



City of Naples

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Vice-Mayor

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City Council

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Robert Pritt

City Clerk

Tara Norman

City Manager

A. William Moss

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

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Paul Bollenback
David M. Lykins
Ann Marie S. Ricardi
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Naples for its annual budget for the fiscal year beginning October 1, 2008. 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 period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF NAPLES, FLORIDA
 Adopted Budget
 Fiscal Year 2009-10

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City of Naples

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

October 30, 2009

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

Honorable Mayor and Members of City Council:

I am pleased to present to you the City of Naples' adopted budget for Fiscal Year 2009-10, which starts October 1, 2009. This budget is the product of the Council's guidance, community input and other planning processes.

The city, like many businesses and residents, is facing increases in cost without corresponding increases in revenues. The budget includes expenditures just slightly less than \$98 million excluding the internal service funds. City-wide, the budget uses approximately \$3.5 million of reserves to fund capital or one-time only projects. For the City of Naples, this budget represents the third year of cutbacks to meet both the state legislated millage rate requirements and the economic slowdown.

In January 2009, staff presented a five year General Fund Sustainability report. This report highlighted the potential deficits if current trends continued. In April 2009, City Council was presented with a two option plan to balance the budget, if revenues continued their downward trend. At that time, council tentatively agreed to use the rollback rate (or revenue neutral rate) rather than millage neutral rate, to ensure that sufficient funds would be available to provide quality levels of service. In June 2009, City Council reviewed the Capital Improvement Program and confirmed the recommended maximum millage rate.

Highlights of the 2009-10 budget

- Adopted millage rate is 1.1800, which is less than the rollback rate of 1.2112, and represents the same millage the City applied in the years 1995-2000
- Budget has 451.5 positions compared to 481.3 in 2008-09, and approximately the same number of budgeted employees as the city had in 1988
- Total General Fund budgeted expenditures are \$35,385,423
- All funds budgeted expenditures (excluding the Internal Service Funds) are \$97.8 million

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

- Capital expenditures are \$14,991,467 (in all funds)
- Total Personal Services Expenditures city-wide have decreased 5%
- General Fund total Salaries and Wages decreased 7%

Challenges of the 2009-10 Budget

Creation of this budget has been one of the biggest challenges that the city has met. Prior year commitments of salaries and benefits, particularly pensions, originally projected expenditures exceeding available revenues. Based on actions and decisions made at mid-year and during the development of the budget, expenditure commitments have been revised to ensure a balanced 2009-10 budget.

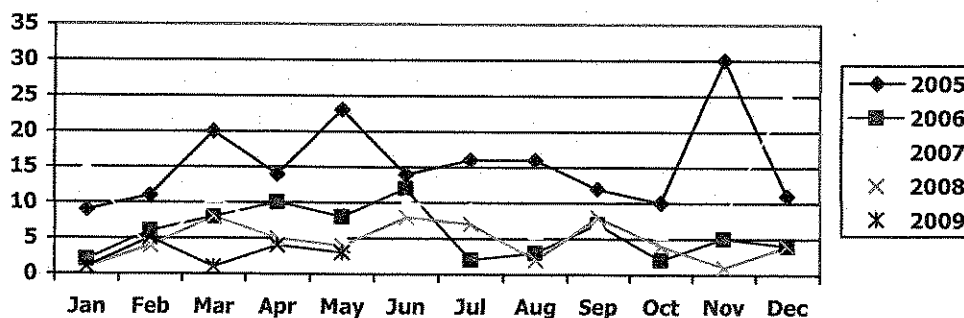
Until 2007, the city, like other governments, was benefitting from the rapid growth in property values. Services and related expenditures increased as did salaries to maintain competitiveness in the labor market.

Then, a financial crisis of began. Its national and global effects, such as the failure of banking institutions, insurance companies and manufacturers, caused declines in consumer wealth and consumer spending. The overall decline in economic activity hurt government as well as the general population. With reliance on revenues generated by sales taxes and property tax, the national loss of wealth resulted in a reduction in revenue to local government.

The financial crisis brought with it a credit crunch, with known investments like the Florida's SBA having a lockdown, and Federal Agencies Fannie Mae and Freddie Mac facing critical losses due to the subprime loans that they were holding. Naples has not lost any investment principal, but interest earnings are lower than ever, due to the city's policy to avoid principal risk.

A positive turn of events is the reduction in fuel costs. Most recently, fuel costs have fluctuated back to 2007 levels (around \$70 per barrel), after reaching a high of \$145 per barrel in June 2008. Aside from being a major fuel user due to police, fire and solid waste vehicles, the city is affected by fuel and related petroleum related costs through many other expenditures for products such as asphalt and services such as median maintenance.

