Orions	292 meters 3,002 Orions	200 meters 2,800 Orions	100 meters 2,500 Orions
Water main, Valves, and service line repairs performed	131	126	130	125
Number of large meters tested	30	179	190	194
Number of backflow devices tested	1,884	2,149	2,200	2,300

Water & Sewer Fund

Utilities Department (continued)

Number of valves exercised and maintained	825	940	1,000	1,200
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Wastewater Treatment Performance Measures	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Chemical cost per million gallons treated	\$143	\$132	\$154	\$155
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.4	0.4	0.5	0.5
Influent CBOD – pounds per day	134	139	138	140

Wastewater Collections Performance Measures	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Linear feet of pipe inspected	28,305	32,679	40,000	45,000
Linear feet of pipe cleaned	157,823	109,242	150,000	165,000
Force main, Valves, Gravity main and service repairs performed	163	137	175	150
Sewer mains obstructions cleared	58	35	40	30

Utilities Maintenance Performance Measures	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	8	11	15	15
Number of new installations on stations equipped with odor control devices.	1	0	1	1
Number of wells chlorinated on an annual basis for algae/bacteria control.	20	25	24	20
Number of wells rehabbed for optimal performance and increased yield.	10	10	5	10



**WATER & SEWER FUND
REVENUE SUMMARY**

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	PROJECTED 2011-12	BUDGET 2012-13
WATER:					
Water Sales	\$14,552,836	\$14,712,610	\$15,000,000	\$14,740,000	\$14,900,000
Water Surcharge	1,180,576	1,185,621	1,180,000	1,185,000	1,200,000
Hydrant	10,089	4,777	13,000	13,000	15,000
Tapping Fees	97,472	102,515	92,550	100,000	185,000
Reinstall Fees	60,128	62,958	52,000	50,000	70,000
Connection Charges	3,117	7,148	5,500	6,500	7,000
Delinquent Fees	255,278	247,523	230,000	250,000	245,000
Application Fees	6,650	9,594	8,500	8,500	10,000
Miscellaneous	17,167	25,399	10,000	14,650	16,170
Total Water	\$16,183,313	\$16,358,145	\$16,591,550	\$16,367,650	\$16,648,170
SEWER					
Service Charges	\$10,828,467	\$11,276,553	\$11,030,000	\$11,500,000	\$12,000,000
Sewer Surcharge	611,333	576,636	612,000	590,000	611,000
Connection Charges	1,185	0	1,000	5,500	7,000
Inspection	1,180	1,480	1,200	1,200	1,500
Lab Testing Fees	41,843	46,926	55,000	2,000	2,000
Irrigation Water	608,097	790,567	825,000	745,000	795,000
Miscellaneous	0	0	0	0	0
Total Sewer	\$12,092,105	\$12,692,162	\$12,524,200	\$12,843,700	\$13,416,500
NON-OPERATING					
System Development	\$342,753	\$672,238	\$900,000	\$600,000	\$550,000
Interest Income	81,274	84,918	104,000	104,000	75,000
Plan Review Fees	25,561	17,236	18,000	23,000	29,000
Application Fees	2,450	3,750	3,000	3,000	4,000
Grants/Other	511,710	54,308	0	2,380,000	0
Assessment Payment	16,981	7,517	6,000	4,800	4,800
Sale of Property	-12	31,161	60,000	43,500	26,000
Bond Proceeds	0	0	0	13,159,000	0
Loan Repayment	0	0	0	43,750	43,750
Total Non-Operating	\$980,717	\$871,128	\$1,091,000	\$16,361,050	\$732,550
TOTAL WATER & SEWER	\$29,256,135	\$29,921,435	\$30,206,750	\$45,572,400	\$30,797,220

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
ADMINISTRATION (2001)				
1	1	1	Utilities Director	118,475
1	1	1	Deputy Director	85,000
1	1	1	Budget & CIP Manager	71,521
1	1	1	Project Manager	94,205
1	1	1	Administrative Coordinator	46,599
1	1	2	* Administrative Specialist II	81,473
0	0	1	* Utilities Permit Coordinator	39,363
0	0	1	* Warehouse Coordinator	39,363
<u>6</u>	<u>6</u>	<u>9</u>		<u>\$575,999</u>
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	76,670
1	1	1	Treatment Plant Supervisor	79,739
9	9	10	Plant Operators I - IV	467,802
1	1	1	Utilities Coordinator	41,120
1	1	1	Service Worker III	35,704
1	1	1	Equipment Operator III	44,830
1	1	0	Utilities Permit Coordinator	0
<u>15</u>	<u>15</u>	<u>15</u>		<u>\$745,865</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	71,955
2	2	2	Cross Control Technician	105,853
4	4	4	Sr. Utilities Technician	179,699
8	8	7	Utilities Technician	237,424
1	1	1	Utilities Coordinator	45,912
2	2	3	Utilities Locator	121,729
1	1	1	Utilities Inspector	62,694
1	1	1	Equipment Operator IV	47,837
1	1	0	Administrative Specialist II	0
0	1	0	Warehouse Coordinator	0
<u>21</u>	<u>22</u>	<u>20</u>		<u>\$873,103</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	76,904
1	1	1	Plant Superintendent	83,865
1	1	1	Laboratory Supervisor	62,702
2	2	2	Laboratory & Field Technician	110,008
11	10	10	Plant Operator	521,853
1	1	1	Industrial Waste Technician	65,393
1	1	1	Service Worker III	33,010
1	1	1	Equipment Operator III	37,848
1	1	1	Utilities Coordinator	41,120
<u>20</u>	<u>19</u>	<u>19</u>		<u>\$1,032,703</u>

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	69,525
1	1	1	Utilities Coordinator	40,125
3	3	3	Sr. Utilities Technician	132,607
1	1	1	Equipment Operator V	41,730
1	1	1	Equipment Operator IV	38,214
1	1	1	Utilities Locator	38,214
9	9	9	Utilities Technicians	314,380
<u>17</u>	<u>17</u>	<u>17</u>		<u>\$674,795</u>
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	50,642
4	4	4	Instrument Technician	206,297
8	8	8	Utilities Maintenance Tech I/II	313,007
1	1	1	Tradesworker	43,563
1	1	1	Service Worker III	38,352
1	1	1	Utilities Coordinator	55,961
<u>16</u>	<u>16</u>	<u>16</u>		<u>\$707,822</u>
CUSTOMER SERVICE (0707)				
0	0	1	Customer Service Rep	32,232
3	3	2	Meter Reader	74,671
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$106,903</u>
98	98	99	Regular Salaries	4,717,190
			Other Salaries	52,700
			Overtime	183,500
			Employer Payroll Expenses	1,962,286
			Total Personal Services	<u>\$6,915,676</u>

* moved to Administration from Water Production or Water Distribution

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		11-12	11-12	12-13	
ACCOUNT DESCRIPTION	10-11	ORIGINAL	CURRENT	REQUESTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,565,574	4,481,942	4,480,792	4,717,190	235,248
10-30 OTHER SALARIES	68,744	52,700	52,700	52,700	0
10-40 OVERTIME	154,391	206,650	196,800	183,500	(23,150)
25-01 FICA	344,357	328,133	328,133	347,473	19,340
25-03 RETIREMENT CONTRIBUTIONS	731,057	815,130	711,000	578,470	(236,660)
25-04 LIFE/HEALTH INSURANCE	849,293	915,843	938,000	1,022,903	107,060
25-07 EMPLOYEE ALLOWANCES	13,956	13,920	13,920	13,440	(480)
29-00 GENERAL & MERIT	0	9,800	0	0	(9,800)
TOTAL PERSONAL SERVICES	6,727,372	6,824,118	6,721,345	6,915,676	91,558
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	45,324	44,850	45,150	51,250	6,400
30-01 CITY ADMINISTRATION	1,728,415	1,667,619	1,667,619	1,567,420	(100,199)
30-07 SMALL TOOLS	14,619	16,500	16,500	17,900	1,400
30-51 BOTTLED WATER	0	20,000	10,000	20,000	0
31-00 PROFESSIONAL SERVICES	87,873	129,000	123,411	124,000	(5,000)
31-01 OTHER PROFESSIONAL SERVICES	140,822	147,000	173,374	152,000	5,000
31-04 OTHER CONTRACTUAL SERVICES	638,549	858,356	752,676	850,390	(7,966)
32-04 OTHER LEGAL SERVICES	32,860	35,000	39,523	15,000	(20,000)
38-01 PAYMENTS IN LIEU OF TAXES	1,668,000	1,698,210	1,698,210	1,743,340	45,130
40-00 TRAINING & TRAVEL COSTS	13,848	19,280	18,580	19,780	500
40-03 SAFETY	11,590	18,800	15,600	20,900	2,100
41-00 COMMUNICATIONS	11,020	14,860	11,800	15,955	1,095
41-01 TELEPHONE/TELEMETRY	44,781	63,300	61,400	65,700	2,400
41-03 RADIO & PAGER	800	0	0	0	0
42-02 POSTAGE & FREIGHT	31,615	33,000	15,000	25,000	(8,000)
42-10 EQUIP. SERVICES - REPAIRS	197,302	285,101	237,000	300,440	15,339
42-11 EQUIP. SERVICES - FUEL	160,541	230,554	182,735	226,450	(4,104)
43-01 ELECTRICITY	1,887,156	2,279,600	1,956,000	2,294,000	14,400
43-02 WATER, SEWER, GARBAGE	107,250	116,000	81,800	89,100	(26,900)
44-02 EQUIPMENT RENTAL	13,735	22,750	20,550	30,070	7,320
45-22 SELF INS. PROPERTY DAMAGE	829,460	786,223	786,223	901,885	115,662
46-00 REPAIR AND MAINTENANCE	194,562	272,600	270,500	265,400	(7,200)
46-02 BUILDINGS & GROUND MAINT.	130,085	196,380	148,380	188,380	(8,000)
46-03 EQUIP. MAINT. CONTRACTS	14,647	20,000	20,000	9,700	(10,300)
46-04 EQUIPMENT MAINTENANCE	417,752	496,350	492,227	498,000	1,650
46-12 ROAD REPAIRS	74,421	65,000	90,000	85,000	20,000
47-00 PRINTING AND BINDING	29,207	30,890	26,890	30,890	0
47-05 PHOTO AND VIDEO	571	0	0	0	0
47-06 DUPLICATING	358	0	0	0	0
49-00 OTHER CURRENT CHARGES	2,401	6,000	3,500	6,000	0
49-02 INFORMATION SERVICES	342,270	335,384	335,384	425,890	90,506
49-08 HAZARDOUS WASTE DISPOSAL	1,318	1,710	1,710	1,710	0

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			11-12	11-12	12-13	
ACCOUNT DESCRIPTION		10-11	ORIGINAL	CURRENT	REQUESTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
51-00	OFFICE SUPPLIES	7,913	9,400	8,600	8,900	(500)
51-01	STATIONERY	440	400	400	400	0
51-02	OTHER OFFICE SUPPLIES	261	1,200	1,200	1,200	0
52-00	OPERATING SUPPLIES	237,154	270,500	259,500	275,500	5,000
52-02	FUEL	59,902	76,000	71,000	76,000	0
52-03	OIL & LUBE	4,918	7,000	7,000	10,000	3,000
52-07	UNIFORMS	22,690	25,470	24,520	26,300	830
52-09	OTHER CLOTHING	5,630	11,125	10,350	11,125	0
52-10	JANITORIAL SUPPLIES	3,287	2,000	2,000	2,000	0
52-21	NEW INSTALLATIONS SUPPLY	448,713	450,000	600,000	450,000	0
52-22	REPAIR SUPPLIES	168,043	220,000	220,000	220,000	0
52-80	CHEMICALS	2,308,656	2,827,400	2,527,400	2,747,330	(80,070)
52-99	INVENTORY OVER/SHORT	86,242	0	0	0	0
54-01	MEMBERSHIPS	4,863	5,550	5,300	5,900	350
59-00	DEPRECIATION/AMORTIZATION	5,375,500	0	0	0	0
TOTAL OPERATING EXPENSES		17,607,364	13,816,362	13,039,012	13,876,205	59,843
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	25,000	94,781	23,500	(1,500)
60-30	IMPROVEMENTS O/T BUILDING	0	1,860,000	8,008,552	13,270,000	11,410,000
60-40	MACHINERY EQUIP	0	3,192,500	2,464,408	877,600	(2,314,900)
60-70	VEHICLES	0	111,000	71,900	155,000	44,000
TOTAL CAPITAL EXPENSES		0	5,188,500	10,639,641	14,326,100	9,137,600
70-11	PRINCIPAL	0	2,203,180	15,312,188	2,214,929	11,749
70-12	INTEREST	884,383	859,209	762,863	732,668	(126,541)
	INTEREST ON DEPOSITS	238	0	109	0	0
	BOND CLOSING COSTS	0	0	80,197	0	0
TOTAL DEBT RELATED EXPENSES		884,383	3,062,389	16,155,357	2,947,597	(114,792)
TOTAL EXPENSES		\$25,219,119	\$28,891,369	\$46,555,355	\$38,065,578	\$9,174,209

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533	ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	464,437	441,030	441,030	575,999	134,969
10-40	OVERTIME	22	0	0	0	0
25-01	FICA	33,063	32,947	32,947	42,928	9,981
25-03	RETIREMENT CONTRIBUTIONS	72,708	83,854	81,000	73,010	(10,844)
25-04	LIFE/HEALTH INSURANCE	62,786	69,118	77,000	104,995	35,877
25-07	EMPLOYEE ALLOWANCES	6,760	6,720	6,720	6,720	0
	TOTAL PERSONAL SERVICES	\$639,776	\$633,669	\$638,697	\$803,652	169,983
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	7,594	3,500	3,500	3,500	0
30-01	CITY ADMINISTRATION	1,728,415	1,667,619	1,667,619	1,567,420	(100,199)
30-51	BOTTLED WATER	0	20,000	10,000	20,000	0
31-01	PROFESSIONAL SERVICES	140,822	147,000	173,374	152,000	5,000
	<i>Drug testing (\$7,000) misc. studies (\$85,000); GIS services (\$50,000), Impact fee update (\$10,000)</i>					
31-04	OTHER CONTRACTUAL SERVICES	14,563	49,876	49,876	34,890	(14,986)
	<i>Copier \$2,520; 70 Radios \$9,170; other contractual misc \$4,000; Meter Equip/Support \$19,200</i>					
32-04	OTHER LEGAL SERVICES	32,860	35,000	39,523	15,000	(20,000)
38-01	PAYMENT IN LIEU OF TAXES	1,668,000	1,698,210	1,698,210	1,743,340	45,130
	<i>Based on 6% of Water/Sewer/Irrigation revenue</i>					
40-00	TRAINING & TRAVEL COSTS	1,825	2,000	2,000	2,000	0
41-00	COMMUNICATIONS	4,007	4,600	5,000	9,975	5,375
41-01	TELEPHONE	4,050	6,900	6,900	8,100	1,200
42-10	EQUIP. SERVICES - REPAIRS	1,550	2,000	1,000	2,000	0
42-11	EQUIP. SERVICES - FUEL	1,219	2,027	1,000	2,020	(7)
43-01	ELECTRICITY	21,452	24,000	19,000	22,000	(2,000)
43-02	WATER, SEWER, GARBAGE	64,736	68,000	39,000	40,000	(28,000)
45-22	SELF INS. PROPERTY DAMAGE	829,460	786,223	786,223	901,885	115,662
46-00	REPAIR AND MAINTENANCE	8,772	10,000	7,500	10,000	0
46-02	BUILDINGS & GROUND MAINT.	15,497	16,880	16,880	16,880	0
	<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>					
47-00	PRINTING AND BINDING	39	2,000	1,000	2,000	0
47-06	DUPLICATING	358	0	0	0	0
49-02	TECHNOLOGY SERVICE CHG	342,270	335,384	335,384	425,890	90,506
51-00	OFFICE SUPPLIES	1,454	1,000	1,000	1,000	0
51-01	STATIONERY	440	400	400	400	0
51-02	OTHER OFFICE SUPPLIES	261	1,200	1,200	1,200	0
52-00	OPERATING SUPPLIES	4,143	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	40	350	350	700	350
59-00	DEPRECIATION/AMORTIZATION	563,233	0	0	0	0
59-01	AMORTIZATION	5,326	0	0	0	0
	TOTAL OPERATING EXPENSES	\$5,462,386	\$4,888,669	\$4,870,439	\$4,986,700	98,031
<u>NON-OPERATING EXPENSES</u>						
70-11	PRINCIPAL	0	2,203,180	15,312,188	2,214,929	11,749
70-12	INTEREST	884,383	859,209	762,863	732,668	(126,541)
70-15	INTEREST ON DEPOSITS	238	0	109	0	0
70-31	BOND CLOSING COSTS	0	0	80,197	0	0
	TOTAL NON-OPERATING EXPENSES	\$884,621	\$3,062,389	\$16,155,357	\$2,947,597	(114,792)
	TOTAL EXPENSES	\$6,986,783	\$8,584,727	\$21,664,493	\$8,737,949	153,222

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	751,286	664,565	664,565	745,865	81,300
10-30 OTHER SALARIES	2,237	2,000	2,000	2,000	0
10-40 OVERTIME	52,396	65,000	59,300	45,000	(20,000)
25-01 FICA	57,446	47,999	47,999	54,543	6,544
25-03 RETIREMENT CONTRIBUTIONS	117,232	117,170	101,000	90,173	(26,997)
25-04 LIFE/HEALTH INSURANCE	139,630	161,332	188,000	191,161	29,829
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,121,187	\$1,059,026	\$1,063,824	\$1,129,702	\$70,676
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,268	13,500	13,500	13,500	0
30-07 SMALL TOOLS	2,362	2,500	2,500	2,500	0
31-00 PROFESSIONAL SERVICES	1,225	49,000	40,000	49,000	0
<i>Permitting (\$4,000), SCADA design (\$30,000), Lab testing (\$5,000) unforeseen (\$10,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	451,582	575,680	475,000	570,700	(4,980)
<i>Storage tank cleaning (\$17,000), sludge hauling (\$335,200), well rehab (\$180,000), lab remodel (\$35,000), etc.</i>					
40-00 TRAINING & TRAVEL COSTS	1,728	2,500	1,800	3,000	500
40-03 SAFETY	3,506	6,800	3,600	6,300	(500)
41-00 COMMUNICATIONS	1,309	2,400	1,200	1,240	(1,160)
41-01 TELEMETRY COMMUNICATIONS	37,824	52,800	52,800	54,000	1,200
41-03 RADIO & PAGER	800	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	5,537	4,000	8,000	12,940	8,940
42-11 EQUIP. SERVICES - FUEL	1,680	1,300	1,000	1,300	0
43-01 ELECTRICITY	1,052,210	1,250,000	1,050,000	1,250,000	0
43-02 WATER, SEWER, GARBAGE	9,175	12,000	7,300	12,000	0
44-02 EQUIPMENT RENTAL	1,136	4,000	3,000	4,000	0
46-00 REPAIR AND MAINTENANCE	82,785	100,000	100,400	100,000	0
<i>Equipment calibration (\$12,000), switchgear maintenance (\$30,000), rewinds (\$13,500), electronic repair, etc.</i>					
46-02 BUILDINGS & GROUND MAINT.	90,706	140,000	92,000	132,000	(8,000)
<i>Lighting conversions (\$30,000), Accelerator rehab (\$35,000), Plant/Station Painting (\$15,000), etc.</i>					
46-04 EQUIP. MAINTENANCE	214,576	248,000	240,000	250,000	2,000
<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc.</i>					
47-00 PRINTING AND BINDING	7,682	11,000	8,000	11,000	0
<i>Annual Consumer Confidence Report</i>					
49-00 OTHER CURRENT CHARGES	2,018	6,000	3,500	6,000	0
51-00 OFFICE SUPPLIES	1,373	1,800	1,000	1,300	(500)
52-00 OPERATING SUPPLIES	29,700	34,000	23,000	37,500	3,500
<i>Lab supplies, Bacti supplies, etc.</i>					
52-02 FUEL	26,198	30,000	25,000	30,000	0
52-03 OIL & LUBE	2,988	4,000	4,000	6,000	2,000
52-07 UNIFORMS	4,000	4,500	3,900	5,000	500
52-09 OTHER CLOTHING	823	1,875	1,100	2,000	125
52-10 JANITORIAL SUPPLIES	991	0	0	0	0
52-80 CHEMICALS	1,884,293	2,300,000	2,000,000	2,238,600	(61,400)
54-01 MEMBERSHIPS	273	600	400	600	0
59-00 DEPRECIATION/AMORTIZATION	712,273	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,642,021	\$4,858,255	\$4,162,000	\$4,800,480	(\$57,775)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	34,176	0	0
TOTAL NON-OPERATING EXPENSES	0	0	34,176	0	0
TOTAL EXPENSES	\$5,763,208	\$5,917,281	\$5,260,000	\$5,930,182	\$12,901

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	921,779	947,890	947,890	873,103	(74,787)
10-30 OTHER SALARIES	20,308	20,280	20,280	20,280	0
10-40 OVERTIME	34,977	45,000	45,000	45,000	0
25-01 FICA	71,514	70,440	70,440	64,959	(5,481)
25-03 RETIREMENT CONTRIBUTIONS	151,799	174,164	145,000	105,663	(68,501)
25-04 LIFE/HEALTH INSURANCE	160,165	171,368	163,000	174,198	2,830
25-07 EMPLOYEE ALLOWANCES	1,920	1,920	1,920	1,440	(480)
TOTAL PERSONAL SERVICES	\$1,362,462	\$1,431,062	\$1,393,530	\$1,284,643	(\$146,419)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,539	9,000	9,000	9,000	0
30-07 SMALL TOOLS	4,384	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	23,900	30,000	25,000	30,000	0
<i>Large meter repairs (\$10,000), contracted meter repairs (\$20,000)</i>					
40-00 TRAINING & TRAVEL COSTS	2,862	3,800	3,800	3,800	0
40-03 SAFETY	2,264	2,500	2,500	2,500	0
<i>Barricades and safety equipment</i>					
41-00 COMMUNICATIONS	1,097	2,100	500	465	(1,635)
42-10 EQUIP. SERVICES - REPAIRS	60,571	84,101	70,000	84,010	(91)
42-11 EQUIP. SERVICES - FUEL	67,742	96,871	70,000	96,870	(1)
43-02 WATER, SEWER, GARBAGE	4,703	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	1,271	2,700	1,500	2,700	0
<i>Small Trackhoe rental (\$2,500), misc small equip rental (\$200)</i>					
46-00 REPAIR AND MAINTENANCE	16	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	55	1,000	3,100	1,000	0
46-12 ROAD REPAIRS	52,537	40,000	50,000	50,000	10,000
<i>Road and driveway repairs due to line break or other circumstances</i>					
49-00 OTHER CURRENT CHARGES	383	0	0	0	0
51-00 OFFICE SUPPLIES	1,820	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	15,776	16,000	16,000	16,000	0
52-07 UNIFORMS	5,733	6,500	6,500	6,500	0
52-09 OTHER CLOTHING	1,218	2,625	2,625	2,625	0
52-21 NEW INSTALLATIONS SUPPLY	448,713	450,000	600,000	450,000	0
<i>Electronic meters</i>					
52-22 REPAIR SUPPLIES	168,043	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	631,786	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,503,413	\$981,797	\$1,095,125	\$990,070	\$8,273
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	19,100	36,428	18,600	(500)
<i>Pipe locator (\$8,000); Pump Replacements (\$5,600); Radio (\$2,000); Saw (\$3,000)</i>					
TOTAL NON-OPERATING EXPENSES	0	19,100	36,428	18,600	(500)
TOTAL EXPENSES	\$2,865,875	\$2,431,959	\$2,525,083	\$2,293,313	(\$138,646)

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535	ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,011,198	1,002,284	1,002,284	1,032,703	30,419
10-30	OTHER SALARIES	25	0	0	0	
10-40	OVERTIME	31,414	40,000	40,000	40,000	0
25-01	FICA	75,468	73,339	73,339	76,640	3,301
25-03	RETIREMENT CONTRIBUTIONS	170,817	185,184	160,000	131,198	(53,986)
25-04	LIFE/HEALTH INSURANCE	193,448	179,998	178,000	186,173	6,175
25-07	EMPLOYEE ALLOWANCES	960	960	960	960	0
	TOTAL PERSONAL SERVICES	\$1,483,330	\$1,481,765	\$1,454,583	\$1,467,674	(\$14,091)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	14,234	14,250	14,250	14,450	200
30-07	SMALL TOOLS	718	1,000	1,000	1,000	0
31-00	PROFESSIONAL SERVICES	84,081	77,000	80,811	72,000	(5,000)
	<i>Lab testing (\$59,200), SCADA License (\$2,275), and other lab related services</i>					
31-04	OTHER CONTRACTUAL SERVICES	133,498	162,800	162,800	174,800	12,000
	<i>Sludge hauling - 11,000 Cubic Yards @ \$12.48 yd; Drill 5 wells & abandon 16 wells (\$50,000)</i>					
40-00	TRAINING & TRAVEL COSTS	3,959	2,550	2,550	2,550	0
40-03	SAFETY	1,981	2,500	2,500	2,500	0
41-00	COMMUNICATIONS	1,741	2,100	2,100	1,705	(395)
42-10	EQUIP. SERVICES - REPAIRS	19,935	15,000	15,000	21,770	6,770
42-11	EQUIP. SERVICES - FUEL	3,913	6,150	6,150	6,150	0
43-01	ELECTRICITY	648,168	800,000	700,000	800,000	0
43-02	WATER, SEWER, GARBAGE	25,155	26,000	26,000	27,500	1,500
44-02	EQUIPMENT RENTAL	2,815	6,550	6,550	6,370	(180)
46-00	REPAIR AND MAINTENANCE	93,963	149,000	149,000	142,000	(7,000)
	<i>Grease removal (\$30,000), electrical services (\$25,000), pump repairs (\$35,000), flow meter calibrations (\$20,000), etc.</i>					
46-02	BUILDINGS & GROUND MAINT.	20,448	35,000	35,000	35,000	0
	<i>Lawn Maintenance (\$21,000) gate, fence and air conditioning parts (\$6,000), paint, signs, other (\$8,000)</i>					
46-04	EQUIP. MAINTENANCE	90,203	127,850	127,850	127,500	(350)
49-08	HAZARDOUS WASTE DISPOSAL	1,318	1,710	1,710	1,710	0
51-00	OFFICE SUPPLIES	651	1,250	1,250	1,250	0
52-00	OPERATING SUPPLIES	22,569	31,000	31,000	33,500	2,500
	<i>Sample bottles, bacteria testing supplies, specialty water, other lab supplies</i>					
52-02	FUEL	28,375	40,000	40,000	40,000	0
52-03	OIL & LUBE	1,930	3,000	3,000	4,000	1,000
52-07	UNIFORMS	4,529	5,000	5,000	5,000	0
52-09	OTHER CLOTHING	1,015	2,250	2,250	2,250	0
52-10	JANITORIAL SUPPLIES	1,003	1,200	1,200	1,200	0
52-80	CHEMICALS	309,464	400,000	400,000	381,330	(18,670)
	<i>Chlorine (\$71,100), Alum (\$106,000), Lime (\$154,000), etc.</i>					
59-00	DEPRECIATION/AMORTIZATION	2,320,395	0	0	0	0
	TOTAL OPERATING EXPENSES	\$3,836,061	\$1,913,160	\$1,816,971	\$1,905,535	(\$7,625)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	41,000	68,000	50,000	9,000
	<i>24 hr composite sampler (\$7,500), Repl PLC (\$25,000), 2 plant computers (\$5,000); Multi pen chart recorder (\$6,500); Radios (\$3,000); Drill press/mill (\$3,000)</i>					
	TOTAL NON-OPERATING EXPENSES	\$0	\$41,000	\$68,000	\$50,000	\$9,000
	TOTAL EXPENSES	\$5,319,391	\$3,435,925	\$3,339,554	\$3,423,209	(\$12,716)

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	627,594	646,524	646,524	674,795	28,271
10-30 OTHER SALARIES	10,179	10,140	10,140	10,140	0
10-40 OVERTIME	13,429	25,000	25,000	25,000	0
25-01 FICA	47,146	47,343	47,343	49,551	2,208
25-03 RETIREMENT CONTRIBUTIONS	94,921	113,354	110,000	79,445	(33,909)
25-04 LIFE/HEALTH INSURANCE	139,699	158,969	153,000	175,488	16,519
25-07 EMPLOYEE ALLOWANCES	2,396	2,400	2,400	2,400	0
TOTAL PERSONAL SERVICES	\$935,364	\$1,003,730	\$994,407	\$1,016,819	\$13,089
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	791	1,300	1,300	1,300	0
30-07 SMALL TOOLS	3,277	4,000	4,000	5,400	1,400
31-04 OTHER CONTRACTUAL SERVICES	15,006	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	2,597	4,400	4,400	4,400	0
40-03 SAFETY	0	3,000	3,000	5,600	2,600
41-00 COMMUNICATIONS	787	600	700	930	330
42-02 POSTAGE & FREIGHT	29	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	71,748	127,000	100,000	110,000	(17,000)
42-11 EQUIP. SERVICES - FUEL	38,438	61,530	45,000	61,530	0
43-01 ELECTRICITY	5,225	5,600	7,000	7,000	1,400
44-02 EQUIPMENT RENTAL	6,000	6,000	6,000	13,500	7,500
46-00 REPAIR AND MAINTENANCE	1,999	2,700	2,700	2,700	0
46-02 BUILDINGS & GROUND MAINT.	421	0	0	0	0
46-04 EQUIP. MAINTENANCE	5,497	4,500	4,500	4,500	0
46-12 ROAD REPAIRS	21,884	25,000	40,000	35,000	10,000
<i>Road repairs (\$30,000), driveway repairs (\$5,000)</i>					
47-05 PHOTO AND VIDEO	571	0	0	0	0
51-00 OFFICE SUPPLIES	1,155	1,750	1,750	1,750	0
52-00 OPERATING SUPPLIES	144,205	153,000	153,000	153,000	0
<i>Sectional liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaimed water meters - changeouts</i>					
52-07 UNIFORMS	4,420	4,420	4,420	5,000	580
52-09 OTHER CLOTHING	1,353	2,125	2,125	2,125	0
52-10 JANITORIAL SUPPLIES	810	800	800	800	0
52-80 CHEMICALS	2,980	2,400	2,400	2,400	0
54-01 MEMBERSHIPS	4,550	4,600	4,550	4,600	0
59-00 DEPRECIATION/AMORTIZATION	672,924	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,006,667	\$454,725	\$427,645	\$461,535	\$6,810
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	16,400	23,934	41,000	24,600
<i>Pipe locator (\$8,000); 2 Jumpjack compactors (\$7,800); Cut off saw (\$2,400); 3 Portable radios (\$6,000); Air release valves (\$12,000); Jet truck hose replacements (\$4,800)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$16,400	\$23,934	\$41,000	\$24,600
TOTAL EXPENSES	\$1,942,031	\$1,474,855	\$1,445,986	\$1,519,354	\$44,499

