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Front Row: Councilmember Teresa Heitmann, City Clerk Patricia L Rambosk, Councilmember Margaret "Dee" Sulick, Councilmember Bill Barnett

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Building Director/Building Official
Community Services Director
Finance Director
Fire Chief
Human Resources Director
Planning Director
Police Chief
Streets and Stormwater Director
Technology Services Director
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*Distinguished
Budget Presentation
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**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2012

Tim Firestine

President

Jeffrey R. Egan

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, 2012. 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
Proposed Budget
Fiscal Year 2013-14**

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City of Naples

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735 EIGHTH STREET SOUTH • NAPLES, FLORIDA 34102-6796

August 1, 2013

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, 2013 and ending September 30, 2014. 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 fifth consecutive year at the rate of 1.18 mills. The debt financing for the acquisition of the Naples Preserve property was retired in October 2012, eliminating the previous 0.0426 debt payment millage rate. The preliminary taxable value for FY 13-14 is \$15.8 billion, compared to FY 12-13 final taxable value of \$14.9 billion, an increase of 5.6%. This is the second year of an increase in taxable value and remains below the 2010 taxable value of \$16.3 billion, and well below the 2008 taxable value of \$17.5 billion. Therefore this budget continues to follow the City Council's conservative financial direction.

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

In March 2013 City Council reviewed the annual Five-Year General Fund Sustainability Report. The analysis provided a useful longer-term perspective of the annual budgets and projected revenues and expenditures based on the economic assumptions in the report. These reports were used in prior years to provide guidance for potential outcomes throughout the economic downturn.

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

In June, City Council reviewed the proposed Five-Year Capital Improvement Program and discussed the millage rate for FY 2013-14. 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 fund balance (Tax Stabilization Fund) to balance the budget. Therefore, a balanced budget is presented utilizing \$252,857 of the Tax Stabilization Fund.

During FY 12-13, the City undertook three actions in the public interest that have consumed fund balance while creating value for the future.

- Early retirement of \$1.6 million of tax-bonded debt used to fund the acquisition of the Naples Preserve property, using \$935,555 General Fund Balance.
- Purchased a parcel of land near the downtown Fifth Avenue Business District for additional public parking, using \$1.61 million of General Fund Balance for acquisition and improvements.
- Purchased a 6.7 acre parcel of land on the Gordon River, adjacent to other city owned parcels, to create a large 15.2 acre waterfront park with a planned connection to the Gordon River Greenway, using \$3 million of General Fund Balance.

Final funding decisions for the Gordon River Park are still under consideration. City Council has tentatively agreed to a \$2.75 million special assessment to finance design and initial construction of the waterfront park. Within this document, the acquisition cost was funded from the General Fund in FY 12-13, while the construction cost is included in the Public Service Tax Fund for FY 13-14.

Fiscal Year 2013-14 Budget Summary

- Total budgeted expenditures for all funds are \$121,713,948.
- General Fund budgeted expenditures are \$32.1 million.
- The budget assumes the same millage rate as FY 2012-13 or 1.1800.
- The Fifth Avenue Business Improvement District requested a \$2.500 millage assessment, a .5000 mill rate increase over the prior year. This proposed budget includes revenues and expenditures consistent with the BID's request.
- The cost of health insurance is expected to increase 15%.
- The General Fund budget includes the revenue and expenditure entitled Police and Fire Insurance Premium Tax. Previously, these were not shown in the budget until a budget adjustment was prepared following receipt of the Premium Tax Revenue during the fiscal year. This more accurately reflects the budgets of

the Police and Fire Departments. The \$1.35 million is recorded as a revenue and expenditure through the General Fund, although the net result is zero. Unfortunately, the inclusion of Premium Tax Revenue somewhat distorts a year-to-year comparison for the two departments.

- Most recreation Instructors have been removed from the line item Professional Services, and are being treated as part-time (temporary) employees to ensure compliance with Federal law. The model for the provision and funding of recreational programs is being modified with the intent to reduce or eliminate the need for additional temporary City employees.
- The budget has a net increase of one position over FY 2012-13. Three positions were deleted; two in Technology Services and one in Streets and Stormwater, while four have been added to the Building Permits Fund. In the Building Permits Fund, two of the four positions were approved by Council and added during FY 2012-13. A plumbing inspector and a compliance inspector are requested October 1, 2013. All are requested due to increased building activity.
- The General Fund Contingency line item has been reduced to \$350,000 based on historical use. General Fund Contingency may be used upon approval of City Council. Budget adjustments increasing the size of the budget will require adoption of an ordinance.
- Many funds will be using fund balances achieved over recent years to perform capital projects.
- By policy, the General Fund has two reserve requirements:

Emergency Reserve	\$3.419
Unassigned	\$5.47 to 10.26 million

- The Emergency reserve would need to be increased by \$48,000 from its current \$3.371 million to meet the current resolution requirements. However staff intends to rewrite this reserve policy to avoid these invariable swings and adjustments from year to year. For example, under the current policy, next year's requirement would be \$3.212 million, or a decrease of \$207,000.
- The General Fund has an estimated 9/30/13 Unassigned fund balance of \$8.75 million and a 9/30/14 estimated Unassigned fund balance of \$8.49 million or 26.4% of the proposed FY 2013-14 General Fund budget.
- The proposed FY 2013-14 budget appropriates \$252,857 of the Unassigned General Fund balance. In the March 2013 General Fund Sustainability Report, and at the Five-Year Capital Improvement budget workshop meeting in June, 2013, staff advised that a balanced budget would require use of funds in the Tax Stabilization Fund (Unassigned fund balance in excess of Council's reserve

policy). However, prior to and during the preparation of this budget document, City Council appropriated \$5.75 million for the payoff of the Naples Preserve debt, the acquisition of the Women's Club parking lot, and for the acquisition of the 6.7 acre riverfront property. While use of the Tax Stabilization Fund to balance the budget was planned for the upcoming fiscal year and several years thereafter, the Tax Stabilization Fund has been depleted. Hence, use of the Unassigned General Fund balance in the amount of \$252,857 is recommended.

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

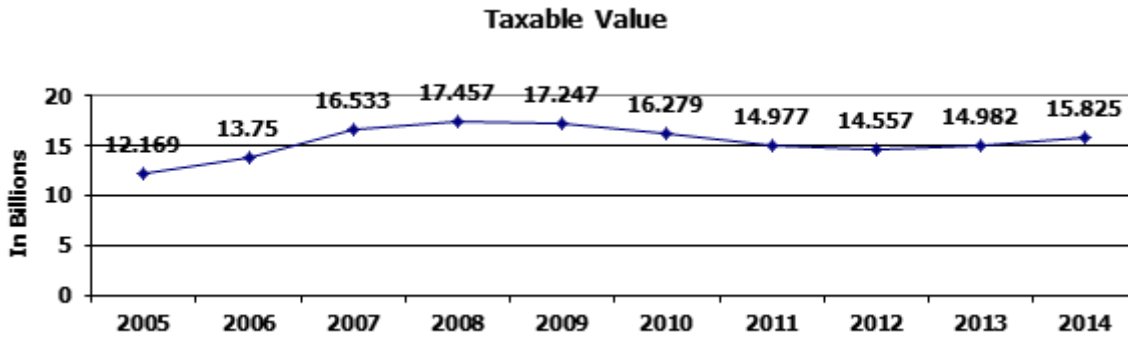
In addition to the Vision Plan, this budget follows three key financial principles:

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 \$15,824,548,947 compared to last year’s final value of \$14,982,785,178. This represents an increase of \$841,763,769 or 5.6%. 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 2012-13, it is considered a tax increase by state law because it produces more property tax revenue to the City than was received in FY 2012-13.

Property tax revenue, using the millage rate of 1.1800, is calculated as follows, with numbers in the budget document rounded for convenience:

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to General Fund
Millage Rate	1.1800	\$18,672,968	\$17,739,370	\$527,720	\$17,211,650

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 1.1314 mils, compared to the recommended millage rate of 1.1800 mils. If used, the rolled back rate will reduce the budgeted revenue to the City by \$730,650.

Expenditure Discussion

In the General Fund, pension costs have decreased from the FY 12-13 budget due to reform of the Fire Pension, reducing future benefits and reducing the cost of the plan. City Council has now completed pension reform and reduced the future defined benefit pension costs of all employees.

City employees may be represented by one of five recognized bargaining units or may be classified as non-bargaining/non-represented. A 2% wage increase has been programmed in this budget for non-bargaining employees and those represented by the

American Federation of City State and Municipal Employees (AFSCME), Government Supervisors Association of Florida (GSAF) and the Fraternal Order of Police (FOP) police officer and sergeant bargaining units. No wage increase is programmed for employees represented by the International Association of Fire Fighters (IAFF).

Fund Balance

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 following chart shows the fund balance of the General Fund for the past five years, and what is estimated for the end of the current year.

	Estimated	Actual	Actual	Actual	Actual	Actual
	9/30/2013	9/30/2012	9/30/2011	9/30/2010	9/30/2009	9/30/2008
Total Fund Balance	13,024,714	19,569,959	19,247,692	17,473,649	16,594,102	15,310,042
Unassigned	8,746,235	14,589,350	15,508,265	13,460,937	12,199,223	10,802,146
Emergency	3,418,622	3,370,622	3,447,889	3,538,542	3,901,623	3,958,183
Advances to Other Funds	427,000	475,935	107,621	208,817	322,203	413,323
Subsequent Year Budgeted	252,857	952,527	N/A	N/A	N/A	N/A
Other	180,000	181,525	183,917	265,353	171,053	136,390

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 13-14, the rate increase is 1.63%.

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 park and recreation facilities and 40% to public beach parking facilities. 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 1.06%. Staff recommends adoption of a resolution to waive the index increase for FY13-14. 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. The Dock is projecting a 2.5% rental rate increase for FY 13-14.

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 13-14 is 1.06%, increasing the monthly fee to \$12.80 per equivalent residential unit.

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. Tennis is scheduling a 2.5% membership fee increase this year.

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.

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 and the Collier County five-cent local option gas tax. As allowed by State law, Collier County has recalculated the shared ratios from 10.28 to 8.21%, effective January 1, 2014. The fund receives Collier County Road Impact Fees up to \$200,000 annually (additional Road Impact Fees collected thereafter belong to Collier County in accordance with an Interlocal Agreement). The fund also receives a portion of State shared revenue related to the municipal one-cent gas tax and \$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.

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, Purchasing, and Management. There are three bases for the administrative service charge: number of employees, size of budget, and number of utility customers. Effective with this fiscal year, the Administrative Service Charge shows an expense to the user funds (such as Water Sewer Fund, Stormwater Fund, etc.) and as a contra-expense, showing in the non-departmental division of the General Fund.

As part of a review of the Administrative Service Charge, the entire Utility Billing/Customer Service division has been moved from the General Fund to the Water Sewer Fund, thus giving the full cost to the department that uses it most. This change decreased the Water Sewer Fund's Administrative Cost Reimbursement.

Issues affecting the Development of the Budget

The development of the budget is a financial process, and there have been several changes to the City's financial processes. The City converted the General Ledger from its legacy SunGard system to Tyler Munis system in March 2013. There have been procedure changes as well as account (line-item) changes as part of an ongoing process to ensure compliance with the State of Florida's Chart of Accounts. Although the State's Chart of Accounts was last updated in 2011, the City was still using several old fund and account numbers. The conversion was an ideal opportunity to update many of these, thus a reader may note some account changes, albeit minor, and some fund number changes. More importantly, however, the State of Florida is creating an entirely new Chart of Accounts, and adding new reporting requirements. The first draft of the regulations will be available in July 2013, with implementation planned by January 2014. The State originally claimed there would be no cost impact, but now the State is requesting comments and "cost estimates" from all reporting agencies.

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. No new Special Assessment Districts are anticipated in the next fiscal year.

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.

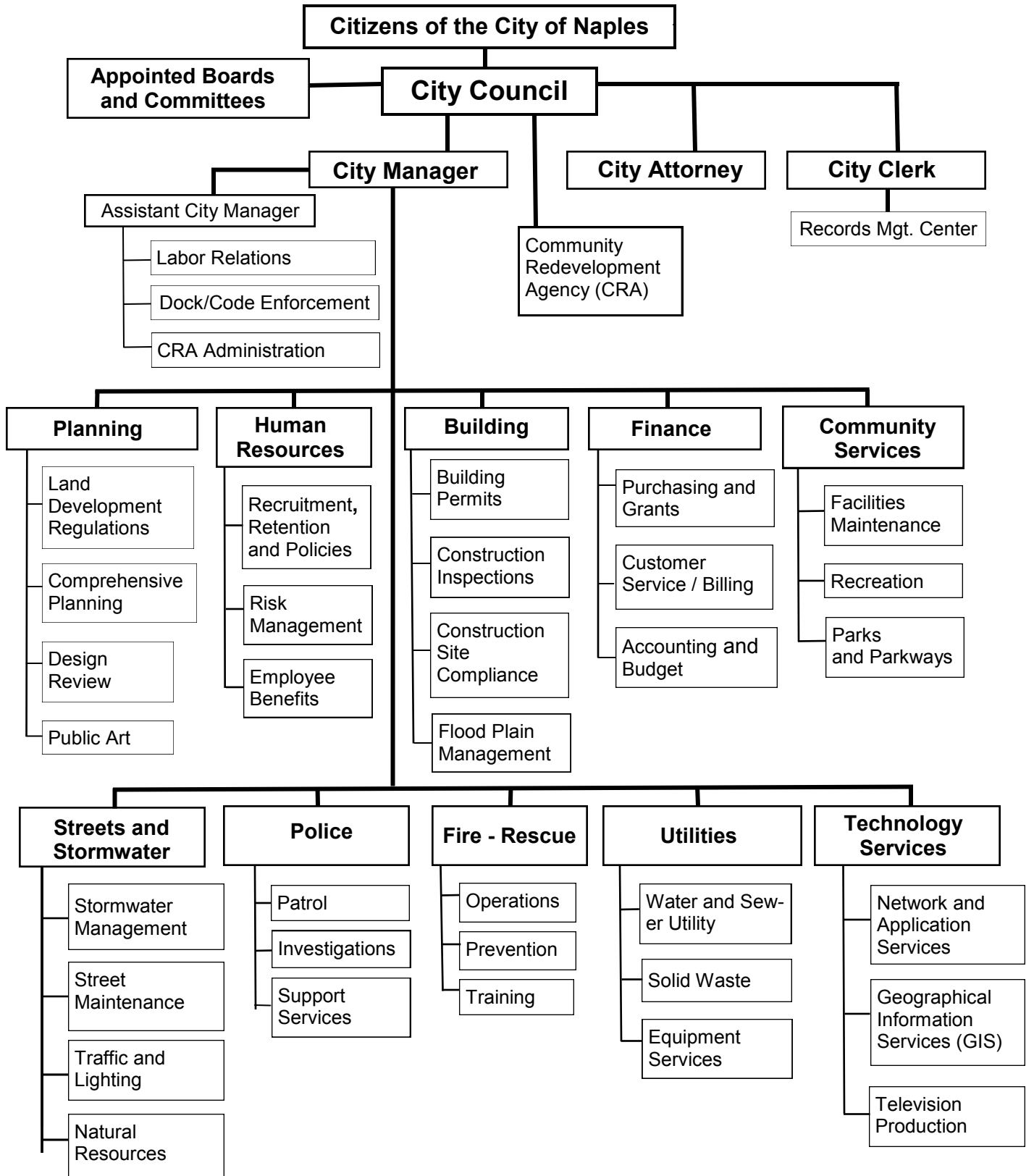
With City Council's continued guidance and policy development skills, the citizens of Naples should feel confident that they will continue to receive the best possible services at a reasonable cost, a continuation of the "small town" attitude where people can freely express their opinions and seek service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



**All Funds
Changes in Fund Balance
Fiscal Year 2013-14**

The following spreadsheet shows the actual September 2012 fund balance and the projected fund balance for September 2013. The budgeted September 30, 2014 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below.

Fund Title	Actual 9/30/2012 Fund Balance	Projected 9/30/2013 Fund Balance	FY 13-14 Budget		Net Change	Budgeted 9/30/2014 Fund Balance
			Revenues	Expenditures		
General Fund	14,589,350	8,746,235	31,874,366	32,127,223	(252,857)	8,493,378
Special Revenue Funds						
Building Permits (110)	5,598,030	5,203,519	3,086,800	3,868,037	(781,237)	4,422,282
Community Dev. Block Grant (130)	35,789	45,789	115,835	105,835	10,000	55,789
Fifth Avenue Business (138)	4,044	1,284	328,500	328,500	-	1,284
Port Royal Dredging (155)	121,869	1,869	160,000	4,200	155,800	157,669
Utility Tax/ Debt Service (200)	1,433,718	1,614,228	4,015,405	3,938,809	76,596	1,690,824
Capital Projects Fund (340)	4,167,183	2,935,512	2,784,675	5,452,806	(2,668,131)	267,381
East Naples Bay District (150)	901,587	565,097	203,000	1,002,150	(799,150)	(234,053)
Moorings Bay District (151)	1,065,367	1,057,917	41,000	24,250	16,750	1,074,667
Community Redevelopment (180)	2,659,340	2,187,014	2,139,825	2,061,375	78,450	2,265,464
Streets and Traffic (190)	4,023,627	3,311,726	1,983,577	2,539,153	(555,576)	2,756,150
Total Capital, Debt and Special Revenue Funds	20,010,554	16,923,955	14,858,617	19,325,115	(4,466,498)	12,457,457
Enterprise Funds						
Water and Sewer (420)	20,600,502	15,179,401	30,569,660	38,497,493	(7,927,833)	7,251,568
Naples Beach Fund (430)	2,642,531	2,820,002	1,644,900	1,868,861	(223,961)	2,596,041
Solid Waste Fund (450)	6,342,718	3,049,683	6,011,600	6,655,616	(644,016)	2,405,667
City Dock Fund (460)	380,324	538,900	1,683,100	1,560,251	122,849	661,749
Storm Water Fund (470)	9,827,274	10,257,028	4,801,200	6,665,111	(1,863,911)	8,393,117
Tennis Fund (480)	236,275	193,524	557,180	663,986	(106,806)	86,718
Total Enterprise Funds	40,029,624	32,038,538	45,267,640	55,911,318	(10,643,678)	21,394,860
Internal Service Funds						
Risk Management (500)	2,473,357	2,498,637	3,052,600	3,261,574	(208,974)	2,289,663
Employee Benefits (510)	563,493	634,296	6,861,417	6,827,587	33,830	668,126
Technology Services (520)	592,210	609,349	1,829,210	1,820,708	8,502	617,851
Equipment Services (530)	43,616	48,979	2,444,521	2,440,423	4,098	53,077
Total Internal Service Funds	3,672,676	3,791,261	14,187,748	14,350,292	(162,544)	3,628,717
TOTAL	78,302,204	61,499,989	106,188,371	121,713,948	(15,525,577)	45,974,412

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.

General Fund	The General Fund is expected to consume \$5.843 million in FY 12-13, due to the acquisition of the Women's Club land, the payoff of the Preserve Debt, and the purchase of the Gordon River Park, which combined cost this fund \$5,575,000.
Port Royal Dredging Fund	Requires an interfund loan in the amount of \$1,585,000 for this sustainability.
East Naples Bay Fund	Will require an interfund loan in the amount of \$800,000 due to rock removal.
Streets Fund	The projected reduction in shared sales tax is causing this fund to use fund balance.
Water Sewer Fund	Using reserves for the reclaimed water line expansion project was planned.
Solid Waste Fund	The use of reserves for the Solid Waste Site retrofit will reduce fund balance as planned.
Storm Water Fund	Major capital projects will use fund balance as planned.
Tennis Fund	This fund is using proceeds from a prior year donation to make its debt service payments.

City of Naples
FY 2013-14 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	22,869,872	3,729,000	3,254,300	1,608,793	179,300	233,101	31,874,366
110 Building Permits Fund	0	3,029,000	0	21,300	0	36,500	3,086,800
130 Comm.Dev. Block Grant	0	0	105,835	0	0	10,000	115,835
138 Business Imp. District		328,500	0	0	0	0	328,500
155 Port Royal Dredging	0	160,000	0	0	0	0	160,000
150 East Naples Bay District	201,000	0	0	0	0	2,000	203,000
151 Moorings Bay District	35,400	0	0	0	0	5,600	41,000
180 Community Redevelopment	527,720	0	1,594,105	0	0	18,000	2,139,825
190 Streets and Traffic	1,487,100	125,000	339,000	0	0	32,477	1,983,577
200 Debt Service	3,032,585	0	0	0	0	982820	4,015,405
340 Capital Project Fund	0	51,850	0	0	0	2,732,825	2,784,675
420 Water and Sewer Fund	0	4,800	0	29,878,360	0	686,500	30,569,660
430 Naples Beach Fund	0	0	525,000	824,900	282,000	13,000	1,644,900
450 Solid Waste Fund	0	0	0	5,961,600	0	50,000	6,011,600
460 City Dock Fund	0	0	0	1,679,000	1,500	2,600	1,683,100
470 Storm Water Fund	0	10,000	0	4,699,000	0	92,200	4,801,200
480 Tennis Fund	0	0	0	428,380	0	128,800	557,180
500 Risk Management	0	0	0	3,032,600	0	20,000	3,052,600
510 Health Benefits	0	0	0	6,861,417	0	0	6,861,417
520 Technology Services	0	0	0	1,754,710	0	74,500	1,829,210
530 Equipment Services	0	0	0	2,444,421	0	100	2,444,521
Total	28,153,677	7,438,150	5,818,240	59,194,481	462,800	5,121,023	106,188,371

**FISCAL YEAR 2013-14
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 ESTIMATED ACTUAL	13-14 PROPOSED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	25,114,615	25,250,688	25,276,026	25,372,004	25,764,104
10-30 OTHER SALARIES	660,662	763,969	843,448	858,896	1,202,492
10-32 STATE INCENTIVE PAY	90,150	94,465	88,620	96,863	100,500
10-40 OVERTIME	909,678	990,169	1,058,692	1,066,745	1,071,072
10-41 SPECIAL DUTY PAY	116,361	138,392	180,000	193,679	182,025
10-42 HOLIDAY PAY	240,523	233,971	240,897	242,966	240,671
25-01 FICA	1,997,113	2,018,020	1,897,122	1,980,915	1,981,811
25-03 RETIREMENT CONTRIBUTIONS	5,437,342	5,151,970	5,687,019	5,483,881	5,204,332
25-04 LIFE/HEALTH INSURANCE	4,091,800	4,488,597	4,544,693	4,685,557	5,387,230
25-07 EMPLOYEE ALLOWANCES	124,189	128,708	130,223	125,426	132,605
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	97,491	97,491
25-21 PREPAID CONTRIBUTION	(602,646)	0	0	0	0
25-22 STATE INSURANCE PREMIUM TAX	1,319,318	1,354,027	0	1,354,027	1,354,027
29-00 OTHER	0	0	2,100	0	0
TOTAL PERSONAL EXPENSES	\$39,596,596	\$40,710,466	\$40,046,331	\$41,558,450	\$42,718,360
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	818,618	837,988	953,740	964,010	996,563
30-01 CITY ADMINISTRATION	3,598,336	3,565,966	3,485,580	3,485,580	0
30-04 GRANTS	7,437	0	0	0	0
30-05 COUNTY LANDFILL	1,175,324	1,185,487	1,370,000	1,344,500	1,350,000
30-07 SMALL TOOLS	17,668	16,730	20,900	20,900	23,900
30-10 AUTO MILEAGE	0	46	250	250	250
30-20 FIELD TRIPS	8,597	9,665	15,000	14,000	14,000
30-21 FLEISCHMANN PARK	13,976	2,721	5,000	5,000	5,000
30-31 TV PRODUCTION EXPENDITURE	12,981	26,874	23,990	23,000	31,902
30-51 BOTTLED WATER	0	0	20,000	2,000	20,000
30-91 LOSS ON FIXED ASSETS	0	41,618	0	14,000	8,600
31-00 PROFESSIONAL SERVICES	273,431	47,701	287,800	296,778	256,150
31-01 PROFESSIONAL SERVICES-OTHER	1,233,667	1,157,171	1,034,475	1,518,890	1,106,650
31-02 ACCOUNTING & AUDITING	88,500	223,725	76,000	258,000	186,000
31-04 OTHER CONTRACTUAL SERVICES	3,314,402	3,185,158	3,993,690	3,997,835	4,276,524
31-07 MEDICAL SERVICES	31,200	33,783	31,128	31,128	34,600
31-08 DENTAL PROGRAM	273,638	295,738	353,950	353,950	385,366
31-13 STOP LOSS PREMIUMS	583,273	656,841	760,147	660,000	752,075
31-14 LONG TERM DISABILITY	96,680	94,455	95,131	75,000	76,100
31-15 LIFE INSURANCE	273,096	271,583	273,116	250,000	300,632
31-16 VISION INSURANCE	30,493	29,921	30,281	30,281	33,455
31-23 CULTURAL ARTS-THEATRE	27,203	41,060	48,000	35,000	35,000
31-42 GAS TAX OVERLAY	397,226	813,512	500,000	742,729	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	10,000
31-50 ELECTION EXPENSE	0	1,240	2,000	0	55,000
31-51 DOCUMENT IMAGING	1,589	301	1,000	1,000	1,000
32-01 CITY ATTORNEY	214,680	229,033	280,000	280,000	280,000
32-04 OTHER LEGAL SERVICES	45,880	41,692	28,500	18,500	28,500
32-10 OUTSIDE COUNSEL	34,237	121,726	110,000	105,000	110,000
32-12 LABOR ATTORNEY	4,341	27,385	15,000	60,000	20,000
34-01 UNSAFE STRUCTURE	0	0	5,000	0	5,000
38-01 PAYMENT IN LIEU OF TAXES	2,040,000	2,063,610	2,101,780	2,101,780	2,101,780
40-00 TRAINING & TRAVEL COSTS	144,763	160,434	203,580	190,762	207,980
40-03 SAFETY	12,014	0	23,900	0	0
41-00 COMMUNICATIONS	162,463	163,785	197,549	180,874	195,568
41-01 TELEPHONE	58,227	72,963	75,746	71,751	81,987
41-02 FAXES & MODEMS	9,163	3,945	4,530	4,600	38,250
42-00 TRANSPORTATION	17,942	17,874	31,000	31,000	31,000
42-02 POSTAGE & FREIGHT	94,697	47,224	71,810	80,750	80,000
42-10 EQUIP. SERVICES - REPAIRS	1,256,460	1,154,486	1,388,470	1,385,266	1,470,199

**FISCAL YEAR 2013-14
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 ESTIMATED ACTUAL	13-14 PROPOSED BUDGET
42-11 EQUIP. SERVICES - FUEL	731,421	807,428	928,450	851,932	859,222
43-01 ELECTRICITY	2,750,430	2,608,793	3,218,700	2,745,754	3,035,700
43-02 WATER, SEWER, GARBAGE	645,099	590,828	624,960	598,316	582,469
44-00 RENTALS & LEASES	49,238	50,426	61,460	61,792	62,394
44-01 BUILDING RENTAL	259,575	254,486	111,156	0	0
44-02 EQUIPMENT RENTAL	50,318	56,816	71,770	68,470	88,020
45-01 UNEMPLOYMENT COMPENSATION	62,893	34,805	45,000	30,000	25,000
45-02 HEATH CLAIMS PAID	2,742,839	3,288,961	2,800,000	2,800,000	3,400,000
45-03 PRESCRIPTION CLAIMS	716,433	619,744	600,000	600,000	600,000
45-04 HEALTHCARE REIMBURSEMENT	347,335	439,392	533,250	533,250	563,250
45-06 EMPLOYEE FLEX PLAN	203,633	174,126	191,000	191,000	190,000
45-09 HEALTH/FITNESS REIMBURSEMENT	20,124	21,290	19,680	19,680	19,680
45-10 WORKERS COMP STATE ASSESS	19,337	18,556	21,000	24,000	51,000
45-11 WORKERS COMPENSATION	612,452	396,757	814,200	814,200	781,896
45-20 GENERAL LIABILITY	403,286	387,192	702,834	702,834	685,420
45-21 AUTO COLLISION	119,001	206,869	334,114	334,114	343,798
45-22 SELF INS. PROPERTY DAMAGE	3,862,215	3,605,517	4,158,600	4,158,600	4,120,903
45-23 REIMBURSEMENTS/REFUNDS	(305,118)	(422,883)	0	(150,000)	(25,000)
46-00 REPAIR AND MAINTENANCE	468,400	576,684	810,600	785,858	1,025,899
46-02 BUILDINGS & GROUND MAINT.	157,354	195,052	236,580	225,920	254,180
46-03 EQUIP. MAINT. CONTRACTS	19,422	20,892	11,260	11,260	11,300
46-04 EQUIP. MAINTENANCE	460,203	453,882	534,000	523,000	557,000
46-05 STORM REPAIR COSTS	0	6,760	15,000	0	15,000
46-06 OTHER MAINTENANCE	64,199	51,606	70,000	60,000	140,000
46-08 LAKE MAINTENANCE	5,420	3,840	15,000	15,000	15,000
46-09 STREET LIGHT & POLE MAINTENANC	5,408	5,192	100,000	135,000	45,000
46-10 SUBLET REPAIR COSTS	115,491	130,219	200,000	180,000	200,000
46-12 ROAD REPAIRS	96,898	116,117	135,000	132,000	135,000
46-13 ROAD REPAIRS	114,031	155,675	175,000	175,000	225,000
46-14 HYDRANT MAINTENANCE	2,673	2,932	3,150	3,100	3,150
46-16 HARDWARE MAINTENANCE	11,224	15,296	13,600	14,780	18,764
46-17 SOFTWARE MAINTENANCE	193,760	202,171	259,159	239,765	315,102
46-18 PRINTERS	0	4,526	10,000	10,000	7,500
47-00 PRINTING AND BINDING	74,695	55,302	93,190	78,600	86,400
47-01 LEGAL ADS	17,975	17,152	27,400	26,400	26,400
47-02 ADVERTISING (NON LEGAL)	16,344	12,577	19,800	17,000	18,750
47-06 DUPLICATING	8,348	8,425	17,000	16,000	16,800
49-00 OTHER CURRENT CHARGES	15,091	13,652	19,000	18,000	16,000
49-02 TECHNOLOGY SERVICES	1,879,490	1,841,679	2,076,342	2,076,342	1,754,710
49-04 EMPLOYEE DEVELOPMENT	16,256	1,989	12,500	4,500	12,500
49-05 SPECIAL EVENTS	146,458	73,770	107,000	101,000	121,000
49-06 AWARDS	24,700	25,835	20,540	21,080	20,540
49-07 EMPLOYEE RECOGNITION	500	1,657	2,000	2,000	2,000
49-08 HAZARDOUS WASTE DISPOSAL	4,028	4,110	4,710	5,052	5,000
51-00 OFFICE SUPPLIES	70,216	72,727	95,250	99,750	102,025
51-02 OTHER OFFICE SUPPLIES	3,699	5,095	8,400	4,000	4,000
51-06 RESALE SUPPLIES	62,722	72,489	60,000	65,000	65,000
52-00 OPERATING SUPPLIES	867,369	611,977	707,530	711,380	793,578
52-01 MINOR OPERATING EQUIPMENT	172	9,855	13,000	13,000	13,000
52-02 FUEL	1,582,704	1,756,892	1,875,580	1,903,500	1,989,802
52-03 OIL & LUBE	30,780	6,236	10,000	10,000	11,000
52-04 BATTERIES	13,947	1,553	2,300	2,300	2,300
52-06 TIRES	116,164	108,032	100,000	100,000	100,000
52-07 UNIFORMS	97,371	90,083	102,390	113,351	116,125
52-08 SHOP SUPPLIES	5,845	(13,098)	9,000	9,000	9,000
52-09 OTHER CLOTHING	13,815	13,494	27,875	13,850	12,875
52-10 JANITORIAL SUPPLIES	65,133	47,698	95,500	100,770	101,300
52-21 NEW INSTALLATION SUPPLIES	448,713	651,234	450,000	450,000	450,000
52-22 REPAIR SUPPLIES	168,043	180,970	220,000	210,000	220,000

**FISCAL YEAR 2013-14
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	10-11 ACTUALS	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 ESTIMATED ACTUAL	13-14 PROPOSED BUDGET
52-23 VESTS	9,585	3,000	6,000	6,000	6,000
52-25 BUNKER GEAR	0	22,935	27,060	27,060	28,060
52-26 FIRE HOSE & APPLIANCES	0	14,441	15,000	15,000	16,090
52-27 SPECIALTY TEAM EQUIPMENT	0	23,955	31,300	31,175	26,300
52-41 POOL - OPERATING SUPPLIES	23,090	25,132	50,000	50,000	50,000
52-42 BAND SHELL OPERATING SUPPLIES	8,000	3,905	5,000	5,000	5,000
52-51 DUMPSTERS	42,079	57,449	85,000	85,000	85,000
52-52 MINOR OPERATING EQUIPMENT	131,268	213,890	20,000	189,750	21,500
52-80 CHEMICALS	2,308,656	2,333,255	2,747,330	2,492,300	2,589,624
52-99 INVENTORY (OVER/SHORT)	86,242	(14,387)	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	822	0	1,530	1,325	1,325
54-01 MEMBERSHIPS	38,044	40,100	55,820	52,735	57,430
54-02 BOOKS, PUBS, SUBS.	9,066	7,121	9,900	8,830	6,040
59-00 DEPRECIATION	8,865,425	8,540,535	0	0	0
59-01 AMORTIZATION	5,326	6,266	0	0	0
TOTAL OPERATING EXPENSES	\$48,665,377	\$48,682,373	\$44,982,813	\$44,674,789	\$42,423,152
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	170,000	4,610,000	0
60-20 BUILDINGS	133,111	549,012	425,492	202,620	460,000
60-30 IMPROVEMENTS O/T BUILDING	1,729,980	15,043,444	20,661,000	23,646,852	22,001,834
60-40 MACHINERY EQUIP	209,368	1,666,052	2,123,082	3,217,607	3,011,376
60-70 VEHICLES	737,972	2,272,932	826,600	1,544,798	1,677,070
60-81 COMPUTER SOFTWARE	0	0	128,000	85,000	75,000
70-11 PRINCIPAL	12,408,000	1,844,000	3,840,717	5,529,000	4,220,618
70-12 INTEREST	1,471,766	1,233,152	1,098,821	960,600	630,590
70-15 INTEREST ON DEPOSITS	238	178	0	0	0
70-19 PAYMENT TO ESCROW AGENT	8,285,998	0	0	0	0
70-30 BOND CLOSING COST	72,613	0	0	41,000	0
91-00 TRANSFERS OUT: TO	2,343,898	2,260,000	2,212,337	2,212,337	2,212,000
91-01 <i>GENERAL FUND</i>	0	0	72,151	72,151	76,101
91-13 <i>CDBG FUND</i>	0	355,270	54,165	0	0
91-21 <i>BOND SINKING FUND FD 200</i>	1,067,533	978,569	979,007	1,883,562	982,770
91-33 <i>FIRE STATION 1 RESERVE</i>	0	0	500,000	500,000	500,000
91-34 <i>CAPITAL PROJECTS FUND</i>	0	643,539	43,750	43,750	47,700
91-39 <i>STREETS FUND</i>	0	95,500	64,477	64,477	14,477
91-42 <i>WATER, SEWER FUND</i>	0	0	43,750	43,750	47,700
91-47 <i>STORMWATER FUND</i>	0	0	43,750	43,750	47,700
91-48 <i>TENNIS FUND</i>	52,500	50,000	47,500	47,500	47,500
91-52 <i>TECHNOLOGY SERVICES</i>	44,840	0	58,820	58,820	70,000
99-00 CONTINGENCY	0	0	500,000	0	450,000
TOTAL NON-OPERATING EXPENSES	\$28,557,817	\$26,991,648	\$33,893,419	\$44,807,574	\$36,572,436
TOTAL EXPENSES	\$116,819,790	\$116,384,488	\$118,922,563	\$131,040,813	\$121,713,948

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 10-11	Adopted FY 11-12	Adopted FY 12-13	Proposed FY 13-14	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	0.00	0.00	0.00
City Manager/Code Enforce	2.20	2.20	2.20	2.20	0.00
Human Resources	4.00	4.00	4.00	4.00	0.00
Planning Department	4.00	3.50	3.50	3.50	0.00
Finance Department	19.80	18.80	17.80	13.80	(4.00)
Police Administration	4.00	4.00	4.00	4.00	0.00
Police Criminal Investigation	21.00	21.00	18.00	16.00	(2.00)
Police Patrol	51.40	51.40	54.40	56.40	2.00
Police Support Services	22.00	22.00	22.00	22.00	0.00
Fire Operations	63.00	63.00	63.00	63.00	0.00
Community Serv Admin	4.00	4.00	5.00	5.00	0.00
Community Serv Parks/Pkys	17.00	17.00	16.00	16.00	0.00
Community Serv Recreation	9.00	8.00	8.50	8.50	0.00
Facilities Maintenance	11.00	11.00	11.00	11.00	0.00
TOTAL FUND	247.10	244.60	241.10	237.10	(4.00)
Water & Sewer Fund					
Administration	6.00	6.00	6.00	6.00	0.00
Utility Billing/Customer Service	3.00	3.00	3.00	7.00	4.00
Water Plant	36.00	37.00	38.00	38.00	0.00
Wastewater Plant	36.00	36.00	36.00	36.00	0.00
Utilities Maintenance	16.00	16.00	16.00	16.00	0.00
TOTAL FUND	97.00	98.00	99.00	103.00	4.00
Solid Waste Fund					
Administration	3.50	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	6.00	6.00	6.00	6.00	0.00
TOTAL FUND	25.50	25.50	25.50	25.50	0.00
Stormwater Fund					
Stormwater	6.00	6.00	7.40	7.00	(0.40)
Natural Resources	0.00	0.00	3.00	3.00	0.00
TOTAL FUND	6.00	6.00	10.40	10.00	(0.40)
Streets & Traffic Fund	7.50	7.50	6.10	5.50	(0.60)
Building Permits Fund	17.50	18.00	23.75	27.75	4.00
Community Redevelopment Agency	8.30	6.30	6.30	6.30	0.00
City Dock Fund	3.60	3.60	3.60	3.60	0.00
Tennis Fund	4.00	4.00	4.00	4.00	0.00
Naples Beach Fund	13.00	12.00	12.00	12.00	0.00
Technology Services Fund	10.00	10.00	10.00	8.00	(2.00)
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	449.00	445.00	451.25	452.25	1.00

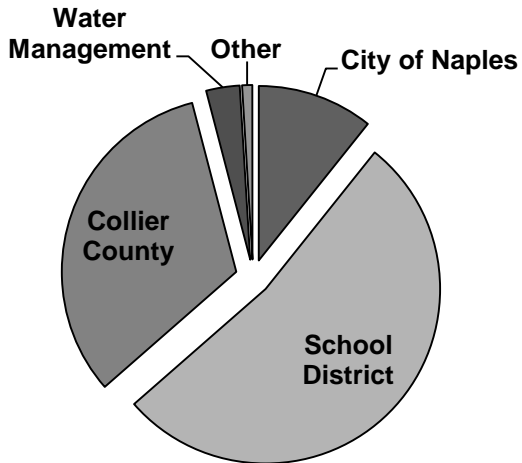
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2013-14**

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

Taxable Value	\$1,200,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,150,000		
	<u>Taxes</u>	<u>Millage Rate</u>	Percent of Tax Bill
CITY OF NAPLES	\$1,357.00	1.1800	10.72%
School District	\$6,685.75	5.6900	52.83%
Collier County	\$4,099.18	3.5645	32.39%
Water Management	\$205.28	0.1785	1.62%
Big Cypress Basin	\$187.80	0.1633	1.48%
Mosquito Control	\$120.75	0.1050	0.95%
TOTAL	\$12,655.75		

DIVISION OF TAX BILL, BY AGENCY





City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2013-14
As of May 29, 2013

- December 4, 2012..... Distribute and publish Budget Planning Calendar
- February 20, 2013 Presentation of General Fund and CRA Sustainability Report
- February 28, 2013 Finance to distribute Capital Improvement Project forms and instructions to departments
- March 22, 2013 CIP Requests due to Finance
- April 2, 2013 Finance to distribute Operating Budget forms and instructions to departments
- April 4, 2013 Director budget meeting (after staff meeting)
- May 1, 2013..... Draft Capital Improvement Project document to City Manager for review
- May 3, 2013..... Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 10, 2013..... Special Revenue Fund Budgets (building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, CRA, Streets and Traffic) with goals and performance measures due to Finance
- May 17, 2013..... General Fund budgets with Goals and Objectives due to Finance
- May 24, 2013..... Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
- May 30, 2013..... Deliver CIP budget to City Council (City Code 2-691)
- June 3, 6, 7 City Manager meets with Directors on Operating Budgets
- June 10, 2013..... Council Workshop on CIP and maximum millage rate
- July 1, 2013 Collier County to Certify Taxable Value
- August 1, 2013 Deliver Preliminary Operating Budget to City Council

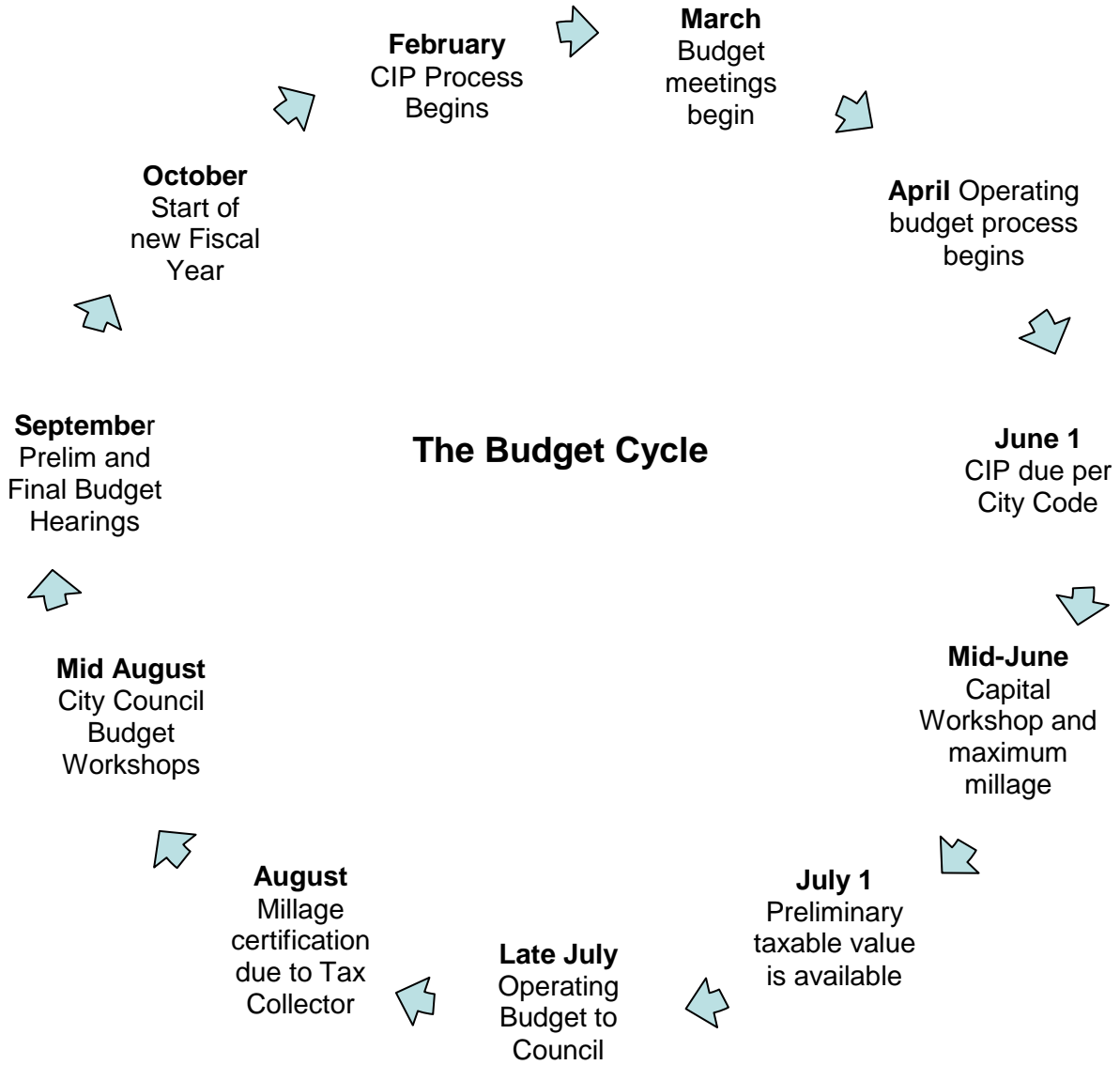
City of Naples

BUDGET PLANNING CALENDAR

- July 31, 2013..... Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 19, 2013Budget Workshops
- August 23, 2013.....TRIM notices mailed by Collier County
- September 4, 2013.....Tentative Budget Hearing 5:05 pm
- September 13-15, 2013.....Dates to advertise the Final Hearing
- September 18, 2013.....Final Budget Hearing 5:05 pm
- October 1, 2013Start of Fiscal Year 2013-14



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2013-14





GENERAL FUND FINANCIAL SUMMARY Fiscal Year 2013-14

Beginning Unassigned Fund Balance - as of Sept. 30, 2012	\$14,589,350
Projected Revenues FY 2012-13	35,023,256
Projected Expenditures FY 2012-13	40,866,371
Net Increase/(Decrease) in Fund Balance	<u>(5,843,115)</u>

Large decrease due to purchase of Women's Club and Gordon River land, and payoff of Naples Preserve debt.

Expected Unassigned Fund Balance as of Sept. 30, 2013 **\$8,746,235**

Add Fiscal Year 2013-14 Budgeted Revenues

Ad Valorem Tax at 1.1800 mills	17,211,650	
Other Taxes	5,658,222	
Licenses & Permits	3,729,000	
Sales Tax	1,950,000	
Other Intergovernmental	1,304,300	
Charges for Services	1,608,793	
Fines & Other Revenue	412,401	
		<u>31,874,366</u>

TOTAL AVAILABLE RESOURCES:

\$40,620,601

Less Fiscal Year 2013-14 Budgeted Expenditures

Mayor and City Council	369,888	
City Attorney	524,567	
City Clerk	538,991	
City Manager's Office	729,176	
Planning Department	423,256	
Finance Department	1,295,326	
Police Department	11,781,942	
Fire Services	8,573,566	
Community Services	7,244,933	
Human Resources	495,878	
Non Departmental	2,864,470	
Contingency, Transfers, Reimbursements	(2,714,770)	
		<u>32,127,223</u>

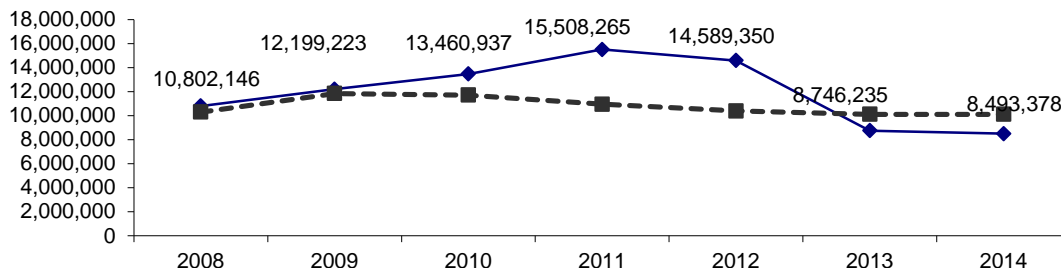
BUDGETED CASH FLOW

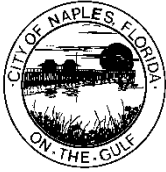
(\$252,857)

Projected Unassigned Fund Balance as of September 30, 2014

\$8,493,378

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





General Fund Discussion

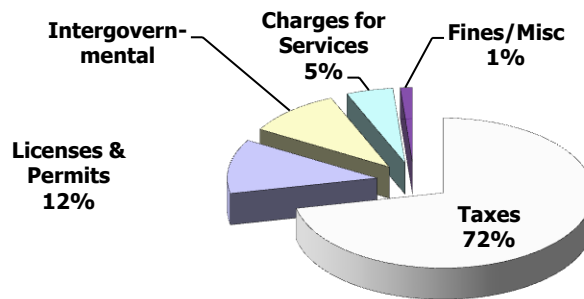
The Proposed Budget for the General Fund includes \$31,874,366 in revenue, and \$32,127,223 in expenditures. The fund will use \$252,857 from the Tax Stabilization Fund to balance the budget.

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 \$31,874,366 for Fiscal Year 2013-14, shown below

	FY 2012-13		FY 2013-14	
	Budget	%	Budget	%
Taxes	\$20,595,845	61.6%	\$22,869,872	71.8%
Licenses & Permits	3,933,635	11.8%	3,729,000	11.7%
Intergovernmental Revenue	3,265,800	9.8%	3,254,300	10.2%
Charges for Services	5,207,116	15.6%	1,608,793	5.0%
Fines & Forfeitures	184,400	0.6%	179,300	0.6%
Miscellaneous	228,151	0.7%	233,101	0.7%
Total	\$33,414,947		\$31,874,366	

Where the Money Comes From

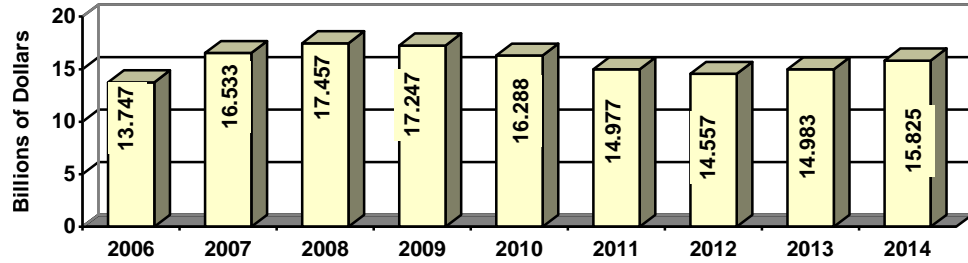


Local Taxes (\$22,869,872)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$17,211,650. 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 FY13-14, the taxable value (per Property Appraiser's report DR422) of all properties within the City is \$ 15,824,548,947.

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



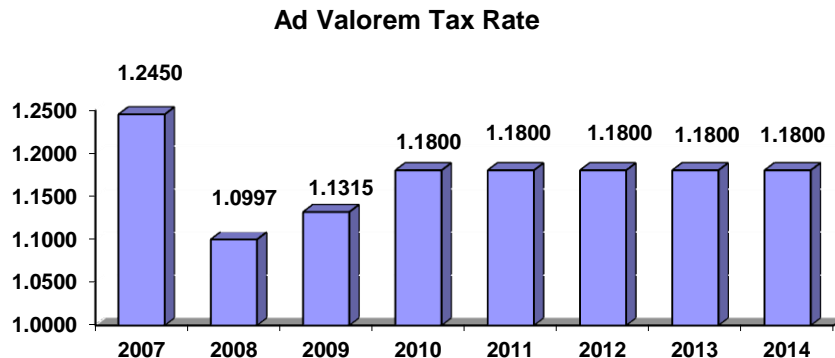
	2007	2008	2009	2010	2011	2012	2013	2014
Change in value	20.3%	5.6%	<1.2%>	<5.5%>	<8.0%>	<2.8%>	2.9%	5.6%

Historically, taxable property values in Naples increased through 2008, with values after 2008 showing a decrease in value until 2013.

For Fiscal Year 2013-14, the proposed millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City expects to collect a maximum of \$18,672,968. As allowed by Florida Statutes, the City reduces this maximum revenue by up to five percent (5%) to allow for uncollected funds and prepayment discounts. For FY 2013-14, the budgeted tax revenue for Ad Valorem Taxes is \$17,739,370, 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, \$527,720 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving \$17,211,650 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 2013-14 and prior years.



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 2013-14, the City has maintained the same PILOT charges as FY 12-13:

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

The City Dock PILOT was considered but subsequently 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 2013-14 collections is projected to be \$2,700,000, with the General Fund portion of this revenue being \$2,202,415, the Capital improvement portion being \$197,585, and \$300,000 allocated to the Streets Fund.

Insurance Premium Taxes are local taxes on property insurance that partially fund police and fire pensions. These taxes are received by the City near the end of the fiscal year, deposited in the General Fund as revenue, and immediately paid to the Police and Fire Pension funds. Due to this accounting requirement, of processing the revenue and expense through the General Fund, the City has traditionally prepared a budget amendment after the fact to account for the exact dollar amount. To enhance transparency, the City has estimated these amounts for FY 13-14 and included both the revenue and expenditure in this proposed budget, in the amount of \$1,354,027.

Licenses and Permits (\$3,729,000)

The City of Naples is budgeted to collect \$3,729,000 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 \$3,300,000 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 \$6,000 per month in Gas Franchise Fees, leading to a budget forecast of \$72,000.

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 FY13-14, this budget does not recommend an increase. The City Business Tax Receipts are projected to bring in \$230,000. This is based on an estimated 3,830 permits issued.

The City expects to collect \$33,000 from the County for the City's proportionate share of County Occupational Licenses.

Other revenues in this category include address changes for \$3,000; contractor exams for \$7,000; right of way permits for \$16,000; special event permits for \$36,000, outdoor dining permits for \$4,600 and zoning fees for \$25,000.

Intergovernmental Revenue (\$3,254,300)

Intergovernmental Revenue in the General Fund is budgeted at \$3,254,300 with the largest source of intergovernmental revenue being the General Use Sales Tax at \$1,950,000. 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 \$600,000 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 \$10,000 (State of Florida program)
- Fuel Tax Refund \$30,000 (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 the beaches, incur related to serving the County residents. It has previously noted that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For FY 2013-14 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 budget, unless the grant award is known during the budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance of a grant by City Council automatically amends the budget.

Charges for Services (\$1,608,793)

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$1,608,793 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 \$565,000 for fire services, part of which comes from the Naples Airport Authority to staff a fire station at the Naples Airport (\$545,520) 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.

Most notable is the removal of the largest revenue in Charges for Services, the Administrative Charge assessed on other operating funds. The Administrative Charge is no longer shown as revenue, but as a contra-expense. The purpose in this change is to prevent overstating the city-wide budget. The contra expense, shown in the Non-department section of the budget, still is calculated in the same manner, using two bases including number of employees, and size of budget, to determine the General Fund administrative costs for each fund.

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	\$385,700	\$915,597	42%
Norris Community Center (Cambier)	179,800	392,458	46%
River Park, Anthony Park, and Pool	106,700	880,167	12%

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

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

Several years ago the City entered into an Interlocal Agreement with Collier County that requires 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 13-14. 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 (\$179,300)

The General Fund is budgeted to receive \$179,300 in fines for FY 2013-14. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$99,000 for FY 2013-14. 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 \$56,000, 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 (\$233,101)

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 13-14, 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 \$17,000. 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 \$32,127,223, or \$2,071,003 less than FY 2012-13. The primary reason for this decrease is the change in accounting methods for the Interfund Administrative charge. A complete explanation of costs is included in each department's budget narrative, with a summary below.

Expenditures	FY 12-13	FY13-14	Change
Mayor and City Council	344,353	369,888	25,535
City Attorney	522,310	524,567	2,257
City Clerk	527,927	538,991	11,064
City Manager's Office	710,690	729,176	18,486
Planning	415,667	423,256	7,589
Finance Department	1,506,428	1,295,326	(211,102)
Fire Rescue	8,295,406	8,573,566	278,160
Community Services	6,924,946	7,244,933	319,987
Police Services	11,043,730	11,781,942	738,212
Human Resources	449,823	495,878	46,055
Nondepartmental	2,909,446	2,864,470	(44,976)
Contingency	500,000	350,000	(150,000)
Transfers	47,500	(3,064,770)	(3,112,270)
<hr/>			
TOTAL EXPENDITURES	\$34,198,226	\$32,127,223	(\$2,071,003)

Summary

The General Fund revenue for FY 2013-14 is budgeted at \$31,874,366 and expense is \$32,127,223 using \$252,857 of the undesignated fund balance. 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.