Single Family Home permits (for new home construction) issued are down overall from 2005, as shown in the below chart. With the lowest line on the scale representing the first few months of 2009, this trend reflects the city's impact from the nationwide housing market conditions.



In the most current U.S. Census Bureau data, it is reported that Naples population grew by just 29 people from July 2007 to July 2008 to 21,653. Although the growth rate is low compared to other government areas, Naples' small growth figure needs to be kept in perspective, because, Naples is nearly built out. The nearest incorporated city, Marco Island, dropped by 46 residents to 15,634, and the County grew by 1,603.

It is important to note that the seasonal (November through April) population being served by the City is approximately 32,550.

The federal government, in reaction to this fiscal crisis, has created a large stimulus package and recovery package. This stimulus package is intended, in part, to provide grants to governments and other agencies to stimulate economic growth through construction. It also provides tax rebates, tax reductions and business incentives. The obvious intent of fiscal stimulus is to boost economic activity during periods of economic weakness by increasing short-term aggregate demand. The city has and will continue to apply for any related grants that become available under the stimulus program.

City-Wide Goals

Good governance requires a set of goals and directions. The city's 10-year vision plan was adopted on June 13, 2007. This 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 objectives to meet the goals can be found within the department descriptions.

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.

Priorities and Issues for the 2009-10 Budget

Property Tax Reform

In June 2007, in special session, the State House and Senate passed a two-part property tax reform bill.

The first part of the tax reform bill required that the 2007-08 property tax rate be no greater than the 2006-07 roll back rate, adjusted down an additional percentage based on the past 6 years of valuation growth. The City was required to subtract 9% from the rollback rate to get the millage rate for the 2007-08 budget.

The second part of the property tax reform required a voter referendum in January 2008, which changed the way the homestead exemptions are calculated, including allowing for portability of the Save Our Homes exemption, a tangible personal property exemption, and an additional \$25,000 homestead exemption for most homes. This referendum passed by 64% state-wide and with an overwhelming 81% in Collier County.

These legislative and voted changes indicated that governmental pricing and services had to change. People wanted taxes to drop, and the state wanted cities to cut back. The City of Naples has continued to respond to that directive.

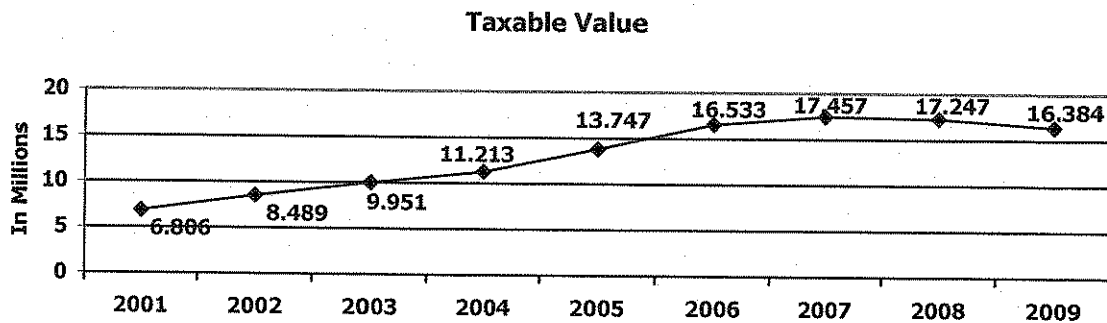
The tax reform bill continues to have financial impacts. Until this passage, the City counted on the increasing property values to pay for the increased cost of services and expanded services. With these restrictions on the taxable value growth, the city had been analyzing the use of the tax rate versus other revenue options, as well as focusing on the levels of service desired by the community. In addition, the state legislature continues to discuss other local government revenue limitations, such as limiting revenue growth to a certain percentage, adding additional taxable value growth restrictions, and even limiting the amount of unrestricted fund balances that can be kept by a city.

Millage Rate

City Council, in pre-budget discussion, directed staff to use the roll-back millage rate to balance the City's budget. However, Council also indicated that staff should see if there were ways to avoid that level of increase.

State law governs how a city may increase the millage rate. An increase up to the allowed growth index could be approved with a majority vote of Council. Up to 10% above rollback rate would require a super-majority, or five of seven council members approving the legislation. More than 10% over rollback rate would require either a unanimous vote or a referendum.

The taxable value is \$16,383,741,720 compared to last years' value of \$17,246,749,626. This represents a decrease of \$863,007,906 or 5%.



Rollback rate for the city is 1.2112, compared to the 2008-09 rate of 1.1315. The chart below shows the division of the proceeds between the General Fund and the Community Redevelopment Agency, if the millage rate of 1.2112 had been selected.