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	688,322	681,949	681,949	707,822	25,873
10-30 OTHER SALARIES	20,358	20,280	20,280	20,280	0
10-40 OVERTIME	21,071	28,000	25,000	25,000	(3,000)
25-01 FICA	52,540	49,210	49,210	51,080	1,870
25-03 RETIREMENT CONTRIBUTIONS	109,570	123,196	101,000	85,782	(37,414)
25-04 LIFE/HEALTH INSURANCE	129,572	144,268	154,000	168,712	24,444
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,022,393	\$1,047,863	\$1,032,399	\$1,059,636	\$11,773
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,298	2,900	2,900	2,900	0
30-07 SMALL TOOLS	3,878	4,000	4,000	4,000	0
31-00 PROFESSIONAL SERVICES	2,567	3,000	2,600	3,000	0
<i>VT SCADA software upgrades and support</i>					
40-00 TRAINING & TRAVEL COSTS	175	4,030	4,030	4,030	0
40-03 SAFETY	3,839	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	1,022	1,500	800	930	(570)
41-01 TELEPHONE	2,907	3,600	1,700	3,600	0
42-02 POSTAGE & FREIGHT	396	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	32,856	45,000	35,000	62,720	17,720
42-11 EQUIP. SERVICES - FUEL	38,746	49,585	49,585	49,580	(5)
43-01 ELECTRICITY	160,101	200,000	180,000	215,000	15,000
43-02 WATER, SEWER, GARBAGE	3,481	4,000	3,500	3,600	(400)
44-02 EQUIPMENT RENTAL	2,513	3,500	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	6,577	9,000	9,000	9,000	0
<i>Motor rewinds (\$4,500), fire extinguishers (\$500), Diesel tank cleaning (\$4,000)</i>					
46-02 BUILDINGS & GROUND MAINT.	3,013	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	14,647	20,000	20,000	9,700	(10,300)
46-04 EQUIP. MAINTENANCE	107,421	115,000	116,777	115,000	0
<i>Parts, check valves, bearings, pump station electronics, etc.</i>					
51-00 OFFICE SUPPLIES	1,460	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	20,620	30,000	30,000	30,000	0
<i>Well wire, nuts, bolts, lumber block and misc. hardware</i>					
52-02 FUEL	5,329	6,000	6,000	6,000	0
52-07 UNIFORMS	3,237	4,200	4,000	4,200	0
52-09 OTHER CLOTHING	937	1,875	1,875	1,875	0
52-10 JANITORIAL SUPPLIES	483	0	0	0	0
52-80 CHEMICALS	111,919	125,000	125,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
59-00 DEPRECIATION	464,274	0	0	0	0
TOTAL OPERATING EXPENSES	\$994,696	\$641,690	\$609,767	\$663,135	\$21,445
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	30,000	36,774	30,000	0
<i>Small equip repl. (\$10,000), Magmeter heads (\$20,000)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$30,000	\$36,774	\$30,000	\$0
TOTAL EXPENSES	\$2,017,089	\$1,719,553	\$1,678,940	\$1,752,771	\$33,218

**FISCAL YEAR 2012-13
BUDGET DETAIL
WATER & SEWER FUND
CUSTOMER SERVICE**

420.0707.533

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	100,958	97,700	96,550	106,903	9,203
10-30 OTHER SALARIES	15,637	0	0	0	
10-40 OVERTIME	1,082	3,650	2,500	3,500	(150)
25-01 FICA	7,180	6,855	6,855	7,772	917
25-03 RETIREMENT CONTRIBUTIONS	14,010	18,208	13,000	13,199	(5,009)
25-04 LIFE/HEALTH INSURANCE	23,993	30,790	25,000	22,176	(8,614)
29-00 GENERAL & MERIT	0	9,800	0	0	(9,800)
TOTAL PERSONAL SERVICES	\$162,860	\$167,003	\$143,905	\$153,550	(\$13,453)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	600	400	700	6,600	6,200
41-00 COMMUNICATIONS	1,057	1,560	1,500	710	(850)
<i>Cell phones for two employees plus GPS expenses</i>					
42-02 POSTAGE & FREIGHT	31,190	33,000	15,000	25,000	(8,000)
42-10 EQUIP. SERVICES - REPAIRS	5,105	8,000	8,000	7,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	8,803	13,091	10,000	9,000	(4,091)
46-00 REPAIR AND MAINTENANCE	450	900	900	700	(200)
<i>Repairs to or batteries for meter reading equipment such as laptops and handhelds</i>					
47-00 PRINTING AND BINDING	21,486	17,890	17,890	17,890	0
<i>Outsourced printing and mailing of utility bills</i>					
52-00 OPERATING SUPPLIES	141	2,000	2,000	1,000	(1,000)
52-07 UNIFORMS	771	850	700	600	(250)
52-09 OTHER CLOTHING	284	375	375	250	(125)
59-00 DEPRECIATION	5,289	0	0	0	0
TOTAL OPERATING EXPENSES	\$75,176	\$78,066	\$57,065	\$68,750	(\$9,316)
	\$238,036	\$245,069	\$200,970	\$222,300	(\$22,769)

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	Project Description	Request 2012-13	2013-14	2014-15	2015-16	2016-17
Water Production						
11K50	Monitoring Wells	150,000	0	0	0	0
12K16	Vacuum Press Replacement	850,000	0	0	0	0
13K50	Delroyd Gear Box	33,000	33,000	33,000	0	0
13K60	Reclaimed Tank Supply Water Piping	55,000	0	0	0	0
13K55	Thickener Tank Rehab	15,000	125,000	0	0	0
13K20	Washwater Transfer Sludge Pumps	30,000	0	30,000	0	30,000
	Radiators for Plant Generators	0	300,000	0	0	0
	Static Mixers for Accelerators	0	45,000	50,000	50,000	0
	Filter Bed Replacement	0	75,000	75,000	75,000	0
	Chemical Storage Building	0	65,000	0	0	0
	Transfer Pit Overflow Repiping	0	35,000	150,000	0	0
	Chemical Feed line Trenches	0	50,000	0	0	0
	Influent Mag Flow Meter	0	20,000	0	0	0
	High Service Pump VFD Replacements	0	30,000	250,000	0	0
	Walkway Railing Replacements	0	25,000	0	0	0
	Filter Arm Feed Line Replacement	0	25,000	0	0	0
	Filter Awnings	0	0	25,000	120,000	120,000
	Recarb Basin Feasibility Study	0	0	25,000	350,000	3,500,000
	Ground Storage Tank Mixers (PAX)	0	0	50,000	50,000	0
	Service Truck Replacement	0	0	0	20,000	0
	Plant Painting	0	0	0	100,000	0
	Flume Support Replacements	0	0	0	0	58,000
	Golden Gate Well 426	0	0	0	0	85,000
	Pond Dredging	0	0	0	0	125,000
	Forklift Replacement	0	0	0	0	22,000
TOTAL WATER PRODUCTION		1,133,000	828,000	688,000	765,000	3,940,000
Water Distribution						
13L02	Water Transmission Mains	650,000	500,000	500,000	500,000	500,000
13L06	Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
13L60	HVAC Unit Replacements - Utils Admin	23,500	15,500	0	0	0
13L25	G.G Blvd Expansion (Wilson to Desoto)	620,000	500,000	250,000	250,000	0
	Awning Extension	0	15,000	85,000	0	0
	Valve Exercising Equipment	0	0	50,000	0	0
	Light Tower Replacement	0	0	12,000	0	0
	Traffic Arrow Board Replacement	0	0	15,000	0	0
	Air Compressor Replacement	0	0	0	15,000	0
	Backhoe Replacement	0	0	0	70,000	0
	Mini Trackhoe Replacement	0	0	0	45,000	0
	Water System Hydraulic Model Update	0	0	0	100,000	0
	Master Plan - Water Pipe Replacement	0	0	0	0	100,000
TOTAL WATER DISTRIBUTION		1,358,500	1,095,500	977,000	1,045,000	665,000
Waste Water Treatment						
13M07	WWTP Pumps	175,000	100,000	75,000	50,000	50,000
13M05	Aeration Basin	120,000	0	0	340,000	0
13M25	Infrastructure Repairs	500,000	200,000	350,000	100,000	100,000
12M11	Air Blowers	0	300,000	78,000	78,000	78,000
	Service Truck Replacement	0	0	0	20,000	0
	Sludge Loader	0	96,000	0	0	100,000
	Barscreen Replacement	0	200,000	0	0	0
	Switchgear #1	0	0	0	0	150,000
	Pump Station SCADA Upgrade (Comcast)	0	250,000	250,000	250,000	0
	Belt Press Improvements	0	0	0	0	0
TOTAL WASTE WATER TREATMENT		795,000	1,146,000	753,000	838,000	478,000

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	Project Description	Request 2012-13	2013-14	2014-15	2015-16	2016-17
<i>Waste Water Collections</i>						
13N04	Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
13N22	Service Truck Replacement	25,000	65,000	65,000	65,000	65,000
	Valve Exercising Equipment	0	55,000	0	0	0
	Mini Trackhoe (New Addition)	0	40,000	0	0	0
	TV Truck Replacement	0	175,000	0	0	0
	Light Tower Replacement	0	12,000	0	0	0
	Traffic Arrow Board Replacement	0	15,000	0	0	0
	Trailer/Equipment for Gravity Line Installs	0	0	100,000	0	0
	Sanitary Sewer Install (Bembury)	0	0	1,036,000	0	0
	Backhoe Replacement	0	0	70,000	0	0
	Mini Trackhoe (Replacement)	0	0	0	45,000	0
	Vacuum/Pumper Truck Replacement	0	0	0	180,000	190,000
	Combination Jet/Vacuum Truck (Replace)	0	0	0	300,000	0
	Air Compressor Replacement	0	0	0	15,000	0
	Sewer System Hydraulic Model Update	0	0	0	100,000	0
	Boxblade Tractor Replacement	0	0	0	0	55,000
	Master Plan for Sewer Pipe Replacements	0	0	0	0	100,000
TOTAL WASTEWATER COLLECTIONS		625,000	962,000	1,871,000	1,305,000	1,010,000
<i>Utilities Maintenance</i>						
13X01	Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
13X04	Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
13X07	Power Service Control Panels	160,000	200,000	200,000	200,000	200,000
13X02	Pump Stations Rehabs	250,000	350,000	250,000	250,000	250,000
13X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
13X05	Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
	Odor Control Systems	0	36,000	0	40,000	40,000
	Building Replacement	0	1,400,000	0	0	0
	Forklift	0	35,000	0	0	0
	Pump Station Fill Valves	0	40,000	0	0	0
	Catwalk Installations (at Tank Sites)	0	20,000	0	0	0
	Irrigation System Control Valves	0	0	0	50,000	50,000
	Master Pump Station (10 & 9)	0	0	0	50,000	400,000
	Sewer Bypass Pump	0	0	0	0	55,000
TOTAL UTILITIES MAINTENANCE		875,000	2,596,000	965,000	1,105,000	1,510,000
<i>Utilities/Finance/Customer Service</i>						
	Meter Reader Truck Replacements	0	17,000	0	17,000	0
TOTAL CUSTOMER SERVICE		0	17,000	0	17,000	0
<i>IWRP (Integrated Water Resource Plan)</i>						
13K53	ASR Wellfield	400,000	1,500,000	1,500,000	0	0
13K58	Reclaimed Water Distribution System	9,000,000	0	0	0	0
TOTAL W/S CONSTRUCTION FUND		9,400,000	1,500,000	1,500,000	0	0
TOTAL WATER SEWER FUND		14,186,500	8,144,500	6,754,000	5,075,000	7,603,000

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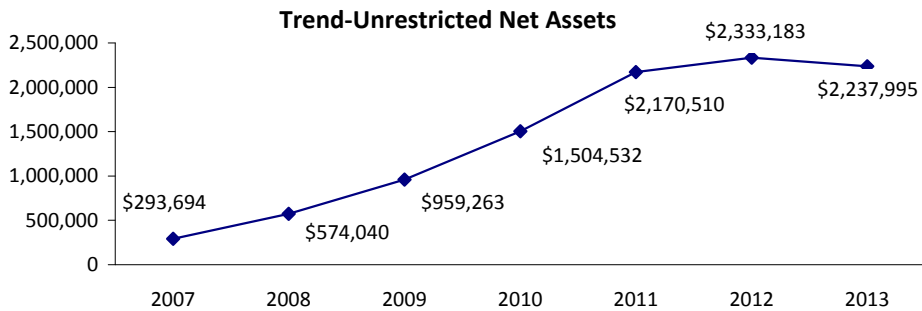


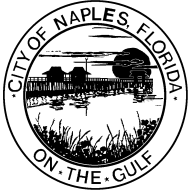
Photo by: Ingo Meckmann Photography



NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$2,170,510
Projected Revenues FY 2011-12	1,671,150
Projected Expenditures FY 2011-12	1,508,477
Net Increase/(Decrease) in Net Unrestricted Assets	162,673
Expected Unrestricted Net Assets as of September 30, 2012	\$2,333,183
Add Fiscal Year 2012-13 Budgeted Revenues	
Collier County	\$400,000
Fishing Pier Contract	43,000
Lowdermilk Contract	23,000
Meter Collections	740,000
Beach Stickers	30,000
Parking Tickets	265,000
Late Fees/Collections	27,000
TDC or Grants	56,500
Miscellaneous Revenue	19,900
	<u>\$1,604,400</u>
TOTAL AVAILABLE RESOURCES	\$3,937,583
Less Fiscal Year 2012-13 Budgeted Expenditures	
Administration	\$171,446
Fishing Pier	93,100
Beach Maintenance	606,321
Beach Enforcement	346,559
Lowdermilk Park	35,500
Transfer - Self Insurance	26,142
Transfer - City Administration	119,820
Capital Projects	300,700
	<u>\$1,699,588</u>
BUDGETED CASH FLOW	(\$95,188)
Projected Unrestricted Net Assets as of September 30, 2013	<u><u>\$2,237,995</u></u>





Beach Fund

Community Services, Finance and City Manager (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 approximately 40 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. This is part of 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 40 beach ends requires regular maintenance and upkeep, from simple trash pickup for the small crossovers, to tree trimming and grass cutting for the larger beach accesses. This is part of the Community Services Department.
- **Lowdermilk Park** – A site for family events, weddings and recreation, this Division tracks costs of this beachfront park. This is part of the Community Services Department.
- **Enforcement** – This Division tracks costs of Beach Specialists who monitor parking, assist citizens, respond to complaints and medical emergencies, and enforce City Ordinances. They are part of the City Manager 's Office

With nine miles of pristine white 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.

2011-12 Department Accomplishments

- The Beach Patrol Division continued to operate with four daytime Beach Patrol Specialists and one Pier Guard working the 3 to 11 shift.
- Provided two beachfront concession facilities for public use, one at Naples Pier and the other at Lowdermilk Park, offering affordable food and drinks.
- Began a two year replacement program for the current outdated parking meter heads improving accountability and ease of use.
- Responded to hundreds of rescues of birds/animals.

Beach Fund (continued)

- Requested and obtained increased TDC Funding from the submittal of two grant applications under the Collier County Tourist Development Council's TDC grant program:
 - On-going Beach Maintenance
 - Naples Pier Annualized Repair and Maintenance

2012-13 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.
- Continue on-going training to keep the entire staff certified in CPR, bird/animal rescue, Crossing Guard safety, etc.

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.

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.

2012-13 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,699,588, an increase of \$328,600 over the FY 2011-12 budget.

The Naples Beach Fund is projected to have a fund balance of more than \$2.2 million at the end of FY 12-13. The intent and plan is to have sufficient funds to meet any repair / maintenance costs necessary for the City's major beach feature, the Pier.

Revenues

Revenues in this budget are \$1,604,400.

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, with current rates of \$1.50 per hour. This provides the primary revenue to this fund at \$740,000. The \$90,000 increase in meter collections is based on increasing the number of paid parking spaces at Lowdermilk Park, expected to occur prior to December 2012. In addition to the meter revenue, the fund receives fines for parking violations. The typical parking violation is \$32 resulting in estimated revenue of \$265,000.

Beach Fund (continued)

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. Until FY 2012-13, the \$1,000,000 was divided equally between the General Fund and the Beach Fund. For FY 2012-13, it is recommended that \$400,000 (or \$100,000 less than FY 2011-12) be assigned to the Beach Fund and \$600,000 to the General Fund, to further support recreational activities in the General Fund.

Expenditures

Administration (Finance Department)

The budget of the Administration Division is \$317,408. This represents a \$59,633 decrease under the budget of FY 11-12.

Personal Services are budgeted at \$73,149. This includes one position, a Meter Technician, the same as in FY 11-12. Management of the program, including the supervision of the Meter Technician, is performed by the Finance Department in the General Fund.

Operating Expenses are \$244,259 or \$62,416 under the prior year. The primary reason for the decrease is the removal of \$60,000 previously budgeted to upgrade parking meter heads. This program, originally planned for a five year implementation, has evolved away from the current manual meters to parking pay stations. These are shown in the 2012-13 capital line item in the amount of \$280,700, which is expected to complete the program in two years, rather than five years.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$119,820. Technology Services charge increased by \$4,491. Note that these interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the annual July 4 Fireworks Display, is budgeted at \$30,000, and like recent years, there are few offsetting donations.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$93,100, a \$12,000 increase over the FY 2011-12 budget. There are no personnel in this division, and the primary expenditures are Operating Expenditures for \$33,100, and Repair and Maintenance, budgeted at \$60,000. Janitorial supplies increased \$12,000 to better reflect the costs related to supplying the restrooms located at the pier. The Pier has offsetting revenue of \$43,000 from the concession contract at the pier.

Beach Maintenance

The budget of the Maintenance Division is \$606,321, a \$74,552 increase over the FY 2011-12 budget.

Personal Services budgeted at \$292,221, is a \$3,409 increase over FY 11-12 and includes 5.8 positions that report to Community Services.

Operating Expenses are budgeted at \$314,100, an increase of \$79,619 over the 2011-12 budget. New this year is a program for \$80,000 to fund beach end paving, which has previously been underfunded. Other major operating expenses are \$65,000 for utilities, \$20,000 for contracted

Beach Fund (continued)

services such as carpentry, electrical or plumbing at beach-ends, and \$80,000 for lumber and other repair supplies. The Beach Fund budgets \$15,000 in “Storm Repair” for minor storm related repairs and disposal of seaweed.

Enforcement

The budget of the Enforcement Division is \$647,259, a \$297,381 increase over the adopted FY 2011-12 budget.

The major cost in this division is the **Personal Services** at \$313,019, a decrease of \$3,322. 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. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs increased by \$3 to \$33,540. For this division, the major operating cost (i.e. non-personnel) is Vehicle Maintenance and Fuel, totaling \$20,440. Other costs include printing for parking tickets and envelopes (\$3,000), supplies (\$4,000), and maintenance for the parking ticket software (\$3,000).

Capital Outlay is budgeted in the amount of \$300,700, and includes four new hand held ticket writing machines, to replace four older machines, and the replacement of the parking meters at beach ends with meters and/or pay stations.

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$23,000) offset 65% of the costs of the Park operations.

The budgeted costs of Lowdermilk Park are \$35,500 and include items such as electricity (\$7,000), operating supplies (\$2,000), contracted maintenance (\$5,000) and janitorial supplies (\$12,000).

2012-13 Performance Measures and Benchmarking

	Actual 2009-10	Actual 2010-11	Expected 2011-12	Projected 2012-13
City/County Beach Permits Issued	6,410	5,497	5,560	6,000
Parking Meter Replacements	90	90	100	446
Parking Tickets Processed for Payment	8,272	10,430	8,125	8,280



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

	ACTUAL 2009-10	ACTUAL 2010-11	ADOPTED 2011-12	PROJECTED 2011-12	BUDGET 2012-13
COLLIER CTY SHARED COST	500,000	500,000	500,000	500,000	400,000
METER COLLECTION	610,396	683,250	650,000	630,000	740,000
BEACH STICKERS	53,780	0	0	30,000	30,000
FISHING PIER CONTRACT	40,987	47,552	40,000	42,000	43,000
LOWDERMILK CONTRACT	20,985	23,807	20,000	25,000	23,000
PARKING TICKETS	264,705	333,790	265,000	260,000	265,000
LATE FEES/COLLECTIONS	47,826	29,693	27,200	29,700	27,000
TOURIST DEVEL. TAX	128,460	130,850	55,000	131,850	55,000
CAT/BOAT STORAGE FEES	7,983	7,690	7,900	7,900	7,900
FIREWORKS DONATIONS	9,350	9,400	1,500	1,500	1,500
AUCTION PROCEEDS/INTEREST	18,729	15,434	18,700	13,200	12,000
TOTAL BEACH FUND	<u>\$1,703,201</u>	<u>\$1,781,466</u>	<u>\$1,585,300</u>	<u>\$1,671,150</u>	<u>\$1,604,400</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/CODE ENFORCEMENT
FISCAL YEAR 2012-13

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	FY 2013 ADOPTED
ADMINISTRATION (1001)				
1	1	1	Meter Technician	45,842
1	1	1		<u>\$45,842</u>
MAINTENANCE (1017)				
1	1	1	Equipment Operator III	37,850
2	2	2	Custodian	58,720
2.8	2.8	2.8	Service Worker II	103,610
5.8	5.8	5.8		<u>\$200,180</u>
BEACH ENFORCEMENT				
0.2	0.2	0.2	Code & Harbor Manager*	15,584
0	0	0	Beach Specialist Supervisor	0
6	5	5	Beach Specialist	208,674
6.2	5.2	5.2		<u>\$224,258</u>
13.0	12.0	12.0	Regular Salaries	470,280
			Overtime	30,265
			Employer Payroll Expenses	177,844
				<u><u>\$678,389</u></u>
			Total Personal Services	

* The Code & Harbor Manager position is also allocated between Dock Fund 20% and General Fund 20%

**FISCAL YEAR 2012-13
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	431,818	445,862	479,697	470,280	24,418
10-40 OVERTIME	21,580	30,265	30,265	30,265	0
25-01 FICA	33,870	33,091	34,907	34,976	1,885
25-03 RETIREMENT CONTRIBUTIONS	70,400	80,029	66,400	55,029	(25,000)
25-04 LIFE/HEALTH INSURANCE	83,667	85,692	89,000	87,263	1,571
25-07 EMPLOYEE ALLOWANCES	480	480	576	576	96
29-00 GENERAL & MERIT	0	100	0	0	(100)
TOTAL PERSONAL EXPENSES	\$641,815	\$675,519	\$700,845	\$678,389	\$2,870
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	31,992	70,500	70,500	51,790	(18,710)
30-01 CITY ADMINISTRATION	132,820	130,524	130,524	119,820	(10,704)
31-01 PROFESSIONAL SERVICES	0	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SVCS	0	6,500	6,600	6,500	0
40-00 TRAINING & TRAVEL COSTS	500	1,200	1,200	1,150	(50)
41-00 COMMUNICATIONS	4,181	4,300	4,600	6,600	2,300
42-02 POSTAGE & FREIGHT	128	800	800	560	(240)
42-10 EQUIP. SERVICES - REPAIRS	20,266	19,500	23,412	18,000	(1,500)
42-11 EQUIP. SERVICES - FUEL	18,199	23,775	25,931	23,770	(5)
43-01 ELECTRICITY	12,351	12,000	12,000	12,000	0
43-02 WATER, SEWER, GARBAGE	66,105	65,000	65,000	65,000	0
44-00 RENTALS & LEASES	2,900	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	27,160	25,853	25,853	26,142	289
46-00 REPAIR AND MAINTENANCE	14,679	214,500	294,500	234,500	20,000
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
47-00 PRINTING AND BINDING	1,715	3,000	3,000	3,000	0
47-06 DUPLICATING	323	450	450	450	0
49-02 TECHNOLOGY SERVICES	28,520	27,946	27,946	32,437	4,491
49-05 SPECIAL EVENTS	40,070	30,000	30,000	30,000	0
51-00 OFFICE SUPPLIES	1,131	1,550	1,500	1,550	0
52-00 OPERATING SUPPLIES	2,800	4,000	4,000	4,000	0
52-04 BATTERIES	2,051	2,300	2,300	2,300	0
52-07 UNIFORMS	2,165	2,450	2,450	2,450	0
52-09 OTHER CLOTHING	549	750	750	375	(375)
52-10 JANITORIAL SUPPLIES	21,657	2,000	2,000	40,000	38,000
54-00 BOOKS, PUB, SUB, & MEMB	95	95	105	105	10
59-00 DEPRECIATION	286,468	0	0	0	0
TOTAL OPERATING EXPENSES	\$718,825	\$686,993	\$773,421	\$720,499	\$33,506
<u>NON-OPERATING EXPENSES</u>					
60-30 OTHER IMPROVEMENTS	0	0	3,885	0	0
60-40 MACHINERY EQUIPMENT	0	8,476	18,476	300,700	292,224
60-70 VEHICLES	0	0	11,850	0	0
TOTAL NON-OPERATING EXPENSES	0	8,476	34,211	300,700	292,224
TOTAL EXPENSES	\$1,360,640	\$1,370,988	\$1,508,477	\$1,699,588	\$328,600

**FISCAL YEAR 2012-13
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	45,947	43,902	43,902	45,842	1,940
10-40 OVERTIME	521	500	500	500	0
25-01 FICA	3,348	3,143	3,143	3,284	141
25-03 RETIREMENT CONTRIBUTIONS	7,661	8,425	8,400	5,936	(2,489)
25-04 LIFE/HEALTH INSURANCE	9,746	13,816	14,500	17,107	3,291
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT	0	100	0	0	(100)
TOTAL PERSONAL SERVICES	\$67,703	\$70,366	\$70,925	\$73,149	\$2,783
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,344	14,000	14,000	17,290	3,290
30-01 CITY ADMINISTRATION	132,820	130,524	130,524	119,820	(10,704)
40-00 TRAINING & TRAVEL COSTS	500	700	700	650	(50)
<i>Parking conference</i>					
41-00 COMMUNICATIONS	624	900	900	2,900	2,000
42-02 POSTAGE & FREIGHT	128	800	800	560	(240)
42-10 EQUIP. SERVICES - REPAIRS	507	3,000	3,000	1,500	(1,500)
42-11 EQUIP. SERVICES - FUEL	2,711	3,732	2,800	3,730	(2)
45-22 SELF INS. PROPERTY DAMAGE	27,160	25,853	25,853	26,142	289
46-00 REPAIR AND MAINTENANCE	2,795	65,000	65,000	5,000	(60,000)
47-06 DUPLICATING	323	450	450	450	0
<i>Meter decals (i.e. "Quarters Only")</i>					
49-02 TECHNOLOGY SERVICES	28,520	27,946	27,946	32,437	4,491
49-05 SPECIAL EVENTS	40,070	30,000	30,000	30,000	0
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	893	1,050	1,000	1,050	0
52-04 BATTERIES	2,051	2,300	2,300	2,300	0
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	192	200	200	200	0
52-09 OTHER CLOTHING	0	125	125	125	0
54-00 BOOKS, PUB, MEMBERSHIPS	95	95	105	105	10
TOTAL OPERATING EXPENSES	\$252,733	\$306,675	\$305,703	\$244,259	(\$62,416)
TOTAL EXPENSES	\$320,436	\$377,041	\$376,628	\$317,408	(\$59,633)

**FISCAL YEAR 2012-13
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,680	9,000	9,000	9,000	0
31-04 CONTRACTUAL SERVICES	0	1,500	1,600	1,500	0
<i>Pier security equipment contract</i>					
41-00 COMMUNICATIONS	738	600	600	600	0
43-01 ELECTRICITY	5,231	5,000	5,000	5,000	0
44-00 RENTALS AND LEASES	2,900	3,000	3,000	3,000	0
<i>DEP lease fee for the Pier</i>					
46-00 REPAIR AND MAINTENANCE	5,002	60,000	60,000	60,000	0
<i>Increase due to TDC funding for Pier</i>					
52-10 JANITORIAL SUPPLIES	2,370	2,000	2,000	14,000	12,000
TOTAL OPERATING EXPENSES	\$24,921	\$81,100	\$81,200	\$93,100	\$12,000