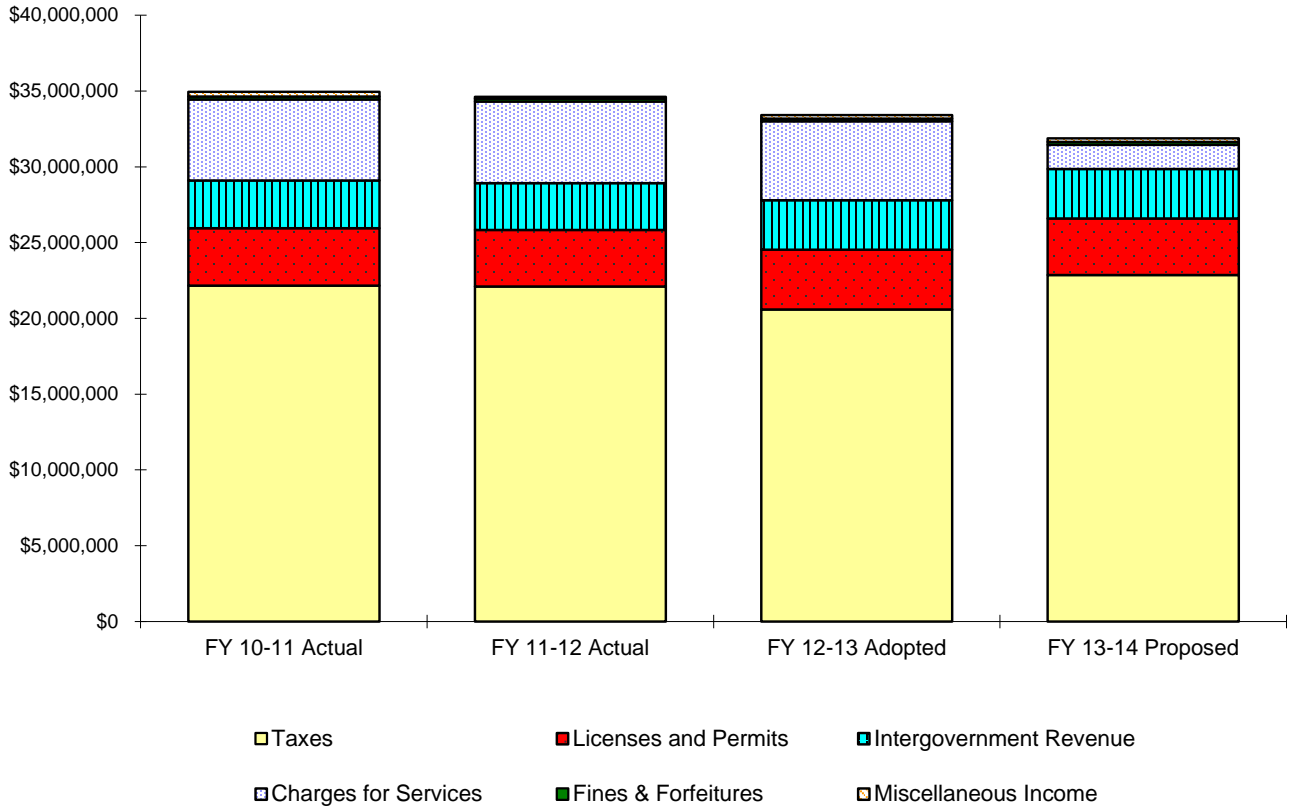
City of Naples General Fund
Fiscal Year 2013-14 Revenue Detail

Description	FY11-12 Actual	FY 12-13 Adopted	FY 12-13 Estimated	FY 13-14 Proposed	Change
Ad Valorem Taxes	16,099,666	16,344,065	16,594,292	17,211,650	867,585
Insurance Premium Taxes	1,354,027	0	1,354,027	1,354,027	1,354,027
Payment in Lieu of Taxes	2,063,610	2,101,780	2,101,780	2,101,780	0
Telecommunications Tax	2,586,381	2,150,000	2,290,000	2,202,415	52,415
Taxes	\$22,103,684	\$20,595,845	\$22,340,099	\$22,869,872	\$2,274,027
Business Tax Receipt	233,326	230,000	206,000	230,000	0
Address Changes	3,942	3,500	3,200	3,000	(500)
Insurance Companies	3,163	335	500	400	65
County Occupational License	25,037	36,000	33,000	33,000	(3,000)
Contractor Exams	6,786	7,000	7,000	7,000	0
Electric Franchise Fee	3,286,415	3,500,000	3,300,000	3,300,000	(200,000)
Trolley Franchise	3,000	1,000	2,000	2,000	1,000
Natural Gas Franchise	72,144	73,000	72,000	72,000	(1,000)
Right of Way Permits	32,624	25,000	16,000	16,000	(9,000)
Special Events/Other Permits	28,047	28,000	38,000	36,000	8,000
Outdoor Dining Permits	4,383	4,600	4,600	4,600	0
Coastal Construction Setback	100	200	0	0	(200)
Landscape Certification	7,425	0	0	0	0
Zoning Fees	29,300	25,000	25,000	25,000	0
Licenses and Permits	\$3,735,692	\$3,933,635	\$3,707,300	\$3,729,000	(\$204,635)
Grants	17,156	0	0	0	0
State Revenue Sharing	598,030	605,000	600,000	600,000	(5,000)
Mobile Home Licenses	3,688	3,300	3,300	3,300	0
Alcohol Beverage License	64,416	61,000	61,000	61,000	0
General Use Sales Tax	1,875,396	1,955,000	2,050,000	1,950,000	(5,000)
Firefighters Education	11,932	9,000	10,000	10,000	1,000
Fuel Tax Refund	23,841	32,500	30,000	30,000	(2,500)
Collier County Recreation Cont	500,000	600,000	600,000	600,000	0
Intergovernmental Rev.	\$3,094,459	\$3,265,800	\$3,354,300	\$3,254,300	(\$11,500)
Copies	2,619	2,600	1,000	1,000	(1,600)
Election Fees	1,105	1,300	2,200	4,200	2,900
Planning Dept Fees	37,213	31,000	30,000	32,000	1,000
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports/911	20,321	22,000	23,000	23,000	1,000
Investigation Fees	17,426	15,000	15,000	15,000	0
Security Services/TSA	191,946	150,000	150,000	150,000	0
911 Salary Subsidy	41,693	41,693	41,693	41,693	0
Airport/Fire Contract	576,890	575,000	565,000	565,000	(10,000)
EMS Space Rental	35,400	35,400	35,400	35,400	0
Lot Mowing Fees	3,288	3,500	3,500	3,500	0
Zoning Verification	2,500	1,000	1,300	1,300	300
Fireworks/Other	36,200	30,550	27,170	28,500	(2,050)
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	0
Fleischmann Park Fees	293,606	293,800	281,210	280,700	(13,100)
Skate Park Fees	38,547	50,000	35,000	35,000	(15,000)
Norris Community Center Fees	185,955	174,750	169,800	179,800	5,050
River Park Center Fees	100,759	85,900	90,200	90,200	4,300
Aquatics Center Fees	0	0	15,400	16,500	16,500
Vending Machine Commission	207	640	0	0	(640)
Leagues and Tournaments	76,247	65,000	65,000	65,000	0

City of Naples General Fund
Fiscal Year 2013-14 Revenue Detail

Description	FY11-12 Actual	FY 12-13 Adopted	FY 12-13 Estimated	FY 13-14 Proposed	Change
Water/Sewer Reimbursement	1,667,619	1,567,420	1,567,420	0	(1,567,420)
Naples Beach Reimbursement	130,524	119,820	119,820	0	(119,820)
Solid Waste Fund Reimb	371,668	382,340	382,340	0	(382,340)
City Dock Fund Reimb	41,856	46,400	46,400	0	(46,400)
Stormwater Fund Reimb	173,470	201,300	201,300	0	(201,300)
Tennis Fund Reimb	40,552	39,550	39,550	0	(39,550)
Self Insurance Fund Reimb	72,381	72,030	72,030	0	(72,030)
Health Insurance Fund Reimb	102,000	114,920	114,920	0	(114,920)
Technology Services Reimb	115,072	111,160	111,160	0	(111,160)
Equipment Service Reimb	119,150	112,360	112,360	0	(112,360)
Building Permits Reimb	195,016	202,130	202,130	0	(202,130)
B&Z Fire Inspectors	153,833	153,833	153,833	0	(153,833)
Utility Tax Reimb	61,361	56,350	56,350	0	(56,350)
Capital Projects Reimb	70,549	72,580	72,580	0	(72,580)
CRA Reimb	135,043	111,160	111,160	0	(111,160)
Streets and Traffic Reimb	115,872	111,250	111,250	0	(111,250)
Pensions Reimb	115,872	112,380	112,380	0	(112,380)
Charges for Services	\$5,384,760	\$5,207,116	\$5,179,856	\$1,608,793	(\$3,598,323)
County Court Fines	102,230	102,000	102,000	99,000	(3,000)
Police Training Fees	13,318	13,500	13,500	13,500	0
City Fines	54,865	58,000	56,000	56,000	(2,000)
Handicap Accessibility Fines	5,498	3,000	4,500	3,000	0
Late Fees	4,015	4,000	4,000	4,000	0
Code Enforcement Fines	16,325	3,500	32,250	3,500	0
Civil Ord. Infraction	230	400	300	300	(100)
Fines & Forfeits	\$196,481	\$184,400	\$212,550	\$179,300	(\$5,100)
Interest Earnings	93,508	138,000	138,000	138,000	0
Auction Proceeds	3,505	2,000	2,000	2,000	0
Other Income	15,056	16,000	17,000	17,000	1,000
East Naples Bay Repayment	0	43,750	43,750	47,700	3,950
CRA Repayment	0	28,401	28,401	28,401	0
Miscellaneous Income	\$112,069	\$228,151	\$229,151	\$233,101	\$4,950
Total General Fund Revenue	\$34,627,145	\$33,414,947	\$35,023,256	\$31,874,366	(\$1,540,581)

City of Naples General Fund Revenue Sources



	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Adopted	FY 13-14 Proposed	% of General Fund Revenues
Taxes	\$22,173,231	\$22,103,684	\$20,595,845	\$22,869,872	71.75%
Licenses and Permits	3,790,791	3,735,692	3,933,635	3,729,000	11.70%
Intergovernment Revenue	3,142,392	3,094,459	3,265,800	3,254,300	10.21%
Charges for Services	5,349,808	5,384,760	5,207,116	1,608,793	5.05%
Fines & Forfeitures	191,696	196,481	184,400	179,300	0.56%
Miscellaneous Income	305,091	112,069	228,151	233,101	0.73%
TOTAL	\$34,953,009	\$34,627,145	\$33,414,947	\$31,874,366	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2013-14

	FY 11-12 Actual	FY 12-13 Adopted	FY 12-13 Estimated	FY 13-14 Budget	Change
Revenue					
Local Taxes	22,103,684	20,595,845	22,340,099	22,869,872	2,274,027
Licenses and Permits	3,735,692	3,933,635	3,707,300	3,729,000	(204,635)
Intergovernmental	3,094,459	3,265,800	3,354,300	3,254,300	(11,500)
Charges for Service	5,384,760	5,207,116	5,179,856	1,608,793	(3,598,323)
Fines and Forfeitures	196,481	184,400	212,550	179,300	(5,100)
Miscellaneous Income	112,069	228,151	229,151	233,101	4,950
TOTAL REVENUE	\$34,627,145	\$33,414,947	\$35,023,256	\$31,874,366	(\$1,540,581)
Expenditures					
Mayor and City Council	359,239	344,353	365,358	369,888	25,535
City Attorney	491,786	522,310	554,310	524,567	2,257
City Clerk	515,081	527,927	509,340	538,991	11,064
City Manager's Office	1,059,662	710,690	696,381	729,176	18,486
Planning	419,151	415,667	396,975	423,256	7,589
Finance Department	1,539,964	1,506,428	1,518,260	1,295,326	(211,102)
Fire Rescue	8,973,810	8,295,406	9,098,532	8,573,566	278,160
Community Services	6,076,407	6,924,946	7,038,473	7,244,933	319,987
Police Services	11,396,376	11,043,730	11,654,657	11,781,942	738,212
Human Resources	446,033	449,823	458,444	495,878	46,055
Nondepartmental	2,793,577	2,909,446	7,616,086	2,864,470	(44,976)
Contingency	0	500,000	0	350,000	(150,000)
Transfers	239,039	47,500	952,055	(3,064,770)	(3,112,270)
TOTAL EXPENDITURES	\$34,310,125	\$34,198,226	\$40,858,871	\$32,127,223	(\$2,071,003)
Change in Financial Position	\$317,020	(\$783,279)	(\$5,835,615)	(\$252,857)	

**FISCAL YEAR 2013-14
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 11-12 ACTUALS	FY 12-13 ADOPTED BUDGET	FY 12-13 CURRENT PROJECTED	FY 13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	15,127,343	14,632,161	14,786,322	14,601,854	(30,307)
10-30 OTHER SALARIES	609,378	668,067	687,186	901,712	233,645
10-32 STATE INCENTIVE PAY	91,266	85,620	93,863	97,020	11,400
10-40 OVERTIME	665,600	668,429	666,765	671,004	2,575
10-41 SPECIAL DUTY PAY	138,393	180,000	193,679	182,025	2,025
10-42 HOLIDAY PAY	226,988	233,676	235,766	233,471	(205)
25-01 FICA	1,237,293	1,108,500	1,193,619	1,163,409	54,909
25-03 RETIREMENT CONTRIBUTIONS	3,924,211	4,363,797	4,176,352	3,685,166	(678,631)
25-04 LIFE/HEALTH INSURANCE	2,507,841	2,525,744	2,649,153	2,934,749	409,005
25-07 EMPLOYEE ALLOWANCES	92,332	93,215	91,856	92,855	(360)
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	97,491	0
25-14 PREPAID CONTRIBUTION	(35,849)	0	0	0	0
25-14 STATE INSURANCE PREMIUM	1,354,027	0	1,354,027	1,354,027	1,354,027
TOTAL PERSONAL EXPENSES	\$26,036,314	\$24,656,700	\$26,226,079	\$26,014,783	\$1,358,083
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	646,718	759,050	757,430	793,575	34,525
30-01 CITY ADMIN REIMBURSEMENT	0	0	0	(3,112,270)	(3,112,270)
30-10 AUTO MILEAGE	46	250	250	250	0
30-20 FIELD TRIPS	9,665	15,000	14,000	14,000	(1,000)
30-21 FLEISCHMANN PARK	2,721	5,000	5,000	5,000	0
31-00 PROFESSIONAL SERVICES-OTHE	334,101	424,800	517,778	311,650	(113,150)
31-02 ACCOUNTING & AUDITING	70,000	76,000	76,000	76,000	0
31-04 OTHER CONTRACTUAL SVCS	1,305,999	1,631,554	1,629,489	1,645,664	14,110
31-07 MEDICAL SERVICES	28,819	26,128	26,128	29,600	3,472
31-41 CULTURAL ARTS - THEATRE	41,060	48,000	35,000	35,000	(13,000)
31-43 LAWN LANDSCAPE CERTIFICATI	10,000	0	0	0	0
31-50 ELECTION EXPENSE	1,240	2,000	0	55,000	53,000
31-51 DOCUMENT IMAGING	301	1,000	1,000	1,000	0
32-01 CITY ATTORNEY	229,033	280,000	280,000	280,000	0
32-04 OTHER LEGAL SERVICES	14,245	13,500	13,500	13,500	0
32-10 LITIGATION COUNSEL	120,787	100,000	95,000	100,000	0
32-12 LABOR ATTORNEY	27,385	15,000	60,000	20,000	5,000
40-00 TRAINING & TRAVEL COSTS	100,304	120,625	119,742	130,650	10,025
41-00 COMMUNICATIONS	127,935	136,801	133,934	134,347	(2,454)
42-00 TRANSPORTATION	17,875	31,000	31,000	31,000	0
42-01 POSTAGE & FREIGHT	39,989	46,000	45,750	45,000	(1,000)
42-10 EQUIP.SERVICES - REPAIRS	561,613	557,140	572,216	583,340	26,200
42-11 EQUIP. SERVICES - FUEL	337,743	363,095	343,512	335,400	(27,695)
43-01 ELECTRICITY	358,537	410,200	411,754	415,700	5,500
43-02 WATER, SEWER, GARBAGE	337,272	353,560	354,316	331,669	(21,891)
44-00 RENTALS & LEASES	24,902	32,760	32,148	34,320	1,560
44-01 BUILDING RENTAL	33,820	14,772	0	0	(14,772)
44-02 EQUIPMENT RENTAL	2,043	5,500	5,500	9,500	4,000
45-22 SELF INS. PROPERTY DAMAGE	1,447,396	1,540,776	1,540,776	1,551,200	10,424
46-00 REPAIR AND MAINTENANCE	52,468	77,245	76,458	78,535	1,290
46-02 BUILDINGS & GROUND MAINT.	14,086	13,200	13,540	13,500	300
46-05 HYDRANT MAINTENANCE	5,559	3,150	3,100	3,150	0
46-15 PRINTING AND BINDING	22,736	43,050	34,700	34,900	(8,150)
47-00 LEGAL ADS	17,152	27,400	26,400	26,400	(1,000)
47-01 ADVERTISING (NON LEGAL)	11,936	14,750	14,000	14,250	(500)
47-02 DUPLICATING	5,023	11,050	10,500	11,300	250
47-06 OTHER CURRENT CHARGES	12,852	13,000	13,000	13,000	0
49-00 TECHNOLOGY SERVICES	1,117,967	1,191,630	1,191,630	1,007,030	(184,600)
49-02 EMPLOYEE DEVELOPMENT	1,989	12,500	4,500	12,500	0
49-04 SPECIAL EVENTS	24,362	52,000	50,000	70,000	18,000

**FISCAL YEAR 2013-14
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

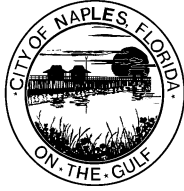
	FY 11-12	FY 12-13	FY 12-13	FY 13-14	
ACCOUNT DESCRIPTION	ACTUALS	ADOPTED BUDGET	CURRENT PROJECTED	PROPOSED BUDGET	CHANGE
49-05 AWARDS	25,835	20,540	21,080	20,540	0
49-06 EMPLOYEE RECOGNITION	1,657	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	52,653	69,100	77,450	74,225	5,125
51-01 STATIONERY & PAPER	1,053	1,600	0	0	(1,600)
51-02 OTHER OFFICE SUPPLIES	6,227	5,200	0	0	(5,200)
52-00 OPERATING SUPPLIES	103,447	122,780	131,780	155,470	32,690
52-02 FUEL	721	2,500	2,500	9,800	7,300
52-07 UNIFORMS	55,551	62,615	62,301	63,000	385
52-10 JANITORIAL SUPPLIES	44,097	52,000	56,770	57,300	5,300
52-22 VESTS	3,000	6,000	6,000	6,000	0
52-23 BUNKER GEAR	22,935	27,060	27,060	28,060	1,000
52-25 FIRE HOSE & APPLIANCES	14,441	15,000	15,000	16,090	1,090
52-26 SPECIALTY TEAM EQUIPMENT	23,955	31,300	31,175	26,300	(5,000)
52-41 POOL - OPERATING SUPPLIES	25,133	50,000	50,000	50,000	0
52-42 BAND SHELL OPERATING SUPPL	3,905	5,000	5,000	5,000	0
54-01 MEMBERSHIPS/BOOKS	29,955	41,145	39,370	37,295	(3,850)
TOTAL OPERATING EXPENSES	\$7,932,244	\$8,982,326	\$9,066,537	\$5,705,740	(\$3,276,586)
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	4,610,000	0	0
60-40 MACHINERY EQUIP	117,307	11,700	11,700	9,200	(2,500)
91-00 TRANSFERS - OTHER	95,500	0	0	0	0
91-34 CAPITAL PROJECTS FUND	93,539	0	904,555	0	0
91-48 TENNIS FUND	50,000	47,500	47,500	47,500	0
99-01 OPERATING CONTINGENCY	0	500,000	0	350,000	(150,000)
TOTAL NON-OPERATING EXPENSES	\$356,346	\$559,200	\$5,573,755	\$406,700	(\$152,500)
TOTAL EXPENSES	\$34,324,904	\$34,198,226	\$40,866,371	\$32,127,223	(\$2,071,003)

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including the River Park Aquatic Center, visit the City's
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General Fund

Mayor and City Council

Mission Statement:

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

Department Description

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

2012-13 Department Accomplishments

- Supported the reauthorization of the Community Redevelopment Agency.
- Approved a balanced budget.
- Completed pension reform. Future retirement benefits for all employees have been reduced and the projected 30 year savings are over \$160 million dollars. In addition, over \$1 million in annual state premium tax revenue has been preserved as a result of the "Naples Letter" and cooperative action with the Governor's Office.
- Retired the Naples Preserve bond debt eliminating the debt service millage of 0.0418 and reducing the tax bill of all Naples property owners.
- Strong supporter of beach re-nourishment.
- City made the list of Forbes.com "Top 25 Places to Retire Rich".
- Purchased 6.7 acre parcel of land on the Gordon River to develop a park along with the 8.5 acres owned by the City. The new park will be 15.2 acres of green space, creating the largest park in the City.
- Purchased Naples Woman's Club parking lot to provide additional public parking.
- Participated in visits from global delegation to promote economic development.
- Enhanced community outreach:
 - Responded to media and public inquires.
 - Enhanced public awareness of City programs through public information officer role, website, TV, weekly radio shows and news releases.
 - Gave speaking engagements at various community board meetings.
 - Served on community boards.
 - Wrote columns in local magazines to enhance the community's knowledge about the City.
 - Posted articles and photos on website with literature pertaining to City news.
 - Coordinated tours of City Hall for the public.
 - Hosted a town hall meeting, restored the 1950s aerial photo and held an unveiling ceremony.
 - Visited schools and received students to educate children about City government.

General Fund

Mayor and City Council (continued)

2012-13 Department Accomplishments (continued)

- Participated in county-wide events.
- Attended ribbon cuttings and groundbreakings to support job creation and economic development in the City.
- Supported:
 - Community Redevelopment Agency reauthorization.
 - Alternative Water Plan.
 - City sponsored and community events.
 - Naples Police Department's Do the Right Thing and Smart911 Programs.
 - Natural Resources Department's Certified Green Business Program and networking events.
 - Bronze Marker program to preserve and celebrate City history.
 - Business Improvement District which has been one of many viable economic drivers of the community.
 - Naples Bike Map to improve pedestrian facilities.
- Continued to work towards an economic development plan.
- Navigated the economic situation over the last year in achieving real economies of scale and maintained the City's brand.
- Promoted connectivity through investing in capital infrastructure projects.

2013-14 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.

General Fund

Mayor and City Council (continued)

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.

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.

2013-14 Significant Budgetary Issues

The 2013-14 budget for the Mayor and City Council's Office is \$369,888, which is \$25,535 more than the budget adopted for Fiscal Year 2012-13.

The budget for Personal Services is \$347,388, an increase of \$27,085 over the FY 12-13 budget. This office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant/Public Information Officer. The increase is almost entirely related to the cost of health insurance benefits, related to both rate increases and changes in coverage elections.

The budget for Operating Expenses, \$22,500, has decreased by \$1,550. The 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); and \$5,200 for office type supplies. Memberships decreased from \$2,550 to \$1,000 because FY12-13 included a one-time cost related to Leadership Collier, leaving \$1,000 for FY13-14 to fund memberships in Public Information Officer Organizations and the ongoing annual Leadership Collier membership cost.

There are no other significant costs in this budget.

**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
ADMINISTRATION				
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	141,002
1	1	1	Ex. Assistant/Public Information Officer	54,100
8	8	8		
				Regular Salaries
				225,102
				Employer Payroll Expenses
				122,286
				Total Personal Services
				<u>\$347,388</u>

**FISCAL YEAR 2013-14
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

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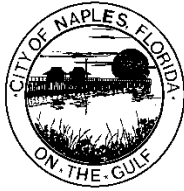
ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	226,185	223,001	224,181	225,102	2,101
25-01 FICA	15,872	15,187	15,187	14,987	(200)
25-03 RETIREMENT CONTRIBUTIONS	6,309	5,694	5,694	6,665	971
25-04 LIFE/HEALTH INSURANCE	80,687	75,941	95,766	100,154	24,213
25-07 EMPLOYEE ALLOWANCE	200	480	480	480	0
TOTAL PERSONAL EXPENSES	\$329,253	\$320,303	\$341,308	\$347,388	\$27,085
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,203	3,000	3,000	3,000	0
40-00 TRAINING & TRAVEL COSTS	2,801	9,800	9,800	9,800	0
41-00 COMMUNICATIONS	2,279	3,500	3,500	3,500	0
51-00 OFFICE SUPPLIES	1,431	1,200	1,200	1,200	0
51-02 OTHER OFFICE SUPPLIES	5,095	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	4,026	2,550	2,550	1,000	(1,550)
<i>Annual Leadership Collier \$200, Public Information Officer local chapters (\$400) Other (\$400)</i>					
TOTAL OPERATING EXPENSES	\$18,835	\$24,050	\$24,050	\$22,500	(\$1,550)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	11,151	0	0	0	0
TOTAL NON-OPERATING	\$11,151	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$359,239	\$344,353	\$365,358	\$369,888	\$25,535

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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.

2013-14 Departmental Goals and Objectives

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

- Improve training and monitoring (preventive rather than reactive) techniques.
- Improve the efficiency of blank and/or sample common legal documents such as liens, releases, and resolutions, orders, notices, and appeals.
- Ordinances – Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Prepare litigation reports to City Council (quarterly).
- 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 bankruptcy cases.
- Provide a timely and accurate response to requests for opinions and legal assistance.

2013-14 Significant Budgetary Issues

The 2013-14 budget of the City Attorney's office is \$524,567, a \$2,257 increase over the adopted FY 12-13 budget.

The City Attorney's office has \$92,357 budgeted in Personal Services, which funds the salary and benefits of the Executive Assistant of the department. This is an increase of \$5,057 over the FY 12-13 adopted budget due to the annual raise and the cost of benefits increasing.

General Fund

City Attorney's Office (continued)

The department has \$432,210 budgeted in Operating Expenses, a decrease of \$2,800 from the FY 12-13 Adopted Budget. The budget includes the following major expenditures.

Professional Services (i.e. Transcribing, reporting)	\$14,500
City Attorney contract	\$280,000
City Attorney Litigation as needed	\$100,000
Labor Attorney	\$20,000

As part of the City's efforts to reduce the number of unnecessary line items, the line item "Other Contractual Services" has been combined with Professional Services, both entailing the same type of professional services, such as transcribing, court reporting, process serving and expert fees.

Other costs include law subscriptions and general office expenses.

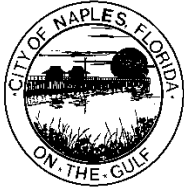
**FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2013-2014**

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	PROPOSED FY 2014
0	1	1	Executive Assistant	\$70,007
1	0	0	Legal Coordinator	\$0
1	1	1	Regular Salaries	70,007
			Employer Payroll Expenses	22,350
			Total Personal Services	<u><u>\$92,357</u></u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	81,797	67,289	68,900	70,007	2,718
25-01 FICA	6,127	5,075	5,100	5,303	228
25-03 RETIREMENT CONTRIBUTIONS	10,395	8,714	9,500	10,025	1,311
25-04 LIFE/HEALTH INSURANCE	6,715	6,222	6,100	7,022	800
TOTAL PERSONAL SERVICES	105,034	87,300	89,600	92,357	5,057
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	301	750	750	750	0
31-01 PROFESSIONAL SERVICES	5,627	15,000	12,000	14,500	(500)
<i>Reporting, process serving, transcription services, and expert fees</i>					
31-04 OTHER CONTRACTUAL SERVICES	4,398	6,000	0	0	(6,000)
<i>Moved to line item 3101</i>					
32-01 CITY ATTORNEY	229,033	280,000	280,000	280,000	0
<i>City Attorney in accordance with Resolution 12-13121</i>					
32-04 OTHER LEGAL SERVICES	13,745	13,000	13,000	13,000	0
<i>PAB representation</i>					
32-10 LITIGATION	120,787	100,000	95,000	100,000	0
<i>City Attorney in accordance with Resolution 12-13121</i>					
32-12 LABOR ATTORNEY	7,820	15,000	60,000	20,000	5,000
<i>Roetzel & Andress staff</i>					
40-00 TRAINING & TRAVEL COSTS	1,584	700	350	350	(350)
<i>FALSS lunch meetings and annual conference</i>					
41-00 COMMUNICATIONS	479	510	510	510	0
51-00 OFFICE SUPPLIES	385	600	600	600	0
54-01 MEMBERSHIPS	510	450	0	0	(450)
54-02 BOOKS, PUBS, SUBS.	2,083	3,000	2,500	2,500	(500)
<i>Thompson West, Naples Daily News, James Publishing</i>					
TOTAL OPERATING EXPENSES	386,752	435,010	464,710	432,210	(2,800)
TOTAL EXPENSES	491,786	522,310	554,310	524,567	2,257



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, including codifying as required. The City Clerk provides information to the public upon request for 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.

2012-13 Department Accomplishments

- Implemented the Granicus Meeting Efficiency Suite (software) to provide on-line integration of digital minutes/action reports linkable to web video streaming on the City's website.
- Coordinated training of all staff responsible for posting board and committee agendas and uploading documentation to Granicus, and coordinated with City Manager and Technology Services the implementation and transition to electronic agendas and iPads for all board and committee members.
- Enhanced the City Clerk's website with links for access to annual reports, board and committee records, City Council records (meeting packets from 2010 through 2012, signed legislation from 1925 through 1992), and Code of Ordinances.
- Enhanced the City's website with links for access to the following:
 - ordinances and resolutions, minutes, action reports, and public notices, including legal advertising;
 - coordinated conversion of permanent and long term electronic Council meeting packets to microfilm for security (completed August 2011 to December 2012);
 - posting of all board and committee vacancies as well as distribute to media, Chamber of Commerce, and Property Owners Associations;
 - meeting calendar; and
 - election information, including the 2014 election calendar, forms, and candidate reports.
- Installed a kiosk in the City Hall lobby for public access to City's website.
- Coordinated and implemented Records Management process to include:
 - Public Records Fee Schedule (Resolution 13-13241);
 - systematically retrieving and storing records that have not met retention from most City departments;

General Fund

City Clerk (continued)

- updating the Records Retention Policy;
- processing and disposing of 170 boxes of documents (255 cubic feet) of expired records to meet Florida Statutes requirements;
- providing Public Records training to all department directors and liaisons to educate necessary employees on records management;
- training selected City staff with new Public Records Request Tracking software; and
- cost savings by utilizing digitized images of records for microfilming.
- Completed Phase II of Geographic Information System (GIS) Research Project to update the GIS Citywide map by including information concerning the granting and vacating of easements.
- Coordinated with Municipal Code Corporation the posting of ordinances not yet codified on the City's website as well as implemented the ordinance bank service.
- Reorganized office space with a secure public viewing area in which to review records providing a suitable business environment for greater ergonomics, and an efficient work environment (December 2012).

2013-14 Goals and Objectives

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

- Continue to enhance the City Clerk's webpage for easy public access to official records; continue to provide public notices of all City meetings under the public notice link on the City's website (on-going).
- Maintain coordination with Granicus personnel and City's Technology Services staff (on-going).

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

- Complete Phase III (remainder of land within city boundaries) of GIS research project which also provides research for other departments within the organization, including title research (September 2014).
- Update Advertising/Notice Requirements Manual for use by all City departments (December 2013).
- Continue to process board and committee appointments, and create a reference manual to post on the City's website (December 2013).

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

- Act as Chief Election Official for the February 4, 2014 City election (February 2014).
- Implement Records Management processes:
 - continue working with all departments to train and assist with document production, records management and retention (September 2014);
 - coordinate with Technology Services to develop an electronic records management system (May 2014);
 - implement a new Administrative Policy for the City regarding the provision and duplication of public records (October 2013); and

General Fund

City Clerk (continued)

- notify departments of expiration dates of various records series, and implement records schedule calculator to assist their records management liaison in calculating retention (March 2014).
- Continue to scan City Council packets (2008-2009) and signed legislation (after 1992 to present) to post on the City's website (on-going).
- Continue to coordinate codification of City's legislation to maintain accuracy of Code of Ordinances (on-going).
- Establish policy within department for cross-training employees (February 2014).

2013-14 Significant Budgetary Issues

The 2013-14 budget for the City Clerk is \$538,991, which is \$11,064 more than the budget adopted for Fiscal Year 2012-13.

The budget for Personal Services is \$482,931, an increase of \$11,064 more than the adopted Fiscal Year 2012-13 budget. The department has six positions, the same as FY 12-13.

The budget for Operating Expenses remains the same. Major expenses include legal ads (\$14,000), professional services for supplementary amendments to the Code of Ordinances (\$12,500) and training and travel costs for the City Clerks and Deputy Clerks to obtain or maintain the Certified Municipal Clerk designation (\$5,500).

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 2013-14, \$55,000 is included in this line-item.

The City Clerk has one item in the Capital Improvement Program, Fund 340. Although not included in the Five Year CIP, the \$12,000 Document Scanner is required to replace the current scanner which is reaching a point of disrepair. New scanners have ultra-high definition capabilities. With features such as 26 megapixel camera (nearly twice the optical resolution of current microfilm scanner) and optical resolution over 500dpi, files will be both archival quality and small in size.

2013-14 Performance Measures and Benchmarking

Activity	Actual 2010-11	Actual 2011-12	Expected 2012-13	Projected 2013-14
Boxes of records disposed	84	147	150	150
Board/committee appointments processed.	39	42	30	40
Legislation processed	192	222	150	150
Meeting hours logged.	301	350.25	300	350
Public records requested. ¹	373	866	900	500

FUND: 001 GENERAL FUND

CITY CLERK

FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
1	1	1	City Clerk	\$86,580
1	2	2	Deputy City Clerk	112,250
2	1	1	Technical Writing Specialist	47,690
1	1	1	Sr. Administrative Specialist	52,672
1	1	1	Administrative Specialist II	32,877
6	6	6	Regular Salaries	332,069
			Overtime	5,000
			Employer Payroll Expenses	145,862
			Total Personal Services	\$482,931

**FISCAL YEAR 2013-14
BUDGET DETAIL
CITY CLERK**

001.0301.519

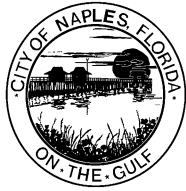
ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTED	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	350,985	341,257	321,000	332,069	(9,188)
10-40 OVERTIME	1,309	5,000	3,000	5,000	0
<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01 FICA	27,346	25,313	24,000	24,436	(877)
25-03 RETIREMENT CONTRIBUTIONS	33,206	43,010	41,000	44,923	1,913
25-04 LIFE/HEALTH INSURANCE	52,591	57,287	57,000	76,023	18,736
25-07 EMPLOYEE ALLOWANCES	160	0	480	480	480
TOTAL PERSONAL SERVICES	\$465,597	\$471,867	\$446,480	\$482,931	\$11,064
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,689	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01 PROFESSIONAL SERVICES	11,915	12,500	12,500	12,500	0
<i>Supplementary amendments to the Code of Ordinances</i>					
31-51 DOCUMENT IMAGING	301	1,000	1,000	1,000	0
<i>Microfilming and other imaging will not be needed as files are being prepared electronically</i>					
40-00 TRAINING & TRAVEL COSTS	2,243	4,500	5,500	5,500	1,000
41-00 COMMUNICATIONS	1,374	2,100	1,800	2,100	0
46-00 REPAIR AND MAINTENANCE	1,392	2,500	2,500	2,500	0
47-01 LEGAL ADS	11,774	15,000	14,000	14,000	(1,000)
<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06 DUPLICATING	1,996	4,300	4,300	4,300	0
49-00 OTHER CURRENT CHARGES	2,888	2,000	2,000	2,000	0
<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00 OFFICE SUPPLIES	3,819	3,050	3,050	3,050	0
52-00 OPERATING SUPPLIES	4,247	4,000	11,100	4,000	0
<i>Council Chamber meeting supplies, CDs, DVDs. 2012-13 include office renovation costs</i>					
54-00 BOOKS, PUBLICATIONS	390	0	0	0	0
54-01 MEMBERSHIPS	1,456	2,610	2,610	2,610	0
TOTAL OPERATING EXPENSES	49,484	56,060	62,860	56,060	\$0
TOTAL EXPENSES	515,081	527,927	509,340	538,991	\$11,064

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



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 3 of the City Charter.

2012-13 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; implemented pension plan alternatives that significantly reduced financial burden; continued providing quality services; refinanced \$26 million in debt resulting in a net present value saving of \$1.01 million; retired the Naples Preserve debt eliminating the debt service millage for City property owners; 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 \$25.2 million. Advanced the Integrated Water Resources Plan by completing the Golden Gate Canal pump station and transmission main and completing the preliminary engineering report for expansion of the reclaimed water distribution system. Completed design and bid on expansion of the reclaimed water distribution system along Park Shore Drive to Gulf Shore Boulevard North. Construction is to begin in July 2013. Construction of the Recycle Transfer Facility at the Naples Airport began in February 2013.
- Identified an issue in the Florida Fire Prevention Code having a significant economic impact on the City and led a concerted statewide effort to successfully change the State Administrative Code to exclude infill development drastically reducing the negative impact on City property owners; coordinated efforts with the Florida League of Cities to maintain the State's interpretation of police and fire pension laws commonly referred to as the Naples Letter following initiative by members of the Florida Legislature to extend additional pension benefits.

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. Expanded an electronic agenda format to all City Boards and Committees; focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and requests for services by citizens.
- Participated in the Benchmark Consortium and expanded data reporting from nine service areas to 12 service areas.
- Trained and certified City management staff in Emergency Management.
- Arranged Emergency Management training for City Council.
- Resolved the collective bargaining impasse with the Professional Firefighters of Naples completing implementation of pension reform for all City employees.
- Reorganized the Natural Resources Division into the Stormwater Fund for a more effective combination of staff and resources.
- Initiated the process of amending the Redevelopment Plan of the Community Redevelopment Agency extending the sunset date from 2024 to 2043, and maintaining the tax increment revenue needed to complete redevelopment efforts.
- Initiated the transition to a new Enterprise Resource Planning software platform; implemented new timekeeping and payroll management software for police and fire; reduced staff and outsourced the management of the Technology Services Department to reduce costs and improve efficiency.
- Conducted an analysis of City-owned structures to plan for required long-term capital improvements, maintenance, and potential replacement.
- Supported City Council's goal to maintain the millage rate at 1.18, and no increases in Utility Rates, Stormwater Fees, and Solid Waste Fees, other than annual index.

2013-14 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.

General Fund

City Manager's Office (continued)

- 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.

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.

Code Enforcement

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

- Continue attending monthly Association meetings.
- Maintain a list of foreclosures and coordinate with the Police Department for security.
- Strive to achieve compliance, thereby reducing Code Enforcement board costs.
- Enforce the City of Naples Ordinances to ensure the character and quality of life that the citizens expect.
- Perform proactive inspections for the education of our citizens as it pertains to the Code of Ordinances.
- Respond to all complaints within a 24-hour period.
- Maintain effective working relationships with local, regional, state and federal regulatory agencies.
- Continue to review City of Naples Ordinances and make appropriate recommendations as to additions or changes.

2013-14 Significant Budgetary Issues

The budget for the City Manager's Department is \$729,176 which is \$18,486 more than the 2012-13 adopted budget. The increase is primarily due to the wage increase and increased cost of benefits.

The **Office of the City Manager** has a budget of \$575,506, an increase of \$20,321. Personal Services represents 95.6% of this budget, and is \$22,321 more than FY12-13. The increase is primarily due to the wage increase and increased cost of benefits.

The Operating Expenses are \$24,939 or \$2,000 less than FY12-13. Continued electronic transmission of reports and agendas has had a continued reduction in office costs.

The budget for the **Code Enforcement Division** is \$153,670 or \$1,835 less than FY 12-13. This division ensures compliance with City ordinances to maintain Naples' character and quality of life. Personal services are \$143,570 or 93% of the budget. The Code Enforcement Division has one full time Code Enforcement Officer and one 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 \$10,100, a decrease of \$730 under the FY 12-13 budget.

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 Proposed
ADMINISTRATION (0401)				
1	1	1	City Manager	\$193,358
0.7	0.7	0.7	Assistant City Manager*	87,939
1	1	1	Executive Assistant	53,041
1	1	1	Executive Assistant to City Manager	62,216
3.7	3.7	3.7		\$396,554
NATURAL RESOURCES (0404)				
1	0	0	Natural Resources Manager	0
1	0	0	Environmental Specialist	0
1	0	0	Administrative Coordinator	0
3	0	0		\$0
<i>Moved to Stormwater Fund in FY 12-13</i>				
CODE ENFORCEMENT (0405)				
0.2	0.2	0.2	Code and Harbor Manager**	16,213
1	1	1	Code Enforcement Officer	48,482
1	1	1	Administrative Specialist II	35,706
2.2	2.2	2.2		\$100,401
8.9	5.9	5.9	Regular Salaries	496,955
			Employer Payroll Expenses	197,182
			Total Personal Services	\$694,137

* 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 2013-14
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	716,342	482,772	490,100	496,955	14,183
10-40 OVERTIME	67	0	0	0	0
25-01 FICA	47,892	40,706	38,246	41,527	821
25-03 RETIREMENT CONTRIBUTIONS	53,387	31,629	28,200	34,808	3,179
25-04 LIFE/HEALTH INSURANCE	75,693	60,359	48,200	63,392	3,033
25-07 EMPLOYEE ALLOWANCES	57,927	57,455	57,496	57,455	0
TOTAL PERSONAL EXPENSES	\$951,308	\$672,921	\$662,242	\$694,137	\$21,216
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	49,726	5,250	4,100	4,250	(1,000)
31-01 PROFESSIONAL SERVICES	17,014	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	2,242	3,400	3,000	3,400	0
31-43 LAWN/LANDSCAPE CERTIFICATION	10,000	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	6,766	8,000	7,700	8,000	0
41-00 COMMUNICATIONS	2,484	2,339	2,339	2,339	0
42-10 EQUIP. SERVICES - REPAIRS	4,354	1,000	1,000	1,000	0
42-11 EQUIP. SERVICES - FUEL	2,816	2,730	1,500	2,000	(730)
44-00 RENTALS & LEASES	5,782	6,000	6,000	6,000	0
46-00 REPAIR AND MAINTENANCE	0	0	0	0	0
47-00 PRINTING AND BINDING	941	0	0	0	0
51-00 OFFICE SUPPLIES	1,838	5,050	4,800	4,050	(1,000)
52-07 UNIFORMS	253	500	200	500	0
54-01 MEMBERSHIPS	4,138	3,500	3,500	3,500	0
TOTAL OPERATING EXPENSES	\$108,354	\$37,769	\$34,139	\$35,039	(\$2,730)
TOTAL EXPENSES	\$1,059,662	\$710,690	\$696,381	\$729,176	\$18,486

**FISCAL YEAR 2013-14
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	386,522	382,375	390,000	396,554	14,179
25-01 FICA	23,975	33,460	31,000	34,156	696
25-03 RETIREMENT CONTRIBUTIONS	15,173	19,871	16,200	22,114	2,243
25-04 LIFE/HEALTH INSURANCE	21,099	35,181	26,200	40,384	5,203
25-07 EMPLOYEE ALLOWANCES	57,359	57,359	57,400	57,359	0
TOTAL PERSONAL EXPENSES	504,128	528,246	520,800	550,567	22,321
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,030	4,500	3,500	3,500	(1,000)
40-00 TRAINING & TRAVEL COSTS	2,367	6,600	6,600	6,600	0
41-00 COMMUNICATIONS	1,361	1,839	1,839	1,839	0
44-00 RENTALS & LEASES	4,043	6,000	6,000	6,000	0
<i>Copier lease payments and related costs</i>					
51-00 OFFICE SUPPLIES	1,191	4,500	4,400	3,500	(1,000)
54-01 MEMBERSHIPS	3,473	3,500	3,500	3,500	0
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	21,465	26,939	25,839	24,939	(2,000)
TOTAL EXPENSES	525,593	555,185	546,639	575,506	20,321

FISCAL YEAR 2013-14
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES

Moved to Stormwater Fund (470-6004-537)

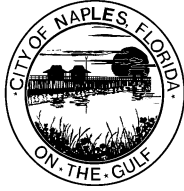
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ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	230,518	0	0	0	0
10-40 OVERTIME	0	0	0	0	0
25-01 FICA	16,726	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	26,816	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	30,164	0	0	0	0
25-07 EMPLOYEE ALLOWANCES	480	0	0	0	0
TOTAL PERSONAL SERVICES	304,704	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	40,114	0	0	0	0
31-01 PROFESSIONAL SERVICES	17,014	0	0	0	0
31-43 LAWN & LANDSCAPE CERT	10,000	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	2,042	0	0	0	0
41-00 COMMUNICATIONS	527	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	3,116	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	1,262	0	0	0	0
44-00 RENTALS AND LEASES	1,739	0	0	0	0
46-00 REPAIR AND MAINTENANCE	0	0	0	0	0
47-00 PRINTING AND BINDING	941	0	0	0	0
51-00 OFFICE SUPPLIES	494	0	0	0	0
54-01 MEMBERSHIPS	665	0	0	0	0
TOTAL OPERATING EXPENSES	77,914	0	0	0	0
TOTAL EXPENSES	382,618	0	0	0	0

**FISCAL YEAR 2013-14
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	99,302	100,397	100,100	100,401	4
10-40 OVERTIME	67	0	0		
25-01 FICA	7,191	7,246	7,246	7,371	125
25-03 RETIREMENT CONTRIBUTIONS	11,398	11,758	12,000	12,694	936
25-04 LIFE/HEALTH INSURANCE	24,430	25,178	22,000	23,008	(2,170)
25-07 EMPLOYEE ALLOWANCES	88	96	96	96	0
TOTAL PERSONAL SERVICES	142,476	144,675	141,442	143,570	(1,105)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	582	750	600	750	0
<i>Lien fees-County charge; Code Board expenses</i>					
31-04 OTHER CONTRACTUAL SRVCS	2,242	3,400	3,000	3,400	0
<i>Typically \$75/lot for code related lot mowing services</i>					
40-00 TRAINING & TRAVEL COSTS	2,357	1,400	1,100	1,400	0
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
41-00 COMMUNICATIONS	596	500	500	500	0
42-10 EQUIP. SERVICES - REPAIRS	1,238	1,000	1,000	1,000	0
42-11 EQUIP. SERVICES - FUEL	1,554	2,730	1,500	2,000	(730)
51-00 OFFICE SUPPLIES	153	550	400	550	0
52-07 UNIFORMS	253	500	200	500	0
TOTAL OPERATING EXPENSES	8,975	10,830	8,300	10,100	(730)
TOTAL EXPENSES	151,451	155,505	149,742	153,670	(1,835)



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.

2012-13 Department Accomplishments

- Amended the regulations governing seawalls.
- Modified the regulations regarding density for transient lodging in commercial districts.
- Created a new set of regulations governing zero lot line subdivisions and row houses.
- Participated in the selection of a consultant for the CRA Master Plan and provided technical assistance.

2013-14 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 statutory changes in growth management.

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

- Codify the book of interpretations.
- Address expired Planned Developments (PDs) .
- 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.

General Fund

Planning Department (continued)

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.

2013-14 Significant Budgetary Issues

The Planning Department is projected to collect \$32,000 in petition fees and \$25,000 in Zoning fees. These are shown as General Fund Revenues.

The budget of the Planning Department is \$423,256, a \$7,589 increase over the FY 12-13 budget. Personal Services are \$391,836, an increase of \$22,361 over the FY12-13 adopted budget, due to the annual increase in wages and the increased cost of benefits. .

Operating expenditures are \$31,420, a decrease of \$14,772 from FY 12-13. The reason for the decrease in the Planning Department budget is due to the elimination of office space rent paid to the Building fund. As of October 1, the charge was eliminated, as it is offset by the use of the City land upon which the building sits.

General Fund

Planning Department (continued)

2013-14 Performance Measures and Benchmarking

Petition Type	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Administrative Variance Petitions	2	3	0	3	3
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	2	1	0	1	1
Conditional Use Requests	12	8	6	3	6
Development of Significant Environmental Impact	1	0	0	1	0
Easement Vacation Requests	1	0	3	4	3
Fence and Wall Waiver Requests	1	2	0	3	2
Live Entertainment	8	5	6	2	4
Nonconformity Requests	3	1	2	0	5
Rezoning Requests	3	1	2	1	2
Text Amendment Requests	17	11	7	7	5
Variance Requests	14	8	8	11	7
Waiver of Distance Requests	3	1	3	0	1
Design Review Board Petitions	27	27	39	25	30
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	6	6	10	6	8
Site Plan Review	9	5	18	7	10
Site Plan with Deviations	2	3	9	2	5
Development Agreement	0	0	0	0	0
Parking Allocation D-Downtown	0	1	0	1	1
Outdoor Dining Public Property	3	3	5	5	3
Outdoor Dining Private Property	17	9	15	7	5
Total Petitions	148	99	134	89	106
Building Permits Reviewed by Planning	644	940	1281	1300	1200

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	19,584	33,488	4	4,896	8,372
Boca Raton	85,413	101,898	13	6,570	7,838
Delray Beach	61,495	77,238	12	5,125	6,437
Tarpon Springs	23,767	28,520	2	11,884	14,260
Winter Park	27,728	30,224	4	6,932	7,556

Population is year round population from the 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 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 Proposed
1	1	1	Planning Director	120,564
1	1	1	Senior Planner	77,488
0.5	0.5	0.5	Planner II (a)	33,494
1	1	1	Sr. Administrative Specialist	42,796
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>\$274,342</u>
3.5	3.5	3.5	Regular Salaries	274,342
			Employer Payroll Expenses	117,494
			Total Personal Services	<u><u>\$391,836</u></u>

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

**FISCAL YEAR 2013-14
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515

		11-12	12-13	12-13	13-14	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	266,959	263,690	263,690	274,342	10,652
25-01	FICA	19,397	19,667	19,667	20,445	778
25-03	RETIREMENT CONTRIBUTIONS	25,254	25,119	25,119	28,241	3,122
25-04	LIFE/HEALTH INSURANCE	55,723	55,719	55,719	63,528	7,809
25-07	EMPLOYEE ALLOWANCES	5,280	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES		\$372,613	\$369,475	\$369,475	\$391,836	\$22,361
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	564	2,000	800	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	2,087	2,500	2,500	2,500	0
	<i>AICPA Certifications, Arborist Certification, and other training</i>					
41-00	COMMUNICATIONS	967	1,520	1,200	1,520	0
44-01	BUILDING RENTAL	33,820	14,772	0	0	(14,772)
	<i>Office space charge has been eliminated as of 10/1/2012</i>					
44-02	EQUIPMENT RENTAL	2,043	4,500	4,500	4,500	0
46-00	REPAIR AND MAINTENANCE	256	800	200	800	0
47-00	PRINTING AND BINDING	170	3,000	2,000	3,000	0
47-01	LEGAL ADS	1,945	9,000	9,000	9,000	0
47-06	DUPLICATING	286	1,000	200	1,000	0
51-00	OFFICE SUPPLIES	2,024	4,000	4,000	4,000	0
54-01	MEMBERSHIPS	2,376	3,000	3,000	3,000	0
TOTAL OPERATING EXPENSES		\$46,538	\$46,192	\$27,500	\$31,420	(\$14,772)
TOTAL EXPENSES		\$419,151	\$415,667	\$396,975	\$423,256	\$7,589

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



General Fund

Finance Department

Mission Statement:

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

Department Description

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

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, the Purchasing Card program, the acquisition and monitoring of grants, 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.

For FY 13-14, the **Utility Billing/Customer Service** has been moved completely into the Water Sewer Fund. The Meter Readers have been budgeted there for several years, but this division provides its billing services entirely to the Utility Funds, therefore it was clearer to budget it in the Utility fund, and avoid the Interfund expense allocation related to Utility Billing.

2012-13 Department Accomplishments

- The fifth annual sustainability report was presented to City Council to assist in the development of a long-term sustainable budget strategy.
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officer's Association (GFOA) for the 32nd year in a row. The GFOA also recognized the City's budget with the Distinguished Budget Presentation Award for the 8th consecutive year.

General Fund

Finance Department (continued)

- 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 4,371 and active online accounts from 3,695 to 4,674.
- Created an application form required for any water customer to receive service.
- Updated a policies and procedures manual to reflect best and current practices.
- Ongoing updates to the Purchasing's Website information including adding a new Contract Award document.
- Review of all current contract vendors for their appearance under Federal Debarment as required by outside Auditors and entities awarding grant dollars.
- Added W9's and Insurance Certificates to computerized Vendor records.

2013-14 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 fixed assets, payroll, utility billing, parking tickets, business tax receipts, building permits in new Enterprise software.
- Plan semi-annual utility bill message for Community Confidence Report and Automatic Bank Drafting, to increase participation to 29%.
- Review and enhance current utility bill layout to reduce the number of pages required for billing.
- Implement fixed network (Gateway) in two other billing cycles for meter reading efficiency.
- Update the accounting procedures to correspond to the Munis software.
- Conduct an employee verification (Ghost employee check) for audit purposes
- Implement self- service for vendors.
- Implement GASB Statement 67-Financial Reporting for Pension Plans.
- Prepare application for the 2014 Achievement of Excellence in Procurement Award to determine viability of success.
- Submit one staff member's application for (CPPB) Certified Professional Public Buyer.
- Complete the revision of the June 1, 2009 City of Naples Procurement Procedures Manual.

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

- Publish the FY 2013 CAFR and submit to GFOA's Award Program by March 25, 2014 and maintain an unqualified opinion by the independent external auditors.
- Publish the FY 2013-14 Budget and submit to GFOA's Award Program by December 25, 2013.
- 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.
- Conduct quarterly assessment of business tax receipt renewals.
- Annually review and write off utility balances in accordance with policy.

General Fund

Finance Department (continued)

2013-14 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,295,326, a decrease of \$211,102 from the adopted FY 2012-13 budget.

Finance and Accounting, budgeted at \$1,010,128, shows an increase of \$19,075 over FY 12-13. Personal Services accounts for all of the increase, and is related to the annual raise and related benefits.

Operating Expenses remains the same as the current year budget. Training and Travel costs are \$7,000 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 budgets \$9,000 for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples. It is expected that copying expenses will decrease more in the future as more budgets and financial reports are being prepared electronically.

Customer Service, last year budgeted at \$250,852, has been moved and combined with the Utility Billing Division in the Water/Sewer Utility fund. The entire division was formerly charged back to the three utility funds: Water Sewer Fund, Stormwater Fund and the Solid Waste Fund. For FY 13-14, the Stormwater fund and Solid Waste fund will reimburse the Water Sewer fund, leaving the General Fund out of the equation.

Purchasing, with a budget of \$285,198, increased \$20,675 over the FY12-13 budget. This increase includes the budgeted raise and related benefits, as well as an increase in operating supplies related to the Pension Accountant who shares the space. There is also a small increase of \$850 due to the City's use of NIGP's 7-digit Commodity code in the system's software and an increase in membership costs because of certifications.

2013-14 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 showing for FY 13-14, at \$22,000, is a project for a security locking system at City Hall.

During FY 13-14, the Finance Department, in cooperation with Technology Services and other departments, will complete the Tyler transition.

2013-14 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2012 Per Capita Taxable Value (Per DOR/EDR)	\$765,057	\$60,930	\$448,473	\$55,584
FY 2012 Millage Rate	1.1800	8.7760	1.9600	7.9570

General Fund

Finance Department (continued)

Performance Measures	Actual 10-11	Actual 2011-12	Expected 2012-13	Projected 2013-14
Purchasing Card Transactions	1,784	2,206	2,700	3,200
Purchasing Card Dollar Volume	\$233,024	\$362,032	\$450,000	\$550,000
Purchase Orders Issued	4,363	3,606	2,500	2,500
Formal Bids and Quotes	58	72	60	60
Business Tax Receipts Issued	3,540	3,540	3,620	3,620
Utility Customers with online accounts	(est) 3,600	4,670	4,826	4,900
Business Tax Payments made by Click 2 Gov	135	187	150	150
IVR Payments	NA	NA	5,747	6,000
Finance Employees with relevant certifications	5	4	4	5
Customers on Bank Draft (total)	(est) 2,900	4,380	4,673	4,673
Awards received from GFOA/NIGP	2	2	2	3

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2013-14**

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 PROPOSED
ACCOUNTING				
1	1	1	Finance Director	134,297
1	1	1	Deputy Finance Director	93,636
1	0	0	Budget & Investment Manager	0
0	2	2	Accountant	100,437
1	1	1	Accounting Manager	78,030
1	1	1	Senior Accountant	64,505
2	0	0	Finance Analyst	0
2	2	2	Accounting Clerk	73,762
0	1	1	Accounting Associate	50,421
1	0	0	Grants Coordinator	0
1	1	1	Administrative Coordinator	50,421
0.8	0.8	0.8	Service Worker I (30 hours)	20,195
<hr/> 11.8	<hr/> 10.8	<hr/> 10.8		<hr/> 665,704
CUSTOMER SERVICE				
1	1	0	Customer Service Manager	0
2	2	0	Customer Service Representative	0
1	1	0	Billing & Collection Specialist	0
<hr/> 4	<hr/> 4	<hr/> 0	All positions moved to 420 fund	<hr/> 0
PURCHASING				
1	1	1	Purchasing Manager	83,640
0	1	1	Purchasing/Grants Agent	72,724
0	0	1	Purchasing Specialist	35,898
1	0	0	Buyer	0
1	1	0	Administrative Specialist II	0
<hr/> 3	<hr/> 3	<hr/> 3		<hr/> 192,262
 18.8	 17.8	 13.8	Regular Salaries	\$ 857,966
			Other Salaries	5,000
			Overtime	1,400
			Employer Payroll Expenses	292,935
			Total Personal Services	<u>\$ 1,157,301</u>

Finance also includes 7 positions listed in the 420-Water Sewer Fund.

**FISCAL YEAR 2013-14
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,024,921	1,009,030	1,010,000	857,966	(151,064)
10-30 OTHER SALARIES	64,377	5,000	28,000	5,000	0
10-40 OVERTIME	6,766	5,500	7,300	1,400	(4,100)
25-01 FICA	79,818	76,047	73,740	64,615	(11,432)
25-03 RETIREMENT CONTRIBUTIONS	107,860	114,200	118,400	107,723	(6,477)
25-04 LIFE/HEALTH INSURANCE	126,291	142,601	130,800	114,357	(28,244)
25-07 EMPLOYEE ALLOWANCE	5,720	5,760	6,160	6,240	480
TOTAL PERSONAL SERVICES	1,415,753	1,358,138	1,374,400	1,157,301	(200,837)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	15,422	14,050	15,800	0	(14,050)
31-02 ACCOUNTING & AUDITING	70,000	76,000	76,000	76,000	0
31-04 OTHER CONTRACTUAL SVCS	2,625	3,100	3,100	3,100	0
40-00 TRAINING & TRAVEL COSTS	5,239	8,200	7,500	7,000	(1,200)
41-00 COMMUNICATIONS	3,290	4,690	4,630	3,770	(920)
42-02 POSTAGE AND FREIGHT	30	1,000	750	0	(1,000)
42-10 EQUIP. SERVICES - REPAIRS	1,997	800	700	800	0
42-11 EQUIP. SERVICES - FUEL	845	800	800	800	0
46-00 REPAIR AND MAINTENANCE	2,765	2,170	2,100	0	(2,170)
47-00 PRINTING AND BINDING	8,439	20,200	14,000	13,200	(7,000)
47-01 LEGAL ADS	3,433	3,400	3,400	3,400	0
51-00 OFFICE SUPPLIES	7,315	9,000	9,650	7,500	(1,500)
52-00 OPERATING SUPPLIES	1,606	2,500	3,400	19,400	16,900
54-01 MEMBERSHIPS	1,205	2,380	2,030	3,055	675
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$124,211	\$148,290	\$143,860	\$138,025	(\$10,265)
TOTAL EXPENSES	\$1,539,964	\$1,506,428	\$1,518,260	\$1,295,326	(\$211,102)

**FISCAL YEAR 2013-14
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	725,704	662,738	673,000	665,704	2,966
10-30 OTHER SALARIES	41,326	5,000	28,000	5,000	0
<i>FY12-13 included temporary employee to assist staff during the Tyler Software conversion</i>					
10-40 OVERTIME	672	1,200	4,500	1,200	0
25-01 FICA	55,450	50,285	49,200	50,572	287
25-03 RETIREMENT CONTRIBUTIONS	76,483	75,516	75,200	84,036	8,520
25-04 LIFE/HEALTH INSURANCE	82,271	67,824	62,000	75,126	7,302
25-07 EMPLOYEE ALLOWANCE	5,720	5,760	5,760	5,760	0
TOTAL PERSONAL SERVICES	987,626	868,323	897,660	887,398	19,075
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,577	12,150	12,000	0	(12,150)
<i>Moved to 5200 Operating Supplies</i>					
31-02 ACCOUNTING & AUDITING	70,000	76,000	76,000	76,000	0
<i>Base Contract \$72,500; Single Audit \$3,500</i>					
31-04 OTHER CONTRACTUAL SVCS	2,625	3,100	3,100	3,100	0
<i>Banking fees</i>					
40-00 TRAINING & TRAVEL COSTS	4,585	6,000	5,750	6,000	0
<i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>					
41-00 COMMUNICATIONS	1,930	3,000	3,000	3,000	0
47-00 PRINTING AND BINDING	4,823	13,200	7,500	13,200	0
<i>Printing budgets, CIP, CAFR & City information booklet</i>					
51-00 OFFICE SUPPLIES	5,834	7,500	7,900	7,500	0
52-00 OPERATING SUPPLIES	0	0	0	12,150	12,150
<i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>					
54-01 MEMBERSHIPS	960	1,780	1,430	1,780	0
<i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>					
TOTAL OPERATING EXPENSES	\$104,334	\$122,730	\$116,680	\$122,730	\$0
TOTAL EXPENSES	\$1,091,960	\$991,053	\$1,014,340	\$1,010,128	\$19,075

**FISCAL YEAR 2013-14
BUDGET DETAIL
FINANCE DEPARTMENT
UTILITY BILLING/CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	147,380	163,178	162,000	0	(163,178)
10-30 OTHER SALARIES	21,084	0	0	0	0
10-40 OVERTIME	6,017	4,000	2,600	0	(4,000)
25-01 FICA	12,954	12,344	12,340	0	(12,344)
25-03 RETIREMENT CONTRIBUTIONS	15,704	17,868	20,000	0	(17,868)
25-04 LIFE/HEALTH INSURANCE	22,443	38,972	37,300	0	(38,972)
TOTAL PERSONAL SERVICES	\$225,582	\$236,362	\$234,240	\$0	(\$236,362)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	908	200	200	0	(200)
40-00 TRAINING & TRAVEL COSTS	550	1,200	750	0	(1,200)
<i>Business Tax certification (\$900), Other Customer Service Based Training (\$300)</i>					
41-00 COMMUNICATIONS	680	920	880	0	(920)
42-02 POSTAGE & FREIGHT	30	1,000	750	0	(1,000)
46-00 REPAIR AND MAINTENANCE	2,765	2,170	2,100	0	(2,170)
47-00 PRINTING AND BINDING	3,616	7,000	6,500	0	(7,000)
<i>Reminder Notices, envelopes</i>					
51-00 OFFICE SUPPLIES	1,481	1,500	1,750	0	(1,500)
52-00 OPERATING SUPPLIES	4	500	400	0	(500)
TOTAL OPERATING EXPENSES	\$10,034	\$14,490	\$13,330	\$0	(\$14,490)
TOTAL EXPENSES	\$235,616	\$250,852	\$247,570	\$0	(\$250,852)

MOVED TO THE 420 UTILITY FUND

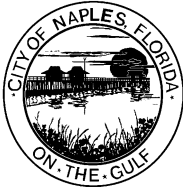
**FISCAL YEAR 2013-14
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

		11-12	12-13	12-13	13-14	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	151,837	183,114	175,000	192,262	9,148
10-30	OTHER SALARIES	1,967	0	0	0	
10-40	OVERTIME	77	300	200	200	(100)
25-01	FICA	11,414	13,418	12,200	14,043	625
25-03	RETIREMENT CONTRIBUTIONS	15,673	20,816	23,200	23,687	2,871
25-04	LIFE/HEALTH INSURANCE	21,577	35,805	31,500	39,231	3,426
25-07	EMPLOYEE ALLOWANCES	0	0	400	480	480
TOTAL PERSONAL SERVICES		\$202,545	\$253,453	\$242,500	\$269,903	\$16,450
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Moved to line item 5200 Operating Supplies</i>	937	1,700	3,600	0	(1,700)
40-00	TRAINING & TRAVEL COSTS <i>Certification related training for two employees.</i>	104	1,000	1,000	1,000	0
41-00	COMMUNICATIONS	680	770	750	770	0
42-10	EQUIP. SERVICES - REPAIRS	1,997	800	700	800	0
42-11	EQUIP. SERVICES - FUEL	845	800	800	800	0
47-01	LEGAL ADS <i>Advertising for bids and RFPs</i>	3,433	3,400	3,400	3,400	0
52-00	OPERATING SUPPLIES <i>Copier toners, paper, office supplies and forms and \$850 for the NIGP Commodity Code maintenance</i>	1,606	2,000	3,000	7,250	5,250
54-01	MEMBERSHIPS <i>CPPO Recertification Fee, CPPB Application fees, CPPB Exam and NIGP \$300 GCAPPO \$50</i>	245	600	600	1,275	675
TOTAL OPERATING EXPENSES		\$9,847	\$11,070	\$13,850	\$15,295	\$4,225
TOTAL EXPENSES		\$212,392	\$264,523	\$256,350	\$285,198	\$20,675

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
12A12	ERP Software	0	0	0	0	0
14A01	City Hall Coded Door Lock System	22,000	12,000	0	0	0
	Replace Carpet in City Hall / Chambers	0	24,500	23,500	0	0
	Mail Delivery Vehicle Replacement	0	13,500	0	0	0
TOTAL FINANCE DEPARTMENT		22,000	50,000	23,500	0	0



General Fund

Fire- Rescue Department

Mission Statement:

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

Department Description

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

2012-13 Department Accomplishments

- Deployed a new scheduling, time keeping and payroll program to replace a manual paper process that was managed by battalion chiefs and then entered into a computer based program, saving time, providing more efficient tracking of employees and providing improved information.
- Worked extensively with the Insurance Services Organization (ISO) through the Public Protection Classification (PPC) process. The inspection rating came back as a Class 3 although ISO has offered time for us to make additional changes in an effort to retain the Class 2 rating.
- Performed a comprehensive assessment of our training requirements as it relates to emergency medical services (EMS), technical rescue and firefighting efforts, to overall improve all skills and ensure the safety of City employees as well as the residents and guests.
- Coordinated the National Incident Management System (NIMS) training for all City of Naples Managerial Staff and personnel operating in leadership roles at a major incident.
- Deployed a new Special Events Vehicle which will increase firefighting and medical capabilities at all City of Naples sponsored and private events.
- Conducted a comprehensive assessment of all aspects of CAD incident notification, response, emergency communications and incident reporting.
- Coordinated with Technology Services to purchase a new GX440 Automatic Vehicle Locator system that allows for much faster and more efficient incident mapping, incident response directions, unit locations, etc.
- Purchased new NFPA compliant Self Contained Breathing Apparatus (SCBA). This is year two of a five-year plan to replace older SCBA's with newer technology which will ensure safety, effectiveness and efficiency when operating in Immediately Dangerous to Life or Health (IDLH) environments.

General Fund

Fire-Rescue Department (continued)

2013-14 Departmental Goals and Objectives

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

- Write specifications, request a RFQ, select and purchase a new Quick Response Vehicle (QRV) to replace the current Rescue Co. #2. The new Rescue Vehicle will be able to maneuver through the City's streets easily and have the ability to deploy a vast array of firefighting and rescue equipment including an onboard air system to fill breathing air cylinders on-scene of an emergency incident.
- Present a Master Plan of the Fire-Rescue Department that will provide a thorough overview of the Department including personnel, staffing, stations and locations, apparatus and strategic future plans.
- Upgrade the Naples Fire-Rescue Training Center including an observation and special operations tower, night lighting, training props, a new roof, painting and new steps with an ADA ramp.

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.

- Form a committee to evaluate and investigate the best reporting software to meet the needs of the Fire-Rescue department, related to Patient Care Report (PCR) and data collection of response times.
- Install an Alerting System for Fire Stations including software, hardware, procedures and actions of personnel. Once all aspects are installed; Fire-Rescue will analyze the Alerting System to ensure quicker response times by all fire units.

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.

- Specify, purchase and deploy new vehicles for the Fire Marshal and Investigator One. This is a 2-year project that replaces the vehicles in the Inspection/Prevention Bureau. The new vehicles will save on maintenance and repairs and offer the Fire-Rescue Department improved fuel economy.
- Continue 5-year plan (year 3) to purchase and place into service new Self Contained Breathing Apparatus (SCBA) to increase and enhance City firefighting capabilities, safety, effectiveness and efficiency.
- Continue the Fire-Rescue portable radios replacement program. This is year 3 of a five-year project.