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
Roll-Back Rate	1.2112	19,843,988	18,851,790	731,058	\$18,120,732

If the City had selected the millage-neutral rate of \$1.1315, the revenue reduction to the General Fund would be more than \$1.2 million, as the chart below shows.

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
Current Millage Rate	1.1315	18,538,204	17,611,294	682,952	\$16,928,342

However, because of Council's direction, including a directive to cut salaries and to reduce capital spending, and the overall decision to reduce the cost of government, staff was able to prepare this document with a millage rate of 1.1800, or 2.6% below rollback.

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
Proposed Millage Rate	1.1800	19,332,815	18,365,926	712,226	\$17,653,700

Other Revenues

The housing crisis has limited direct impact due to the value and nature of the homes in Naples. However, non-property tax revenues of the city are projected lower than last year, primarily due to the economy. Sales tax, state revenue sharing, fuel tax and investment incomes are all projected at lower levels than 2008-09.

For FY09-10, the City has changed the method used for calculating Administrative Service Charge, the fee charged to non-general funds for using administrative services such as Human Resources, Finance and Purchasing. This method was presented and approved at the June 15 Council workshop, and is discussed more thoroughly in the General Fund Revenue analysis. Concurrently, council agreed that, for FY09-10, the only funds that would be charged a

payment in lieu of taxes (PILOT) would be the Solid Waste Fund and the Water/Sewer Fund. The Dock fund formerly contributed \$107,000 as a PILOT.

Expenditure Discussion

In pre-budget discussions, staff warned that the increased expenditure requirements were going to be greater than the available revenues if the current trend of expenditure growth were not contained. Staff developed a two-part strategy; the first would be used if the rollback rate were authorized; the second would be used if the rollback rate were not authorized. The adopted budget uses the rollback rate strategy, modified for union contract adjustments and other council directives. The millage rate that was proposed and adopted (1.1800) is less than the rollback rate.

The following list identifies the 32 positions eliminated, the department source and the amount that the positions would have cost in 2009-10, with more than \$2.2 million in salary and benefit reductions.

<i>Fund</i>	<i>Department</i>	<i>Title</i>	<i>Estimated Cost</i>
General Fund	City Clerk	2 Technical Writing Specialists	\$116,053
General Fund	Human Resources	1 Training Coordinator	\$92,414
General Fund	Non-Departmental	1 Facilities Superintendent	\$112,790
General Fund	Police	4 Police Officers	\$310,240
General Fund	Police	1 Code Enforcement Officer	\$66,750
General Fund	Parks and Parkways	2 Landscape Technicians II	\$102,242
General Fund	Community Services	1 Administrative Specialist II	\$60,305
General Fund	Community Services	2 Recreation Assistant	\$112,558
General Fund	Community Services	1 Recreation Supervisor	\$71,424
City Dock Fund		1 Dock keeper	\$44,121
CRA		1 CRA Director	\$141,181
Equipment Services		1 Administrative Specialist II	\$64,006
Equipment Services		1 Mechanic II	\$55,343
Solid Waste		3 Service Worker III	\$124,932
Solid Waste		1 Solid Waste Supervisor	\$61,100
Building Fund	*	Plans Examiner	64,380
Building Fund	*	Building & Zoning Technician	84,694
Building Fund	*	Building Inspector I	81,372
Building Fund	*	Permit Technician I	78,367
Building Fund	*	Records Clerk	45,400
Building Fund	*	Construction Site Compliance	73,673
Building Fund	*	Building Inspector III	102,589
Building Fund	*	Fire Inspector	67,250
Building Fund		Sr. Plans Examiner	98,093

** eliminated at mid year 2008-09*

Offsetting the above decreases, the Fire Inspector has been added back to the budget after being eliminated in April, and the person previously laid off has been returned to duty. A Grants Coordinator position was eliminated as of October 30, 2008, but was added back to the

budget during midyear. A part-time Service Worker will be added to the Equipment Services fund.

The commitment through this staff reduction process has been to maintain the level of services that the city residents expect. Due to a hiring freeze, several of the positions noted above are currently vacant, and have been vacant for more than 6 months. Some positions are administrative in nature and the essential duties will be reassigned. The recreation centers, showing a reduction of four positions, will reduce hours of operations. Further staff reductions are likely to cause a decline in customer service.

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

- Police Pension contribution rate increases from 22.06% to 25.74%
- Fire Pension contribution rate increases from 33.02% to 49.51%
- General Pension contribution rate increases from 12.85% to 14.38%

New contracts have been approved for most employee groups, with pay reductions and/or benefit cost increases being the primary concession. Non-union employees will be furloughed for an estimated five days during FY09-10 to reduce costs. Holiday bonuses (\$100) have been eliminated for all employee groups.