**FISCAL YEAR 2012-13
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	169,373	187,324	221,159	200,180	12,856
10-40 OVERTIME	6,314	10,765	10,765	10,765	0
25-01 FICA	13,066	13,876	15,692	14,902	1,026
25-03 RETIREMENT CONTRIBUTIONS	26,495	32,926	26,000	22,677	(10,249)
25-04 LIFE/HEALTH INSURANCE	39,781	43,921	47,000	43,697	(224)
TOTAL PERSONAL SERVICES	\$255,029	\$288,812	\$320,616	\$292,221	\$3,409
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,389	37,000	37,000	23,000	(14,000)
<i>Garbage can liners, parking stops, etc; moving Janitorial Supplies</i>					
31-01 PROFESSIONAL SERVICES	0	20,000	20,000	20,000	0
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	7,467	9,000	12,912	9,000	0
42-11 EQUIP. SERVICES - FUEL	5,234	7,106	10,194	7,100	(6)
43-02 WATER, SEWER, GARBAGE	66,105	65,000	65,000	65,000	0
46-00 REPAIR AND MAINTENANCE	5,614	80,000	160,000	160,000	80,000
<i>Beach End Paving (\$80,000), Lumber, hardware, signs, etc. (\$80,000)</i>					
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
52-07 UNIFORMS	689	750	750	750	0
52-09 OTHER CLOTHING	549	625	625	250	(375)
52-10 JANITORIAL SUPPLIES	14,303	0	0	14,000	14,000
<i>Moved \$14,000 from Line 30-00</i>					
TOTAL OPERATING EXPENSES	\$106,350	\$234,481	\$321,481	\$314,100	\$79,619
<u>NON-OPERATING EXPENSES</u>					
60-30 OTHER IMPROVEMENTS	0	0	3,885	0	0
60-40 MACHINERY EQUIPMENT	0	8,476	18,476	0	(8,476)
0-70 VEHICLES	0	0	11,850	0	0
TOTAL NON-OPERATING EXPENSES	0	8,476	34,211	0	(8,476)
TOTAL EXPENSES	\$361,379	\$531,769	\$676,308	\$606,321	74,552

**FISCAL YEAR 2012-13
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	216,498	214,636	214,636	224,258	9,622
10-40 OVERTIME	14,745	19,000	19,000	19,000	0
25-01 FICA	17,456	16,072	16,072	16,790	718
25-03 RETIREMENT CONTRIBUTIONS	36,244	38,678	32,000	26,416	(12,262)
25-04 LIFE/HEALTH INSURANCE	34,140	27,955	27,500	26,459	(1,496)
25-07 EMPLOYEE ALLOWANCES	0	0	96	96	96
TOTAL PERSONAL SERVICES	\$319,083	\$316,341	\$309,304	\$313,019	(\$3,322)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	0	500	500	500	0
41-00 COMMUNICATIONS	234	100	100	100	0
42-10 EQUIP. SERVICES - REPAIRS	12,292	7,500	7,500	7,500	0
42-11 EQUIP. SERVICES - FUEL	10,254	12,937	12,937	12,940	3
46-00 REPAIRS & MAINTENANCE	311	3,000	3,000	3,000	0
<i>Maintenance agreement - Parking Ticket software</i>					
47-00 PRINTING AND BINDING	1,715	3,000	3,000	3,000	0
51-00 OFFICE SUPPLIES	238	500	500	500	0
52-00 OPERATING SUPPLIES	2,800	4,000	4,000	4,000	0
52-07 UNIFORMS	1,284	1,500	1,500	1,500	0
59-00 DEPRECIATION	286,468	0	0	0	0
TOTAL OPERATING EXPENSES	\$315,596	\$33,537	\$33,537	\$33,540	\$3
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	0	300,700	300,700
<i>Parking meter system upgrade and portable ticket writers</i>					
TOTAL NON-OPERATING EXPENSES	0	0	0	300,700	300,700
TOTAL EXPENSES	634,679	349,878	342,841	647,259	297,381

**FISCAL YEAR 2012-13
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Cigarette bags, hardware, light bulbs.</i>	3,579	10,000	10,000	2,000	(8,000)
31-04 OTHER CONTRACTUAL SERVICES <i>Services such as painting, hut roof repair and beach access repairs.</i>	0	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	2,585	2,700	3,000	3,000	300
43-01 ELECTRICITY	7,120	7,000	7,000	7,000	0
46-00 REPAIR & MAINTENANCE	957	6,500	6,500	6,500	0
52-10 JANITORIAL SUPPLIES	4,984	0	0	12,000	12,000
TOTAL OPERATING EXPENSES	19,225	31,200	31,500	35,500	4,300

**CAPITAL IMPROVEMENT PROJECTS
FUND 430 - BEACH FUND**

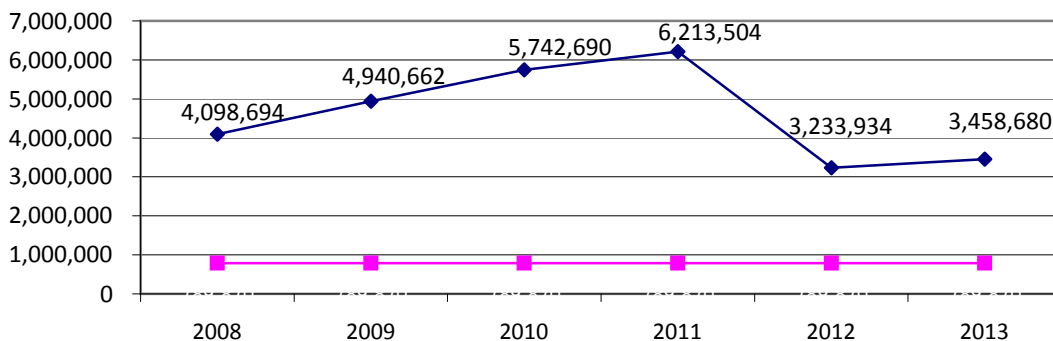
PROJECT NUMBER	PROJECT DESCRIPTION	Request	2013-14	2014-15	2015-16	2016-17
		2012-13				
13R10	Beach Patrol Portable Ticket Writers (4)	20,000	0	0	0	0
13R01	Parking Meter Replacement Program	280,700	0	0	0	0
	Beach Specialist Replacement Vehicle	0	0	17,000	17,000	17,000
TOTAL BEACH FUND		300,700	0	17,000	17,000	17,000



SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$6,213,504
Projected Revenues FY 2011-12	6,051,913
Projected Expenditures FY 2011-12	9,031,483
Net Increase/(Decrease) in Net Unrestricted Assets	(2,979,570)
Expected Unrestricted Net Assets as of September 30, 2012	\$3,233,934
Add Fiscal Year 2012-13 Budgeted Revenues	
Solid Waste Fees	\$5,410,600
Recycle Material Proceeds	50,000
Special Pickups, Rolloff and Other	<u>587,040</u>
	<u>6,047,640</u>
TOTAL AVAILABLE RESOURCES:	\$9,281,574
Less Fiscal Year 2012-13 Budgeted Expenditures	
Administration	\$423,354
Residential Pick-up	1,148,343
Horticultural Waste	580,000
Commercial Pick-up	2,176,482
Recycling Division	459,603
Capital Requests	170,000
Transfer - Administration	382,340
Transfer - Self Insurance	124,332
Payment in Lieu of Taxes	<u>358,440</u>
	<u>5,822,894</u>
BUDGETED CASH FLOW	224,746
Projected Unrestricted Net Assets as of September 30, 2013	<u><u>\$3,458,680</u></u>

Unrestricted Net Assets
(With Recommended Minimum Fund Balance)





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.

2011-12 Department Accomplishments

- Coordinated the design for the construction of a permanent recycling transfer station located on airport property near Enterprise Avenue.
- Successfully satisfied all of the requirements of the Design Review Board (DRB) for the construction of the permanent recycling transfer station.

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

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and non residential 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
- Relocate the Solid Waste Department and Recycle Transfer site to the Naples Airport Authority property.

Solid Waste Fund (continued)

2012-13 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 2012-13 is \$5,822,894. This fund has an adequate fund balance, projected to be approximately \$3.2 million at the beginning of FY 12-13.

Revenues

Revenues into the fund total \$6,047,640. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fees (\$5,410,600) for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2012 is 2.3%. This proposed budget does not include a rate increase and a request for a waiver of the increase will be presented to City Council in September.

The City charges for special pick-ups, such as demolition debris. For FY 12-13 the fund is budgeted to collect \$141,740 for special pickups. Proceeds from the sale of recycled material are anticipated in the amount of \$50,000 for FY 12-13.

Interest Earnings are budgeted at \$37,300. The sale of surplus property and miscellaneous revenue is budgeted at \$8,000.

Expenditures

There are five separate divisions in the Solid Waste Fund for a total budget of \$5,822,894. There are 25.5 budgeted positions, the same as FY 11-12.

Administration

Administration coordinates the activities of this fund, and includes the fund-wide overhead costs. The Administration budget is \$1,288,466, a decrease of \$17,756 under the FY11-12 budget.

There are three and a half positions budgeted in Administration, the same as FY 11-12. Major costs in this division are General Fund Administrative Charge (\$382,340), Payment in Lieu of Taxes (\$358,440) and Self Insurance (\$124,332).

Solid Waste Fund (continued)

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,148,343, which is \$13,052 or 1% less than last year's adopted budget. Personnel Services for the eleven employees in this section is \$620,018, or 3% under the FY 2011-12 adopted budget.

Other major costs include charges for waste taken to the County Landfill (\$240,000), and costs to operate and maintain the solid waste collection vehicles (\$279,200).

Horticultural

The Horticultural Division is an outsourced operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for FY 2012-13 is \$580,000, or \$10,000 less than the adopted FY 2011-12 budget.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,176,482 which is \$14,175 less than the FY 11-12 adopted budget.

The Commercial Division has 5 employees. Personal Services costs are \$362,327 or \$10,995 less than FY 11-12.

The largest cost in the Commercial Division is the County Landfill, at \$1,100,000. Other major expenses include: \$250,000 for the hauling of roll off containers, \$330,305 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 12-13 budget, the total budget is \$459,603, a decrease of \$6,145 under the FY 11-12 budget.

There are six employees in this Division, the same as FY 11-12. Operating Expenses total \$102,195 with the largest cost being Equipment Services (Repairs and Fuel) for \$75,720.

Capital Outlay

Total Capital budgeted in the Solid Waste Fund is \$170,000. The Solid Waste Fund will use \$75,000 to rebuild refuse trucks, \$75,000 to rebuild recycling trucks and \$20,000 for a replacement administrative vehicle. The rebuilding of the solid waste vehicles is a successful program now in its third year of extending the life of the heavy equipment used.

Solid Waste Fund (continued)

2012-2013 Benchmarking

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$298.32	\$228.18	\$165-\$173	\$175 - \$215
Side-yard Service	Yes	No	No	Yes + \$578.28	No

2012-2013 Performance Measures

Description	Actual 2009-10	Actual 2010-11	Estimated 2011-2012	Projected 2012-2013
Commercial Tons Collected	12,087	12,254	12,300	12,500
Roll-off Tons Collected	8,300	6,118	6,300	6,800
Residential Tons Collected	4,369	4,033	4,200	4,500
Residential Recycling Collected	2,493	3,133	3,200	3,300
Commercial Missed Collections/Complaints	27	11	15	15
Residential Missed Collections/Complaints and Concerns	148	177	150	150
Recycling Cart participation Volume improvements	18 pounds per set-out	19 pounds per set-out	19.1 pounds per set-out	19.1 pounds per set-out
Operating Cost per Ton for Commercial Collections	\$110	\$118	\$117	\$115

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

	<u>ACTUAL 2009-10</u>	<u>ACTUAL 2010-11</u>	<u>ADOPTED 2011-12</u>	<u>PROJECTED 2011-12</u>	<u>BUDGET 2012-13</u>
SOLID WASTE FEES	\$5,468,345	\$5,391,968	5,567,000	5,500,000	5,410,600
SPECIAL PICK-UP FEES	89,978	141,786	115,000	125,000	141,740
OTHER FEES/COMM RLOFF	529,771	439,913	460,000	334,000	400,000
RECYCLE MATERIAL PROCEEDS	0	0	50,000	50,000	50,000
SALE OF SURPLUS	53	22,019	0	0	0
INVESTMENT INCOME	44,944	32,233	41,500	35,000	37,300
OTHER REVENUE	<u>1,171</u>	<u>350</u>	<u>300</u>	<u>7,913</u>	<u>8,000</u>
TOTAL SOLID WASTE	<u><u>\$6,134,262</u></u>	<u><u>\$6,028,269</u></u>	<u><u>\$6,233,800</u></u>	<u><u>\$6,051,913</u></u>	<u><u>\$6,047,640</u></u>

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	\$79,737
1	1	1	Administrative Specialist II	44,683
1	1	1	Solid Waste Supervisor	69,450
0.5	0.5	0.5	Customer Service Representative	16,116
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>\$209,986</u>
RESIDENTIAL (1222)				
2	2	2	Equipment Operator III	69,322
3	3	3	Crew Leader III	126,058
6	6	6	Service Worker III	225,157
<u>11</u>	<u>11</u>	<u>11</u>		<u>\$420,537</u>
COMMERCIAL (1224)				
5	5	5	Equipment Operator V	221,257
<u>5</u>	<u>5</u>	<u>5</u>		<u>\$221,257</u>
RECYCLING (1225)				
3	3	3	Equipment Operator V	126,922
1	1	1	Recycling Coordinator	46,599
2	2	2	Service Worker III	66,020
<u>6</u>	<u>6</u>	<u>6</u>		<u>\$239,541</u>
25.5	25.5	25.5	Regular Salaries	1,091,321
			Other Salaries	0
			Overtime	85,250
			Employer Payroll Expenses	451,316
			Total Personal Services	<u><u>\$1,627,887</u></u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450		11-12	11-12	12-13	
ACCOUNT DESCRIPTION	10-11	ORIGINAL	CURRENT	REQUESTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,049,656	1,063,718	1,063,718	1,091,321	27,603
10-30 OTHER SALARIES	882	2,000	0	0	(2,000)
10-40 OVERTIME	72,838	85,500	85,250	85,250	(250)
25-01 FICA	81,541	77,576	77,576	80,023	2,447
25-03 RETIREMENT CONTRIBUTIONS	162,422	186,687	156,326	126,447	(60,240)
25-04 LIFE/HEALTH INSURANCE	235,040	243,939	254,900	244,366	427
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT	0	2,500	0	0	(2,500)
TOTAL PERSONAL SERVICES	\$1,602,859	\$1,662,400	\$1,638,250	\$1,627,887	(\$34,513)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,865	2,350	2,050	2,350	0
30-01 CITY ADMINISTRATION	337,650	371,668	371,668	382,340	10,672
30-05 COUNTY LANDFILL	1,158,274	1,340,000	1,340,000	1,340,000	0
31-04 OTHER CONTRACTUAL SERVICES	840,937	851,000	839,013	843,800	(7,200)
38-01 PAYMENTS IN LIEU OF TAXES	372,000	365,400	365,400	358,440	(6,960)
40-00 TRAINING & TRAVEL COSTS	351	3,000	2,500	3,000	0
41-00 COMMUNICATIONS	937	2,400	500	3,640	1,240
41-01 TELEPHONE	9,761	10,539	10,539	5,635	(4,904)
42-10 EQUIP.SERVICES - REPAIRS	335,137	448,000	352,000	436,300	(11,700)
42-11 EQUIP. SERVICES - FUEL	198,072	244,640	244,640	252,315	7,675
43-01 ELECTRICITY	7,429	8,500	8,500	8,500	0
43-02 WATER, SEWER, GARBAGE	8,619	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	33,298	36,200	35,200	35,200	(1,000)
45-22 SELF INS. PROPERTY DAMAGE	137,370	154,118	154,118	124,332	(29,786)
46-00 REPAIR AND MAINTENANCE	5,974	10,500	9,000	10,000	(500)
47-00 PRINTING AND BINDING	1,671	5,000	5,000	5,000	0
47-02 ADVERTISING (NON-LEGAL)	500	0	0	0	0
49-02 INFORMATION SERVICES	57,050	55,902	55,902	64,880	8,978
51-00 OFFICE SUPPLIES	1,941	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	274,323	21,500	21,000	21,500	0
52-01 MINOR OPERATING EQUIPMENT	172	13,000	10,000	13,000	0
52-07 UNIFORMS	7,226	7,660	7,480	8,400	740
52-09 OTHER CLOTHING	1,376	2,750	2,750	2,875	125
52-10 JANITORIAL SUPPLIES	1,951	1,500	500	1,500	0
52-51 SOLID WASTE DUMPSTERS	42,079	85,000	85,000	85,000	0
54-01 MEMBERSHIPS	745	995	995	1,000	5
59-00 DEPRECIATION	430,008	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,266,716	\$4,051,622	\$3,933,755	\$4,019,007	(\$32,615)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	2,000,000	2,800,000	0	(2,000,000)
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	199,477	150,000	150,000
60-40 MACHINERY & EQUIPMENT	0	0	3,400	6,000	6,000
60-70 VEHICLES	0	205,000	456,601	20,000	(185,000)
TOTAL NON-OPERATING EXPENSES	\$0	\$2,205,000	\$3,459,478	\$176,000	(\$2,029,000)
TOTAL EXPENSES	\$5,869,575	\$7,919,022	\$9,031,483	\$5,822,894	(\$2,096,128)

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	209,359	204,995	204,995	209,986	4,991
10-40 OVERTIME	121	500	250	250	(250)
25-01 FICA	15,305	14,924	14,924	15,422	498
25-03 RETIREMENT CONTRIBUTIONS	29,376	32,808	30,000	22,618	(10,190)
25-04 LIFE/HEALTH INSURANCE	37,410	37,726	38,900	39,378	1,652
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT	0	2,500	0	0	(2,500)
TOTAL PERSONAL SERVICES	\$292,051	\$293,933	\$289,549	\$288,134	(\$5,799)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	787	550	250	550	0
30-01 CITY ADMINISTRATION	337,650	371,668	371,668	382,340	10,672
31-04 OTHER CONTRACTUAL SERVICES	15,851	11,000	12,413	13,800	2,800
<i>City cardboard recycling costs and temporary labor</i>					
38-01 PAYMENTS IN LIEU OF TAXES	372,000	365,400	365,400	358,440	(6,960)
<i>6% of prior year revenues</i>					
40-00 TRAINING & TRAVEL COSTS	351	3,000	2,500	3,000	0
<i>Renewal of Code Enforcement Certification and DEP Conference</i>					
41-00 COMMUNICATIONS/TELEPHONE	937	2,400	500	3,640	1,240
<i>8 lines @\$155; GPS Lines \$7/month</i>					
41-01 TELEPHONE	9,761	10,539	10,539	5,635	(4,904)
<i>Verizon cell phones & air cards (\$3,135); 29 GPS Units (\$2,500)</i>					
42-10 EQUIP. SERVICES - REPAIR	0	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	0	1,392	1,392	1,390	(2)
43-01 ELECTRICITY	6,307	7,000	7,000	7,000	0
43-02 WATER, SEWER, GARBAGE	8,619	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	1,739	3,200	3,200	3,200	0
45-22 SELF INSURANCE	137,370	154,118	154,118	124,332	(29,786)
46-00 REPAIR AND MAINTENANCE	2,145	5,000	5,000	5,000	0
<i>Handheld radio support and misc maintenance items</i>					
47-00 PRINTING AND BINDING	1,671	5,000	5,000	5,000	0
<i>Garbage grams, notices, holiday schedules and flyers, includes items previously budgeted in 47-02 and 47-06</i>					
47-02 ADVERTISING (NON-LEGAL)	500	0	0	0	0
49-02 TECHNOLOGY SERVICES	57,050	55,902	55,902	64,880	8,978
51-00 OFFICE SUPPLIES	1,941	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	396	1,500	1,500	1,500	0
52-09 OTHER CLOTHING	100	125	125	125	0
52-10 JANITORIAL SUPPLIES	1,951	1,500	500	1,500	0
<i>Janitorial supplies for the Solid Waste Building</i>					
54-01 MEMBERSHIPS	745	995	995	1,000	5
<i>SWANA; FACE; Florida Research News; Florida Trend</i>					
59-00 DEPRECIATION	43,770	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,001,641	\$1,012,289	\$1,010,002	\$994,332	(\$17,957)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	3,400	6,000	6,000
<i>Replacement handheld radios</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$3,400	\$6,000	\$6,000
TOTAL EXPENSES	\$1,293,692	\$1,306,222	\$1,302,951	\$1,288,466	(\$17,756)

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	406,779	416,346	416,346	420,537	4,191
10-40 OVERTIME	31,633	35,000	35,000	35,000	0
25-01 FICA	32,208	30,919	30,919	30,913	(6)
25-03 RETIREMENT CONTRIBUTIONS	64,030	75,019	61,000	49,651	(25,368)
25-04 LIFE/HEALTH INSURANCE	77,412	79,361	84,000	83,917	4,556
TOTAL PERSONAL SERVICES	\$612,062	\$636,645	\$627,265	\$620,018	(\$16,627)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	174	550	550	550	0
30-05 COUNTY LAND FILL	257,431	240,000	240,000	240,000	0
42-10 EQUIP.SERVICES - REPAIR	157,026	175,000	125,000	170,000	(5,000)
42-11 EQUIP.SERVICES - FUEL	83,789	101,525	101,525	109,200	7,675
52-00 OPERATING SUPPLIES	267,212	3,000	2,500	3,000	0
52-07 UNIFORMS	3,100	3,300	3,300	4,200	900
52-09 OTHER CLOTHING	604	1,375	1,375	1,375	0
59-00 DEPRECIATION	-12,227	0	0	0	0
TOTAL OPERATING EXPENSES	\$757,109	\$524,750	\$474,250	\$528,325	\$3,575
TOTAL EXPENSES	\$1,369,171	\$1,161,395	\$1,101,515	\$1,148,343	(\$13,052)

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES	574,329	590,000	580,000	580,000	(10,000)
59-00 DEPRECIATION	24,570	0	0	0	0
TOTAL OPERATING EXPENSES	598,899	590,000	580,000	580,000	(10,000)
TOTAL EXPENSES	\$598,899	\$590,000	\$580,000	\$580,000	(\$10,000)

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	251,052	211,895	211,895	221,257	9,362
10-30 OTHER SALARIES	882	2,000	0	0	(2,000)
10-40 OVERTIME	31,174	45,000	40,000	40,000	(5,000)
25-01 FICA	20,135	14,952	14,952	15,956	1,004
25-03 RETIREMENT CONTRIBUTIONS	41,972	38,326	38,326	27,016	(11,310)
25-04 LIFE/HEALTH INSURANCE	62,020	61,149	74,000	58,098	(3,051)
TOTAL PERSONAL SERVICES	\$407,235	\$373,322	\$379,173	\$362,327	(\$10,995)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	315	500	500	500	0
30-05 COUNTY LANDFILL	900,843	1,100,000	1,100,000	1,100,000	0
31-04 OTHER CONTRACTUAL SERVICES	250,757	250,000	246,600	250,000	0
<i>Roll off services</i>					
42-10 EQUIP.SERVICES - REPAIR	146,280	226,000	180,000	224,300	(1,700)
42-11 EQUIP.SERVICES - FUEL	83,475	106,005	106,005	106,005	0
43-01 ELECTRICITY	1,122	1,500	1,500	1,500	0
44-02 EQUIPMENT RENTAL	31,559	33,000	32,000	32,000	(1,000)
<i>Compactor (8) rentals</i>					
46-00 REPAIR & MAINTENANCE	3,205	2,500	2,000	2,000	(500)
52-00 OPERATING SUPPLIES	3,243	10,000	10,000	10,000	0
52-07 UNIFORMS	1,979	2,080	2,080	2,100	20
52-09 OTHER CLOTHING	387	750	750	750	0
<i>Boot allowances</i>					
52-51 SOLID WASTE DUMPSTERS	42,079	85,000	85,000	85,000	0
<i>Replacement dumpsters \$72,500 and 96 gallon carts for commercial cart route \$12,500</i>					
59-00 DEPRECIATION	306,477	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,771,721	\$1,817,335	\$1,766,435	\$1,814,155	(\$3,180)
TOTAL EXPENSES	\$2,178,956	\$2,190,657	\$2,145,608	\$2,176,482	(\$14,175)

**FISCAL YEAR 2012-13
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534	ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	182,466	230,482	230,482	239,541	9,059
10-40	OVERTIME	9,910	5,000	10,000	10,000	5,000
25-01	FICA	13,893	16,781	16,781	17,732	951
25-03	RETIREMENT CONTRIBUTIONS	27,044	40,534	27,000	27,162	(13,372)
25-04	LIFE/HEALTH INSURANCE	58,198	65,703	58,000	62,973	(2,730)
	TOTAL PERSONAL SERVICES	\$291,511	\$358,500	\$342,263	\$357,408	(\$1,092)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	589	750	750	750	0
42-10	EQUIP. SERVICES - REPAIRS	31,831	45,000	45,000	40,000	(5,000)
42-11	EQUIP. SERVICES - FUEL	30,808	35,718	35,718	35,720	2
46-00	REPAIR & MAINTENANCE	624	3,000	2,000	3,000	0
	<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00	OPERATING SUPPLIES	3,472	7,000	7,000	7,000	0
52-01	OPERATING EQUIPMENT	172	13,000	10,000	13,000	0
	<i>Recycling carts</i>					
52-07	UNIFORMS	2,147	2,280	2,100	2,100	(180)
	<i>T-shirts and Uniform rental</i>					0
52-09	OTHER CLOTHING	285	500	500	625	125
	<i>Employees' shoe allowance</i>					
59-00	DEPRECIATION	67,418	0	0	0	0
	TOTAL OPERATING EXPENSES	\$137,346	\$107,248	\$103,068	\$102,195	(\$5,053)
	TOTAL EXPENSES	\$428,857	\$465,748	\$445,331	\$459,603	(\$6,145)

**SOLID WASTE FUND 450
CAPITAL IMPROVEMENT PROJECTS**

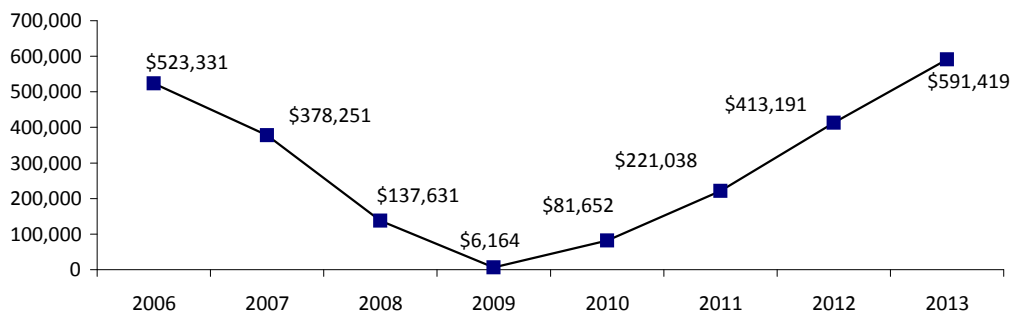
Proj ID	Project Description	Request				
		2012-13	2013-14	2014-15	2015-16	2016-17
13P02	Rebuild Large Refuse Trucks (2)	75,000	75,000	75,000	75,000	75,000
13P06	Recycling Truck Conversions/Rehabs	75,000	0	0	0	0
13P20	Administration Vehicle Replacement	20,000	0	25,000	0	0
	Large Refuse Truck Replacement	0	230,000	230,000	240,000	240,000
	Large Refuse Truck Wash Station	0	0	125,000	0	0
	Residential Satellite Collection Vehicle	0	20,000	25,000	25,000	25,000
TOTAL SOLID WASTE FUND		170,000	325,000	480,000	340,000	340,000

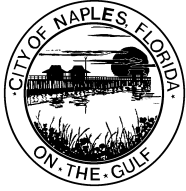


DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$221,038
Projected Revenues FY 2011-12	\$1,457,700
Projected Expenses FY 2011-12	<u>\$1,265,547</u>
Net Increase/(Decrease) in Net Unrestricted Assets	\$192,153
Expected Unrestricted Net Assets as of September 30, 2012	\$413,191
Add Fiscal Year 2012-13 Budgeted Revenues	
Dock Rentals	425,000
Fuel Sales	900,000
Bait & Misc. Sales	63,000
Naples Landing	40,000
City Fines	2,000
Mooring Ball Rentals	4,000
Interest Income	2,600
	<u>\$1,436,600</u>
TOTAL AVAILABLE RESOURCES:	\$1,849,791
Less Fiscal Year 2012-13 Budgeted Expenditures	
Personal Services	192,236
Fuel Purchases	760,000
Resale Inventory	40,000
Operations & Maintenance	180,835
Transfer - Administration	46,400
Transfer - Self Insurance	38,901
Capital Outlay	0
	<u>\$1,258,372</u>
BUDGETED CASH FLOW	\$178,228
Projected Unrestricted Net Assets as of September 30, 2013	<u><u>\$591,419</u></u>

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.

2011-12 Department Accomplishments

- Continued the successful market plan, resulting in an increase to unrestricted asset net assets.
- Expanded web information to the Crayton Cove website.
- Increased income from fuel sales by 21%.

2012-13 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 with the Crayton Cove Association.
- 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 our Natural Resources Division to establish on-going bay clean-up procedures.
- Maintain a partnership with law enforcement and fire patrol.

Dock Fund (continued)

2012-13 Significant Budgetary Issues

The City Dock Fund budget is \$1,258,372, a decrease of \$28,721 from the adopted FY 2011-12 budget.

Revenue

The 2011-12 season showed an increase in boater activity at the Naples City Dock. Revenue from mooring ball rental, while a small dollar amount, is up significantly on a percentage basis and is projected to continue into FY 12-13.