General Fund

Fire-Rescue Department (continued)

FY13-14 Significant Budgetary Issues

The budget of the Fire-Rescue Department is \$8,573,566, an increase of \$278,160 over the FY 2012-13 adopted budget. A new item included in this budget is the State Insurance Premium Tax at \$834,617. This item has been part of the budget in the past, but never included in the adopted budget. In prior years, this item would be brought back upon receipt (near September) and appropriated at that time. This year, it is being noted at the beginning of the budget year. Excluding that extraordinary item, the budget decreased by \$556,457.

The largest expenditure of the Fire-Rescue Department is Personal Services, making up 93% of the budget. Personal Services, at \$7,998,601, increased \$256,360. However, excluding the extraordinary item, personal services decreased \$578,257 due to a decrease in retirement contributions as the required contribution decreased from 52.9% (budgeted last year) to 36.78%

Operating Costs in the Fire-Rescue Department total \$565,765, a \$24,300 increase over the FY 2012-13 adopted budget. The major expenses are:

Equipment Services-Repairs	200,000
Equipment Services-Fuel	55,000
Operating Supplies	40,240
Specialty Team Equipment	26,300
Bunker Gear	28,060

Non-operating expenses total \$9,200 and include a laryngoscope, a Fire Extinguisher Burn Pan and AED Replacements. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program threshold and are therefore not part of the CIP.

FY 13-14 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 \$1,075,500, which includes a reserve in the amount of \$500,000 for Station 1 replacement. This also includes two projects from FY 12-13 that were expected to be completed in the current fiscal year, Station Alerting System and Heart Monitors at \$100,000 and \$50,000 respectively. To be consistent with Collier County, the City will wait until the County has made an award, and follow that acquisition plan. It is possible this will extend both projects into FY 13-14.

General Fund

Fire-Rescue Department (continued)

Performance Measures

	2008	2009	2010	2011	2012
Fires					
Structural Fires	10	9	26	34	42
Vehicle Fires	10	6	5	14	16
Outside Equipment Fires	1	2	5	7	14
Vegetation Fires	8	10	12	33	18
Refuse/Rubbish Fires	8	8	9	7	4
Other Fires	5	3	4	2	2
Total Fires	42	38	61	97	96
Contents Lost Total Fire	\$236,733	\$154,601	\$1,108,200	\$378,975	\$29,205
Property Lost Total Fire	\$488,201	\$462,002	\$417,150	\$979,000	\$717,640
Contents Lost Total Non-Fire	\$0	\$2,000	\$45,275	\$1,000	\$200,000
Property Lost Total Non-Fire	\$2,000	\$0	\$60,000	\$92,300	\$100,000
Total Lost	\$726,934	\$618,603	\$1,630,625	\$1,451,275	\$1,046,845
Hazardous Conditions	148	146	130	142	154
Service Calls	288	347	323	361	277
Good Intent Calls	346	294	247	231	231
Total Service Calls	782	787	700	734	662
Dropped Incident Report	39	3	56	62	84
Alert 3 Airport Drill	19	16	11	13	9
Severe Weather / Lighting Strike	4	1	2	0	3
Malicious False Alarm	13	12	9	6	4
Other False Alarm	807	755	685	672	766
Total False Alarms	820	767	694	678	770
Rescues	84	246	336	197	203
Medical Assist	865	840	812	572	725
EMS Call excluding Vehicle Accident	1,573	1,506	1,511	2,216	2,041
Vehicle Accidents	204	184	214	219	225
Extrications (Vehicle/Elevator)	78	44	64	60	72
Water Rescue	3	5	10	14	23
Electrical Rescues/High Angle	1	1	-	-	-
Rescue or EMS Standby	2	6	8	12	10
Total Medical Rescues	2,810	2,832	2,955	3,290	3,299
Patient Contacts	1,755	1,788	1,868	2,688	2,656
Mutual Aid Given	21	20	23	46	42
Mutual Aid Received	3	3	5	6	8
Total Mutual Aid Calls	24	23	28	52	50
Total Calls	4,477	4,441	4,423	4,812	4,839

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2013-14

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 PROPOSED
1	1	1	Fire Chief	117,565
4	4	4	Battalion Chief	383,369
1	1	1	Fire Marshall	81,600
12	12	12	Fire Lieutenants	934,087
39	39	39	Firefighters	2,131,037
4	4	4	Fire Inspectors	231,146
1	1	1	Fire Prevention Specialist	48,798
1	1	1	Administrative Specialist II	50,902
<u>63</u>	<u>63</u>	<u>63</u>		<u>\$3,978,504</u>
			Regular Salaries	3,978,504
			Other Salaries	169,997
			State Incentive Pay	12,960
			Overtime	345,000
			Special Duty Pay	32,025
			Holiday Pay	79,676
			Fire Early retirement payment	57,135
			State Insurance Premium	834,617
			Employer Payroll Expenses	2,488,687
			Total Personal Services	<u><u>\$7,998,601</u></u>

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

**FISCAL YEAR 2013-14
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,210,299	4,040,495	4,001,404	3,978,504	(61,991)
10-30 OTHER SALARIES	166,415	184,997	181,796	169,997	(15,000)
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					
10-32 STATE INCENTIVE PAY	12,718	10,800	11,149	12,960	2,160
10-40 OVERTIME	364,293	345,000	342,754	345,000	0
10-41 SPECIAL DUTY PAY	554	30,000	29,775	32,025	2,025
<i>Separate special event overtime from fire department overtime</i>					
10-42 HOLIDAY PAY	81,363	79,676	82,654	79,676	0
25-01 FICA	354,099	309,888	329,501	306,160	(3,728)
25-03 RETIREMENT CONTRIBUTIONS	1,612,354	1,945,637	1,911,870	1,376,608	(569,029)
25-04 LIFE/HEALTH INSURANCE	718,829	735,253	752,226	802,079	66,826
25-07 EMPLOYEE ALLOWANCES	3,120	3,360	3,360	3,840	480
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-14 PREPAID CONTRIBUTION	0	0	0	0	0
25-22 STATE INS. PREMIUM TAX	834,618	0	834,618	834,617	834,617
TOTAL PERSONAL SERVICES	\$8,415,797	\$7,742,241	\$8,538,242	\$7,998,601	\$256,360
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,895	13,200	13,180	14,775	1,575
<i>Small appliances, Forestry Fire Shelters, Hose Monster, SCBA masks, tool replacement, fire training equipment, etc.</i>					
31-00 PROFESSIONAL SERVICES	12,807	14,500	11,978	4,000	(10,500)
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	17,875	26,160	25,995	36,070	9,910
<i>Image Trend (\$8,500) Telestaff (\$2,700), Code Pal (\$2,545), 800 MHZ Radio (\$6200), Target Solutions (\$5,000) etc.</i>					
40-00 TRAINING & TRAVEL COSTS	25,998	30,000	28,967	30,000	0
<i>FFCA Conference (\$3,000), Adjunct Training (\$2,500), FDIC Conference (\$4,000), ACLS Recertifications (\$3,400), etc</i>					
41-00 COMMUNICATIONS	9,028	12,000	10,858	12,000	0
42-10 EQUIP. SERVICES - REPAIRS	204,378	182,000	193,000	200,000	18,000
42-11 EQUIP. SERVICES - FUEL	54,683	54,940	60,000	55,000	60
43-01 ELECTRICITY	13,885	16,000	12,554	16,500	500
43-02 WATER, SEWER, GARBAGE	15,410	16,940	17,696	17,025	85
44-00 RENTALS & LEASES	4,168	4,940	4,828	6,600	1,660
<i>Copiers at the stations, boat slip</i>					
46-00 REPAIR AND MAINTENANCE	7,672	10,640	10,523	12,600	1,960
<i>Bicycle maintenance, SCUBA maintenance, ALS Defibrillator Maintenance, boat repair and maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	13,187	13,200	13,540	13,500	300
<i>Training center maintenance, Garage door maintenance, natural gas for Station 2, Air Conditioning/Plumbing/Etc maintaine</i>					
46-05 STORM REPAIR	1,033	0	0	0	0
46-14 HYDRANT MAINTENANCE	2,932	3,150	3,100	3,150	0
<i>Hydrant markers and epoxy (\$1,500), color coded reflective tape (\$750), etc</i>					
51-00 OFFICE SUPPLIES	3,056	3,950	3,950	3,325	(625)
52-00 OPERATING SUPPLIES	27,234	33,550	33,550	40,240	6,690
<i>Oxygen, disease control, rescue supplies, foam, oil dry, AED supplies, public education public education supplies</i>					
52-07 UNIFORMS	24,924	19,665	19,651	20,050	385
<i>Uniforms (\$16,005), Work boots/shoes (\$3,420), Other Safety Shoes (\$625)</i>					
52-10 JANITORIAL SUPPLIES	5,071	6,500	5,970	6,500	0
52-25 BUNKER GEAR	22,935	27,060	27,060	28,060	1,000
52-26 FIRE HOSE & APPLIANCES	14,441	15,000	15,000	16,090	1,090
52-27 SPECIALTY TEAM EQUIPMENT	23,955	31,300	31,175	26,300	(5,000)
<i>HazMat team (\$7,500) Dive Team (\$4,000), ALS Equipment (5,000), Tychem Suits (\$1,050), Radio vests (\$500), etc.</i>					
54-01 BOOKS/MEMBERSHIPS	5,930	6,770	6,015	3,980	(2,790)
TOTAL OPERATING EXPENSES	\$524,497	\$541,465	\$548,590	\$565,765	\$24,300
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	33,516	11,700	11,700	9,200	(2,500)
<i>Fire Extinguisher Burn Pan (\$3,200); AED Replacements (\$3,500); Laryngoscope (\$2,500)</i>					
TOTAL NON-OPERATING EXPENSES	\$33,516	\$11,700	\$11,700	\$9,200	(\$2,500)
TOTAL EXPENSES	\$8,973,810	\$8,295,406	\$9,098,532	\$8,573,566	\$278,160

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

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

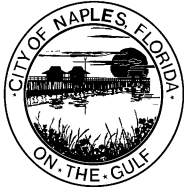
CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
N/A	Fire Station 1 Reservation (Fund Balance)	500,000	500,000	0	0	0
14E08	Self Contained Breathing Apparatus	27,500	27,000	27,500	0	0
14E11	Portable Radios (5)	15,000	15,000	15,000	10,000	10,000
14E06	Fire Marshal Vehicle (Replacement)	40,000	0	0	0	0
14E02	Quick Response Vehicle - Replacement	200,000	0	0	0	0
14E03	Fire Prevention Inspector Vehicles	28,500	76,000	0	0	0
14E04	Training Center Renovations	14,500	0	0	0	0
11E07	Fire Station 1 Maintenance Carryforward	100,000	0	0	0	0
	Use of Reservation From FY11, 12, 13, 14, 15	0	0	(2,500,000)	0	0
	Fire Station Design and Construction	0	400,000	3,600,000	0	0
13E05	Station Alerting System (carry from 12-13)*	100,000	0	0	0	0
13E06	Heart Monitors (carry from FY12-13)*	50,000	0	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	250,000	0	0	0
	Self Contained Breathing App. Upgrade	0	97,500	0	0	0
	Fitness Equipment for Wellness Program	0	32,000	0	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	0	675,000
	CIRA X Communications Gateway	0	15,500	0	0	0
	Multi-Force Training Doors	0	18,500	0	0	0
	Fire-Rescue Support Vehicle	0	0	45,000	0	0
	Engine Co. 3 (Replacement) (a)	0	0	0	0	0
	Station No. 3 Renovation (b)	0	0	0	0	0
TOTAL FIRE RESCUE		1,075,500	1,468,000	1,187,500	10,000	685,000

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



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 Parkway, Recreation, and Facilities Maintenance.

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

The **Parks and Parkway Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 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.

2013-14 Departmental Goals and Objectives

Community Services/Recreation

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

- Coordinate and schedule a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.
- Recreation staff to review program services availability, efficiency, eliminate redundant programs, low attendance programs and cost recovery with targeted reviews in December 2013, March 2014, June 2014 and September 2014.
- Coordinate scheduling and completion of several capital improvement projects prior to June 30, 2014.

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 or as needed basis throughout the fiscal year.
- Implement in November/December 2013 and maintain a new computerized data base for online and onsite program/activity registration at actively programmed parks; to identify

General Fund

Community Services Department (continued)

programs and users; update quarterly with reviews in March 2014, June 2014 and September 2014.

- Conduct a monthly review of external funding opportunities such as grants and sponsorships to supplement City funding for program services and the urban forest program.

Parks and Parkways

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

- Monitor, maintain and expand the City-wide Urban Tree Forest through internal staff and contracted services including tree trimming, removal and replacement programs.
- Prepare bid specifications, receive competitive bids, and plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2014.
- 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.

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 2014 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.
- Continue the physical assessment program of several public facilities by contractor identifying long-term structural needs and replacements, estimating useful life of individual

General Fund

Community Services Department (continued)

buildings and identifying a funding strategy and timeline to address deficiencies; to be completed by June 30, 2014.

- Coordinate scheduling and completion of several capital improvement projects prior to June 30, 2014.

2013-14 Significant Budgetary Issues

The 2013-14 requested budget of the Community Services Department is \$7,244,933, a \$319,987 increase over the adopted budget of FY 12-13. The department has offsetting revenues of \$672,200, which includes program income such as camp fees and tournaments and the Skate Park donation.

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$385,700	\$915,597	42%
Norris Community Center (Cambier)	179,800	392,458	46%
River Park and Anthony Park	90,200	586,963	15%
River Park Aquatic Center	16,500	293,204	6%

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. Aside from the donations, these sources include local taxes, state shared revenue, and \$600,000 available through an inter-local agreement with Collier County.

There are the same number of employees budgeted as were budgeted in FY 12-13 in this Department. The most significant change is a change in how the City is paying certain contract instructors. The City has determined that some contract instructors, paid a percentage of their class receipts, need to be classified as part-time employees, not independent contractors, specifically for Internal Revenue Reporting purposes. Instructors considered employees must meet certain City hiring qualifications, including background checks and being drug and smoke-free. The fiscal change has been moving the instructors from Accounts Payable, and being paid from the Professional Services line item, to Payroll, and being paid from the Other Salaries line item, with proper payroll withholdings.

This entire practice is still under review. There are other options being considered and will be discussed over the next few months. For budgeting purposes, however, this method of including the instructors as part-time employees was selected.

The **Administration** Division budget is \$611,308, a \$35,298 increase over the adopted budget of FY 12-13. In the Administration Division, the entire budget increase is in the personal services line item and is related to the increased cost of wages and benefits.

Operating Expenditures are \$95,650, the same as FY12-13. 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 has been

General Fund

Community Services Department (continued)

historically funded 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 \$3,250,391, an \$89,716 increase over the adopted budget of FY 12-13. In this Division, \$87,516, or nearly all of the entire budget increase is in the personal services line item and is related to the increased cost of wages and benefits.

The Parks and Parkways staff maintains many City sites such as cul-de-sacs and beach accesses, and some work is outsourced. The largest item in this division's budget is "Other Contractual Services", budgeted at \$1,411,000, which includes:

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

The **Facilities Maintenance** Division budget is \$1,158,872 or \$136,095 more than FY 12-13. Personal Services of \$661,398 has increased \$105,271 to the increased cost of wages and benefits. Operating Expenses are \$497,474, an increase of \$30,824 over FY 12-13. The primary reason for the increase in operating expenses is due to increased maintenance requests city-wide.

The **Recreation** Divisions' budgets are \$2,224,362, representing a \$58,878 increase over the FY 12-13 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 Divisions and \$590,999 "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. In addition, this includes instructors, formerly budgeted as professional services/independent contractors.

2013-14 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 \$3,642,481. This includes the new Gordon Park project for \$2.5 million, which was added to the programming after the review and acceptance of the 5-year CIP, and was therefore not in the CIP.

General Fund

Community Services Department (continued)

2013-14 Performance Measures and Benchmarking

Athletics

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	24 Teams \$625	80 Teams \$610	30 Teams \$525	16 Teams \$500	12 Teams \$700
Flag Football Adult	12 Teams \$450	NA	NA	17 Teams \$550	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	9 \$45	124/ \$470	77 / \$52	3 \$30
Soccer Youth (New)	109/ \$100	160/ \$95- \$600	673 / \$199	36 / \$150	NA
Flag Football Youth	149 / \$75	N/A	140 / \$50	NA	25 players \$35
Pre K Athletics Youth	10 / \$45	60/ \$36	55 \$30	10 \$50	NA
Sports Camps Youth	250 / \$100 Avg	34/\$80	NA	NA	3 \$50

PERFORMANCE MEASURES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-14
Leagues Adult – Teams	40	36	34	34
Leagues Youth – Teams	90	102	88	85
Tournament Adult - Teams	40	36	34	34
Tournament Youth - Teams	20	20	8	14
Special Events – Participants	300	0	200	200
Camps, Classes - Participants	1095	1850	180	1800

The Edge Skate Park

BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+) \$30/6 month FL Res.	\$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 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-2014
Members (incl. day members)	4393	4025	4933	4500
Campers	50	118	79	75
Special Events	500	500	500	500

General Fund

Community Services Department (continued)

Recreation

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	150	200	0	30 RP 25 FP
Summer Day camp-# kids registered	175	650	50	80 RP
Specialty Camps # camps offered	16	50	5	6 RP 30 NC 114 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	6 RP 1 NC 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	7 NC
Art classes	4	0	2	2 RP 2 NC
Fitness/aerobics/Yoga classes	24	31	12	6 RP 10 NC 1 FP
Productions/theater/music	0	6 (piano)	3	4 RP 43 NC

PERFORMANCE MEASURES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-2014
After school FP	36	35	30	30
# Participants RP/AP (Drop in)	31	30	34	30
NC	0	0	0	0
Summer Day Camp FP	0	0	0	0
# Participants RP/AP	65	80	79	80
NC	0	0	0	0
Specialty Camps FP	100	122	120	114
# camps offered RP/AP	8	7	5	7
NC	28	25	30	29
Meetings, clubs FP	4	4	4	4
RP/AP	7	7	7	7
NC	13	13	13	13
Gymnastics FP	12	10	10	10
# classes per RP/AP	0	0	0	0
Month NC	0	0	0	0
Dance Classes FP	6	4	4	4
Kids and adults RP/AP	7	10	7	7
Per session NC	1	1	1	1
Martial Arts FP	6	6	4	4
# classes offered RP/AP	1	0	0	0
Per session NC	0	0	0	0

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-2014
Attendance at event:				
Cultural Heritage RP	300	500	425	500
Bunnymania FP	1000	1000	0	0
Spooktacular FP	300	400	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	1800	1800
Santa's Visit RP	415	300	168	200
Back to School Bash RP	381	259	66	80
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 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$120,427
1	1	1	Deputy Director	107,456
1	1	1	Community Service Coordinator	50,422
1	0	0	Sr. Administrative Specialist	-
0	2	2	Administrative Specialist II	88,563
4	5	5		<u>\$366,868</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	92,248
1	1	1	Parks & Parkways Supervisor	56,687
1	1	1	Contract Services Manager	60,786
1	0	0	Administrative Specialist II	-
2	2	2	Sr Landscape Technician	82,695
4	4	4	Irrigation Technicians	186,403
7	7	7	Landscape Technician II/III	270,781
17	16	16		<u>\$749,600</u>
RECREATION/FLEISCHMANN PARK - 0925				
1	1	1	Park Manager	78,370
1	1	1	Athletic Supervisor	57,137
1	1	1	Recreation Supervisor	53,263
3	3	3		<u>\$188,770</u>
RECREATION/CAMBIER PARK & NORRIS - 0926				
1	1	1	Park Manager	61,134
1	1	1	Recreation Coordinator	37,147
2	2	2		<u>\$98,281</u>
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Park Manager	62,897
0.5	0.5	0.5	Recreation Coordinator	21,922
1	1	1	Recreation Supervisor	57,493
0.5	0	0	Recreation Assistant/Pool	0
3	2.5	2.5		<u>\$142,312</u>

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2013-14**

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 PROPOSED
RECREATION/ RIVER PARK AQUATIC CENTER - 0929				
0	1	1	Aquatic Supervisor	48,157
<u>0</u>	<u>1</u>	<u>1</u>		<u>\$48,157</u>
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Supervisor	57,599
5	5	5	Custodians	159,142
4	4	4	Tradesworker	158,972
1	1	1	Service Worker III	34,343
<u>11</u>	<u>11</u>	<u>11</u>		<u>\$410,056</u>
40.0	40.5	40.5	Regular Salaries	\$2,004,044
			Other Salaries & Wages	603,914
			Overtime	54,100
			Employer Payroll Expenses	903,736
			Total Personal Services	<u>\$3,565,794</u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,914,433	1,923,064	1,979,364	2,004,044	80,980
10-30 OTHER SALARIES	314,495	419,798	419,798	603,914	184,116
10-40 OVERTIME	38,598	48,379	48,379	54,100	5,721
25-01 FICA	166,431	142,010	142,010	146,684	4,674
25-03 RETIREMENT CONTRIBUTIONS	223,925	231,039	231,836	269,086	38,047
25-04 LIFE/HEALTH INSURANCE	363,567	351,911	425,823	475,126	123,215
25-07 EMPLOYEE ALLOWANCES	10,400	10,440	12,360	12,840	2,400
TOTAL PERSONAL EXPENSES	3,031,849	3,126,641	3,259,570	3,565,794	439,153
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	546,273	701,000	698,000	748,000	47,000
30-10 AUTO MILEAGE	46	150	150	150	0
30-20 FIELD TRIPS	9,665	15,000	14,000	14,000	(1,000)
30-21 FLEISCHMANN PARK FIELD TRIPS	2,721	5,000	5,000	5,000	0
31-01 PROFESSIONAL SERVICES	228,077	335,000	334,000	178,000	(157,000)
31-04 OTHER CONTRACTUAL SVCS	1,248,490	1,538,500	1,538,500	1,548,500	10,000
31-23 CULTURAL ARTS - THEATRE	41,060	48,000	35,000	35,000	(13,000)
40-00 TRAINING & TRAVEL COSTS	6,698	13,200	13,700	13,200	0
41-00 COMMUNICATIONS	19,641	26,520	25,475	27,275	755
42-00 TRANSPORTATION	17,875	31,000	31,000	31,000	0
42-10 EQUIP. SERVICES - REPAIRS	108,780	114,540	119,516	119,540	5,000
42-11 EQUIP. SERVICES - FUEL	75,290	87,975	71,212	77,600	(10,375)
43-01 ELECTRICITY	280,081	324,200	344,200	344,200	20,000
43-02 WATER, SEWER, GARBAGE	310,162	320,000	313,500	298,024	(21,976)
44-00 RENTALS & LEASES	5,129	9,500	9,000	9,000	(500)
44-02 EQUIPMENT RENTAL	0	1,000	1,000	5,000	4,000
46-00 REPAIR AND MAINTENANCE	9,034	25,000	25,000	25,000	0
47-00 PRINTING AND BINDING	8,398	15,000	15,000	15,000	0
47-02 ADVERTISING (NON-LEGAL)	11,576	14,000	13,500	13,500	(500)
47-06 DUPLICATING	2,741	5,750	6,000	6,000	250
49-05 SPECIAL EVENTS	15,858	20,000	18,000	18,000	(2,000)
51-00 OFFICE SUPPLIES	18,655	27,750	27,750	27,750	0
52-07 UNIFORMS	12,616	21,600	21,600	21,600	0
52-10 JANITORIAL SUPPLIES	30,668	40,000	40,000	40,000	0
52-41 POOL-OPERATING SUPPLIES	24,262	50,000	50,000	50,000	0
52-42 BAND SHELL SUPPLIES	3,905	5,000	5,000	5,000	0
54-01 MEMBERSHIPS	3,088	3,620	3,800	3,800	180
TOTAL OPERATING EXPENSES	3,040,789	3,798,305	3,778,903	3,679,139	(119,166)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,769	0	0	0	0
NON-OPERATING EXPENSES	3,769	0	0	0	0
TOTAL EXPENSES	\$6,076,407	\$6,924,946	\$7,038,473	\$7,244,933	\$319,987

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	319,165	352,623	360,653	366,868	14,245
10-40 OVERTIME	364	500	500	600	100
25-01 FICA	23,490	27,192	27,192	27,848	656
25-03 RETIREMENT CONTRIBUTIONS	39,505	43,962	43,962	51,600	7,638
25-04 LIFE/HEALTH INSURANCE	44,846	46,603	46,503	59,262	12,659
25-07 EMPLOYEE ALLOWANCES	9,360	9,480	9,480	9,480	0
TOTAL PERSONAL SERVICES	436,730	480,360	488,290	515,658	35,298
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	53,756	56,000	56,000	56,000	0
<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	2,500	5,000	5,000	5,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	1,156	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	1,874	3,000	3,000	3,000	0
43-01 ELECTRICITY	6,081	6,500	6,500	6,500	0
47-00 PRINTING AND BINDING	8,398	15,000	15,000	15,000	0
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
51-00 OFFICE SUPPLIES	2,767	6,000	6,000	6,000	0
52-07 UNIFORMS AND OTHER CLOTHING	0	500	500	500	0
<i>Shirts and Uniforms for administrative staff</i>					
54-01 MEMBERSHIPS	1,596	1,600	1,600	1,600	0
TOTAL OPERATING EXPENSES	78,128	95,650	95,650	95,650	0
TOTAL EXPENSES	\$514,858	\$576,010	\$583,940	\$611,308	\$35,298

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	786,590	723,833	752,823	749,600	25,767
10-40 OVERTIME	14,536	13,995	13,995	16,790	2,795
25-01 FICA	57,821	52,454	52,454	54,125	1,671
25-03 RETIREMENT CONTRIBUTIONS	90,390	87,255	87,255	100,730	13,475
25-04 LIFE/HEALTH INSURANCE	151,195	129,443	158,000	172,771	43,328
25-07 EMPLOYEE ALLOWANCES	1,040	960	960	1,440	480
TOTAL PERSONAL SERVICES	1,101,572	1,007,940	1,065,487	1,095,456	87,516
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	317,646	375,000	375,000	375,000	0
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod; Hardware and Safety Equipment</i>					
31-04 OTHER CONTRACTUAL SVCS	1,164,587	1,411,000	1,411,000	1,411,000	0
<i>Mowing, Tree Maintenance, Removal, Planting; Mulch & Sod; Fertilizing; Fencing; Paver & Fountain Repair</i>					
40-00 TRAINING & TRAVEL COSTS	1,955	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	3,625	4,585	4,585	6,385	1,800
42-10 EQUIP. SERVICES - REPAIRS	83,569	90,000	95,516	95,000	5,000
42-11 EQUIP. SERVICES - FUEL	57,340	63,600	52,612	59,000	(4,600)
43-01 ELECTRICITY	25,503	30,000	30,000	30,000	0
43-02 WATER, SEWER, GARBAGE	174,137	160,000	160,000	160,000	0
44-00 RENTALS & LEASES	2,023	3,000	3,000	3,000	0
51-00 OFFICE SUPPLIES	1,094	3,500	3,500	3,500	0
52-07 UNIFORMS	5,874	7,550	7,550	7,550	0
54-01 MEMBERSHIPS	852	500	500	500	0
TOTAL OPERATING EXPENSES	1,838,205	2,152,735	2,147,263	2,154,935	2,200
TOTAL EXPENSES	\$2,939,777	\$3,160,675	\$3,212,750	\$3,250,391	\$89,716

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	370,676	387,758	396,588	410,056	22,298
10-30	OTHER SALARIES	9,945	10,765	10,765	12,915	2,150
	<i>Standby pay</i>					
10-40	OVERTIME	8,741	13,000	13,000	15,596	2,596
25-01	FICA	28,760	28,863	28,863	29,575	712
25-03	RETIREMENT CONTRIBUTIONS	40,288	42,460	42,460	50,519	8,059
25-04	LIFE/HEALTH INSURANCE	79,875	73,281	128,000	142,257	68,976
25-07	EMPLOYEE ALLOWANCE	0	0	480	480	480
	TOTAL PERSONAL SERVICES	538,285	556,127	620,156	661,398	105,271
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	98,065	150,000	150,000	200,000	50,000
	<i>Carpet cleaning, maintenance supplies, construction material, minor repair items</i>					
31-04	OTHER CONTRACTUAL SVCS	65,594	101,000	101,000	111,000	10,000
	<i>City wide pest control, window cleaning, elevator maintenance</i>					
40-00	TRAVEL AND TRAINING	0	2,500	2,500	2,500	0
	<i>Training for Facilities Maintenance staff</i>					
41-00	COMMUNICATIONS	3,544	3,950	3,950	3,950	0
42-10	EQUIP. SERVICES - REPAIRS	22,193	19,000	19,000	19,000	0
42-11	EQUIP. SERVICES - FUEL	15,633	20,200	15,000	15,000	(5,200)
43-01	ELECTRICITY	69,320	65,000	65,000	65,000	0
	<i>Electricity at City Hall locations and 13th St Warehouse</i>					
43-02	WATER, SEWER, GARBAGE	59,513	58,000	58,000	30,024	(27,976)
44-02	EQUIPMENT RENTAL	0	1,000	1,000	5,000	4,000
46-00	REPAIR AND MAINTENANCE	379	0	0	0	0
	<i>Line item moved to Contractual Services</i>					
52-07	UNIFORMS AND OTHER CLOTHING	2,794	6,000	6,000	6,000	0
52-10	JANITORIAL SUPPLIES	30,668	40,000	40,000	40,000	0
	TOTAL OPERATING EXPENSES	367,703	466,650	461,450	497,474	30,824
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	3,769	0	0	0	0
	NON-OPERATING EXPENSES	3,769	0	0	0	0
	TOTAL EXPENSES	\$909,757	\$1,022,777	\$1,081,606	\$1,158,872	\$136,095

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	189,810	181,440	185,570	188,770	7,330
10-30	OTHER SALARIES (TEMPS)	110,918	96,885	96,885	206,688	109,803
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>						
10-40	OVERTIME	6,448	8,612	8,612	8,612	0
25-01	FICA	22,724	13,105	13,105	13,800	695
25-03	RETIREMENT CONTRIBUTIONS	23,631	23,496	23,496	27,032	3,536
25-04	LIFE/HEALTH INSURANCE	40,763	40,751	40,751	46,515	5,764
25-07	EMPLOYEE ALLOWANCES	0	0	480	480	480
TOTAL PERSONAL SERVICES		394,294	364,289	368,899	491,897	127,608
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	26,706	40,000	40,000	40,000	0
30-21	FIELD TRIPS-FLEISCHMANN	2,721	5,000	5,000	5,000	0
31-01	PROFESSIONAL SERVICES	162,635	252,000	252,000	150,000	(102,000)
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, repaid with fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	7,625	8,500	8,500	8,500	0
<i>Recware- Safari Software maintenance agreement, etc.</i>						
40-00	TRAINING & TRAVEL COSTS	363	1,200	1,200	1,200	0
41-00	COMMUNICATIONS	4,169	7,585	5,000	5,000	(2,585)
42-00	TRANSPORTATION - BUSES	4,338	6,000	6,000	6,000	0
42-10	EQUIP. SERVICES - REPAIRS	2,942	4,000	4,000	4,000	0
42-11	EQUIP. SERVICES - FUEL	1,189	2,595	2,500	2,500	(95)
43-01	ELECTRICITY	108,562	105,000	105,000	105,000	0
43-02	WATER, SEWER, & GARBAGE	50,738	57,000	57,000	57,000	0
44-00	RENTALS & LEASES	2,334	2,500	2,500	2,500	0
46-00	REPAIR & MAINTENANCE	7,867	24,000	24,000	24,000	0
<i>Maintenance for skate park, football and baseball fields</i>						
47-02	ADVERTISING (NON-LEGAL)	1,573	3,000	3,000	3,000	0
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>						
51-00	OFFICE SUPPLIES	6,393	8,000	8,000	8,000	0
52-07	UNIFORMS & OTHER CLOTHING	985	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	0	500	500	500	0
TOTAL OPERATING EXPENSES		391,140	528,380	525,700	423,700	(104,680)
TOTAL EXPENSES		\$785,434	\$892,669	\$894,599	\$915,597	\$22,928

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

ACCOUNT DESCRIPTION		11-12	12-13	12-13	13-14	CHANGE
		ACTUALS	ORIGINAL	CURRENT	PROPOSED	
			BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	95,880	94,464	96,614	98,281	3,817
10-30	OTHER SALARIES-TEMP	30,443	26,875	26,875	50,595	23,720
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>						
10-40	OVERTIME	1,060	1,507	1,507	1,507	0
25-01	FICA	9,436	6,906	6,906	7,245	339
25-03	RETIREMENT CONTRIBUTIONS	11,543	11,519	11,519	13,331	1,812
25-04	LIFE/HEALTH INSURANCE	23,071	23,069	23,069	26,369	3,300
25-07	EMPLOYEE ALLOWANCES	0	0	480	480	480
TOTAL PERSONAL SERVICES		171,433	164,340	166,970	197,808	33,468
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	14,209	18,000	15,000	15,000	(3,000)
<i>Costs of classes and events</i>						
30-10	AUTO MILEAGE	46	100	100	100	0
30-20	FIELD TRIPS	2,496	5,000	4,000	4,000	(1,000)
<i>Senior Club monthly trips - travelling and costs</i>						
31-01	PROFESSIONAL SERVICES	33,146	33,000	33,000	15,000	(18,000)
<i>Funding for Independent Contract instructors covered by fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	1,057	2,000	2,000	2,000	0
<i>Copier maintenance, pest control, piano tuner, etc.</i>						
31-23	CULTURAL ARTS THEATRE	41,060	48,000	35,000	35,000	(13,000)
<i>Professional theatre events</i>						
40-00	TRAINING & TRAVEL COSTS	0	500	500	500	0
<i>CPR/First Aid and local FRPA meetings</i>						
41-00	COMMUNICATIONS	2,063	4,555	4,500	4,500	(55)
42-00	TRANSPORTATION - BUSES	2,700	10,000	10,000	10,000	0
43-01	ELECTRICITY	38,020	40,000	70,000	70,000	30,000
43-02	WATER, SEWER, & GARBAGE	10,606	13,000	13,000	13,000	0
44-00	RENTALS & LEASES	0	1,000	1,000	1,000	0
47-02	ADVERTISING (NON-LEGAL)	7,910	8,000	8,500	8,500	500
47-06	DUPLICATING	2,190	5,000	5,000	5,000	0
49-05	SPECIAL EVENTS	0	0	0	0	0
51-00	OFFICE SUPPLIES	3,944	4,500	4,500	4,500	0
52-07	UNIFORMS & OTHER CLOTHING	588	1,050	1,050	1,050	0
52-42	BAND SHELL OPERATING SUPPLIES	3,905	5,000	5,000	5,000	0
54-01	MEMBERSHIPS	160	320	500	500	180
TOTAL OPERATING EXPENSES		164,100	199,025	212,650	194,650	(4,375)
TOTAL EXPENSES		\$335,533	\$363,365	\$379,620	\$392,458	\$29,093

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

		11-12	12-13	12-13	13-14	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	152,312	136,347	139,457	142,312	5,965
10-30	OTHER SALARIES	163,189	175,273	175,273	210,995	35,722
<i>Temporary camp counselors, Temporary Instructors, and Inclusion Counselors</i>						
10-40	OVERTIME	7,449	7,765	7,765	7,765	0
25-01	FICA	24,200	9,925	9,925	10,403	478
25-03	RETIREMENT CONTRIBUTIONS	18,568	17,244	17,244	19,941	2,697
25-04	LIFE/HEALTH INSURANCE	23,817	33,477	28,000	26,927	(6,550)
25-07	EMPLOYEE ALLOWANCES	0	0	480	480	480
TOTAL PERSONAL SERVICES		389,535	380,031	378,144	418,823	38,792
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	25,349	35,000	35,000	35,000	0
30-20	FIELD TRIPS	7,169	10,000	10,000	10,000	0
31-01	PROFESSIONAL SERVICES	32,296	45,000	45,000	12,000	(33,000)
<i>Funding for Independent Contract instructors covered by fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	4,873	5,500	5,500	5,500	0
<i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>						
40-00	TRAINING & TRAVEL COSTS	3,224	2,000	2,500	2,000	0
41-00	COMMUNICATIONS	2,754	905	3,000	3,000	2,095
42-00	TRANSPORTATION	10,837	15,000	15,000	15,000	0
42-10	EQUIP. SERVICES - REPAIRS	76	1,540	1,000	1,540	0
42-11	EQUIP. SERVICES - FUEL	1,128	1,580	1,100	1,100	(480)
43-01	ELECTRICITY	29,088	45,000	35,000	35,000	(10,000)
43-02	WATER, SEWER, & GARBAGE	15,038	16,000	16,000	16,000	0
44-00	RENTALS & LEASES	772	2,500	2,500	2,500	0
<i>Use of van during summer camp</i>						
47-02	ADVERTISING (NON-LEGAL)	2,093	2,000	2,000	2,000	0
47-06	DUPLICATING	551	750	1,000	1,000	250
49-05	SPECIAL EVENTS	15,858	18,000	18,000	18,000	0
<i>Cultural Heritage, Back to School Bash, Santa's Visit</i>						
51-00	OFFICE SUPPLIES	4,457	5,000	5,000	5,000	0
52-07	UNIFORMS	2,375	3,000	3,000	3,000	0
52-41	POOL OPERATING SUPPLIES	24,262	0	0	0	0
54-01	MEMBERSHIPS	480	500	500	500	0
TOTAL OPERATING EXPENSES		182,680	209,275	201,100	168,140	(41,135)
TOTAL EXPENSES		\$572,215	\$589,306	\$579,244	\$586,963	(\$2,343)

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13/14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	46,599	47,659	48,157	1,558
10-30	OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	0	110,000	110,000	122,721	12,721
10-40	OVERTIME	0	3,000	3,000	3,230	230
25-01	FICA	0	3,565	3,565	3,688	123
25-03	RETIREMENT CONTRIBUTIONS	0	5,103	5,900	5,933	830
25-04	LIFE/HEALTH INSURANCE	0	5,287	1,500	1,025	(4,262)
TOTAL PERSONAL SERVICES		<u>\$0</u>	<u>\$173,554</u>	<u>\$171,624</u>	<u>\$184,754</u>	<u>11,200</u>
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	15,000	15,000	15,000	0
31-01	PROFESSIONAL SERVICES <i>Instructors for swimming and exercise</i>	0	5,000	4,000	1,000	(4,000)
31-04	OTHER CONTRACTUAL SVCS	0	500	500	500	0
40-00	TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
41-00	COMMUNICATIONS	0	500	0	0	(500)
43-01	ELECTRICITY	0	30,000	30,000	30,000	0
43-02	WATER, SEWER, & GARBAGE	0	14,000	7,500	20,000	6,000
44-00	RENTALS & LEASES	0	500	0	0	(500)
47-02	ADVERTISING (NON-LEGAL)	0	1,000	0	0	(1,000)
49-05	SPECIAL EVENTS	0	2,000	0	0	(2,000)
51-00	OFFICE SUPPLIES	0	750	750	750	0
52-07	UNIFORMS/OTHER CLOTHING	0	2,000	2,000	2,000	0
52-41	POOL OPERATING SUPPLIES	0	50,000	50,000	50,000	0
54-01	MEMBERSHIPS	0	200	200	200	0
TOTAL OPERATING EXPENSES		<u>0</u>	<u>122,450</u>	<u>110,950</u>	<u>120,450</u>	<u>(2,000)</u>
TOTAL EXPENSES		<u>\$0</u>	<u>\$296,004</u>	<u>\$282,574</u>	<u>\$305,204</u>	<u>9,200</u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

ACCOUNT DESCRIPTION		11-12	12-13	12/13	13-14	
		ACTUALS	ORIGINAL	CURRENT	PROPOSED	CHANGE
			BUDGET	PROJECTION	BUDGET	
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Program events, supplies and equipment</i>	10,542	12,000	12,000	12,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Pest control; fire and security alarm monitoring</i>	2,254	5,000	5,000	5,000	0
41-00	COMMUNICATIONS	1,612	1,440	1,440	1,440	0
43-01	ELECTRICITY	3,507	2,700	2,700	2,700	0
43-02	WATER, SEWER, AND GARBAGE	130	2,000	2,000	2,000	0
46-00	REPAIR & MAINTENANCE	788	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		18,833	24,140	24,140	24,140	0
TOTAL EXPENSES		\$18,833	\$24,140	\$24,140	\$24,140	\$0

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
Landscaping/Parks & Parkways Continuing Projects						
14F26	Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
14F32	Landscape Median Restoration	75,000	75,000	75,000	75,000	75,000
14F37	CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
14I06	Vehicle(s) Replacement - Pk/Pkwys	60,000	60,000	60,000	45,000	45,000
Recreation Facilities Repair and Maintenance						
14G11	Facility Renovations & Replacements	50,000	50,000	50,000	50,000	50,000
14G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
14I02	Fleischmann Park Repairs & Replacements	50,000	50,000	50,000	50,000	50,000
14I04	River Pk/Anthony Pk Repairs & Replacements	30,000	30,000	30,000	30,000	30,000
14G05	Norris Ctr Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
14G16	River Pk Aquatic Ctr - Repairs & Replacements	30,000	30,000	30,000	30,000	30,000
14G15	River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
City Facilities Continuing Projects						
14I01	HVAC Replacements & Renovations	30,000	30,000	30,000	30,000	30,000
14I03	Door Replacement @ City Facilities	25,000	25,000	25,000	25,000	25,000
14I09	Vehicle(s) Replacement - Facilities	60,000	60,000	60,000	23,000	23,000
14I07	Replacement Elements & Amenities	30,000	30,000	30,000	30,000	30,000
14I25	Repl, Reno or Addition of Shade Structures	30,000	30,000	30,000	30,000	30,000
Special Projects						
14G08	Renovate & Repair Cambier Pk Playgd	250,000	0	0	0	0
14I05	Athletic Field Dressing Machine	20,681	0	0	0	0
14G09	River Pk Aquatic Ctr - Pool Deck Ltg	60,000	0	0	0	0
14G12	Tennis Court Repairs (Transfer)	80,000	0	0	0	0
13A03	Gordon River Park Project	2,500,000	0	0	0	0
	City Hall Air Conditioning	0	0	0	0	0
	Four Building Analysis	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT		3,642,481	791,800	731,800	679,800	679,800

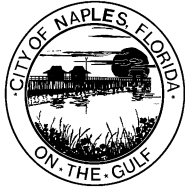
Note: These projects are budgeted and funded in the Capital Improvement Fund (340).

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



General Fund

Police Department

Mission:

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

Department Description

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

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

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

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

2013-14 Departmental Goals and Objectives

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

- Monitor the occurrence of Part 1 Crimes.
- Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
- Coordinated response through the use of Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers and Patrol Officers.
- Enhance education efforts to assist citizens in identifying suspicious behavior, and reporting it to the police, as well as providing them information on how to safeguard their personal property.
- Increase citizen participation by attending community meetings.
- Continuous assessment of tactics and results.

General Fund

Police Department (continued)

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

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

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

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

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

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

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

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

2013-14 Significant Budgetary Issues.

The budget of the Police Department is \$11,781,942 an increase of \$738,212 over the FY 12-13 adopted budget. There are no changes in staffing levels for 2013-14. A new item included in this budget is the State Insurance Premium Tax at \$519,409. This item has been part of the budget in the past, but never included in the adopted budget. In prior years, this item would be brought back upon receipt (near the end of the fiscal year) and appropriated at that time. This year, it is being noted at the beginning of the budget year. Excluding that extraordinary item, the budget increased by \$218,803.

Administration has a budget of \$504,239, an increase of \$16,707.

The budget for **Criminal Investigations** is \$1,747,669 a decrease of \$255,240 from the adopted FY12-13 budget. The reason for this decrease is the transfer of two police officers from this division into the Police Operations/Patrol division, and the retirement of a long term employee. The major expenses in this section are Training and Travel for \$13,500 and Operating Supplies for \$19,700.

The budget for **Police Operations-Patrol** is \$6,950,187, an increase of \$920,381 over the adopted budget of FY 12-13. As noted above, a new item included in this budget is the State Insurance Premium Tax at \$519,409. Excluding that extraordinary item, the budget increased by \$400,972. This increase is nearly all within the Personal Services line item, and is due in part to increased cost of health insurance, and the budgeted 2% annual raise. Operating Expenses are budgeted at \$64,180, an increase of \$5,400. Other major expenses in this section are General Operating Supplies of \$38,580 which includes items such as uniform allowance, evidence bags, taser replacements, stop sticks and marine unit supplies.

General Fund

Police Department (continued)

The budget for **Support Services** is \$2,579,847, an increase of \$56,364 over the adopted budget of FY 12-13. Personal Services, increased by \$74,728, due to increased costs of benefits and overtime. Operating Expenses of this bureau are \$750,655, a decrease of \$18,364. The reason for this decrease is a decrease in the projected fuel for FY 2013-14 and the electricity costs have been reduced. The Support Services Division pays for most of the general operating costs for the Police Department, such as phones, uniforms and vehicle maintenance.

2013-14 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 2013-14 totals \$626,395. Most items are equipment and vehicle replacements or major repairs.

Basic Comparative Measures				
OCTOBER 2010-SEPTEMBER 2011 / OCTOBER 2011-SEPTEMBER 2012				
	FY 2010-11	FY 2011-12	Estimated 2012-13	Projected 2013-14
Total Police Incidents Handled	57,602	66,622	67,668	68,344
Directed Patrols	19,482	23,385	24,982	25,231
Traffic Citations Issued	7,291	8,168	7,820	7,898
Traffic Warnings Issued	5,090	6,155	4,826	4,874
Marine Citations Issued	297	223	182	183
Arrests Made	946	792	682	689
Incoming Phone Calls Answered (911 and non-emergency)	74,888	69,795	71,004	71,714
Percentage of 911 of calls answered within 10 seconds	94%	97.81%	95.9%	96.8%
Percentage of 911 Call answered Within 15 seconds	97.77%	99.66%	99.65%	99.66%
Average time from receipt of 911 calls to dispatch for priority 1 call types	38 seconds	38 seconds	37 seconds	36 seconds
Average response time for high priority calls	5.77 minutes	4.68 minutes	4.88 minutes	4.85 minutes
Annual law enforcement training hours provided an officer.	64	64	68	80

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
OCTOBER 2010-SEPTEMBER 2011 / OCTOBER 2011-SEPTEMBER 2012			
Crime Type	FY 2010-11	FY 2011-12	% Change
HOMICIDE	0	1	
SEX OFFENSE	2	2	0
ROBBERY	6	6	0
AGG ASSAULT	35	40	14%
BURGLARY	92	95	3%
LARCENY	549	444	-19%
AUTO THEFT	17	10	-41%
ARSON	0	0	0
Total Part 1 Crimes	701	598	-15%
Cases Cleared	302	241	-20%
Clearance Rate	43.0%	40.3%	-2.7%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Preliminary	JOB TITLE	FY 2014 Preliminary
ADMINISTRATION (1101)				
1	1	1	Chief of Police	134,297
1	1	1	Police Lieutenant	99,011
1	1	1	Administrative Coordinator	49,707
1	1	1	Administrative Specialist II	41,746
<u>4</u>	<u>4</u>	<u>4</u>		<u>\$324,761</u>
CRIMINAL INVESTIGATIONS (1119)				
3	2	2	Police Sergeant	165,579
1	1	1	Police Lieutenant	91,155
13	11	9	Police Officers (C.O.P. /Detective)	544,073
1	1	1	Property & Evidence Technician	41,348
1	1	1	Crime Analyst/Criminal Research Invest	45,625
1	1	1	Crime Scene Latent Examiner	55,059
1	1	1	Administrative Specialist II	46,496
<u>21</u>	<u>18</u>	<u>16</u>		<u>\$989,335</u>
POLICE OPERATIONS - PATROL (1120)				
1	1	1	Police Captain	96,900
2	2	2	Police Lieutenants	190,527
7	8	8	Police Sergeants	607,304
39	41	43	Police Officers	2,552,888
1	1	1	Administrative Specialist II	39,758
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	36,010
<u>51.4</u>	<u>54.4</u>	<u>56.4</u>		<u>\$3,523,387</u>
<u>68.00</u>	<u>69.00</u>	<u>69.00</u>	Total Certified Police Officers Plus 3 in the CRA	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Preliminary	JOB TITLE	FY 2014 Preliminary
SUPPORT SERVICES (1121)				
0	1	1	Police Captain	96,900
1	0	0	Deputy Director Administration	0
1	1	1	Communications Manager	84,889
1	1	1	Records & Fiscal Services Manager	88,760
3	3	3	Communications Shift Supervisor	187,317
11	11	11	Public Safety Telecommunicator	534,149
1	1	1	Inventory Control Clerk	39,004
1	1	1	Administrative Specialist II	36,060
2	2	2	Records Specialist	76,904
1	1	1	Custodian	34,301
<u>22</u>	<u>22</u>	<u>22</u>		<u>\$1,178,284</u>
98.4	98.4	98.4	Regular Salaries	6,015,767
			Other Salaries (includes 1 Part time officer)	122,801
			State Incentive Pay	84,060
			Overtime	265,404
			Special Duty Pay	150,000
			Holiday Pay	153,795
			Police Early Retirement Agreement	40,356 *
			State Insurance Tax	519,409
			Employer Payroll Expenses	3,465,713
			Total Personal Services	<u><u>\$10,817,305</u></u>

* Early Retirement Agreement is through FY 2014

**FISCAL YEAR 2013-14
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,035,997	6,005,360	6,157,690	6,075,504	70,144
10-30 OTHER SALARIES	61,845	58,272	45,092	122,801	64,529
10-32 STATE INCENTIVE PAY	78,548	74,820	82,714	84,060	9,240
10-40 OVERTIME	254,472	264,450	265,272	265,404	954
10-41 SPECIAL DUTY PAY	137,839	150,000	163,904	150,000	0
10-42 HOLIDAY PAY	145,467	154,000	153,112	153,795	(205)
25-01 FICA	499,839	453,824	525,386	517,602	63,778
25-03 RETIREMENT CONTRIBUTIONS	1,791,709	1,924,946	1,770,924	1,767,975	(156,971)
25-04 LIFE/HEALTH INSURANCE	982,523	998,073	1,032,519	1,179,176	181,103
25-07 EMPLOYEE ALLOWANCE	4,245	5,160	960	960	(4,200)
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	519,409	0	519,409	519,409	519,409
TOTAL PERSONAL EXPENSES	10,552,249	10,129,261	10,757,338	10,877,042	\$747,781
<u>OPERATING EXPENSES</u>					
31-01 OTHER PROFESSIONAL SERVIC	4,329	4,000	4,000	4,000	0
31-04 OTHER CONTRACTUAL SERVIC	29,343	39,394	39,394	35,094	(4,300)
32-04 OTHER LEGAL SERVICES	500	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	43,586	40,225	40,225	49,800	9,575
41-00 COMMUNICATIONS	65,467	81,885	81,885	79,596	(2,289)
42-10 EQUIP. SERVICES - REPAIRS	242,295	258,800	258,000	262,000	3,200
42-11 EQUIP. SERVICES - FUEL	204,109	216,650	210,000	200,000	(16,650)
43-01 ELECTRICITY	64,571	70,000	55,000	55,000	(15,000)
43-02 WATER, SEWER, GARBAGE	11,700	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	9,823	12,320	12,320	12,720	400
46-00 REPAIR AND MAINTENANCE	22,035	23,925	23,925	25,425	1,500
47-00 PRINTING AND BINDING	4,526	3,700	3,700	3,700	0
49-00 OTHER CURRENT CHARGES	1,148	1,000	1,000	1,000	0
49-07 EMPLOYEE RECOGNITION	1,657	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	15,195	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	71,655	87,330	87,330	88,330	1,000
52-02 FUEL	721	2,500	2,500	9,800	7,300
52-07 UNIFORMS	17,758	20,850	20,850	20,850	0
52-10 JANITORIAL SUPPLIES	8,358	5,500	10,800	10,800	5,300
52-23 VEST	3,000	6,000	6,000	6,000	0
54-01 MEMBERSHIPS/BOOKS	2,214	5,270	5,270	5,665	395
60-40 MACHINERY/EQUIPMENT	20,137	0	0	0	0
TOTAL OPERATING EXPENSES	844,127	914,469	897,319	904,900	(9,569)
TOTAL EXPENSES	11,396,376	11,043,730	11,654,657	11,781,942	738,212

**FISCAL YEAR 2013-14
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	11-12 ACTUAL	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	340,490	312,150	322,547	324,761	12,611
10-30 OTHER SALARIES	5,500	5,500	5,501	5,512	12
10-32 STATE INCENTIVE PAY	3,060	3,060	3,060	3,060	0
10-40 OVERTIME	544	450	450	400	(50)
10-42 HOLIDAY PAY	0	0	0	0	0
25-01 FICA	24,818	23,986	25,365	25,499	1,513
25-03 RETIREMENT CONTRIBUTIONS	59,587	67,165	59,339	62,427	(4,738)
25-04 LIFE/HEALTH INSURANCE	28,084	29,191	29,736	33,155	3,964
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	462,563	441,982	446,478	455,294	\$13,312
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES	3,400	300	300	300	0
<i>Annual certification fee</i>					0
40-00 TRAINING & TRAVEL COSTS	23,431	15,800	15,800	17,800	2,000
<i>College tuition \$9,800; conferences \$2,200; Training \$3,500; Recruitment \$300</i>					
46-00 REPAIR AND MAINTENANCE	899	0	0	0	0
47-00 PRINTING AND BINDING	4,526	3,700	3,700	3,700	0
49-07 EMPLOYEE RECOGNITION	1,657	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	22,011	20,500	20,500	21,500	1,000
<i>Uniform allowance \$800, range supplies \$15,200, public education supplies, etc.</i>					0
54-01 MEMBERSHIPS/BOOKS	1,578	3,250	3,250	3,645	395
TOTAL OPERATING EXPENSES	\$57,502	\$45,550	\$45,550	\$48,945	\$3,395
TOTAL EXPENSES	\$520,065	\$487,532	\$492,028	\$504,239	\$16,707

**FISCAL YEAR 2013-14
BUDGET DETAIL
POLICE DEPARTMENT
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	11-12 ACTUAL	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,325,898	1,155,920	1,035,121	989,335	(166,585)
10-30 OTHER SALARIES	7,500	7,500	7,577	10,789	3,289
<i>Shift stipend and longevity pay</i>				0	
10-32 STATE INCENTIVE PAY	21,316	18,360	15,450	18,480	120
10-40 OVERTIME	53,247	70,000	58,600	60,000	(10,000)
10-42 HOLIDAY PAY	41,625	46,000	31,795	32,795	(13,205)
25-01 FICA	107,664	87,088	87,864	81,950	(5,138)
25-03 RETIREMENT CONTRIBUTIONS	426,326	362,575	281,178	304,900	(57,675)
25-04 LIFE/HEALTH INSURANCE	223,055	214,346	211,000	208,300	(6,046)
TOTAL PERSONAL SERVICES	\$2,206,631	\$1,961,789	\$1,728,585	\$1,706,549	(\$255,240)
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	856	1,500	1,500	1,500	0
<i>Forensic examination and document fees</i>					
31-04 OTHER CONTRACTUAL SVCS	834	1,300	1,300	1,300	0
<i>Towing \$500, evidence program maintenance \$800</i>					
40-00 TRAINING & TRAVEL COSTS	10,341	13,500	13,500	13,500	0
<i>Specialty crime training, such as hostage negotiaion, economic crimes, crime scene, etc</i>					
44-00 RENTALS & LEASES	1,553	1,620	1,620	1,620	0
<i>Accuprint @ \$135/month</i>					
46-00 REPAIR & MAINTENANCE	1,355	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES	20,731	19,700	19,700	19,700	0
<i>Clothing allowance (\$6,500), photo supplies, crime scene kits, PAL/DARE supplies, test supplies. etc.</i>					
54-01 MEMBERSHIPS/BOOKS	544	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$36,214	\$41,120	\$41,120	\$41,120	\$0
TOTAL EXPENSES	\$2,242,845	\$2,002,909	\$1,769,705	\$1,747,669	(\$255,240)

**FISCAL YEAR 2013-14
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	11-12 ACTUAL	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,204,264	3,366,200	3,639,466	3,583,124	216,924
10-30 OTHER SALARIES	48,845	45,272	32,014	106,500	61,228
<i>Longevity pay and one part time temporary police officer for meetings</i>					
10-32 STATE INCENTIVE PAY	54,172	53,400	62,644	60,960	7,560
10-40 OVERTIME	102,384	105,000	95,004	95,004	(9,996)
10-41 SPECIAL DUTY PAY	137,839	150,000	163,904	150,000	0
10-42 HOLIDAY PAY	103,842	108,000	121,317	121,000	13,000
10-43 TSA GRANT OVERTIME	158	0	0	0	0
25-01 FICA	273,786	256,738	314,747	311,613	54,875
25-03 RETIREMENT CONTRIBUTIONS	1,170,587	1,329,512	1,263,641	1,207,666	(121,846)
25-04 LIFE/HEALTH INSURANCE	522,087	516,548	578,699	690,375	173,827
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	519,409	0	519,409	519,409	519,409
TOTAL PERSONAL SERVICES	\$6,177,729	\$5,971,026	\$6,831,201	\$6,886,007	\$914,981
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	3,473	2,500	2,500	2,500	0
<i>K-9 Veterinarian, boarding and care</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	2,600	2,600	2,600	0
<i>Alarm Accounting Software Maintenance</i>					
32-04 OTHER LEGAL SERVICES	500	500	500	500	0
<i>State Attorney's quarterly citation fees</i>					
40-00 TRAINING & TRAVEL COSTS	6,595	10,000	10,000	13,500	3,500
44-00 RENTALS & LEASES	1,692	1,700	1,700	2,100	400
<i>Police boat dock rental</i>					
46-00 REPAIR AND MAINTENANCE	2,741	2,400	2,400	3,900	1,500
52-00 OPERATING SUPPLIES	22,499	38,580	38,580	38,580	0
<i>Uniform allowance (\$16,200), AED batteries (\$3,000) K9 gear, Crime Scene supplies, flashlights, motorcycle supplies, first aid</i>					
54-01 MEMBERSHIPS/BOOKS	0	500	500	500	0
60-40 MACHINERY/EQUIPMENT	20,137	0	0	0	0
TOTAL OPERATING EXPENSES	\$57,637	\$58,780	\$58,780	\$64,180	\$5,400
TOTAL EXPENSES	\$6,235,366	\$6,029,806	\$6,889,981	\$6,950,187	\$920,381

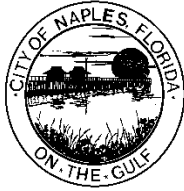
**FISCAL YEAR 2013-14
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	11-12 ACTUAL	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PRELIMINARY BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,165,345	1,171,090	1,160,556	1,178,284	7,194
10-32 STATE INCENTIVE PAY	0	0	1,560	1,560	1,560
10-40 OVERTIME	98,297	89,000	111,218	110,000	21,000
25-01 FICA	93,571	86,012	97,410	98,540	12,528
25-03 RETIREMENT CONTRIBUTIONS	135,209	165,694	166,766	192,982	27,288
25-04 LIFE/HEALTH INSURANCE	209,297	237,988	213,084	247,346	9,358
25-07 EMPLOYEE ALLOWANCES	3,765	4,680	480	480	(4,200)
TOTAL PERSONAL SERVICES	\$1,705,484	\$1,754,464	\$1,751,074	\$1,829,192	\$74,728
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES	25,109	35,194	35,194	30,894	(4,300)
<i>Custodian \$2,874, "Critical" \$600, Radios \$11,000, elevator \$1,320, Telestaff \$5,000, A/C \$8,000, etc.</i>					
40-00 TRAINING & TRAVEL COSTS	3,219	925	925	5,000	4,075
<i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>					
41-00 COMMUNICATIONS	65,467	81,885	81,885	79,596	(2,289)
<i>Laptops \$22,584, T-1 line \$5,112, Data line for mobile units \$14,220, police cell phones \$4,800, City phone \$11,000 etc</i>					
42-10 EQUIP. SERVICES - REPAIRS	242,295	258,800	258,000	262,000	3,200
42-11 EQUIP. SERVICES - FUEL	204,109	216,650	210,000	200,000	(16,650)
43-01 ELECTRICITY	64,571	70,000	55,000	55,000	(15,000)
43-02 WATER, SEWER, GARBAGE	11,700	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	6,578	9,000	9,000	9,000	0
46-00 REPAIR AND MAINTENANCE	17,040	19,025	19,025	19,025	0
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, elevators, extinguishers</i>					
49-00 OTHER CURRENT CHARGES	1,148	1,000	1,000	1,000	0
<i>Postage (\$400), VIPs administrative costs (\$600)</i>					
51-00 OFFICE SUPPLIES	15,195	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	6,414	8,550	8,550	8,550	0
<i>Bulbs, batteries, flags, radios and emergency supplies</i>					
52-02 FUEL	721	2,500	2,500	9,800	7,300
<i>Includes 7 loads of Generator fuel in case of a Hurricane</i>					
52-07 UNIFORMS	17,758	20,850	20,850	20,850	0
<i>Uniform issuance for officers (\$18,000), communications uniforms (\$2,500), other (\$350)</i>					
52-10 JANITORIAL SUPPLIES	8,358	5,500	10,800	10,800	5,300
52-23 VESTS	3,000	6,000	6,000	6,000	0
54-01 MEMBERSHIPS / BOOKS	92	520	520	520	0
TOTAL OPERATING EXPENSES	\$692,774	\$769,019	\$751,869	\$750,655	(\$18,364)
TOTAL EXPENSES	\$2,398,258	\$2,523,483	\$2,502,943	\$2,579,847	\$56,364

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
14H04	Police 800 MHz Portable Radios (13-15)	48,000	48,000	48,000	48,000	48,000
14H01	Police Patrol Car Replacements (6)	300,000	200,000	250,000	250,000	250,000
14H03	Criminal Investigation Car Replacement	48,000	24,000	53,000	53,000	24,000
14H12	Patrol Vehicle In-Car Camera System	66,000	0	0	0	66,000
14H14	Police Taser Replacements	21,000	21,000	21,000	0	0
14H23	Criminal Investigation Vehicle-Additional	28,500	0	0	0	0
14H16	Patrol Div Furniture/Floor Replacement	62,770	30,000	0	0	0
14H18	Crime Scene Lab Equipment/Flooring	33,800	0	0	0	0
14H22	Criminal Investigation Technology	18,325	0	0	0	0
	Livescan Fingerprint System	0	14,750	0	0	0
	Marine Outboard Engine Replacement	0	0	16,000	0	0
	Police Motorcycle Replacement	0	0	60,000	0	0
TOTAL POLICE DEPARTMENT		626,395	337,750	448,000	351,000	388,000



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 Service Funds discussed later in this document.