This budget includes many line-item reductions in areas like training, overtime and furnishings. During FY08-09, the city reduced its vehicle fleet by 10%, by eliminating underused vehicles or administrative vehicles. This has reduced the costs of vehicle maintenance and fuel.

Fund Balance Analysis

An important responsibility in budget forecasting is the assessment of available net assets (surplus) and net income (loss). Financial experts generally agree that a negative net income (i.e. loss) should be avoided. The City recently updated its fund balance policy as part of its annual review of city financial policies. The budget process included the review of fund balances for compliance with the policy.

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

For this budget analysis, the document shows a minimum of three years of gross revenues and gross expenditures, and provides a chart for each fund showing the previous four to five years in net assets or fund balance.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, police and fire services, parks and parkways, recreation, planning, and administrative activities. The residents of Naples have supported investment in enhanced service levels for public safety and extensive parks and landscape improvements, which denote the special quality of life in Naples.

As discussed above, the property tax reform has had a significant impact on the General Fund's ability to raise tax revenue. The City has always had a very low tax rate, well below the state maximum of 10 mills. Still, property taxes represent 50% of the revenue in the General Fund. It is important to note that the City's property tax typically represents only 11% of the City taxpayers' property tax bill. The remaining taxes paid by our residents are paid to the County Government, School Board, and other taxing districts.

In addition to the property tax reform, the City is also being affected by a state-wide decrease in sales tax. According to the Florida Department of Revenue, for FY 08-09, statewide sales tax revenue collections fell below the estimates. The State prepared sales tax estimates for next year that represents a further decrease from the City's 2008-09 budget. This budget addresses part of this revenue loss by allocating 100% of the current Telecommunications Tax to the General Fund, while the future increase from the tax (due to a rate increase) will be reserved for capital. In addition, the General Fund will be receiving a transfer of surplus revenues from the Utility Tax fund, in the amount of \$340,000. Although this transfer reduces the amount of funds available for major capital projects, it is \$330,000 less than the approved transfer in FY08-09.

Collier County has committed to provide \$1,000,000 for parks and recreation programming for ten years, which replaces their prior funding of \$400,000-\$500,000 for beach maintenance. This budget recommends \$500,000 be used for the beach fund and the other half be allocated to the General Fund.

Water and Sewer Utility Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,700 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. 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 replacement and the annual charge for depreciation of the system. The City recently completed a rate study, and in accordance with that study, water rates will increase 12.74% in October 2009. Sewer rates are allowed to increase with the increase in accordance with the Public Service Commission Deflator Index, or 2.55%.

Naples Beach Fund

The Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter collections, pay stations, parking fines, a

recreation agreement with Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. Currently, residents of both the City of Naples and Collier County are eligible to receive a free beach-parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends. Guests may buy an annual pass for \$50, or they may pay at the meters or pay stations on an hourly basis.

Solid Waste Fund

The Solid Waste Enterprise Fund provides collection and disposal of solid waste material for residential and commercial customers. Naples is one of the few cities in Florida to offer twice a week side-yard service. Solid waste rates are comprised of two elements: fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. As directed by City Code, this year's City fee could be increased in accordance with the Consumers Price Index (CPI); however the CPI did not increase so these fees remain the same. Landfill fees will be increased based on the tipping fee charged by the County.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover the costs of operation, including indirect costs, in this enterprise fund. However, 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. A business plan was prepared simultaneously with this budget document and presented to Council.

Stormwater Fund

The City's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, sweeping streets, and repairing the existing stormwater system. Revenues for this fund are generated from the \$11.84 per month per equivalent residential unit on the customer's utility bill. This rate is allowed to increase by the CPI. Because the CPI did not increase, the rate will remain at \$11.84.

Tennis Fund

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes 12 state-of-the-art, tournament subsurface lighted clay courts, and a pro shop with elevated viewing area, which allows views of Cambier Park's features.

In fiscal year 2005-06, the City received a commitment for a five-year contribution that will fund the debt service on the Tennis Center. This contribution enabled the Tennis Center to have a positive cash flow for several years, while building a restricted reserve for the final debt service payments. For FY09-10, because the courts provide a public benefit for 30% of the court time,

the General Fund will provide a subsidy. In addition, there is no Payment in Lieu of Taxes charged, because the Tennis Fund provides a governmental benefit as an entertainment destination to non-players.

Building Permit Fund

The Building Permit Fund was established as a special revenue fund separate from the General Fund to ensure compliance with Florida Statute 166.222, which restricts the use of building permit revenue to the inspections and enforcement of the provisions of the building code. In 2007-08, reorganization separated the Building Permit Fund from the Community Development Department, making this department a separate function reporting to the City Manager.

In March 2009, the city made a difficult decision to eliminate positions in the Building Fund at mid year, due to the sustained downturn in the economy. With few new permits being requested and permitting functions slowing overall, it was determined to lay off eight employees funded by the permitting function.