Total revenue budgeted for FY 12-13 is \$1,436,600, a slight decrease of \$8,400. Most revenues are expected to be consistent with the 2011-12 budget and projections.

Expenses

There are 3.6 positions, the same as FY 11-12. Personnel costs of \$192,236 include the salaries and benefits for an Assistant Dockmaster, four part-time employees, plus 60% of the Code & Harbor Manager.

Operating expenses are \$1,066,136, an increase of \$23,425. Fuel costs represent 60% of this budget and are expected to remain consistent for FY 12-13.

Actual	2006	2007	2008	2009	2010	2011
Fuel Expense	998,861	1,098,645	973,770	408,015	532,962	685,595

There are no capital outlay requests in this fund.

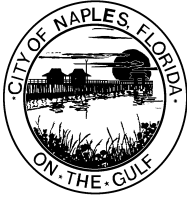
2012-2013 Performance Measures and Benchmarking

	Actual 2009-10	Actual 2010-11	Projected 2011-12	Projected 2012-13
Boat slip occupancy rate	80%	83%	85%	85%
Fuel sales	\$589,324	\$752,204	\$912,000	\$900,000
Dock rentals	\$368,693	\$406,273	\$425,000	\$425,000
Gallons of Fuel Sold	225,795	251,573	251,933	252,000

FUND 460: DOCK FUND
FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
0.6	0.6	0.6	Code & Harbor Manager (60%) *	\$46,751
1	1	1	Assistant Dockmaster	43,866
2	2	2	Dockkeeper (4 part-time employees)	66,040
3.6	3.6	3.6	Regular Salaries	156,657
			Overtime	0
			Employer Payroll Expenses	35,579
				\$192,236

* The Code & Harbor Manager is also paid 20% in General Fund and 20% in Beach Fund



**FISCAL YEAR 2012-13
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	PROJECTED 2011-12	BUDGET 2012-13
DOCK RENTALS	368,693	406,273	425,000	425,000	425,000
FUEL SALES	589,324	752,204	912,000	912,000	900,000
BAIT & MISC. SALES	56,676	67,445	58,000	67,000	63,000
NAPLES LANDINGS REV	40,672	63,669	42,500	42,500	40,000
MOORING BALL RENTAL	6,848	4,560	3,500	5,500	4,000
CITY FINES	4,170	3,840	2,500	2,500	2,000
OTHER CHARGES FOR SVCS	975	750	0	700	0
INVESTMENT EARNINGS	2,352	1,773	1,500	2,500	2,600
TOTAL CITY DOCK	<u><u>\$1,069,710</u></u>	<u><u>\$1,300,514</u></u>	<u><u>\$1,445,000</u></u>	<u><u>\$1,457,700</u></u>	<u><u>\$1,436,600</u></u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	127,214	152,591	142,500	156,657	4,066
10-40 OVERTIME	2,118	0	2,100	0	0
25-01 FICA	9,927	11,574	11,100	11,885	311
25-03 RETIREMENT CONTRIBUTIONS	13,183	16,178	12,000	10,800	(5,378)
25-04 LIFE/HEALTH INSURANCE	11,386	14,039	13,400	12,606	(1,433)
25-07 EMPLOYEE ALLOWANCES	0	0	288	288	288
TOTAL PERSONAL SERVICES	\$163,828	\$194,382	\$181,388	\$192,236	(\$2,146)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22,940	25,000	25,000	25,000	0
<i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	49,980	41,856	41,856	46,400	4,544
31-04 OTHER CONTRACTUAL SERVICES	111	2,000	2,000	2,000	0
<i>Fire alarm (\$1,000), Security System (\$1,000)</i>					
40-00 TRAINING AND TRAVEL COSTS	0	500	1,165	500	0
41-00 COMMUNICATIONS	3,980	4,000	4,000	4,000	0
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	2,533	3,000	3,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	3,763	2,821	2,821	2,820	(1)
43-01 ELECTRICITY	32,007	25,000	30,000	32,000	7,000
43-02 WATER, SEWER, GARBAGE	28,655	41,000	34,500	35,600	(5,400)
44-00 RENTALS & LEASES	20,787	24,000	24,000	24,000	0
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	84,180	22,370	22,370	38,901	16,531
46-00 REPAIR AND MAINTENANCE	14,356	40,000	34,000	40,000	0
<i>Repair / maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	1,880	4,000	4,000	4,000	0
49-02 TECHNOLOGY SERVICES	4,760	4,664	4,664	5,415	751
51-00 OFFICE SUPPLIES	969	1,500	1,500	1,500	0
51-06 RESALE SUPPLIES	40,461	40,000	41,500	40,000	0
52-02 FUEL	685,595	760,000	760,000	760,000	0
<i>Projected fuel costs based on 190,000 gallons of gasoline and diesel at an average price of \$4.00</i>					
52-09 OTHER CLOTHING	326	1,000	1,000	1,000	0
54-01 MEMBERSHIPS	15	0	0	0	0
59-00 DEPRECIATION/AMORTIZATION	102,578	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,099,876	\$1,042,711	\$1,037,376	\$1,066,136	\$23,425
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	50,000	46,783	0	(50,000)
99-50 CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING	\$0	\$50,000	\$46,783	\$0	(\$50,000)
TOTAL EXPENSES	\$1,263,704	\$1,287,093	1,265,547	1,258,372	(\$28,721)

**CAPITAL IMPROVEMENT PROJECTS
FUND 460 - DOCK FUND**

PROJECT ID	PROJECT DESCRIPTION	Request 2012-13	2013-14	2014-15	2015-16	2016-17
	City Dock Engineer Report	0	75,000	0	0	0
	City Dock Rebuild/Renovation	0	0	750,000	0	0
TOTAL DOCK FUND		0	75,000	750,000	0	0



DOCK FUND
HISTORICAL SUMMARY

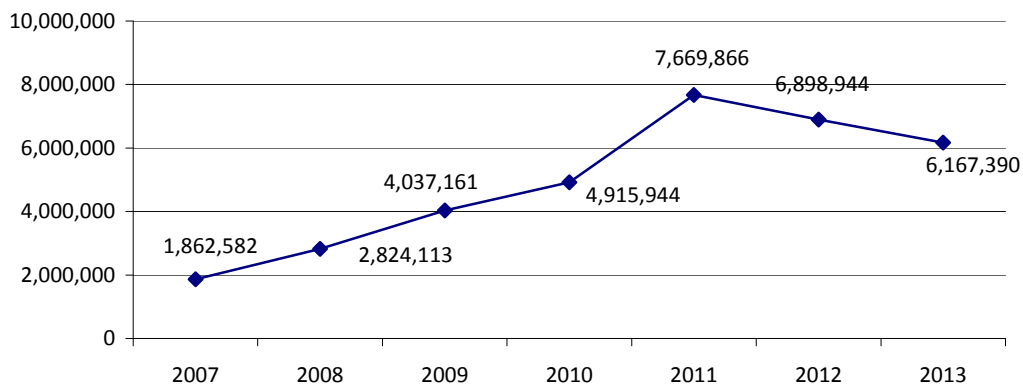
	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Projected FY 11-12	REQUESTED FY 12-13
Revenue					
Dock Rental	368,693	406,273	425,000	425,000	425,000
Fuel Sales	589,324	752,204	912,000	912,000	900,000
Naples Landings	40,672	63,669	42,500	42,500	40,000
All Other	71,021	78,368	65,500	78,200	71,600
Revenues	\$1,069,710	\$1,300,514	\$1,445,000	\$1,457,700	\$1,436,600
Expenditures					
Personal Services	166,332	163,828	194,382	181,388	192,236
Cost of Fuel	532,962	685,595	760,000	760,000	760,000
Administrative Svc Charge	49,980	49,980	41,856	41,856	46,400
Other Operating Expenses	244,948	261,723	240,855	235,520	259,736
Expenditures	\$994,222	\$1,161,126	\$1,237,093	\$1,218,764	\$1,258,372
Operating Gain/Loss	\$75,488	\$139,388	\$207,907	\$238,936	\$178,228
Capital	0	0	50,000	46,783	0
Depreciation	118,221	102,578	0	0	0
	118,221	102,578	50,000	46,783	0
After Depreciation & Capital	(\$42,733)	\$36,810	\$157,907	\$192,153	\$178,228

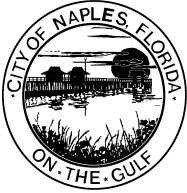


STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2011		\$7,669,866
Projected Revenues FY 2011-12		\$4,595,925
Projected Expenditures FY 2011-12		\$5,366,847
Net Increase/(Decrease) in Net Unrestricted Assets		(\$770,922)
Expected Unrestricted Net Assets as of Sept. 30, 2012		\$6,898,944
Add Fiscal Year 2012-13 Budgeted Revenues		
Stormwater Fees	\$4,596,500	
Other	53,750	
Interest Income	40,000	
		<u>\$4,690,250</u>
Less Fiscal Year 2012-13 Budgeted Expenditures		
Stormwater Division	\$1,245,384	
Natural Resources Division	381,111	
State Revolving Loan - Principal	206,788	
State Revolving Loan - Interest	63,521	
Capital Projects	3,525,000	
		<u>\$5,421,804</u>
BUDGETED CASH FLOW		(\$731,554)
Projected Unrestricted Net Assets as of September 30, 2013		<u><u>\$6,167,390</u></u>

Unrestricted Net Assets





Stormwater Fund

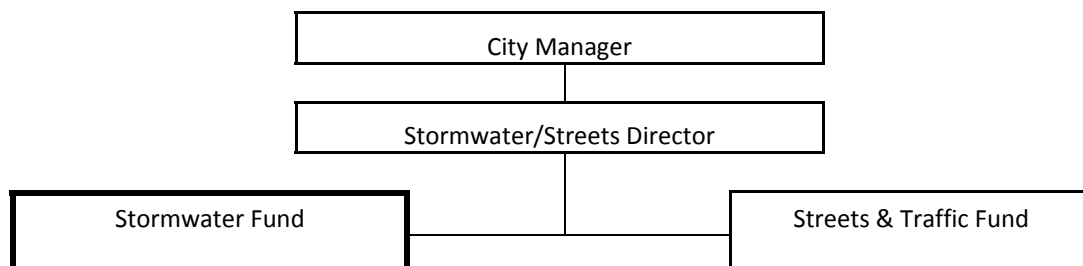
Streets & Stormwater Department (Fund 470)

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 separate funds due to their separate funding sources. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. 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.

A significant enhancement to the Department in FY 12-13 is the integration of the Natural Resources Division. This Division maintains the expertise necessary to evaluate, monitor and restore ecological systems within our environment that are crucial to improving stormwater quality and restoring Naples Bay, Moorings Bay and the Gulf of Mexico.



2011-12 Department Accomplishments

- Constructed stormwater improvements in Basin III along 8th Street South between 5th Avenue South and Broad Avenue South.
- Constructed stormwater improvements in Basin V along Diana Ave. and Royal Palm Dr.
- Completed \$600,000 worth of stormwater system repairs and improvements citywide.
- Permitted an exploratory ASR well at the Cove Pump Station.
- Processed six stormwater utility fee credit applications and twenty-five multi family impervious option applications for property owners.
- Started to study and analyze management options for stormwater outfalls on the beach.
- Developed a comprehensive Stormwater Lakes Management Plan that identifies groups of lakes and management projects that are aimed at improving overall lake conditions and the water quality that is eventually discharged into receiving water bodies.
- Successfully decoupled beach outfalls from the County's FDEP's Beach Nourishment Permit.

2012-13 Departmental Goals and Objectives

The City's 10 Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan. 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.
- Improve flood protection and enhance water quality treatment.

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.

- Evaluate Stormwater ASR Technology within Basin III.
- Enhance Street Sweeping Operations to provide additional debris recovery around stormwater lakes.
- 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 the storm sewer system.
- Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

2012-13 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2012-13 is \$5,421,804, an increase of \$1,154,695 over the FY 11-12 budget. There are two main contributing factors for this increase.

- The Natural Resources Division, with a budget of \$381,111, has been moved to the Stormwater Fund from the General Fund; and
- Capital outlay includes a \$2.1 million stormwater ASR well system, causing an increase of \$605,014 over the FY 11-12 Capital Outlay category.

Revenues

Revenues into the fund total \$4,690,250. 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 which was an increase of 2.3%. Rates will be increased from the current Average Residential Unit rate of \$12.39 to \$12.67.

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 \$40,000 are projected based on an interest rate of .6%.

The Department’s projected September 30, 2012 fund balance is \$6,898,944. The fund balance can be attributed to the following:

- The success of acquiring grants that were used to offset project costs;
- 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 \$905,249, an increase of \$403,013 which is primarily due to the integration of the Natural Resources division along with reallocation of staff time from Streets & Traffic to Stormwater assignments. There are 10.4 positions budgeted for FY 12-13.

Operating expenditures total \$721,246, an increase of \$146,668 over the FY 2011-12 budget, again, primarily due to the addition of the Natural Resources division to this fund.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement).....	\$201,300
Professional Services/Lake and Stormwater Testing.....	115,000
Road Repairs	50,000
Fuel and Equipment Repair	67,140
County Landfill (for disposal of street sweeping).....	30,000

Stormwater Fund (continued)

Non-Operating Expenditures total \$3,795,309. This includes debt service (principal and interest) in the amount of \$270,309 related to several State Revolving Loans, and capital costs of \$3,525,000.

The detail of the \$3.5 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2012-13 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.

2012-13 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Delray Beach	Ft. Lauderdale	Winter Park
# of Field Personnel	6	5	21	16
Stormwater Revenue	\$4.2 M	\$2.3 M	\$5 M	\$3.2 M
Population	25,000	64,000	186,439	28,434
Area (Acres)	8,000	9,886	23,222	5,766
Operations & Maintenance	\$1,200,000	\$1.2 M	\$3.675 M	\$2.2M
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,525,000	\$1.1 M	\$1.325 M	\$1,000,000

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

Performance Measures	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Cleaning and De-silting of Storm Sewers and Drainage Inlets (Number of Work Orders)	85	112	130	150	170
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	100	83	93	85	100
Street Sweeping (Miles Per Year)	2,800	2,800	3,212	3,500	4,300



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2009-10</u>	<u>ACTUAL 2010-11</u>	<u>BUDGET 2011-12</u>	<u>ESTIMATED 2011-12</u>	<u>BUDGET 2012-13</u>
Stormwater Fees	4,422,225	4,537,010	4,400,000	4,494,000	4,596,500
Landscape Certification	0	0	0	0	10,000
Interest Earned	48,791	35,849	37,500	50,700	40,000
Grants	1,793,861	965,872	0	7,475	0
Loan Repayment E. Naples Bay	0	0	0	43,750	43,750
Other (Sales of Assets)	15,571	1,087	0	0	0
TOTAL STORMWATER	<u>\$6,280,448</u>	<u>\$5,539,818</u>	<u>\$4,437,500</u>	<u>\$4,595,925</u>	<u>\$4,690,250</u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2012-13**

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	FY 2013 Requested
NATURAL RESOURCES (6004)				
0	0	1	Natural Resources Manager	111,710
0	0	1	Environmental Specialist	62,685
0	0	1	Administrative Coordinator	46,599
0	0	3		220,994
<i>Natural Resources was formerly shown in the City Manager Department</i>				
STORMWATER DIVISION (6060)				
0.5	0.5	0.70	* Stormwater/Streets Director	79,100
0.5	0.5	0.70	* Traffic Engineer	56,352
0.5	0.5	0.75	* Construction Project Coordinator	63,104
1.0	1.0	1.00	Operations Supervisor	60,000
0.0	0.0	0.75	* Sr. Engineering Technician	37,345
1.0	1.0	1.00	Equipment Operator III	42,541
1.0	1.0	1.00	Utility Coordinator	41,730
1.0	1.0	1.00	Utility Technician I	34,330
0.5	0.5	0.50	* Sr. Administrative Specialist	20,865
6.00	6.00	7.40		435,367
6.0	6.0	10.4	Regular Salaries	656,361
			Other Salaries	10,140
			Overtime	8,000
			Employer Payroll Expenses	230,748
			Total Personal Services	905,249

*The cost of these positions are shared between the Streets and Stormwater fund.
For FY12-13, although the same number of positions are shared between the Streets and Stormwater funds, the allocations percentage has been changed to better reflect the amount of time that the employees spend in the separate functions.

**FISCAL YEAR 2012-13
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	346,705	345,611	345,611	656,361	310,750
10-30 OTHER SALARIES	9,984	10,000	10,000	10,140	140
10-40 OVERTIME	6,624	8,000	8,000	8,000	0
25-01 FICA	28,542	25,505	25,505	48,852	23,347
25-03 RETIREMENT CONTRIBUTIONS	52,317	62,552	55,000	79,603	17,051
25-04 LIFE/HEALTH INSURANCE	60,094	65,600	55,000	96,821	31,221
25-07 EMPLOYEE ALLOWANCES	2,742	3,120	3,120	5,472	2,352
TOTAL PERSONAL SERVICES	\$507,008	\$520,388	\$502,236	\$905,249	384,861
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,974	2,500	2,500	27,000	24,500
30-01 CITY ADMINISTRATION	158,906	173,470	173,470	201,300	27,830
30-05 COUNTY LANDFILL	17,050	21,000	21,000	30,000	9,000
30-07 SMALL TOOLS	237	1,000	1,000	1,000	0
31-00 PROFESSIONAL SERVICES	98,592	67,200	107,000	115,000	47,800
31-01 SURVEYING/OTHER SERVICES	12,450	20,000	16,000	20,000	0
31-04 OTHER CONTRACTUAL SERVICES	11,585	15,000	12,000	10,000	(5,000)
31-43 LAWN & LANDSCAPE CERTIFICATION	0	0	0	10,000	10,000
40-00 TRAINING & TRAVEL COSTS	2,155	2,500	2,500	6,000	3,500
40-03 SAFETY	317	1,000	1,000	1,000	0
40-00 COMMUNICATIONS	0	0	0	1,000	1,000
41-01 TELEPHONE	1,415	1,000	1,000	1,585	585
42-02 POSTAGE & FREIGHT	0	500	0	0	(500)
42-10 EQUIP. SERVICES - REPAIR	23,756	35,000	35,000	40,510	5,510
42-11 EQUIP. SERVICES - FUEL	16,890	25,210	25,210	26,630	1,420
43-01 ELECTRICITY	20,769	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	273	200	480	500	300
44-00 RENTALS & LEASES	0	0	0	1,700	1,700
44-01 BUILDING RENTAL	44,489	43,600	43,600	19,044	(24,556)
44-02 EQUIPMENT RENTAL	0	1,000	0	0	(1,000)
45-22 SELF-INSURANCE CHARGE	16,680	33,770	33,770	39,827	6,057
46-00 REPAIR & MAINTENANCE	1,966	3,000	3,000	4,000	1,000
46-04 EQUIPMENT MAINTENANCE	3,220	5,000	5,000	6,000	1,000
46-08 LAKE MAINTENANCE	5,420	10,000	10,000	15,000	5,000
46-12 ROAD REPAIRS	22,477	30,000	30,000	50,000	20,000
49-02 TECHNOLOGY SERVICES	19,010	18,628	18,628	21,650	3,022
51-00 OFFICE SUPPLIES	1,523	2,000	2,000	4,000	2,000

**FISCAL YEAR 2012-13
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
52-00 OPERATING SUPPLIES	24,883	30,000	30,000	35,000	5,000
52-02 FUEL	2,863	5,000	5,000	5,000	0
52-07 UNIFORMS	705	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	238	500	500	500	0
54-01 MEMBERSHIPS	0	500	500	2,000	1,500
59-00 DEPRECIATION	1,556,560	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,066,403	\$574,578	\$606,158	\$721,246	146,668
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	2,660,000	3,700,000	3,525,000	865,000
60-70 VEHICLES	0	260,000	288,158	0	(260,000)
70-11 PRINCIPAL	0	200,650	200,650	206,788	6,138
70-12 INTEREST	68,777	69,645	69,645	63,521	(6,124)
TOTAL NON-OPERATING EXPENSES	68,777	3,190,295	4,258,453	3,795,309	605,014
TOTAL EXPENSES	\$2,642,188	\$4,285,261	\$5,366,847	\$5,421,804	1,136,543

FISCAL YEAR 2012-13
BUDGET DETAIL
NATURAL RESOURCES DIVISION
Formerly shown in City Manager/Natural Resources

470.6004.537	10-11	11-12	11-12	12-13
ACCOUNT DESCRIPTION	ACTUALS	ADOPTED BUDGET	CURRENT PROJECTION	REQUESTED BUDGET
<u>PERSONAL SERVICES</u>				
10-20 REGULAR SALARIES & WAGES	0	0	0	220,994
25-01 FICA	0	0	0	16,774
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	26,385
25-04 LIFE/HEALTH INSURANCE	0	0	0	22,783
25-07 EMPLOYEE ALLOWANCES	0	0	0	480
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$287,416
<u>OPERATING EXPENSES</u>				
30-00 OPERATING EXPENDITURES	0	0	0	24,500
<i>Signs, buoys, markers, water quality supplies, trawling, filter marsh supplies, etc.</i>				
31-00 PROFESSIONAL SERVICES	0	0	0	40,000
<i>Water Quality Sampling & Analysis; Green Business Program</i>				
31-43 LAWN & LANDSCAPE CERTIFICATION	0	0	0	10,000
<i>Copier rental; Cove Pump Station tests; Software programming; etc.</i>				
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,000
<i>FLERA, Seaturtle Conference, Environmental Science Conference</i>				
40-00 COMMUNICATIONS	0	0	0	1,000
42-10 EQUIP. SERVICES - REPAIR	0	0	0	2,000
42-11 EQUIP. SERVICES - FUEL	0	0	0	1,420
44-00 RENTALS & LEASES	0	0	0	1,700
<i>Copier lease</i>				
45-22 SELF-INSURANCE CHARGE	0	0	0	5,775
46-00 REPAIR & MAINTENANCE	0	0	0	2,000
51-00 OFFICE SUPPLIES	0	0	0	1,500
<i>Educational material printing, office supplies, etc</i>				
54-01 MEMBERSHIPS	0	0	0	800
<i>FWPCOA</i>				
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$93,695
TOTAL EXPENSES	\$0	\$0	\$0	\$381,111

**FISCAL YEAR 2012-13
BUDGET DETAIL
STORMWATER DIVISION**

470.6060.539	ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	346,705	345,611	345,611	435,367	89,756
10-30	OTHER SALARIES <i>One employee to be on-call nights and weekends</i>	9,984	10,000	10,000	10,140	140
10-40	OVERTIME	6,624	8,000	8,000	8,000	0
25-01	FICA	28,542	25,505	25,505	32,078	6,573
25-03	RETIREMENT CONTRIBUTIONS	52,317	55,000	55,000	53,218	(1,782)
25-04	LIFE/HEALTH INSURANCE	60,094	55,000	55,000	74,038	19,038
25-07	EMPLOYEE ALLOWANCES	2,742	3,120	3,120	4,992	1,872
TOTAL PERSONAL SERVICES		\$507,008	\$502,236	\$502,236	\$617,833	\$115,597
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,974	2,500	2,500	2,500	0
30-01	CITY ADMINISTRATION	158,906	173,470	173,470	201,300	27,830
30-05	COUNTY LANDFILL <i>Disposal of street sweepings and storm drain debris</i>	17,050	21,000	21,000	30,000	9,000
30-07	SMALL TOOLS	237	1,000	1,000	1,000	0
31-00	PROFESSIONAL SERVICES <i>Quarterly Stormwater System Pollutant Monitoring</i>	98,592	67,200	107,000	75,000	7,800
31-01	SURVEYING/OTHER SERVICES <i>Surveys for minor repairs to stormwater system</i>	12,450	20,000	16,000	20,000	0
31-04	OTHER CONTRACTUAL SERVICES <i>FGCU Services for analysis / inspection of stormwater, video inspections, hauling services</i>	11,585	15,000	12,000	10,000	(5,000)
40-00	TRAINING & TRAVEL COSTS <i>Expenses for certification related training and other workshops</i>	2,155	2,500	2,500	3,000	500
40-03	SAFETY	317	1,000	1,000	1,000	0
41-01	TELEPHONE	1,415	1,000	1,000	1,585	585
42-02	POSTAGE & FREIGHT	0	500	0	0	(500)
42-10	EQUIP. SERVICES - REPAIR	23,756	35,000	35,000	38,510	3,510
42-11	EQUIP. SERVICES - FUEL	16,890	25,210	25,210	25,210	0
43-01	ELECTRICITY	20,769	25,000	25,000	25,000	0
43-02	WATER, SEWER, GARBAGE	273	200	480	500	300
44-01	BUILDING RENTAL	44,489	43,600	43,600	19,044	(24,556)
44-02	EQUIPMENT RENTAL	0	1,000	0	0	(1,000)
45-22	SELF-INSURANCE CHARGE	16,680	33,770	33,770	34,052	282
46-00	REPAIR & MAINTENANCE	1,966	3,000	3,000	2,000	(1,000)
46-04	EQUIPMENT MAINTENANCE	3,220	5,000	5,000	6,000	1,000
46-08	LAKE MAINTENANCE <i>Aquatic Plant Control</i>	5,420	10,000	10,000	15,000	5,000
46-12	ROAD REPAIRS	22,477	30,000	30,000	50,000	20,000
49-02	TECHNOLOGY SERVICES	19,010	18,628	18,628	21,650	3,022
51-00	OFFICE SUPPLIES	1,523	2,000	2,000	2,500	500

**FISCAL YEAR 2012-13
BUDGET DETAIL
STORMWATER DIVISION**

470.6060.539 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
52-00 OPERATING SUPPLIES	24,883	30,000	30,000	35,000	5,000
<i>Lab supplies, sod, storm drain grates, etc.</i>					0
52-02 FUEL	2,863	5,000	5,000	5,000	0
52-07 UNIFORMS	705	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	238	500	500	500	0
54-01 MEMBERSHIPS	0	500	500	1,200	700
<i>FWPCOA and PE licensing</i>					0
59-00 DEPRECIATION	1,556,560	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,066,403	\$574,578	\$606,158	\$627,551	\$52,973
<u>NON-OPERATING EXPENSES</u>					0
60-30 IMPROVEMENTS O/T BUILDING	0	2,660,000	3,700,000	3,525,000	865,000
60-70 VEHICLES	0	260,000	288,158	0	(260,000)
70-11 PRINCIPAL	0	200,650	200,650	206,788	6,138
70-12 INTEREST	68,777	69,645	69,645	63,521	(6,124)
TOTAL NON-OPERATING EXPENSES	68,777	3,190,295	4,258,453	3,795,309	605,014
TOTAL EXPENSES	\$2,642,188	\$4,267,109	\$5,366,847	\$5,040,693	\$773,584

CAPITAL IMPROVEMENT PROJECTS FUND 470 - STORMWATER

PROJECT NUMBER	PROJECT DESCRIPTION	REQUEST				
		2012-13	2013-14	2014-15	2015-16	2016-17
13V02	Citywide Stormwater Drainage	400,000	400,000	500,000	500,000	500,000
13V50	Basin III Stormwater ASR Well System	2,100,000	0	0	0	0
13V27	Citywide Lake Maintenance	200,000	250,000	250,000	1,500,000	1,000,000
13V26	Basin II Beach Outfall Management	500,000	500,000	500,000	0	500,000
13V30	Basin VIII Pump Station Improvements	275,000	1,300,000	1,000,000	0	0
13V28	Basin IV Pump Station Improvements	50,000	550,000	0	0	0
	Basin III Pump Station Outfall Dredge	0	0	300,000	1,175,000	0
	Vac Truck Replacement	0	0	295,000	0	0
	Basin III Stormwater Improvements	0	0	0	0	0
	Street Sweeper Replacement	0	0	0	0	0
	Basin V Stormwater Improvements	0	0	400,000	450,000	0
	Riverside Cir Filter Marsh	0	0	0	0	0
	Service Truck Replacement	0	0	0	0	75,000
STORMWATER TOTAL		3,525,000	3,000,000	3,245,000	3,625,000	2,075,000

Fund 155	Port Royal Area Dredging	1,645,000	0	0	0	0
Total Dredging Special Assessment District		1,645,000	0	0	0	0

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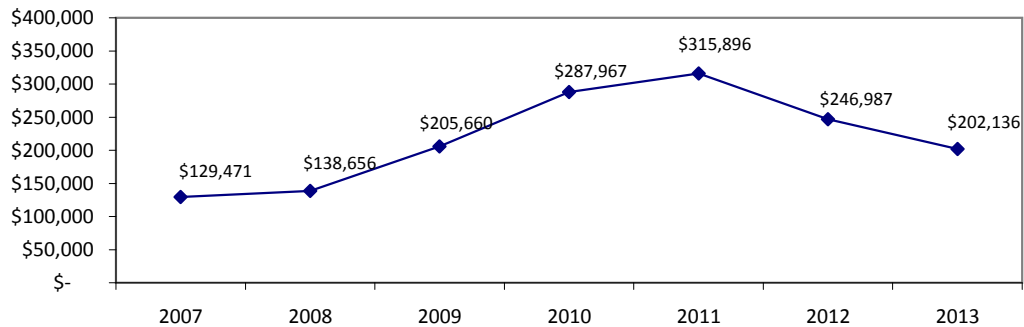
Photo by: Ingo Meckmann Photography



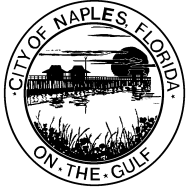
TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$315,896
Projected Revenues FY 2011-12	478,234
Projected Expenditures FY 2011-12	547,143
Net Increase/(Decrease) in Net Unrestricted Assets	(68,909)
Expected Unrestricted Net Assets as of September 30, 2012	\$246,987
Add Fiscal Year 2012-13 Budgeted Revenues	
Memberships	\$120,000
Daily Play	42,000
Lessons	145,000
Ball Machine/Other Income	5,400
Tournaments	55,000
Sponsorships	23,000
Restrings	9,000
Retail Sales	24,000
Transfer from the General Fund	47,500
Investment Income	2,050
	<u>472,950</u>
TOTAL AVAILABLE RESOURCES	\$719,937
Less Fiscal Year 2012-13 Budgeted Expenditures	
Personal Services	\$207,993
Operating Expenses	192,214
Debt Principal	60,000
Debt Interest	3,652
Capital Expenditures	0
Transfer - Administration	39,550
Transfer - Self Insurance	14,392
	<u>517,801</u>
BUDGETED CASH FLOW	(\$44,851)
Projected Unrestricted Net Assets as of September 30, 2013	<u>\$202,136</u>

Trend - Unrestricted Net Assets



This balance includes the amount contributed by Mr. Arthur Allen for the Tennis Fund Debt



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 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.