2012-13 Department Accomplishments

- Coordinated an employment law seminar for all supervisors and managers
- Assisted in collective bargaining and impasse process with the IAFF
- Successfully negotiated wage reopener with the FOP
- Completed an update and revision to the Personnel Policies & Procedures

2013-14 Departmental Goals and Objectives

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

- Assist with the negotiation of labor agreements with AFSCME, GSAF/OPEIU, FOP, and IAFF.
- Develop and conduct a variety of employee training and learning programs to enhance specific skills in leadership, supervision, and customer service.
- Research and analyze alternatives to attracting, retaining, and developing a diverse and competent workforce that enables the City to achieve its business needs.
- Coordinate the implementation of the Enterprise Resource Planning software for the human resources information system and payroll, including the development of training for department users.

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

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

General Fund

Human Resources Department

- Continue to research and perform competitive analysis of benefits, wages, and policies of surrounding agencies.

2013-14 Significant Budgetary Issues

The budget of the Human Resources department is \$495,878, a \$46,055 increase over the 2012-13 budget.

There are four positions budgeted in the Human Resources department, the same as in FY 12-13, for a cost of \$407,386, a \$28,833 increase. The increased cost of benefit contributions was the major cause of this increase.

There are no other significant changes in this department. Line-item increases are related to an increase in pre-employment screening costs associated with an increase in hiring of seasonal/temporary staff; an increase in expenses involving labor relation matters; and replacement of equipment and office furniture.

Performance Measures

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 PROJECTED
Total Number of FTE* Employees	448	445	451	452
Total Number of Seasonal Employees	48	61	75	60
Positions Recruited (FTE & Seasonal)	95	156	85	80
Number of Applicants	2,093	5482	5100	5500
In-House Training Programs Offered	10	7	9	15
Grievances - AFSCME (205 members)	1	4	3	2
Grievances - GSAF/OPEIU (44 members)	0	0	0	0
Grievances - FOP (60)	0	0	3	2
Grievances - IAFF (50)	0	0	0	1
Grievances - Non-Bargaining (86)	0	0	0	0
Percent Turnover	9.15%	10.12%	8%	10%
Average Operating Cost per Employee	\$1,058	\$1,086	\$1,025	\$1,050

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

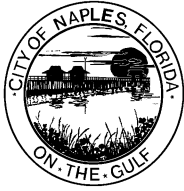
**HUMAN RESOURCES
FISCAL YEAR 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
1	1	1	Human Resources Director	\$120,427
1	1	1	Human Resources Generalist	53,453
1	1	1	Sr. Human Resources Generalist	65,000
1	1	1	Administrative Coordinator	48,482
4	4	4	Regular Salaries	\$287,362
			Overtime	100
			Employer Payroll Expenses	119,924
			Total Personal Services	\$407,386

**FISCAL YEAR 2013-14
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTED	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	280,480	276,203	282,493	287,362	11,159
10-40 OVERTIME	95	100	60	100	0
25-01 FICA	20,457	20,783	20,782	21,640	857
25-03 RETIREMENT CONTRIBUTIONS	33,923	33,809	33,809	39,112	5,303
25-04 LIFE/HEALTH INSURANCE	45,187	42,378	45,000	53,892	11,514
25-07 EMPLOYEE ALLOWANCE	5,280	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	385,422	378,553	387,424	407,386	28,833
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	6,531	7,800	15,800	13,150	5,350
	<i>Background checks (\$4,000), FDLE fingerprinting (\$2,500), arbitrations (\$5,000) etc.</i>				
31-07 MEDICAL SERVICES	28,819	26,128	26,128	29,600	3,472
	<i>Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>				
40-00 TRAINING & TRAVEL COSTS	3,802	3,500	3,500	4,500	1,000
41-00 COMMUNICATIONS	1,542	1,737	1,737	1,737	0
46-00 REPAIR AND MAINTENANCE	11,615	12,210	12,210	12,210	0
	<i>Copy machine lease and maintenance \$4,300; Applicant tracking maintenance agreement \$7,910</i>				
47-02 ADVERTISING (NON-LEGAL)	360	750	500	750	0
49-04 EMPLOYEE DEVELOPMENT	1,989	12,500	4,500	12,500	0
	<i>Training materials, Instructors for mandated classes</i>				
51-02 OTHER OFFICE SUPPLIES	1,932	2,450	2,450	2,750	300
52-00 OPERATING SUPPLIES	1,482	1,200	1,200	8,300	7,100
54-01 MEMBERSHIPS	2,539	2,995	2,995	2,995	0
TOTAL OPERATING EXPENSES	60,611	71,270	71,020	88,492	17,222
TOTAL EXPENSES	446,033	449,823	458,444	495,878	46,055



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.

2013-14 Significant Budgetary Issues

Non-Departmental has a budget of \$2,864,470, a decrease of \$44,976 from the adopted FY 12-13 budget. The changes from prior years include:

Operating expenditures to reflect increased Laws of Life cost	\$2,000
No annexation payments to fire districts expected	(1,000)
Likely collective bargaining expense	\$55,000
Elections Expense (due to upcoming City Council election)	\$53,000
Insurance	\$10,424
Technology Services	(\$184,600)
Memberships/Dues	\$200
Special Events – seed money for Gordon Park Fundraiser	\$20,000

Two notable budget amendments were made during FY 2012-13. Specifically, the City purchased two large parcels of land totaling \$4,610,000, by appropriating General Fund Reserves. The Women's Club land was \$1.61 million. The funding source for the acquisition and construction of Gordon River Park, \$3,000,000 and \$2,500,000, respectively, is intended to eventually be partially reimbursed by a Special Assessment. However, this budget does not include this assessment as a revenue source, because the actual plan and assessment has not been approved, and as of this document, the acquisition was from the General Fund in FY12-13, and the \$2.5 million is in the Public Service Tax/Capital Projects Fund, for FY 13-14.

Contingency is budgeted at \$350,000. The City typically budgets 1% to 1.5% of the General Fund budget for Contingency. Only City Council has the authority to direct staff to use funds from the General Fund Contingency account, which may be allocated throughout the year for unbudgeted or unplanned needs of the City. During the current year, \$177,900 has been transferred from Contingency to other line items. \$157,900 was transferred out to fund the 2% salary increase, and \$20,000 was transferred out for the Park Street paving project.

Transfers Out has a budget of \$47,500 to the Tennis Fund. The \$47,500 is for a continued contribution for community-wide programming that is considered above the Tennis membership's financial responsibility. This contribution is based on an evaluation of the events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a General Fund payment to the fund in the amount of \$47,500 is appropriated.

General Fund

Non-Departmental, Transfers and Contingency

City Administrative Reimbursement

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

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

Governments typically find it reasonable and fair to charge the non-general fund departments for a portion of the administrative departments. The City of Naples does so, using a simple allocation method based on dollar value of budget, number of employees and for Customer Service/Utility Billing, number of customers. This allocation method has been followed for several years.

For FY 13-14, the Administrative reimbursement is budgeted at (\$3,112,270). This credit represents the amount that the City General Fund is receiving from user funds for the following services.

Pension	\$93,515
City Manger	251,616
Facilities Management	482,030
Human Resources	207,557
Finance	673,004
Legal	337,287
Mayor	224,872
City Clerk	368,155
Non Departmental (Insurance, postage, technology)	474,234
Total	\$3,112,270

In prior years, the City Administrative Reimbursement was processed as revenue to the General Fund. For FY13-14, this will show as a contra-expense, or a negative expense. The treatment of the reimbursement in this manner prevents an overstatement of the budget as a whole. Future consideration will be given to showing this credit in each department, so that a reader can see each departments' net cost to the General Fund.

This year, there was to be special attention paid to the share of costs assigned to the Pension Funds. The Pension Funds' allocation is handled similar to the other allocations, with minor variances. Specifically, in addition to the simple allocation noted above, it also includes direct costing for the employees that have direct assignment for the work on the pensions.

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

001.1480.519

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTED	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	15	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	24	0	0	0	0
25-04 LIFE/ HEALTH INSURANCE	35	0	0	0	0
TOTAL PERSONAL SERVICES	74	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,718	11,500	13,500	13,500	2,000
<i>Memorial florals/donations per policy; city facility AED Batteries; Laws of Life Banquet</i>					
31-00 OTHER SERVICES	8,230	1,000	0	0	(1,000)
<i>No annexation payments expected unless there is a past due payment made</i>					
31-01 PROFESSIONAL SERVICES	39,571	35,000	132,000	90,000	55,000
<i>Annual boundary survey and collective bargaining aid</i>					
31-04 OTHER CONTRACTUAL SVCS	2,026	15,000	15,000	15,000	0
<i>Impact Fee Update (\$10,000) and arbitrage compliance</i>					
31-50 ELECTION EXPENSE	1,240	2,000	0	55,000	53,000
32-12 LABOR ATTORNEY	19,565	0	0	0	0
41-00 COMMUNICATIONS	21,384	0	0	0	0
42-02 POSTAGE & FREIGHT	39,959	45,000	45,000	45,000	0
45-22 SELF INS. PROPERTY DAMAGE	1,447,396	1,540,776	1,540,776	1,551,200	10,424
49-00 OTHER CURRENT CHARGES	8,816	10,000	10,000	10,000	0
<i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>					
49-02 TECHNOLOGY SERVICES	1,117,967	1,191,630	1,191,630	1,007,030	(184,600)
49-05 SPECIAL EVENTS	8,504	32,000	32,000	52,000	20,000
<i>Security and support for approved special events</i>					
<i>For FY13-14 includes an additional \$20,000 as seed money for a Gordon River Park Fund Raiser</i>					
49-06 EMPLOYEE AWARDS	25,835	20,540	21,080	20,540	0
<i>Employee awards and appreciation for years of service</i>					
54-01 MEMBERSHIPS	558	5,000	5,100	5,200	200
<i>Florida League of Cities, SWFLC, League of Mayors and Benchmark Consortium</i>					
60-10 LAND	0	0	4,610,000	0	0
<i>Womens' Club Parking Lot and the Gordon River Park</i>					
60-40 MACHINERY EQUIP	48,734	0	0	0	0
TOTAL OPERATING EXPENSES	2,793,503	2,909,446	7,616,086	2,864,470	(44,976)
TOTAL EXPENSES	\$2,793,577	\$2,909,446	\$7,616,086	\$2,864,470	(\$44,976)

**FISCAL YEAR 2013-14
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTED	13-14 PROPOSED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	500,000	0	350,000	(150,000)
TOTAL EXPENSES	\$0	\$500,000	\$0	\$350,000	(\$150,000)

In FY 12-13, \$177,900 has been transferred from Contingency to Other Line items based on Council Resolutions

TRANSFERS IN AND OUT

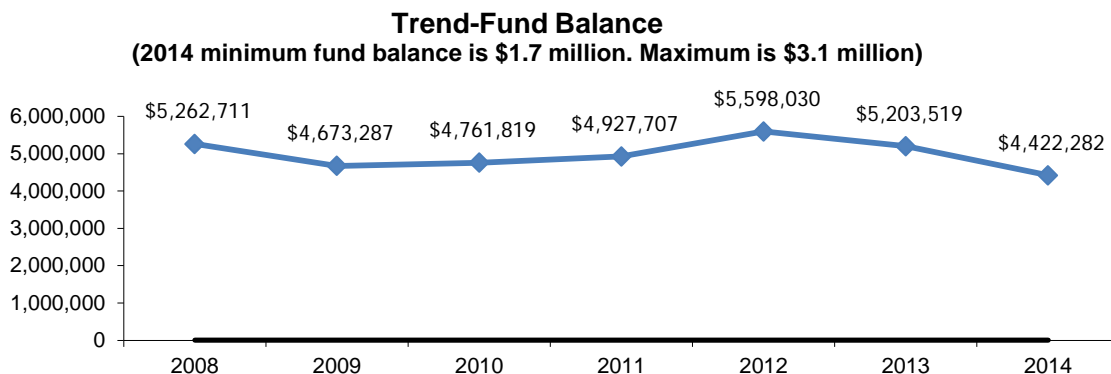
001.7575.581

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTED	13-14 PROPOSED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	0	0	0	0	0
30-01 CITY ADMIN REIMBURSEMENT	0	0	0	(3,112,270)	(3,112,270)
91-34 TO CAPITAL PROJECTS FUND	93,539	0	904,555	0	0
<i>To pay off the Naples Preserve Debt</i>					
91-39 STREETS FUND	95,500	0	0	0	0
91-48 TENNIS FUND	50,000	47,500	47,500	47,500	0
TOTAL EXPENSES	\$239,039	\$47,500	\$952,055	(\$3,064,770)	(\$3,112,270)



BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Fund Balance - As of September 30, 2012	\$5,598,030
Projected Revenues FY 2012-13	2,861,800
Projected Expenditures FY 2012-13	3,256,311
Net Increase/(Decrease) in Fund Balance	<u>(394,511)</u>
Expected Fund Balance as of September 30, 2013	\$5,203,519
Add Fiscal Year 2013-14 Budgeted Revenues	
Building Permits	1,850,000
Other Licenses & Permits	1,179,000
Other Charges for Services	21,300
Interest Income	33,000
Miscellaneous Revenue	3,500
	<u>3,086,800</u>
TOTAL AVAILABLE RESOURCES	8,290,319
Less Fiscal Year 2013-14 Budgeted Expenditures	
Personal Services	\$2,513,357
Operating Expenses	461,540
Technology Services	201,610
Transfer - Self-Insurance	75,610
Transfer - Administration & Fire Inspectors	375,920
Capital Expenses	240,000
	<u>3,868,037</u>
BUDGETED CASH FLOW	(781,237)
Projected Fund Balance as of September 30, 2014	<u><u>\$4,422,282</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 department is managed by the Building Official who reports to the City Manager.

2012-13 Department Accomplishments

- Designed and added new Impact Fee Matrix to website allowing residents and contractors to more readily access needed information regarding both Collier County and City impact fees.
- Completed rain garden to Community Development Building to allow for increased natural hydrologic cycle on City property. Re-designed Dog Park Retention Lake (located on adjacent property) to encourage year round water retention and help prevent flooding on Riverside Dr.
- Transferred and replaced all non-essential 8 cylinder vehicles with 4 cylinder vehicles to increase fleet mileage and reduce operating costs.

2013-14 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.
- Train employees in the Building Department to use the Disaster Recovery software and hand held portable tablets.

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 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.

- Increase contractors' code knowledge by installing display boards in the public lobby to inform contractors of important code changes.
- Redesign Building Department website to make it more user-friendly; add interactive features and expand available information.

2013-14 Significant Budgetary Issues

The FY 2013-14 budget for the Building Permit Fund anticipates revenue totaling \$3,086,800 and expenditures totaling \$3,868,037. The budget uses \$781,237 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 that is in excess of the maximum requirements of the fund balance policy.

Building Permit Fund

Building Department (continued)

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.

For FY13-14, Building Rental to Planning, Technology, Streets and Stormwater has been eliminated. Because the building was constructed City property, there is an offsetting lease fee that could be charged. The result is that no charge is required.

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

EXPENDITURES

Total expenditures for the FY 2013-14 budget are \$3,868,037, a \$730,888 increase over the FY 12-13 adopted budget.

Personal Services

Personal Services are budgeted at \$2,513,357, a \$477,526 increase over the FY 12-13 budget. There are 27.75 positions, an increase of 4.00 positions over the adopted FY 12-13 budget. In January 2013, City Council approved the addition of two positions, a Building Inspector and Transportation and Planning Engineer, which are included. There are two new positions requested: A Plumbing / Gas Inspector and a Construction Site Compliance Inspector. The latter is a response to the increase in construction activity, to ensure that construction sites have minimal impact upon adjacent properties. Because of the new inspector positions, one additional vehicle is included to be acquired in FY 13-14.

Operating Expenses

Operating Expenses are budgeted at \$1,114,680, a \$104,362 increase over the adopted budget of FY 12-13. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$211,110
General Fund/Two Fire Inspectors, ½ Custodian	\$164,810
Self-Insurance Property Damage	\$ 75,610
Equipment Services-Fuel and Repair	\$ 29,930
Technology Services	\$201,610
Utilities	\$103,500

This budget includes an additional \$75,000 in Professional Services specifically related to the implementation of the Electronic Permitting program. The department will hire a contractor to coordinate this labor intensive effort.

Non-Operating Expenses

Capital projects for FY 13-14 total \$240,000. This includes \$195,000 of projects that were included in the Capital Improvement Program presented in June, plus one additional vehicle to provide transportation to the new inspectors. The Electronic Permitting project has been increased by \$25,000.

Building Permit Fund

Building Department (continued)

2013-14 Performance Measures and Benchmarking

	Actual 2010-11	Estimated 2011-12	Projected 2012-13	Projected 2013-14
Permits reviewed	7340	7584	8000	8100
Certificates of Occupancy issued for Single Family Homes	56	74	80	80
Certificates of Occupancy issued for larger structures	29	7	10	2
Total Inspections conducted	24,992	26,233	27,000	27,200
Average daily inspections per inspector	18.9	21.7	18.9	17.6

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	Proposed FY 2014
1	1	1	Building Director/Building Official	117,566
1	1	1	Deputy Building Official	91,439
0.5	0.5	0.5	Traffic Engineer	40,596
5	6	7	Building Inspector*	458,861
0	0	1	Plumbing and Gas Inspector **	53,171
0	0	1	Construction Site Inspector **	53,171
1	3	3	Plans Examiner	192,120
1	1	1	Floodplain Coordinator	54,533
1	1	1	Land Management Coordinator	55,061
1	1	1	Permit Supervisor	60,809
1	1	1	Community Development Analyst	61,386
3	4	4	Permit Technician	157,636
1	1	1	Administrative Specialist I	38,954
0	1.75	1.75	Records Clerk	60,102
1	1	1	Plans Review Engineer	76,500
0	0	1	Transportation and Planning Engineer*	114,446
0.5	0.5	0.5	Planner II	33,495
18	23.75	27.75	Regular Salaries	1,719,846
	Change	4	Other Salaries	50,140
			Overtime	40,000
			Employer Payroll Expenses	703,371
			Total Personal Services	2,513,357

*2 positions approved on 1/16/13

**2 additional positions requested in FY 13-14

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

**FISCAL YEAR 2013-14
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION		11-12	12-13	12-13	13-14	CHANGE
		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	PROPOSED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,253,820	1,417,396	1,495,000	1,719,846	302,450
10-30	OTHER SALARIES <i>Stand by pay (\$10,140) and temporary employee</i>	46,743	63,561	50,140	50,140	(13,421)
10-40	OVERTIME	31,355	40,000	40,000	40,000	0
25-01	FICA	98,308	105,799	116,999	128,234	22,435
25-03	RETIREMENT CONTRIBUTIONS	139,885	158,894	174,494	215,292	56,398
25-04	LIFE/HEALTH INSURANCE	217,042	243,281	249,000	354,565	111,284
25-07	EMPLOYEE ALLOWANCES	4,800	4,800	5,080	5,280	480
29-00	OTHER HOLIDAY	0	2,100	0	0	(2,100)
TOTAL PERSONAL SERVICES		\$1,791,953	\$2,035,831	\$2,130,713	\$2,513,357	477,526
<u>OPERATING EXPENSES</u>						
530-000	OPERATING EXPENDITURES	1,126	6,000	6,000	6,000	0
530-010	CITY ADMINISTRATION <i>Admin Fee \$211,110 plus Fire Inspectors and Service Worker \$164,810</i>	348,849	366,940	366,940	375,920	8,980
531-000	PROFESSIONAL SERVICES <i>Temporary plans review/inspector services And temporary assistance for implementation of electronic permitting</i>	18,388	25,500	50,000	150,000	124,500
531-040	OTHER CONTRACTUAL SERVICES <i>One time expense in FY 12-13 for the building evaluation</i>	0	8,000	8,400	0	(8,000)
532-100	OUTSIDE COUNSEL	0	10,000	10,000	10,000	0
534-010	UNSAFE STRUCTURE MGT	0	5,000	0	5,000	0
540-000	TRAINING & TRAVEL COSTS	8,729	12,000	11,000	11,000	(1,000)
541-000	COMMUNICATIONS <i>Cell phones(\$4,500), office phones (\$9,000), GPS lines (\$3,500) and tablets (\$1900)</i>	12,694	18,000	17,000	18,900	900
542-100	EQUIP. SERVICES - REPAIRS	11,690	11,930	11,000	11,930	0
542-110	EQUIP. SERVICES - FUEL	15,922	18,060	18,000	18,000	(60)
543-010	ELECTRICITY	46,581	50,000	50,000	53,500	3,500
543-020	WATER, SEWER, GARBAGE	42,800	60,000	50,000	50,000	(10,000)
545-220	SELF INS. PROPERTY DAMAGE	69,403	59,568	59,568	75,610	16,042
546-000	REPAIR AND MAINTENANCE	1,397	3,000	3,000	4,000	1,000
546-020	BUILDING & GROUND MAINT. <i>Security, elevator maintenance, carpet and exterior cleaning, AC maintenance, generator fuel and maintenance, etc.</i>	31,767	35,000	35,000	35,000	0
546-050	STORM REPAIR	61	0	0	0	0
546-170	SOFTWARE MAINTENANCE	29,390	30,830	31,265	31,285	455
547-000	PRINTING AND BINDING <i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>	636	11,000	12,000	12,000	1,000
547-060	DUPLICATING	3,249	5,500	5,500	5,500	0
549-020	TECHNOLOGY SERVICES	202,003	238,565	238,565	201,610	(36,955)
551-000	OFFICE SUPPLIES	826	1,500	1,500	1,500	0
552-000	OPERATING SUPPLIES <i>Inspector / office supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>	20,758	18,000	24,600	20,000	2,000
552-070	UNIFORMS	1,819	2,800	3,925	3,925	1,125
552-090	OTHER CLOTHING/SAFETY SHOES	381	1,125	0	0	(1,125)
552-520	MINOR OPERATING EQUIPMENT	590	0	0	0	0
554-010	MEMBERSHIPS	9,124	12,000	12,000	14,000	2,000
TOTAL OPERATING EXPENSES		\$878,183	\$1,010,318	\$1,025,263	\$1,114,680	104,362
<u>NON-OPERATING EXPENSES</u>						
560-200	BUILDING IMPROVEMENTS	27,100	10,000	10,000	65,000	55,000
560-300	OTHER IMPROVEMENTS	0	16,000	25,835	15,000	(1,000)
560-400	MACHINERY & EQUIPMENT	58,327	15,000	15,000	37,000	22,000
560-700	VEHICLES	38,101	40,000	39,500	48,000	8,000
560-810	COMPUTER SOFTWARE	0	10,000	10,000	75,000	65,000
TOTAL NON-OPERATING EXPENSES		\$123,528	\$91,000	\$100,335	\$240,000	149,000
TOTAL EXPENSES		\$2,793,664	\$3,137,149	\$3,256,311	\$3,868,037	730,888

**CAPITAL IMPROVEMENT PROJECTS
FUND 110 BUILDING DEPARTMENT**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST				
		2013-14	2014-15	2015-16	2016-17	2017-18
14B01	Electronic Permitting	75,000	100,000	0	0	0
14B05	Handheld Portable Tablets	12,000	0	0	0	0
14B06	Permit Counter Remodel	30,000	0	0	0	0
14B08	Roof Repairs/Exterior Painting	35,000	0	0	0	0
14B09	Large Format Scanner	25,000	0	0	0	0
14B10	Parking Lot Maintenance Repairs	15,000	0	0	0	0
14B04	Vehicle Replacement Program	28,000	60,000	40,000	20,000	0
14B20	Vehicle Addition	20,000	0	0	0	0
	Lobby Lighting	0	0	0	0	0
	Inspector Furniture	0	0	0	0	0
	Disaster Recovery Software	0	0	0	0	0
BUILDING FUND		240,000	160,000	40,000	20,000	0

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Fund Balance as of September 30, 2012 **(\$571,667)**

Projected Revenues FY 2012-13	\$195,000	
Projected Expenditures FY 2012-13	\$386,250	
Net Increase/(Decrease) in Fund Balance		<u>(\$191,250)</u>

Add General Fund Interfund Loan \$0

Expected Fund Balance as of September 30, 2013 **(\$762,917)**

Add Fiscal Year 2013-14 Budgeted Revenues

Property Tax (at 0.5000 mills)	201,000	
<i>Based on \$423,037,943 at .5000 mills</i>		
Interest Earnings	<u>2,000</u>	<u>\$203,000</u>

TOTAL AVAILABLE RESOURCES **(\$559,917)**

Less Fiscal Year 2013-14 Budgeted Expenditures

Operations & Maintenance	11,350	
Capital Projects	800,000	
Transfer out for Interfund Loans	<u>190,800</u>	<u>\$1,002,150</u>

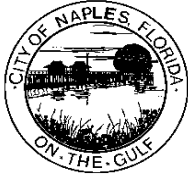
BUDGETED CASH FLOW **(\$799,150)**

Projected Fund Balance as of September 30, 2014 **(\$1,562,067)**

(FY 12 is negative due to the interfund loan in the amount of \$1,473,254 on 9/30/12)

(Payoff is expected by FY2021)

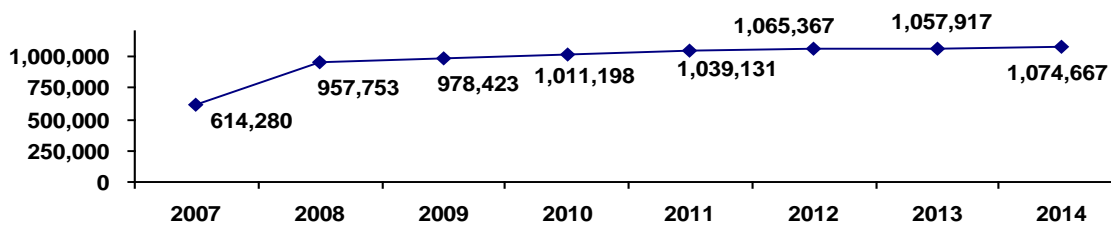
(FY13-14 requires an additional \$800,000 interfund loan which is not yet approved)

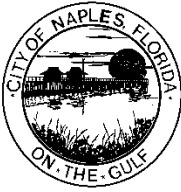


MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2012-13

Beginning Balance - Fund Balance as of September 30, 2012		\$1,065,367
Projected Revenues FY 2012-13		40,400
Projected Expenditures FY 2012-13		47,850
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(7,450)</u>
Expected Fund Balance as of September 30, 2013		\$1,057,917
Add Fiscal Year 2013-14 Budgeted Revenues		
Property Tax (at 0.0252 mills)	35,400	
<i>Based on \$1,477,389,854 at millage rate .0252</i>		
Interest Income	5,600	
		<u>41,000</u>
TOTAL AVAILABLE RESOURCES		\$1,098,917
Less Fiscal Year 2013-14 Budgeted Expenditures		
Operations & Maintenance	24,250	
Capital Projects	0	
		<u>24,250</u>
BUDGETED CASH FLOW		16,750
Projected Fund Balance as of September 30, 2014		<u><u>\$1,074,667</u></u>

Fund Balance Trend -Moorings Bay





Taxing District Funds

East Naples Bay Taxing District (Fund 150)

Moorings Bay Taxing District (Fund 151)

Mission Statement:

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

Fund Description

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

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

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

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

2013-14 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$1,002,150.

The estimated taxable value is \$423,037,943, a 7.8% increase from the final FY 2012-13 taxable value of \$392,254,821.

Revenues

The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum. Last year's millage rate was .5000 mills. Assuming a collection rate of 95%, this fund is projected to collect \$201,000 property tax and \$2,000 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$1,002,150. 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 2013-14 the payment will be \$190,800 including \$167,560 toward principal and \$23,240 for interest. The interest rate is established annually based on the May 1 Bloomberg 10-year municipal bond rate, which for 2013-14 is 1.75. Because of the increased property values, the fund will also contribute more to principal than was originally scheduled.

The fund will be requesting an additional Interfund loan to undertake rock removal in the amount of \$800,000. Without this Interfund loan, the rock removal project cannot be funded.

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

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 150)

Moorings Bay Taxing District (Fund 151)

Moorings Bay

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

Revenues

The tax rate for the Moorings Bay Taxing District is the same rate as FY 12-13, or 0.0252. The taxable value of the District is \$1,477,389,854, a 5.1% increase from the prior year's taxable value of \$1,404,547,337. Assuming a collection rate of 95%, this fund is projected to collect \$35,400 in property tax.

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 budgeted to be \$24,250

This includes \$250 for state required fee, \$15,000 for continued water quality analysis; \$5,000 for extra analysis if needed, \$2,000 for navigational aids; and \$2,000 for poles, signs and buoys.

**FISCAL YEAR 2013-14
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	204	250	250	350	100
31-01 PROFESSIONAL SERVICES	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	5,000	5,000	11,000	6,000
TOTAL OPERATING EXPENSES	204	5,250	5,250	11,350	6,100
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS OTHER THAN BLDGS	1,418,788	0	206,000	800,000	800,000
70-11 PRINCIPAL/INTERFUND LOAN	0	0	0	0	0
70-12 INTEREST/INTERFUND LOAN	42,254	0	0	0	0
91-01 TRANSFER TO GENERAL FUND		43,750	43,750	47,700	3,950
91-34 TRANSFER TO CAPITAL PROJECTS		43,750	43,750	47,700	3,950
91-42 TRANSFER TO WATER SEWER		43,750	43,750	47,700	3,950
91-47 TRANSFER TO STORMWATER		43,750	43,750	47,700	3,950
TOTAL NON-OPERATING EXPENSES	1,461,042	175,000	381,000	990,800	815,800
TOTAL EXPENSES	\$1,461,246	\$180,250	\$386,250	\$1,002,150	\$821,900

**FISCAL YEAR 2013-14
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED 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>	10,427	5,000	43,600	20,000	15,000
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>	0	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	600	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	11,207	9,250	47,850	24,250	15,000
TOTAL EXPENSES	\$11,207	\$9,250	\$47,850	\$24,250	\$15,000

East Naples Bay Taxing District Expected Loan Amortization Schedule

Annual loan payment is budgeted to be \$175,000

The original loan amount was \$1,606,000, with an expected term of 11 years (2022)

With additional principal paid starting 2013-14, final payment will be in FY 2021

Interest is based on Bloomberg's 10-year municipal bond rate recalculated annually on May 1*

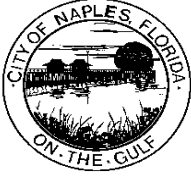
Fiscal Year	Payment	Interest	Principal	Loan Balance
				1,606,000
2011-12	175,000	42,254	132,746	1,473,254
2012-13	175,000	29,760	145,240	1,328,014
2013-14 *	190,800	23,240	167,560	1,160,454
2014-15	190,800	20,308	170,492	989,962
2015-16	190,800	17,324	173,476	816,486
2016-17	190,800	14,289	176,511	639,975
2017-18	190,800	11,200	179,600	460,374
2018-19	190,800	8,057	182,743	277,631
2019-20	190,800	4,859	185,941	91,689
2020-21	93,294	1,605	91,689	0

*Or as close to then as reasonably possible

The following funds participated equally in the loan. Repayment will be split evenly every year.

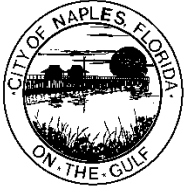
		FY2011-12		FY2012-13	
		Principal	Interest 2.631%	Principal	Interest 2.02%
General Fund	25%	33,187	10,563	36,310	7,440
Capital Projects	25%	33,187	10,563	36,310	7,440
Water/Sewer	25%	33,187	10,563	36,310	7,440
Stormwater	25%	33,187	10,563	36,310	7,440
		132,746	42,254	145,240	29,760

		FY2013-14		
		Principal	Interest 1.75%	Total
General Fund	25%	41,890	5,810	47,700
Capital Projects	25%	41,890	5,810	47,700
Water/Sewer	25%	41,890	5,810	47,700
Stormwater	25%	41,890	5,810	47,700
		167,560	23,240	190,800



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2013-2014

Beginning Balance - Fund Balance as of September 30, 2012		\$4,044
Projected Revenues FY 2012-13		\$255,800
Projected Expenditures FY 2012-13		\$258,560
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$2,760)</u>
Expected Fund Balance as of September 30, 2013		\$1,284
Add Fiscal Year 2013-14 Budgeted Revenues		
Special Assessments @ 2.5 millage rate	<u>328,500</u>	<u>\$328,500</u>
TOTAL AVAILABLE RESOURCES		\$329,784
Less Fiscal Year 2013-14 Budgeted Expenditures		
Operating Expenditures	328,500	
Capital Projects	<u>0</u>	<u>\$328,500</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2014		<u><u>\$1,284</u></u>



Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

Mission Statement:

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

Fund Description

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

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

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

2013-14 Significant Budgetary Issues**Revenues**

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

For 2013-14, the Fifth Avenue BID approached the City to increase the special assessment rate from 2 mills to 2.5 mills. The 2012 Taxable value of the parcels in the BID was \$133,269,766, and the 2013 Taxable value of these parcels is \$138,198,124, an increase of 3.7%. Assuming a typical collection rate of 95% (adjusted for early payments or VAB value changes), the revenue is estimated to be \$328,500.

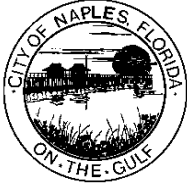
Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$328,500. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$7,000 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm, the 5th Avenue BID Corporation should receive \$321,500.

**FISCAL YEAR 2013-14
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

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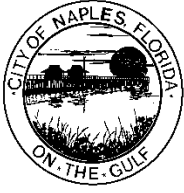
ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
531-010 PROFESSIONAL SERVICES <i>5th Ave BID Corp.</i>	248,024	251,610	251,600	321,500	69,890
531-040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	3,198	3,400	6,960	7,000	3,600
547-020 ADVERTISING	40	550			(550)
TOTAL OPERATING EXPENSES	251,262	255,560	258,560	328,500	72,940
TOTAL EXPENSES	251,262	255,560	258,560	328,500	72,940



PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Fund Balance as of September 30, 2012		\$121,869
Projected Revenues FY 2012-13		\$90,000
Projected Expenditures FY 2012-13		\$1,795,000
Net Increase/(Decrease) in Net Unrestricted Assets		(\$1,705,000)
Expected Fund Balance as of September 30, 2012		(\$1,583,131)
Interfund Loan Required		\$1,585,000
Add Fiscal Year 2013-14 Budgeted Revenues		
Special Assessments	160,000	\$160,000
TOTAL AVAILABLE RESOURCES		(\$1,423,131)
Less Fiscal Year 2013-14 Budgeted Expenditures		
Operating Expenditures	4,200	
Capital Projects	0	\$4,200
BUDGETED CASH FLOW		\$155,800
Projected Fund Balance as of September 30, 2013		<u><u>\$157,669</u></u>

Note that Interfund Loan may be needed in FY 12-13



Port Royal Canal Special Assessment District

Port Royal Canal (Fund 155)

Mission Statement:

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

Fund Description

The Port Royal Special Assessment District Fund was established to track the revenues and expenditures of the Port Royal Area Special Assessment District. The District was created in 2011 by Resolution 11-12978 to assess property for maintenance dredging. This project was requested by the property owners along the canals in the Port Royal/ Champney Bay area. In accordance with the enabling resolution, assessments will be imposed for six years. Dredging is expected to start in FY 12-13, and finish in FY 13-14.

2013-14 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. This budget considers that there will be prepayments during the year, as there have been over the past year, when properties sell or change ownership. Charges on customers' tax bills are expected to begin in FY 2014-15, with prepayments accepted anytime, and early bill notices to be sent out when the dredging project is completed.

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 2014 (FY 14-15) for customers who wish to pay over the six year period. Prior to that, property owners may prepay assessments in full. The 2013-14 budget estimates \$160,000 in prepayments, although there is no certainty of any prepayments at all.

Port Royal Canal

Special Assessment District

Expenditures

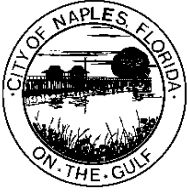
The contract for this project is expected to be encumbered prior to the end of FY 12-13. The contract, if already committed, will roll into the new fiscal year. Therefore, the only expenditures for the Port Royal Dredging Assessment are for the costs of billing and assessments for \$4,200.

The total cost of the project is slightly more than \$2.01 million which includes approximately \$340,000 for surveying, design and permitting, \$1.42 million for construction, \$230,000 for engineering construction inspection, and \$20,000 for city administration. The balance is allocated to contingency. Management of the project will be handled by the Streets and Stormwater Department.

**FISCAL YEAR 2013-14
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING**

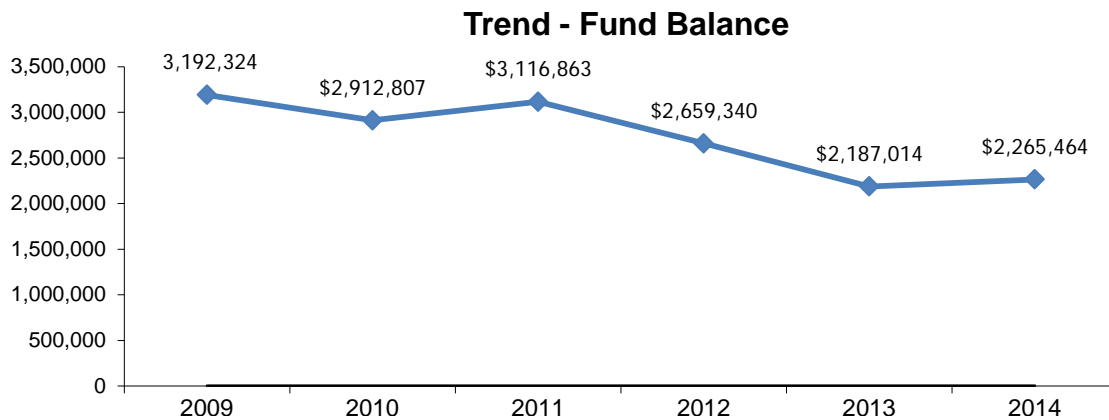
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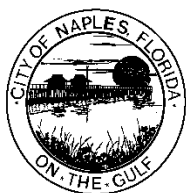
ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	355,270	0	175,000	4,200	4,200
TOTAL OPERATING EXPENSES	355,270	0	175,000	4,200	4,200
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING <i>Dredging canals in Port Royal area</i>	0	1,485,000	1,620,000	0	(1,620,000)
TOTAL NON-OPERATING EXPENSES	0	1,485,000	1,620,000	0	(1,620,000)
	<u>\$355,270</u>	<u>\$1,485,000</u>	<u>\$1,795,000</u>	<u>\$4,200</u>	<u>(\$1,615,800)</u>



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2013-14

Fund Balance as of September 30, 2012		\$2,659,340
Projected Revenues FY 2012-13		1,894,105
Projected Expenditures FY 2012-13		2,366,431
Net Increase/(Decrease) in Net Unrestricted Assets		(472,326)
Expected Fund Balance as of September 30, 2013		\$2,187,014
Add Fiscal Year 2013-14 Budgeted Revenues		
Tax Increment Financing City 1.1800	527,720	
Tax Increment Financing County 3.5645	1,594,105	
Assessed Value of \$631,026,496-\$183,809,274= Tax Increment of \$447,217,222		
Interest Income/Other	<u>18,000</u>	<u>2,139,825</u>
TOTAL AVAILABLE RESOURCES:		\$4,326,839
Less Fiscal Year 2013-14 Expenditures		
Personal Services	531,557	
Operating Expenses	504,170	
Capital Improvements	0	
Transfer out for Bonded Debt	982,770	
General Fund Loan Repayment	28,401	
Streets Fund Loan Repayment	14,477	
		<u>2,061,375</u>
BUDGETED CASH FLOW		78,450
Projected Fund Balance as of September 30, 2014		<u><u>\$2,265,464</u></u>





Community Redevelopment Agency

Community Redevelopment Agency (Fund 180)

Mission Statement:

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

Fund Description

The Community Redevelopment Agency (CRA) is governed by a Board comprised of the members of City Council. 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 South. The actual boundaries are defined within the enabling legislation. The CRA has eleven years remaining until it sunsets in 2024, although amendment of the Redevelopment Plan is in progress and may include an extension beyond 2024.

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

2012-13 Department Accomplishments

- Completed construction of the Four Corners Pedestrian Crosswalk.
- Completed construction of decorative traffic control signals with pedestrian signals at 5th Avenue South and 3rd Street South in conjunction with the Streets Department.
- Completed the first phase of required maintenance at the parking garage at 8th Street South and 4th Avenue South.
- Continued Community Policing throughout the CRA.
- Maintained the landscape in the right-of-way.
- Initiated a public process to amend the Redevelopment Plan and extend the sunset date.

2013-14 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 redevelopment 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.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

- Complete phase two of a major maintenance program, including power washing, painting and sealing at the parking garage at 8th Street South and 4th Avenue South.

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;

- Approve an amendment to the Redevelopment Plan that includes extension of the sunset date of the CRA and a prioritized implementation plan guiding redevelopment.

2013-14 Significant Budgetary Issues

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

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

Redevelopment continues including the River Park Pool and new commercial buildings at Park Street and 5th Avenue South, 3rd Avenue South and 9th Street South, and 1st Avenue North and 10th Street North. Planning for a new single family development east of Goodlette – Frank Road on the Gordon River continues. 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 and commercial property owners reporting low vacancy rates. The CRA maintains its recognition as a thriving center of activity in Naples and Collier County.

Revenues

Revenues are \$2,139,825, \$239,720 (or 12.6%) more than the adopted FY 12-13 budget. The primary revenue earned by the CRA is ad valorem taxes from the Tax Increment. The Tax Increment is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives these revenues from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of property in the District is \$631,026,496, for a tax incremental value of \$447,217,222. The FY 13-14 increment is an increase of 7.4% from the FY 12-13 increment. This budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$527,720 and \$1,594,105 respectively.

State law requires that the tax increment revenues be distributed to CRAs by January 1. In addition to the tax increment revenue, the fund should receive approximately \$18,000 in interest income.

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2013-14 budget are \$2,061,375, which is a \$156,386 decrease from the FY 2012-13 budget.

Personal Services

There is no change in the number of employees from the previous budget. The 6.3 employees funded by the CRA are budgeted to cost \$531,557, a \$19,580 increase over the FY 12-13 budget. These positions consist of 3 community police officers, 3 landscape technicians, and a portion (30%) of the assistant city manager position.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Operating Expenses

Budgeted at \$504,170, operating expenses are \$120,271 more than FY 12-13 adopted budget. This is attributable to the \$160,000 budgeted in the repair and maintenance account to paint, power wash and seal the parking garage at 8th Street South and 4th Avenue. This was presented to the CRA at the June CIP Workshop.

Non-Operating Expenses

There are two bank loans related to infrastructure enhancements to the district. In FY 2010-11 the two debt obligations were refinanced at 2.18% for a savings in interest of almost \$1.4 million over the life of the debt. The annual debt service payment for the fund is budgeted at \$982,770.

The CRA has received several interfund loans related to improvements to the district. At the end of FY 12-13, the outstanding balance for the remaining three loans is \$123,176. The repayment schedule was slightly modified, with the balance being amortized over four years, at 2.2% interest. The annual payment is \$42,878. Final payment will be made in FY 15-16.

There are no Capital projects in the FY2013-14 budget.

The following list summarizes the projects previously planned in the CRA. This list may be modified if the amended CRA Redevelopment Plan is adopted.

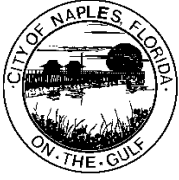
Long Term Capital Plan

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	10,849,000



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

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
City Tax Increment	556,250	476,120	466,605	466,605	527,720
County Tax Increment	1,680,287	1,438,240	1,409,500	1,409,500	1,594,105
Other Income	1,880	0	0	0	0
Transfer in From GF	13,883	0	0	0	0
Interest Income	26,403	13,254	24,000	18,000	18,000
TOTAL REVENUES	<u><u>\$2,278,703</u></u>	<u><u>\$1,927,614</u></u>	<u><u>\$1,900,105</u></u>	<u><u>\$1,894,105</u></u>	<u><u>\$2,139,825</u></u>

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
Administration (0501)				
0.3	0.3	0.3	Assistant City Manager*	37,689
<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		<u>\$37,689</u>
Parks & Parkways Maintenance (0517)				
0	2	2	Landscape Technician III	71,891
3	1	1	Landscape Technician II	32,876
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$104,767</u>
Law Enforcement (0520)				
3	3	3	Community Police Officer	185,977
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$185,977</u>
6.3	6.3	6.3	Regular Salaries	328,433
			State Incentive Pay	3,480
			Overtime	9,200
			Holiday Pay	7,200
			Employer Payroll Expenses	183,244
				<u> </u>
			Total Personal Services	<u><u>\$531,557</u></u>

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

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
510-200 REGULAR SALARIES & WAGES	317,882	327,083	329,887	328,433	1,350
510-320 STATE INCENTIVE PAY	3,199	3,000	3,000	3,480	480
510-400 OVERTIME	6,108	9,230	9,230	9,200	(30)
510-420 HOLIDAY PAY	6,984	7,221	7,200	7,200	(21)
525-010 FICA	24,760	24,819	25,425	24,646	(173)
525-030 RETIREMENT CONTRIBUTIONS	81,845	95,405	83,488	82,552	(12,853)
525-040 LIFE/HEALTH INSURANCE	38,865	43,635	55,096	74,462	30,827
525-070 EMPLOYEE ALLOWANCES	1,584	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$481,227	\$511,977	\$514,910	\$531,557	\$19,580
<u>OPERATING EXPENSES</u>					
530-000 OPERATING EXPENSE	15,661	15,000	15,000	15,000	0
530-010 CITY ADMINISTRATION	135,043	111,160	111,160	96,720	(14,440)
531-010 PROFESSIONAL SERVICES	0	0	175,000	0	0
531-040 OTHER CONTRACTUAL SERVICES	51,498	90,000	90,000	90,000	0
32-01 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAVEL AND PER DIEM	2,840	3,600	1,300	1,500	(2,100)
41-00 COMMUNICATIONS	342	613	600	600	(13)
43-01 ELECTRICITY	29,195	25,000	25,000	25,000	0
45-22 SELF INSURANCE	61,216	61,705	61,705	47,830	(13,875)
46-00 REPAIR & MAINTENANCE	18,012	46,100	44,000	204,000	157,900
47-02 ADVERTISING-NON LEGAL	0	500	500	500	0
49-02 TECHNOLOGY SERVICES	18,628	21,621	21,621	18,270	(3,351)
51-00 OFFICE SUPPLIES	213	1,000	500	500	(500)
52-00 OPERATING SUPPLIES/MINOR EQUIP	800	2,400	1,250	1,250	(1,150)
52-07 UNIFORMS	2,141	3,200	1,500	1,500	(1,700)
52-09 OTHER CLOTHING	60	500	500	500	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	1,840	1,500	1,000	1,000	(500)
TOTAL OPERATING EXPENSES	\$337,489	\$383,899	\$550,636	\$504,170	\$120,271
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	37,850	250,000	229,000	0	(250,000)
91-01 INTERFUND LOAN GENERAL FUND	0	28,401	28,401	28,401	0
91-21 BOND SINKING FUND FD2000	978,569	979,007	979,007	982,770	3,763
91-34 TRANSFER/ CAPITAL PROJECTS	550,000	0	0	0	0
91-39 TRANSFER / STREETS FUND	0	64,477	64,477	14,477	(50,000)
91-40 TRANSFER / CAPITAL PROJECT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$1,566,419	\$1,321,885	\$1,300,885	\$1,025,648	(\$296,237)
TOTAL EXPENSES	\$2,385,135	\$2,217,761	\$2,366,431	\$2,061,375	(\$156,386)

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	42,240	36,225	36,225	37,689	1,464
25-01 FICA	2,945	2,868	2,868	2,981	113
25-03 RETIREMENT CONTRIBUTIONS	3,291	3,260	3,260	3,392	132
25-04 LIFE/HEALTH INSURANCE	596	596	596	605	9
25-07 EMPLOYEE ALLOWANCES	1,584	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$50,656	\$44,533	\$44,533	\$46,251	\$1,718
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	135,043	111,160	111,160	96,720	(14,440)
31-01 PROFESSIONAL SERVICES	0	0	175,000	0	0
<i>FY12-13 expense was for an update to the long term plan</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	5,000	5,000	5,000	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAVEL AND PER DIEM	740	1,500	1,300	1,500	0
<i>Florida Redevelopment Conference</i>					
41-00 COMMUNICATIONS	342	613	600	600	(13)
45-22 SELF INS PROPERTY DAMAGE	61,216	61,705	61,705	47,830	(13,875)
47-02 ADVERTISING (NON LEGAL)	0	500	500	500	0
<i>Annual Report as required</i>					
49-02 TECHNOLOGY SERVICE CHARGE	18,628	21,621	21,621	18,270	(3,351)
51-00 OFFICE SUPPLIES	213	1,000	500	500	(500)
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	1,840	1,500	1,000	1,000	(500)
<i>FRA Dues, State fees, etc</i>					
TOTAL OPERATING EXPENSES	\$218,022	\$204,599	\$378,386	\$171,920	(\$32,679)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	37,850	250,000	229,000	0	(250,000)
91-01 INTERFUND LOAN GENERAL FUND	0	28,401	28,401	28,401	0
<i>Payment for General Fund \$13,922 and Plaza on Fifth \$14,479</i>					
91-21 BOND SINKING FUND	978,569	979,007	979,007	982,770	3,763
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>					
91-34 INTERFUND LOAN PST FUND	550,000	0			0
91-39 INTERFUND LOAN STREETS FUND	0	64,477	64,477	14,477	(50,000)
TOTAL NON-OPERATING EXPENSES	\$1,566,419	\$1,321,885	\$1,300,885	\$1,025,648	(\$296,237)
TOTAL EXPENSES	\$1,835,097	\$1,571,017	\$1,723,804	\$1,243,819	(\$327,198)

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	85,419	107,102	109,662	104,767	(2,335)
10-40 OVERTIME	2,734	3,230	3,230	3,200	(30)
25-01 FICA	6,520	8,057	8,057	7,874	(183)
25-03 RETIREMENT CONTRIBUTIONS	8,189	11,728	11,728	12,907	1,179
25-04 LIFE/HEALTH INSURANCE	17,572	21,669	25,000	36,341	14,672
TOTAL PERSONAL SERVICES	120,434	151,786	157,677	165,089	13,303
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	15,661	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SERVICE <i>Contracts for landscape maintenance, elevator maintenance, alarms</i>	51,498	85,000	85,000	85,000	0
43-01 ELECTRICITY <i>Two Parking Garages</i>	29,195	25,000	25,000	25,000	0
46-00 REPAIR & MAINTENANCE <i>Holiday lights, paver repair, lighting repairs plus \$160,000 to paint and powerwash the parking garage</i>	16,000	44,000	44,000	204,000	160,000
52-09 OTHER CLOTHING/WORK BOOTS	60	500	500	500	0
TOTAL OPERATING EXPENSES	112,414	169,500	169,500	329,500	160,000
TOTAL EXPENSES	232,848	321,286	327,177	494,589	173,303

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	190,223	183,756	184,000	185,977	2,221
10-32 STATE INCENTIVE PAY	3,199	3,000	3,000	3,480	480
10-40 OVERTIME	3,374	6,000	6,000	6,000	0
10-42 HOLIDAY PAY	6,984	7,221	7,200	7,200	(21)
25-01 FICA	15,295	13,894	14,500	13,791	(103)
25-03 RETIREMENT CONTRIBUTIONS	70,365	80,417	68,500	66,253	(14,164)
25-04 LIFE/HEALTH INSURANCE	20,697	21,370	29,500	37,516	16,146
TOTAL PERSONAL SERVICES	\$310,137	\$315,658	\$312,700	\$320,217	\$4,559
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM	2,100	2,100	0	0	(2,100)
<i>Police Officer training will be funded in the General Fund</i>					
46-00 REPAIR & MAINTENANCE	2,012	2,100	0	0	(2,100)
<i>Bicycle repairs are minor and funded in the General Fund</i>					
52-00 OPERATING SUPPLIES	800	2,400	1,250	1,250	(1,150)
<i>Uniform allowance (\$900), equipment and supplies (\$1,500)</i>					
52-07 UNIFORMS	2,141	3,200	1,500	1,500	(1,700)
<i>Bicycle uniforms</i>					
TOTAL OPERATING EXPENSES	\$7,053	\$9,800	\$2,750	\$2,750	(\$7,050)
TOTAL EXPENSES	\$317,190	\$325,458	\$315,450	\$322,967	(\$2,491)

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2013-14	2014-15	2015-16	2016-17	2017-18
	Gordon River Underpass	0	155,000	0	0	0
	Central Avenue Improvements Phase I	0	350,000	0	0	0
14C03	Powerwash & Paint Garage*	160,000	0	0	0	0
	Waterproof, Seal & Paint Parking Garage	0	0	0	0	100,000
	Central Avenue Improvements Phase II	0	0	0	0	1,400,000
TOTAL	CRA FUND	160,000	505,000	0	0	1,500,000

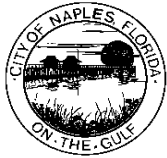
* Due to the nature of this expenditure, it has been moved to the repair and maintenance line item.

City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule

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

Project	9/30/13 Balance	FY13-14 Interest	FY 13-14 Payment
General Fund	39,995	880	13,922
Plaza on Fifth	41,593	915	14,479
Streets Fund	41,588	915	14,477
	123,176	2,710	42,878

In 2012-13, payments were recalculated assuming a 4-year repayment, and a 2.2% interest rate. FY 13-14 represents the 2nd of the 4 years. Final Payment will be made in FY 15-16



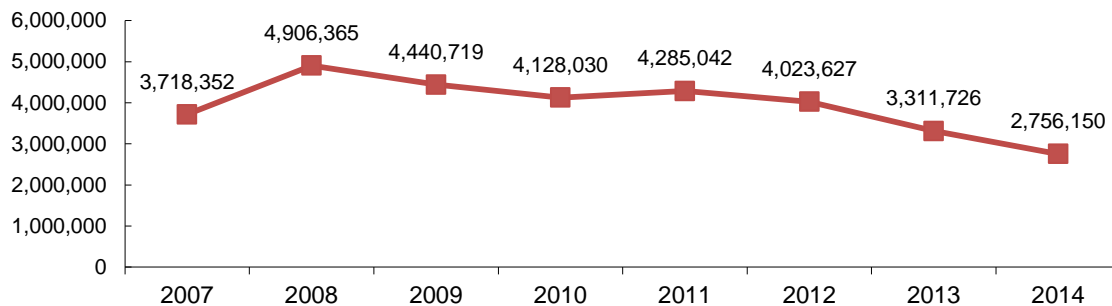
STREETS FUND

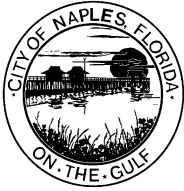
FINANCIAL SUMMARY

Fiscal Year 2013-14

Beginning Fund Balance as of September 30, 2012	4,023,627
Projected Revenues FY 2012-13	2,256,461
Projected Expenditures FY 2012-13	2,968,362
Net Increase/(Decrease) in Fund Balance	(711,901)
Expected Fund Balance as of September 30, 2013	\$3,311,726
Add Fiscal Year 2013-14 Budgeted Revenues	
6-Cent Gas Tax	687,100
5-Cent Gas Tax	500,000
Telecommunications Tax	300,000
Impact Fees	125,000
Dept. of Transportation	124,000
State Revenue Sharing	215,000
Interest Income	18,000
Repayment-CRA	14,477
	1,983,577
TOTAL AVAILABLE RESOURCES	\$5,295,303
Less Fiscal Year 2013-14 Budgeted Expenditures	
Personal Services	\$505,474
Operations & Maintenance	903,229
Transfer - Self-Insurance	228,700
Transfer - Administration	104,750
Overlay Program	500,000
CIP Projects	297,000
	2,539,153
BUDGETED CASH FLOW	(555,576)
Projected Fund Balance as of September 30, 2014	\$2,756,150

Trend - Fund Balance





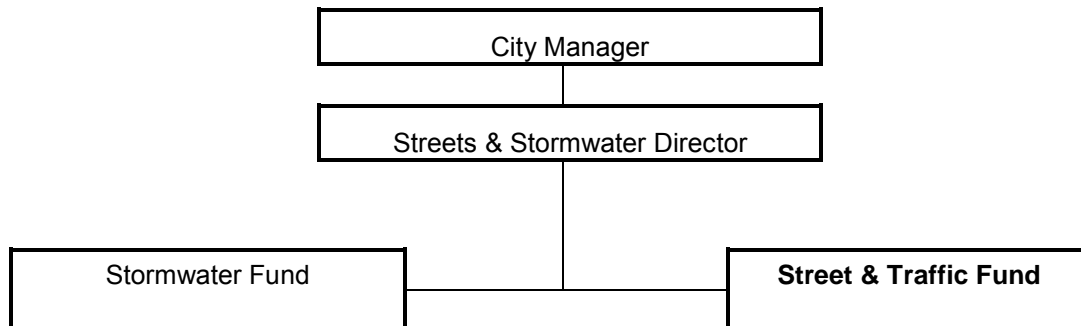
Streets Fund

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.



2012-13 Department Accomplishments

- Completed \$65,000 of sidewalk repairs to prevent trip & falls.
- Inspected sidewalks for trip and falls.
- In coordination with FDOT, constructed new sidewalk on Crayton Rd.
- In coordination with FDOT, constructed new sidewalk on Gulf Shore Blvd North.
- Updated the Pedestrian & Bicycle Master Plan.
- Resurfaced 10 travel lane-miles of streets.
- Maintained 3 alleys.
- Installed pedestrian crosswalks and a pedestrian activated flashing warning light at the Naples High School entrance (13th Street North and 22nd Ave North).
- Replaced 4 street lights and one mast-arm (5th Ave North and Goodlette-Frank Rd) damaged in vehicle accidents.
- Repainted 195 decorative wooden stop signs.
- Resurfaced four beach ends.
- Resurfaced approximately 18,500 square yards of asphalt patches and 5000 square feet of sidewalk hazards (primarily caused by tree roots).
- Replaced a traffic signal wire support with a decorative mast-arm support at 5th Ave South and 3rd Street.
- Installed a pedestrian crossing signal at the 4-corners intersection.

Streets Fund

Streets & Stormwater Department (continued)

2013-14 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 coordination with Stormwater and Utilities projects. Work to occur off season.
- Maintain traffic control devices for safe travel throughout the community by sign inspection / replacements and pavement marking improvements.
- Improve the sidewalk and pathway program for safe travel and for enhancement of community character.
- Maintain traffic signal systems to enhance circulation within the City, including continuous signal timing adjustments for main-line coordination.
- Maintain, replace and update signage to be balanced with the Manual of Uniform Traffic Control Devices 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.

2013-14 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2013-14 is \$2,539,153, a decrease of \$117,320 (or 14.5%) under the FY 2012-13 budget. The 2013-14 budget shows a use of \$555,576 of fund balance.

Revenues

Revenues into this fund total \$1,983,577, which is \$341,900 less than FY12-13 primarily due to Collier County's imposed gas tax reduction, as well as lower projections for impact fee revenue. Local fuel tax revenue is based on each gallon of fuel sold. The primary recurring revenue to this fund is the Local Option Fuel Tax (6-Cent Gas Tax). Collier County also participates in the second type of local fuel tax, called the fifth-cent option. Combined, the 5th and 6th cent gas tax is budgeted at \$1,187,100 in FY13/14, which is \$205,900 less than FY12-13. This gas tax is split among the governments of Collier County, with Naples now receiving 8.21% of the countywide collections for the next five year period. This revenue estimate is based on the projections from the Florida Department of Revenue's Office of Tax Research.

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 FY13-14, \$215,000 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.

Streets Fund

Streets & Stormwater Department (continued)

The City and County have an Interlocal Agreement on transportation impact fees: the City keeps the first \$200,000 of impact fees, and the balance is sent to the County for expansions to County maintained roadways. Based on FY12-13 activity, the FY13-14 estimate for impact fee revenue is \$125,000.

In FY12/13, \$300,000 was allocated to the Streets & Traffic Fund to reduce the reliance on fund balance. In FY13/14, \$300,000 is again allocated.

The Streets Fund is expected to receive \$18,000 in interest earnings.

Expenditures

The Streets Fund has 5.5 positions budgeted, 0.6 less than in FY 2012-13. This is due to:

1. Elimination of the Sr. Administrative Specialist position (-0.5 FTE's),
2. Elimination of the Sr. Engineering Technician position (-0.25 FTE's),
3. Reassignment of the Natural Resources Administrative Coordinator position to serve as the Department's Administrative Coordinator (+0.25 FTE's),
4. Minor changes in cost allocations for certain positions that are shared with the Stormwater Division as shown on the Personal Services Detail sheet (-0.1 FTE's).

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$505,474, is \$42,911 less than the adopted 2012-13 budget.

Operating Expenses for this fund are \$1,736,679 or \$8,591 more than the FY12-13 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$104,750
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$340,000
Self Insurance Transfer	\$228,700
Road Repairs	\$225,000

Major changes in Operating Expenses include:

1. Moving Sidewalk Repair and Maintenance cost from the CIP to the Operating Budget.
2. Adding \$75,000 to Other Maintenance to fund a Pilot Program to replace decorative wooden stop signs with decorative metal stop signs.

Capital Improvements are budgeted at \$297,000 plus the above noted \$500,000 for the Street Resurfacing 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 2013-14 Capital Improvement Program, two are expected to cause slight reductions in operating costs. Replacing the 1998 Service Vehicle with a new, more fuel efficient vehicle is expected to reduce repair expenditures and fuel costs. Upgrading technology in the Traffic Operations Center is expected to reduce repair costs of old electrical components.