In addition to the positions showing in this fund, the Building Permit fund pays for two of the four Fire Inspector positions that are part of the Police and Fire Department, because they are directly responsible for permitting activity. One of these inspectors was laid off at mid year, but it was added back for FY09-10.

Canal Maintenance Taxing Districts (East Naples Bay District and Moorings Bay District)

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These taxing districts were established to finance dredging operations and maintenance of these two bay areas and for the retirement of existing debt. Due to property tax reform, the millage rate for both districts will increase slightly to stay at rollback rate, but East Naples Bay's increase will be constrained to .5000 mills, by the voted millage maximum.

Community Redevelopment Agency

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

A main purpose of the CRA is to make infrastructure improvements within the Redevelopment District. Improvements have included two parking garages, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between U.S. 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront, rebuilding Menefee and Merrihue Parks on 5th Avenue South, installing decorative lighting on U.S. 41, and streetscaping 10th Street from U.S. 41 to Central.

In December 2008, Council reviewed a Community Redevelopment Agency sustainability report, which highlighted the variance between the fund's capital plan and the funds available. The

variance was reconciled by Council and staff, and the review will be an annual project to ensure the fund stays on target.

For FY 09-10, funding for the separate position of CRA Director is eliminated. Responsibilities will be assigned to the Assistant City Manager.

Streets Fund

The Streets & Traffic Fund is a special revenue fund consolidating all revenue sources and expenditure accounts related to streets and traffic control. Revenue sources in this fund include the City's share of the Collier County six-cent local option gas tax, the portion of State shared revenue related to the municipal one-cent gas tax, street impact fees up to \$200,000 annually (all excess impact fees are paid to Collier County in accordance with the interlocal agreement) and the Collier County five-cent local option gas tax effective January 1, 1994.

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Street impact fee revenue can only be expended for capital projects that enhance roadway capacity. Reduced revenues, due to the recent fuel tax allocation change and statewide reduced fuel usage have resulted in the fund having insufficient earned revenues to continue all desired capital projects. For this year, the Public Service Tax Fund will provide a subsidy of \$900,000 to the Streets fund for continued road repaving and other transportation projects.

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. Equipment Services has reduced its approved positions by 1.5, as one administrative secretary is removed, one mechanic position is eliminated, and a part-time Service Worker is added.

Unbudgeted funds

Several funds of the city are used for accounting purposes, and generally are not budgeted. Most notably, the Proprietary/Trust funds of the Pension Boards are not budgeted. Police, Fire and Recreation Impact Fee Funds are not budgeted. The City does not plan to budget these funds until there is sufficient money to appropriate. As a reminder, the Fire impact fees were scheduled to be used for the expansion of Station 3, and the Recreation impact fees were tentatively planned for a water park such as the Broad Avenue Park. The following chart shows the projected available balances as of 10/1/2009, although these are not budgeted.

	<i>Police Impact Fee</i>	<i>Fire Impact Fee</i>	<i>Recreation Impact Fee</i>
10/1/2009 Projected Balance	\$57,000	\$37,000	\$13,000

Integration of other planning processes

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

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

The City has a process for the development of Special Assessment Districts that also can affect the budget. Requests to consider the creation of a District, used for items like dredging, reuse line extension, and sewer line extensions, are processed as received. For this fiscal year, there are no pending requests for Special Assessment Districts.

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

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

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

In December 2008, the City Council created a Blue Ribbon Financial Planning Committee. Their assignment was to review the city and the economy to make recommendations to Council that could improve the City's financial situation. The Committee met six times from December 2008 through April 2009. The committee timed the completion of their assignment so that their recommendations could be incorporated in the 2009-10 budget. The following list identifies their six recommendations.

1. The city should appoint a Blue Ribbon Committee to analyze the pension obligations. The committee believes that the current and future financial burden of the pensions should be evaluated immediately. The Committee recognizes the existence of the Pension Board, but it believes that the financial risks of the pension cannot be addressed by the Pension Board.

2. There should be a process developed to identify and rank the specific services the City provides. The Committee believes that the City makes it a priority to "preserve the brand" of Naples. Ranking the services will give Council the ability to prioritize the difficult adjustments to the budget.
3. The City should not approve any capital improvements except for those relating to the character of the community, health and safety. The Committee believes the City staff may present individual capital projects that require special consideration by Council.
4. The General Fund balance should not be used to balance the budget. The Fund may be used to improve the operations management efficiency for the City. In addition, the Fund balance may be used to reduce long-term expenses like one-time payments to reduce employee/pension costs.
5. The City should complete an analysis of vendors and the amount spent each year for each. The goal is to find some economies of scale by consolidating vendors or renegotiating current prices. The Committee agrees with the City's concept of outsourcing where it is economical to do so.
6. Finally, the Committee strongly believes that electing to go to the rollback rate is not acceptable. The Committee was adamant that only if expenses are reduced and the compensation cost reductions are achieved to meet the current budget deficits would the Committee support any tax increase. A millage rate increase should only be considered if the City is able to make substantial reductions in expenses and achieve at least a 5 percent reduction in employee costs/compensation. The majority of the Committee agreed to a maximum of a 10 percent increase over the existing millage rate. The Committee requests Council to reconsider their recent direction to staff for the 2009-10 millage rate after reading this report.