Today, the programming at the Arthur L. Allen Tennis Center meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country.

2011-12 Department Accomplishments

- The Arthur L. Allen Tennis Center hosted the 43rd Annual Tennis Tournament, the largest tournament in the county.
- The summer tennis program continued to grow in numbers as the Tennis Plus camp averaged 15 campers per week during the ten weeks of summer vacation.

2012-13 Departmental Goals and Objectives

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

- Conduct quarterly surveys of local tennis facilities to identify market competitiveness and assist in establishing facility membership fees.
- 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, 2013.

Tennis Fund

Community Services Department (continued)

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. This was determined as follows.

Budgeted expenses	\$517,801	
Debt	<u>63,652</u>	Committed to be paid by membership/donations
Net Budget	\$454,149	
30%	136,245	Amount attributed to public purpose
Revenue from tourneys	<u>(88,745)</u>	This is received during public purpose events
Due from General Fund	\$47,500	

The fund is using a portion of its reserves (\$44,851) to balance for FY12-13. This is a planned use, 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 was reserved to enable the fund to pay the debt that extended past Mr. Allen's donation. Of the current \$315,896 in fund balance, approximately \$132,000 was reserved from Mr. Allen's donation. Therefore, these (reserves) are to be used for this purpose until 2016, sustaining the Tennis Fund, until the debt is finally paid in full, and keeping the intent of Mr. Allen's donation. When the last payment is made, the fund should continue to operate without a deficit.

The chart below represents an estimate of the next four years of the fund balance in this fund.

	Estimated			
	2012-13	2013-14	2014-15	2015-16
9/30 Fund Balance	246,987	202,136	165,892	138,456
Estimated Revenues	472,950	484,800	496,900	509,300
Estimated Expenditures				
Budgeted Costs	454,149	458,700	463,300	467,900
Debt Service *	<u>63,652</u>	<u>62,344</u>	<u>61,036</u>	<u>15,055</u>
Total Expenditures	517,801	521,044	524,336	482,955
Increase/(Use)	(44,851)	(36,244)	(27,436)	26,345

The planned use of fund balance concludes at the expiration of the Debt Service requirement in FY 15-16.

Tennis Fund

Community Services Department (continued)

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$120,000 for FY 2012-13. The FY 2012-13 resident Adult Membership fee is \$350 per year, and non-city resident membership fee is \$465. The Junior Membership fee is \$15 for a resident and \$20 for a non-resident. There is an Executive Membership fee of \$199 for residents and \$299 for non-residents. A 6% tax is charged on these rates.

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

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. There is also \$24,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$9,000 for racquet restrings. Other minor revenues include interest income, ball machine rentals and League fees. The Sponsorship revenue includes tournament sponsorships of \$23,000.

As explained previously, the General Fund is providing \$47,500 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are \$517,801, \$45,370 less than the adopted FY 2011-12 budget. The decrease is the result of there being no capital requests in FY 12-13.

Personal Services represents 40% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in FY 2011-12. This represents two full-time positions, and four part-time positions. Personal Services total \$207,993, a \$4,661 decrease under FY 11-12.

Operating Expenses total \$246,156, which is a \$5,599 increase from the FY 11-12 budget. The major cost is \$120,000 for Professional Services for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$39,550) for administrative costs, and the Transfer to Self Insurance (\$14,392) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$20,000, tournament costs for \$25,000 and Contractual Services (for pest control, fire alarms, etc.) for \$2,000. The remaining costs in this budget are primarily related to the operations, repair and maintenance of the facility.

There are no capital requests in this fund. The budget includes the payment for debt service and interest totaling \$63,652. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center. It was refinanced in 2010 due to lower interest rates, and final payment will be made in FY 15-16.

Tennis Fund

Community Services Department (continued)

Performance Measures and Benchmarks

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.

	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$401	\$330	Closed	\$350 + Tax
Couples Fee	\$701	N/A	Closed	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	Ft. Myers Racquet Club
Annual Adult Fee	\$60 per month	\$240	\$550	\$330
Couples Fee	\$960	\$345	\$750	\$560

Performance Measures are used to compare the trend of the City in levels of service or workload over the past years, and estimates the trend for the budget year.

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13
Number of Adult Memberships City/County	280/50	260/40	275/35	275/35
Number of Youth Memberships City/County	120/20	90/15	80/10	80/10
Number of Executive Memberships City/County	65/30	70/10	70/10	70/10
Tournament Player Participation	2,500	1,900	2,000	2,000
Racquet Restrings	440	400	350	350
Guest Players	2900	3100	3400	3400
Ball Machine Rentals	200	100	100	100

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2009-10	Actual 2010-11	Adopted 2011-12	Projected 2011-12	Budget 2012-13	Change
Memberships	\$125,422	\$117,683	\$120,000	\$121,000	\$120,000	0
Daily Play	38,964	42,319	40,000	41,700	42,000	2,000
Tournament Play	56,306	55,196	55,000	55,000	55,000	0
Lessons/Clinics	153,284	177,314	145,000	145,000	145,000	0
Ball Machine/Other	6,866	5,881	5,400	5,734	5,400	0
Retail Sales	23,374	23,287	24,000	25,000	24,000	0
Restrings	9,025	7,783	9,000	9,000	9,000	0
Sponsorships	120,855	22,010	23,000	23,000	23,000	0
Transfer from the Gen. Fund	54,000	52,500	50,000	50,000	47,500	(2,500)
Investment Income	3,931	2,902	3,200	2,800	2,050	(1,150)
TOTAL TENNIS FUND	\$592,027	\$506,875	\$474,600	\$478,234	\$472,950	(1,650)

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2012-13**

2011 Adopted	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
1	1	1	Tennis Services Manager	\$57,629
1.5	1.5	1.5	Recreation Coordinator*	55,623
1.5	1.5	1.5	Recreation Assistant**	50,940
4	4	4	Regular Salaries	164,192
			Overtime	3,768
			Employer Payroll Expenses	40,033
			Total Personal Services	\$207,993

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

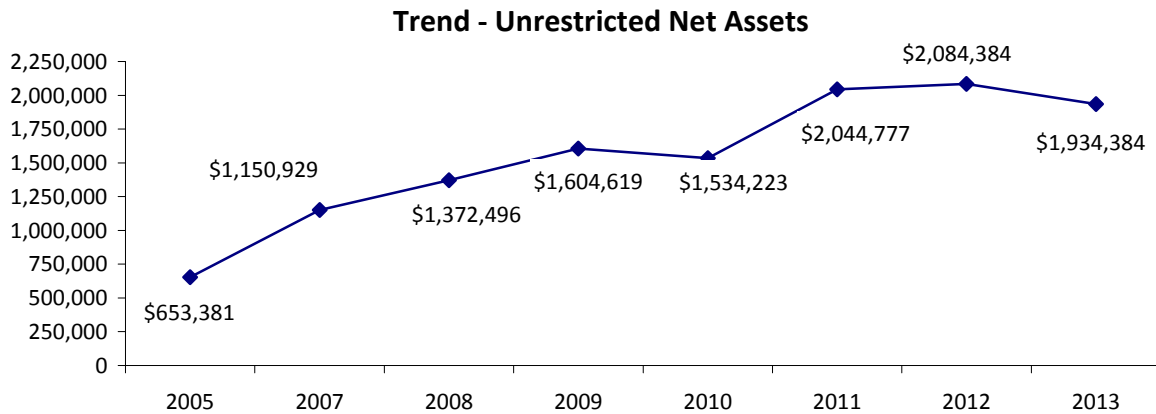
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ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	153,715	155,386	155,386	164,192	8,806
10-40 OVERTIME	4,132	3,768	3,800	3,768	0
25-01 FICA	11,708	11,440	11,440	12,390	950
25-03 RETIREMENT CONTRIBUTIONS	20,106	19,842	16,800	15,413	(4,429)
25-04 LIFE/HEALTH INSURANCE	22,896	22,218	14,000	12,230	(9,988)
TOTAL PERSONAL SERVICES	212,557	212,654	201,426	207,993	(4,661)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,044	7,500	5,000	7,500	0
<i>Credit card charges, first aid supplies, trophies, awards</i>					0
30-01 CITY ADMINISTRATION	38,159	40,552	40,552	39,550	(1,002)
31-01 PROFESSIONAL SERVICES	108,130	120,000	120,000	120,000	0
<i>Instructors and officials for clinics, camps lessons and tournaments.</i>					
31-04 OTHER CONTRACTUAL SVCS	2,169	2,000	2,000	2,000	0
<i>Pest control, alarm system monitoring and copier maintenance</i>					
40-00 TRAVEL & TRAINING	500	0	0	0	0
41-00 COMMUNICATIONS	1,901	2,000	2,000	2,000	0
42-10 EQUIP. SERVICES - REPAIRS	5	1,000	0	600	(400)
43-02 WATER, SEWER, GARBAGE	3,787	0	1,200	1,200	1,200
45-22 SELF INS PROPERTY DAMAGE	8,950	9,341	9,341	14,392	5,051
46-00 REPAIR AND MAINTENANCE	3,578	7,500	5,000	7,500	0
49-02 TECHNOLOGY SERVICES	4,760	4,664	4,664	5,414	750
49-05 SPECIAL EVENTS	17,670	25,000	25,000	25,000	0
51-00 OFFICE SUPPLIES	446	1,000	1,000	1,000	0
51-06 RESALE SUPPLIES	22,261	20,000	20,000	20,000	0
59-00 DEPRECIATION/AMORTIZATION	50,564	0	0	0	0
TOTAL OPERATING EXPENSES	267,924	240,557	235,757	246,156	5,599
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	45,000	45,000	0	(45,000)
70-11 PRINCIPAL	0	60,000	60,000	60,000	0
70-12 INTEREST	1,651	4,960	4,960	3,652	(1,308)
TOTAL NON-OPERATING	1,651	109,960	109,960	63,652	(46,308)
TOTAL EXPENSES	482,132	563,171	547,143	517,801	(45,370)

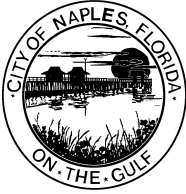


RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$2,044,777
Projected Revenues FY 2011-12	2,880,420
Projected Expenditures FY 2011-12	2,840,813
Net Increase/(Decrease) in Net Unrestricted Assets	39,607
Expected Unrestricted Net Assets as of September 30, 2012	\$2,084,384
Add Fiscal Year 2012-13 Budgeted Revenues	
Charges for Services	3,122,140
Interest Earnings	20,000
	3,142,140
TOTAL AVAILABLE RESOURCES	\$5,226,524
Less Fiscal Year 2012-13 Budgeted Expenditures	
Premiums and Claims	2,953,608
Claims Management Services	130,250
Personal Services	124,666
Operating Expenses	11,586
Transfer - Administration	72,030
	3,292,140
BUDGETED CASH FLOW	(150,000)
Projected Unrestricted Net Assets as of September 30, 2013	\$1,934,384



Note this does not include \$1.98 million reserved for future claims.



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 type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2011-12 Department Accomplishments

- Recovered \$53,353 for City property damage caused by third parties during FY 10-11.
- Recovered \$56,906 for City property damage caused by third parties for FY 11-12 (as of May 1, 2012).

2012-13 Departmental Goals and Objectives**As part of Vision Goal #4 (Strengthen the economic health and vitality of the City),**

- Perform annual actuarial review of plan to ensure the Risk Fund is fiscally sound and compliant with State and Federal regulations
- Adjust plan options and pricing to ensure a fiscally sound program.

2012-13 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,292,140, a \$142,597 or 4.5% increase over the FY 2011-12 budget.

Unrestricted net assets are projected to be \$2,084,384 at the end of the current year. In addition to this amount, the fund has \$1.982 million in restricted reserves for future claims. These amounts, combined, exceed the actuarial recommended requirement; therefore, this budget assumes the use of \$150,000 of fund balance for FY 12-13.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund (\$3,272,140) 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 of employees, and risk related ratings). The budget amount will be charged to each fund during the course of the fiscal year.

Expenditures**Personal Services**

Personal Services are budgeted at \$124,666, a decrease of \$2,058 from the FY 11-12 adopted budget.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses

Operating costs for the Risk Management Fund are \$3,167,474, a \$144,655 increase over the FY 2011-12 budget. There are two components of the operating costs of this fund.

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

The second component is approximately 94% 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	\$65,000	Actuarial Analyses	\$2,750
Third Party Administrator	\$60,000	Appraisals	\$2,500

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	\$21,000
Workers Comp – Current Year Claims	\$814,200
General Liability	\$702,834
Auto and Collision	\$445,114
Property Damage	\$1,036,460
Unemployment	\$45,000

The most significant changes over FY 11-12 were in claims funding for both General Liability, with an increase \$148,550 and Auto Collision, with an increase of \$63,734. The budget for unemployment claims decreased by \$30,000, as fewer claims are expected.

Risk Management Fund

Human Resources Department (continued)

2012-13 Performance Measures and Benchmarking

Description	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Incident Reports Processed	286	231	200	195
Preventable Employee Injuries	25	9	9	9
Preventable Vehicle Accidents	40	22	22	20
Work Comp Medical only Claims	65	35	34	30
Work Comp Lost Time Claims	20	4	10	8
Average Cost per Claim Work Comp Med Only	\$606	\$555	\$625	\$600
Average Cost per Claim Work Comp Lost Time	\$10,341	\$4,788	\$4,500	\$4,250

**FISCAL YEAR 2012-13
REVENUE DETAIL
RISK MANAGEMENT**

	09-10 ACTUAL	10-11 ACTUAL	FY 11-12 BUDGET	FY 11-12 PROJECTED	FY 12-13 BUDGET	CHANGE
Charges for Services:						
General Fund	1,147,803	1,377,850	1,447,396	1,447,396	1,540,776	93,380
Building Permits Fund	122,668	96,620	69,403	69,403	59,568	(9,835)
CRA Fund	53,771	68,460	61,216	61,216	61,705	489
Streets Fund	191,591	164,950	155,085	155,085	227,056	71,971
Water & Sewer Fund	647,781	829,460	786,223	786,223	901,885	115,662
Beach Fund	25,288	27,160	25,853	25,853	26,142	289
Solid Waste Fund	125,275	137,370	154,119	154,119	124,332	(29,787)
City Dock Fund	66,455	84,180	22,370	22,370	38,901	16,531
Stormwater Fund	18,101	16,680	33,770	33,770	39,827	6,057
Tennis Fund	7,830	8,950	9,341	9,341	14,392	5,051
Technology Services Fund	144,424	68,730	68,239	68,239	53,354	(14,885)
Equipment Services Fund	23,068	23,780	23,805	23,805	34,202	10,397
Interest Earnings	31,110	24,856	25,000	23,600	20,000	(5,000)
Total	\$2,605,165	\$2,929,046	\$2,881,820	\$2,880,420	\$3,142,140	260,320

FUND: 500 RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2012-13

2011 Approved	2012 Adopted	2013 Requested	JOB TITLE	FY 2013 REQUESTED
1	1	1	Risk Manager	\$94,110
<hr/>				
1	1	1	Regular Salaries	\$94,110
			Employer Payroll Expenses	30,556
<hr/>				
Total Personal Services				\$124,666
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**FISCAL YEAR 2012-13
RISK MANAGEMENT**

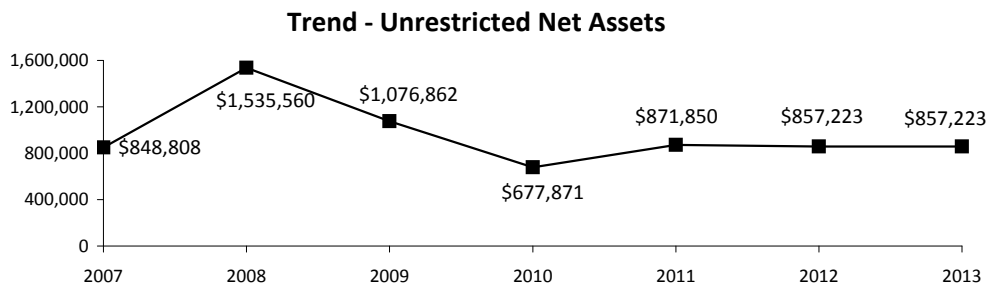
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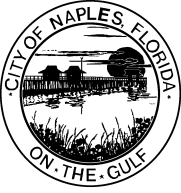
ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	95,973	92,301	94,110	94,110	1,809
25-01 FICA	6,991	6,796	6,953	6,953	157
25-03 RETIREMENT CONTRIBUTIONS	15,057	15,867	12,187	12,187	(3,680)
25-04 LIFE/HEALTH INSURANCE	9,603	11,760	11,416	11,416	(344)
TOTAL PERSONAL SERVICES	\$127,624	\$126,724	\$124,666	\$124,666	(\$2,058)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	70,276	72,381	72,381	72,030	(351)
31-04 OTHER CONTRACTUAL SVCS	108,374	130,250	110,250	130,250	0
					<i>Broker fee \$65,000, TPA fee \$60,000, actuary \$2,750, appraisals \$ 2,500</i>
31-07 MEDICAL SERVICES	5,000	5,000	5,000	5,000	0
					<i>Hepatitis, Small pox, Firefighter presumption, etc</i>
40-00 TRAINING & TRAVEL COSTS	1,225	1,800	1,800	1,800	0
40-03 SAFETY	0	1,500	1,500	1,500	0
41-01 TELEPHONE	223	280	280	306	26
45-01 UNEMP. COMPENSATION (CITYWIDE)	62,893	75,000	50,000	45,000	(30,000)
45-10 WORKERS COMP STATE ASSESSMENTS	19,337	23,000	18,556	21,000	(2,000)
45-11 WORKERS COMP CURRENT YEAR	612,452	806,060	715,000	814,200	8,140
45-20 GEN. LIABILITY & BUS PKG	403,286	554,284	525,000	702,834	148,550
45-21 AUTO COLLISION	119,001	270,380	270,380	334,114	63,734
45-22 SELF INS. PROPERTY DAMAGE	958,025	1,079,884	998,000	1,036,460	(43,424)
45-23 REIMBURSEMENT & REFUNDS	(71,923)	0	(55,000)	0	0
51-00 OFFICE SUPPLIES	1,500	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	289	500	500	500	0
54-01 MEMBERSHIPS	910	1,000	1,000	980	(20)
59-00 DEPRECIATION/AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,290,868	\$3,022,819	\$2,716,147	\$3,167,474	\$144,655
TOTAL EXPENSES	\$2,418,492	\$3,149,543	\$2,840,813	\$3,292,140	\$142,597



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2012-13**

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$871,850
Projected Revenues FY 2011-12	5,879,020
Projected Expenditures FY 2011-12	5,893,647
Net Increase/(Decrease) in Net Unrestricted Assets	(14,627)
Expected Unrestricted Net Assets as of September 30, 2012	\$857,223
Add Fiscal Year 2012-13 Budgeted Revenues	
Health Coverage:	
City Paid	4,135,126
Employee Paid	694,841
Dental Coverage:	
City Paid	155,778
Employee Paid	198,172
Retiree & COBRA Coverage	326,000
Flexible Spending	191,000
Dependent Care	4,400
Life Insurance:	
City Paid	200,435
Employee Paid	72,682
Vision Insurance (Employee paid)	30,281
Long Term Disability	95,131
Interest Earnings	5,250
	6,109,096
TOTAL AVAILABLE RESOURCES:	\$6,966,319
Less Fiscal Year 2012-13 Budgeted Expenditures	
Transfer-Administration	114,920
Contractual Services	337,621
Dental Premium	353,950
Stop Loss	760,147
Healthcare Reimbursement	533,250
Life/Vision/Long Term Disability	398,528
Health Paid Claims	2,800,000
Prescription Claims	600,000
Flexible Spending	191,000
Fitness Reimbursement	19,680
	6,109,096
BUDGETED CASH FLOW	0
Projected Unrestricted Net Assets as of September 30, 2013	\$857,223





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.

2011-12 Department Accomplishments

- Completed a Dependent Verification Audit that resulted in annual premium savings of \$62,282 and the elimination of 13 ineligible dependents from the health plan.
- Eliminated the Point of Service health plan.

2012-13 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

2012-13 Significant Budgetary Issues

During 2011-12, the City of Naples maintained two health insurance plans. The original plan is called the Point of Service Plan, and the newer plan is called the Consumer Driven Health Plan, or CDHP.

Employee Benefits Fund

Human Resources Department (continued)

A desirable fund balance in the Employee Benefits fund is between \$750,000 and \$1,500,000, and the fund balance remains on the low end of that scale.

Revenues

The budgeted revenues to this fund total \$6,109,096. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$4,135,126
Life	\$200,435
Long-Term Disability	\$95,131
Dental	<u>\$155,778</u>
Total City Contributions	\$4,586,470

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

Health	\$694,841
Health/Retiree/Cobra	\$326,000
Life Insurance	\$72,682
Flex Benefits	\$191,000
Vision	\$30,281
Dependent Care	\$4,400
Dental	<u>\$198,172</u>
Total Employee Contributions	\$1,517,376

In addition to premiums, there is \$5,250 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.

As of the development of this budget, the health insurance rates and the rate structure are still being reviewed, and developments could affect this budget. However, this budget assumes no increase in premium rates, and assumes the implementation of a deductible reduction opportunity 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 \$6,109,096, \$51,482 less than the budget of FY 2011-12.

Employee Benefits Fund

Human Resources Department (continued)

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D) Insurance

Health Claims expenses, the largest expense in this fund, are budgeted at \$2.8 million. Prescription Claims are budgeted at \$600,000. 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.

Other expenditures of the fund are the City Administration cost of \$114,920, the Employee Funded Flex Benefit (\$191,000), and the Health/Fitness Reimbursement (\$19,680).

2012-13 Performance Measures

Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Fitness/Wellness Program Participation	55	75	92	82	80
Prescription Utilization/Retail	8,814	8,936	7,011	7,011	7,000
Prescription Utilization/Mail Order	1,556	990	810	900	950
EAP utilization	54	45	45	34	40
Employee Visits w/TPA Representative	28	33	17	12	10

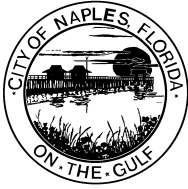
**FISCAL YEAR 2012-13
REVENUE
EMPLOYEE BENEFITS FUND**

	2009-10 ACTUALS	2010-11 ACTUALS	2011-12 ADOPTED BUDGET	2011-12 PROJECTED	2012-13 REQUESTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,794,833	3,714,325	3,956,487	4,008,970	4,135,126
Life Insurance	181,867	162,215	160,000	160,000	200,435
Long-Term Disability	108,165	104,763	97,400	102,150	95,131
Dental	119,467	119,192	137,000	131,000	155,778
Total City Funded Portion	\$4,204,332	\$4,100,495	\$4,350,887	\$4,402,120	\$4,586,470
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	577,188	727,642	887,900	680,000	694,841
Employee Flexible Spending	157,561	189,538	189,000	189,000	191,000
Retiree/Cobra Premiums	252,135	292,827	405,400	345,000	326,000
Dependent Care	500	1,660	0	6,000	4,400
Life Insurance	113,246	106,325	89,805	70,000	72,682
Vision Insurance	38,491	30,424	30,478	30,000	30,281
Dental	147,002	151,066	162,424	150,000	198,172
Total Employee Funded Portion	\$1,286,123	\$1,499,482	\$1,765,007	\$1,470,000	\$1,517,376
OTHER					
Interest Earnings/Other	12,568	4,967	7,000	6,900	5,250
Total Other	\$12,568	\$4,967	\$7,000	\$6,900	\$5,250
Total All Sources	\$5,503,023	\$5,604,944	\$6,122,894	\$5,879,020	\$6,109,096

**FISCAL YEAR 2012-13
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

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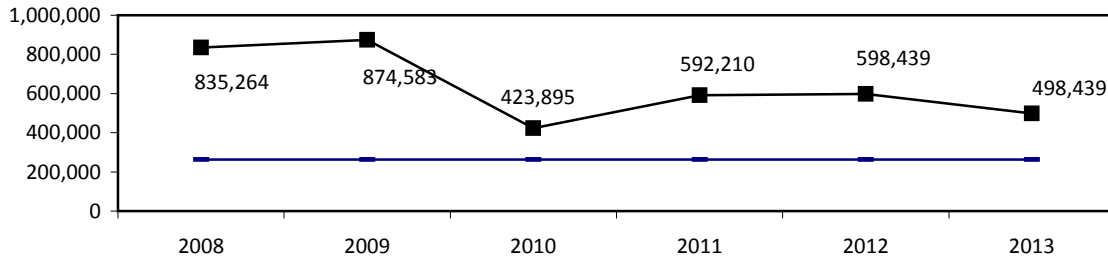
ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ADOPTED BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	88,543	102,000	102,000	114,920	12,920
31-04 OTHER CONTRACTUAL SERVICES	345,917	339,314	340,018	337,621	(1,693)
<i>Broker fee (\$75,000) TPA fee (\$243,373), EAP fee (\$7,722), other admin fees (\$11,526)</i>					
31-08 DENTAL INSURANCE	273,638	300,218	300,218	353,950	53,732
31-13 STOP LOSS PREMIUM	583,273	670,000	660,000	760,147	90,147
31-14 LONG TERM DISABILITY	96,680	97,485	95,000	95,131	(2,354)
31-15 LIFE INSURANCE	273,096	271,713	271,713	273,116	1,403
31-16 VISION INSURANCE	30,493	30,478	30,478	30,281	(197)
45-02 HEALTH PAID CLAIMS	2,742,839	3,000,000	2,975,000	2,800,000	(200,000)
45-03 SCRIPT CARD EXPENSES	716,433	650,000	640,000	600,000	(50,000)
45-05 HEALTHCARE REIMBURSEMENT	347,335	489,250	439,100	533,250	44,000
45-06 EMPLOYEE FLEX	203,633	189,000	189,000	191,000	2,000
45-09 HEALTH REIMBURSE/FITNESS	20,124	21,120	18,120	19,680	(1,440)
45-23 REIMBURSEMENTS & REFUNDS	(233,195)	0	(167,000)	0	0
TOTAL OPERATING EXPENSES	\$5,488,809	\$6,160,578	\$5,893,647	\$6,109,096	(51,482)
TOTAL EXPENSES	\$5,488,809	\$6,160,578	\$5,893,647	\$6,109,096	(51,482)

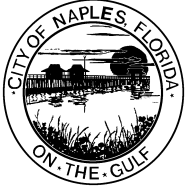


TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011	\$592,210
Projected Revenues FY 2011-12	\$1,847,179
Projected Expenditures FY 2011-12	1,840,950
Net Increase/(Decrease) in Net Unrestricted Assets	\$6,229
Expected Unrestricted Net Assets as of September 30, 2012	\$598,439
Add Fiscal Year 2012-13 Budgeted Revenues	
Charges for Services	2,076,342
Auction Proceeds	500
Interest Earnings	3,420
Transfer in from Public Service Fund	58,820
	<u>2,139,082</u>
TOTAL AVAILABLE RESOURCES	\$2,737,521
Less Fiscal Year 2012-13 Budgeted Expenditures	
Personal Services	980,586
Operating Expenses	552,982
Transfer - City Administration	111,160
Transfer - Self Insurance	53,354
Capital Expenditures	541,000
	<u>\$2,239,082</u>
BUDGETED CASH FLOW	(\$100,000)
Projected Unrestricted Net Assets as of September 30, 2013	<u>\$498,439</u>

Trends - Unrestricted Net Assets
(With Minimum Recommended Fund Balance)





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 Fund is an internal service fund that provides all technological services to the City. The Fund consists of three operating divisions and their functions are:

Application Services This Division is responsible for the iSeries midrange system and its corresponding software, including the SungardPS software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs. Application Services is also responsible for eGovernment applications, time keeping software, the development of custom databases and the custom reporting of data (MIS).

Network Services This Division is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as addressing any other technological need of the City, including the City's TV broadcast and telephone systems.

GIS Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map-related data. GIS serves primarily internal clients while coordinating data with Collier County and the Property Appraiser's Office.

2011-12 Department Accomplishments

- Provided classroom and online resources for on-going training for City staff.
- Developed multiple applications to assist departments in report generation/data extraction.
- Coordinated access to criminal data statewide with Florida Department of Law Enforcement (FDLE) and installed and configured a portable fingerprint identification system for police officers.
- Created an Internet application to allow police and citizens to view crime incidents and generate reports.
- Coordinated efforts with the Utilities Department to define workflow and collect above ground features for potable, reuse and sewer systems datasets.

Technology Services Fund

Technology Services Department (continued)

2012-13 Departmental Goals and Objectives

Application Services: As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training.

- Provide classroom and online resources for on-going training for City staff.
- Lead Enterprise Resource Planning phase one implementation.
- Reevaluate existing custom applications to determine their role with ERP software.
- Assist the Building and Zoning Department with the implementation of a replacement document imaging system.