Streets Fund

Streets & Stormwater Department (continued)

2013-14 Performance Measures and Benchmarking

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

Performance Measures	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13	Projected 2013-14
# of Lane-Miles Paved * - included micro re-surfacing	9	9	9.5	10.4	11
Linear-Feet of Sidewalk Repairs\ Improvements	4,000	1,800	3,100	1,500	1,000
# of Pothole Complaints resolved	75	94	45	40	50
# of Sidewalk Complaints resolved	20	48	35	20	25
# of Traffic Signal Complaints resolved	30	16	14	18	20
# of Sign Complaints resolved	75	36	45	40	50
# of Street Light Complaints resolved	100	60	42	50	50



CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	ACTUAL 2010-11	ACTUAL 2012-13	ADOPTED 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
6-CENT LOCAL GAS TAX	786,568	792,100	793,000	794,400	687,100
5-CENT LOCAL GAS TAX	599,499	605,706	600,000	600,000	500,000
TELECOMMUNICATIONS TAX	0	0	300,000	300,000	300,000
STATE REVENUE SHARING	237,245	229,742	219,000	210,000	215,000
DOT MAINTENANCE AGREEMENT	124,123	127,850	124,000	124,000	124,000
RESIDENTIAL IMPACT FEES	80,092	28,687	100,000	75,000	75,000
COMMERCIAL IMPACT FEES	119,908	171,313	100,000	50,000	50,000
INTEREST INCOME	36,935	18,645	25,000	18,000	18,000
OTHER INCOME	3,942	890	0	584	0
TRANSFER-GENERAL FUND	0	95,500	0	20,000	0
TRANSFER-OTHER	0	0	50,000	50,000	0
LOAN REPAYMENT - CRA	0	0	14,477	14,477	14,477
TOTAL REVENUE	<u><u>\$1,988,312</u></u>	<u><u>\$2,070,433</u></u>	<u><u>\$2,325,477</u></u>	<u><u>\$2,256,461</u></u>	<u><u>\$1,983,577</u></u>

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 Proposed
0.5	0.50	0.50	* Traffic Engineer	\$40,597
1	1.00	1.00	Traffic Operations Supervisor	72,791
1	1.00	1.00	Signal Technician	59,341
2	2.00	2.00	Traffic Control Technician	97,483
1	0.25	0.00	** Sr. Engineering Technician	0
0.5	0.25	0.25	** Construction Project Coordinator	21,884
0.5	0.30	0.25	** Streets & Stormwater Director	29,391
0.5	0.30	0.25	** Engineering Manager	20,939
0	0.00	0.25	** Administrative Coordinator	12,120
0.5	0.50	0.00	** Sr. Administration Specialist	0
7.5	6.1	5.5	Regular Salaries	\$354,546
			Other Salaries & Overtime	19,500
			Employer Payroll Expenses	131,428
			Total Personal Services	\$505,474

* Shared with Fund 110-Building Permits Fund

**Shared with Fund 470-Stormwater Fund

**FISCAL YEAR 2013-14
BUDGET DETAIL
STREETS FUND**

190-6502-541 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	491,166	392,282	400,200	354,546	(37,736)
10-30 OTHER SALARIES	10,140	10,500	10,500	10,000	(500)
<i>Stand by pay</i>					
10-40 OVERTIME	8,073	9,500	9,800	9,500	0
25-01 FICA	38,031	29,263	29,500	26,533	(2,730)
25-03 RETIREMENT CONTRIBUTIONS	61,710	50,217	50,100	49,540	(677)
25-04 LIFE/HEALTH INSURANCE	65,924	54,415	54,000	52,955	(1,460)
25-07 EMPLOYEE ALLOWANCES	3,460	2,208	1,850	2,400	192
TOTAL PERSONAL SERVICES	\$678,504	\$548,385	\$555,950	\$505,474	(\$42,911)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	80	1,500	800	0	(1,500)
30-01 CITY ADMINISTRATION FEE	115,872	111,250	111,250	104,750	(6,500)
31-01 PROFESSIONAL SERVICES	21,090	15,000	27,500	15,000	0
<i>Surveys, Traffic Studies, Design and permitting costs</i>					
31-04 OTHER CONTRACTUAL SERVICE	19,550	20,000	20,000	20,000	0
<i>Signal system repairs and upgrades</i>					
31-42 ROAD RESURFACING	407,102	500,000	742,729	500,000	0
40-00 TRAINING & TRAVEL COSTS	0	2,500	2,100	2,500	0
41-00 COMMUNICATIONS	2,142	3,620	1,580	3,620	0
41-01 TELEPHONE	848	1,500	1,000	1,500	0
42-02 POSTAGE & FREIGHT	7	250	0	0	(250)
42-10 EQUIP SERVICES - REPAIR	9,117	15,150	10,000	12,759	(2,391)
42-11 EQUIP SERVICES - FUEL	10,451	12,560	11,000	12,000	(560)
43-01 ELECTRICITY/STREET LIGHTS	282,579	350,000	290,000	340,000	(10,000)
<i>Streetlights and traffic signal systems</i>					
43-02 WATER, SEWER, GARBAGE	500	0	0	0	0
44-01 BUILDING RENTAL	65,689	28,692	0	0	(28,692)
44-02 EQUIPMENT RENTAL	0	1,000	0	0	(1,000)
45-22 SELF INSURANCE CHARGE	155,085	227,056	227,056	228,700	1,644
46-00 REPAIR AND MAINTENANCE	0	1,500	0	0	(1,500)
46-04 EQUIPMENT MAINTENANCE	41,405	30,000	29,750	31,500	1,500
<i>Traffic controllers, signal heads, signal bulbs / components</i>					
46-06 OTHER MAINTENANCE	51,606	70,000	60,000	140,000	70,000
<i>Sign materials, flags, cones and pavement markings plus \$75,000 for Sign program per Council CIP workshop</i>					
46-09 STREET LIGHT & POLE MAINT	5,192	100,000	135,000	45,000	(55,000)
46-12 ROAD REPAIRS	155,675	175,000	175,000	225,000	50,000
<i>Contract Street Patching, Contract Curb / Gutter Repairs, materials</i>					
49-02 TECHNOLOGY SERVICES	37,265	45,260	45,260	38,250	(7,010)
51-00 OFFICE SUPPLIES	2,526	2,750	2,750	2,750	0
52-00 OPERATING SUPPLIES	5,898	10,000	10,000	10,000	0
52-07 UNIFORMS	872	1,500	1,000	1,500	0
54-01 MEMBERSHIPS	340	1,500	600	1,850	350
54-02 BOOKS AND SUBSCRIPTIONS	0	500	0	0	(500)
TOTAL OPERATING EXPENSES	\$1,390,891	\$1,728,088	\$1,904,375	\$1,736,679	\$8,591
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	172,605	380,000	508,037	297,000	(83,000)
60-40 MACHINERY EQUIPMENT	4,319	0	0	0	0
60-70 VEHICLES	85,526	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$262,450	\$380,000	\$508,037	\$297,000	(\$83,000)
TOTAL EXPENSES	\$2,331,845	\$2,656,473	\$2,968,362	\$2,539,153	(\$117,320)

**STREETS FUND 190
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP PROJECT NUMBEDESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
	2013-14				
14U28 Pavement Management Program*	500,000	500,000	500,000	500,000	500,000
14U29 Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
14U31 Alley Maintenance & Improvements	75,000	50,000	50,000	50,000	50,000
14U03 Traffic Operations Center Upgrades	50,000	50,000	50,000	50,000	0
14U04 Replace Signal Service Vehicle	22,000	0	0	0	0
Signal System Improvement	0	160,000	160,000	160,000	160,000
Replace Service Van	0	45,000	0	0	0
TOTAL STREETS AND TRAFFIC FUND	797,000	955,000	910,000	910,000	860,000

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

FDOT FUNDED PROJECTS	2013-14	2014-15	2015-16	2016-17	2017-18
Sidewalks					
FDOT 3rd Street North (Central Ave - 7th Ave N)	0	0	62,946	0	396,914
FDOT Crayton Rd. - Oleander to Banyan	0	0	0	0	0
FDOT Gulf Shore Blvd N - Mooringline to Banyan	0	0	0	0	0
FDOT 2nd Street S (6th Ave S - 11th Ave S)	0	0	39,245	0	227,682
FDOT Mooring Line Dr. (Bridge - US 41)	0	0	67,000	412,853	0
FDOT St. Ann's School (Multiple Streets)	0	0	133,000	688,704	0
FDOT Gulf Shore Blvd S (12th Ave S - Gordon Dr)	351,962	0	0	0	0
FDOT Gordon Drive (Kingstown - Cutlass)	0	0	84,533	522,034	0
Other					
FDOT LANDSCAPE US 41 (7th Ave N - Orchid)	0	0	0	0	0
FDOT PED SAFETY & ART Gordon River Underpass	75,000	516,598	0	0	0
FDOT INTERSECTIONS (Golden Gate Pkwy @ US 41)	0	0	0	0	0
	426,962	516,598	386,724	1,623,591	624,596

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$20,600,502
Projected Revenues FY 2012-13	30,086,050
Projected Expenditures FY 2012-13	35,507,151
Net Increase/(Decrease) in Net Unrestricted Assets	(5,421,101)

Expected Unrestricted Net Assets as of September 30, 2013 **\$15,179,401**

Add Fiscal Year 2013-14 Budgeted Revenues

OPERATING:		
Water Sales	16,621,160	
Sewer Charges	13,230,700	29,851,860
NON-OPERATING		
Interest Income	75,000	
Plan Review Fees	20,000	
Application Fees	6,500	
Grants	0	
System Development Charges	550,000	
Payments on Assessments	9,600	
Sale of Property	9,000	
Loan Repayment-East Naples Bay	47,700	717,800
		30,569,660

TOTAL AVAILABLE RESOURCES: **\$45,749,061**

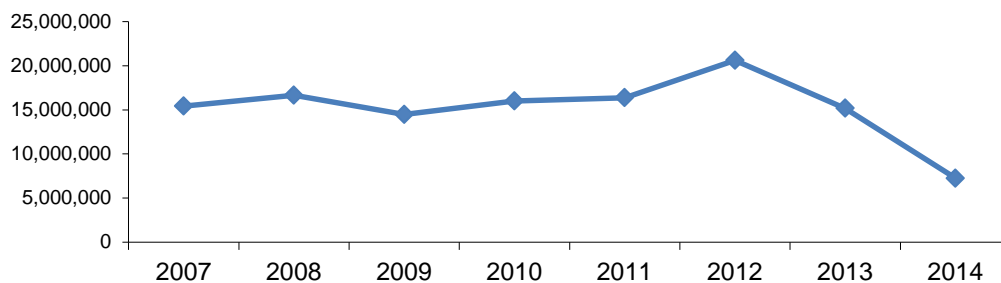
Less Fiscal Year 2013-14 Budgeted Expenditures

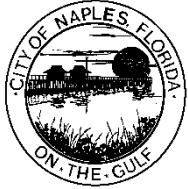
Administration	3,848,980	
Water Production	5,836,635	
Water Distribution	2,433,036	
Wastewater Treatment	3,540,863	
Wastewater Collection	1,619,096	
Utilities Maintenance	1,841,970	
Customer Service	366,826	
Debt Principal & Interest	2,795,247	
Transfer - Pmt in Lieu of Taxes	1,743,340	
Capital Projects	14,471,500	38,497,493

BUDGETED CASH FLOW **(7,927,833)**

Projected Unrestricted Net Assets as of September 30, 2014 **\$7,251,568**

Trend-Unrestricted Net Assets





Water & Sewer Fund

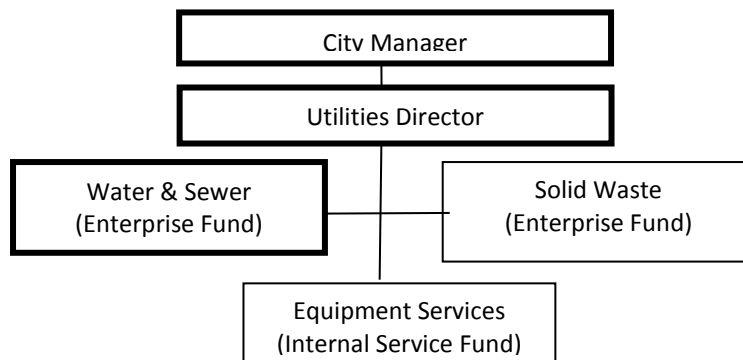
Utilities Department

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.



2013-14 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 the construction of the expansion of the reclaimed water distribution system in order to provide an alternative source for irrigation and reduce demands on the ground water supply.
- Continue well development, including cycle testing, for ASR Wells 1 and 2 located at the Water Reclamation Facility.
- Initiate design, construction and testing for additional ASR (3) and Monitoring well to be located at the Water Reclamation Facility.

Water & Sewer Fund

Utilities Department (continued)

- Continued utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

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:

- Continue to target the Crayton Road area between Harbour Drive and Park Shore Drive (West of Crayton Road) for sewer lining improvements in order to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.
- Water Production- Complete 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 Production- Complete in-house conversion of ammonia system to provide a better, more consistent chloramine mixture leaving the Treatment Plant.
- Water Production- Complete in-house conversion of SCADA systems to include high service pump and reclaim water systems (reclaim tank located at the Water Treatment Plant).
- Upgrade the water distribution system in Royal Harbor to meet minimum fire flow requirements.

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.

2013-14 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$38,497,493, \$423,915 more than FY 2012-13.

Revenues

Projected water revenues for FY 2013-14 are \$16,621,160 or \$27,010 less than FY 2012-13.

Projected sewer revenues, including irrigation water, for FY 2013-14 are budgeted at \$13,230,700, or \$185,800 less than FY 2012-13. Water and sewer rates are scheduled to increase in accordance with the Public Service Commission Deflator Index. For FY 2013-14, that rate is 1.63%.

Non-operating revenues are budgeted at \$717,800. 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 \$9,600 in Special Assessment revenue. Four assessment areas were established for the purpose of water and sewer expansions. The following amounts are still outstanding.

Water & Sewer Fund

Utilities Department (continued)

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$38,286
Avion Park	1995	12,996
Big Cypress	1996	36,209
West Boulevard	1996	<u>11,911</u>
Total		\$99,402

Expenditures

There are 103 positions in the Water and Sewer Fund, four more than FY 2012-13. The Customer Service Division (Utility Billing) has been transferred from the General Fund and fully allocated within the Water/Sewer Fund due to the operational activities having direct correlation with the Water/Sewer Department.

For FY 2013-14, the combined salary line item increased significantly (\$365,200). The increase is primarily related to the transfer of the four Customer Service positions as stated above. Other factors adding to the increases in personal services are projected cost of living increases, health insurance, and retirement contributions.

Administration

The budget for Administration is \$8,387,567, a \$358,382 decrease from the adopted budget of FY 2012-13.

The Administration Division includes nine positions which is consistent with the FY 2012-13 adopted budget. Personal Services increased \$47,398, which is primarily related to cost of living and retirement contribution increases.

Administration Operating Expenditures, at \$4,641,270, is a decrease of \$353,430. 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)	\$1,380,700
Taxes (Payment in Lieu of Taxes)	\$1,743,340
Self Insurance Charge	\$825,090
Technology Services	\$359,920

Administration's Non-Operating costs, which decreased \$52,350, 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 \$5,836,635, a \$93,547 decrease over the adopted budget of FY 2012-13.

The Water Production Division includes fifteen positions.

Water & Sewer Fund

Utilities Department (continued)

Water Production's Operating Expenditures are \$4,693,323, a decrease of \$107,157, primarily due to a reduction in electricity (\$100,000). The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,238,343
Electricity (for wells and water plant)	\$1,150,000
Contractual Services (mostly sludge hauling)	\$610,640

Water Distribution

The budget for Water Distribution is \$2,433,036, a \$139,723 increase compared to the adopted budget of FY 2012-13.

The cost of Personal Services increased \$144,503. The Water Distribution Division includes 20 positions, which is consistent with the FY 2012-13 adopted budget.

Water Distribution Operating Expenditures are \$978,190, which is a decrease of \$11,880. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include electronic meters, related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment are budgeted in this Division, including a portable radio replacement, dewatering pump replacements, a tapping machine, automatic flushing units, and the replacement of an underground piercing tool (for new service installations).

Wastewater Treatment

The budget for Wastewater Treatment is \$3,540,863, a \$117,564 increase from the adopted budget of FY 2012-13.

Personal Services increased by \$100,287. The number of positions for this Division (19) has not changed from the FY 2012-13 adopted budget.

Operating Expenditures of \$1,942,402, increased by \$36,867. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	\$327,726
Electricity (for plant)	\$720,000
Chemicals	\$222,881
Equipment and Plant Maintenance	\$387,000

Primary increases associated with this division include allocations to accommodate an increased level of plant maintenance, including HVAC replacements, replacement eye wash stations, and efficient light fixture conversions, in addition to laboratory testing services (including supplies) in order to prepare for requirements for the construction of ASR Well 3. The other minor operating costs of the Wastewater Treatment Division consist of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including the replacement of chemical pumps and the replacement of a sterilizer for the central laboratory.

Water & Sewer Fund

Utilities Department (continued)

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. This division also maintains the reclaimed water distribution system. The budget for this function is \$1,619,096, a \$99,742 increase from the adopted budget of FY 2012-13.

Personal Services includes 17 positions, the same as FY 2012-13.

Wastewater Collection Operating Expenditures, at \$483,705, is a \$22,170 increase over the adopted budget of FY 2012-13. Because the primary function of this Division is to ensure wastewater gets to its destination, major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs. Primary increases are associated with the annual rental of equipment (track hoe) in lieu of capital replacement, and increased cost for repair materials.

The line item for machinery and equipment includes a core drill, three portable radios, air release valves and jet truck hose replacements for \$27,100.

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 \$1,841,970, an \$89,199 increase over the adopted budget of FY 2012-13.

The Maintenance Division includes 16 positions, the same as budgeted in FY 2012-13.

Operating Expenditures of \$668,335 increased by \$5,200. This was primarily due to fuel required for Utilities standby generators.

Minor machinery and equipment in this Division will cost \$50,000, and includes small equipment replacements, magmeter head replacements, small pump/motor replacements, variable frequency drive (VFD) replacements, and the addition of a specialized trailer utilized to transport solution to sterilize raw water wells.

Customer Service

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

During the FY11-12 budget year, the City's Utilities department converted all potable and reclaimed water meters with electronic registers. Efficiencies resulted in the reclassification of a vacant Meter Reader position to a Customer Service Representative in order to manage and address customer care requirements.

Water & Sewer Fund

Utilities Department (continued)

The mobile data collection operation had a 99% successful read rate during FY12-13 with less than 1% of the meters requiring to be investigated for field issues or “no-reads.” The meters that required troubleshooting (less than 1%) were typically the result of the transition of a meter change out, “tampering” codes associated with the electronic device, or the device having the inability to transmit signal due to weather conditions, overgrown vegetation, flooding, and/or battery failure. The level of accuracy and efficiency that has been generated from mobile data collection activities during FY12-13 has allowed staff to more than quadruple the number of meters that can be read at any given time, and has provided the ability to utilize personnel resources for other preventative field maintenance activities pertaining to water meters, and continued successful data collection.

During FY12-13, the City deployed the use of a “fixed network” (remote reading system) that allows Utility Billing staff to collect consumption data from meters located within one geographical area of the City (approximately one billing cycle). FY 13-14 is programmed to expand the “fixed network” to an area that encompasses approximately three additional billing cycles in an effort to continue to gain billing efficiencies.

Until 2013-14, this division was split between the General Fund and the Water Sewer Fund. For clarity purposes, this division has been combined in its entirety into this fund. The budget for this Division is \$366,826, an increase of \$144,526 from the 2012-13 budget in this fund. This division’s total budgeted expenses are \$500,826. However a reimbursement (cost transfer) from this division to the Stormwater Fund and Streets Fund (\$67,000 each), for billing services, results in a \$134,000 cost decrease.

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 2013-14 total \$14,471,500.

2013-2014 Benchmarking

	Naples	Collier County	Bonita Springs	City of Ft. Myers	Marco Island
Water Rates per 1,000 gallons (1 st Tier Rates)	\$1.34	\$2.42	\$3.66	\$4.49	\$3.85

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Connections	18,600	24,000	40,000
Average Daily Use	13.897 MGD	10 MGD	11.5 MGD
Water Plant Operators	10	5	11
Ratio of Operations Staff per MG Treated	0.72 staff:1 MGD	0.5 staff:1 MGD	0.96 staff:1 MGD

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County	Cape Coral
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,600:18	10,000:15	21,000:22	57,000:56	56,017:39

Water & Sewer Fund

Utilities Department (continued)

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	5.70 MGD	8.962 MGD	6.76 MGD	2.077 MGD
Plant Operators	10	13	13	9

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	17	16	52
Number of manholes maintained	2,924	2120	4,900	18,850
Number of linear feet of gravity mains maintained	643,632	504,608	1,056,000	3,011,961
Number of linear feet of force main maintained	276,144	253,903	179,520	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	61	14	8
Number of pump stations maintained within system	121	750	125	78
Number of water producing wells maintained within system	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 2010-11	Actual 2011-2012	Estimated 2012-2013	Projected 2013-2014
Volume Treated Gallons (treated annually)	5,403,280	5,086,390	5,100,000	5,200,000
Average Daily Demand (MG)	14.804	13.8972	13.972	14.246
Unaccounted Water Loss	4.34%	3.43%	3.4%	4.0%
Number of Quality Control Tests Performed	102,850	102,850	102,900	102,900

Water Distribution Performance Measures	Actual 2010-11	Actual 2011-2012	Estimated 2012-2013	Projected 2013-2014
Number of meters changed	292 meters 3,002 Orions	155 meters 3,156 Orions	400 meters 2,500 Orions	175 meters 3,000 Orions
Water main, valves, and service line repairs performed	126	178	100	130
Number of large meters tested	179	122	194	200
Number of backflow devices tested	2,149	1,500	2,200	2,250

Water & Sewer Fund

Utilities Department (continued)

Number of valves exercised and maintained	940	700	1,000	1,000
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Wastewater Treatment Performance Measures	Actual 2010-11	Actual 2011-2012	Estimated 2012-2013	Projected 2013-2014
Chemical cost per million gallons treated	\$132	\$154	\$127	\$105
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.4	0.5	0.5	0.5
Influent CBOD – pounds per day	139	138	140	143

Wastewater Collections Performance Measures	Actual 2010-11	Actual 2011-2012	Estimated 2012-2013	Projected 2013-2014
Linear feet of pipe inspected	32,679	30,955	35,000	45,000
Linear feet of pipe cleaned	109,242	60,724	80,000	100,000
Force main, Valves, Gravity main and service repairs performed	137	176	160	150
Sewer mains obstructions cleared	35	35	30	25

Utilities Maintenance Performance Measures	Actual 2010-11	Actual 2011-12	Estimated 2012-2013	Projected 2013-2014
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	11	19	22	15
Number of new installations on stations equipped with odor control devices.	0	0	1	1
Number of wells chlorinated on an annual basis for algae/bacteria control.	25	24	20	15
Number of wells rehabbed for optimal performance and increased yield.	10	7	6	10



WATER & SEWER FUND REVENUE SUMMARY

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
WATER:					
Water Sales	\$14,712,610	\$14,131,192	\$14,900,000	\$14,433,000	\$14,721,660
Water Surcharge	1,185,621	1,125,224	1,200,000	1,225,000	1,355,000
Hydrant	4,777	21,011	15,000	10,000	10,000
Tapping Fees	102,515	207,996	185,000	160,000	160,000
Reinstall Fees	62,958	82,051	70,000	80,000	80,000
Connection Charges	7,148	8,272	7,000	12,000	9,000
Delinquent Fees	247,523	219,021	245,000	250,000	255,000
Application Fees	9,594	13,281	10,000	15,000	12,000
Miscellaneous	25,399	12,842	11,170	20,500	18,500
Total Water	\$16,358,145	\$15,820,890	\$16,643,170	\$16,205,500	\$16,621,160
SEWER					
Service Charges	\$11,276,553	\$11,041,905	\$12,000,000	\$11,560,000	\$11,800,000
Sewer Surcharge	576,636	592,946	611,000	612,000	619,000
Connection Charges	0	8,705	7,000	7,000	7,000
Inspection	1,480	2,120	1,500	2,500	2,300
Lab Testing Fees	46,926	3,027	2,000	2,500	2,400
Irrigation Water	790,567	792,785	795,000	800,000	800,000
Miscellaneous	0	0	0	13,000	0
Total Sewer	\$12,692,162	\$12,441,488	\$13,416,500	\$12,997,000	\$13,230,700
NON-OPERATING					
System Development	\$672,238	\$684,392	\$550,000	\$690,000	\$550,000
Interest Income	84,918	73,070	75,000	105,000	75,000
Plan Review Fees	17,236	24,056	29,000	20,000	20,000
Application Fees	3,750	5,100	4,000	7,000	6,500
Grants/Other	54,308	2,203,119	0	0	0
Assessment Payment	7,517	4,151	9,800	8,800	9,600
Sale of Property	31,161	2,560	26,000	9,000	9,000
Bond Proceeds	0	0	0	0	0
Loan Repayment	0	0	43,750	43,750	47,700
Total Non-Operating	\$871,128	\$2,996,448	\$737,550	\$883,550	\$717,800
TOTAL WATER & SEWER	\$29,921,435	\$31,258,826	\$30,797,220	\$30,086,050	\$30,569,660

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
ADMINISTRATION (2001)				
1	1	1	Utilities Director	123,261
1	1	1	Deputy Director	88,434
1	1	1	Budget & CIP Manager	74,410
1	1	1	Project Manager	98,011
1	1	1	Administrative Coordinator	48,482
1	2	2	Administrative Specialist II	84,764
0	1	1	Utilities Permit Coordinator	40,954
0	1	1	Warehouse Coordinator	44,038
<u>6</u>	<u>9</u>	<u>9</u>		<u>\$602,354</u>
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	79,767
1	1	1	Treatment Plant Supervisor	61,778
9	10	10	Plant Operators I - IV	469,335
1	1	1	Utilities Coordinator	42,781
1	1	1	Service Worker III	37,146
1	1	1	Equipment Operator III	46,641
1	0	0	Utilities Permit Coordinator	0
<u>15</u>	<u>15</u>	<u>15</u>		<u>\$737,448</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	74,862
2	2	2	Cross Control Technician	110,129
4	4	4	Sr. Utilities Technician	140,227
8	7	7	Utilities Technician	343,806
1	1	1	Utilities Coordinator	47,767
2	3	3	Utilities Locator	125,809
1	1	1	Utilities Inspector	62,694
1	1	1	Equipment Operator IV	49,770
1	0	0	Administrative Specialist II	0
1	0	0	Warehouse Coordinator	0
<u>22</u>	<u>20</u>	<u>20</u>		<u>\$955,064</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	82,961
1	1	1	Plant Superintendent	76,500
1	1	1	Laboratory Supervisor	65,235
2	2	2	Laboratory & Field Technician	114,452
10	10	10	Plant Operator	538,241
1	1	1	Industrial Waste Technician	66,032
1	1	1	Service Worker III	34,344
1	1	1	Equipment Operator III	39,377
1	1	1	Utilities Coordinator	42,781
<u>19</u>	<u>19</u>	<u>19</u>		<u>\$1,059,923</u>

**FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	72,333
1	1	1	Utilities Coordinator	43,416
3	3	3	Sr. Utilities Technician	136,491
1	1	1	Equipment Operator V	43,416
1	1	1	Equipment Operator IV	39,004
1	1	1	Utilities Locator	39,758
9	9	9	Utilities Technicians	339,420
<u>17</u>	<u>17</u>	<u>17</u>		<u>\$713,838</u>
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	54,235
4	4	4	Instrument Technician	214,631
8	8	8	Utilities Maintenance Tech I/II	320,981
1	1	1	Tradesworker	45,323
1	1	1	Service Worker III	39,901
1	1	1	Utilities Coordinator	58,222
<u>16</u>	<u>16</u>	<u>16</u>		<u>\$733,293</u>
CUSTOMER SERVICE (0707)				
0	0	1	Utility Billing Manager	67,626
0	0	1	Billing and Collections Specialist	35,211
0	1	3	Customer Service Rep	99,946
3	2	2	Meter Reader	77,687
<u>3</u>	<u>3</u>	<u>7</u>	(Combined from the General Fund)	<u>\$280,470</u>
98	99	103	Regular Salaries	5,082,390
			Other Salaries	62,840
			Overtime	185,450
			Employer Payroll Expenses	2,298,641
			Total Personal Services	<u>\$7,629,321</u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420					
ACCOUNT DESCRIPTION	2011-12 ACTUALS	2012-13 ORIGINAL BUDGET	2012-13 CURRENT PROJECTION	2013-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,665,187	4,717,190	4,716,976	5,082,390	365,200
10-30 OTHER SALARIES	55,985	52,700	62,450	62,840	10,140
10-40 OVERTIME	153,531	183,500	184,600	185,450	1,950
25-01 FICA	356,908	347,473	347,201	371,190	23,717
25-03 RETIREMENT CONTRIBUTIONS	556,435	578,470	578,671	689,030	110,560
25-04 LIFE/HEALTH INSURANCE	1,038,289	1,022,903	1,020,227	1,224,501	201,598
25-07 EMPLOYEE ALLOWANCES	13,400	13,440	13,320	13,920	480
TOTAL PERSONAL SERVICES	6,839,735	6,915,676	6,923,445	7,629,321	713,645
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	41,432	51,250	61,650	55,050	3,800
30-01 CITY ADMINISTRATION	1,667,619	1,567,420	1,567,420	1,246,700	(320,720)
30-07 SMALL TOOLS	14,220	17,900	17,900	20,900	3,000
30-09 BAD DEBT WRITE OFFS	28,898	0	14,000	8,600	8,600
30-51 BOTTLED WATER	0	20,000	2,000	20,000	0
31-00 PROFESSIONAL SERVICES	74,677	124,000	126,797	147,900	23,900
31-01 OTHER PROFESSIONAL SERVICES	165,465	152,000	152,000	142,000	(10,000)
31-04 OTHER CONTRACTUAL SERVICES	536,261	858,390	804,690	1,043,591	185,201
32-04 OTHER LEGAL SERVICES	27,448	15,000	5,000	15,000	0
38-01 PAYMENTS IN LIEU OF TAXES	1,698,210	1,743,340	1,743,340	1,743,340	0
40-00 TRAINING & TRAVEL COSTS	17,538	40,680	32,300	31,330	(9,350)
41-00 COMMUNICATIONS	8,364	15,955	9,280	21,865	5,910
41-01 TELEPHONE/TELEMETRY	60,411	65,700	60,900	65,300	(400)
42-02 POSTAGE & FREIGHT	7,190	25,000	35,000	35,000	10,000
42-10 EQUIP. SERVICES - REPAIRS	200,137	300,440	291,000	321,770	21,330
42-11 EQUIP. SERVICES - FUEL	168,459	226,450	174,500	190,900	(35,550)
43-01 ELECTRICITY	1,804,790	2,294,000	1,884,500	2,112,000	(182,000)
43-02 WATER, SEWER, GARBAGE	80,509	89,100	67,300	74,100	(15,000)
44-02 EQUIPMENT RENTAL	20,402	30,070	27,770	43,320	13,250
45-22 SELF INS. PROPERTY DAMAGE	786,223	901,885	901,885	825,090	(76,795)
46-00 REPAIR AND MAINTENANCE	176,160	265,400	248,400	278,570	13,170
46-02 BUILDINGS & GROUND MAINT.	149,200	188,380	177,380	205,680	17,300
46-03 EQUIP. MAINT. CONTRACTS	17,520	9,700	9,700	9,700	0
46-04 EQUIPMENT MAINTENANCE	408,356	498,000	488,500	520,500	22,500
46-12 ROAD REPAIRS	85,418	85,000	85,000	85,000	0
47-00 PRINTING AND BINDING	27,575	30,890	25,500	32,600	1,710
49-00 OTHER CURRENT CHARGES	800	6,000	5,000	3,000	(3,000)
49-02 INFORMATION SERVICES	335,384	425,890	425,890	359,920	(65,970)
49-08 HAZARDOUS WASTE DISPOSAL	1,058	1,710	2,000	2,000	290
51-00 OFFICE SUPPLIES	7,307	10,500	11,200	12,750	2,250
52-00 OPERATING SUPPLIES	232,176	275,500	279,500	305,200	29,700
52-02 FUEL	45,716	76,000	66,000	73,000	(3,000)
52-03 OIL & LUBE	6,236	10,000	10,000	11,000	1,000
52-07 UNIFORMS	24,356	32,800	32,800	32,800	0
52-09 OTHER CLOTHING	2,617	4,625	4,025	4,625	0
52-10 JANITORIAL SUPPLIES	1,608	2,000	2,800	2,500	500
52-21 NEW INSTALLATIONS SUPPLY	651,234	450,000	450,000	450,000	0
52-22 REPAIR SUPPLIES	180,970	220,000	210,000	220,000	0
52-80 CHEMICALS	2,298,023	2,747,330	2,492,300	2,589,624	(157,706)

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		2011-12	2012-13	2012-13	2013-14	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
52-99	INVENTORY OVER/SHORT	57,743	0	0	0	0
54-01	MEMBERSHIPS	4,864	5,900	5,650	5,900	0
59-00	DEPRECIATION/AMORTIZATION	5,343,386	0	0	0	0
TOTAL OPERATING EXPENSES		17,465,960	13,884,205	13,010,877	13,368,125	(516,080)
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	23,500	23,120	40,500	17,000
60-30	IMPROVEMENTS O/T BUILDING	0	13,270,000	9,912,758	12,419,000	(851,000)
60-40	MACHINERY EQUIP	0	877,600	2,519,661	1,753,300	875,700
60-70	VEHICLES	0	155,000	154,290	392,000	237,000
TOTAL CAPITAL EXPENSES		0	14,326,100	12,609,829	14,604,800	278,700
70-11	PRINCIPAL	0	2,214,929	2,215,000	2,363,488	148,559
70-12	INTEREST	720,170	732,668	730,000	431,759	(300,909)
70-31	BOND CLOSING COSTS	0	0	18,000	0	0
90-01	OPERATING CONTINGENCY	0	0	0	100,000	100,000
TOTAL DEBT RELATED EXPENSES		720,170	2,947,597	2,963,000	2,895,247	(52,350)
TOTAL EXPENSES		\$25,025,865	\$38,073,578	\$35,507,151	\$38,497,493	\$423,915

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533		12-13	12-13	13-14	
ACCOUNT DESCRIPTION	11-12	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	502,375	575,999	589,799	602,354	26,355
10-40 OVERTIME	0	0	1,100	250	250
25-01 FICA	36,649	42,928	42,928	44,841	1,913
25-03 RETIREMENT CONTRIBUTIONS	61,429	73,010	73,010	84,549	11,539
25-04 LIFE/HEALTH INSURANCE	88,064	104,995	104,995	112,336	7,341
25-07 EMPLOYEE ALLOWANCES	6,720	6,720	6,720	6,720	0
TOTAL PERSONAL SERVICES	\$695,237	\$803,652	\$818,552	\$851,050	47,398
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,672	3,500	3,500	3,500	0
30-01 ADMINISTRATIVE REIMBURSEMENT	1,667,619	1,567,420	1,567,420	1,380,700	(186,720)
					<i>Transfer to General Fund \$1,380,700.</i>
30-09 BAD DEBT	28,898	0	14,000	8,600	8,600
					<i>Uncollected accounts from FY09-FY12 that are not associated with an owner that will be written off in FY 13-14</i>
30-51 BOTTLED WATER	0	20,000	2,000	20,000	0
31-01 PROFESSIONAL SERVICES	165,465	152,000	152,000	142,000	(10,000)
					<i>Drug testing (\$7,000) misc. studies (\$82,500); GIS services (\$50,000), Annual Easement Lease/Bears Paw</i>
31-04 OTHER CONTRACTUAL SERVICES	19,235	42,890	42,890	35,225	(7,665)
					<i>Copy Machine, GPS Tracking, Portable Radio and Meter Reading software maintenance</i>
32-04 OTHER LEGAL SERVICES	27,448	15,000	5,000	15,000	0
38-01 PAYMENT IN LIEU OF TAXES	1,698,210	1,743,340	1,743,340	1,743,340	0
					<i>Based on 6% of Water/Sewer/Irrigation revenue</i>
40-00 TRAINING & TRAVEL COSTS	1,044	2,000	1,500	2,000	0
41-00 COMMUNICATIONS	3,506	9,975	3,000	6,115	(3,860)
41-01 TELEPHONE	6,025	8,100	7,500	7,700	(400)
42-10 EQUIP. SERVICES - REPAIRS	153	2,000	2,000	3,000	1,000
42-11 EQUIP. SERVICES - FUEL	1,117	2,020	1,000	1,100	(920)
43-01 ELECTRICITY	21,389	22,000	18,000	20,000	(2,000)
43-02 WATER, SEWER, GARBAGE	27,024	40,000	17,000	25,000	(15,000)
45-22 SELF INS. PROPERTY DAMAGE	786,223	901,885	901,885	825,090	(76,795)
46-00 REPAIR AND MAINTENANCE	7,099	10,000	10,000	16,500	6,500
46-02 BUILDINGS & GROUND MAINT.	9,039	16,880	16,880	16,680	(200)
					<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>
46-05 STORM REPAIR	221	0	0	0	0
47-00 PRINTING AND BINDING	114	2,000	2,000	2,000	0
49-02 TECHNOLOGY SERVICE CHG	335,384	425,890	425,890	359,920	(65,970)
51-00 OFFICE SUPPLIES	2,583	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	3,787	4,500	4,500	4,500	0
					<i>Soap, towels, toilet paper, etc. for facility and other unexpected needs or repairs</i>
54-99 INVENTORY OVER/SHORT	57,743	0	0	0	0
54-01 MEMBERSHIPS	55	700	700	700	0
59-00 DEPRECIATION/AMORTIZATION	544,624	0	0	0	0
59-01 AMORTIZATION	6,266	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,423,943	\$4,994,700	\$4,944,605	\$4,641,270	(353,430)
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,214,929	2,215,000	2,363,488	148,559
70-12 INTEREST	720,170	732,668	730,000	431,759	(300,909)
70-31 BOND CLOSING COSTS	0	0	18,000	0	0
90-01 OPERATING CONTINGENCY	0	0	0	100,000	100,000
TOTAL NON-OPERATING EXPENSES	\$720,170	\$2,947,597	\$2,963,000	\$2,895,247	(52,350)
TOTAL EXPENSES	\$6,839,350	\$8,745,949	\$8,726,157	\$8,387,567	(358,382)

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533		11-12	12-13	12-13	13-14	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	715,860	745,865	725,000	737,448	(8,417)
10-30	OTHER SALARIES	5,370	2,000	2,000	2,000	0
10-40	OVERTIME	51,475	45,000	56,000	45,000	0
25-01	FICA	56,898	54,543	54,543	53,233	(1,310)
25-03	RETIREMENT CONTRIBUTIONS	86,426	90,173	90,173	98,222	8,049
25-04	LIFE/HEALTH INSURANCE	210,067	191,161	191,161	206,449	15,288
25-07	EMPLOYEE ALLOWANCES	760	960	840	960	0
	TOTAL PERSONAL SERVICES	\$1,126,856	\$1,129,702	\$1,119,717	\$1,143,312	\$13,610
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	12,099	13,500	13,500	13,500	0
30-07	SMALL TOOLS	2,487	2,500	2,500	2,500	0
31-00	PROFESSIONAL SERVICES	9,975	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	330,092	570,700	432,000	610,640	39,940
	<i>Hole in the Wall \$3500, Storage tank \$17,000, sludge hauling \$335,140, well rehab \$220,000, lab remodel \$35,000</i>					
40-00	TRAINING & TRAVEL COSTS	2,552	9,300	5,500	6,400	(2,900)
41-00	COMMUNICATIONS	850	1,240	900	1,240	0
41-01	TELEMETRY COMMUNICATIONS	52,857	54,000	49,800	54,000	0
42-10	EQUIP. SERVICES - REPAIRS	10,930	12,940	10,000	15,000	2,060
42-11	EQUIP. SERVICES - FUEL	2,181	1,300	2,100	1,800	500
43-01	ELECTRICITY	1,003,843	1,250,000	960,000	1,150,000	(100,000)
43-02	WATER, SEWER, GARBAGE	10,708	12,000	10,200	12,000	0
44-02	EQUIPMENT RENTAL	2,361	4,000	3,200	4,000	0
46-00	REPAIR AND MAINTENANCE	66,111	100,000	84,000	100,000	0
	<i>Equipment calibration (\$12,000), switchgear maintenance (\$30,000), rewinds (\$13,500), electronic repair, etc.</i>					
46-02	BUILDINGS & GROUND MAINT.	105,891	132,000	91,000	114,500	(17,500)
	<i>Lighting conversions (\$30,000), Accelerator rehab (\$35,000), Plant/Station Painting (\$15,000), etc.</i>					
46-04	EQUIP. MAINTENANCE	164,273	250,000	198,000	230,000	(20,000)
	<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc.</i>					
47-00	PRINTING AND BINDING	6,950	11,000	4,000	4,000	(7,000)
	<i>Annual Consumer Confidence Report</i>					
49-00	OTHER CURRENT CHARGES	800	6,000	5,000	3,000	(3,000)
51-00	OFFICE SUPPLIES	41	1,300	1,200	1,300	0
52-00	OPERATING SUPPLIES	24,729	37,500	30,000	37,500	0
	<i>Lab supplies, Bacti supplies, etc.</i>					
52-02	FUEL	12,385	30,000	30,000	30,000	0
52-03	OIL & LUBE	3,893	6,000	6,000	7,000	1,000
52-07	UNIFORMS	3,955	5,000	5,000	5,000	0
52-09	OTHER CLOTHING	707	2,000	1,400	2,000	0
52-10	JANITORIAL SUPPLIES	0	0	0	0	0
52-80	CHEMICALS	1,860,667	2,238,600	2,100,000	2,238,343	(257)
54-01	MEMBERSHIPS	259	600	400	600	0
59-00	DEPRECIATION/AMORTIZATION	648,164	0	0	0	0
	TOTAL OPERATING EXPENSES	\$4,339,760	\$4,800,480	\$4,085,700	\$4,693,323	(\$107,157)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
	TOTAL EXPENSES	\$5,466,616	\$5,930,182	\$5,205,417	\$5,836,635	(\$93,547)

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	917,042	873,103	889,100	955,064	81,961
10-30 OTHER SALARIES	20,280	20,280	20,280	20,280	0
10-40 OVERTIME	35,984	45,000	50,000	45,000	0
25-01 FICA	71,471	64,959	64,959	69,945	4,986
25-03 RETIREMENT CONTRIBUTIONS	110,750	105,663	105,663	130,524	24,861
25-04 LIFE/HEALTH INSURANCE	171,517	174,198	174,198	206,893	32,695
25-07 EMPLOYEE ALLOWANCES	1,640	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,328,684	\$1,284,643	\$1,305,640	\$1,429,146	\$144,503
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,405	9,000	9,000	9,000	0
30-07 SMALL TOOLS	4,538	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	56,885	30,000	30,000	30,000	0
<i>Large meter repairs (\$10,000), contracted meter repairs (\$20,000)</i>					
40-00 TRAINING & TRAVEL COSTS	6,660	6,300	6,300	4,800	(1,500)
41-00 COMMUNICATIONS	626	465	1,000	965	500
42-10 EQUIP. SERVICES - REPAIRS	65,846	84,010	83,000	90,000	5,990
42-11 EQUIP. SERVICES - FUEL	68,487	96,870	80,000	80,000	(16,870)
43-02 WATER, SEWER, GARBAGE	6,292	6,000	9,000	6,000	0
44-02 EQUIPMENT RENTAL	1,080	2,700	2,700	2,700	0
<i>Small Trackhoe rental (\$2,500), misc small equip rental (\$200)</i>					
46-00 REPAIR AND MAINTENANCE	921	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	2,314	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	56,053	50,000	50,000	50,000	0
<i>Road and driveway repairs due to line break or other circumstances</i>					
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
51-00 OFFICE SUPPLIES	1,594	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	16,040	16,000	16,000	16,000	0
52-07 UNIFORMS	5,377	6,500	6,500	6,500	0
52-09 OTHER CLOTHING	1,910	2,625	2,625	2,625	0
52-21 NEW INSTALLATIONS SUPPLY	651,234	450,000	450,000	450,000	0
<i>Electronic meters</i>					
52-22 REPAIR SUPPLIES	180,970	220,000	210,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	680,054	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,815,286	\$990,070	\$965,725	\$978,190	(\$11,880)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	18,600	18,600	25,700	7,100
<i>Replacements of handheld radio, tapping machine, mudhog, centrifugal pump, ground piercing and automatic flushing units</i>					
TOTAL NON-OPERATING EXPENSES	0	18,600	18,600	25,700	7,100
TOTAL EXPENSES	\$3,143,970	\$2,293,313	\$2,289,965	\$2,433,036	\$139,723

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535	ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,083,921	1,032,703	1,021,000	1,059,923	27,220
10-30	OTHER SALARY/ON CALL	0	0	9,750	10,140	10,140
10-40	OVERTIME	31,913	40,000	40,000	40,000	0
25-01	FICA	81,629	76,640	76,640	77,791	1,151
25-03	RETIREMENT CONTRIBUTIONS	127,528	131,198	131,198	147,652	16,454
25-04	LIFE/HEALTH INSURANCE	205,086	186,173	186,173	231,015	44,842
25-07	EMPLOYEE ALLOWANCES	920	960	960	1,440	480
	TOTAL PERSONAL SERVICES	\$1,530,997	\$1,467,674	\$1,465,721	\$1,567,961	\$100,287
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	14,276	14,450	19,450	21,850	7,400
30-07	SMALL TOOLS	979	1,000	1,000	2,000	1,000
31-00	PROFESSIONAL SERVICES	62,135	72,000	83,797	94,900	22,900
	<i>Lab testing (\$84,200), Bi Annual Bioassy Testing (\$6,700) and EPA Accreditation (\$4,000)</i>					
31-04	OTHER CONTRACTUAL SERVICES	103,074	174,800	274,800	327,726	152,926
	<i>Sludge hauling - 6300 Cubic Yards @ \$52.02 yd;</i>					
40-00	TRAINING & TRAVEL COSTS	1,705	5,050	5,000	4,600	(450)
41-00	COMMUNICATIONS	1,320	1,705	2,350	3,205	1,500
42-10	EQUIP. SERVICES - REPAIRS	1,975	21,770	20,000	21,770	0
42-11	EQUIP. SERVICES - FUEL	4,849	6,150	4,400	5,000	(1,150)
43-01	ELECTRICITY	609,652	800,000	700,000	720,000	(80,000)
43-02	WATER, SEWER, GARBAGE	28,846	27,500	27,500	27,500	0
44-02	EQUIPMENT RENTAL	4,701	6,370	6,370	6,220	(150)
46-00	REPAIR AND MAINTENANCE	92,557	142,000	142,000	147,000	5,000
	<i>Grease removal (\$35,000), electrical services (\$25,000), pump repairs (\$35,000), VRD repairs (\$17,500), etc.</i>					
46-02	BUILDINGS & GROUND MAINT.	31,335	35,000	65,000	70,000	35,000
	<i>Lawn Maintenance (\$21,000) and gate, fence, irrigation, signage and paint supplies.</i>					
	<i>New items include \$10,000 - A/C parts, \$8,400 -eyewash stations, \$11,600 - efficient light conversions, \$1,000 - landscaping</i>					
46-04	EQUIP. MAINTENANCE	126,136	127,500	170,000	170,000	42,500
	<i>Instrument control, plumbing, grit, bar screens, conveyance, welding, coils, capacitors, belts, blowers, etc parts</i>					
49-08	HAZARDOUS WASTE DISPOSAL	1,058	1,710	2,000	2,000	290
51-00	OFFICE SUPPLIES	1,131	1,250	2,050	2,000	750
52-00	OPERATING SUPPLIES	29,249	33,500	45,000	50,000	16,500
	<i>Lab supplies (\$22,500) Pure Water (\$2,400), Compliance monitory supplies (\$11,900), safety equipment (\$8,200)</i>					
52-02	FUEL	27,485	40,000	30,000	30,000	(10,000)
52-03	OIL & LUBE	2,343	4,000	4,000	4,000	0
52-07	UNIFORMS AND SHOES	5,621	7,250	7,250	7,250	0
52-10	JANITORIAL SUPPLIES	1,150	1,200	2,000	2,500	1,300
52-80	CHEMICALS	312,467	381,330	265,000	222,881	(158,449)
	<i>Chlorine (\$76,500), Phosporus reduction(\$110,000), pH control (\$7,000) etc.</i>					
59-00	DEPRECIATION/AMORTIZATION	2,306,288	0			0
	TOTAL OPERATING EXPENSES	\$3,770,332	\$1,905,535	\$1,878,967	\$1,942,402	\$36,867
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	50,000	50,000	30,500	(19,500)
	<i>Alum pumps (\$7,500), Belt Press (\$12,000), Sterilizer (\$11,000)</i>					
	TOTAL NON-OPERATING EXPENSES	\$0	\$50,000	\$50,000	\$30,500	(\$19,500)
	TOTAL EXPENSES	\$5,301,329	\$3,423,209	\$3,394,688	\$3,540,863	\$117,654

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	642,973	674,795	674,795	713,838	39,043
10-30 OTHER SALARIES	10,140	10,140	10,140	10,140	0
10-40 OVERTIME	15,119	25,000	10,000	25,000	0
25-01 FICA	49,595	49,551	49,551	51,997	2,446
25-03 RETIREMENT CONTRIBUTIONS	76,001	79,445	79,445	94,482	15,037
25-04 LIFE/HEALTH INSURANCE	167,769	175,488	175,488	210,434	34,946
25-07 EMPLOYEE ALLOWANCES	2,400	2,400	2,400	2,400	0
TOTAL PERSONAL SERVICES	\$963,997	\$1,016,819	\$1,001,819	\$1,108,291	\$91,472
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	611	1,300	1,300	1,300	0
30-07 SMALL TOOLS	3,607	5,400	5,400	7,400	2,000
31-04 OTHER CONTRACTUAL SERVICES	26,975	40,000	25,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	2,567	10,000	10,000	8,300	(1,700)
41-00 COMMUNICATIONS	569	930	500	930	0
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	84,983	110,000	110,000	120,000	10,000
42-11 EQUIP. SERVICES - FUEL	41,260	61,530	40,000	51,000	(10,530)
43-01 ELECTRICITY	7,723	7,000	6,500	7,000	0
44-02 EQUIPMENT RENTAL	11,720	13,500	13,500	26,900	13,400
	<i>Trackhoe Rental (\$26,400), Other minor rentals (\$500)</i>				
46-00 REPAIR AND MAINTENANCE	903	2,700	2,700	2,700	0
46-02 BUILDINGS & GROUND MAINT.	0	0	0	0	0
46-04 EQUIP. MAINTENANCE	2,998	4,500	4,500	4,500	0
46-12 ROAD REPAIRS	29,365	35,000	35,000	35,000	0
	<i>Road repairs (\$30,000), driveway repairs (\$5,000)</i>				
51-00 OFFICE SUPPLIES	1,455	1,750	1,750	1,750	0
52-00 OPERATING SUPPLIES	133,039	153,000	153,000	161,800	8,800
	<i>Sectional liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaimed water meters - changeouts</i>				
52-07 UNIFORMS AND SHOES	5,257	7,125	7,125	7,125	0
52-10 JANITORIAL SUPPLIES	458	800	800	0	(800)
52-80 CHEMICALS	1,657	2,400	2,300	3,400	1,000
54-01 MEMBERSHIPS	4,550	4,600	4,550	4,600	0
59-00 DEPRECIATION/AMORTIZATION	670,255	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,029,952	\$461,535	\$423,925	\$483,705	\$22,170
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	41,000	41,000	27,100	(13,900)
	<i>Core drill (\$4,300); 3 Portable radios (\$6,000); Air release valves (\$12,000); Jet truck hose replacements (\$4,800)</i>				
TOTAL NON-OPERATING EXPENSES	\$0	\$41,000	\$41,000	\$27,100	(\$13,900)
TOTAL EXPENSES	\$1,993,949	\$1,519,354	\$1,466,744	\$1,619,096	\$99,742

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	707,897	707,822	707,822	733,293	25,471
10-30 OTHER SALARIES	20,195	20,280	20,280	20,280	0
10-40 OVERTIME	16,956	25,000	25,000	25,000	0
25-01 FICA	53,442	51,080	51,080	52,841	1,761
25-03 RETIREMENT CONTRIBUTIONS	82,823	85,782	85,782	98,164	12,382
25-04 LIFE/HEALTH INSURANCE	172,373	168,712	168,712	193,097	24,385
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,054,646	\$1,059,636	\$1,059,636	\$1,123,635	\$63,999
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,878	2,900	2,900	2,900	0
30-07 SMALL TOOLS	2,609	4,000	4,000	4,000	0
31-00 PROFESSIONAL SERVICES	2,567	3,000	3,000	4,000	1,000
<i>VT SCADA software upgrades and support</i>					
40-00 TRAINING & TRAVEL COSTS	2,308	8,030	4,000	4,030	(4,000)
41-00 COMMUNICATIONS	680	930	930	930	0
41-01 TELEPHONE	1,529	3,600	3,600	3,600	0
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	28,242	62,720	60,000	65,000	2,280
42-11 EQUIP. SERVICES - FUEL	42,354	49,580	40,000	45,000	(4,580)
43-01 ELECTRICITY	162,183	215,000	200,000	215,000	0
43-02 WATER, SEWER, GARBAGE	7,639	3,600	3,600	3,600	0
44-02 EQUIPMENT RENTAL	540	3,500	2,000	3,500	0
46-00 REPAIR AND MAINTENANCE	8,390	9,000	8,000	8,500	(500)
<i>Motor rewinds (\$4,500), Diesel tank cleaning (\$4,000)</i>					
46-02 BUILDINGS & GROUND MAINT.	2,935	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	17,520	9,700	9,700	9,700	0
46-04 EQUIP. MAINTENANCE	112,635	115,000	115,000	115,000	0
<i>Parts, check valves, bearings, pump station electronics, etc.</i>					
51-00 OFFICE SUPPLIES	503	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	25,299	30,000	30,000	34,000	4,000
<i>Well wire, nuts, bolts, lumber block, safety equipment and misc. hardware</i>					
52-02 FUEL	5,846	6,000	6,000	13,000	7,000
52-07 UNIFORMS & SHOES	3,746	6,075	6,075	6,075	0
52-80 CHEMICALS	123,232	125,000	125,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
59-00 DEPRECIATION	482,446	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,035,081	\$663,135	\$629,305	\$668,335	\$5,200
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	30,000	45,000	50,000	20,000
<i>Small equip repl. (\$12,000), Magmeter heads (\$18,000), small motors (\$10,000) and water trailer to Sterline Wells (\$10,000)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$30,000	\$45,000	\$50,000	\$20,000
TOTAL EXPENSES	\$2,089,727	\$1,752,771	\$1,733,941	\$1,841,970	\$89,199

**FISCAL YEAR 2013-14
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	95,119	106,903	109,460	280,470	173,567
10-30 OTHER SALARIES	0	0	0	0	
10-40 OVERTIME	2,084	3,500	2,500	5,200	1,700
25-01 FICA	7,224	7,772	7,500	20,542	12,770
25-03 RETIREMENT CONTRIBUTIONS	11,478	13,199	13,400	35,437	22,238
25-04 LIFE/HEALTH INSURANCE	23,413	22,176	19,500	64,277	42,101
29-00 GENERAL & MERIT	0	0			0
TOTAL PERSONAL SERVICES	\$139,318	\$153,550	\$152,360	\$405,926	\$252,376
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	491	6,600	12,000	3,000	(3,600)
30-01 ADMINISTRATION REIMBURSEMENT	0	0	0	(134,000)	(134,000)
<i>The Solid Waste and Stormwater reimburse this department for a portion of the Utility Billing Operations</i>					
40-00 TRAINING / TRAVEL	0	0	0	1,200	1,200
41-00 COMMUNICATIONS	813	710	600	8,480	7,770
<i>Cell phones for two employees, GPS expenses and IVR at \$600/month</i>					
42-02 POSTAGE & FREIGHT	7,190	25,000	35,000	35,000	10,000
42-10 EQUIP. SERVICES - REPAIRS	8,008	7,000	6,000	7,000	0
42-11 EQUIP. SERVICES - FUEL	8,211	9,000	7,000	7,000	(2,000)
46-00 REPAIR AND MAINTENANCE	179	700	700	2,870	2,170
<i>Repairs to or batteries for meter reading equipment such as laptops and handhelds</i>					
47-00 PRINTING AND BINDING	20,511	17,890	19,500	26,600	8,710
<i>Outsourced printing and mailing of utility bills</i>					
51-00 OFFICE SUPPLIES	0	0	0	1,500	1,500
52-00 OPERATING SUPPLIES	33	1,000	1,000	1,400	400
59-00 DEPRECIATION	5,289	0	0	0	0
TOTAL OPERATING EXPENSES	\$51,125	\$68,750	\$82,650	(\$39,100)	(\$107,850)
	\$190,443	\$222,300	\$235,010	\$366,826	\$144,526

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
Water Production						
14K50	Delroyd Gear Box Rebuilds	42,000	42,000	0	0	42,000
13K55	Thickener Tank Improvements	350,000	0	0	0	0
14K25	Monitoring Wells	150,000	0	0	0	0
14K04	Chemical Feedline Trench Improvements	50,000	0	0	0	0
14K05	Walkway Railing Replacements	25,000	0	0	0	0
	Filter Arm Feedline Replacement	0	25,000	0	0	0
	Washwater Transfer Sludge Pumps	0	30,000	0	30,000	0
	Vacuum Press Replacement (2)	0	0	0	0	0
	Reclaimed Tank Supply Water Piping	0	0	0	0	0
	Radiators for Plant Generators	0	300,000	0	0	0
	Forklift Replacement	0	25,000	0	0	0
	CO2 Tank Rehab	0	30,000	0	0	0
	Filters 1-11 Effluent Valve Actuators	0	70,000	0	0	0
	Filter Awnings	0	25,000	120,000	120,000	0
	Service Truck Replacement	0	0	20,000	0	0
	Plant Painting	0	0	100,000	0	0
	Well 1A and Lighting Generator Motor	0	0	20,000	0	0
	Filter Bed Replacement	0	0	75,000	75,000	75,000
	Chemical Storage Building	0	0	65,000	0	0
	Transfer Pit Overflow Repiping	0	0	35,000	150,000	0
	Influent Mag Flow Meter	0	0	20,000	0	0
	Cationic Tank Replacement	0	0	60,000	0	0
	Flume Support Replacements	0	0	0	58,000	0
	Golden Gate Well 426	0	0	0	85,000	0
	Pond Dredging	0	0	0	125,000	0
TOTAL WATER PRODUCTION		617,000	547,000	515,000	643,000	117,000
Water Distribution						
14L02	Water Transmission Mains	650,000	650,000	650,000	650,000	1,000,000
14L03	Fire Flow Improvements	2,244,000	1,645,000	1,108,000	0	0
14L06	Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
13L60	HVAC Unit Replacements - Utils Admin	15,500	0	0	0	0
14L04	Trailer Replacement	12,000	0	0	0	0
13L25	G.G. Blvd Expansion (Wilson to Desoto)	0	250,000	250,000	0	0
	Awning Extension	0	15,000	85,000	0	0
	Valve Maintenance Equipment	0	50,000	0	0	0
	Light Tower Replacement	0	12,000	0	0	0
	Traffic Arrow Board Replacement	0	15,000	0	0	0
	Air Compressor Replacement	0	15,000	0	0	0
	Master Plan for Water Pipe Replacements	0	0	0	100,000	0
	Water System Hydraulic Model Update	0	0	0	0	100,000
TOTAL WATER DISTRIBUTION		2,986,500	2,717,000	2,158,000	815,000	1,165,000
Waste Water Treatment						
14M07	WWTP Pumps	250,000	100,000	100,000	100,000	100,000
14M25	Infrastructure Repairs	150,000	350,000	350,000	250,000	250,000
14M12	Service Truck Replacement	22,000	22,000	0	0	0
14M13	Barscreen Replacement	250,000	0	0	0	300,000
12M11	Air Blowers	300,000	78,000	78,000	78,000	400,000
	Office Building Remodel	0	30,000	0	0	0
13M05	Aeration Basin	0	0	340,000	0	0
	Switchgear #1	0	0	50,000	150,000	0
	PLC Replacements	0	0	0	0	88,000
TOTAL WASTE WATER TREATMENT		972,000	580,000	918,000	578,000	1,138,000

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
<i>Waste Water Collections</i>						
14N04	Replace Sewer Mains, Laterals, etc.	500,000	1,000,000	500,000	500,000	500,000
14N02	Valve Maintenance Equipment	55,000	0	0	0	0
14N03	TV Truck Replacement	230,000	0	0	0	0
13N22	Service Truck Replacement	0	65,000	65,000	65,000	65,000
	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	100,000	0	0	0
	Sanitary Sewer Install (Bembury)	0	1,036,000	0	0	0
	Vacuum/Pumper Truck Replacement	0	0	180,000	190,000	0
	Air Compressor Replacement	0	0	15,000	0	0
	Sewer System Hydraulic Model Update	0	0	100,000	0	0
	Combination Jet/Vacuum Truck (Repl)	0	0	0	300,000	0
	Boxblade Tractor Replacement	0	0	0	55,000	0
	Master Plan for Sewer Pipe Replacements	0	0	0	100,000	0
	Cement Sprayer (F/Manhole Rehabs)	0	0	0	0	70,000
TOTAL WASTEWATER COLLECTIONS		785,000	2,228,000	860,000	1,210,000	635,000
<i>Utilities Maintenance</i>						
14X01	Replace/Upgrade Well Equipment	250,000	250,000	150,000	150,000	150,000
14X04	Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
14X07	Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
14X02	Pump Stations Rehabs	350,000	250,000	250,000	250,000	250,000
14X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
14X05	Service Truck Replacement (2)	75,000	65,000	65,000	65,000	65,000
14X10	Odor Control Systems	36,000	0	40,000	40,000	0
14X11	Forklift	25,000	0	0	0	0
14X12	Catwalk Installations	25,000	0	0	0	0
	Gulf Shore Boulevard Buildings Reroofs	0	50,000	0	0	0
	Pump Station Fill Valves	0	0	40,000	0	0
	Building Replacement	0	0	0	0	1,400,000
	Irrigation System Control Valves	0	0	50,000	50,000	0
	Master Pump Station Construction (10 & 9)	0	0	50,000	400,000	0
	Sewer Bypass Pump	0	0	0	55,000	0
TOTAL UTILITIES MAINTENANCE		1,211,000	1,115,000	1,145,000	1,510,000	2,365,000
<i>Utilities/Finance/Customer Service</i>						
	Meter Reader Truck Replacements	0	17,000	17,000	0	0
TOTAL CUSTOMER SERVICE		0	17,000	17,000	0	0
<i>IWRP (Integrated Water Resource Plan)</i>						
14K53	ASR Wellfield	1,500,000	1,500,000	0	0	0
14K58	Reclaimed Water Distribution System*	5,700,000	3,000,000	3,000,000	2,000,000	1,000,000
14K59	Reclaimed Water Transmission Mains	700,000	500,000	100,000	100,000	100,000
TOTAL IWRP		7,900,000	5,000,000	3,100,000	2,100,000	1,100,000
FUND TOTAL		14,471,500	12,204,000	8,713,000	6,856,000	6,520,000

Five Year Total

48,764,500

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$2,642,531
Projected Revenues FY 2012-13	1,628,900
Projected Expenditures FY 2012-13	1,451,429
Net Increase/(Decrease) in Net Unrestricted Assets	177,471

Expected Unrestricted Net Assets as of September 30, 2013 **\$2,820,002**

Add Fiscal Year 2013-14 Budgeted Revenues

Collier County	\$400,000	
Meter Collections	720,000	
Beach Stickers	30,000	
Lowdermilk Concession Contract	22,000	
Naples Pier Concession Contract	45,000	
Parking Tickets	255,000	
Late Fees/Collections	27,000	
TDC or Grants	125,000	
Miscellaneous Revenue	20,900	\$1,644,900

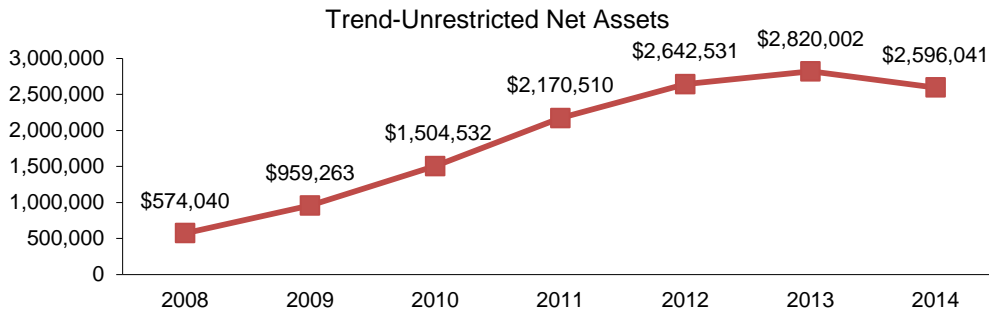
TOTAL AVAILABLE RESOURCES **\$4,464,902**

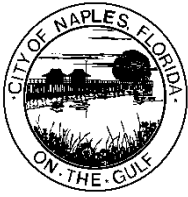
Less Fiscal Year 2013-14 Budgeted Expenditures

Administration	\$299,717	
Naples Pier	93,274	
Beach Maintenance	623,493	
Beach Enforcement	362,807	
Lowdermilk Park	35,500	
Capital Projects	454,070	\$1,868,861

BUDGETED CASH FLOW **(\$223,961)**

Projected Unrestricted Net Assets as of September 30, 2014 **\$2,596,041**





Beach Fund

Community Services 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. The budget is managed by the City Manager's Office.
- **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.