Where appropriate the committee's recommendations have been addressed either in current operations or in this budget document.

Conclusion

The annual budget is considered one of the most important documents the City Council approves each year. With the significant funding challenges resulting in the net loss of 29.8 positions, which included laying off some employees, this has been a difficult budget to prepare. We remain confident, however, that this is a workable budget that will serve our residents at the level they require.

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

To close, I would like to express my gratitude to Mayor Barnett and all Members of City Council. With your continued guidance, I feel that we will accomplish much for the City in the years ahead, preserving the brand of Naples, despite the difficult fiscal challenges facing us all.

Respectfully Submitted,



A. William Moss
City Manager



City of Naples

BUDGET PLANNING CALENDAR For Fiscal Year 2009-10

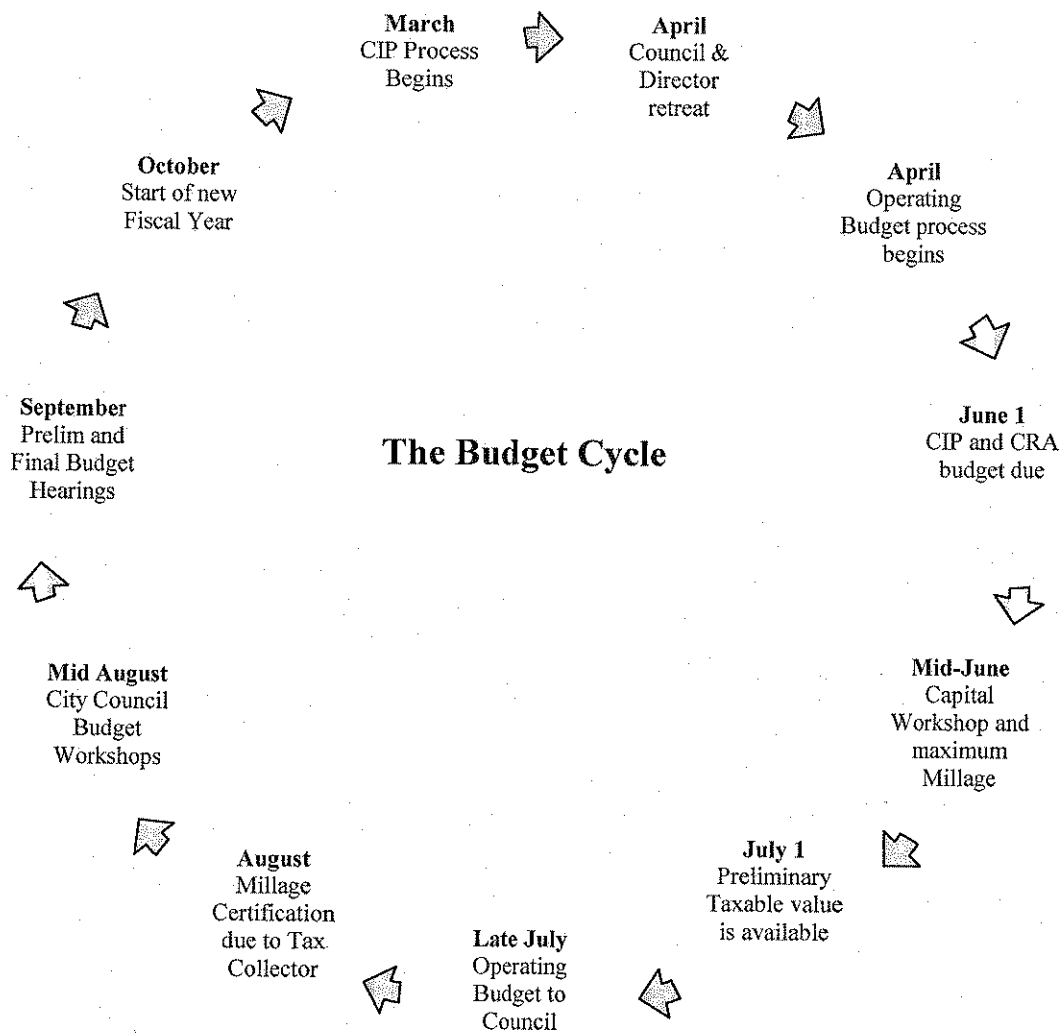
February 16, 2009.....	Finance to distribute Capital Improvement Project forms and instructions to departments
March 2, 2009.....	2009-10 Budget Priorities/City Council Recommendations due
March 30, 2009.....	Finance to distribute Operating Budget forms and instructions to departments
May 1, 2009	Draft Capital Improvement Project document to City Manager for final review
May 11, 2009.....	CIP Document to Printer
May 15, 2009.....	Community Redevelopment Agency operating budget due to City Manager
May 15, 2009.....	Internal Service Budgets, with goals and performance measures, due to Finance (Employee Benefits, Risk Management, Technology Services and Equipment Services.)
May 22, 2009.....	All other Operating Budget requests due to Finance
May 25-June 5, 2009.....	City Manager meets with Directors on Operating Budgets
May 29, 2009.....	Deliver CIP to City Council per City Code 2-691 Deliver CRA budget to City Manager
June 1, 2009.....	Council Workshop on CIP and to consent to maximum millage rate
July 1, 2009.....	Collier County to Certify Taxable Value
July 31, 2009	Deliver Preliminary Operating Budget to City Council
July 31, 2009	Deadline to send DR 422 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
August 17, 2009	Budget Workshops
August 21, 2009.....	TRIM notices mailed by Collier County
September 2, 2009.....	Tentative Budget Hearing 5:05 pm
September 11-14, 2009.....	Dates to advertise the Final Hearing
September 16, 2009.....	Final Budget Hearing 5:05 pm
October 1, 2009.....	Start of Fiscal Year 2009-10