Network Services: As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training.

- Upgrade and replace network attached equipment for better performance and reliability, including servers, workstations, printers and networking equipment.
- Specify and install the best of class hardware for the Enterprise Resource Planning Software and assist with phase one of the implementation.
- Further consolidate data and application systems to reduce power consumption and increase operational efficiency (virtualization).
- Assist Planning in addressing the department's needs for electronic submittal of plans and documents.

Geographic Information Systems (GIS):

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), improve Access to Spatial Information through Map Production and Application Development

- Install and implement ArcSDE & ArcGIS 10.1. Migrate all data and apps.
- Install and implement ArcGIS Tracking Server 10.1.
- Continue development of in-house GPS data collection projects and expand on field staff training.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), assist departments with effective methods for data development and maintenance

- Work with vendor to identify additional areas within the City requiring GIS easement data. Create GIS data for identified areas.
- Install and implement ARM 360 software for disaster recovery.
- Work with City staff to collect, update and maintain City assets in a spatial database. Data collection projects for the year are utility asset collection and tree/park asset data collection.

2012-13 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,239,082, a \$322,675 increase over the adopted FY 2011-12 budget. The operating costs of the fund decreased, despite increased software costs.

Technology Services Fund

Technology Services Department (continued)

However, capital budgeted in this fund, shown in the chart below at \$541,000, is significantly higher than in FY11-12, with an update to the Microsoft Office Suite and a city-wide Automatic Vehicle Location Equipment program being primary new additions.

PC Replacement Program (80)	80,000
Server Replacement Program (5-6)	45,000
Police & Fire Notebook Replacements	90,000
MS Office Professional Plus	118,000
Storage Area Network	60,000
Automatic Vehicle Location Equipment	148,000

In addition to these projects, the Technology Services department will be leading and managing the implementation of the city-wide enterprise resource software update.

Revenues

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

This Internal Service Fund has no fund balance requirement, and staff recommends using the surplus when practical to fund one-time expenditures, such as capital. At the end of 2012, unrestricted net assets are estimated to be \$598,439 or 27% of the operating budget, which is higher than recommended by staff. Therefore, the 2012-13 budget recommends the use of \$100,000 in fund balance.

Expenditures

Application Services

The Application Services Division's budget is \$327,475, a 1% increase from the adopted budget of FY 2011-12. There are two employees in the Application Services Division.

The major expenditures in this division are the Software Maintenance Agreements, budgeted at \$108,355. This includes \$72,165 in SungardPS support agreements, slightly lower than FY 11-12. Line Item 31-01, Professional Services, includes \$6,350 for the Disaster Recovery software program and \$5,000 for consulting and programming in the conversion. The maintenance costs for the new enterprise resource software will be budgeted and expended in FY13-14.

Network Services

The Network Services budget is \$1,751,021 or \$370,536 more than the adopted FY 2011-12 budget. Personal Services cost a total of \$678,717 or \$17,961 under FY 11-12. The decrease is primarily due to the reduction in required retirement contributions.

Operating expenses total \$531,304, an increase of \$4,017 primarily because of software maintenance agreements for \$200,839 (such as the public safety software VisionAir at \$84,349 and the new Microsoft software assurance program for \$34,000) as well as \$5,000 for air conditioning requirements for the server room. The largest area of decrease is the Building Rental which is \$48,450 less than FY 11-12, due to the rate change to market value of \$12 per square foot. Other major costs of this Division are the cost for City Administration, budgeted at \$111,160, a decrease of \$3,912 under FY 11-12. The TV-Video Production line-item (\$23,990)

Technology Services Fund

Technology Services Department (continued)

includes tapes, maintenance of the streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$541,000 and are listed later in this section, with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$160,586, a \$51,685 decrease under the adopted FY 2011-12 budget, primarily because no capital is budgeted in FY12-13. There is one position in this division, with personal services costs of \$109,597. Operating Expenses are \$50,989, with major costs of \$25,500 for software maintenance and \$7,615 for professional services for the GIS system upgrade.

2012-13 Performance Measures

Performance Measures	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Projected 2011/2012	Expected 2012/13
Direct Expenditures	2,010,837	2,049,305	1,847,991	1,840,950	2,239,082
Employees	10	10	10	10*	10*
Software Applications/Programs Maintained	229/19,031	241/19,966	241/19,966	236/19,985	236/19,985
Active Devices- (Computers, servers printers, and phones starting in 2009)	590	880	885	896	896
User Accounts	463	432	400	427	427
Hours of Network Maintenance	8,736	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736	8,736
Training Classes	53	42	27	29	38
%of Network Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	98.0%	95.0%	94.0%	93.0%	94.0%
% of Community TV Availability	99.5%	99.5%	99.5%	99.5%	99.5%
Average Help Desk Calls per active device	11.65	5.28	4.17	2.28	2.97
Average Help Desk Calls per User Account	13.84	10.77	9.24	4.74	6.15

FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES

FISCAL YEAR 2012-13

<i>2011 Adopted</i>	<i>2012 Adopted</i>	<i>2013 Requested</i>	JOB TITLE	FY 2013 REQUESTED
APPLICATION SERVICES (8002)				
1	1	1	Applications Services Manager	\$88,201
1	1	1	Programmer Analyst	61,287
<hr/> 2	<hr/> 2	<hr/> 2		<hr/> \$149,488
NETWORK SERVICES (8003)				
1	1	1	Technology Services Director	114,494
3	2	3	Sr. Network Specialist	202,636
2	3	2	Network Specialist	105,968
1	1	1	Video Programming & Product.	59,500
<hr/> 7	<hr/> 7	<hr/> 7		<hr/> \$482,598
GEOGRAPHIC INFORMATION SYSTEMS (8004)				
1	1	1	GIS Manager	76,670
<hr/> 1	<hr/> 1	<hr/> 1		<hr/> \$76,670
 10	 10	 10	Regular Salaries	\$708,756
			Other Salaries & Wages	10,140
			Overtime	10,750
			Employer Payroll Expenses	250,940
			Total Personal Services	<u><u>\$980,586</u></u>

**FISCAL YEAR 2012-13
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520

ACCOUNT DESCRIPTION		10-11	11-12	11-12	12-13	
		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	695,125	711,400	639,684	708,756	(2,644)
10-30	OTHER SALARIES	9,859	10,140	10,140	10,140	0
10-40	OVERTIME	6,417	6,750	10,750	10,750	4,000
25-01	FICA	56,288	53,733	47,795	53,060	(673)
25-03	RETIREMENT CONTRIBUTIONS	102,531	112,016	86,600	85,566	(26,450)
25-04	LIFE/HEALTH INSURANCE	92,440	101,894	102,900	105,114	3,220
25-07	EMPLOYEE ALLOWANCES	7,000	6,720	6,720	7,200	480
TOTAL PERSONAL SERVICES		\$969,660	\$1,002,653	\$904,589	\$980,586	(\$22,067)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,672	3,800	3,800	3,800	0
30-01	CITY ADMINISTRATION	109,245	115,072	115,072	111,160	(3,912)
30-31	TV VIDEO PRODUCTION	12,981	26,746	31,246	23,990	(2,756)
31-01	PROFESSIONAL SERVICES	24,974	18,350	43,088	49,365	31,015
40-00	TRAINING & TRAVEL COSTS	13,435	27,700	24,775	30,625	2,925
41-00	COMMUNICATIONS	2,585	3,648	2,160	3,460	(188)
41-01	TELEPHONE	525	0	850	460	460
41-02	FAX & MODEMS	8,373	4,158	4,158	4,530	372
42-10	EQUIP. SERVICES - REPAIRS	405	900	900	900	0
42-11	EQUIP. SERVICES - FUEL	87	250	250	250	0
44-01	BUILDING RENTAL	113,547	111,377	111,377	48,648	(62,729)
45-22	SELF INS. PROPERTY DAMAGE	68,730	68,239	68,239	53,354	(14,885)
46-00	REPAIR & MAINTENANCE	98,056	103,015	103,000	108,355	5,340
46-16	HARDWARE MAINTENANCE	11,224	13,600	13,600	13,600	0
46-17	SOFTWARE MAINTENANCE	159,386	174,009	173,014	228,329	54,320
46-19	PRINTERS	0	10,000	10,000	10,000	0
51-00	OFFICE SUPPLIES	172	200	200	200	0
52-00	OPERATING SUPPLIES	4,502	5,350	4,450	5,850	500
52-52	MINOR OPERATING EQUIPMENT	9,708	25,000	25,000	20,000	(5,000)
54-00	BOOKS, PUBS, SUBS, MEMBS	379	400	400	425	25
54-01	MEMBERSHIPS	210	350	195	195	(155)
59-00	DEPRECIATION	236,135	0	0	0	0
TOTAL OPERATING EXPENSES		\$878,331	\$712,164	\$735,774	\$717,496	\$5,332
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	201,590	200,587	423,000	221,410
60-81	COMPUTER SOFTWARE	0	0	0	118,000	118,000
TOTAL NON-OPERATING EXPENSES		\$0	\$201,590	\$200,587	\$541,000	\$339,410
TOTAL EXPENSES		\$1,847,991	\$1,916,407	\$1,840,950	\$2,239,082	\$322,675

**FISCAL YEAR 2012-13
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590	ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	153,663	149,488	149,488	149,488	0
10-40	OVERTIME	734	750	750	750	0
25-01	FICA	11,715	11,343	11,343	11,309	(34)
25-03	RETIREMENT CONTRIBUTIONS	16,221	18,701	17,800	17,594	(1,107)
25-04	LIFE/HEALTH INSURANCE	13,621	15,180	15,180	12,651	(2,529)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	\$196,434	\$195,942	\$195,041	\$192,272	(\$3,670)
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>IBM Disaster Recovery (\$6,350) and other Consulting related to ERP (\$5,000)</i>	15,947	6,350	6,350	11,350	5,000
40-00	TRAINING & TRAVEL COSTS <i>New ERP users conference, required sungard training, programmer training</i>	4,800	13,100	10,175	9,525	(3,575)
41-00	COMMUNICATIONS	266	576	960	960	384
41-02	FAX & MODEMS	511	678	678	678	0
46-00	REPAIR & MAINTENANCE <i>Maintenance contracts for Sungard, Executime, Badger, parking tickets, etc</i>	98,056	103,015	103,000	108,355	5,340
46-17	SOFTWARE MAINTENANCE	995	1,990	995	1,990	0
52-00	OPERATING SUPPLIES	1,163	1,650	750	2,150	500
54-01	MEMBERSHIPS	195	350	195	195	(155)
59-00	DEPRECIATION	24,591	0	0	0	0
	TOTAL OPERATING EXPENSES	\$146,524	\$127,709	\$123,103	\$135,203	\$7,494
	TOTAL EXPENSES	\$342,958	\$323,651	\$318,144	\$327,475	\$3,824

**FISCAL YEAR 2012-13
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590

ACCOUNT DESCRIPTION		10-11	11-12	11-12	12-13	
		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	467,152	486,716	415,000	482,598	(4,118)
10-30	OTHER SALARIES & WAGES	9,859	10,140	10,140	10,140	0
10-40	OVERTIME	5,683	6,000	10,000	10,000	4,000
25-01	FICA	39,180	36,938	31,000	36,287	(651)
25-03	RETIREMENT CONTRIBUTIONS	73,427	78,885	58,500	58,043	(20,842)
25-04	LIFE/HEALTH INSURANCE	67,689	71,759	71,000	74,929	3,170
25-07	EMPLOYEE ALLOWANCES	6,520	6,240	6,240	6,720	480
TOTAL PERSONAL SERVICES		\$669,510	\$696,678	\$601,880	\$678,717	(\$17,961)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,625	3,500	3,500	3,500	0
30-01	CITY ADMINISTRATION	109,245	115,072	115,072	111,160	(3,912)
30-31	TV VIDEO PRODUCTION	12,981	26,746	31,246	23,990	(2,756)
<i>Streaming video services (\$13,200) Granicus (\$4,800) and other parts and repairs</i>						
31-01	PROFESSIONAL SERVICES	9,027	12,000	36,738	30,400	18,400
<i>Network wiring additions (\$6,400), Manufacturer Extended Support (\$3,000), other technology services</i>						
40-00	TRAINING & TRAVEL COSTS	2,142	13,000	13,000	19,500	6,500
<i>Visionaire training for 1 (\$2,500), TechEd Training for 2 (\$8,000), Network & Windows Training (\$9,000)</i>						
41-00	COMMUNICATIONS	2,302	3,072	1,200	2,500	(572)
<i>Based on 16 lines on the City's phone system</i>						
41-01	TELEPHONE	212	0	350	0	0
41-02	FAX & MODEMS	7,862	3,480	3,480	3,852	372
<i>Comcast business broadcast</i>						
42-10	EQUIP. SERVICES - REPAIRS	405	900	900	900	0
42-11	EQUIP. SERVICES - FUEL	87	250	250	250	0
44-01	BUILDING RENTAL	87,660	85,909	85,909	37,459	(48,450)
<i>Amount paid to the Building Division for rental of the office space on Riverside Circle</i>						
45-22	SELF INS. PROPERTY DAMAGE	68,730	68,239	68,239	53,354	(14,885)
46-16	HARDWARE MAINTENANCE	11,224	13,600	13,600	13,600	0
<i>Battery replacements, WWW parts, monitor replacements, printer parts and UPS replacements</i>						
46-17	SOFTWARE MAINTENANCE	132,891	146,519	146,519	200,839	54,320
<i>Including spam filter, AutoCAD, Timbuktu, Microsoft, Script Logic, GFI Mail Security and VisionAir</i>						
46-19	PRINTER REPLACEMENTS	0	10,000	10,000	10,000	0
52-52	MINOR OPERATING EQUIPMENT	9,708	25,000	25,000	20,000	(5,000)
<i>Network infrastructure replacements</i>						
54-01	MEMBERSHIPS	15	0	0	0	0
59-00	DEPRECIATION	211,544	0	0	0	0
TOTAL OPERATING EXPENSES		669,660	527,287	555,003	531,304	4,017
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	156,520	156,520	423,000	266,480
60-81	COMPUTER SOFTWARE	0	0	0	118,000	118,000
TOTAL NON-OPERATING EXPENSES		\$0	\$156,520	\$156,520	\$541,000	\$384,480
TOTAL EXPENSES		\$1,339,170	\$1,380,485	\$1,313,403	\$1,751,021	\$370,536

**FISCAL YEAR 2012-13
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590		10-11	11-12	11-12	12-13	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	74,310	75,196	75,196	76,670	1,474
25-01	FICA	5,393	5,452	5,452	5,464	12
25-03	RETIREMENT CONTRIBUTIONS	12,883	14,430	10,300	9,929	(4,501)
25-04	LIFE/HEALTH INSURANCE	11,130	14,955	16,720	17,534	2,579
TOTAL PERSONAL SERVICES		\$103,716	\$110,033	\$107,668	\$109,597	(\$436)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	47	300	300	300	0
31-01	PROFESSIONAL SERVICES	0	0	0	7,615	7,615
<i>Environmental Systems Research Institute-GIS system upgrade assistance</i>						
40-00	TRAINING & TRAVEL COSTS	6,493	1,600	1,600	1,600	0
<i>Serug Conference (\$1,225) and Lynda.com (\$375)</i>						
41-00	COMMUNICATIONS	17	0	0	0	0
41-01	TELEPHONE	313	0	500	460	460
44-01	BUILDING RENTAL	25,887	25,468	25,468	11,189	(14,279)
<i>Payment to Building Permits fund for share of building used.</i>						
46-17	SOFTWARE MAINTENANCE	25,500	25,500	25,500	25,500	0
<i>ESRI Enterprise license agreement</i>						
51-00	OFFICE SUPPLIES	172	200	200	200	0
52-00	OPERATING SUPPLIES	3,339	3,700	3,700	3,700	0
54-00	BOOKS, DUES AND MEMBERSHIPS	379	400	400	425	25
<i>URISA, GITA, and miscellaneous research material/books</i>						
TOTAL OPERATING EXPENSES		\$62,147	\$57,168	\$57,668	\$50,989	(\$6,179)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	45,070	44,067	0	(45,070)
TOTAL NON-OPERATING EXPENSES		0	45,070	44,067	0	(45,070)
TOTAL EXPENSES		\$165,863	\$212,271	\$209,403	\$160,586	(\$51,685)

**CAPITAL IMPROVEMENT PROJECTS
FUND 520 - TECHNOLOGY SERVICES**

PROJECT NUMBER	PROJECT DESCRIPTION	Budget				
		2012-13	2013-14	2014-15	2015-16	2016-17
13T01	PC Replacement Program (80)	80,000	80,000	80,000	80,000	80,000
13T02	Server Replacement Program (5-6)	45,000	45,000	45,000	45,000	45,000
13T08	Police & Fire Notebook Replacements	90,000	53,550	0	28,350	75,600
13T15	MS Office Professional Plus	118,000	0	0	0	0
13T20	Storage Area Network	60,000	0	0	60,000	0
13T30	Automatic Vehicle Location Equipment	148,000	0	0	0	0
	10 GB Network Switching	0	0	0	0	0
	GIS LG Format Printer	0	0	0	0	0
	Global Positioning Units	0	0	0	0	0
	Fire Station 3 Fiber	0	25,000	0	0	0
	City Dock Fiber	0	25,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND		541,000	228,550	125,000	213,350	200,600

**FISCAL YEAR 2012-13
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 09-10	BUDGET FY 10-11	BUDGET FY 11-12	PROPOSED FY 12-13	Increase/ (Decrease)
General Fund	1,071,083	1,140,920	1,117,967	1,191,630	73,663
Building Permits Fund	209,932	206,150	202,003	238,565	36,562
CRA Fund	0	19,010	18,628	21,621	2,993
Water & Sewer Fund	328,644	342,270	335,384	425,890	90,506
Solid Waste Fund	55,339	57,050	55,902	64,880	8,978
Streets Fund	31,240	38,030	37,265	45,260	7,995
Beach Parking Fund	28,562	28,520	27,946	32,437	4,491
Tennis Fund	5,891	4,760	4,664	5,414	750
City Dock Fund	8,926	4,760	4,664	5,415	751
Storm Water Fund	25,885	19,010	18,628	21,650	3,022
Equipment Services Fund	19,637	19,010	18,628	23,580	4,952
Total	1,785,139	1,879,490	1,841,679	2,076,342	234,663
Interest Earnings			4,050	3,420	
Auction Proceeds			845	500	
Transfer In from Public Service Tax			44,840	58,820	
Total Revenue			1,891,414	2,139,082	

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 or mainframe use and number of computers in each department. Actual charges to departments will be the same as budgeted.

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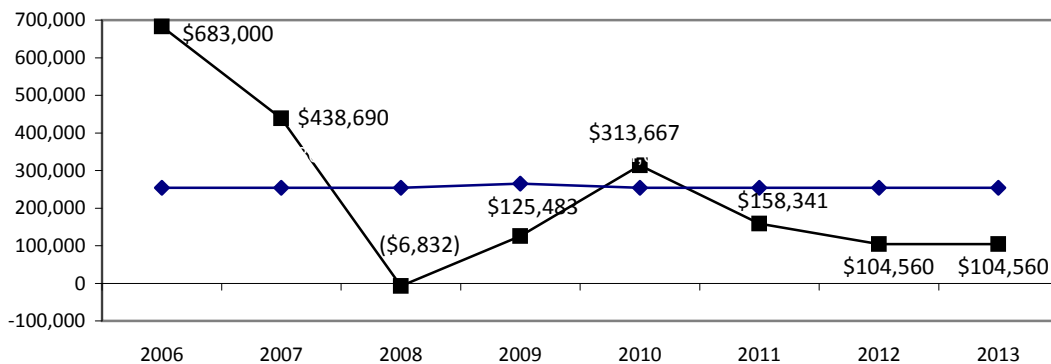
Photo by: Ingo Meckmann Photography

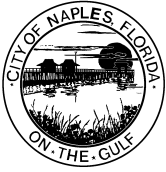


**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2012-13**

Beginning Balance - Unrestricted Net Assets as of September 30, 2011		\$158,341
Projected Revenues FY 2011-12		2,279,726
Projected Expenditures FY 2011-12		2,333,507
Net Increase/(Decrease) in Net Unrestricted Assets		(\$53,781)
Expected Unrestricted Net Assets as of September 30, 2012		\$104,560
Add Fiscal Year 2012-13 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	928,450	
Charges to Other Funds/Maintenance	1,388,470	
Collier County - EMS Fuel	138,700	
Interest/Auction/Other	1,013	
		<u>2,456,633</u>
TOTAL AVAILABLE RESOURCES		\$2,561,193
Less Fiscal Year 2012-13 Budgeted Expenditures		
Personal Services	\$660,756	
Operations & Maintenance	1,625,735	
Transfer - Self Insurance	34,202	
Administrative Fee - General Fund	112,360	
Transfer - Technology Services	23,580	
Capital Expenditures	0	
		<u>2,456,633</u>
BUDGETED CASH FLOW		\$0
Projected Unrestricted Net Assets as of September 30, 2013		<u>\$104,560</u>

**Trend - Unrestricted Net Assets
(with Minimum Recommended Fund Balance)**





Equipment Services Fund

Utilities Department (Fund 530)

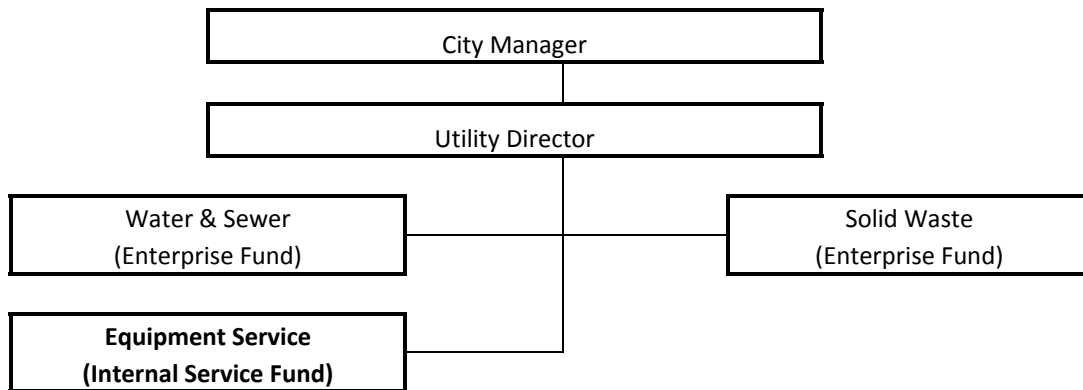
Mission Statement:

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 fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2011-12 Department Accomplishments

- Reviewed and made recommendations for alternative fueled vehicles for the Solid Waste satellite garbage collection units. *Staff performed a cost benefit analysis with electric vehicles and determined electric vehicles are not cost effective at this time.*
- Increased vehicle availability from 96 to 97%.
- Provided assistance and recommendations for the implementation of a GPS tracking and monitoring system for the City's fleet.
- Received Honorable Mention for The 100 Best Fleets in North America for 2012
- Participating within the Collier County Compressed Natural Gas (CNG) Fleet Feasibility Study group that includes, City of Naples, Collier County fleet, Collier County School Board, Collier County Sheriff and Waste Management.
- Continued to reduce tire repair services by performing in-house services at an estimated annual savings of \$30,000.

Equipment Services Fund (continued)

- Recommended and implemented vehicle size reductions in an effort to produce fuel savings and reduce maintenance and repair costs. Examples include:
 1. Building Department – Transitioned from 2 full-size pick-up trucks to Ford Escapes
 2. Utilities - Transitioned from 1 large ¾ ton pick-up truck to a Ford Transit van
 3. PESD – Transitioned from 1 Ford Taurus (mid-size) to a Ford Fusion (small/compact)

2012-13 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.
- Run a pilot program to monitor tire pressures on heavy truck tires in an effort to reduce wear and tire failures.
- 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.

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.

2012-13 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,456,633, a \$22,408 decrease from the FY 11-12 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly 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 10%. Fuel prices in this budget are estimated at \$3.94/gallon for unleaded and \$4.02/gallon for diesel, with the expected use of 164,000 and 96,000 gallons 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 \$138,700 in FY 2012-13.

Equipment Services Fund (continued)

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.

Operating Costs

Operating expenditures of this fund total \$1,795,877 which is 1% or \$23,120 less than FY 11-12. Several items contributed to this decrease. The fuel budget is lower than 2011-12, since the per gallon price increases have been less severe than anticipated. Operating supplies are decreasing due to the replacement of several older pieces of fire equipment. However, sublet repairs increased by \$50,000 to fund the city-wide generator maintenance contract. This contract was formerly budgeted and paid by each department. The purpose of this change is to ensure consistent control over the regular repairs, maintenance and testing of the building generators.

The most significant expenses are:

Sublet repairs	\$200,000	Transmission, painting, body work
Operating Supplies	\$210,000	Vehicle and equipment parts
Fuel	\$1,032,080	
City Administrative Costs	\$112,360	
Tires	\$100,000	

2012-13 Benchmarks

	Naples	City of Delray Beach	Sarasota County	Collier County
Pieces of Equipment Maintained	604	547	1583	2200
Equipment to Mechanic Ratio	120 5 Mechanic	61 9 Mechanic	75 21 Mechanic	129 17 Mechanic
Annual Cost per Vehicle Equivalent Unit (VEU)	\$4,153	\$5,364	\$7,460	\$6,424
Parts Cost per VEU	\$380	\$822	\$631	\$700
Percentage of Outsourcing/Sublet Repairs costs	7%	8.8%	25%	1.5%

Equipment Services Fund (continued)

2012-13 Performance Measures

	Actual 2009-10	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Percentage of fleet availability	96%	97.45%	97.5%	98%
Monthly Preventive Maintenance Services	93%	94.6%	95%	95%
Average Annual Billable Hour Productivity (per mechanic)	1,741	1724	1,740	1,745
Annual Unit Cost Per Vehicle <i>(Total budget divided by total units)</i>	\$3,818 (580 vehicles)	\$4,027 (564 vehicles)	\$4,153 (604 vehicles)	\$4,473 (604 vehicles)

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	Actual FY 09-10	Actual FY 10-11	Budget FY11-12	Projected FY 11-12	Proposed FY 12-13
General Fund	1,032,532	929,484	955,602	950,644	920,235
Building Permits	22,454	23,150	28,057	28,057	29,990
Streets Fund	29,612	24,789	32,556	32,556	27,710
Water & Sewer Fund	411,805	357,843	515,655	419,735	526,890
Beach Fund	39,855	38,465	43,275	49,343	41,770
Solid Waste Fund	558,795	533,209	692,640	596,640	688,615
City Dock Fund	3,563	6,296	5,821	5,821	5,820
Storm Water Fund	80,336	40,646	60,210	60,210	67,140
Tennis Fund	170	5	1,000	0	600
Technology Services Fund	660	492	1,090	1,150	1,150
Equipment Services Fund	14,020	8,200	7,000	9,000	7,000
Total Chargebacks	2,193,802	1,962,579	2,342,906	2,153,156	2,316,920
Collier County - EMS Fuel	116,541	125,297	140,600	125,000	138,700
Total Charges	\$2,310,343	\$2,087,876	\$2,483,506	\$2,278,156	2,455,620
Other Revenue Sources					
Interest Income	4,042	1,528	2,100	1,500	1,013
Other Miscellaneous	2,114	1,451	1,500	70	-
Total Other Sources	6,156	2,979	3,600	1,570	1,013
Total All Sources	\$2,316,499	\$2,090,855	\$2,487,106	\$2,279,726	\$2,456,633

FUND: 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2012-13

2011 Adopted	2012 Adopted	2013 Proposed	JOB TITLE	FY 2013 PROPOSED
1	1	1	Equipment Services Superintendent	\$88,342
1	1	1	Service Coordinator	64,635
2	2	2	Lead Mechanic	103,634
3	3	3	Mechanic II	137,870
1	1	1	Auto Parts Controller	40,313
0.5	0.5	0.5	Service Worker III	13,443
8.5	8.5	8.5	Regular Salaries	\$448,237
			Other Salaries & Wages	28,340
			Overtime	10,000
			Employer Payroll/Other Expenses	174,179
			Total Personal Services	\$660,756

**FISCAL YEAR 2012-13
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590 ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	458,716	435,745	455,000	448,237	12,492
10-30 OTHER SALARIES	21,267	28,340	28,340	28,340	0
<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per contract</i>					
10-40 OVERTIME	12,469	10,000	12,000	10,000	0
25-01 FICA	35,866	32,302	32,302	33,129	827
25-03 RETIREMENT CONTRIBUTIONS	68,881	72,471	56,200	55,191	(17,280)
25-04 LIFE/HEALTH INSURANCE	64,180	79,426	84,400	84,899	5,473
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
29-00 GENERAL AND OTHER	0	800	0	0	(800)
TOTAL PERSONAL SERVICES	\$662,339	\$660,044	\$669,202	\$660,756	\$712
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,297	3,000	3,000	3,000	0
30-01 CITY ADMINISTRATION	119,486	119,150	119,150	112,360	(6,790)
30-07 TOOL ALLOWANCE	2,812	2,800	2,000	2,000	(800)
31-04 OTHER CONTRACTUAL SVCS	12,270	13,675	13,675	18,175	4,500
<i>FASTER System (\$5,550), Trak (\$6,100), Diagnostic Software (\$3,200), etc.</i>					
40-00 TRAINING & TRAVEL COSTS	2,139	3,500	3,500	2,500	(1,000)
41-00 COMMUNICATIONS	1,457	2,100	2,100	1,860	(240)
41-01 TELECOM CHGS	560	560	560	560	0
42-10 EQUIP. SERVICES -REPAIRS	4,137	4,500	4,500	4,500	0
42-11 EQUIP. SERVICES -FUEL	4,063	2,500	4,500	2,500	0
43-01 ELECTRICITY	13,368	14,000	12,000	12,000	(2,000)
43-02 WATER, SEWER, GARBAGE	11,687	12,000	12,000	12,000	0
45-22 SELF INSURANCE	23,780	23,805	23,805	34,202	10,397
46-00 REPAIR AND MAINTENANCE	2,837	6,000	4,000	6,000	0
46-03 EQUIP. MAINTENANCE	4,775	4,800	4,800	1,560	(3,240)
46-10 SUBLET REPAIRS	115,491	150,000	144,000	200,000	50,000
<i>Additional \$50,000 will fund the city-wide generator maintenance contract</i>					
49-02 TECHNOLOGY SERVICE CHG	19,010	18,628	18,628	23,580	4,952
49-08 HAZARDOUS WASTE DISPOSAL	2,710	3,000	3,000	3,000	0
51-00 OFFICE SUPPLIES	592	500	587	500	0
52-00 OPERATING SUPPLIES	186,314	230,000	221,000	210,000	(20,000)
<i>Repair Parts for City Equipment</i>					
52-02 FUEL	832,405	1,060,979	940,000	1,032,080	(28,899)
<i>Est. 164,000 gallons of gas; 96,000 gallons of diesel</i>					
52-03 OIL & LUBE	25,862	0	0	0	0
52-04 BATTERIES	11,896	0	0	0	0
52-06 TIRES	116,164	130,000	115,000	100,000	(30,000)
52-07 UNIFORMS	2,471	3,500	3,500	3,500	0
52-08 SHOP SUPPLIES	5,845	9,000	8,000	9,000	0
52-09 OTHER CLOTHING	742	1,000	1,000	1,000	0
59-00 DEPRECIATION	83,778	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,608,948	\$1,818,997	\$1,664,305	\$1,795,877	(\$23,120)
TOTAL EXPENSES	\$2,271,287	\$2,479,041	\$2,333,507	\$2,456,633	(\$22,408)

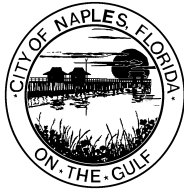
CAPITAL PROJECTS
FUND 530 - EQUIPMENT SERVICES

CIP ID	PROJECT DESCRIPTION	Request	2013-14	2014-15	2015-16	2016-17
		2012-13				
	Ceiling Insulation (lower bays)	0	23,000	0	0	0
	Lighting Improvements	0	25,000	0	0	0
	Office/Storage Room Improvements	0	20,000	0	0	0
	Heater Upgrades (Efficient Models)	0	0	50,000	0	0
	Wash Rack Improvements	0	0	30,000	0	0
	Service Truck Replacement	0	0	0	35,000	0
	Portable Vehicle Lifts	0	0	0	0	45,000
TOTAL EQUIPMENT SERVICES FUND		0	68,000	80,000	35,000	45,000

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Photo by: Ingo Meckmann Photography



City of Naples, Florida

Capital Improvements Budget

Program Description

Every June, 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, but this summary identifies the projects specifically budgeted for the Fiscal Year.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the Five-Year Program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, 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-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

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

- Public Service Tax Fund
- Stormwater Fund
- CDBG Fund
- Streets Fund
- Solid Waste Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Beach Fund
- Technology Services Fund
- Port Royal Dredging Fund

2012-13 Significant Budgetary Issues

Despite the recent indications that the economy was slowly making a recovery, capital projects were carefully reviewed during the budget process to ensure that the projects were timely, fundable and appropriate. The City's plan for FY 2012-13 is to continue to focus on replacements and basic 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 trees, sidewalks, roadways, alleys, landscape, and rights-of-way.