2012-13 Department Accomplishments

- The Beach Patrol Division continued to operate with four daytime Beach Patrol Specialists and one Pier Guard working the 3 to 11 p.m. 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, including adding credit card pay stations.
- 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

2013-14 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.
- Continue Phase II of the Parking Meter upgrade program.

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.

2013-14 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,868,861, a decrease of \$70,027 from the FY 12-13 budget.

The Naples Beach Fund is projected to have a fund balance of over \$2.5 million at the end of FY 13-14. 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.

Revenue

Revenues in this budget are \$1,644,900.

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. Parking meters provide the primary revenue to this fund at \$720,000. In FY 12-13, single parking meters at 7 lots were replaced with credit card- and coin-accepting pay stations to enhance revenue and accountability. Phase 1 cost

Beach Fund (continued)

\$121,000, and the continuation to Phase 2 is pending the success analysis of these machines. The first several months have not yet justified continuation without redirection.

On October 15, 2008, Collier County Board of County Commissioners agreed to pay the City \$1,000,000 annually for the recreational amenities of the City, including the beaches, because all amenities of the City are available to the County residents. The FY13-14 budget includes \$400,000 assigned to the Beach Fund and \$600,000 to the General Fund, to further support recreational activities in the General Fund.

Expenditures

Administration (City Manager's Office)

The budget of the Administration Division is \$299,717. This represents a \$17,691 decrease from the FY 12-13 budget.

Personal Services are budgeted at \$71,187. This includes one position, a Meter Technician, the same as in FY 12-13. Management of the program, including the supervision of the Meter Technician, was transferred from the Finance Department to the Code Enforcement/Harbor Master in FY 12-13.

Operating Expenses are \$228,530 or \$15,729 under the prior year. Because the new parking meters do not distribute paper receipts there is a slight decrease in operating expenditures.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$118,180. Technology Services charge decreased by \$5,027. 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.

Naples Pier

The expenditures at the Naples Pier are budgeted at \$93,274, a \$174 increase over the FY 2012-13 budget. There are no personnel in this division, and the primary expenditure is the cost of maintaining/repairing the Pier, budgeted at \$60,000. The Pier has offsetting revenue of \$45,000 from the concession contract at the pier.

Beach Maintenance

The budget of the Maintenance Division is \$641,028, a \$34,707 increase over the FY 2012-13 budget.

Personal Services budgeted at \$309,993, is a \$17,772 increase over FY 12-13 and includes 5.8 positions that report to Community Services. The increase is due to the annual raise and increased costs of benefits.

Operating Expenses are budgeted at \$313,500, a decrease of \$600 from the FY12-13 budget. This budget continues a program for \$80,000 to fund beach end paving. Other major operating expenses are \$65,000 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends, and \$80,000 for lumber and other repair supplies related to beach ends. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Beach Fund (continued)

Capital in the amount of \$17,535 includes the replacement of a 2004 Ford Ranger. There was no capital budgeted in this division in FY 12-13.

Enforcement

The budget of the Enforcement Division is \$799,342, an \$87,217 decrease from the FY 2012-13 budget.

Personal Services is budgeted at \$330,907, an increase of \$17,888. 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. The increase is due to the annual raise and increased costs of benefits.

Operating costs decreased by \$1,640 to \$31,900. For this division, the major operating cost (i.e. non-personnel) is Vehicle Maintenance and Fuel, totaling \$21,000. Other costs include printing for parking tickets and envelopes (\$1,900), supplies (\$3,000), and maintenance for the parking ticket software (\$3,000).

Capital Outlay is budgeted in the amount of \$419,000 for the 2nd Phase of Parking Meter Replacement program. There was \$121,000 spent from the FY 12-13 Parking Meter budget of \$540,000, and the balance is recommended to be spent on Phase II. One replacement vehicle in the amount of \$17,535 is included to replace a 2002 Ford Ranger

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$22,000) offset 62% 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).

2013-14 Performance Measures and Benchmarking

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Expected 2012-13	2013-14
City Beach Permits Issued	6,410	5,497	5,549	6,000	6,000
Parking Meter Replacements	90	90	10	446	600
Parking Tickets Issued	15,451	15,109	17,984	13,100	15,700



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

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	BUDGET 2013-14
COLLIER CTY SHARED COST	500,000	500,000	400,000	400,000	400,000
METER COLLECTION	683,250	678,122	740,000	700,000	720,000
BEACH STICKERS	0	29,500	30,000	30,000	30,000
LOWDERMILK CONTRACT	23,807	25,566	23,000	21,000	22,000
NAPLES PIER CONTRACT	47,552	57,575	43,000	45,000	45,000
CAT/BOAT STORAGE FEES	7,690	7,903	7,900	7,900	7,900
PARKING TICKETS	333,790	285,062	265,000	255,000	255,000
LATE FEES/COLLECTIONS	29,693	33,967	27,000	27,000	27,000
TOURIST DEVEL. TAX	130,850	131,850	55,000	130,000	125,000
FIREWORKS DONATIONS	9,400	150	1,500	0	0
INTEREST/MISC REVENUE	15,434	10,428	12,000	13,000	13,000
TOTAL BEACH FUND	<u><u>\$1,781,466</u></u>	<u><u>\$1,760,123</u></u>	<u><u>\$1,604,400</u></u>	<u><u>\$1,628,900</u></u>	<u><u>\$1,644,900</u></u>

FUND: 430 BEACH FUND
COMMUNITY SERVICES/CODE ENFORCEMENT
FISCAL YEAR 2013-14

<i>2011 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 PROPOSED
ADMINISTRATION (1001)				
1	1	1	Meter Technician	47,694
1	1	1		<u>\$47,694</u>
MAINTENANCE (1017)				
1	1	1	Equipment Operator III	39,379
2	2	2	Custodian	61,092
2.8	2.8	2.8	Service Worker II	100,097
5.8	5.8	5.8		<u>\$200,568</u>
BEACH ENFORCEMENT				
0.2	0.2	0.2	Code & Harbor Manager*	16,213
5	5	5	Beach Specialist	217,105
5.2	5.2	5.2		<u>\$233,318</u>
12.0	12.0	12.0	Regular Salaries	481,580
			Overtime	32,400
			Employer Payroll Expenses	198,107
				<u><u>\$712,087</u></u>

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

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	462,846	470,280	434,960	481,580	11,300
10-40	OVERTIME	25,775	30,265	36,600	32,400	2,135
25-01	FICA	35,747	34,976	34,100	35,965	989
25-03	RETIREMENT CONTRIBUTIONS	52,502	55,029	54,420	63,331	8,302
25-04	LIFE/HEALTH INSURANCE	85,559	87,263	79,500	98,235	10,972
25-07	EMPLOYEE ALLOWANCES	568	576	576	576	0
29-00	GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL EXPENSES		\$662,997	\$678,389	\$640,156	\$712,087	\$33,698
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	40,574	51,790	51,800	49,400	(2,390)
30-01	CITY ADMINISTRATION	130,524	119,820	119,820	118,180	(1,640)
31-01	PROFESSIONAL SERVICES	0	20,000	20,000	20,000	0
31-04	OTHER CONTRACTUAL SVCS	1,600	6,500	6,700	6,700	200
40-00	TRAINING & TRAVEL COSTS	800	1,150	500	1,000	(150)
41-00	COMMUNICATIONS	2,745	6,600	5,800	5,800	(800)
42-02	POSTAGE & FREIGHT	38	560	0	0	(560)
42-10	EQUIP. SERVICES - REPAIRS	16,708	18,000	16,500	20,000	2,000
42-11	EQUIP. SERVICES - FUEL	21,085	23,770	19,500	21,000	(2,770)
43-01	ELECTRICITY	13,299	12,000	12,000	12,000	0
43-02	WATER, SEWER, GARBAGE	77,556	65,000	65,000	65,000	0
44-00	RENTALS & LEASES	3,000	3,000	3,074	3,074	74
45-22	SELF INS. PROPERTY DAMAGE	25,853	26,142	26,142	27,140	998
46-00	REPAIR AND MAINTENANCE	213,743	234,500	230,500	230,500	(4,000)
46-05	STORM REPAIR	0	15,000	0	15,000	0
47-00	PRINTING AND BINDING	1,839	3,000	1,900	1,900	(1,100)
47-06	DUPLICATING	153	450	0	0	(450)
49-02	TECHNOLOGY SERVICES	27,946	32,437	32,437	27,410	(5,027)
49-05	SPECIAL EVENTS	30,000	30,000	30,000	30,000	0
51-00	OFFICE SUPPLIES	105	1,550	300	300	(1,250)
52-00	OPERATING SUPPLIES	1,151	4,000	3,000	3,000	(1,000)
52-04	BATTERIES	1,553	2,300	2,300	2,300	0
52-07	UNIFORMS	1,681	2,825	3,000	3,000	175
52-10	JANITORIAL SUPPLIES	1,993	40,000	40,000	40,000	0
54-00	BOOKS, PUB, SUB,& MEMB	105	105	0	0	(105)
59-00	DEPRECIATION	221,272	0	0	0	0
TOTAL OPERATING EXPENSES		\$835,323	\$720,499	\$690,273	\$702,704	(\$17,795)
<u>NON-OPERATING EXPENSES</u>						
60-30	OTHER IMPROVEMENTS	0	0	0	0	0
60-40	MACHINERY EQUIPMENT	0	540,000	121,000	419,000	(121,000)
60-70	VEHICLES	0	0	0	35,070	35,070
TOTAL NON-OPERATING EXPENSES:		0	540,000	121,000	454,070	(85,930)
TOTAL EXPENSES		\$1,498,320	\$1,938,888	\$1,451,429	\$1,868,861	(\$70,027)

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	47,712	45,842	44,960	47,694	1,852
10-40 OVERTIME	277	500	400	400	(100)
25-01 FICA	3,449	3,284	3,200	3,506	222
25-03 RETIREMENT CONTRIBUTIONS	5,948	5,936	6,400	6,830	894
25-04 LIFE/HEALTH INSURANCE	16,986	17,107	12,000	12,277	(4,830)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT	0	0			0
TOTAL PERSONAL SERVICES	\$74,852	\$73,149	\$67,440	\$71,187	-\$1,962
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	10,241	17,290	17,500	15,000	(2,290)
30-01 CITY ADMINISTRATION	130,524	119,820	119,820	118,180	(1,640)
40-00 TRAINING & TRAVEL COSTS	700	650	0	500	(150)
<i>Parking conference</i>					
41-00 COMMUNICATIONS	658	2,900	2,000	2,000	(900)
42-02 POSTAGE & FREIGHT	38	560	0	0	(560)
42-10 EQUIP. SERVICES - REPAIRS	1,885	1,500	1,000	1,500	0
42-11 EQUIP. SERVICES - FUEL	2,995	3,730	2,500	3,000	(730)
45-22 SELF INS. PROPERTY DAMAGE	25,853	26,142	26,142	27,140	998
46-00 REPAIR AND MAINTENANCE	2,276	5,000	1,000	1,000	(4,000)
47-06 DUPLICATING	153	450	0	0	(450)
<i>Meter decals (i.e. "Quarters Only")</i>					
49-02 TECHNOLOGY SERVICES	27,946	32,437	32,437	27,410	(5,027)
49-05 SPECIAL EVENTS	30,000	30,000	30,000	30,000	0
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	0	1,050	0	0	(1,050)
52-04 BATTERIES	1,553	2,300	2,300	2,300	0
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	0	325	500	500	175
54-00 BOOKS, PUB, MEMBERSHIPS	105	105	0	0	(105)
TOTAL OPERATING EXPENSES	\$234,927	\$244,259	\$235,199	\$228,530	(\$15,729)
TOTAL EXPENSES	\$309,779	\$317,408	\$302,639	\$299,717	(\$17,691)

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,858	9,000	8,900	8,900	(100)
31-04 CONTRACTUAL SERVICES	1,600	1,500	1,700	1,700	200
<i>Pier security equipment contract</i>					
41-00 COMMUNICATIONS	496	600	600	600	0
43-01 ELECTRICITY	5,315	5,000	5,000	5,000	0
44-00 RENTALS AND LEASES	3,000	3,000	3,074	3,074	74
<i>DEP lease fee for the pier</i>					
46-00 REPAIR AND MAINTENANCE	54,859	60,000	60,000	60,000	0
<i>Includes TDC funding for pier and board repairs.</i>					
52-10 JANITORIAL SUPPLIES	1,993	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$75,121	\$93,100	\$93,274	\$93,274	\$174

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	181,841	200,180	175,000	200,568	388
10-40 OVERTIME	11,554	10,765	17,200	13,000	2,235
25-01 FICA	14,428	14,902	14,000	15,005	103
25-03 RETIREMENT CONTRIBUTIONS	20,584	22,677	20,020	25,497	2,820
25-04 LIFE/HEALTH INSURANCE	34,497	43,697	41,000	55,923	12,226
TOTAL PERSONAL SERVICES	\$262,904	\$292,221	\$267,220	\$309,993	\$17,772
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,078	23,000	23,000	23,000	0
<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	5,802	9,000	8,000	9,500	500
42-11 EQUIP. SERVICES - FUEL	5,418	7,100	5,000	6,000	(1,100)
43-02 WATER, SEWER, GARBAGE	77,556	65,000	65,000	65,000	0
46-00 REPAIR AND MAINTENANCE	152,986	160,000	160,000	160,000	0
<i>Beach End Paving (\$80,000), Lumber, hardware, signs, etc. (\$80,000)</i>					
46-05 STORM REPAIR	0	15,000	0	15,000	0
52-07 UNIFORMS	1,298	1,000	1,000	1,000	0
52-10 JANITORIAL SUPPLIES	0	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$260,138	\$314,100	\$296,000	\$313,500	(\$600)
<u>NON-OPERATING EXPENSES</u>					
60-30 OTHER IMPROVEMENTS	0	0	0	0	0
60-40 MACHINERY EQUIPMENT	0	0	0	0	0
60-70 VEHICLES	0	0	0	17,535	17,535
TOTAL NON-OPERATING EXPENSES	0	0	0	17,535	17,535
TOTAL EXPENSES	\$523,042	\$606,321	\$563,220	\$641,028	34,707

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	233,293	224,258	215,000	233,318	9,060
10-40	OVERTIME	13,944	19,000	19,000	19,000	0
25-01	FICA	17,870	16,790	16,900	17,454	664
25-03	RETIREMENT CONTRIBUTIONS	25,970	26,416	28,000	31,004	4,588
25-04	LIFE/HEALTH INSURANCE	34,076	26,459	26,500	30,035	3,576
25-07	EMPLOYEE ALLOWANCES	88	96	96	96	0
TOTAL PERSONAL SERVICES		325,241	313,019	305,496	330,907	17,888
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	574	500	400	500	0
40-00	TRAINING & TRAVEL COSTS	100	500	500	500	0
41-00	COMMUNICATIONS	111	100	200	200	100
42-10	EQUIP. SERVICES - REPAIRS	9,021	7,500	7,500	9,000	1,500
42-11	EQUIP. SERVICES - FUEL	12,672	12,940	12,000	12,000	(940)
46-00	REPAIRS & MAINTENANCE	1,422	3,000	3,000	3,000	0
	<i>Maintenance agreement - Parking Ticket software</i>					
47-00	PRINTING AND BINDING	1,839	3,000	1,900	1,900	(1,100)
51-00	OFFICE SUPPLIES	105	500	300	300	(200)
52-00	OPERATING SUPPLIES	1,151	4,000	3,000	3,000	(1,000)
52-07	UNIFORMS	383	1,500	1,500	1,500	0
59-00	DEPRECIATION	221,272	0	0	0	0
TOTAL OPERATING EXPENSES		248,650	33,540	30,300	31,900	(1,640)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	540,000	121,000	419,000	(121,000)
	<i>Continuation of parking meter system upgrade and portable ticket writers</i>					
60-70	VEHICLES	0	0	0	17,535	17,535
TOTAL NON-OPERATING EXPENSES		0	540,000	121,000	436,535	(103,465)
TOTAL EXPENSES		573,891	886,559	456,796	799,342	(87,217)

**FISCAL YEAR 2013-14
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

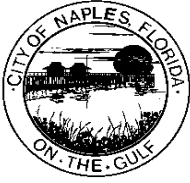
430.1065.545

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Cigarette bags, hardware, light bulbs.</i>	4,823	2,000	2,000	2,000	0
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	1,480	3,000	3,000	3,000	0
43-01 ELECTRICITY	7,984	7,000	7,000	7,000	0
46-00 REPAIR & MAINTENANCE	2,200	6,500	6,500	6,500	0
52-10 JANITORIAL SUPPLIES	0	12,000	12,000	12,000	0
TOTAL OPERATING EXPENSES	16,487	35,500	35,500	35,500	0

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

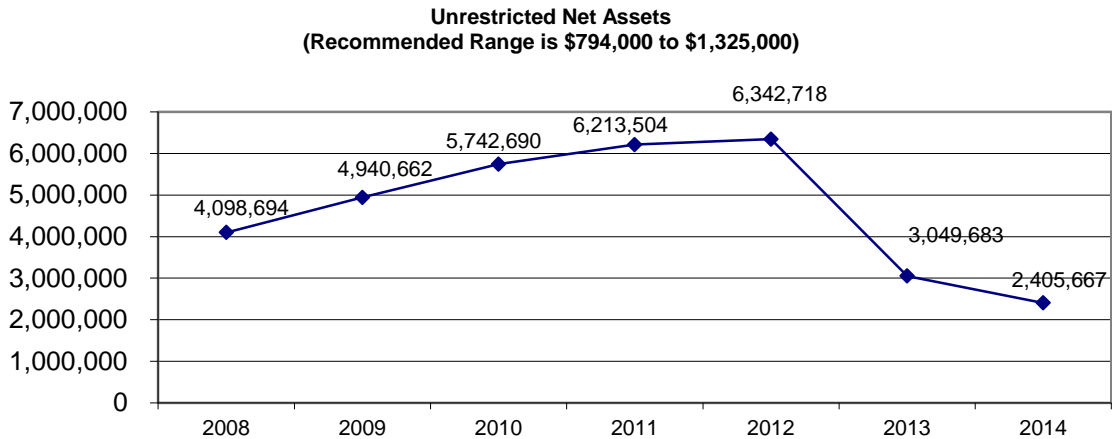
CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2013-14	2014-15	2015-16	2016-17	2017-18
14R12	Patrol Truck Replacement	17,535	18,000	18,000	0	0
14R14	Maintenance Truck Replacement	17,535	36,000	18,000	0	0
13R01	Parking Meter Update*	419,000	0	0	0	30,000
TOTAL BEACH FUND		454,070	54,000	36,000	0	30,000

The FY 2012-13 original budget was \$540,000 with only \$120,000 spent for Phase 1.



SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Fund Balance as of September 30, 2012	\$6,342,718
Projected Revenues FY 2012-13	6,069,600
Projected Expenditures FY 2012-13	9,362,635
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(3,293,035)</u>
Expected Fund Balance as of September 30, 2013	\$3,049,683
Add Fiscal Year 2013-14 Budgeted Revenues	
Solid Waste Fees	5,410,600
Sale of Assets	30,000
Recycle Material Proceeds	25,000
Special Pickups, Rolloff and Other	<u>576,000</u>
	<u>6,011,600</u>
TOTAL AVAILABLE RESOURCES:	\$9,061,283
Less Fiscal Year 2013-14 Budgeted Expenditures	
Administration	432,412
Residential Pick-up	1,174,454
Horticultural Waste	650,000
Commercial Pick-up	2,193,628
Recycling Division	517,432
Capital Requests	850,000
Transfer - Administration	363,020
Transfer - Self Insurance	116,230
Payment in Lieu of Taxes	<u>358,440</u>
	<u>6,655,616</u>
BUDGETED CASH FLOW	(644,016)
Projected Unrestricted Net Assets as of September 30, 2014	<u><u>\$2,405,667</u></u>





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.

2012-13 Department Accomplishments

- Coordinated the construction of a permanent recycling transfer station located on airport property near Enterprise Avenue.

Solid Waste Goals and Objectives

In accordance with Vision Goal 4 (strengthen the economic health and vitality of the City) enhance and improve productivity within the commercial section:

- Involve drivers in the re-routing of customer stops via onboard GPS systems in order to ensure an efficient collection routing system.
- Conduct on-going survey of commercial customers to ensure compliance with City mandatory non-residential recycling policy.
- Replace at least 20 un-repairable dumpsters with plastic dumpsters.
- Replace 1 large commercial refuse truck and 1 satellite collection vehicle.

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and nonresidential recycling and compliance with solid waste management rules and regulations:

- Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.
- Relocate the Solid Waste Department and Recycle Transfer site to the Naples Airport Authority property.

2013-14 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 2013-14 is \$6,655,616. This fund has an adequate fund balance, projected to be approximately \$2.4 million at the end of FY 2013-14.

Solid Waste Fund (continued)

Revenues

Revenues into the fund total \$6,011,600. 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). This budget does not include the rate increase and will provide legislation to waive the rate increase as part of the budget adoption process.

The City charges for special pick-ups, such as demolition debris. For FY 13-14 the fund is budgeted to collect \$141,000 for special pickups. Proceeds from the sale of recycled material are anticipated in the amount of \$25,000 for FY 13-14 and commercial roll-offs are budgeted at \$385,000.

Interest Earnings are budgeted at \$20,000. The sale of surplus assets are budgeted at \$30,000.

Expenditures

There are five separate divisions in the Solid Waste Fund for a total budget of \$6,655,616. There are 25.5 budgeted positions, the same as FY 13-14.

Administration

Administration coordinates the activities of this fund, and includes the fund-wide overhead costs. The Administration budget is \$1,920,102 an increase of \$51,636 over the FY12-13 budget.

One particular item of note in this budget is that the contract for horticulture services has been moved from a separate division to this division as a separate line item, as part of the City's efforts to streamline the general ledger. This line item has a budgeted increase of \$70,000, which comprises the overall reason for the increase in this division.

There are three and a half positions budgeted in Administration, the same as FY 12-13. Major costs in this division are General Fund Administrative Charge (\$363,020), Payment in Lieu of Taxes (\$358,440) and Self Insurance (\$116,230).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,174,454, \$26,111 more than the FY 12-13 adopted budget. Personnel Services for the eleven employees in this section is \$659,277, or \$39,259 more than the FY 12-13 budget due to the annual increase in wages plus increased cost of benefits.

Other major costs include charges for waste taken to the County Landfill (\$220,000), and costs to operate and maintain the solid waste collection vehicles (\$286,102).

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,193,628 which is \$17,146 more than the FY 12-13 budget.

The Commercial Division has 5 employees. Personal Services costs are \$364,378 or \$2,051 more than FY 11-12. The increase in salaries and increased cost of benefits were slightly offset by employees' changes in insurance coverages.

Solid Waste Fund (continued)

The largest cost in the Commercial Division is the County Landfill, at \$1,100,000. Other major expenses include: \$260,400 for the hauling of roll off containers, \$335,000 for fuel and maintenance of the solid waste commercial vehicles, \$32,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling

On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill.

For the FY 13-14 budget, the total budget is \$517,432, an increase of \$57,829 over the FY 12-13 budget.

There are six employees in this Division, the same as FY 12-13. Operating Expenses total \$119,625, with the largest cost being Equipment Services (Repairs and Fuel) for \$90,000.

Capital Outlay

Total Capital budgeted in the Solid Waste Fund is \$850,000. The Solid Waste Fund will use \$75,000 to rebuild refuse trucks, \$250,000 to replace one large refuse truck, and \$25,000 to replace one satellite collection 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. The budget includes \$500,000 to retrofit the now abandoned solid waste site.

2013-2014 Benchmarking and Performance Measures

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$298.32	\$228.96	\$165-\$173	\$175 - \$215
Side-yard Service	Yes	\$596.64	No	Yes + \$578.28	No

Description	Actual 2010-11	Actual 2011-2012	Estimated 2012-2013	Projected 2013-2014
Commercial Tons Collected	12,254	12,300	12,133	12,200
Roll-off Tons Collected	6,118	6,300	6,643	6,800
Residential Tons Collected	4,033	4,200	4,026	4,100
Residential Recycling Collected	3,133	3,200	3,564	3,600
Commercial Missed Collections/Complaints	11	15	16	15
Residential Missed Collections/Complaints and Concerns	177	150	146	150
Recycling Cart participation Volume improvements	75%	80%	80%	82%
Operating Cost per Ton for Commercial Collections	\$118	\$117	\$115	\$115

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

	<u>ACTUAL 2010-11</u>	<u>ACTUAL 2011-12</u>	<u>ADOPTED 2012-13</u>	<u>PROJECTED 2012-13</u>	<u>BUDGET 2013-14</u>
SOLID WASTE FEES	\$5,391,968	\$5,254,487	5,410,600	5,410,600	5,410,600
SPECIAL PICK-UP FEES	141,786	149,296	141,740	141,000	141,000
RECYCLED MATERIALS	0	55,101	50,000	25,000	25,000
OTHER FEES/COMM RLOFF	439,913	364,890	400,000	385,000	385,000
SALE OF SURPLUS ASSETS	22,019	2,878	0	70,000	30,000
INVESTMENT INCOME	32,233	21,570	37,300	37,000	20,000
OTHER REVENUE	<u>350</u>	<u>11,514</u>	<u>8,000</u>	<u>1,000</u>	<u>0</u>
TOTAL SOLID WASTE	<u><u>\$6,028,269</u></u>	<u><u>\$5,859,736</u></u>	<u><u>\$6,047,640</u></u>	<u><u>\$6,069,600</u></u>	<u><u>\$6,011,600</u></u>

**FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2013-14**

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	\$82,958
1	1	1	Administrative Specialist II	46,488
1	1	1	Solid Waste Supervisor	72,256
0.5	0.5	0.5	Customer Service Representative	16,432
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>\$218,134</u>
RESIDENTIAL (1222)				
2	2	2	Equipment Operator III	72,122
3	3	3	Crew Leader III	132,984
6	6	6	Service Worker III	232,787
<u>11</u>	<u>11</u>	<u>11</u>		<u>\$437,893</u>
COMMERCIAL (1223)				
5	5	5	Equipment Operator V	229,689
<u>5</u>	<u>5</u>	<u>5</u>		<u>\$229,689</u>
RECYCLING (1224)				
3	3	3	Equipment Operator V	133,081
1	1	1	Recycling Coordinator	48,482
2	2	2	Service Worker III	68,688
<u>6</u>	<u>6</u>	<u>6</u>		<u>\$250,251</u>
25.5	25.5	25.5	Regular Salaries	1,135,967
			Other Salaries	0
			Overtime	85,250
			Employer Payroll Expenses	503,044
				<u>503,044</u>
			Total Personal Services	<u><u>\$1,724,261</u></u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450			12-13	12-13	13-14	
ACCOUNT DESCRIPTION		11-12	ORIGINAL	CURRENT	PROPOSED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,071,684	1,091,321	1,089,784	1,135,967	44,646
10-30	OTHER SALARIES	0	0	0	0	0
10-40	OVERTIME	59,393	85,250	81,250	85,250	0
25-01	FICA	84,419	80,023	80,023	83,268	3,245
25-03	RETIREMENT CONTRIBUTIONS	124,858	126,447	126,447	148,179	21,732
25-04	LIFE/HEALTH INSURANCE	266,922	244,366	244,366	271,117	26,751
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00	GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES		\$1,607,756	\$1,627,887	\$1,622,350	\$1,724,261	\$96,374
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	434	2,350	2,100	2,050	(300)
30-01	CITY ADMINISTRATION	337,650	382,340	382,340	363,020	(19,320)
30-05	COUNTY LANDFILL	1,167,693	1,340,000	1,320,000	1,320,000	(20,000)
31-04	OTHER CONTRACTUAL SERVICES	233,671	263,800	263,800	277,600	13,800
31-041	HORTICULTURAL SERVICES	574,329	580,000	580,000	650,000	70,000
38-01	PAYMENTS IN LIEU OF TAXES	365,400	358,440	358,440	358,440	0
40-00	TRAINING & TRAVEL COSTS	1,409	3,000	3,000	3,000	0
41-00	COMMUNICATIONS	445	3,640	3,640	1,240	(2,400)
41-01	TELEPHONE	9,597	5,635	5,635	11,643	6,008
42-10	EQUIP.SERVICES - REPAIRS	316,688	436,300	435,300	462,000	25,700
42-11	EQUIP. SERVICES - FUEL	228,354	252,315	256,600	252,702	387
43-01	ELECTRICITY	6,947	8,500	8,500	8,500	0
43-02	WATER, SEWER, GARBAGE	7,951	8,000	8,000	8,000	0
44-02	EQUIPMENT RENTAL	34,371	35,200	35,200	35,200	0
45-22	SELF INS. PROPERTY DAMAGE	154,118	124,332	124,332	116,230	(8,102)
46-00	REPAIR AND MAINTENANCE	3,899	10,000	10,000	10,000	0
47-00	PRINTING AND BINDING	2,516	5,000	4,500	5,000	0
47-02	ADVERTISING (NON-LEGAL)	0	0	0	0	0
49-02	INFORMATION SERVICES	55,902	64,880	64,880	54,830	(10,050)
51-00	OFFICE SUPPLIES	1,260	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	10,058	21,500	20,500	22,000	500
52-01	MINOR OPERATING EQUIPMENT	9,855	13,000	13,000	13,000	0
52-07	UNIFORMS	7,645	8,400	8,200	8,400	0
52-09	OTHER CLOTHING	1,638	2,875	2,950	2,750	(125)
52-10	JANITORIAL SUPPLIES	0	1,500	1,200	1,500	0
52-51	SOLID WASTE DUMPSTERS	57,449	85,000	85,000	85,000	0
54-01	MEMBERSHIPS	928	1,000	1,000	1,250	250
59-00	DEPRECIATION	386,346	0	0	0	0
TOTAL OPERATING EXPENSES		\$3,976,553	\$4,019,007	\$4,000,117	\$4,075,355	\$56,348
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	2,000,000	3,106,650	0	(2,000,000)
60-30	IMPROVEMENTS O/T BUILDINGS	0	0	0	500,000	500,000
60-40	MACHINERY & EQUIPMENT	0	6,000	6,000	6,000	0
60-70	VEHICLES	0	205,000	627,518	350,000	145,000
TOTAL NON-OPERATING EXPENSES		\$0	\$2,205,000	\$3,740,168	\$856,000	(\$1,355,000)
TOTAL EXPENSES		\$5,584,309	\$7,851,894	\$9,362,635	\$6,655,616	(\$1,196,278)

**FISCAL YEAR 2013-14
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	2011-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	203,249	209,986	209,986	218,134	8,148
10-40 OVERTIME	83	250	250	250	0
25-01 FICA	15,505	15,422	15,422	16,120	698
25-03 RETIREMENT CONTRIBUTIONS	23,650	22,618	22,618	28,319	5,701
25-04 LIFE/HEALTH INSURANCE	43,388	39,378	39,378	39,496	118
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$286,355	\$288,134	\$288,134	\$302,799	\$14,665
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	550	550	550	0
30-01 CITY ADMINISTRATION	371,668	382,340	382,340	363,020	(19,320)
30-09 BAD DEBT	4,369	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>Temporary labor or services needed</i>	8,368	13,800	13,800	13,800	0
31-041 HORTICULTURAL SERVICES <i>Formerly tracked as a separate division.</i>	574,329	580,000	580,000	650,000	70,000
38-01 PAYMENTS IN LIEU OF TAXES <i>6% of prior year revenues</i>	365,400	358,440	358,440	358,440	0
40-00 TRAINING & TRAVEL COSTS <i>Renewal of Code Enforcement Certification and DEP Conference</i>	1,409	3,000	3,000	3,000	0
41-00 COMMUNICATIONS/TELEPHONE <i>8 lines @\$155</i>	445	3,640	3,640	1,240	(2,400)
41-01 TELEPHONE <i>Verizon cell phones & air cards (\$3,135); 23 GPS Units (\$8,508)</i>	9,597	5,635	5,635	11,643	6,008
42-10 EQUIP. SERVICES - REPAIR	0	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	0	1,390	600	1,600	210
43-01 ELECTRICITY	5,764	7,000	7,000	7,000	0
43-02 WATER, SEWER, GARBAGE	7,951	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	2,812	3,200	3,200	3,200	0
45-22 SELF INSURANCE	154,118	124,332	124,332	116,230	(8,102)
46-00 REPAIR AND MAINTENANCE <i>Handheld radio support and misc maintenance items</i>	3,899	5,000	5,000	5,000	0
46/05 STORM REPAIR	3,078	0	0	0	0
47-00 PRINTING AND BINDING <i>Garbage grams, notices, holiday schedules and flyers.</i>	2,516	5,000	4,500	5,000	0
47-02 ADVERTISING (NON-LEGAL)	0	0	0	0	0
49-02 TECHNOLOGY SERVICES	55,902	64,880	64,880	54,830	(10,050)
51-00 OFFICE SUPPLIES	1,260	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	130	1,500	1,500	2,000	500
52-09 OTHER CLOTHING	100	125	200	0	(125)
52-10 JANITORIAL SUPPLIES	0	1,500	1,200	1,500	0
54-01 MEMBERSHIPS	928	1,000	1,000	1,250	250
59-00 DEPRECIATION	41,024	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,615,067	\$1,574,332	\$1,572,817	\$1,611,303	\$36,971
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT <i>Replacement of 3 handheld radios</i>	0	6,000	6,000	6,000	0
TOTAL NON-OPERATING EXPENSES	\$0	\$6,000	\$6,000	\$6,000	\$0
TOTAL EXPENSES	\$1,901,422	\$1,868,466	\$1,866,951	\$1,920,102	\$51,636

**FISCAL YEAR 2013-14
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	408,663	420,537	419,000	437,893	17,356
10-40 OVERTIME	24,586	35,000	35,000	35,000	0
25-01 FICA	32,577	30,913	30,913	32,365	1,452
25-03 RETIREMENT CONTRIBUTIONS	48,151	49,651	49,651	57,696	8,045
25-04 LIFE/HEALTH INSURANCE	90,091	83,917	83,917	96,323	12,406
TOTAL PERSONAL SERVICES	\$604,068	\$620,018	\$618,481	\$659,277	\$39,259
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	299	550	550	500	(50)
30-05 COUNTY LANDFILL	203,617	240,000	220,000	220,000	(20,000)
42-10 EQUIP.SERVICES - REPAIR	145,102	170,000	170,000	180,000	10,000
42-11 EQUIP.SERVICES - FUEL	103,683	109,200	106,000	106,102	(3,098)
52-00 OPERATING SUPPLIES	1,352	3,000	2,000	3,000	0
52-07 UNIFORMS	3,294	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	678	1,375	1,375	1,375	0
59-00 DEPRECIATION	48,250	0	0	0	0
TOTAL OPERATING EXPENSES	\$506,275	\$528,325	\$504,125	\$515,177	(\$13,148)
TOTAL EXPENSES	\$1,110,343	\$1,148,343	\$1,122,606	\$1,174,454	\$26,111

**FISCAL YEAR 2013-14
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	256,517	221,257	221,257	229,689	8,432
10-30 OTHER SALARIES	0	0			0
10-40 OVERTIME	25,769	40,000	36,000	40,000	0
25-01 FICA	20,767	15,956	15,956	16,877	921
25-03 RETIREMENT CONTRIBUTIONS	30,226	27,016	27,016	30,363	3,347
25-04 LIFE/HEALTH INSURANCE	77,173	58,098	58,098	47,449	(10,649)
TOTAL PERSONAL SERVICES	\$410,452	\$362,327	\$358,327	\$364,378	\$2,051
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	135	500	500	500	0
30-05 COUNTY LANDFILL	964,076	1,100,000	1,100,000	1,100,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Roll off services and cardboard services</i>	225,303	250,000	250,000	260,400	10,400
42-10 EQUIP.SERVICES - REPAIR	137,150	224,300	224,300	235,000	10,700
42-11 EQUIP.SERVICES - FUEL	92,269	106,005	100,000	100,000	(6,005)
43-01 ELECTRICITY	1,183	1,500	1,500	1,500	0
44-02 EQUIPMENT RENTAL <i>Compactor (8) rentals</i>	31,559	32,000	32,000	32,000	0
46-00 REPAIR & MAINTENANCE	0	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	5,814	10,000	10,000	10,000	0
52-07 UNIFORMS	2,071	2,100	2,000	2,100	0
52-09 OTHER CLOTHING <i>Boot allowances</i>	361	750	750	750	0
52-51 SOLID WASTE DUMPSTERS <i>Replacement dumpsters \$72,500 and 96 gallon carts for commercial cart route \$12,500</i>	57,449	85,000	85,000	85,000	0
59-00 DEPRECIATION	218,770	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,736,140	\$1,814,155	\$1,808,050	\$1,829,250	\$15,095
TOTAL EXPENSES	\$2,146,592	\$2,176,482	\$2,166,377	\$2,193,628	\$17,146

**FISCAL YEAR 2013-14
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	203,255	239,541	239,541	250,251	10,710
10-40 OVERTIME	8,955	10,000	10,000	10,000	0
25-01 FICA	15,570	17,732	17,732	17,906	174
25-03 RETIREMENT CONTRIBUTIONS	22,831	27,162	27,162	31,801	4,639
25-04 LIFE/HEALTH INSURANCE	56,270	62,973	62,973	87,849	24,876
TOTAL PERSONAL SERVICES	\$306,881	\$357,408	\$357,408	\$397,807	\$40,399
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	750	500	500	(250)
31-04 CONTRACT SERVICES	0	0	0	3,400	3,400
<i>Temporary Workers</i>					
42-10 EQUIP. SERVICES - REPAIRS	34,436	40,000	39,000	45,000	5,000
42-11 EQUIP. SERVICES - FUEL	32,402	35,720	50,000	45,000	9,280
46-00 REPAIR & MAINTENANCE	0	3,000	3,000	3,000	0
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	2,762	7,000	7,000	7,000	0
52-01 OPERATING EQUIPMENT	9,855	13,000	13,000	13,000	0
<i>Recycling carts</i>					
52-07 UNIFORMS	2,280	2,100	2,000	2,100	0
<i>T-shirts and Uniform rental</i>					
52-09 OTHER CLOTHING	499	625	625	625	0
<i>Employees' shoe allowance</i>					
59-00 DEPRECIATION	78,302	0			0
TOTAL OPERATING EXPENSES	\$160,536	\$102,195	\$115,125	\$119,625	\$17,430
TOTAL EXPENSES	\$467,417	\$459,603	\$472,533	\$517,432	\$57,829

**SOLID WASTE FUND 450
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
14P01	Large Refuse Truck Replacement	250,000	250,000	250,000	250,000	250,000
14P21	Satellite Collection Vehicle Replacement	25,000	25,000	25,000	25,000	25,000
14P02	Rebuild Solid Waste Refuse Trucks	75,000	75,000	75,000	75,000	75,000
14P03	Solid Waste Site Retrofit	500,000	0	0	0	0
	Service Truck Replacement	0	25,000	0	0	25,000
	Large Refuse Truck Wash Station	0	125,000	0	0	0
	Cardboard Bailer <i>(for new facility)</i>	0	25,000	0	0	0
	Recycling Trucks	0	0	0	0	0
	Permanent Recycling Transfer Site	0	0	0	0	0
FUND TOTAL		850,000	525,000	350,000	350,000	375,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$380,324
Projected Revenues FY 2012-13	\$1,572,700
Projected Expenditures FY 2012-13	\$1,414,124
Net Increase/(Decrease) in Net Unrestricted Assets	\$158,576

Expected Unrestricted Net Assets as of September 30, 2013 **\$538,900**

Add Fiscal Year 2013-14 Budgeted Revenues

Dock Rentals	435,000	
Fuel Sales	1,125,000	
Bait & Misc. Sales	75,000	
Naples Landing	40,000	
City Fines	1,500	
Mooring Ball Rentals	4,000	
Interest Income	2,600	
	<u>2,600</u>	<u>\$1,683,100</u>

TOTAL AVAILABLE RESOURCES: **\$2,222,000**

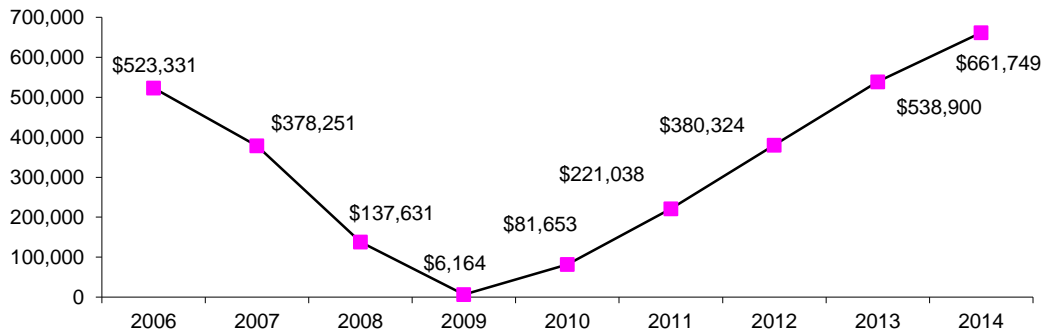
Less Fiscal Year 2013-14 Budgeted Expenditures

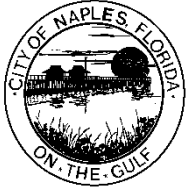
Personal Services	222,511	
Fuel Purchases	950,000	
Resale Inventory	45,000	
Operations & Maintenance	188,400	
Transfer - Administration	46,630	
Transfer - Self Insurance	53,710	
Capital Outlay	54,000	
	<u>54,000</u>	<u>\$1,560,251</u>

BUDGETED CASH FLOW **\$122,849**

Projected Unrestricted Net Assets as of September 30, 2014 **\$661,749**

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.

2012-13 Department Accomplishments

- Continued the successful marketing plan, resulting in an increase to unrestricted net assets.

2013-14 Department Goals and Objectives

As part of Vision Goal #1 - Preserve the Town's distinctive character and culture.

- Act as Ambassadors and provide information and direction for the boating community.
- Continue implementing the City Dock business plan to maintain a high level of occupancy.
- Maintain a marketing program for fuel sales.
- Promote the City Dock as the "go to" marina for all boaters.

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

- Continue to fly the flag of the DEP Clean Marina Program.
- Work with DEP Inspectors to encourage other marinas to become clean marinas.
- Act as a leader in educating the public on environmental issues.
- Work with the Natural Resources Division to establish on-going bay clean-up procedures.

As part of Vision Goal #3 - Maintain and improve public amenities for residents

- Maintain a partnership with law enforcement and fire patrol.
- Be the Contact Person for the Fort Myers Department of Environmental Protection.
- Act as a reference point for individuals attempting projects that require permits.
- Maintain a calendar for waterfront activities in the City.

Dock Fund (continued)

2013-14 Significant Budgetary Issues

The City Dock Fund budget is \$1,560,251, an increase of \$301,879 over the adopted FY 2012-13 budget.

Revenue

Total revenue budgeted for FY 13-14 is \$1,683,100, an increase that reflects more sales plus a 2.5% dock fee increase effective October 1.

The 2012-13 season showed an increase in boater activity at the Naples City Dock. As the economy has improved slightly, so has the revenue to the dock. Although the revenue from fuel sales at the dock has not approached the 2006-07 levels, sales are increasing and the budget reflects 255,000 gallons to be sold in FY 13-14.

Expenses

There are 3.6 FTY positions; however, there has been a slight change. The personnel costs of \$222,511 include the salaries and benefits for an Assistant Dockmaster, one full time Dock keeper and two part-time Dock Keepers, plus 60% of the Code & Harbor Manager. The change reflects amending two part-time Dock Keepers to become one full time Dock Keeper. This additional full time position provides needed continuity for this operation that is open to customers seven days a week.

Operating expenses are \$1,283,740, an increase of \$217,604. Fuel costs represent 74% of this budget. As shown below, the fuel sales are not yet recovered to the 2006-07 levels. The FY 2013-14 fuel budget is \$950,000.

Actual	2007	2008	2009	2010	2011	2012	2013
Fuel Expense	1,098,645	973,770	408,015	532,962	685,595	891,446	900,000

There are two capital projects for FY 2013-14:

- Renovating the restrooms for \$15,000 and
- Replacing pilings and decks for \$39,000

The fund will still be increasing its fund balances, as the long term plan is a major renovation of the City Dock as early as 2019.

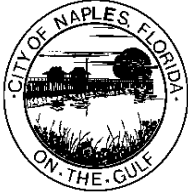
2013-14 Performance Measures and Benchmarking

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13	Expected 2013-14
Boat slip occupancy rate	80%	83%	98%	99%	100%
Fuel sales	\$589,324	\$752,204	\$958,831	\$1,025,000	\$1,125,000
Dock rentals	\$368,693	\$406,273	\$425,142	\$425,000	\$435,000
Gallons of Fuel Sold	225,795	251,573	251,933	252,000	255,000

FUND 460: DOCK FUND
FISCAL YEAR 2013-14

2012 Adopted	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
0.6	0.6	0.6	Code & Harbor Manager (60%) *	\$48,639
1	1	1	Assistant Dockmaster	45,638
0	0	1	Dockkeeper (Full time)	34,945
2	2	1	Dockkeeper (2 part-time employees)	33,947
3.6	3.6	3.6	Regular Salaries	163,169
			Overtime	4,000
			Employer Payroll Expenses	55,342
				\$222,511

* The Code & Harbor Manager is also paid 20% in General Fund and 20% in Beach Fund
 Two part time dockkeeper positions have been converted into one Full time Dockkeeper.



**FISCAL YEAR 2013-14
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
DOCK RENTALS <i>2.5% fee increase effective 10/1/2013</i>	406,273	425,142	425,000	425,000	435,000
FUEL SALES <i>Increased boating will increase fuel sales.</i>	752,204	958,831	900,000	1,025,000	1,125,000
BAIT & MISC. SALES	67,445	78,483	63,000	75,000	75,000
NAPLES LANDINGS REV	63,669	41,377	40,000	38,000	40,000
MOORING BALL RENTAL	4,560	4,999	4,000	4,800	4,000
CITY FINES	3,840	1,770	2,000	1,100	1,500
OTHER CHARGES	750	2,242	0	1,200	0
INVESTMENT EARNINGS	1,773	1,935	2,600	2,600	2,600
TOTAL CITY DOCK	<u>\$1,300,514</u>	<u>\$1,514,779</u>	<u>\$1,436,600</u>	<u>\$1,572,700</u>	<u>\$1,683,100</u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	132,150	156,657	160,000	163,169	6,512
10-40 OVERTIME	2,234	0	4,000	4,000	4,000
25-01 FICA	10,457	11,885	11,000	12,309	424
25-03 RETIREMENT CONTRIBUTIONS	10,629	10,800	12,000	21,865	11,065
25-04 LIFE/HEALTH INSURANCE	13,828	12,606	13,400	20,880	8,274
25-07 EMPLOYEE ALLOWANCES	264	288	288	288	0
TOTAL PERSONAL SERVICES	\$169,562	\$192,236	\$200,688	\$222,511	\$30,275
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	28,120	25,000	28,000	28,000	3,000
<i>Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	41,856	46,400	46,400	46,630	230
31-04 OTHER CONTRACTUAL SERVICES	0	2,000	2,000	2,000	0
<i>Fire alarm (\$1,000), Security System (\$1,000)</i>					
40-00 TRAINING AND TRAVEL COSTS	1,165	500	0	500	0
41-00 COMMUNICATIONS	3,926	4,000	4,000	4,000	0
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	519	3,000	3,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	3,399	2,820	2,820	2,820	0
43-01 ELECTRICITY	32,209	32,000	28,000	32,000	0
43-02 WATER, SEWER, GARBAGE	30,150	35,600	40,000	40,000	4,400
44-00 RENTALS & LEASES	22,524	24,000	25,000	25,000	1,000
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	22,370	38,901	38,901	53,710	14,809
46-00 REPAIR AND MAINTENANCE	-786	40,000	40,000	40,000	0
<i>Repair / maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	600	4,000	2,500	4,000	0
49-02 TECHNOLOGY SERVICES	4,664	5,415	5,415	4,580	(835)
51-00 OFFICE SUPPLIES	905	1,500	1,400	1,500	0
51-06 RESALE SUPPLIES	53,316	40,000	45,000	45,000	5,000
52-02 FUEL	891,446	760,000	900,000	950,000	190,000
<i>Projected fuel costs based on 255,000 gallons of gasoline and diesel at an average price of \$3.72</i>					
52-09 OTHER CLOTHING	448	1,000	1,000	1,000	0
54-01 MEMBERSHIPS	0	0	0	0	0
59-00 DEPRECIATION/AMORTIZATION	74,682	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,211,513	\$1,066,136	\$1,213,436	\$1,283,740	\$217,604
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	0	54,000	54,000
99-50 CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$54,000	\$54,000
TOTAL EXPENSES	\$1,381,075	\$1,258,372	1,414,124	1,560,251	\$301,879

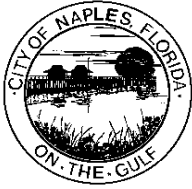
**CAPITAL IMPROVEMENT PROJECTS
CITY DOCK - 460**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2013-14	2014-15	2015-16	2016-17	2017-18
14Q01	Dock Pilings and Deck	39,000	0	50,000	0	0
14Q02	City Dock Restrooms	15,000	0	0	0	0
TOTAL	FUND	54,000	0	50,000	0	0



DOCK FUND HISTORICAL SUMMARY

	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projected FY 12-13	Proposed FY 13-14
Revenue					
Dock Rental	406,273	425,142	425,000	425,000	435,000
Fuel Sales	752,204	958,831	900,000	1,025,000	1,125,000
Naples Landings	63,669	41,377	40,000	38,000	40,000
All Other	78,368	89,429	71,600	84,700	83,100
Revenues	\$1,300,514	\$1,514,779	\$1,436,600	\$1,572,700	\$1,683,100
Expenditures					
Personal Services	163,828	169,562	192,236	200,688	222,511
Cost of Fuel	685,595	891,446	760,000	900,000	950,000
Administrative Svc Charge	49,980	41,856	46,400	46,400	46,630
Other Operating Expenses	261,723	203,529	259,736	267,036	287,110
Expenditures	\$1,161,126	\$1,306,393	\$1,258,372	\$1,414,124	\$1,506,251
Operating Gain/Loss	\$139,388	\$208,386	\$178,228	\$158,576	\$176,849
Capital	0	0	0	0	54,000
Depreciation	102,578	74,682	0	0	0
	102,578	74,682	0	0	54,000
After Depreciation & Capital	\$36,810	\$133,704	\$178,228	\$158,576	\$122,849



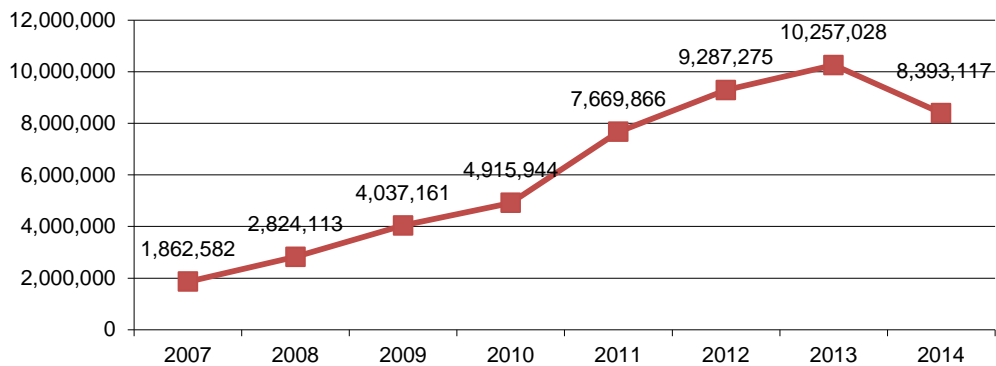
STORMWATER FUND

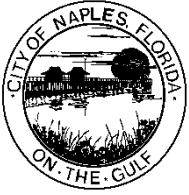
FINANCIAL SUMMARY

Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2012	\$9,827,274
Projected Revenues FY 2012-13	\$5,104,220
Projected Expenditures FY 2012-13	\$4,674,466
Net Increase/(Decrease) in Net Unrestricted Assets	\$429,754
Expected Unrestricted Net Assets as of Sept. 30, 2013	\$10,257,028
Add Fiscal Year 2013-14 Budgeted Revenues	
Stormwater Fees	\$4,699,000
Other	62,200
Interest Income	40,000
	<u>\$4,801,200</u>
Less Fiscal Year 2013-14 Budgeted Expenditures	
Stormwater Division	\$1,348,865
Natural Resources Division	331,246
Capital Refunding - Principal	308,130
Capital Refunding Loan - Interest	21,870
Capital Projects	4,655,000
	<u>\$6,665,111</u>
BUDGETED CASH FLOW	(\$1,863,911)
Projected Unrestricted Net Assets as of September 30, 2014	<u>\$8,393,117</u>

Unrestricted Net Assets





Stormwater Fund

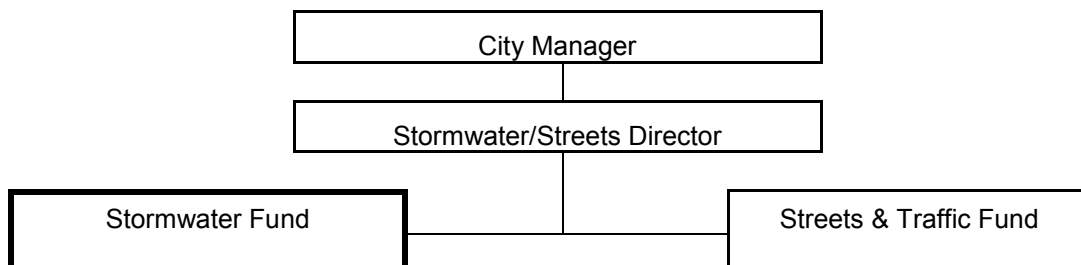
Streets & Stormwater Department (Fund 470)

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 two separate and independent funds. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Stormwater Fund is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.

In FY 12/13, the Natural Resources Division was integrated into the Stormwater Division. Natural Resources, now a section within the Stormwater 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. In FY 13/14, efficiencies associated with this integration will be detailed.



2012-13 Department Accomplishments

- Completed stormwater improvements in Basin III along 8th Street South between 5th Avenue South and Broad Avenue South.
- Completed \$500,000 worth of stormwater system repairs and improvements citywide.
- Prepared a technical report detailing the benefits and burdens of integrating stormwater from the Cove and Public Works Pump Stations into the City's Reuse Water System.
- Prepared a comprehensive report on alternatives to the City's nine existing stormwater beach outfalls.

Stormwater Fund (continued)

- Started designing improvements to the Public Works and Port Royal stormwater pump stations.
- Processed six stormwater utility fee credit applications and three multi-family impervious option applications for property owners.
- Continued implementing the City's comprehensive Stormwater Lakes Management Plan by installing an additional three aeration systems, six floating islands, implementing vegetative removal programs along lake banks, and reached out to numerous property owners and neighborhood associations to share water quality data and review ways to improve water quality.

2013-14 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.

Stormwater Fund (continued)

- 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.

2013-14 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2013-14 is \$6,665,111, an increase of \$1,243,307 over the FY 12-13 budget. The primary factor for this increase is the work associated with upgrading the Public Works and Port Royal stormwater pump stations. Because both stations require the replacement of critical equipment, both are scheduled for construction in FY 13-14.

Revenues

Revenues into the fund total \$4,801,200. 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 1.06%. Rates will be increased from the current Average Residential Unit rate of \$12.67 to \$12.80.

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 0.6%.

The Department's projected September 30, 2014 fund balance is \$8,393,117. The fund balance can be attributed to the following:

- The success of grant applications offsetting the costs of major projects
- The need to cover major anticipated expenditures in future years;
- The need to cover major unanticipated expenditures in cases of emergency.

Expenditures

Personal Services cost is \$943,426, an increase of \$38,177. This increase is despite the elimination of one position, a Sr. Administrative Specialist, which was split between this fund and the Streets fund. There has been a reallocation of staff time (and expense) from Streets & Traffic to Stormwater assignments. There are 10.0 positions budgeted for FY 13-14, a decrease of 0.4 positions.

Stormwater Fund (continued)

Operating expenditures total \$736,685, an increase of \$15,439 over the FY 2012-13 budget. Notable changes include an increase in Stormwater Pollutant monitoring (which includes Naples Bay) and the elimination of the Building Rental cost (\$19,044), formerly paid to the Building Permit Fund.

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

City Administration (General Fund Reimbursement) \$212,960
 Professional Services/Lake and Stormwater Testing 150,000
 Road Repairs 50,000
 Fuel and Equipment Repair 72,700
 County Landfill (for disposal of street sweeping)..... 30,000

Non-Operating Expenditures total \$4,985,000. This includes debt service (principal and interest) in the amount of \$330,000 related to several State Revolving Loans, and capital costs of \$4,655,000.

The detail of the \$4.655 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2013-14 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.

2013-14 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	Marco Island	Ft. Lauderdale	Winter Park
# of Personnel	10	5	23+	16
Stormwater Revenue	\$4.7 M	\$2.2 M	\$5.2 M	\$3.2 M
Population	25,000	15,000	186,439	28,434
Area (Acres)	8,000	15,360	23,222	5,766
Operations & Maintenance	\$1,200,000	\$1.2 M	\$4.5 M	\$2.2M
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,750,000	\$1.0 M	\$700,000	\$1,000,000

Performance Measures	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Cleaning and De-silting of Storm Sewers and Drainage Inlets (Number of Work Orders)	112	130	150	180	200
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	83	93	85	115	125
Street Sweeping (Miles Per Year)	2,800	3,212	3,500	4,300	4,300



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2010-11</u>	<u>Actual 2011-12</u>	<u>BUDGET 2012-13</u>	<u>ESTIMATED 2012-13</u>	<u>BUDGET 2013-14</u>
Stormwater Fees	4,537,010	4,572,269	4,596,500	4,596,000	4,699,000
<i>The CPI increase of 1.06 % goes into effect with the first complete utility bill of the fiscal year. This is based on 31,988 ARUs at \$12.80 for 10 months and \$12.67 for 2 months, adjusting for construction in progress or other uncollectible funds.</i>					
Landscape Certification	0	0	10,000	10,000	10,000
Interest Earned	35,849	39,426	40,000	40,000	40,000
Grants	965,872	619,528	0	400,000	0
Loan Repayment E. Naples Bay	0	0	43,750	43,750	47,700
Other and Sales of Assets	<u>1,087</u>	<u>0</u>	<u>0</u>	<u>14,470</u>	<u>4,500</u>
TOTAL STORMWATER	<u><u>\$5,539,818</u></u>	<u><u>\$5,231,223</u></u>	<u><u>\$4,690,250</u></u>	<u><u>\$5,104,220</u></u>	<u><u>\$4,801,200</u></u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2013-14**

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 Proposed
NATURAL RESOURCES (6004)				
0	1	1	Natural Resources Manager	117,495
0	1	1	Environmental Specialist	65,217
0	1	0	Administrative Coordinator	0
<hr/> 0	<hr/> 3	<hr/> 2		<hr/> 182,712
<i>Natural Resources was formerly shown in the City Manager Department</i>				
STORMWATER DIVISION (6060)				
0.5	0.70	0.75	* Stormwater/Streets Director	88,173
0.5	0.70	0.75	* Engineering Manager	62,817
0.5	0.75	0.75	* Construction Project Manager	65,652
1.0	1.00	1.00	Operations Supervisor	54,236
0.0	0.75	0.00	Sr. Engineering Technician	-
0.0	0.00	1.00	Engineering Aide	49,793
1.0	1.00	1.00	Equipment Operator III	44,260
1.0	1.00	1.00	Utility Coordinator	43,416
1.0	1.00	1.00	Utility Technician I	35,717
0.0	0.00	0.75	* Administrative Coordinator	36,362
0.5	0.50	0.00	Sr. Administrative Specialist	0
<hr/> 6.00	<hr/> 7.40	<hr/> 8.00		<hr/> 480,426
 6.0	 10.4	 10.0	Regular Salaries	663,138
			Other Salaries	10,140
			Overtime	7,000
			Employer Payroll Expenses	263,148
				<hr/>
			Total Personal Services	943,426

*The cost of these positions are shared between the Streets and Stormwater fund.