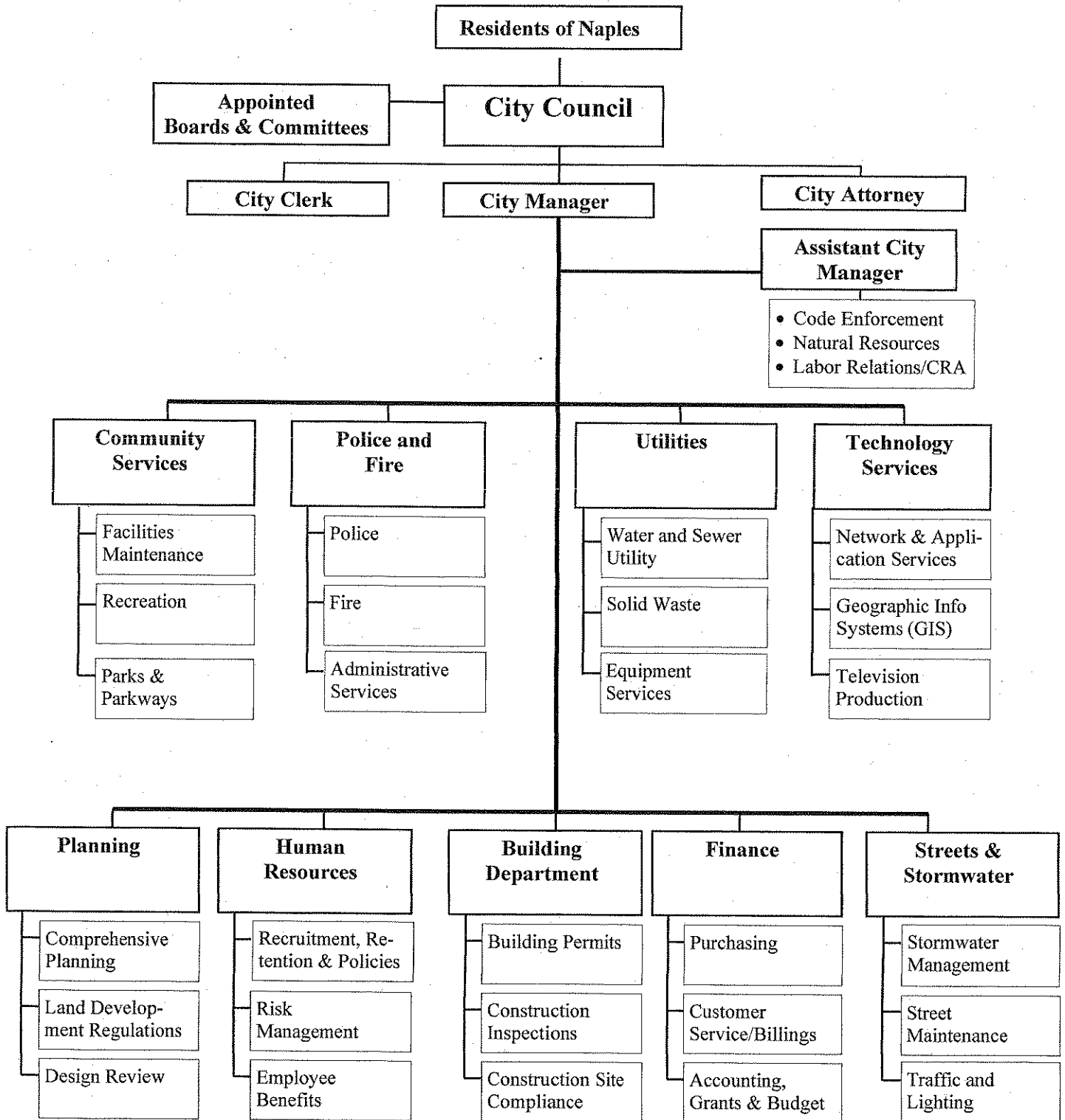
City of Naples

BUDGET PLANNING CALENDAR

For Fiscal Year 2009-10



City of Naples Organizational Chart



Budget Overview

**Changes in Fund Balance
Fiscal Year 2009-10**

The following spreadsheet shows the actual September 2008 fund balance and the projected fund balance for September 2009. The budgeted 9/30/09 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions.

Fund Title	Actual	Projected	FY 09-10 Budget		Net Change	Budgeted 09/30/2010 Fund Balance
	09/30/2008 Fund Balance	09/30/2009 Fund Balance	Revenues	Expenditures		
General Fund	10,802,146	10,551,724	35,385,423	35,385,423	0	10,551,724
Special Revenue Funds						
Building Permits (110)	5,341,014	4,423,100	2,423,907	2,600,423	(176,516)	4,246,584
Community Dev. Block Grant (130)	(771)	0	252,167	252,167	0	0
Utility Tax/ Debt Service (200)	978,483	1,221,483	4,041,004	4,036,951	4,053	1,225,536
Capital Projects Fund (340)	5,469,086	4,684,366	1,718,772	2,121,245	(402,473)	4,281,893
East Naples Bay District (350)	794,808	823,925	216,350	255,220	(38,870)	785,055
Moorings Bay District (360)	957,753	979,103	44,305	50,220	(5,915)	973,188
Community Redevelopment (380)	(271,501)	2,725,397	2,875,577	2,636,805	238,772	2,964,169
Streets and Traffic (390)	4,906,365	3,418,019	3,242,193	3,542,080	(299,887)	3,118,132
Total Special Revenue Funds	18,175,237	18,275,393	14,814,275	15,495,111	(680,836)	17,594,557
Enterprise Funds						
Water and Sewer (420)	1,447,724	12,982,213	30,630,320	31,633,848	(1,003,528)	11,978,685
Naples Beach Fund (430)	574,040	679,225	1,520,740	1,334,505	186,235	865,460
Water Sewer Construction (440)	8,310,854	3,288,315	415,400	2,575,000	(2,159,600)	1,128,715