The Five-Year Capital Improvement Program represents slightly more than \$83 million in projects. Capital projects for FY 12-13 totals \$25 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.

The **Debt Service Fund** was established to account for the City's debt service on outstanding Public Service Tax Revenue Bonds and the City's General Obligation Bond. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through those funds. Taxes levied in the Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. After the annual debt service obligations have been met, the balance of revenues in this fund can be transferred to the 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.

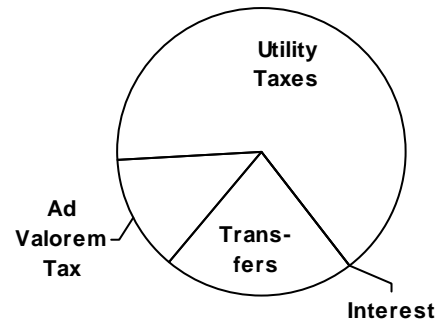
Capital Improvement Projects includes items such as machinery, fire trucks, police vehicles, improvements to City facilities, or new construction.

The Five-Year CIP, which includes the capital items for all funds, was provided to the Mayor and City Council in accordance with Chapter 2 of the Code of Ordinances by June 1, 2012.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax; Public Service Tax; and a transfer from the Community Redevelopment Agency for its 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.



The voted ad valorem tax is tax revenue related to a bond referendum in 2000, when the voters of Naples approved a General Obligation (GO) Bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. The millage rate is set each year to satisfy the current year's debt service. For this year, the rate is required to be 0.0418 (lower than the FY 2011-12 rate of 0.0426) to ensure the City has the required debt service amount of \$594,528.

Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,550,000
Propane Gas	\$105,000
Natural Gas	\$95,000
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 (\$2,150,000) and the Streets Fund (\$300,000).

Other revenues are generated from interest income (\$75) and a transfer in from the Community Redevelopment Agency (\$979,007) 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 Debts:

Type	Amount outstanding	2012-13 payment
General Obligation bonds	\$1,690,000	\$594,528
Public Service Tax bonds	\$5,869,624	\$678,973
Redevelopment bonds	\$8,463,376	\$979,007

After funding the debt service and other costs of this fund, the balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 2012-13, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is projected to be \$2,212,337. This leaves a projected available fund balance in this fund of \$1,405,794, not including the debt service reserve.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$2,212,337 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments, auction proceeds and a repayment from East Naples Bay Loan repayment agreement.

Police, Fire and Recreation impact fees are funds that are available to either expand the level of service or provide services specifically due to growth. In the City's budget, Impact Fee Funds will not be budgeted until there is a plan to use the proceeds. The following shows the projected available balances as of October 1, 2012, although these are not budgeted.

	Police Impact Fees	Fire Impact Fees	Recreation Impact Fees
October 1, 2012	\$168,000	\$296,000	\$81,000

Capital Improvement Budget (continued)

Another source of revenue is the Special Assessment repayments. These 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. For FY 12-13, \$51,650 is anticipated to be received from the assessments.

The fund will be using \$678,037 of the expected September 30, 2012 fund balance of \$2,355,046.

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 the related operating fund, 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. For the Capital Improvement Fund, the presentation in June included capital projects totaling \$3,497,374.

This budget reflects the approved changes from the June Workshop, adjusting the budget for the Public Service Tax- Capital Improvement Projects fund to \$2,954,374. Changes of \$543,000 include the following:

ERP Software	\$250,000
Reduction Police Night Vision	(8,000)
Postpone Fire Station 1 Design	(400,000)
Delete Fire Boat	(350,000)
Delete Marque Signs	<u>(35,000)</u>
Total	(\$543,000)

The fund also pays a \$72,580 Administrative Charge for overhead costs and has a transfer to the Technology Services Fund of \$58,820 for AVL equipment. AVL is the Automatic Vehicle Locator System being installed on all operating vehicles of the City. This \$58,820 will be funding the equipment cost related only to those vehicles from the General Fund.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY12-13 in the Capital Projects Fund and all other 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.



**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2011 **\$1,298,941**

Projected Revenues FY 2011-12	4,502,214
Projected Expenditures FY 2011-12	4,395,361
Net Increase/(Decrease) in Net Unrestricted Assets	<u>106,853</u>

Expected Unrestricted Net Assets as of September 30, 2012 **\$1,405,794**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service .0418	\$594,528	
Public Service Taxes		
Electric (FPL)	2,550,000	
Propane Gas	105,000	
Natural Gas	95,000	
Local Telecommunication Tax	197,585	
Interest Earned	75	
Transfer - CRA Bonds	979,007	<u>4,521,195</u>

TOTAL AVAILABLE RESOURCES **\$5,926,989**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bond Debt Service	\$594,528	
Public Service Tax Debt Service	678,973	
CRA Debt Service	979,007	
General Fund Admin. Reimbursement	56,350	
Transfer to Capital Projects Fund	2,212,337	<u>4,521,195</u>

BUDGETED CASH FLOW **\$0**

Projected Unrestricted Net Assets as of September 30, 2013 **\$1,405,794**

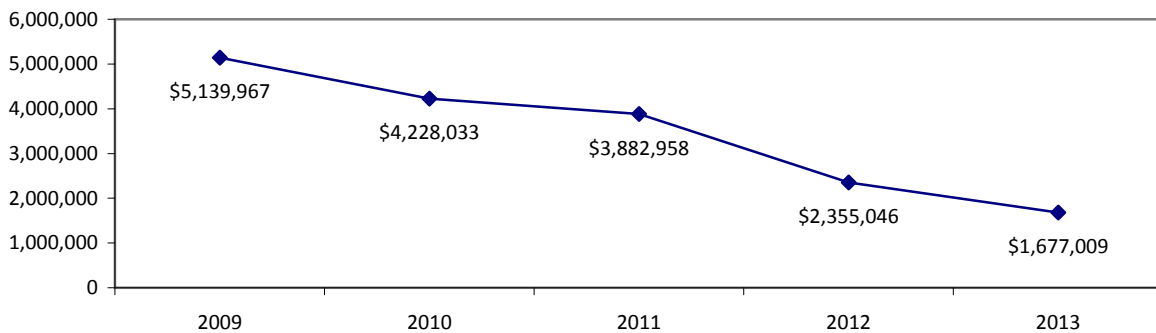


**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13**

Fund 340

Beginning Fund Balance - Unreserved September 30, 2011	\$3,882,958
Projected Revenues FY 2011-12	3,082,723
Projected Expenditures FY 2011-12	4,610,635
Net Increase/(Decrease) in Net Assets	(1,527,912)
Expected Fund Balance as of September 30, 2012	\$2,355,046
Add Fiscal Year 2012-13 Budgeted Revenues	
<i>Transfer - Public Service Tax</i>	\$2,212,337
Interest Earned	55,000
Earned Assessment Payments	51,650
Auction Proceeds	45,000
East Naples Bay Loan Repayment	43,750
	<u>2,407,737</u>
TOTAL AVAILABLE RESOURCES	\$4,762,783
Less Fiscal Year 2012-13 Budgeted Expenditures	
Capital Projects	2,954,374
General Fund Admin. Reimbursement	72,580
General Fund Departments AVL	58,820
	<u>3,085,774</u>
BUDGETED CASH FLOW	(678,037)
Projected Fund Balance as of September 30, 2013	<u>\$1,677,009</u>

Fund Balance Trend





**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2010-11	ADOPTED 2011-12	PROJECTED 2011-12	BUDGET 2012-13
Ad Valorem Proceeds	571,443	589,784	580,200	594,528
Electric Public Service Tax	2,537,329	2,500,000	2,560,800	2,550,000
Propane/Gas Public Service Tax	83,449	85,000	95,000	105,000
Natural Gas Tax	94,827	100,000	90,000	95,000
Local Communications	197,585	197,585	197,585	197,585
Interest Income	54,621	68,500	50,060	55,075
Sale of Fixed Assets	33,920	23,000	23,000	45,000
Other Income	9,041	0	0	0
Assessment Payments	82,892	61,500	58,050	51,650
Bond Proceeds	17,094,000	0	0	0
Transfer Other Funds	253,705	38,164	141,673	43,750
Transfer CRA/Pool	0	0	550,000	0
Transfer Public Service Tax	2,330,015	2,260,000	2,260,000	2,212,337
Transfer CRA Bonds	1,067,533	978,569	978,569	979,007
COMBINED REVENUES	<u>\$24,410,360</u>	<u>\$6,902,102</u>	<u>\$7,584,937</u>	<u>\$6,928,932</u>
SOURCE: Fund 200	21,655,831	4,454,438	4,502,214	4,521,195
SOURCE: Fund 340	2,754,529	2,447,664	3,082,723	2,407,737
Combined Revenues	24,410,360	\$6,902,102	\$7,584,937	\$6,928,932



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request	2013-14	2014-15	2015-16	2016-17
	2012-13				
FINANCE DEPARTMENT					
13A12 Enterprise Resource Planning Software	450,000	0	0	0	0
Mail Delivery Van	0	19,300	0	0	0
TOTAL FINANCE DEPARTMENT	450,000	19,300	0	0	0
POLICE SERVICES					
13H04 Police 800 MHz Portable Radios (17)	48,000	48,000	48,000	48,000	48,000
13H01 Police Patrol Cars (5)	250,000	300,000	200,000	250,000	250,000
13H03 Criminal Investigations Div. Vehicles (2)	51,600	51,600	24,198	24,198	24,198
13H10 Police Boat (1)	135,000	0	95,000	0	0
13H15 Police Bureau Notebooks (6)	21,982	0	0	0	0
13H17 Mobile Forensics	11,500	0	0	0	0
13H20 False Alarm Tracking Software	12,000	0	0	0	0
11H06 Police Headquarters Carpet	23,992	0	0	0	0
13H25 Headquarters West Wing Repainting	24,000	17,000	0	0	0
13H30 Police Bureau Work Stations (16)	65,000	22,000	28,000	0	0
13H35 Thermal Night Vision Equipment (1)	7,000	0	0	0	0
NPD HQ Carpet Replacement	0	0	0	60,000	0
TOTAL POLICE SERVICES	650,074	438,600	395,198	382,198	322,198
FIRE SERVICES					
N/A Fire Station 1 Reservation (Fund Balance)	500,000	0	0	0	0
Fire Station #1 (Estimate \$4 million)	0	400,000	3,100,000	500,000	0
13E08 Self Contained Breathing Apparatus	27,500	27,500	27,500	27,500	0
13E11 Portable Radios (5)	15,000	15,000	15,000	15,000	0
13E05 Station Alerting System	50,000	0	0	0	0
13E15 Special Events Rescue Vehicle (Repl.)	25,000	0	0	0	0
13E06 Phillips Lifepack Units / Heart Monitors	50,000	0	0	0	0
Fire Marshall Vehicle (Replacement)	0	39,000	0	0	0
Fire Prevention Inspector Vehicles (2)	0	50,000	45,000	0	0
Heavy Rescue Vehicle (fully equipped)	0	650,000	0	0	0
VisionAir Software	0	100,000	0	0	0
Bunker Gear Lockers	0	25,000	0	0	0
EPIC Voice Amplifier	0	11,500	0	0	0
Fire Station No. 2 Renovation	0	200,000	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
Fire Station No. 3 Renovation	0	100,000	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	650,000	0
Tower Co. 2 - Fully Equipped (Repl.)	0	0	0	0	1,500,000
Fire-Rescue Support Vehicle	0	0	0	45,000	0
CIRA X Communications Gateway	0	15,500	0	0	0
Engine Co. 3 - Fully Equipped (Repl.)	0	625,000	0	0	0
Multi-Force Training Doors	0	0	15,500	0	0
TOTAL FIRE SERVICES	667,500	2,388,000	3,203,000	1,237,500	1,500,000
COMMUNITY SERVICES					
COMMUNITY SERVICES-PARKS & PARKWAYS					
13F26 Tree Fill-In and Replacement	150,000	100,000	100,000	100,000	100,000
13F32 Landscape Median Restoration	75,000	50,000	25,000	25,000	25,000
13F37 Cul-de-sac/Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
TOTAL CS/PARKS & PARKWAYS	250,000	175,000	150,000	150,000	150,000



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request	2013-14	2014-15	2015-16	2016-17
	2012-13				
COMMUNITY SERVICES-RECREATION					
13G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
13G05 Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
13G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
13G15 River Park Computer Lab (4)	6,800	6,800	6,800	6,800	6,800
13G20 Fleischmann Pk Baseball Field Renovations	0	40,000	0	0	0
TOTAL CS/RECREATION	136,800	176,800	136,800	136,800	136,800
COMMUNITY SERVICES-FACILITY MAINTENANCE					
13I07 Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
13I03 Door Replacement at City Facilities	30,000	25,000	25,000	25,000	25,000
13I01 HVAC Replacements and Renovations	30,000	30,000	30,000	30,000	30,000
13I02 Fleischmann Pk Repairs and Replacements	30,000	30,000	30,000	30,000	30,000
13I04 RP & AP Renov. & Replacements	30,000	30,000	30,000	30,000	30,000
13I25 Repl/Renov of Shade Structures	30,000	30,000	30,000	30,000	30,000
13I30 HVAC Replacement City Hall	620,000	0	0	0	0
Cambier Park Playground	0	165,000	0	0	0
Carpet & Tile City Hall	0	35,000	0	0	0
City Hall Interior Paint	0	0	40,000	0	0
TOTAL CS/FACILITY MAINTENANCE	800,000	375,000	215,000	175,000	175,000
TOTAL COMMUNITY SERVICES	1,186,800	726,800	501,800	461,800	461,800
TOTAL PUBLIC SERVICE TAX FUND	2,954,374	3,572,700	4,099,998	2,081,498	2,283,998
WATER SEWER FUND					
Water Production					
11K50 Monitoring Wells	150,000	0	0	0	0
12K16 Vacuum Press Replacement	850,000	0	0	0	0
13K50 Delroyd Gear Box	33,000	33,000	33,000	0	0
13K60 Reclaimed Tank Supply Water Piping	55,000	0	0	0	0
13K55 Thickener Tank Rehab	15,000	125,000	0	0	0
13K20 Washwater Transfer Sludge Pumps	30,000	0	30,000	0	30,000
Radiators for Plant Generators	0	300,000	0	0	0
Static Mixers for Accelerators	0	45,000	50,000	50,000	0
Filter Bed Replacement	0	75,000	75,000	75,000	0
Chemical Storage Building	0	65,000	0	0	0
Transfer Pit Overflow Repiping	0	35,000	150,000	0	0
Chemical Feed line Trenches	0	50,000	0	0	0
Influent Mag Flow Meter	0	20,000	0	0	0
High Service Pump VFD Replacements	0	30,000	250,000	0	0
Walkway Railing Replacements	0	25,000	0	0	0
Filter Arm Feed Line Replacement	0	25,000	0	0	0
Filter Awnings	0	0	25,000	120,000	120,000
Recarb Basin Feasibility Study	0	0	25,000	350,000	3,500,000
Ground Storage Tank Mixers (PAX)	0	0	50,000	50,000	0
Service Truck Replacement	0	0	0	20,000	0
Plant Painting	0	0	0	100,000	0
Flume Support Replacements	0	0	0	0	58,000
Golden Gate Well 426	0	0	0	0	85,000
Pond Dredging	0	0	0	0	125,000
Forklift Replacement	0	0	0	0	22,000
TOTAL WATER PRODUCTION	1,133,000	828,000	688,000	765,000	3,940,000



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request	2013-14	2014-15	2015-16	2016-17
	2012-13				
Water Distribution					
13L02 Water Transmission Mains	650,000	500,000	500,000	500,000	500,000
13L06 Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
13L60 HVAC Unit Replacements - Utils Admin	23,500	15,500	0	0	0
13L25 G.G Blvd Expansion (Wilson to Desoto)	620,000	500,000	250,000	250,000	0
Dump Truck Replacement	0	0	0	0	0
Awning Extension	0	15,000	85,000	0	0
Valve Exercising Equipment	0	0	50,000	0	0
Light Tower Replacement	0	0	12,000	0	0
Traffic Arrow Board Replacement	0	0	15,000	0	0
Air Compressor Replacement	0	0	0	15,000	0
Backhoe Replacement	0	0	0	70,000	0
Mini Trackhoe Replacement	0	0	0	45,000	0
Water System Hydraulic Model Update	0	0	0	100,000	0
Master Plan for Water Pipe Replacements	0	0	0	0	100,000
TOTAL WATER DISTRIBUTION	1,358,500	1,095,500	977,000	1,045,000	665,000
Waste Water Treatment					
13M07 WWTP Pumps	175,000	100,000	75,000	50,000	50,000
13M05 Aeration Basin	120,000	0	0	340,000	0
13M25 Infrastructure Repairs	500,000	200,000	350,000	100,000	100,000
Air Blowers	0	300,000	78,000	78,000	78,000
Service Truck Replacement	0	0	0	20,000	0
Sludge Loader	0	96,000	0	0	100,000
Barscreen Replacement	0	200,000	0	0	0
Switchgear #1	0	0	0	0	150,000
Pump Station SCADA Upgrade (Comcast)	0	250,000	250,000	250,000	0
TOTAL WASTE WATER TREATMENT	795,000	1,146,000	753,000	838,000	478,000
Waste Water Collections					
13N04 Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
13N22 Service Truck Replacement	25,000	65,000	65,000	65,000	65,000
Valve Exercising Equipment	0	55,000	0	0	0
Mini Trackhoe (New Addition)	0	40,000	0	0	0
TV Truck Replacement	0	175,000	0	0	0
Light Tower Replacement	0	12,000	0	0	0
Traffic Arrow Board Replacement	0	15,000	0	0	0
Enclosed Trailer/Equipment for Gravity Line	0	0	100,000	0	0
Sanitary Sewer Install (Bembury)	0	0	1,036,000	0	0
Backhoe Replacement	0	0	70,000	0	0
Mini Trackhoe (Replacement)	0	0	0	45,000	0
Vacuum/Pumper Truck Replacement	0	0	0	180,000	190,000
Combination Jet/Vacuum Truck (Replace)	0	0	0	300,000	0
Air Compressor Replacement	0	0	0	15,000	0
Sewer System Hydraulic Model Update	0	0	0	100,000	0
Boxblade Tractor Replacement	0	0	0	0	55,000
Master Plan for Sewer Pipe Replacements	0	0	0	0	100,000
TOTAL WASTEWATER COLLECTIONS	625,000	962,000	1,871,000	1,305,000	1,010,000



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request	2013-14	2014-15	2015-16	2016-17
	2012-13				
Utilities Maintenance					
13X01 Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
13X04 Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
13X07 Power Service Control Panels	160,000	200,000	200,000	200,000	200,000
13X02 Pump Stations Rehabs	250,000	350,000	250,000	250,000	250,000
13X03 Wet Well Relining	50,000	50,000	50,000	50,000	50,000
13X05 Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
Odor Control Systems	0	36,000	0	40,000	40,000
Building Replacement	0	1,400,000	0	0	0
Forklift	0	35,000	0	0	0
Pump Station Fill Valves	0	40,000	0	0	0
Catwalk Installations (F/Generators at Tank	0	20,000	0	0	0
12X35 Irrigation System Control Valves	0	0	0	50,000	50,000
Master Pump Station Construction (10 & 9)	0	0	0	50,000	400,000
Sewer Bypass Pump	0	0	0	0	55,000
TOTAL UTILITIES MAINTENANCE	875,000	2,596,000	965,000	1,105,000	1,510,000
Utilities/Finance/Customer Service					
Meter Reader Truck Replacements	0	17,000	0	17,000	0
TOTAL CUSTOMER SERVICE	0	17,000	0	17,000	0
IWRP (Integrated Water Resource Plan)					
13K53 ASR Wellfield	400,000	1,500,000	1,500,000	0	0
13K58 Reclaimed Water Distribution System	9,000,000	0	0	0	0
TOTAL W/S CONSTRUCTION FUND	9,400,000	1,500,000	1,500,000	0	0
TOTAL WATER SEWER FUND	14,186,500	8,144,500	6,754,000	5,075,000	7,603,000
BUILDING PERMIT FUND (Fund 110)					
13B02 Vehicle Addition	20,000	0	0	0	0
13B04 Vehicle Replacement	20,000	20,000	20,000	20,000	20,000
13B23 Lobby Lighting	10,000	0	0	0	0
13B06 Inspector Furniture Enhancement	15,000	0	0	0	0
13B16 Disaster Recovery Software	10,000	0	0	0	0
Electronic Permitting-Design & Hardware	0	50,000	0	0	0
Electronic Permitting-Implementation	0	0	100,000	0	0
Cooling Towers	0	150,000	0	0	0
Roof Repairs/Exterior Painting	0	25,000	0	0	0
TOTAL BUILDING PERMIT FUND	75,000	245,000	120,000	20,000	20,000
COMMUNITY DEVELOPMENT BLOCK GRANT (Fund 130)					
13C60 Property Acquisition	170,000	0	0	0	0
CDBG Future Projects	0	101,000	101,000	101,000	101,000
TOTAL COMMUNITY DEVELOPMENT	170,000	101,000	101,000	101,000	101,000



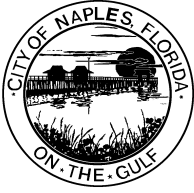
CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request	2013-14	2014-15	2015-16	2016-17
	2012-13				
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 380)					
12C01 Four Corners Intersection	0	200,000	0	0	0
13C02 Gordon River Underpass	155,000	0	0	0	0
13C03 Waterproof & Seal Parking Garages	50,000	0	0	0	0
13U01 Signal System Improvements	50,000	0	0	0	0
Central Avenue Improvements Phase I	0	0	350,000	0	0
TOTAL CRA FUND	255,000	200,000	350,000	0	0
STREETS & TRAFFIC FUND (Fund 390)					
13U28 Pavement Management Program	500,000	550,000	605,000	665,000	730,000
13U29 Sidewalk Repair & Improvement	190,000	110,000	121,000	133,000	146,000
13U31 Alley Improvement Program	30,000	50,000	60,500	66,550	73,210
13U01 Signal System Improvement*	160,000	130,000	130,000	130,000	130,000
Replace Vehicle (2000 Ford Van)	0	45,000	0	0	0
TOTAL STREETS & TRAFFIC FUND	880,000	885,000	916,500	994,550	1,079,210
BEACH FUND (Fund 430)					
13R10 Beach Patrol Portable Ticket Writers (4)	20,000	0	0	0	0
Parking Meter Replacement Project	280,700	0	0	0	0
Beach Specialist Replacement Vehicle	0	0	17,000	17,000	17,000
TOTAL BEACH FUND	300,700	0	17,000	17,000	17,000
SOLID WASTE FUND (Fund 450)					
13P02 Rebuild Large Refuse Trucks (2)	75,000	75,000	75,000	75,000	75,000
13P06 Recycling Truck Conversions/Rehabs	75,000	0	0	0	0
13P20 Administration Vehicle Replacement	20,000	0	25,000	0	0
Large Refuse Truck Replacement	0	230,000	230,000	240,000	240,000
Large Refuse Truck Wash Station	0	0	125,000	0	0
Residential Satellite Collection Vehicle	0	20,000	25,000	25,000	25,000
TOTAL SOLID WASTE FUND	170,000	325,000	480,000	340,000	340,000
DOCK FUND (Fund 460)					
City Dock Engineer Report	0	75,000	0	0	0
City Dock Rebuild/Renovation	0	0	750,000	0	0
TOTAL DOCK FUND	0	75,000	750,000	0	0
STORMWATER FUND (Fund 470)					
13V02 Citywide Stormwater Drainage	400,000	400,000	500,000	500,000	500,000
13V50 Basin III Stormwater ASR Well System	2,100,000	0	0	0	0
13V27 Citywide Lake Maintenance	200,000	250,000	250,000	1,500,000	1,000,000
13V26 Basin II Beach Outfall Management	500,000	500,000	500,000	0	500,000
13V30 Basin VIII Pump Station Improvements	275,000	1,300,000	1,000,000	0	0
13V28 Basin IV Pump Station Improvements	50,000	550,000	0	0	0
Basin III Pump Station Outfall Dredge	0	0	300,000	1,175,000	0
Vac Truck Replacement	0	0	295,000	0	0
Basin V Stormwater Improvements	0	0	400,000	450,000	0
Service Truck Replacement	0	0	0	0	75,000
TOTAL STORMWATER FUND	3,525,000	3,000,000	3,245,000	3,625,000	2,075,000



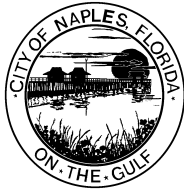
CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2013-2017

Project Description	Request 2012-13	2013-14	2014-15	2015-16	2016-17
PORT ROYAL ASSESSMENT FUND					
F155 Port Royal Area Dredging	1,645,000	0	0	0	0
TOTAL PORT ROYAL DREDGING FUND	1,645,000	0	0	0	0
TECHNOLOGY SERVICES FUND (Fund 520)					
13T01 PC Replacement Program (80)	80,000	80,000	80,000	80,000	80,000
13T02 Server Replacement Program (5-6)	45,000	45,000	45,000	45,000	45,000
13T08 Police & Fire Notebook Replacements	90,000	53,550	0	28,350	75,600
13T15 MS Office Professional Plus	118,000	0	0	0	0
13T20 Storage Area Network	60,000	0	0	60,000	0
13T30 Automatic Vehicle Location Equipment	148,000	0	0	0	0
Fire Station 3 Fiber	0	25,000	0	0	0
City Dock Fiber	0	25,000	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	541,000	228,550	125,000	213,350	200,600
EQUIPMENT SERVICES FUND (Fund 530)					
Ceiling Insulation (lower bays)	0	23,000	0	0	0
Lighting Improvements	0	25,000	0	0	0
Office/Storage Room Improvements	0	20,000	0	0	0
Heater Upgrades (Efficient Models)	0	0	50,000	0	0
Wash Rack Improvements	0	0	30,000	0	0
Service Truck Replacement	0	0	0	35,000	0
Portable Vehicle Lifts	0	0	0	0	45,000
TOTAL EQUIPMENT SERVICES FUND	0	68,000	80,000	35,000	45,000
TOTAL ALL CAPITAL PROJECTS	24,702,574	16,844,750	17,038,498	12,502,398	13,764,808



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Unrestricted Net Assets as of September 30, 2011		\$5,636
Projected Revenues FY 2011-12		211,226
Projected Expenditures FY 2011-12		201,226
Net Increase/(Decrease) in Net Unrestricted Assets		<u>10,000</u>
Expected Unrestricted Net Assets as of September 30, 2012		\$15,636
Add Fiscal Year 2012-13 Budgeted Revenues		
CDBG Entitlement Funds	\$105,835	
Land Contribution Fund Transfer	\$54,165	
Local Contribution	<u>\$10,000</u>	170,000
TOTAL AVAILABLE RESOURCES		185,636
Less Fiscal Year 2012-13 Budgeted Expenditures		
Land	<u>\$170,000</u>	<u>170,000</u>
BUDGETED CASH FLOW		0
Projected Unrestricted Net Assets as of September 30, 2013		<u><u>\$15,636</u></u>



Community Development Block Grant (CDBG)

Community Services

Mission Statement:

To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the City of Naples entered into a cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

2012-13 Goals and Objectives

In accordance with Vision Plan 3a (maintain and improve public amenities for residents) create opportunities within the River Park Neighborhood by providing needed public facility upgrades

- Under CDBG National Objective Low and Moderate Income Area Benefit guidance, acquire a vacant land parcel for a combined use of open space preservation, overflow parking, and landscaping enhancements within the River Park neighborhood.