**FISCAL YEAR 2013-14
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	338,361	656,361	649,000	663,138	6,777
10-30 OTHER SALARIES	11,034	10,140	10,140	10,140	0
10-40 OVERTIME	1,261	8,000	7,000	7,000	(1,000)
25-01 FICA	25,195	48,852	48,700	49,111	259
25-03 RETIREMENT CONTRIBUTIONS	37,841	79,603	81,180	88,115	8,512
25-04 LIFE/HEALTH INSURANCE	60,959	96,821	116,000	120,162	23,341
25-07 EMPLOYEE ALLOWANCES	3,660	5,472	5,472	5,760	288
TOTAL PERSONAL SERVICES	\$478,311	\$905,249	\$917,492	\$943,426	38,177
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,416	28,000	26,430	23,200	(4,800)
30-01 CITY ADMINISTRATION	173,470	201,300	201,300	212,960	11,660
30-05 COUNTY LANDFILL	17,794	30,000	24,500	30,000	0
30-07 SMALL TOOLS	110	1,000	1,000	1,000	0
30-09 BAD DEBT	8,351	0	0	0	0
31-00 PROFESSIONAL SERVICES	89,023	115,000	188,000	150,000	35,000
31-01 SURVEYING/OTHER SERVICES	2,906	20,000	45,778	20,000	0
31-04 OTHER CONTRACTUAL SERVICES	2,930	10,000	110,000	10,000	0
31-43 LAWN & LANDSCAPE CERTIFICATIO	0	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS	1,212	6,000	5,300	6,000	0
40-03 SAFETY	873	0	0	0	0
40-00 COMMUNICATIONS	0	1,000	780	1,000	0
41-01 TELEPHONE	965	1,585	1,450	1,585	0
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIR	30,173	40,510	40,000	49,000	8,490
42-11 EQUIP. SERVICES - FUEL	16,806	26,630	20,800	23,700	(2,930)
43-01 ELECTRICITY	23,484	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	527	500	500	500	0
44-00 RENTALS & LEASES	0	1,700	1,570	0	(1,700)
44-01 BUILDING RENTAL	43,600	19,044	0	0	(19,044)
44-02 EQUIPMENT RENTAL	0	0	0	0	0
45-22 SELF-INSURANCE CHARGE	33,770	39,827	39,827	26,440	(13,387)
46-00 REPAIR & MAINTENANCE	1,961	4,000	3,000	4,000	0
46-04 EQUIPMENT MAINTENANCE	4,120	6,000	4,750	5,000	(1,000)
46-08 LAKE MAINTENANCE	3,840	15,000	15,000	15,000	0
46-12 ROAD REPAIRS	30,700	50,000	47,000	50,000	0
49-02 TECHNOLOGY SERVICES	18,628	21,650	21,650	18,300	(3,350)
51-00 OFFICE SUPPLIES	2,029	4,000	3,650	7,500	3,500

**FISCAL YEAR 2013-14
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
52-00 OPERATING SUPPLIES	22,422	35,000	29,000	35,000	0
52-02 FUEL	3,345	5,000	5,000	8,000	3,000
52-07 UNIFORMS	969	1,000	1,500	1,500	500
52-09 OTHER CLOTHING	284	500	0	0	(500)
54-01 MEMBERSHIPS	0	2,000	1,770	2,000	0
59-00 DEPRECIATION	1,395,066	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,930,774	\$721,246	\$874,555	\$736,685	15,439
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	3,525,000	2,625,419	4,655,000	1,130,000
60-70 VEHICLES	0	0	0	0	0
70-11 PRINCIPAL	0	206,788	205,000	308,130	101,342
70-12 INTEREST	63,068	63,521	52,000	21,870	(41,651)
TOTAL NON-OPERATING EXPENSES	63,068	3,795,309	2,882,419	4,985,000	1,189,691
TOTAL EXPENSES	\$2,472,153	\$5,421,804	\$4,674,466	\$6,665,111	1,243,307

**FISCAL YEAR 2013-14
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Includes Administrative position combined from the Natural Resources Division</i>	338,361	435,367	429,000	480,426	45,059
10-30 OTHER SALARIES <i>One employee to be on-call nights and weekends</i>	11,034	10,140	10,140	10,140	0
10-40 OVERTIME	1,261	8,000	7,000	7,000	(1,000)
25-01 FICA	25,195	32,078	32,000	35,324	3,246
25-03 RETIREMENT CONTRIBUTIONS	37,841	53,218	52,180	64,300	11,082
25-04 LIFE/HEALTH INSURANCE	60,959	74,038	84,000	92,710	18,672
25-07 EMPLOYEE ALLOWANCES	3,660	4,992	4,992	5,280	288
TOTAL PERSONAL SERVICES	\$478,311	\$617,833	\$619,312	\$695,180	\$77,347
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,289	3,500	2,430	3,500	0
30-01 CITY ADMINISTRATION	173,470	201,300	201,300	212,960	11,660
30-05 COUNTY LANDFILL <i>Disposal of street sweepings and storm drain debris</i>	17,794	30,000	24,500	30,000	0
30-07 SMALL TOOLS	110	1,000	1,000	1,000	0
30-09 BAD DEBT	8,351				
31-00 PROFESSIONAL SERVICES <i>Quarterly Stormwater System Pollutant Monitoring (includes Naples Bay)</i>	89,023	75,000	142,000	110,000	35,000
31-01 SURVEYING/OTHER SERVICES <i>Surveys for minor repairs to stormwater system</i>	2,906	20,000	45,778	20,000	0
31-04 CONTRACTUAL SERVICES <i>Inspection of stormwater, video inspections, hauling services. FY 12-13 includes payment to Zoo for a pass through grant related to storm sewer.</i>	2,930	10,000	110,000	10,000	0
40-00 TRAINING & TRAVEL COSTS <i>Expenses for certification related training and other workshops</i>	1,212	3,000	3,000	3,000	0
41-01 TELEPHONE	965	1,585	1,450	1,585	0
42-02 POSTAGE & FREIGHT	0	0			0
42-10 EQUIP. SERVICES - REPAIR	30,173	38,510	38,000	45,000	6,490
42-11 EQUIP. SERVICES - FUEL	16,806	25,210	20,000	22,700	(2,510)
43-01 ELECTRICITY	23,484	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	527	500	500	500	0
44-01 BUILDING RENTAL	43,600	19,044	0	0	(19,044)
44-02 EQUIPMENT RENTAL	0	0	0	0	0
45-22 SELF-INSURANCE CHARGE	33,770	34,052	34,052	26,440	(7,612)
46-00 REPAIR & MAINTENANCE	1,961	2,000	2,000	2,000	0
46-04 EQUIPMENT MAINTENANCE	4,120	6,000	4,750	5,000	(1,000)
46-08 LAKE MAINTENANCE <i>Aquatic Plant Control</i>	3,840	15,000	15,000	15,000	0
46-12 ROAD REPAIRS	30,700	50,000	47,000	50,000	0
49-02 TECHNOLOGY SERVICES	18,628	21,650	21,650	18,300	(3,350)
51-00 OFFICE SUPPLIES <i>Increase for the acquisition of four tablets</i>	2,029	2,500	2,150	6,000	3,500

**FISCAL YEAR 2013-14
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
52-00 OPERATING SUPPLIES	22,422	35,000	29,000	35,000	0
<i>Lab supplies, sod, storm drain grates, etc.</i>					0
52-02 FUEL	3,345	5,000	5,000	8,000	3,000
52-07 UNIFORMS/CLOTHING	969	1,000	1,500	1,500	500
52-09 OTHER CLOTHING	284	500	0	0	(500)
<i>Shoe allowance combine with Uniform line item</i>					
54-01 MEMBERSHIPS	0	1,200	700	1,200	0
59-00 DEPRECIATION	1,395,066	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,930,774	\$627,551	\$777,760	\$653,685	\$26,134
<u>NON-OPERATING EXPENSES</u>					0
60-30 IMPROVEMENTS O/T BUILDING	0	3,525,000	2,625,419	4,655,000	1,130,000
60-70 VEHICLES	0	0	0	0	0
70-11 PRINCIPAL	0	206,788	205,000	308,130	101,342
70-12 INTEREST	63,068	63,521	52,000	21,870	(41,651)
TOTAL NON-OPERATING EXPENSES	63,068	3,795,309	2,882,419	4,985,000	1,189,691
TOTAL EXPENSES	\$2,472,153	\$5,040,693	\$4,279,491	\$6,333,865	\$1,293,172

FISCAL YEAR 2013-14
BUDGET DETAIL
NATURAL RESOURCES DIVISION
Formerly shown in City Manager/Natural Resources

470.6061.537 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>One position moved to Stormwater Division</i>	0	220,994	220,000	182,712	(38,282)
25-01 FICA	0	16,774	16,700	13,787	(2,987)
25-03 RETIREMENT CONTRIBUTIONS	0	26,385	29,000	23,815	(2,570)
25-04 LIFE/HEALTH INSURANCE	0	22,783	32,000	27,452	4,669
25-07 EMPLOYEE ALLOWANCES	0	480	480	480	0
TOTAL PERSONAL SERVICES	\$0	\$287,416	\$298,180	\$248,246	(\$39,170)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Signs, buoys, markers, water quality supplies, trawling, filter marsh supplies, etc.</i>	0	24,500	24,000	19,700	(4,800)
31-00 PROFESSIONAL SERVICES <i>Water Quality Sampling & Analysis; Green Business Program</i>	0	40,000	46,000	40,000	0
31-43 LAWN & LANDSCAPE CERTIFICATION <i>Copier rental; Cove Pump Station tests; Software programming; etc.</i>	0	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS <i>FLERA, Seaturtle Conference, Environmental Science Conference</i>	0	3,000	2,300	3,000	0
40-00 COMMUNICATIONS	0	1,000	780	1,000	0
42-10 EQUIP. SERVICES - REPAIR	0	2,000	2,000	4,000	2,000
42-11 EQUIP. SERVICES - FUEL	0	1,420	800	1,000	(420)
44-00 RENTALS & LEASES	0	1,700	1,570	0	(1,700)
45-22 SELF-INSURANCE CHARGE <i>Combined into the Stormwater Division</i>	0	5,775	5,775	0	(5,775)
46-00 REPAIR & MAINTENANCE	0	2,000	1,000	2,000	0
51-00 OFFICE SUPPLIES <i>Educational material printing, office supplies, etc</i>	0	1,500	1,500	1,500	0
54-01 MEMBERSHIPS	0	800	1,070	800	0
TOTAL OPERATING EXPENSES	\$0	\$93,695	\$96,795	\$83,000	(\$10,695)
TOTAL EXPENSES	\$0	\$381,111	\$394,975	\$331,246	(\$49,865)

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER**

CIP NUMBER	PROJECT DESCRIPTION	AMENDED	DEPT	2014-15	2015-16	2016-17	2017-18
		BUDGET 2012-13	REQUEST 2013-14				
14V30	Pump Station Improv. & Transmission to WRF	275,000	3,200,000	0	0	0	0
14V28	Port Royal Pump Station Improvements	50,000	500,000	0	0	0	0
14V02	Citywide Stormwater Improvements	400,000	500,000	550,000	600,000	650,000	700,000
14V01	Stormwater Service Truck Replacement	0	65,000	0	0	0	0
14V27	Citywide Lake Improvements	200,000	200,000	750,000	350,000	1,000,000	350,000
14V26	Basin II Beach Outfall Improvements	500,000	100,000	100,000	100,000	100,000	100,000
14V04	Storm Sewer Video Inspection Equipment		90,000	0	0	0	0
13V50	Basin III Stormwater ASR Well System	2,100,000	0	0	0	0	0
	Cove Pump Station Transmission to WRF	0	0	350,000	2,600,000	0	0
	Basin III Pump Station Outfall Dredge	0	0	0	0	250,000	800,000
	Stormwater/Nat. Resources Vehicle Replacem	0	0	30,000	0	47,000	47,000
	Vac Truck Replacement	0	0	300,000	0	0	0
	Oyster Reef & Seagrass Restoration Project	0	0	250,000	0	250,000	250,000
	Basin V Stormwater Improvements	0	0	0	0	600,000	800,000
TOTAL STORMWATER FUND		3,525,000	4,655,000	2,330,000	3,650,000	2,897,000	3,047,000
Fund 155 Port Royal Area Dredging		1,645,000	0	0	0	0	0
Total Dredging Special Assessment District		1,645,000	0	0	0	0	0

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The River Park Aquatic Center is located at
451 11th Street North, in Naples, FL.

For information about City recreational opportunities,
including the River Park Aquatic Center, visit the City's
website at www.naplesgov.com.



TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$236,275
Projected Revenues FY 2012-13	474,850
Projected Expenditures FY 2012-13	517,601
Net Increase/(Decrease) in Net Unrestricted Assets	(42,751)

Expected Unrestricted Net Assets as of September 30, 2013 **\$193,524**

Add Fiscal Year 2013-14 Budgeted Revenues

Memberships	\$126,480	
Daily Play	42,000	
Lessons	145,000	
Ball Machine/Other Income	5,400	
Tournaments	55,000	
Sponsorships	23,000	
Restrings	7,500	
Retail Sales	24,000	
Transfers In	127,500	
Investment Income	1,300	
		557,180

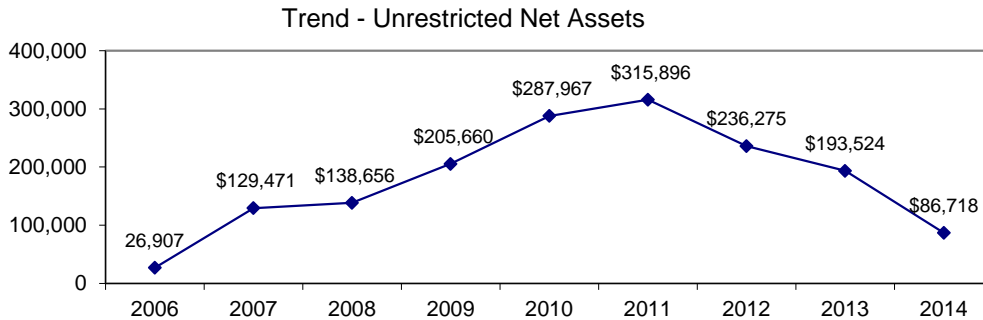
TOTAL AVAILABLE RESOURCES **\$750,704**

Less Fiscal Year 2013-14 Budgeted Expenditures

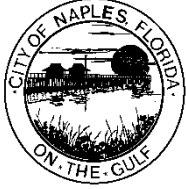
Personal Services	\$355,644	
Operating Expenses	151,780	
Debt Principal	60,000	
Debt Interest	1,852	
Capital Expenditures	38,000	
Transfer - Administration	38,090	
Transfer - Self Insurance	18,620	
		663,986

BUDGETED CASH FLOW **(\$106,806)**

Projected Unrestricted Net Assets as of September 30, 2014 **\$86,718**



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 an elevated viewing area, which allows views of Cambier Park and the playground. Chickee shade structures with cold-water fountains are located between each court. The full service center is professionally staffed with programs for novice through advanced players and junior through senior players.

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.

2012-13 Department Accomplishments

- The Arthur L. Allen Tennis Center hosted the 44th 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.

2013-14 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.
- Implement and monitor in coordination with Facilities Maintenance several large CIP initiatives throughout the year to be completed by August 31, 2014.

Significant Budgetary Issues

The Tennis Fund, although tracked as an enterprise fund, is not fully self-supporting. This is because there is a public purpose that the tennis facility provides, beyond the services to the membership.

The City's General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of \$47,500 is provided, the same as was provided in FY 12-13.

Tennis Fund

Community Services Department (continued)

The fund is using a portion of its reserves (\$106,806) to balance for FY13-14. Part of this consumption is planned, related to a generous donation. For five years, from 2006-2010, Mr. Arthur Allen provided the City \$100,000 annually to assist with the debt service of the fund. While the debt service payment was approximately \$66,000 annually, the remainder was intended to enable the fund to pay the debt that extended past Mr. Allen's donation.

The chart below represents an estimate of the next four years of the fund balance in this fund. The use of fund balance concludes at the expiration of the Debt Service requirement in FY 15-16.

	Estimated			
	2012-13	2013-14	2014-15	2015-16
9/30 Fund Balance	236,275	202,136	95,330	32,340
Estimated Revenues	474,850	557,180	482,180	487,180
Estimated Expenditures				
Budgeted Costs	454,149	602,134	484,134	493,817
Debt Service *	63,652	61,852	61,036	15,055
Total Expenditures	517,801	663,986	545,170	508,872
Increase/(Use)	(42,951)	(106,806)	(62,990)	(21,692)

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$126,480 for FY 2013-14. This includes a 2% rate increase as of October 1.

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 \$7,500 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. The Public Service Tax is providing \$80,000 for repairs to the Tennis Courts this year.

Expenditures

Expenditures of the fund are \$663,986, \$146,185 more than the FY 2012-13 budget. The primary reason for the increase is the addition of \$80,000 for court repairs and resurfacing plus capital costs in the amount of \$38,000.

Personal Services total \$355,644, a \$147,651 increase over FY 12-13. This increase is due to the change in how the Tennis Instructors are paid. Formerly paid as independent contractors, effective 2013, these instructors are being budgeted as part-time employees. This budget therefore includes 4.0 full-time equivalent positions, the same as budgeted in FY 2012-13, plus several instructors, typically four or five at any one time, but the number and personnel vary throughout the year.

Operating Expenses total \$208,490, which is a \$37,666 decrease from the FY 12-13 budget. The major cost of \$120,000 for Professional Services has nearly been completely moved into the other salaries line item, leaving \$4,000 for professional tennis officials or specialty services. Included in

Tennis Fund

Community Services Department (continued)

Operating Expenses are the Transfer to the General Fund (\$38,090) for administrative costs, and the Transfer to Self Insurance (\$18,620) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$20,000 and tournament costs for \$21,000. The remaining costs in this budget are primarily related to the facility operation and maintenance.

The Repair and Maintenance line item includes \$80,000 for CIP 14G12, Tennis Court Repairs.

Capital includes \$18,000 for the Tennis Court Resurfacing and \$20,000 to paint the railings. The budget includes the payment for debt service and interest totaling \$61,852 related to a 2001 renovation to the Tennis Center. The debt was refinanced in 2012 due to lower interest rates, and final payment will be made in FY 15-16.

2013-14 Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. Note that for the Tennis Center, there are very few similar agencies, and therefore, the following provides rate comparisons for a variety of agencies. The City of Naples rates includes proposed 2% increase.

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	Academy Sanchez-Casal	City of Naples Cambier Park
Annual Adult Fee	\$378	\$330	N/A	\$357 - Res \$475 - NR
Couples Fee	\$661	N/A	N/A	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	City of Ft. Myers Racquet Club
Annual Adult Fee	\$60 per month	\$240	\$580	\$330
Couples Fee	\$1,020	\$345	\$790	\$560

All above fees do **not** include 6% tax

PERFORMANCE MEASURES	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-14
Number of Adult Memberships City/County	260/40	275/35	290/45	290/45
Number of Youth Memberships City/County	90/15	80/10	85/10	85/10
Number of Executive Memberships City/County	70/10	70/10	75/10	75/10
Tournament Player Participation	1,900	2,000	2,100	2,100
Racquet Restrings	400	350	300	300
Guest Players	3100	3400	3400	3400
Ball Machine Rentals	100	100	100	100

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Projected 2012-13	Budget 2013-14	Change
Memberships	\$117,683	\$122,507	\$120,000	\$124,000	\$126,480	6,480
<i>Assumes a 2% membership rate increase</i>						
Daily Play	42,319	42,703	42,000	42,000	42,000	0
Tournament Play	55,196	43,529	55,000	55,000	55,000	0
Lessons/Clinics	177,314	153,380	145,000	145,000	145,000	0
Ball Machine/Other	5,881	5,219	5,400	5,400	5,400	0
Retail Sales	23,287	24,419	24,000	24,000	24,000	0
Restrings	7,783	7,094	9,000	7,500	7,500	(1,500)
Sponsorships	22,010	18,310	23,000	23,000	23,000	0
Transfer from the Gen. Fund	52,500	50,000	47,500	47,500	47,500	0
Transfer from the PST Fund	0	0	0	0	80,000	80,000
Investment Income	2,902	1,642	2,050	1,450	1,300	(750)
TOTAL TENNIS FUND	\$506,875	\$468,803	\$472,950	\$474,850	\$557,180	84,230

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2013-14

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 Proposed
1	1	1	Tennis Services Manager	\$59,957
1.5	1.5	1.5	Recreation Coordinator*	57,869
1.5	1.5	1.5	Recreation Assistant**	58,816
4	4	4	Regular Salaries	176,642
			Temporary and Part Time Instructors	129,180
			Overtime	3,768
			Employer Payroll Expenses	46,054
			Total Personal Services	<u>\$355,644</u>

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

ACCOUNT DESCRIPTION		11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	162,235	164,192	168,032	176,642	12,450
10-30	OTHER SALARIES	0	0	0	129,180	129,180
	<i>Moving Professional Services/Tennis Instructors to Other Salaries for IRS wages</i>					
10-40	OVERTIME	3,411	3,768	3,000	3,768	0
25-01	FICA	12,607	12,390	12,390	13,374	984
25-03	RETIREMENT CONTRIBUTIONS	16,244	15,413	15,413	18,436	3,023
25-04	LIFE/HEALTH INSURANCE	13,466	12,230	12,230	13,764	1,534
25-07	EMPLOYEE ALLOWANCES	0	0	480	480	480
	TOTAL PERSONAL SERVICES	207,963	207,993	211,545	355,644	147,651
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,520	7,500	7,500	7,500	0
	<i>Credit card charges, first aid supplies, trophies, awards</i>					
30-01	CITY ADMINISTRATION	40,552	39,550	39,550	38,090	(1,460)
31-01	PROFESSIONAL SERVICES	118,304	120,000	120,000	4,000	(116,000)
	<i>Instructors and officials for clinics, camps lessons and tournaments. Moved to Other Salaries</i>					
31-04	OTHER CONTRACTUAL SVCS	1,000	2,000	2,000	2,000	0
	<i>Pest control, alarm system monitoring and copier maintenance</i>					
40-00	TRAVEL & TRAINING	0	0	0	0	0
41-00	COMMUNICATIONS	1,991	2,000	2,000	2,000	0
42-10	EQUIP. SERVICES - REPAIRS	231	600	900	1,000	400
43-02	WATER, SEWER, GARBAGE	1,071	1,200	1,200	1,200	0
45-22	SELF INS PROPERTY DAMAGE	9,341	14,392	14,392	18,620	4,228
46-00	REPAIR AND MAINTENANCE	7,057	7,500	7,500	87,500	80,000
	<i>Includes \$80,000 for CIP 14G12 - Tennis Court Repairs</i>					
49-02	TECHNOLOGY SERVICES	4,664	5,414	5,414	4,580	(834)
49-05	SPECIAL EVENTS	19,408	25,000	21,000	21,000	(4,000)
51-00	OFFICE SUPPLIES	948	1,000	1,000	1,000	0
51-06	RESALE SUPPLIES	19,173	20,000	20,000	20,000	0
59-00	DEPRECIATION/AMORTIZATION	54,486	0	0	0	0
	TOTAL OPERATING EXPENSES	282,746	246,156	242,456	208,490	(37,666)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	0	0	38,000	38,000
70-11	PRINCIPAL	0	60,000	60,000	60,000	0
70-12	INTEREST	4,851	3,652	3,600	1,852	(1,800)
	TOTAL NON-OPERATING	4,851	63,652	63,600	99,852	36,200
	TOTAL EXPENSES	495,560	517,801	517,601	663,986	146,185

CAPITAL IMPROVEMENT PROJECTS TENNIS FUND - 480

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2013-14	2014-15	2015-16	2016-17	2017-18
14G01	Paint Railings of Tennis Center	20,000	0	0	0	0
14G12	Tennis Court Repairs*	80,000	0	0	0	0
14G20	Tennis Court Resurfacing	18,000	18,000	0	12,000	12,000
TOTAL TENNIS FUND		118,000	18,000	0	12,000	12,000

* Funded from a Transfer from the Public Service Tax Fund and included in Repairs line item.

**TENNIS FUND
FINANCIAL HISTORY**

Revenue	Actual FY 10-11	Actual FY 11-12	Adopted FY 12-13	Projected FY 12-13	Proposed FY 13-14
Memberships	117,683	122,507	120,000	124,000	126,480
Daily Play	42,319	42,703	42,000	42,000	42,000
Lessons	177,314	153,380	145,000	145,000	145,000
Tournaments	55,196	43,529	55,000	55,000	55,000
Tournament Sponsorships	(77,990)	18,310	23,000	23,000	23,000
Restrings	7,783	7,094	9,000	7,500	7,500
Retail Sales/Ball Machine	29,168	29,638	29,400	29,400	29,400
Transfer in from General Fund	52,500	50,000	47,500	47,500	47,500
Transfer in from PST Fund	0	0	0	0	80,000
Investment and Other Income	2,902	1,642	2,050	1,450	1,300
Total Revenues	\$406,875	\$468,803	\$472,950	\$474,850	\$557,180
Expenditures					
Personal Services	212,557	207,963	207,993	211,545	355,644
Operating Expenses	112,685	60,063	72,214	68,514	147,780
Professional Services	108,130	118,304	120,000	120,000	4,000
Transfer - Administration	38,159	40,552	39,550	39,550	38,090
Transfer - Self Insurance	8,950	9,341	14,392	14,392	18,620
Total Expenditures	\$480,481	\$436,223	\$454,149	\$454,001	\$564,134
Operating Gain/Loss	(73,606)	32,580	18,801	20,849	(6,954)
Non Operating Revenue and Expenditures					
Other Sponsorships (Revenue)	100,000	0	0	0	0
Debt Principal	0	0	60,000	60,000	60,000
Debt Interest	19,091	4,851	3,652	3,600	1,852
Depreciation	40,466	54,486	0	0	0
Capital Expenditures	0	0	0	0	38,000
Net Non Operating Revenue	40,443	(59,337)	(63,652)	(63,600)	(99,852)
Net Gain/(Loss) After Debt, Depreciation and Capital	(\$33,163)	(\$26,757)	(\$44,851)	(\$42,751)	(\$106,806)

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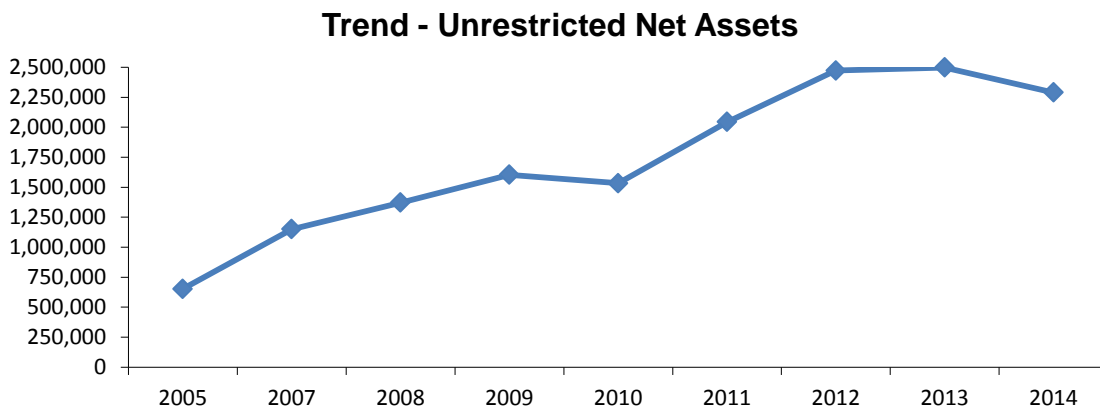
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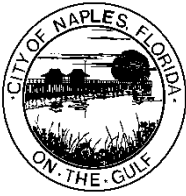


RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$2,473,357
Projected Revenues FY 2012-13	3,142,140
Projected Expenditures FY 2012-13	<u>3,116,860</u>
Net Increase/(Decrease) in Net Unrestricted Assets	25,280
Expected Unrestricted Net Assets as of September 30, 2013	\$2,498,637
Add Fiscal Year 2013-14 Budgeted Revenues	
Charges for Services	3,032,600
Interest Earnings	<u>20,000</u>
	<u>3,052,600</u>
TOTAL AVAILABLE RESOURCES	\$5,551,237
Less Fiscal Year 2013-14 Budgeted Expenditures	
Premiums and Claims	2,955,397
Claims Management Services	100,750
Personal Services	132,131
Operating Expenses	6,586
Transfer - Administration	<u>66,710</u>
	<u>3,261,574</u>
BUDGETED CASH FLOW	(208,974)
Projected Unrestricted Net Assets as of September 30, 2014	<u><u>\$2,289,663</u></u>



Note this does not include \$2.28 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.

2012-13 Department Accomplishments

- Recovered \$104,277 for City property damage caused by third parties during FY 11-12.
- Recovered \$33,961 for City property damage caused by third parties for FY 12-13 (as of May 1, 2013).

2013-14 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.

2013-14 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,261,574, a \$30,566 decrease from the FY 12-13 budget.

Unrestricted net assets are projected to be more than \$2.290 million at the end of FY 13-14. In addition to this amount, the fund has \$2.285 million in restricted reserves for future claims. These amounts, combined, exceed the actuarial recommended requirement; therefore, this budget assumes the use of \$208,974 fund balance for FY 13-14.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund (\$3,032,600) 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. There is \$20,000 budgeted for interest on reserves.

Expenditures**Personal Services**

Personal Services are budgeted at \$132,131, an increase of \$7,465 over the FY 12-13 budget due to the annual salary wage and expected increased cost of benefits.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses

Operating costs for the Risk Management Fund are \$3,129,443, a \$38,031 decrease from the FY 2012-13 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 95% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services.

Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund.

Professional Services

Brokerage Service Fee	\$50,000	Actuarial Analyses	\$2,750
Third Party Administrator	\$48,000		

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	\$51,000
Workers Comp – Current Year Claims	\$781,896
General Liability	\$685,420
Auto and Collision	\$343,798
Property Damage	\$1,088,283
Unemployment	\$25,000

Budgeted this year is a small amount for insurance claim refunds and reimbursements.

2013-14 Performance Measures and Benchmarking

Description	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Incident Reports Processed	231	185	195	200
Preventable Employee Injuries	9	5	5	5
Preventable Vehicle Accidents	22	19	20	20
Work Comp Medical only Claims	35	34	32	30
Work Comp Lost Time Claims	4	18	16	14
Average Cost per Claim Work Comp Med Only	\$555	\$801	\$800	\$750
Average Cost per Claim Work Comp Lost Time	\$4,788	\$3,455	\$4,600	\$4,200

**FISCAL YEAR 2013-14
REVENUE DETAIL
RISK MANAGEMENT**

	10-11 ACTUAL	11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 PROJECTED	FY 13-14 BUDGET	CHANGE
Charges for Services:						
General Fund	1,377,850	1,447,396	1,540,776	1,540,776	1,551,200	10,424
Building Permits Fund	96,620	69,403	59,568	59,568	75,610	16,042
CRA Fund	68,460	61,216	61,705	61,705	47,830	(13,875)
Streets Fund	164,950	155,085	227,056	227,056	228,700	1,644
Water & Sewer Fund	829,460	786,223	901,885	901,885	825,090	(76,795)
Beach Fund	27,160	25,853	26,142	26,142	27,120	978
Solid Waste Fund	137,370	154,118	124,332	124,332	116,230	(8,102)
City Dock Fund	84,180	22,370	38,901	38,901	53,710	14,809
Stormwater Fund	16,680	33,770	39,827	39,827	26,440	(13,387)
Tennis Fund	8,950	9,341	14,392	14,392	18,620	4,228
Technology Services Fund	68,730	68,239	53,354	53,354	29,460	(23,894)
Equipment Services Fund	23,780	23,805	34,202	34,202	32,590	(1,612)
Interest Earnings	24,856	15,985	20,000	20,000	20,000	0
Total	\$2,929,046	\$2,872,804	\$3,142,140	\$3,142,140	\$3,052,600	(89,540)

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2013-14**

2012 Approved	2013 Adopted	2014 Proposed	JOB TITLE	FY 2014 PROPOSED
1	1	1	Risk Manager	\$97,912
1	1	1	Regular Salaries	\$97,912
			Employer Payroll Expenses	34,219
			Total Personal Services	\$132,131

**FISCAL YEAR 2013-14
RISK MANAGEMENT**

500.7101.519

ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	92,041	94,110	96,380	97,912	3,802
25-01 FICA	6,962	6,953	6,953	7,277	324
25-03 RETIREMENT CONTRIBUTIONS	12,211	12,187	12,187	14,021	1,834
25-04 LIFE/HEALTH INSURANCE	12,548	11,416	11,416	12,921	1,505
TOTAL PERSONAL SERVICES	\$123,762	\$124,666	\$126,936	\$132,131	\$7,465
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	72,381	72,030	72,030	66,710	(5,320)
31-04 OTHER CONTRACTUAL SVCS	112,901	130,250	115,000	100,750	(29,500)
					0
31-07 MEDICAL SERVICES	4,964	5,000	5,000	5,000	0
					0
40-00 TRAINING & TRAVEL COSTS	2,031	3,300	3,000	3,300	0
					0
41-01 TELEPHONE	171	306	306	306	0
45-01 UNEMP. COMPENSATION (CITYWIDE)	34,805	45,000	30,000	25,000	(20,000)
45-10 WORKERS COMP STATE ASSESSMENT	18,556	21,000	24,000	51,000	30,000
45-11 WORKERS COMP CURRENT YEAR	396,757	814,200	814,200	781,896	(32,304)
45-20 GEN. LIABILITY & BUS PKG	387,192	702,834	702,834	685,420	(17,414)
45-21 AUTO COLLISION	206,869	334,114	334,114	343,798	9,684
45-22 SELF INS. PROPERTY DAMAGE	748,698	1,036,460	1,036,460	1,088,283	51,823
45-23 REIMBURSEMENT & REFUNDS	(85,336)	0	(150,000)	(25,000)	(25,000)
51-00 OFFICE SUPPLIES	1,186	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	377	500	500	500	0
54-01 MEMBERSHIPS	910	980	980	980	0
59-00 DEPRECIATION/AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,902,462	\$3,167,474	\$2,989,924	\$3,129,443	(\$38,031)
TOTAL EXPENSES	\$2,026,224	\$3,292,140	\$3,116,860	\$3,261,574	(\$30,566)



Risk Management Fund Historical Analysis

Revenue	Actual 10-11	FY FY 11-12	Actual FY 11-12	Budget FY 12-13	Projected FY 12-13	Proposed FY 13-14
Charges to Other Funds	2,904,190		2,856,819	3,122,140	3,122,140	3,032,600
Interest Earned	24,856		15,985	20,000	20,000	20,000
Total Revenues	\$2,929,046		\$2,872,804	\$3,142,140	\$3,142,140	\$3,052,600
Expenditures						
Personal Services	\$ 124,175		123,762	124,666	126,936	132,131
Operating Expenses	2,649,246		1,902,462	3,167,474	2,989,924	3,129,443
Total Expenditures	\$2,773,421		\$2,026,224	\$3,292,140	\$3,116,860	\$3,261,574
Net Gain/Loss	\$155,625		\$846,580	(\$150,000)	\$25,280	(\$208,974)

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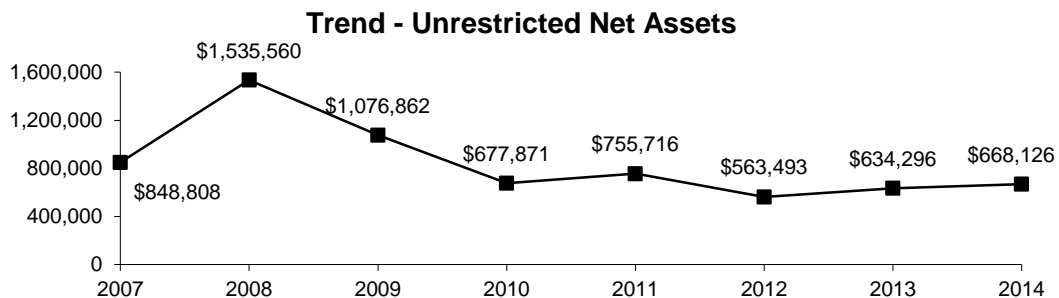
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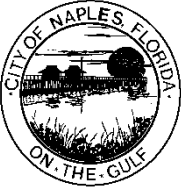
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**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2013-14**

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$563,493
Projected Revenues FY 2012-13	6,036,505
Projected Expenditures FY 2012-13	5,965,702
Net Increase/(Decrease) in Net Unrestricted Assets	70,803
Expected Unrestricted Net Assets as of September 30, 2013	\$634,296
Add Fiscal Year 2013-14 Budgeted Revenues	
Health Coverage:	
City Paid	4,735,000
Employee Paid	802,786
Dental Coverage:	
City Paid	166,632
Employee Paid	183,293
Retiree & COBRA Coverage	410,495
Flexible Spending	184,500
Dependent Care	3,500
Life Insurance:	
City Paid	175,483
Employee Paid	84,927
Vision Insurance (Employee paid)	33,455
Long Term Disability	76,096
Interest Earnings	5,250
	6,861,417
TOTAL AVAILABLE RESOURCES:	\$7,495,713
Less Fiscal Year 2013-14 Budgeted Expenditures	
Transfer-Administration	111,100
Contractual Services	395,929
Dental Premium	385,366
Stop Loss	752,075
Healthcare Reimbursement	563,250
Life/Vision/Long Term Disability	410,187
Health Paid Claims	3,400,000
Prescription Claims	600,000
Flexible Spending	190,000
Fitness Reimbursement	19,680
	6,827,587
 BUDGETED CASH FLOW	 33,830
 Projected Unrestricted Net Assets as of September 30, 2014	 \$668,126





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.

2012-13 Department Accomplishments

- Implemented a Wellness Incentive Program with 52% employee participation.
- Increased employee completion of the CIGNA online Health Risk Assessment. One hundred thirty six employees completed the online Health Risk Assessment during the open enrollment period.
- Sponsored a 24 week Weight Watchers at Work program and had thirty-eight City employees participate. Total weight lost was 555 pounds.

2013-14 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

2013-14 Significant Budgetary Issues

During 2012-13, the City of Naples maintained two health insurance plans. The original plan is called the Point of Service (POS) Plan, and the newer plan is called the Consumer Driven Health Plan, or CDHP. Both plans will be maintained for FY13-14, with the POS Plan closed to all except the employees of the IAFF union.

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.

Employee Benefits Fund

Human Resources Department (continued)

Revenues

The budgeted revenues to this fund total \$6,861,417. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. Employee (or former employee) contributions are deducted from an employee's pay or are billed. In addition to premiums, there is \$5,250 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.

This budget assumes a 15% increase in premium rates, and assumes the continuation 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 \$6,827,587, \$718,491 more than the budget of FY 2012-13.

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)

Health Claims expenses, the largest expense in this fund, are budgeted at \$3.4 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.

2013-14 Performance Measures

Description	Actual 2009-10	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Fitness/Wellness Program Participation	75	92	82	84	84
Prescription Utilization/Retail	8,936	7,011	8,601	7,500	7,000
Prescription Utilization/Mail Order	990	810	491	500	500
EAP utilization	45	45	34	32	25
Employee Visits w/TPA Representative	33	17	10	8	8

**FISCAL YEAR 2013-14
REVENUE
EMPLOYEE BENEFITS FUND**

	2010-11 ACTUALS	2011-2012 ACTUALS	2012-13 ADOPTED BUDGET	2012-13 PROJECTED	2013-14 PROPOSED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,714,325	3,982,534	4,135,126	4,094,500	4,735,000
Life Insurance	162,215	160,631	200,435	165,000	175,483
Long-Term Disability	104,763	94,823	95,131	66,715	76,096
Dental	119,192	130,311	155,778	148,500	166,632
Total City Funded Portion	\$4,100,495	\$4,368,299	\$4,586,470	\$4,474,715	\$5,153,211
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	727,642	687,585	694,841	709,840	802,786
Employee Flexible Spending	189,538	180,930	191,000	184,000	184,500
Retiree/Cobra Premiums	292,827	321,448	299,000	358,100	410,495
Dependent Care	1,660	6,340	4,400	3,500	3,500
Life Insurance	106,325	91,075	98,682	77,000	84,927
Vision Insurance	30,424	29,966	30,281	30,100	33,455
Dental	151,066	164,665	199,172	194,000	183,293
Total Employee Funded Portion	\$1,499,482	\$1,482,009	\$1,517,376	\$1,556,540	\$1,702,956
OTHER					
Interest Earnings/Other	4,967	4,046	5,250	5,250	5,250
Total Other	\$4,967	\$4,046	\$5,250	\$5,250	\$5,250
Total All Sources	\$5,604,944	\$5,854,354	\$6,109,096	\$6,036,505	\$6,861,417

**FISCAL YEAR 2013-14
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

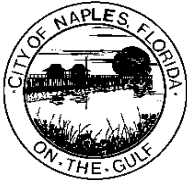
ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ADOPTED BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	102,000	114,920	114,920	111,100	(3,820)
31-04 OTHER CONTRACTUAL SERVICES	334,765	337,621	337,621	395,929	58,308
<i>Broker fee (\$78,000) TPA fee (\$233,363), EAP fee (\$7,722), PPACA fee \$65,000, etc</i>					
31-08 DENTAL INSURANCE	295,738	353,950	353,950	385,366	31,416
31-13 STOP LOSS PREMIUM	656,841	760,147	660,000	752,075	(8,072)
31-14 LONG TERM DISABILITY	94,455	95,131	75,000	76,100	(19,031)
31-15 LIFE INSURANCE	271,583	273,116	250,000	300,632	27,516
31-16 VISION INSURANCE	29,921	30,281	30,281	33,455	3,174
45-02 HEALTH PAID CLAIMS	3,288,961	2,800,000	2,800,000	3,400,000	600,000
45-03 SCRIPT CARD EXPENSES	619,744	600,000	600,000	600,000	0
45-05 HEALTHCARE REIMBURSEMENT	439,392	533,250	533,250	563,250	30,000
45-06 EMPLOYEE FLEX	174,126	191,000	191,000	190,000	(1,000)
45-09 HEALTH REIMBURSE/FITNESS	21,290	19,680	19,680	19,680	0
45-23 REIMBURSEMENTS & REFUNDS	(337,546)	0	0	0	0
TOTAL OPERATING EXPENSES	<u>\$5,991,270</u>	<u>\$6,109,096</u>	<u>\$5,965,702</u>	<u>\$6,827,587</u>	<u>718,491</u>
TOTAL EXPENSES	<u>\$5,991,270</u>	<u>\$6,109,096</u>	<u>\$5,965,702</u>	<u>\$6,827,587</u>	<u>718,491</u>

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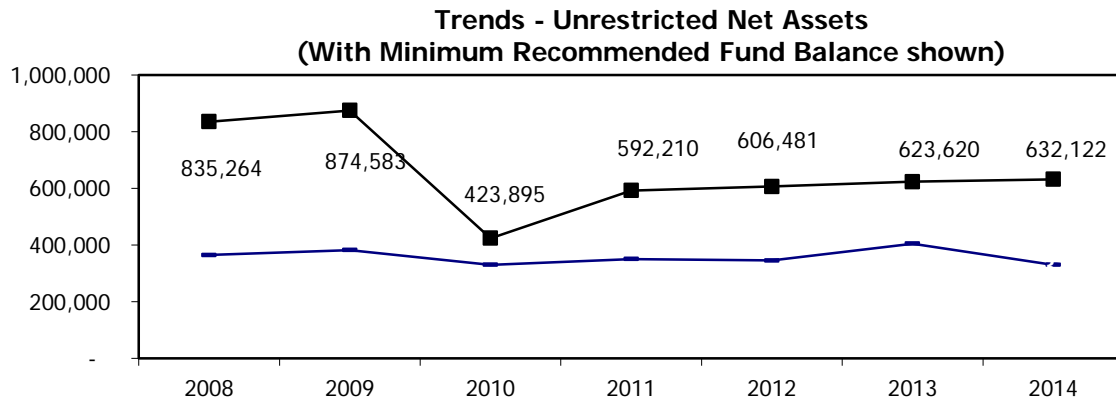
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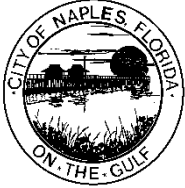
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TECHNOLOGY SERVICES
FINANCIAL SUMMARY
 Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	606,481
Projected Revenues FY 2012-13	\$2,139,662
Projected Expenditures FY 2012-13	2,122,523
Net Increase/(Decrease) in Net Unrestricted Assets	\$17,139
Expected Unrestricted Net Assets as of September 30, 2013	\$623,620
Add Fiscal Year 2013-14 Budgeted Revenues	
Charges for Services	1,754,710
Auction Proceeds	500
Interest Earnings	4,000
Transfer in from Public Service Fund	70,000
	1,829,210
TOTAL AVAILABLE RESOURCES	\$2,452,830
Less Fiscal Year 2013-14 Budgeted Expenditures	
Personal Services	742,936
Operating Expenses	681,932
Transfer - City Administration	103,380
Transfer - Self Insurance	29,460
Capital Expenditures	263,000
	\$1,820,708
BUDGETED CASH FLOW	\$8,502
Projected Unrestricted Net Assets as of September 30, 2014	\$632,122





Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

The mission of the Technology Services Department is to provide leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund Description

The Technology Services Fund is an internal service fund that provides all technological services to the City. 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.

2012-13 Department Accomplishments

- Installed 160 new Dell Optiplex 7010 PC's with Windows 7 and Office 2010.
- Reimaged remaining PC's to standardize on Windows 7 and Office 2010.
- Upgraded TV Studio and installed Widescreen presentation solution in Council Chamber.
- Virtualized 42 Servers using Microsoft Hyper-V on 3 Hosts.
- Deployed 25 SonicPoint WiFi Solutions city wide.
- Migrated 6 Million E-Mails to GFI MailArchiver to create a more efficient handling of Public Record Requests.
- Provided classroom and online resources for on-going training for City staff.
- Coordinated the implementation of the General Ledger system in Tyler Munis, including the creation of all bridges from SunGard to Tyler that will be used until all modules are live.
- Coordinated the implementation of the Fire and Police Time Clock Software

Technology Services Fund

Technology Services Department (continued)

2013-14 Departmental Goals and Objectives

Application Services: (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software and support.

- Continue implementation of the Enterprise Resource Planning system.
- Reevaluate existing custom applications to determine their role with ERP software.
- Decommission IBM iSeries by October 2014.

Network Services: (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training.

- Further consolidate data and application systems to reduce power consumption and increase operational efficiency using Microsoft Hyper-V virtualization.
- Design and deploy city wide AVL network infrastructure.
- Design and implement Single Mode Fiber to create redundant Fiber Ring.
- Install Redundant SAN (Storage Area Network) to ensure Government Continuity in a disaster on primary SAN.
- Deploy two additional Hyper-V hosts to create redundancy should hardware fail in backup location.

Geographic Information Systems (GIS): (Maintain an extraordinary quality of life for residents), improve Access to Spatial Information through Map Production and Application Development

- Install and Implement ArcSDE, & ArcGIS 10.2. Migrate all data and Apps.
- Install and implement ArcGIS Event Server 10.2 for AVL.
- Maintain the City's GIS Portal while enhancing its availability and contents.

2013-14 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,820,708, a \$468,374 decrease from the FY 12-13 budget. There are two primary reasons for the decrease:

- A reduction of staff by two positions
- A reduction in capital expenditures.

In FY 13-14, the Technology Services department will continue to lead and manage the continued implementation of the city-wide enterprise resource software update. Implementation of the last module is expected in May 2014.

Revenues

The primary revenue sources for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using the same basis as FY 12-13, which was a formula based on the number of personal computers, service calls, users and transactions.

At the end of 2014, unrestricted net assets are estimated to be \$617,851, which is higher than the minimum fund balance of \$240,000 recommended by policy.

Technology Services Fund

Technology Services Department (continued)

Expenditures

Application Services

The Application Services Division's budget is \$373,908, a \$46,433 increase over the adopted budget of FY 2012-13. There are two employees in the Application Services Division.

The major expenditures in this division are the Software Maintenance Agreements, budgeted at \$143,409. There are maintenance costs for the new enterprise resource software budgeted in line item 46-17 Software Maintenance, while SunGard and other maintenance contracts are budgeted in Repair and Maintenance.

Network Services

The Network Services budget is \$1,294,454, or \$506,567 less than the FY12-13 budget. Personal services show a reduction of three people for a total savings of \$269,555. The positions that are not included in this budget are two Senior Network Specialists and the Director. The Director position has been outsourced, thus now funded through Professional Services.

Operating expenses total \$622,292, an increase of \$90,988. The primary reason for the increase is the change of the Director position from a City employee to a contract position, outsourcing to a company. The TV-Video Production line-item (\$31,990) includes maintenance of the streaming video software, royalty free music, parts and equipment repair.

Effective October 1, 2012, the Building Rent to the Building Permits fund has been eliminated, because the land is owned by the City, thus offsetting the rent.

Capital projects in the Network Division total \$263,000 and are listed later in this section, with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$152,346, an \$8,240 decrease from the adopted FY 2012-13 budget.

There is one position in this division, with personal services costs of \$116,887. Operating Expenses are \$35,459, a decrease of \$15,530 due to the elimination of the Interfund Building Rental charge, and the elimination of the one-time \$7,615 professional services related to the GIS system upgrade.

Technology Services Fund

Technology Services Department (continued)

2013-14 Performance Measures

Performance Measures	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Expected 2012/13	Proposed 2013-14
Direct Expenditures	2,049,305	1,847,991	1,925,296	2,122,523	1,820,708
Budgeted Employees	10	10	10	10	8
Software Applications/ Programs Maintained	241/19,966	241/19,966	236/19,985	236/19,985	236/19,985
Active Devices- (Computers, servers, printers, and phones)	880	885	896	896	896
User Accounts	432	400	427	425	425
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	42	27	25	38	40
% 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	95.0%	94.0%	93.0%	94.0%	94.0%
% of Community TV Availability	99.5%	99.5%	99.5%	99.5%	99.5%
Average Help Desk Calls per active device	5.28	4.17	2.28	4.00	3.0
Average Help Desk Calls per User Account	10.77	9.24	4.74	6.15	5.0

FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES

FISCAL YEAR 2013-14

<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 PROPOSED</i>	JOB TITLE	FY 2014 PROPOSED
APPLICATION SERVICES (8081)				
1	1	1	Technology Services Manager	\$96,352
1	1	1	Programmer Analyst	63,763
<hr/> 2	<hr/> 2	<hr/> 2		<hr/> \$160,115
NETWORK SERVICES (8082)				
1	1	1	Technology Services Director*	0
2	3	1	Sr. Network Specialist	85,820
3	2	2	Network Specialist	110,249
1	1	1	Video Programming & Product.	61,904
<hr/> 7	<hr/> 7	<hr/> 5		<hr/> \$257,973
GEOGRAPHIC INFORMATION SYSTEMS (8083)				
1	1	1	GIS Manager	79,767
<hr/> 1	<hr/> 1	<hr/> 1		<hr/> \$79,767
* Contracted				
10	10	8	Regular Salaries	\$497,855
			Other Salaries & Wages	10,140
			Overtime	13,500
			Employer Payroll Expenses	221,441
			Total Personal Services	<u><u>\$742,936</u></u>

**FISCAL YEAR 2013-14
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520			11-12	12-13	13-14	
ACCOUNT DESCRIPTION		11-12	ORIGINAL	CURRENT	PROPOSED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	672,679	708,756	586,496	497,855	(210,901)
10-30	OTHER SALARIES	10,123	10,140	10,140	10,140	0
10-40	OVERTIME	11,783	10,750	14,500	13,500	2,750
25-01	FICA	50,004	53,060	41,876	36,445	(16,615)
25-03	RETIREMENT CONTRIBUTIONS	78,229	85,566	63,938	65,682	(19,884)
25-04	LIFE/HEALTH INSURANCE	109,825	105,114	96,670	117,394	12,280
25-07	EMPLOYEE ALLOWANCES	7,200	7,200	3,480	1,920	(5,280)
TOTAL PERSONAL SERVICES		\$939,843	\$980,586	\$817,100	\$742,936	(\$237,650)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,123	3,500	3,800	3,188	(312)
30-01	CITY ADMINISTRATION	115,072	111,160	111,160	103,380	(7,780)
30-31	TV VIDEO PRODUCTION	26,874	23,990	23,000	31,902	7,912
31-01	PROFESSIONAL SERVICES	42,792	49,365	107,615	178,750	129,385
40-00	TRAINING & TRAVEL COSTS	20,730	30,625	10,020	13,700	(16,925)
41-00	COMMUNICATIONS	1,698	3,460	1,900	1,836	(1,624)
41-01	TELEPHONE	462	460	400	153	(307)
41-02	FAX & MODEMS	3,945	4,530	4,600	38,250	33,720
42-10	EQUIP. SERVICES - REPAIRS	859	900	850	900	0
42-11	EQUIP. SERVICES - FUEL	93	250	200	200	(50)
44-01	BUILDING RENTAL	111,377	48,648	0	0	(48,648)
45-22	SELF INS. PROPERTY DAMAGE	68,239	53,354	53,354	29,460	(23,894)
46-00	REPAIR & MAINTENANCE	99,658	108,355	110,000	69,794	(38,561)
46-16	HARDWARE MAINTENANCE	15,296	13,600	14,780	18,764	5,164
46-17	SOFTWARE MAINTENANCE	172,781	228,329	208,500	283,817	55,488
46-19	PRINTERS	4,526	10,000	10,000	7,500	(2,500)
52-00	OPERATING SUPPLIES	3,379	6,350	6,350	11,158	4,808
52-52	MINOR OPERATING EQUIPMENT	99,290	20,000	173,000	21,500	1,500
54-00	BOOKS, PUBS, SUBS, MEMBS	520	620	520	520	(100)
59-00	DEPRECIATION	194,739	0	0	0	0
TOTAL OPERATING EXPENSES		\$985,453	\$717,496	\$840,049	\$814,772	\$97,276
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	473,000	390,374	263,000	(210,000)
60-81	COMPUTER SOFTWARE	0	118,000	75,000	0	(118,000)
TOTAL NON-OPERATING EXPENSES		\$0	\$591,000	\$465,374	\$263,000	(\$328,000)
TOTAL EXPENSES		\$1,925,296	\$2,289,082	\$2,122,523	\$1,820,708	(\$468,374)

**FISCAL YEAR 2013-14
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8081.590 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	152,575	149,488	152,096	160,115	10,627
10-40 OVERTIME	94	750	4,500	3,500	2,750
25-01 FICA	11,581	11,309	11,626	11,949	640
25-03 RETIREMENT CONTRIBUTIONS	17,632	17,594	19,218	21,002	3,408
25-04 LIFE/HEALTH INSURANCE	12,746	12,651	16,800	19,841	7,190
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$195,108	\$192,272	\$204,720	\$216,887	\$24,615
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	6,072	11,350	12,000	5,000	(6,350)
<i>Modifications and proprietary software assistance</i>					
40-00 TRAINING & TRAVEL COSTS	11,942	9,525	3,000	6,000	(3,525)
<i>Tyler users' conference (2 -including one non Technology employee) and other programmer training</i>					
41-00 COMMUNICATIONS	1,180	960	500	459	(501)
41-02 FAX & MODEMS	340	678	700	0	(678)
46-00 REPAIR & MAINTENANCE	99,658	108,355	110,000	69,794	(38,561)
<i>Maintenance contracts for IBM, Sungard (through May) , Executime, parking tickets, etc</i>					
46-17 SOFTWARE MAINTENANCE	1,990	1,990	2,000	73,615	71,625
<i>Tyler maintenance contracts</i>					
52-00 OPERATING SUPPLIES	489	2,150	2,150	1,958	(192)
54-01 MEMBERSHIPS	195	195	195	195	0
59-00 DEPRECIATION	9,115	0	0	0	0
TOTAL OPERATING EXPENSES	\$130,981	\$135,203	\$130,545	\$157,021	\$21,818
TOTAL EXPENSES	\$326,089	\$327,475	\$335,265	\$373,908	\$46,433

**FISCAL YEAR 2013-14
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8083.590 ACCOUNT DESCRIPTION	11-12 ACTUALS	12-13 ORIGINAL BUDGET	12-13 CURRENT PROJECTION	13-14 PROPOSED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	76,776	76,670	75,400	79,767	3,097
25-01 FICA	5,472	5,464	5,550	5,691	227
25-03 RETIREMENT CONTRIBUTIONS	9,948	9,929	10,720	11,423	1,494
25-04 LIFE/HEALTH INSURANCE	17,536	17,534	16,870	20,006	2,472
TOTAL PERSONAL SERVICES	\$109,732	\$109,597	\$108,540	\$116,887	\$7,290
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES	0	7,615	7,615	0	(7,615)
<i>FY 12-13 was a one time expense related to the GIS upgrade.</i>					
40-00 TRAINING & TRAVEL COSTS	1,600	1,600	2,020	2,075	475
<i>ERSI Conference (\$1,700) and Lynda.com (\$375)</i>					
41-00 COMMUNICATIONS	0	0			0
41-01 TELEPHONE	231	460	400	153	(307)
44-01 BUILDING RENTAL	25,468	11,189	0	0	(11,189)
<i>Payment to Building Permits fund for share of building used has been eliminated.</i>					
46-17 SOFTWARE MAINTENANCE	25,500	25,500	25,500	28,606	3,106
<i>ESRI Enterprise license agreement</i>					
52-00 OPERATING SUPPLIES	2,890	4,200	4,200	4,300	100
<i>Paper, ink, office supplies, other operating supplies</i>					
54-00 BOOKS, DUES AND MEMBERSHIPS	325	425	325	325	(100)
<i>URISA membership. GITA Membership</i>					
59-00 DEPRECIATION	16,575	0	0	0	0
TOTAL OPERATING EXPENSES	\$72,589	\$50,989	\$40,060	\$35,459	(\$15,530)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$182,321	\$160,586	\$148,600	\$152,346	(\$8,240)

**CAPITAL IMPROVEMENT PROJECTS
FUND 520 - TECHNOLOGY SERVICES**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2014-15	2015-16	2016-17	2017-18
		2013-14				
14T20	Storage Area Network (1)	55,000	-	-	60,000	-
14T02	Virtual Host Servers (2)	30,000	-	-	30,000	-
14T03	Dispatch PC's & Monitors (7)	20,000	-	-	-	20,000
14T01	PC Replacement Program (30)	30,000	10,000	10,000	200,000	10,000
14T08	Police & Fire Notebook Replacements	70,000	-	-	90,000	70,000
14T04	PD & Data Center Fiber (10GB)	18,000	-	-	-	-
14T05	Time Clock Replacement (20)	40,000	-	-	-	-
TOTAL FUND		263,000	10,000	10,000	380,000	100,000

**FISCAL YEAR 2013-14
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 09-10	BUDGET FY 10-11	BUDGET FY 11-12	BUDGET FY 12-13	PROPOSED FY 13-14	Increase/ (Decrease)
General Fund	1,071,083	1,140,920	1,117,967	1,191,630	1,007,030	(184,600)
Building Permits Fund	209,932	206,150	202,003	238,565	201,610	(36,955)
CRA Fund	0	19,010	18,628	21,621	18,270	(3,351)
Streets Fund	31,240	38,030	37,265	45,260	38,250	(7,010)
Water & Sewer Fund	328,644	342,270	335,384	425,890	359,920	(65,970)
Beach Parking Fund	28,562	28,520	27,946	32,437	27,410	(5,027)
Solid Waste Fund	55,339	57,050	55,902	64,880	54,830	(10,050)
City Dock Fund	8,926	4,760	4,664	5,415	4,580	(835)
Storm Water Fund	25,885	19,010	18,628	21,650	18,300	(3,350)
Tennis Fund	5,891	4,760	4,664	5,414	4,580	(834)
Equipment Services Fund	19,637	19,010	18,628	23,580	19,930	(3,650)
Total	1,785,139	1,879,490	1,841,679	2,076,342	1,754,710	(321,632)

	Expected	Proposed
Interest Earnings	4,000	4,000
Auction Proceeds	500	500
Transfer In from Public Service Tax	58,820	70,000
Total Revenue	2,139,662	1,829,210

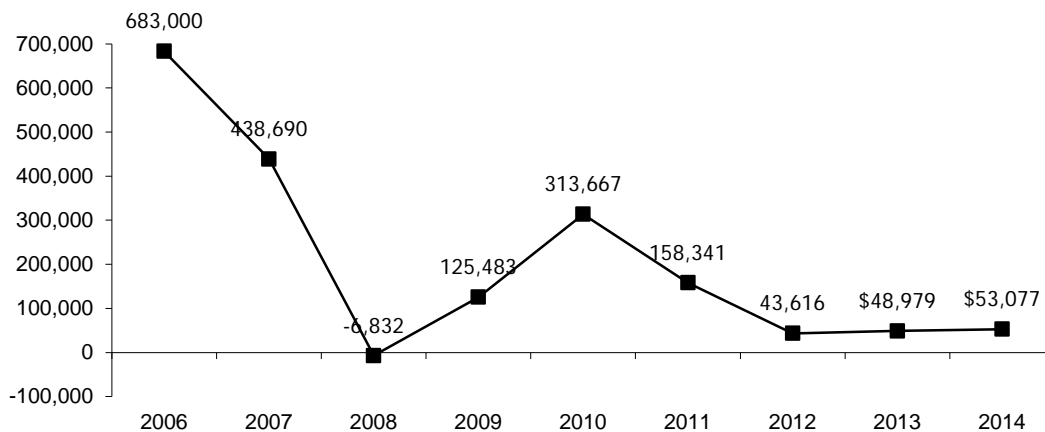
The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders or mainframe use and number of computers in each department. Actual charges to departments will be the same as budgeted.



EQUIPMENT SERVICES FINANCIAL SUMMARY Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012	\$43,616
Projected Revenues FY 2012-13	2,352,198
Projected Expenditures FY 2012-13	2,346,835
Net Increase/(Decrease) in Net Unrestricted Assets	\$5,363
Expected Unrestricted Net Assets as of September 30, 2013	\$48,979
Add Fiscal Year 2013-14 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	859,222
Charges to Other Funds/Maintenance	1,470,199
Collier County - EMS Fuel	115,000
Interest/Auction/Other	100
	2,444,521
TOTAL AVAILABLE RESOURCES	\$2,493,500
Less Fiscal Year 2013-14 Budgeted Expenditures	
Personal Services	\$690,871
Operations & Maintenance	1,560,052
Transfer - Self Insurance	32,590
Administrative Fee - General Fund	106,980
Transfer - Technology Services	19,930
Capital Expenditures	30,000
	2,440,423
BUDGETED CASH FLOW	\$4,098
Projected Unrestricted Net Assets as of September 30, 2014	\$53,077

**Trend - Unrestricted Net Assets
(with Minimum Recommended Fund Balance shown)**





Equipment Services Fund

Utilities Department (Fund 530)

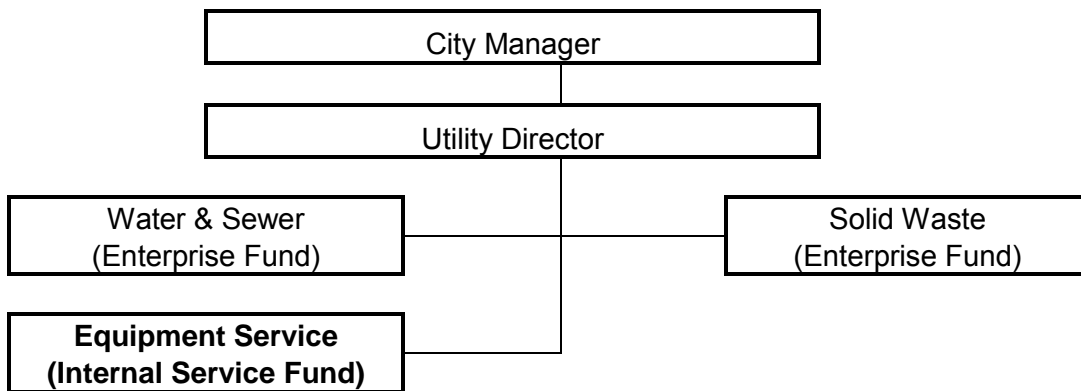
Mission Statement:

The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all City rolling stock, including Police and Fire apparatus.

Equipment Services is focused on providing service and maintenance reliability to the City's fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2012-13 Department Accomplishments

- Received Honorable Mentions within The 100 Best Fleets in North America for 2013
- Implemented tire pressure monitoring systems on large trucks for heavy truck tires in an effort to reduce wear and tire failures (pilot program was executed and successful)
- 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 1 full-size pick-up truck (F150) to a Ford Escape
 2. Utilities - Transitioned from 2 large ¾ ton pick-up trucks (F250) to ½ ton pickup trucks (F150)
 3. PESD – Transitioned from 1 Ford Taurus (mid-size) to a Ford Fusion (small/compact), and also transitioned from a Ford Expedition (full size SUV) to a Ford Explorer (small SUV)

Equipment Services Fund (continued)

2013-14 Departmental Goals and Objectives

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

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies
- Use of Recapped (recycled) small truck tires
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment

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

2013-14 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,440,423, a \$16,210 decrease from the FY 12-13 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 \$115,000.

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.

Equipment Services Fund (continued)

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position.

Operating Costs

Operating and Capital Expenditures of this fund total \$1,749,552 which is \$46,325 less than FY 12-13. The primary reason for this decrease is related to fuel. The fuel budget is lower than 2012-13, because the fuel price increases have been less severe than anticipated.

The most significant expenses are:

Sublet repairs	\$200,000	Transmission, painting, body work
Operating Supplies	\$228,000	Vehicle and equipment parts
Fuel	\$949,002	
City Administrative Costs	\$106,980	
Tires	\$100,000	

The budget includes Wash Rack Improvements for \$30,000.

2013-14 Benchmarks

	Naples	City of Palm Bay	Winter Park	Collier County
Total Light Duty Vehicles up to 26,000 LB	177	409	218	675
Total Heavy Duty Vehicles 26,000 – 80,000 LB	56	57	32	81
Total Fuel Used	259,575	438,778	245,628	1,158,237
Total Fleet Technician Employees	5	10	8	15
Percentage of labor hours billed compared to employee hours paid	83	81	78	87

2013-14 Performance Measures

	Actual 2010-11	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Percentage of fleet availability	97.45%	98.35%	98.5%	98.75%
Monthly Preventive Maintenance Services	94.6%	94.8%	95%	95.4%
Average Annual Billable Hour Productivity (per mechanic)	1,724	1,657	1,740	1,745

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	Actual FY 10-11	Actual FY11-12	Adopted FY 12-13	Projected FY 12-13	Proposed FY 13-14
General Fund	929,484	917,228	920,235	915,728	918,740
Building Permits	23,150	27,612	29,990	29,000	29,930
Streets Fund	24,789	19,569	27,710	21,000	24,759
Water & Sewer Fund	357,843	367,593	526,890	465,500	512,670
Beach Fund	38,465	37,793	41,770	36,000	41,000
Solid Waste Fund	533,209	421,635	688,615	691,900	714,702
City Dock Fund	6,296	3,918	5,820	5,820	5,820
Storm Water Fund	40,646	46,979	67,140	60,800	72,700
Tennis Fund	5	231	600	900	1,000
Technology Services Fund	492	952	1,150	1,050	1,100
Equipment Services Fund	8,200	11,870	7,000	9,500	7,000
Total Chargebacks	1,962,579	1,855,380	2,316,920	2,237,198	2,329,421
Collier County - EMS Fuel	125,297	140,600	120,000	115,000	115,000
Total Charges	\$2,087,876	\$1,995,980	2,436,920	\$2,352,198	\$2,444,421
Other Revenue Sources					
Interest Income	4,042	1,528	2,100	100	100
Other Miscellaneous	2,114	1,451	1,500	70	-
Total Other Sources	6,156	2,979	3,600	170	100
Total All Sources	\$2,094,032	\$2,090,855	\$1,999,580	\$2,352,368	\$2,444,521

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2013-14**

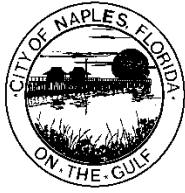
<i>2012 Adopted</i>	<i>2013 Adopted</i>	<i>2014 Proposed</i>	JOB TITLE	FY 2014 PROPOSED
1	1	1	Equipment Services Superintendent	\$91,911
1	1	1	Service Coordinator	67,247
2	2	2	Lead Mechanic	107,821
3	3	3	Mechanic	143,439
1	1	1	Auto Parts Controller	35,898
0.5	0.5	0.5	Service Worker III	14,455
8.5	8.5	8.5	Regular Salaries	\$460,771
			Other Salaries & Wages	28,340
			Overtime	10,000
			Employer Payroll/Other Expenses	191,760
			Total Personal Services	<u><u>\$690,871</u></u>

FISCAL YEAR 2013-14
BUDGET DETAIL
EQUIPMENT SERVICES FUND

530.1302.590			12-13	12-13	13-14	
ACCOUNT DESCRIPTION		11-12	ORIGINAL	CURRENT	PROPOSED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	463,295	448,237	458,967	460,771	12,534
10-30	OTHER SALARIES	20,566	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	21,200	10,000	10,000	10,000	0
25-01	FICA	37,295	33,129	33,129	34,152	1,023
25-03	RETIREMENT CONTRIBUTIONS	55,371	55,191	55,191	63,123	7,932
25-04	LIFE/HEALTH INSURANCE	93,321	84,899	84,899	91,525	6,626
25-07	EMPLOYEE ALLOWANCES	960	960	960	2,960	2,000
29-00	GENERAL AND OTHER	0	0	0	0	0
TOTAL PERSONAL SERVICES		\$692,008	\$660,756	\$671,486	\$690,871	\$30,115
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,053	3,000	3,000	3,000	0
30-01	CITY ADMINISTRATION	119,150	112,360	112,360	106,980	(5,380)
30-07	TOOL ALLOWANCE	2,400	2,000	2,000	2,000	0
31-04	OTHER CONTRACTUAL SVCS	7,456	18,175	18,175	17,090	(1,085)
<i>FASTER System (\$5,550), Trak (\$6,100), Diagnostic Software (\$3,200), etc.</i>						
40-00	TRAINING & TRAVEL COSTS	2,140	2,500	2,500	3,500	1,000
41-00	COMMUNICATIONS	1,503	1,860	1,860	1,860	0
41-01	TELECOM CHGS	510	560	560	0	(560)
42-10	EQUIP. SERVICES -REPAIRS	6,753	4,500	4,500	4,500	0
42-11	EQUIP. SERVICES -FUEL	5,119	2,500	5,000	2,500	0
43-01	ELECTRICITY	11,174	12,000	11,000	12,000	0
43-02	WATER, SEWER, GARBAGE	12,492	12,000	12,000	12,000	0
45-22	SELF INSURANCE	23,805	34,202	34,202	32,590	(1,612)
46-00	REPAIR AND MAINTENANCE	3,119	6,000	6,000	6,000	0
46-03	EQUIP. MAINTENANCE	3,372	1,560	1,560	1,600	40
46-10	SUBLET REPAIRS	130,219	200,000	180,000	200,000	0
49-02	TECHNOLOGY SERVICE CHG	18,628	23,580	23,580	19,930	(3,650)
49-08	HAZARDOUS WASTE DISPOSAL	3,052	3,000	3,052	3,000	0
51-00	OFFICE SUPPLIES	586	500	500	500	0
52-00	OPERATING SUPPLIES	210,553	210,000	210,000	228,000	18,000
<i>Repair Parts for City Equipment</i>						
52-02	FUEL	815,664	1,032,080	930,000	949,002	(83,078)
<i>Est. 164,000 gallons of gas; 96,000 gallons of diesel</i>						
52-06	TIRES	108,032	100,000	100,000	100,000	0
52-07	UNIFORMS	2,434	3,500	3,500	3,500	0
52-08	SHOP SUPPLIES	-13,098	9,000	9,000	9,000	0
52-09	OTHER CLOTHING	636	1,000	1,000	1,000	0
59-00	DEPRECIATION	88,903	0	0	0	0
60-40	CAPITAL MACHINERY	0	0	0	30,000	30,000
TOTAL OPERATING EXPENSES		\$1,566,655	\$1,795,877	\$1,675,349	\$1,749,552	(\$46,325)
TOTAL EXPENSES		\$2,258,663	\$2,456,633	\$2,346,835	\$2,440,423	(\$16,210)

**CAPITAL PROJECTS
FUND 530 - EQUIPMENT SERVICES**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2013-14	2014-15	2015-16	2016-17	2017-18
14S01	Wash Rack Improvements	30,000	0	0	0	0
	Heater Upgrades (Efficient Models)	0	50,000	0	0	0
	Office/Storage Room Improvements	0	0	20,000	0	0
	Service Truck Replacement	0	0	35,000	0	0
	Lighting Improvements	0	0	0	25,000	0
	Portable Vehicle Lifts	0	0	0	0	45,000
FUND TOTAL		30,000	50,000	55,000	25,000	45,000



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 69-1-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

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

- Public Service Tax Fund
- Stormwater Fund
- CDBG Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Beach Fund
- Technology Services Fund
- Port Royal Dredging Fund

2013-14 Significant Budgetary Issues

Despite the recent indications that the economy was slowly making a recovery, the City carefully reviewed all capital project requests during the budget process to ensure that the projects were timely, fundable and appropriate. The City's plan for FY 2013-14 is 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 \$93.3 million in projects. Capital projects for FY 13-14 total \$28.06 million.

Capital Improvement Budget (continued)

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** accounts for the City's outstanding debt service on Public Service Tax Revenue Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through the enterprise funds. After annual debt service obligations have been met, balances in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

The **Capital Improvement Fund** was established to account for capital projects funded by the City's Public Service Taxes.

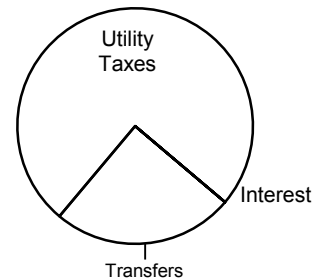
Capital Improvement Projects includes items such as machinery, fire trucks, police vehicles, improvements to City facilities, or new construction.

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, 2013.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary types of revenue: Public Service Taxes; and a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements). There is a small amount of interest income. The adjacent chart shows the comparative totals of revenues to the Public Service Tax Fund.



Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,620,000
Propane Gas	\$125,000
Natural Gas	\$90,000
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 (\$50) and a transfer in from the Community Redevelopment Agency (\$982,770) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer and Tennis funds Debt:

Capital Improvement Budget (continued)

Type	Amount outstanding	2013-14 payment
Public Service Tax bonds	\$5,326,639	\$681,339
Redevelopment bonds	\$7,680,449	\$982,770

After funding the debt service and other costs of this fund, any excess balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 2013-14, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$2,212,000. This leaves a projected available fund balance in this fund of \$1,690,824.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$2,212,000 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments, auction proceeds and a loan payment from the East Naples Bay Taxing District.

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. This budget assumes the use of \$118,125 of Police Impact fees, and \$300,000 of Fire Impact Fees. There is \$10,000 in a Cambier Park playground fund that will be used toward the Cambier Playground.

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, \$51,850 is anticipated to be received from the assessments.

The Gordon River Park Project was originally funded completely from the General Fund. However, there is a need to clarify and designate which funds should pay for this acquisition and construction. This budget assumes that the General Fund has paid for \$3,000,000 acquisition, and the \$2.5 million for construction will be funded from the Public Service Tax Fund. Not included as revenue is the planned Special Assessment that will be refunding a portion of the acquisition and construction. The City is currently conducting a study regarding the assessment and the plan will be discussed.

The fund will be using \$2,668,131 of the fund balance.

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.

Capital Improvement Budget (continued)

The CIP as presented was \$2,716,376. The following changes were made to the Public Service Tax Capital Projects:

Add City Clerk/Records Scanner	\$12,000	
Delete Pool Deck Lighting	(60,000)	
Add Station Alerting System	100,000	FY 13 Carryforward
Add Heart Monitors	50,000	FY 13 Carryforward
Add Gordon River Park	2,500,000	FY 13 Carryforward
Total changes	\$2,602,000	
New Total	\$5,318,376	

The fund also pays a \$64,430 Administrative Charge for overhead costs and has a transfer to the Technology Services Fund of \$70,000 for Police and Fire Notebook replacements.

All Funds Summary

Several other changes were made to the Capital Improvement Program as presented in June, primarily corrections:

Building Fund	Increased Electronic Permitting by \$25,000 and added one Inspector Vehicle \$20,000.
East Naples Bay	Decreased Rock Removal by \$50,000.
Beach Fund	Increased the Parking Meter Project by \$69,000 so the rollover balance reflects the total budget of \$540,000 minus the FY 12-13 expenditures of \$121,000.
Stormwater Fund	Increased Pump station by \$900,000 and decreased Basin II by \$75,000.
Solid Waste Fund	Included at \$500,000, not \$800,000 for the transfer site cleanup and restoration.

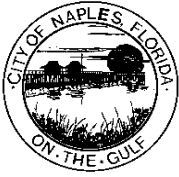
Refer to the next section for a listing of the projects funded for FY13-14 in the Capital Projects Fund and all other funds. Further details on each project can be found in the Five-Year Capital Improvement Program (CIP), a copy of which is available in the City Clerk's Office and on the City's website.



**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2012		\$1,433,718
Projected Revenues FY 2012-13		5,696,197
Projected Expenditures FY 2012-13		5,515,687
Net Increase/(Decrease) in Net Unrestricted Assets		180,510
Use of Fund Balance for Gordon River Park		0
Expected Unrestricted Net Assets as of September 30, 2013		\$1,614,228
ADD: BUDGETED REVENUES:		
Public Service Taxes		
Electric (FPL)	2,620,000	
Propane Gas	125,000	
Natural Gas	90,000	
Local Telecommunication Tax	197,585	
Interest Earned	50	
Transfer - CRA Bonds	982,770	
		4,015,405
TOTAL AVAILABLE RESOURCES		\$5,629,633
LESS: BUDGETED EXPENDITURES:		
Naples Preserve Bond Debt Service	\$0	
Public Service Tax Debt Service	681,339	
CRA Debt Service	982,770	
General Fund Admin. Reimbursement	62,700	
<i>Transfer to Capital Projects Fund</i>	2,212,000	
		3,938,809
BUDGETED CASH FLOW		\$76,596
Projected Unrestricted Net Assets as of September 30, 2014		\$1,690,824



**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
Fiscal Year 2013-14**

Fund 340

Beginning Fund Balance - Unreserved September 30, 2012 **\$4,167,183**

Projected Revenues FY 2012-13 **3,378,964**

Projected Expenditures FY 2012-13 **4,610,635**

Net Increase/(Decrease) in Net Assets **(1,231,671)**

Use of Fund Balance for Gordon River Park **0**

Expected Fund Balance as of September 30, 2013 **\$2,935,512**

Add Fiscal Year 2013-14 Budgeted Revenues

Transfer - Public Service Tax **\$2,212,000**

Interest Earned 30,000

Police Impact Fees 118,125

Cambier Park Playground Fund 10,000

Fire Impact Fees 300,000

Earned Assessment Payments 51,850

Auction Proceeds 15,000

East Naples Bay Loan Repayment 47,700

2,784,675

TOTAL AVAILABLE RESOURCES **\$5,720,187**

Less Fiscal Year 2013-14 Budgeted Expenditures

Capital Projects 5,318,376

(includes \$2.5 million for Gordon River Park)

General Fund Admin. Reimbursement 64,430

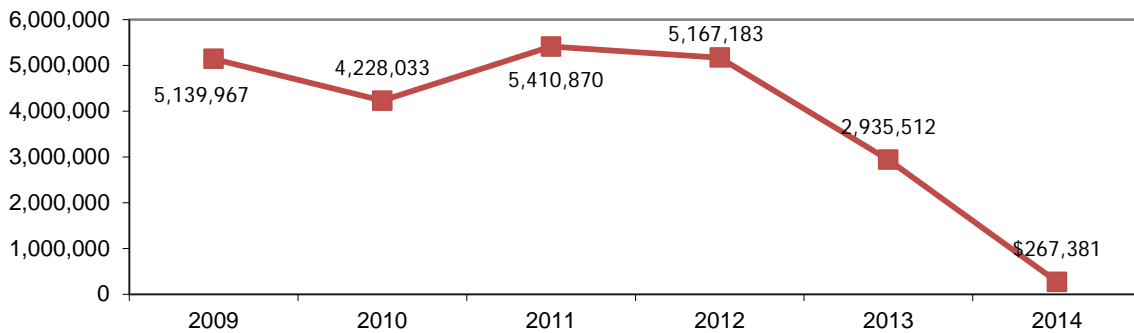
Transfer to Tech Services 70,000

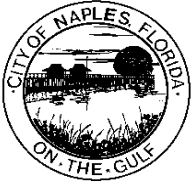
5,452,806

BUDGETED CASH FLOW **(2,668,131)**

Projected Fund Balance as of September 30, 2014 **\$267,381**

Fund Balance Trend





**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>ACTUAL 2011-12</u>	<u>ADOPTED 2012-13</u>	<u>PROJECTED 2012-13</u>	<u>PROPOSED 2013-14</u>
Ad Valorem Proceeds	598,359	0	0	0
Electric Public Service Tax	2,582,461	2,550,000	2,605,000	2,620,000
Propane/Gas Public Service Tax	125,435	105,000	125,000	125,000
Natural Gas Tax	82,223	95,000	90,000	90,000
Local Communications	197,585	197,585	197,585	197,585
Interest Income	30	75	50	50
Sale of Fixed Assets	21,359	45,000	31,027	15,000
Other Interest Income	54,075	55,000	40,000	30,000
Assessment Payments	61,020	96,650	51,850	51,850
Impact Fees/Other (Transfer In)	0	0	0	428,125
East Naples Bay	0	43,750	43,750	47,700
Transfer Other Funds	650,000	0	765,000	0
Other Transfer General Fund	93,539	0	934,555	0
Transfer Public Service Tax	2,330,015	2,212,337	3,212,337	2,212,000
Transfer CRA Bonds	978,569	979,007	979,007	982,770
COMBINED REVENUES	<u>\$7,774,670</u>	<u>\$6,379,404</u>	<u>\$9,075,161</u>	<u>\$6,800,080</u>
SOURCE: Fund 200	4,616,303	3,926,667	5,696,197	4,015,405
SOURCE: Fund 340	3,129,115	2,407,737	3,378,964	2,784,675
Combined Revenues	<u>7,745,418</u>	<u>\$6,334,404</u>	<u>\$9,075,161</u>	<u>\$6,800,080</u>

**CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS**

	Request 2013-14	2014-15	2015-16	2016-17	2017-18
Public Service Tax/Capital Projects Fund					
Administrative Departments	34,000	50,000	23,500	0	0
Police	626,395	337,750	448,000	351,000	388,000
Fire	1,075,500	1,468,000	3,687,500	10,000	685,000
Community Services Department	3,582,481	791,800	791,800	679,800	679,800
Public Service Tax Fund	5,318,376	2,647,550	4,950,800	1,040,800	1,752,800
Water Sewer Fund	14,471,500	12,204,000	8,713,000	6,856,000	6,520,000
Building Permits Fund	240,000	160,000	40,000	20,000	0
East Naples Bay Taxing District	800,000	0	0	0	0
Community Redevelop. Agency (CRA)	160,000	505,000	0	0	1,500,000
Streets & Traffic Fund	797,000	955,000	910,000	910,000	860,000
Beach Fund	454,070	54,000	36,000	0	30,000
Dock Fund	54,000	0	50,000	0	0
Solid Waste Fund	670,000	325,000	480,000	340,000	340,000
Community Dev Block Grant	105,835	105,835	105,835	105,835	105,835
Stormwater Fund	4,655,000	2,330,000	3,650,000	2,897,000	3,047,000
Port Royal Area Dredging Fund	0	0	0	0	0
Tennis Fund	38,000	18,000	0	12,000	12,000
Technology Services Fund	263,000	10,000	10,000	380,000	100,000
Equipment Services	30,000	50,000	55,000	25,000	45,000
TOTAL ALL CAPITAL PROJECTS	28,056,781	19,364,385	19,000,635	12,586,635	14,312,635

Five Year Total	\$ 93,321,071
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CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
ADMINISTRATION DEPARTMENTS					
13A12 ERP Software	0	0	0	0	0
14A01 City Hall Coded Door Lock System	22,000	12,000	0	0	0
14A02 Records Center Scanner	12,000	0	0	0	0
Replace Carpet in City Hall / Chambers	0	24,500	23,500	0	0
Mail Delivery Vehicle Replacement	0	13,500	0	0	0
TOTAL ADMINISTRATIVE	34,000	50,000	23,500	0	0
POLICE SERVICES					
14H04 Police 800 MHz Portable Radios (13-15)	48,000	48,000	48,000	48,000	48,000
14H01 Police Patrol Car Replacements (6)	300,000	200,000	250,000	250,000	250,000
14H03 Criminal Investigation Car Replacement (2)	48,000	24,000	53,000	53,000	24,000
14H12 Patrol Vehicle In-Car Camera System	66,000	0	0	0	66,000
14H14 Police Taser Replacements	21,000	21,000	21,000	0	0
14H16 Patrol Div Furniture/Floor Replacement	62,770	30,000	0	0	0
14H18 Crime Scene Lab Equipment/Flooring	33,800	0	0	0	0
14H22 Criminal Investigation Technology	18,325	0	0	0	0
14H23 Criminal Investigation Vehicle-Additional	28,500	0	0	0	0
Livescan Fingerprint System	0	14,750	0	0	0
Marine Outboard Engine Replacement	0	0	16,000	0	0
Police Motorcycle Replacement	0	0	60,000	0	0
TOTAL POLICE SERVICES	626,395	337,750	448,000	351,000	388,000
FIRE SERVICES					
N/A Fire Station 1 Reservation (Fund Balance)	500,000	500,000	0	0	0
14E08 Self Contained Breathing Apparatus	27,500	27,000	27,500	0	0
14E11 Portable Radios (5)	15,000	15,000	15,000	10,000	10,000
14E06 Fire Marshal Vehicle (Replacement)	40,000	0	0	0	0
14E02 Quick Response Vehicle (Replacement)	200,000	0	0	0	0
14E03 Fire Prevention Inspector Vehicles	28,500	76,000	0	0	0
14E04 Training Center Renovations	14,500	0	0	0	0
11E07 Fire Station 1 Maintenance (Carryforward)	100,000	0	0	0	0
Use Reservation* from FY11-15 (\$2.5 Millio	0	0	0	0	0
Fire Station Design and Construction	0	400,000	3,600,000	0	0
Station Alerting System Carryforward	100,000	0	0	0	0
Special Events Rescue Vehicle (Repl.)	0	0	0	0	0
Heart Monitors/Carryforward	50,000	0	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	250,000	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	0	675,000
CIRA X Communications Gateway	0	15,500	0	0	0
Multi-Force Training Doors	0	18,500	0	0	0
Engine Co. 3 (Replacement) Unfunded	0	0	0	0	0
Station No. 3 Renovation Unfunded	0	0	0	0	0
Fire-Rescue Support Vehicle	0	0	45,000	0	0
TOTAL FIRE RESCUE SERVICES	1,075,500	1,468,000	3,687,500	10,000	685,000
COMMUNITY SERVICES					
Landscaping/Parks & Parkways Continuing Projects					
14F26 Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
14F32 Landscape Median Restoration	75,000	75,000	75,000	75,000	75,000
14F37 CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
14I06 Vehicle(s) Replacement - Pk/Pkways	60,000	60,000	60,000	45,000	45,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
Recreation Facilities Repair and Maintenance					
14G11 Facility Renovations & Replacements	50,000	50,000	50,000	50,000	50,000
14G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
14I02 Fleischmann Park Repairs & Replace	50,000	50,000	50,000	50,000	50,000
14I04 River Pk/Anthony Pk Repairs & Replace	30,000	30,000	30,000	30,000	30,000
14G05 Norris Ctr Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
14G16 River Pk Aquatic Ctr - Repairs & Replace	30,000	30,000	30,000	30,000	30,000
14G15 River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
City Facilities Continuing Projects					
14I01 HVAC Replacements & Renovations	30,000	30,000	30,000	30,000	30,000
14I03 Door Replacement @ City Facilities	25,000	25,000	25,000	25,000	25,000
14I09 Vehicle(s) Replacement - Facilities	60,000	60,000	60,000	23,000	23,000
14I07 Replacement Elements & Amenities	30,000	30,000	30,000	30,000	30,000
14I25 Shade Structures	30,000	30,000	30,000	30,000	30,000
Special Projects					
14G08 Renovate & Repair Cambier Pk Playgd	250,000	0	0	0	0
14I05 Athletic Field Dressing Machine	20,681	0	0	0	0
River Pk Aquatic Ctr - Pool Deck Ltg	0	0	60,000	0	0
14G12 Tennis Court Repairs (Transfer out)	80,000	0	0	0	0
13A03 Gordon River Park	2,500,000	0	0	0	0
Basketball & Tennis Ct Resurfacing	0	60,000	0	0	0
Four Building Analysis	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT	3,582,481	791,800	791,800	679,800	679,800
TOTAL PUBLIC SERVICE TAX FUND	5,318,376	2,647,550	4,950,800	1,040,800	1,752,800
WATER SEWER FUND					
Water Production					
14K50 Delroyd Gear Box Rebuilds	42,000	42,000	0	0	42,000
13K55 Thickener Tank Improvements	350,000	0	0	0	0
14K25 Monitoring Wells	150,000	0	0	0	0
14K04 Chemical Feedline Trench Improvements	50,000	0	0	0	0
14K05 Walkway Railing Replacements	25,000	0	0	0	0
Filter Arm Feedline Replacement	0	25,000	0	0	0
Washwater Transfer Sludge Pumps	0	30,000	0	30,000	0
Vacuum Press Replacement (2)	0	0	0	0	0
Reclaimed Tank Supply Water Piping	0	0	0	0	0
Radiators for Plant Generators	0	300,000	0	0	0
Forklift Replacement	0	25,000	0	0	0
CO2 Tank Rehab	0	30,000	0	0	0
Filters 1-11 Effluent Valve Actuators	0	70,000	0	0	0
Filter Awnings	0	25,000	120,000	120,000	0
Service Truck Replacement	0	0	20,000	0	0
Plant Painting	0	0	100,000	0	0
Well 1A and Lighting Generator Motor	0	0	20,000	0	0
Filter Bed Replacement	0	0	75,000	75,000	75,000
Chemical Storage Building	0	0	65,000	0	0
Transfer Pit Overflow Repiping	0	0	35,000	150,000	0
Influent Mag Flow Meter	0	0	20,000	0	0
Cationic Tank Replacement	0	0	60,000	0	0
Flume Support Replacements	0	0	0	58,000	0
Golden Gate Well 426	0	0	0	85,000	0
Pond Dredging	0	0	0	125,000	0
TOTAL WATER PRODUCTION	617,000	547,000	515,000	643,000	117,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
Water Distribution					
14L02 Water Transmission Mains	650,000	650,000	650,000	650,000	1,000,000
14L03 Fire Flow Improvements	2,244,000	1,645,000	1,108,000	0	0
14L06 Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
13L60 HVAC Unit Replacements - Utils Admin	15,500	0	0	0	0
14L04 Trailer Replacement	12,000	0	0	0	0
13L25 G.G. Blvd Expansion (Wilson to Desoto)	0	250,000	250,000	0	0
Awning Extension	0	15,000	85,000	0	0
Valve Maintenance Equipment	0	50,000	0	0	0
Light Tower Replacement	0	12,000	0	0	0
Traffic Arrow Board Replacement	0	15,000	0	0	0
Air Compressor Replacement	0	15,000	0	0	0
Master Plan for Water Pipe Replacements	0	0	0	100,000	0
Water System Hydraulic Model Update	0	0	0	0	100,000
TOTAL WATER DISTRIBUTION	2,986,500	2,717,000	2,158,000	815,000	1,165,000
Waste Water Treatment					
14M07 WWTP Pumps	250,000	100,000	100,000	100,000	100,000
14M25 Infrastructure Repairs	150,000	350,000	350,000	250,000	250,000
14M12 Service Truck Replacement	22,000	22,000	0	0	0
14M13 Barscreen Replacement	250,000	0	0	0	300,000
12M11 Air Blowers	300,000	78,000	78,000	78,000	400,000
Office Building Remodel	0	30,000	0	0	0
13M05 Aeration Basin	0	0	340,000	0	0
Switchgear #1	0	0	50,000	150,000	0
PLC Replacements	0	0	0	0	88,000
TOTAL WASTE WATER TREATMENT	972,000	580,000	918,000	578,000	1,138,000
Waste Water Collections					
14N04 Replace Sewer Mains, Laterals, etc.	500,000	1,000,000	500,000	500,000	500,000
14N02 Valve Maintenance Equipment	55,000	0	0	0	0
14N03 TV Truck Replacement	230,000	0	0	0	0
13N22 Service Truck Replacement	0	65,000	65,000	65,000	65,000
Light Tower Replacement	0	12,000	0	0	0
Traffic Arrow Board Replacement	0	15,000	0	0	0
Enclosed Trailer for Equipment	0	100,000	0	0	0
Sanitary Sewer Install (Bembury)	0	1,036,000	0	0	0
Vacuum/Pumper Truck Replacement	0	0	180,000	190,000	0
Air Compressor Replacement	0	0	15,000	0	0
Sewer System Hydraulic Model Update	0	0	100,000	0	0
Combination Jet/Vacuum Truck (Repl)	0	0	0	300,000	0
Boxblade Tractor Replacement	0	0	0	55,000	0
Master Plan for Sewer Pipe Replacements	0	0	0	100,000	0
Cement Sprayer (F/Manhole Rehabs)	0	0	0	0	70,000
TOTAL WASTEWATER COLLECTIONS	785,000	2,228,000	860,000	1,210,000	635,000
Utilities Maintenance					
14X01 Replace/Upgrade Well Equipment	250,000	250,000	150,000	150,000	150,000
14X04 Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
14X07 Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
14X02 Pump Stations Rehabs	350,000	250,000	250,000	250,000	250,000
14X03 Wet Well Relining	50,000	50,000	50,000	50,000	50,000
14X05 Service Truck Replacement (2)	75,000	65,000	65,000	65,000	65,000
14X10 Odor Control Systems	36,000	0	40,000	40,000	0
14X11 Forklift	25,000	0	0	0	0
14X12 Catwalk Installations	25,000	0	0	0	0
Gulf Shore Boulevard Buildings Reroofs	0	50,000	0	0	0



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
Pump Station Fill Valves	0	0	40,000	0	0
Building Replacement	0	0	0	0	1,400,000
Irrigation System Control Valves	0	0	50,000	50,000	0
Master Pump Station Construction	0	0	50,000	400,000	0
Sewer Bypass Pump	0	0	0	55,000	0
TOTAL UTILITIES MAINTENANCE	1,211,000	1,115,000	1,145,000	1,510,000	2,365,000
Utilities/Finance/Customer Service					
Meter Reader Truck Replacements	0	17,000	17,000	0	0
TOTAL CUSTOMER SERVICE	0	17,000	17,000	0	0
IWRP (Integrated Water Resource Plan)					
14K53 ASR Wellfield	1,500,000	1,500,000	0	0	0
14K58 Reclaimed Water Distribution System	5,700,000	3,000,000	3,000,000	2,000,000	1,000,000
14K59 Reclaimed Water Transmission Mains	700,000	500,000	100,000	100,000	100,000
TOTAL IWRP	7,900,000	5,000,000	3,100,000	2,100,000	1,100,000
WATER /SEWER FUND TOTAL	14,471,500	12,204,000	8,713,000	6,856,000	6,520,000
BUILDING PERMIT FUND (Fund 110)					
14B01 Electronic Permitting	75,000	100,000	0	0	0
14B05 Handheld Portable Tablets	12,000	0	0	0	0
14B06 Permit Counter Remodel	30,000	0	0	0	0
14B08 Roof Repairs/Exterior Painting	35,000	0	0	0	0
14B09 Large Format Scanner	25,000	0	0	0	0
14B10 Parking Lot Maintenance Repairs	15,000	0	0	0	0
14B04 Vehicle Replacement Program	28,000	60,000	40,000	20,000	0
Vehicle Addition	20,000	0	0	0	0
TOTAL BUILDING FUND	240,000	160,000	40,000	20,000	0
EAST NAPLES BAY TAXING DISTRICT (Fund 150)					
11A01 Dredging & Rock Removal ENB Canals	800,000	0	0	0	0
TOTAL E. NAPLES BAY DISTRICT	800,000	0	0	0	0
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)					
Gordon River Underpass	0	155,000	0	0	0
Central Avenue Improvements Phase I	0	350,000	0	0	0
14C03 Powerwash & Paint Garage	160,000	0	0	0	0
Waterproof, Seal & Paint Parking Garage	0	0	0	0	100,000
Central Avenue Improvements Phase II	0	0	0	0	1,400,000
TOTAL CRA FUND	160,000	505,000	0	0	1,500,000
STREETS & TRAFFIC FUND.					
14U28 Pavement Management Program	500,000	500,000	500,000	500,000	500,000
14U29 Pedestrian / Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
14U31 Alley Maintenance & Improvements	75,000	50,000	50,000	50,000	50,000
14U03 Traffic Operations Center Upgrades	50,000	50,000	50,000	50,000	0
14U04 Replace Signal Service Vehicle	22,000	0	0	0	0
Signal System Improvement	0	160,000	160,000	160,000	160,000
Replace Service Van	0	45,000	0	0	0
TOTAL STREETS & TRAFFIC FUND	797,000	955,000	910,000	910,000	860,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

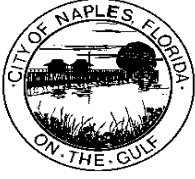
Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
BEACH FUND (Fund 430)					
14R12 Patrol Truck Replacement	17,535	18,000	18,000	0	0
14R14 Maintenance Truck Replacement	17,535	36,000	18,000	0	0
13R01 Parking Meter Update	419,000	0	0	0	30,000
TOTAL BEACH FUND	454,070	54,000	36,000	0	30,000
DOCK FUND (Fund 460)					
14Q01 Dock Pilings and Deck	39,000	0	50,000	0	0
14Q02 City Dock Restrooms	15,000	0	0	0	0
TOTAL DOCK FUND	54,000	0	50,000	0	0
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
11P05 Permanent Recycling Transfer Site	500,000	0	0	0	0
TOTAL SOLID WASTE FUND	670,000	325,000	480,000	340,000	340,000
COMMUNITY DEVELOPMENT BLOCK GRANT					
River Park Playground	105,835	0	0	0	0
Other Improvements		105,835	105,835	105,835	105,835
TOTAL CDBG FUND	105,835	105,835	105,835	105,835	105,835
STORMWATER FUND (Fund 470)					
14V30 Pump Station Improv. & Transmission	3,200,000	0	0	0	0
14V28 Port Royal Pump Station Improvements	500,000	0	0	0	0
14V02 Citywide Stormwater Improvements	500,000	550,000	600,000	650,000	700,000
14V01 Stormwater Service Truck Replacement	65,000	0	0	0	0
14V27 Citywide Lake Improvements	200,000	750,000	350,000	1,000,000	350,000
14V26 Basin II Beach Outfall Improvements	100,000	100,000	100,000	100,000	100,000
14V04 Storm Sewer Video Inspection Equipment	90,000	0	0	0	0
13V50 Basin III Stormwater ASR Well System	0	0	0	0	0
Cove Pump Station Transmission to WRF	0	350,000	2,600,000	0	0
Basin III Pump Station Outfall Dredge	0	0	0	250,000	800,000
Vehicle Replacements	0	30,000	0	47,000	47,000
Vac Truck Replacement	0	300,000	0	0	0
Oyster Reef & Seagrass Restoration	0	250,000	0	250,000	250,000
Basin V Stormwater Improvements	0	0	0	600,000	800,000
TOTAL STORMWATER FUND	4,655,000	2,330,000	3,650,000	2,897,000	3,047,000
F155 Port Royal Area Dredging	0	0	0	0	0
TOTAL PORT ROYAL DREDGING FUND	0	0	0	0	0
TENNIS FUND (Fund 480)					
14G01 Paint Railings of Tennis Center	20,000	0	0	0	0
14G20 Tennis Court Resurfacing	18,000	18,000	0	12,000	12,000
TOTAL TENNIS FUND	38,000	18,000	0	12,000	12,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2014-2018

Project Description	Requested 2013-14	2014-15	2015-16	2016-17	2017-18
TECHNOLOGY FUND (Fund 520)					
14T20 Storage Area Network (1)	55,000	0	0	60,000	0
14T02 Virtual Host Servers (2)	30,000	0	0	30,000	0
14T03 Dispatch PC's & Monitors (7)	20,000	0	0	0	20,000
14T01 PC Replacement Program (30)	30,000	10,000	10,000	200,000	10,000
14T08 Police & Fire Notebook Replacements	70,000	0	0	90,000	70,000
14T04 PD & Data Center Fiber (10GB)	18,000	0	0	0	0
14T05 Time Clock Replacement (20)	40,000	0	0	0	0
MS Office Professional Plus	0	0	0	0	0
Automotive Vehicle Locator Equipment	0	0	0	0	0
Camera Equipment Replacement	0	0	0	0	0
TOTAL TECHNOLOGY SERVICES FUND	263,000	10,000	10,000	380,000	100,000
EQUIPMENT SERVICES FUND					
14S01 Wash Rack Improvements	30,000	0	0	0	0
Heater Upgrades (Efficient Models)	0	50,000	0	0	0
Office/Storage Room Improvements	0	0	20,000	0	0
Service Truck Replacement	0	0	35,000	0	0
Lighting Improvements	0	0	0	25,000	0
Portable Vehicle Lifts	0	0	0	0	45,000
TOTAL EQUIPMENT SERVICES FUND	30,000	50,000	55,000	25,000	45,000
TOTAL ALL CAPITAL PROJECTS	28,056,781	19,364,385	19,000,635	12,586,635	14,312,635

* 2.5 million Fire Station Reserve will be a source of funds in FY15-16.



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2013-14

Beginning Balance - Unrestricted Net Assets as of September 30, 2012		\$35,789
Projected Revenues FY 2012-13		115,835
Projected Expenditures FY 2012-13		105,835
Net Increase/(Decrease) in Net Unrestricted Assets		<u>10,000</u>
Expected Unrestricted Net Assets as of September 30, 2013		\$45,789
Add Fiscal Year 2013-14 Budgeted Revenues		
CDBG Entitlement Funds	\$105,835	
Other Revenue	<u>\$10,000</u>	115,835
TOTAL AVAILABLE RESOURCES		161,624
Less Fiscal Year 2013-14 Budgeted Expenditures		
Improvements Other than Buildings	<u>\$105,835</u>	<u>105,835</u>
BUDGETED CASH FLOW		10,000
Projected Unrestricted Net Assets as of September 30, 2014		<u><u>\$55,789</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.

2013-14 Goals and Objectives

In accordance with Vision Plan 2c (Establish more open and green space in the City) and Vision Plan 3a (maintain and improve public amenities for residents)

- Add an ADA handicap and wheelchair accessible play structure.

2013-14 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.

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.

Expenditures

On May 1, 2013, City Council approved the CDBG application for a handicap and wheelchair accessible play structure in the River Park Community Center area.

**FISCAL YEAR 2013-14
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554	11-12	12-13	EXPECTED	13-14	
ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROPOSED	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	-	170,000	-	-	170,000
60-30 IMPROVEMENTS O/T BUILDINGS	321,394	-	105,835	105,835	(321,394)
<i>A handicap and wheelchair accessible playground structure for the River Park area</i>					
60-33 RIVER PARK COMMUNITY CTR	-	-	-	-	-
TOTAL NON-OPERATING EXPENSES	321,394	170,000	105,835	105,835	(151,394)
TOTAL EXPENSES	\$321,394	\$170,000	\$105,835	\$105,835	(\$151,394)



City of Naples, Florida

Debt Administration Overview

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur.

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 2013-14.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2013	\$2,351,709	\$433,481	\$2,785,190
2014	\$3,912,488	\$608,719	\$4,521,207
2015	\$3,932,553	\$546,064	\$4,478,617
2016	\$3,981,998	\$482,375	\$4,464,372
2017	\$4,054,505	\$417,584	\$4,472,090
2018	\$4,125,545	\$347,743	\$4,473,288
2019	\$2,733,884	\$293,612	\$3,027,495
2020	\$2,790,112	\$244,939	\$3,035,051
2021	\$2,921,670	\$194,622	\$3,116,292
2022	\$1,396,464	\$150,346	\$1,546,811
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	\$2,479,000	\$227,461	\$2,706,461
2027	\$1,016,000	\$26,515	\$1,042,515
Total	\$38,516,928	\$4,279,007	\$42,795,936

Includes

Public Utilities Refunding Revenue Bond (Series 2013)
 Capital Improvement Refunding Revenue Note (Series 2013)
 Water Sewer (Series 2012 A & B)

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: \$14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.42%
Revenue Pledged: Non-Ad Valorem Revenues

Public Service Tax Portion \$ 5,656,301

	Principal	Interest	Total Payment	Balance Remaining
				5,656,301
FY 2012-13	329,662	40,076	\$369,738	5,326,639
FY 2013-14	609,773	71,566	\$681,339	4,716,866
FY 2014-15	601,173	63,063	\$664,236	4,115,693
FY 2015-16	613,494	54,492	\$667,986	3,502,199
FY 2016-17	641,305	45,551	\$686,856	2,860,894
FY 2017-18	651,134	36,380	\$687,514	2,209,760
FY 2018-19	653,181	27,131	\$680,312	1,556,579
FY 2019-20	665,467	17,767	\$683,234	891,112
FY 2020-21	708,466	8,118	\$716,585	182,645
FY 2021-22	182,645	439	\$183,084	0

Tennis Fund Portion \$ 187,913

				187,913
FY 2012-13	30,000	1,275	31,275	157,913
FY 2013-14	60,000	1,852	61,852	97,913
FY 2014-15	60,000	1,000	61,000	37,913
FY 2015-16	37,913	193	38,106	-

CRA Portion \$ 8,155,787

				8,155,787
FY 2012-13	475,338	57,999	533,337	7,680,449
FY 2013-14	879,227	103,543	982,770	6,801,221
FY 2014-15	866,827	91,278	958,105	5,934,394
FY 2015-16	884,593	78,796	963,389	5,049,801
FY 2016-17	924,695	65,766	990,461	4,125,106
FY 2017-18	938,866	52,545	991,411	3,186,240
FY 2018-19	941,819	39,174	980,993	2,244,422
FY 2019-20	959,533	25,651	985,184	1,284,889
FY 2020-21	1,021,534	11,736	1,033,270	263,355
FY 2021-22	263,355	633	263,988	0

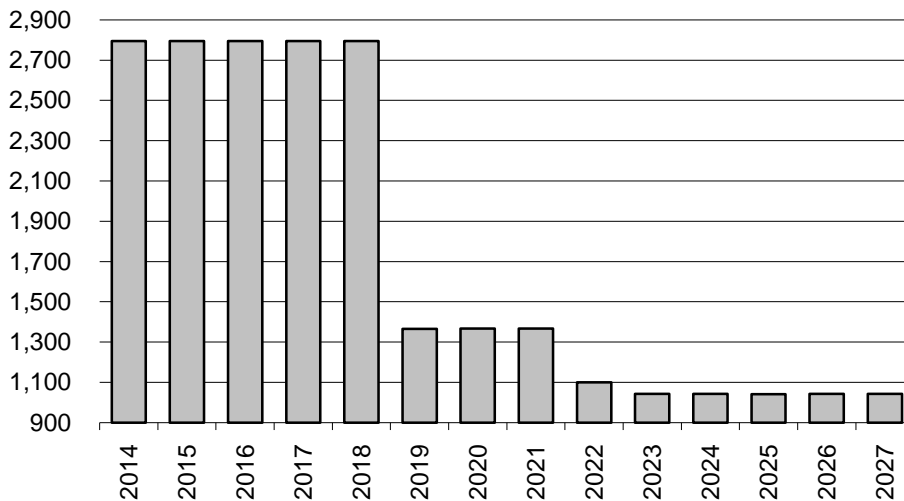
CITY OF NAPLES

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

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2014	2,363,488	431,758	2,795,246
2015	2,404,553	390,723	2,795,276
2016	2,445,998	348,894	2,794,891
2017	2,488,505	306,268	2,794,773
2018	2,535,545	258,818	2,794,363
2019	1,138,884	227,307	1,366,190
2020	1,165,112	201,521	1,366,633
2021	1,191,670	174,767	1,366,438
2022	950,464	149,274	1,099,739
2023	916,000	125,971	1,041,971
2024	941,000	102,066	1,043,066
2025	964,000	77,509	1,041,509
2026	990,000	52,352	1,042,352
2027	1,016,000	26,515	1,042,515
Total	\$23,027,928	\$3,207,874	\$26,235,803

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 9/30</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	<u>644,000</u>	<u>17,066</u>	<u>661,066</u>
Total	\$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 9/30</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	<u>372,000</u>	<u>9,449</u>	<u>381,449</u>
Total	\$4,704,000	\$1,011,657	\$5,715,657

Purpose: Refunding of Series 2007B Bank Loan

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans

Original Issue \$12,225,534.68

Amount Outstanding - September 30, 2013 : \$11,265,226

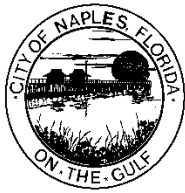
Date of Issue: February 27, 2013

Final Maturity: September 30, 2022

Interest Rate: 1.34%

Payments are Monthly	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment
FY 2012-13	152,081	807,709	\$12,760	67,767.69	1,046,874.03
FY 2013-14	308,129	1,636,488	\$21,865	116,126.58	2,095,735.98
FY 2014-15	312,284	1,658,553	\$18,415	94,062.12	2,095,736.22
FY 2015-16	316,510	1,680,998	\$13,500	71,699.67	2,095,834.35
FY 2016-17	320,748	1,703,505	\$9,333	49,036.07	2,095,647.89
FY 2017-18	325,839	1,730,545	\$4,156	22,071.01	2,095,737.09
FY 2018-19	58,724	311,884	\$2,178	11,566.67	386,774.15
FY 2019-20	59,520	316,112	\$1,386	7,361.46	386,802.58
FY 2020-21	60,378	320,670	\$520	2,763.59	386,754.69
FY 2021-22	10,820	57,464	\$12	64.17	68,791.61
Total	1,925,031.46	10,223,928.30	84,124.89	442,519.03	12,754,688.59

Debt is through STI Corporation



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 21,000. 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 public schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Edison State College.



The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like “Fifth Avenue”, “Third Street” or “Tin City” and locals and their guests smile with delight from memories of good times had. With nine miles of white sugary sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of

nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water, and has the famous **Naples Pier** where fishing is free.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City 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. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City's working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port.

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

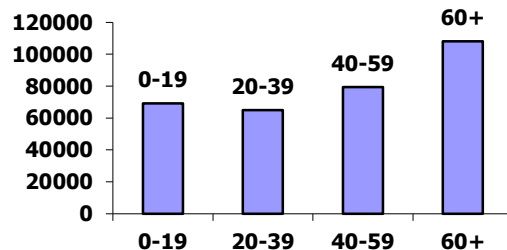
Economy and Transportation

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

Demographics

Based on the most recent (2010) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.7% male, and 49.3% female, split relatively evenly among age groups, as shown on the adjacent graph.

Collier County Age Groups



General Information (Continued)

The median age in Collier County is 45.3 years old. For October 2012, the Naples' unemployment rate is 8.4% and continuing to improve over last years 10.6%

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 Primary Assets			
Police Stations			1
Fire Stations			3
Streets (Miles)			106
Parks and Recreation			
Swimming Pools			1
Community Centers			3
Pier			1
Dock			1
Water Utility			
Active Accounts		16,495	
Plants			1
Capacity per Day			30
(MGD)			
Sewer Utility			
Active Accounts		8,814	
Plants			1
Capacity per Day			10
(MGD)			

City of Naples Top Ten Property Tax Payers		
Taxpayer	Value	% Total
Florida Power & Light	\$112,585,930	0.76%
Coastland Center LP	67,717,247	0.46%
The Moorings, Inc.	55,663,883	0.37%
Sandra Gerry	47,152,489	0.32%
Gardner & Judith Larned	33,192,174	0.22%
Westbury Properties Inc.	31,099,913	0.21%
Arthur Allen Jr.	27,228,893	0.18%
Judith Herb Trust	26,281,009	0.18%
CenturyLink	22,885,324	0.15%
Susan McCurry Trust	22,536,592	0.15%

Government

The City of Naples is a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for a four-year staggered term with the elections being held in January every two (even-numbered) years.



The members of the legislative body are:

- Mayor John Sorey III
- Vice-Mayor Gary Price II
- Bill Barnett
- Doug Finlay
- Teresa Heitmann
- Sam J. Saad III
- Margaret “Dee” Sulick

Also pictured are City Clerk Pat Rambosk, City Attorney Robert Pritt and City Manager A. William Moss. City Council Members have an office at City Hall and can be reached via email collectively at citycouncil@naplesgov.com.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss was selected to be Naples’ City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

The City’s municipal services are authorized by Florida Statutes and by local Charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse recyclables and yard waste).

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

- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida’s aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2010

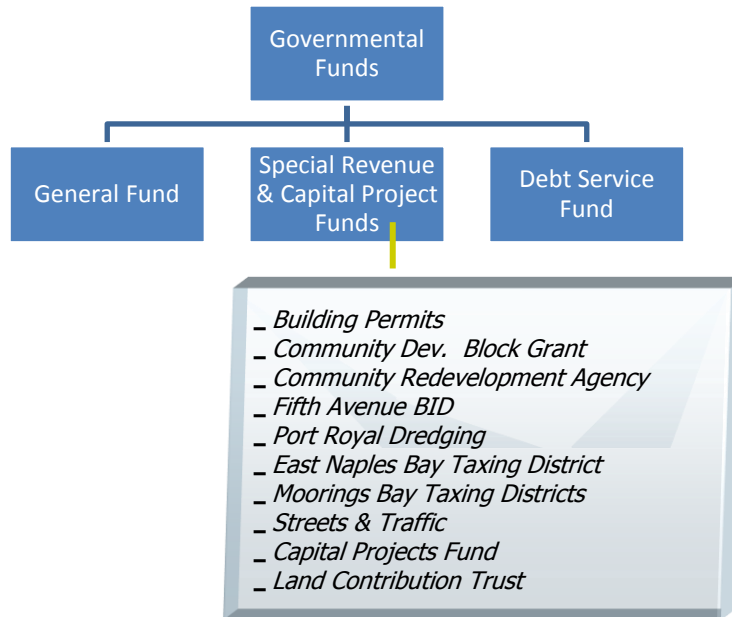
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager.

The Financial Structure

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

In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. The City budgets twelve Governmental Funds, as shown on the following diagram:



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

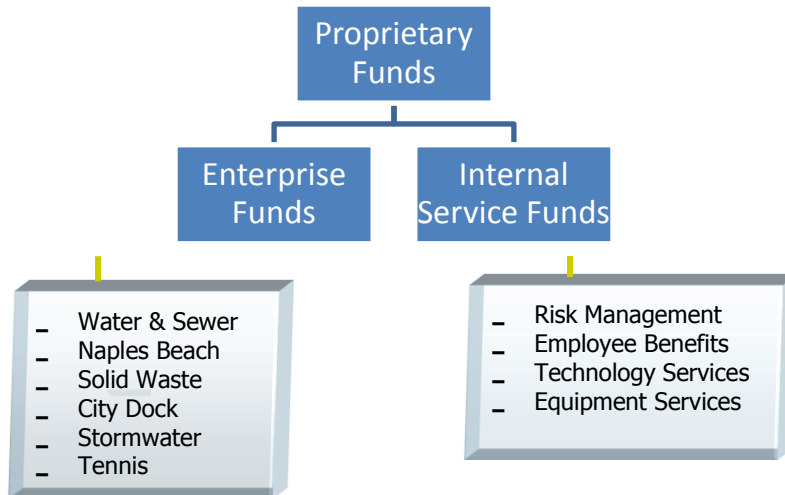
Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. In the City's financial reports, the term major fund is relevant because fund statements report separate columns for the general fund and for other major governmental and enterprise funds. In financial reporting, major funds are funds whose revenues,

expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. However, in the budgeting system, all funds that will have expenditures during the year are included in this report except the Pension Funds and the impact fee funds.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in the budgeting process, the classification of “special revenue fund” or “capital project fund” is not relevant. Both are treated the same.

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

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



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

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

All of the above funds are included in the City’s budget process. Not included in the budget process are the City’s three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used.

Basis of Budgeting. Naples' budget is prepared in a manner similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. The basis of budgeting for these funds is the same as the basis of accounting and financial reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the Proprietary Funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

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

After the first quarter of the fiscal year, the Finance Department prepares two long-term financial outlook reports. The General Fund Sustainability Report provides a five year outlook to see what the impact will be of current decisions and current index trends. The Community Redevelopment Agency Sustainability Report provides a similar outlook, but for the remaining life of the CRA. Both reports are integral to the budgeting process as they demonstrate how changes made now can affect the city's budget in the future.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

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

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares

for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

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

The adopted budget may be amended in two ways. As described in the budget 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 quarterly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide to City Council quarterly updates on the status of their goals and objectives.

GLOSSARY OF TERMS

- 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. Items included in the CIP are capital expenditures that are greater than \$10,000 and have a useful life of two years or more.

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

GLOSSARY

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.

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.

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.

GLOSSARY

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 deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000, authorized by the State government.

- I -

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

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

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

Interfund Charges – These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfer – 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.

GLOSSARY

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

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

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

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

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

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

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

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals.

Personal Services – All costs related to compensating employees including salaries and benefits.

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.

GLOSSARY

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 to use to help maintain a stable tax rate.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes - See Public Service Taxes.

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recovery-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Also called SunGard, the company name of the enterprise software that runs the accounting, budget, payroll, ticketing, work order, purchasing, customer billing and permitting programs in Naples

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

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

PC = Personal computer
PILOT = Payment in Lieu of Taxes

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

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

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

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 it’s authority.

Committed Fund Balance: Committed fund balance is the portion of fund balance whose amounts have self-imposed limitations, established through actions of the City Council, the City’s highest level of decision making authority, set in place prior to the end of the period. These amounts cannot be used for any other purpose unless the City Council takes the same action to remove or change the constraint. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Nonspendable Fund Balance: Nonspendable fund balance represents amounts that will not or cannot be converted to cash. The items include inventories, advances to other funds, long-term amounts of loans and notes receivable or prepaid items.

Restricted Fund Balance: Restricted fund balance is the portion of fund balance that is restricted to specific purposes. Amounts are restricted when they are created by an externally enforceable legal restriction. The restrictions can be imposed by creditors, grantors, contributors, laws or regulations of other governments.

Unassigned Fund Balance: Unassigned fund balance is the portion of fund balance which is not obligated or specifically designated and is available for any purpose. This amount classification represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund. Only the General Fund can have a positive balance. In other funds, balances are assigned to the fund’s purposes; otherwise they would be accounted for in the General Fund.

3 OTHER DEFINITIONS

Encumbrances: Encumbrances are the commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Expenditures: Expenditures are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

Fund Balance: Fund balance means the difference between fund assets and fund liabilities. Fund balance is also referred to as net assets.

Operating Expenditures: Operating expenditures are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenses, debt service, and transfers to other funds.

Unrestricted Net Assets: Unrestricted net assets in proprietary funds are roughly equivalent to unreserved fund balance in governmental funds; however, in the case of proprietary funds unrestricted net assets do not necessarily represent funds available for appropriation. This is due to the fact that some of the unrestricted net assets offset capital assets such as buildings and equipment.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

4 FUND BALANCE POLICY GENERAL FUND

- A) Restricted – There is no restricted fund balance in the General Fund. Restricted amounts shall be tracked in special revenue, capital project, or debt service funds.
- B) Committed -
 - a. Commitment of fund balance may be made by resolution of City Council and commitments may be changed or lifted only by Council using the same formal action. Commitment of fund balance may be made for such purposes as establishing reserves for disasters.
 - b. The City, by this policy, establishes an Emergency Operating Reserve. - In order to provide the resources necessary to ensure continued operations of the City should a catastrophic event such as a hurricane or other natural disaster occur, the City establishes an emergency operating reserve within the general fund equal to 10% of the closed fiscal year's original adopted operating budget.
- C) Assigned
 - a. By this policy, the City Manager and the City Council are designated the authorities to establish assignments as part of the budget or reporting processes.
 - b. In addition to the above noted authority, the City establishes and confirms the Handicap Reserve in the General Fund, in accordance with City Code 36-61 relating to Disabled Person Parking Space Violations.
- D) Unassigned.
 - a. Unassigned fund balance is the residual classification for the General fund and represents fund balance that has not been committed or assigned to specific purposes.
 - b. The General Fund Unassigned Fund Balance at year-end will range between 16% and 30% percent of the prior year's original budgeted expenditures. In any fiscal year where the City is unable to fund the minimum reservation of fund balance as required in this section, the City shall not budget any amount of unassigned fund balance for the purpose of balancing the budget.

4 MINIMUM FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The CRA Fund and the Streets Fund

The CRA Fund (380) and the Streets Fund (390) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, plus additional for future planned or unplanned capital projects.

B. Non-Construction Enterprise Funds

The Non-Construction Enterprise Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% and 16% of the annual budget plus 10% of the net capital assets from the most recent audit.

C. Internal Service Funds

The Internal Service Funds shall retain a minimum designated fund balance to meet any actuarially determined liability. For the Risk Management Fund, the actuarially determined liability shall follow the 90% discounted funded level. Internal Service Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% to 16% of the annual budget plus 10% of net capital assets.

D. Other Operating Funds (excluding Enterprise Funds)

All Other Operating Funds of the City, excluding Enterprise Funds, shall retain sufficient Undesignated Fund Balance, in an amount ranging from 8% to 35%, as recommended by the City Manager or his designee.

E. Building Permit Fund

The Building Permit Fund shall keep an Undesignated Fund Balance between a range of a minimum of 40% and a maximum of 85%.

5. SPENDING ORDER OF FUND BALANCES

The City will use restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal document/contracts that prohibit doing this such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned and then unassigned fund balance when expenditures are incurred for purposes for which in any of the unrestricted fund balance classifications could be used.

6. UTILIZATION OF SURPLUS RESERVES

If it is determined at the fiscal year end that there is a surplus (an amount in excess of the excess of the upper limit of the fund balance range for any fund) the monies may be utilized for any purpose of the City or Fund. It may also be used for one-time costs including the establishment of or the increase in restrictions or commitments of fund balance.

7. REPLENISHMENT OF RESERVE DEFICITS

If at the end of any fiscal year, the actual amount of unassigned fund balance falls below the minimum required fund balance level set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the City Council. As part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance to the required levels. Any deficit in the required minimum amount must be restored no later than the end of the second fiscal year following the occurrence.

8. ANNUAL REVIEW AND DETERMINATION OF RESERVE AMOUNTS

Compliance with the provision of this policy shall be reviewed as part of the annual budget process; and revisions to the levels of fund balance will be determined during this process if necessary.

BUDGET SUMMARY
CITY OF NAPLES, FLORIDA - FISCAL YEAR 2013-14

The following spreadsheet shows the summaries of revenues and other funding sources for the proposed budget, followed by the expenditures by function.

REVENUES		GENERAL FUND	CAPITAL, DEBT SPEC REV	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:						
Ad Valorem Taxes (General)	1.1800	17,211,650	527,720	0	0	17,739,370
Ad Valorem Taxes (E. Naples Bay)	0.5000	0	201,000	0	0	201,000
Ad Valorem Taxes (Moorings Bay)	0.0252	0	35,400	0	0	35,400
Other Local Tax		5,658,222	5,502,455	0	0	11,160,677
Licenses and Permits		3,729,000	3,154,000	0	0	6,883,000
Intergovernmental		3,254,300	2,038,940	539,800	0	5,833,040
Charges for Services		1,608,793	999,775	44,244,140	14,157,898	61,010,606
Fines		179,300	0	283,500	0	462,800
Miscellaneous Revenue		233,101	187,327	200,200	29,850	650,478
TOTAL SOURCES*		31,874,366	12,646,617	45,267,640	14,187,748	103,976,371
<hr/>						
Beginning Fund Balances/Reserves		8,746,235	16,923,955	32,038,538	3,791,261	61,499,989
TOTAL REVENUES, TRANSFERS & AVAILABLE BALANCES		\$40,620,601	\$29,570,572	\$77,306,178	\$17,979,009	\$165,476,360
EXPENDITURES BY FUNCTION						
General Government		8,246,754	213,430	0	10,089,161	18,549,345
Public Safety		20,509,178	5,569,932	0	0	26,079,110
Physical and Economic Environment		0	1,030,600	48,534,620	0	49,565,220
Transportation		0	2,539,153	1,868,861	0	4,408,014
Economic Development		0	2,389,875	0	0	2,389,875
Culture and Recreation		6,086,061	3,573,316	2,224,237	0	11,883,614
Debt Service		0	1,726,809	3,283,600	0	5,010,409
Other Non Operating Functions		(2,714,770)	70,000	0	4,261,131	1,616,361
TOTAL EXPENDITURES*		\$32,127,223	\$17,113,115	\$55,911,318	\$14,350,292	\$119,501,948
<hr/>						
Change in Fund Balance		(252,857)	(4,466,498)	(10,643,678)	(162,544)	(15,525,577)
Ending Fund Balances/Reserves/Net Assets		8,493,378	12,457,457	21,394,860	3,628,717	45,974,412