2012-13 Significant Budgetary Issues

Revenues

The primary revenue in this fund is the City's share of the grant allocation from the United States Department of Housing and Urban Development under the Community Development Block Grant (CDBG) Entitlement Program. The City received a confirmation letter from Collier County under the CDBG program for the Federal FY 2012 allocation in the amount of \$105,835. City Resolution 12-13098 accepts this program.

CDBG (continued)

In 1993, the City entered into an agreement with Robb, Dering & Associates to build Jasmine Cay Affordable Housing. In return for a donation of the City owned property, they agreed to pay \$10,000 per year for 50 years. This revenue is treated as a local contribution and there are no Federal guidelines regarding its disposition.

To fully fund the 2012-13 budgeted expenditure, additional funds (\$54,165) will be provided via the City's Land Contribution Trust Fund. The audited fund balance in the Land Contribution Trust Fund as of 9/30/2011 is \$765,415.

Expenditures

The CDBG Fund budget of \$170,000 will be used to acquire a small vacant land parcel within the CDBG Census Tract 7 target area on the south side of 5th Avenue North between 11th Street North and Goodlette-Frank Road. The land will be used for open space preservation, overflow parking and landscape enhancements for the neighborhood.

**FISCAL YEAR 2012-13
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

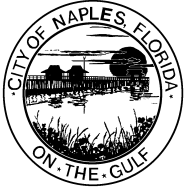
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ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	170,000	170,000
60-30 IMPROVEMENTS O/T BUILDINGS	20,153	100,945	201,226	0	(100,945)
60-33 RIVER PARK COMMUNITY CTR	0	0	111,802	0	0
TOTAL NON-OPERATING EXPENSES	20,153	100,945	313,028	170,000	69,055
TOTAL EXPENSES	\$20,153	\$100,945	\$313,028	\$170,000	\$69,055



PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2011		\$0
Projected Revenues FY 2011-12		\$357,321
Projected Expenditures FY 2011-12		\$355,270
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$2,051</u>
Expected Fund Balance as of September 30, 2012		\$2,051
Add Fiscal Year 2012-13 Budgeted Revenues		
Interfund loan/Transfer	1,485,000	
Special Assessments	<u>160,000</u>	<u>\$1,645,000</u>
TOTAL AVAILABLE RESOURCES		\$1,647,051
Less Fiscal Year 2012-13 Budgeted Expenditures		
Operating Expenditures	0	
Capital Projects	<u>1,645,000</u>	<u>\$1,645,000</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2013		<u><u>\$2,051</u></u>



Port Royal Canal Special Assessment District

Port Royal (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 Port Royal.

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 will be imposed for six years. Dredging is expected to start and finish in FY 12-13.

2012-13 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). The FY 2012-13 expenditures will also be funded via an interfund loan, to be repaid by the assessments.

The loan will require a resolution by Council establishing the conditions of the loan. It is expected that repayment will begin in FY 2013-14, except for home sales which are being paid upon the sale of the property.

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 will begin in November 2013 for customers who wish to pay over the six year period. However, prior to that, property owners may prepay assessments in full. The 2012-13 budget includes \$160,000 in prepayments, which assumes 8% of the property owners prepay.

Port Royal Canal Special Assessment District

Port Royal Special Assessment (Fund 155)

Expenditures

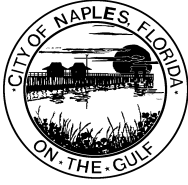
Budgeted expenditures for the Port Royal Dredging total \$1,645,000 for FY 12-13. The project includes the removal of approximately 19,120 cubic yards of sediment from various canals within the assessment area.

The total cost of the project is \$2,000,270, which includes \$1,645,000 for construction plus \$355,270 for the design. Management of the project will be handled by the Streets and Stormwater Department.

**FISCAL YEAR 2012-13
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING**

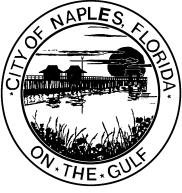
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ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ORIGINAL BUDGET	11-12 CURRENT PROJECTION	12-13 REQUESTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	0	0	355,270	0	0
TOTAL OPERATING EXPENSES	0	0	355,270	0	0
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING <i>Dredging canals in Port Royal area</i>	0	0	0	1,645,000	1,645,000
TOTAL NON-OPERATING EXPENSES	0	0	0	1,645,000	1,645,000
	0	0	\$355,270	\$1,645,000	\$1,645,000



LAND CONSERVATION TRUST FUND
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2011		\$765,415
Projected Revenues FY 2011-12		\$0
Projected Expenditures FY 2011-12		\$0
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2012		\$765,415
Add Fiscal Year 2012-13 Budgeted Revenues		
Interest Earnings		<u>\$5,000</u>
TOTAL AVAILABLE RESOURCES		\$770,415
Less Fiscal Year 2012-13 Budgeted Expenditures		
Transfer to		
CDBG for Land Acquisition	<u>54,165</u>	<u>\$54,165</u>
BUDGETED CASH FLOW		(\$49,165)
Projected Fund Balance as of September 30, 2013		<u><u>\$716,250</u></u>



Land Conservation Trust Fund

A Capital Project Fund (Fund 320)

Fund Description

This fund was established to account for the receipt and disbursement of money used for the acquisition of open space, pursuant to Resolution 98-8209.

2012-13 Significant Budgetary Issues

The Land Conservation Trust Fund is typically not a budgeted fund. The purpose of including it in the FY 12-13 budget is to fund a specific project in the CDBG fund.

It has a fund balance as of September 30, 2011 of \$765,415.

Revenues

Budget revenue for FY 12-13 is \$5,000 for interest income.

Expenditures

The only proposed expenditure for this fund is a transfer of \$54,165 to the CDBG fund to acquire land. The CDBG fund project (with an expected cost of \$170,000) relates to the acquisition of a small vacant land parcel on the south side of 5th Avenue North. The land will be used for open space preservation, overflow parking and landscape enhancements for the neighborhood.

Management of the project will be handled by the Community Services Department.



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 adopted by Resolution 09-12512. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service Requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City strives to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality'. In 2011, the City received an upgrade by Fitch Ratings from AA+ to AAA for the City's Public Service Tax Bonds stating, "Financial management remains sound, characterized by operating surpluses, high reserve levels, and abundant financial flexibility."

The chart below compares several key indicators to standards suggested by a bond rating agency. The purpose of tracking such indicators is to ensure direct debt is kept at a responsible and low level. As the chart shows, Naples has an extremely low comparative level of general obligation debt.

	Agency (low)	9/30/2009	9/30/2010	9/30/2011
G.O. Per Capita	\$ 1,000.00	\$ 146.00	\$ 120.59	\$ 112.86
As a % of Taxable Property Value	3%	0.02%	0.02%	0.02%
Debt Service as a % of General	5.00%	1.67%	1.66%	1.75%

(Source: City of Naples Comprehensive Annual Financial Report)

This low level of existing debt helps to keep a high bond rating, which reduces the cost of future debt. As shown on the following charts, the existing debt levels stay steady for the next several years. In addition, the debt levels are consistent with prior years. This even debt obligation

Debt Administration Overview

ensures the uniformity of operating cash flows over the life of the debt, such that cash is available for current operations, without sacrificing cash flows for future operations.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur. At the end of FY 2011-12, the debt outstanding will be \$29 million plus \$12.9 million in outstanding State Revolving Fund loans.

General Obligation Bonds

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

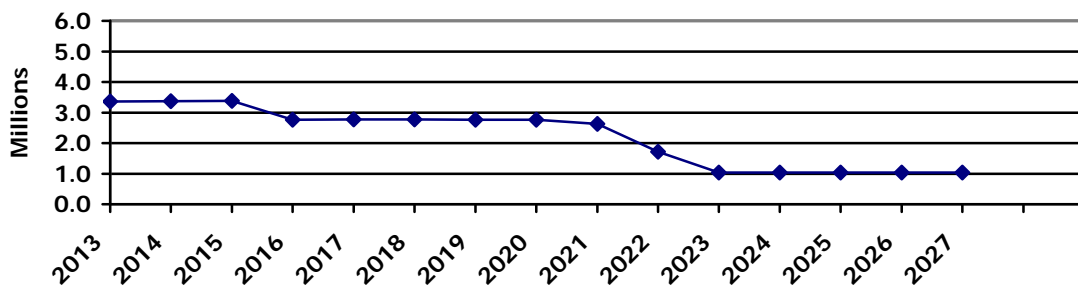
- \$1.7 million, GO Bonds, Series 2004 issued to refinance the City's Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. The outstanding principal balances are as follows:

- \$14.5 million – Capital Improvement Refunding Note, Series 2010 issued to refund the City's Public Service Tax Revenue Bonds, Series 2001; Redevelopment Revenue Bond Series 2003 (CRA) and Capital Improvement Revenue Note Series 2008 (CRA). Final maturity date December 1, 2021, payable monthly.
- \$8.1 million Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$4.7 million Water and Sewer Revenue Bonds, Series 2007B issued for the long-term financing of an irrigation line extension project, previously funded with a short-term construction loan. Final maturity date September 1, 2027.

**Debt Service Payments
on All Bonds**



Debt Administration Overview

Loans

As of September 30, 2012, there will be \$12.9 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	9/30/2012 Balance	Final Payment Due
Stormwater	1,992,018	06/15/2021
Wastewater	9,303,996	04/15/2018
Wastewater	367,716	04/15/2018
Port Royal Water Tank	1,280,046	10/15/2021
Total	<u>\$12,943,776</u>	

Industrial Development Bonds

The City of Naples acted as a facilitator for Industrial Development Bond transactions. These obligations are not in any way a debt of the City. Naples Community Hospital obtained tax-exempt bonds in 1993 and 1996 to finance the construction of Hospital Facilities, and all were redeemed in 2011, prior to the maturity date of October 1, 2026.

Summary

The following pages provide an issue by issue detail of each bond of the City, with a summary of the debt service budgeted for FY 2012-13.

CITY OF NAPLES

**COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	\$2,668,000	\$691,291	\$3,359,291
2014	\$2,748,000	\$620,302	\$3,368,302
2015	\$2,833,000	\$547,033	\$3,380,033
2016	\$2,281,000	\$483,446	\$2,764,446
2017	\$2,346,000	\$429,988	\$2,775,988
2018	\$2,387,000	\$375,230	\$2,762,230
2019	\$2,440,000	\$319,410	\$2,759,410
2020	\$2,501,000	\$262,270	\$2,763,270
2021	\$2,422,000	\$204,070	\$2,626,070
2022	\$1,569,000	\$151,740	\$1,720,740
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
Totals	\$29,022,000	\$4,469,191	\$33,491,191

Includes General Obligation (Series 2004)
 Public Service Tax (Series 2010 Tennis and Parks)
 Community Redevelopment Agency (Series 2010)
 Water Sewer (Series 2012 A & B)

CITY OF NAPLES

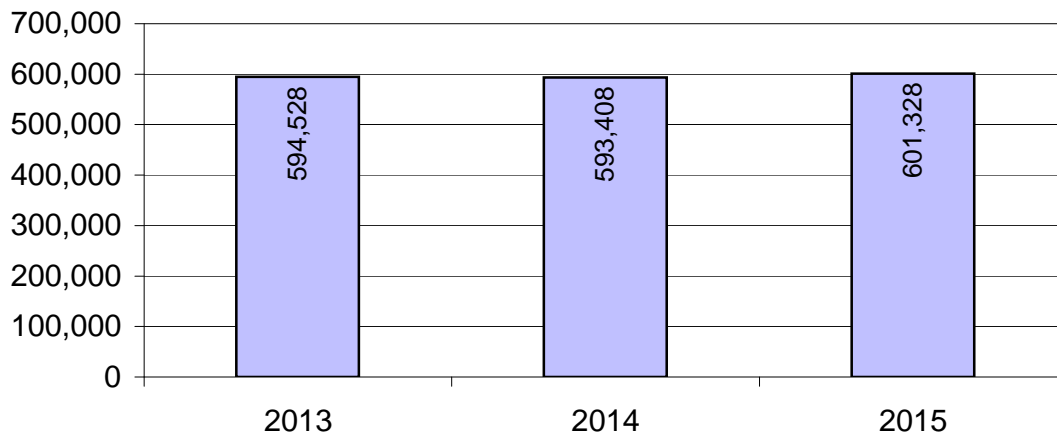
GENERAL OBLIGATION DEBT SUMMARY

SERIES	Authorized and Issued: \$3,170,000
2004	Amount Outstanding - 9/30/09 \$3,170,000
	Dated: June 17, 2004
	Final Maturity: March 1, 2015
	Principal Payment: March 1
	Interest Payment: March 1, September 1
	Interest Rates: 3.84%

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$1,690,000	\$99,264	\$1,789,264

Purpose: Purchase of the Naples Preserve

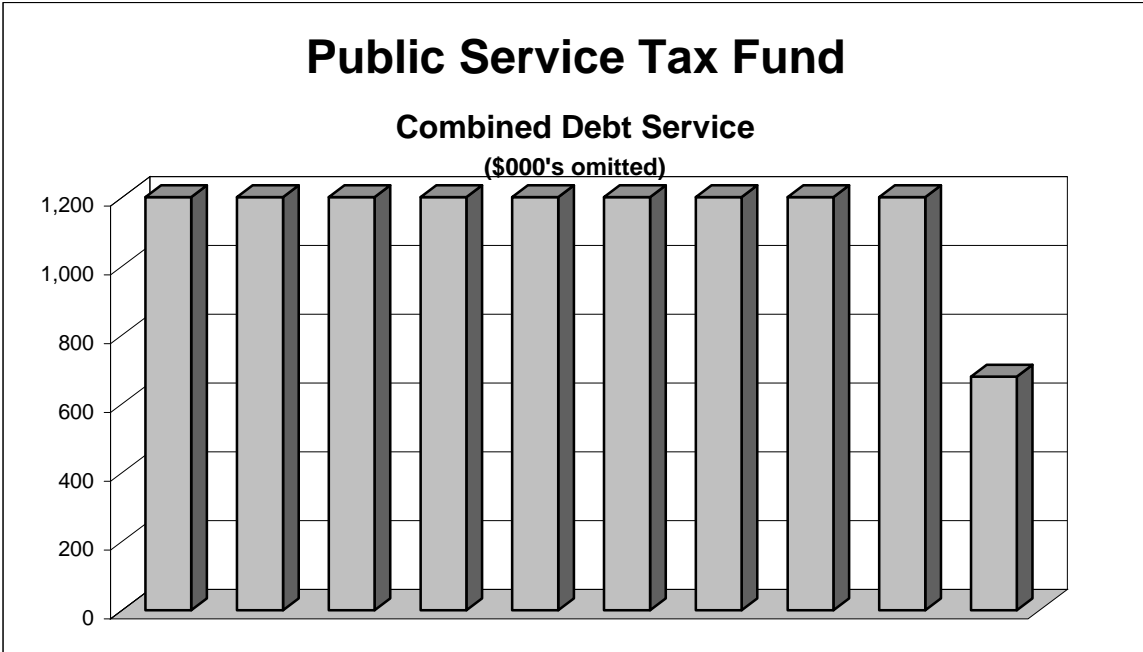
General Obligation Debt Service



CITY OF NAPLES

**PUBLIC SERVICE TAX FUND
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	1,419,000	302,631	1,721,631
2014	1,461,000	271,263	1,732,263
2015	1,497,000	239,044	1,736,044
2016	1,516,000	206,252	1,722,252
2017	1,561,000	172,756	1,733,756
2018	1,582,000	138,483	1,720,483
2019	1,613,000	103,670	1,716,670
2020	1,652,000	68,110	1,720,110
2021	1,551,000	32,066	1,583,066
2022	676,000	2,465	678,465
Totals	14,528,000	1,536,740	16,064,740



CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2010

Utility Tax Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$7,000,304 Dated: December 2, 2010 Final Maturity: December 1, 2021 Principal Payment: Monthly Interest Payment: Monthly Interest Rate: 2.18% Revenue Pledged: Non-Ad Valorem Revenues
--	---

Year Ending	Principal	Interest	Total Requirement
2013	556,535	122,438	678,973
2014	573,735	110,127	683,862
2015	588,478	97,469	685,947
2016	614,687	84,441	699,128
2017	639,258	70,747	710,005
2018	647,858	56,711	704,569
2019	660,553	42,455	703,008
2020	676,524	27,892	704,416
2021	635,163	13,132	648,294
2022	276,834	1,010	277,844
Total	\$5,869,624	\$626,422	\$6,496,046

Purpose: Refunding for parks capital projects

Tennis Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$300,000 Dated: December 2, 2010 Final Maturity: December 1, 2015 Interest Rate: 2.18%
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Year Ending	Principal	Interest	Total Requirement
2013	60,000	3,652	63,652
2014	60,000	2,344	62,344
2015	60,000	1,036	61,036
2016	15,000	55	15,055
Total	\$195,000	\$7,085	\$202,085

**CITY OF NAPLES
REDEVELOPMENT REVENUE NOTE, SERIES 2010**

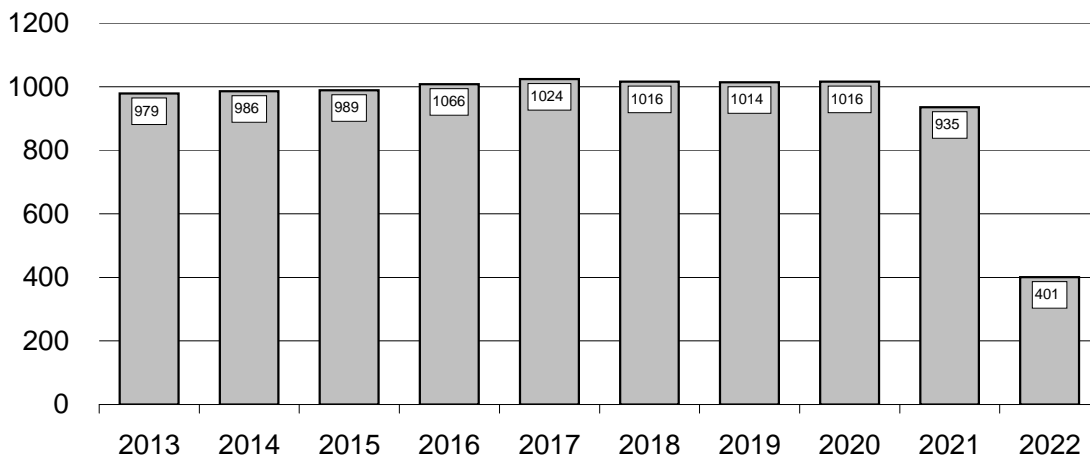
**Utility Tax Fund
Allocation**

Type: Revenue Bonds
 Authorized and Issued: \$10,093,696
 Dated: December 2, 2010
 Final Maturity: December 1, 2021
 Principal Payment: Monthly
 Interest Payment: Monthly
 Interest Rate: 2.18%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	802,465	176,542	979,007
2014	827,265	158,792	986,057
2015	848,522	140,540	989,062
2016	886,313	121,756	1,008,069
2017	921,742	102,009	1,023,751
2018	934,142	81,772	1,015,914
2019	952,447	61,215	1,013,662
2020	975,476	40,218	1,015,694
2021	915,837	18,934	934,772
2022	399,166	1,456	400,621
Totals	\$8,463,376	\$903,234	\$9,366,610

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

CRA Debt Service (\$000's Omitted)



CITY OF NAPLES

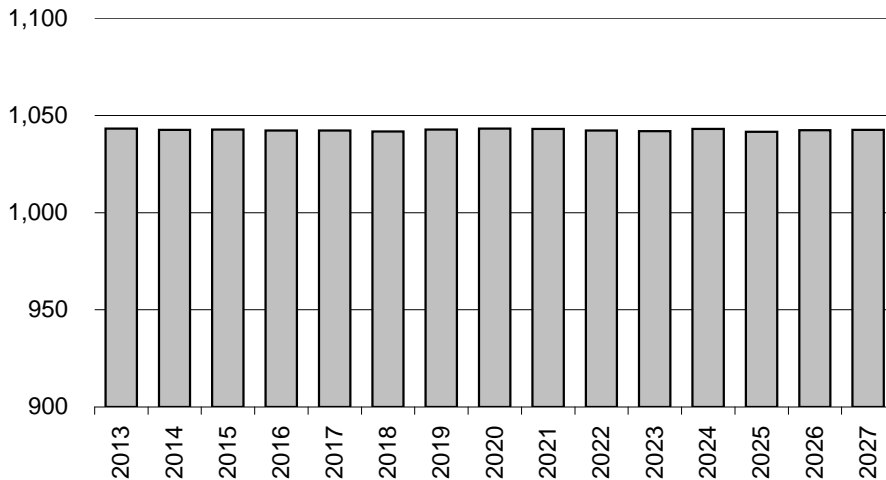
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	709,000	334,132	1,043,132
2014	727,000	315,631	1,042,631
2015	746,000	296,661	1,042,661
2016	765,000	277,194	1,042,194
2017	785,000	257,232	1,042,232
2018	805,000	236,747	1,041,747
2019	827,000	215,740	1,042,740
2020	849,000	194,159	1,043,159
2021	871,000	172,004	1,043,004
2022	893,000	149,274	1,042,274
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
Totals	\$12,804,000	\$2,833,187	\$15,637,187

This includes: 2012 Water and Sewer Series A and Series B

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 \$8,100,000
 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 September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	447,000	214,650	661,650
2014	459,000	202,805	661,805
2015	471,000	190,641	661,641
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	644,000	17,066	661,066
Totals	\$8,100,000	\$1,821,531	\$9,921,531

Purpose: refunding of Series 2007A Bank Loan

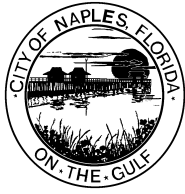
CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
 Authorized and Issued: \$4,835,000
 Amount Outstanding - September 30, 2012 \$4,704,000
 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 September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2013	262,000	119,482	381,482
2014	268,000	112,827	380,827
2015	275,000	106,020	381,020
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	372,000	9,449	381,449
Totals	\$4,704,000	\$1,011,657	\$5,715,657

Purpose: Refunding of Series 2007B Bank Loan



General Information

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

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier City. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

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 of course weather — in its ranking.

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 22,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), 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, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive

class tennis facility in Cambier Park, and Collier County attracts top players each year to events such as the Nuveen Masters Tournament.

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

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

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb, and this human population growth has affected this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay’s sea grass beds have declined. In order to restore the mangroves, sea grasses, and oysters to what they once were, City Council, staff, residents, and all people who enjoy Naples Bay are working to improve the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City’s working waterfront. Currently, it is a home base for several charter 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

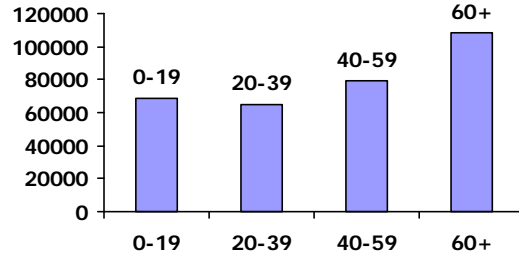
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito 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 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. The Naples' unemployment rate is 10.6% due to the economic slowdown.

Collier County Age Groups



Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total City area (10,200 acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

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		
Top Ten Property Tax Payers		
Taxpayer	Value	% Total
Florida Power & Light	\$115,070,646	0.71%
The Moorings, Inc.	77,946,745	0.48%
Coastland Center LP	75,922,109	0.47%
Sandra Gerry	49,086,667	0.30%
Gardner & Judith Larned	33,192,174	0.20%
Westbury Properties Inc.	32,414,883	0.20%
Arthur Allen Jr.	31,225,558	0.19%
Judith Herb Trust	27,135,749	0.17%
CenturyLink	25,126,015	0.15%
Panthers RPN Ltd	23,973,328	0.15%

Top Ten Principal Employers	
Employer	Employees
Collier County Public Schools	5,393
NCH Healthcare System	3,725
Collier County Government	1,727
Collier County Sheriff	1,387
Home Depot	1,012
Ritz-Carlton Hotel	743
Naples Grande Beach Resort	605
City of Naples	451
Naples Beach and Tennis Club	423
Collier County Health Department	235

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

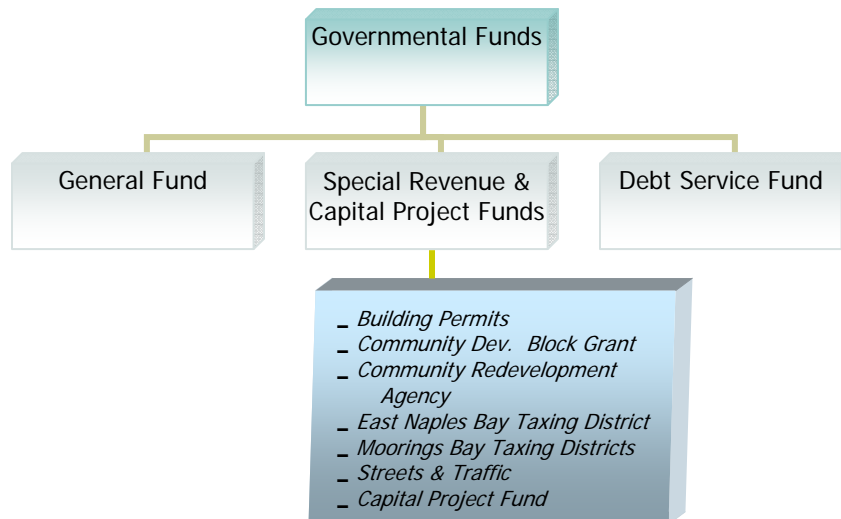
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations 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. A director, appointed by the City Manager, leads each department listed below:

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 nine Governmental Funds, as shown on the following diagram:



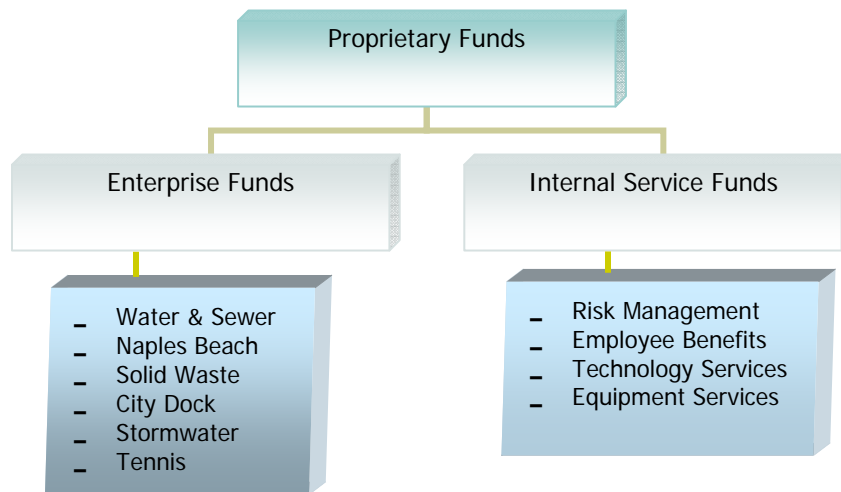
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of “special revenue fund” or “capital project fund” is less relevant. Both are treated the same.

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

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



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

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

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used.

Basis of Budgeting. Naples budgets are prepared similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

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

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

General Information (continued)

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

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue 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 ordinance, the City Manager is authorized to transfer money within a fund, except that he cannot increase staffing levels, nor modify the intent of the Capital Improvement Budget. Changes that would increase the total budget of a fund, increase staffing levels, or modify the intent of the Capital Improvement Budget as defined in the ordinance must have Council approval by resolution.

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

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.



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 its 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.



BUDGET GLOSSARY

- A -

Accrual Basis of Accounting – A method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for “value-based” tax and commonly referred to as “property tax”. This is the tax levied on both real and personal property according to the property’s value and the millage (or tax) rate.

AFSCME – American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.

Annual Budget – A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation – A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

- B -

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar – The schedule of key dates 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.

- 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.

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$10,000 and have a useful 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.

- D -

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

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

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

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise 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 that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific

purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

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

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

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

- I -

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

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

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

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

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

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

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

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization’s activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

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

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

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

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – 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 – The same property tax revenue as 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.

- T -

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

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

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance surpluses 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 – Now called Public Service Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and 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