Solid Waste Fund (450)	4,098,694	4,058,691	6,300,450	6,098,187	202,263	4,260,954
City Dock Fund (460)	137,631	6,068	1,155,900	965,617	190,283	196,351
Storm Water Fund (470)	2,824,113	2,311,706	3,891,548	3,736,293	155,255	2,466,961
Tennis Fund (480)	205,660	87,527	601,700	544,227	57,473	145,000
Total Enterprise Funds	17,598,716	23,413,745	44,516,058	46,887,677	(2,371,619)	21,042,126
Internal Service Funds						
Risk Management (500)	1,372,496	1,395,494	2,610,055	2,717,276	(107,221)	1,288,273
Employee Benefits (510)	1,535,560	1,487,619	5,930,305	6,155,521	(225,216)	1,262,403
Technology Services (520)	835,264	783,114	1,794,269	2,008,253	(213,984)	569,130
Equipment Services (530)	(6,832)	39,553	2,326,526	2,225,682	100,844	140,397
Total Internal Service Funds	3,736,488	3,705,780	12,661,155	13,106,732	(445,577)	3,260,203
TOTAL	50,312,587	55,946,642	107,376,911	110,874,943	(3,498,032)	52,448,610

As explained below, 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, programmed from prior years.

Special Revenue Funds

Most of the special revenue funds are decreasing fund balance to expend accumulated reserves for capital or construction projects. In the Building Permits Fund, reserves exceed desired thresholds, so the use is designed to reduce balances and maintain current rates. In the East Naples Bay District, the fund balance is being reserved for a major dredging project, and this project will deplete the fund and

The Streets and Traffic Fund (390) reflects a decrease in fund balance of \$299,887. The City of Naples is continuing the annual improvement programs for the Streets, Signal System, Parking Lots, Sidewalks, and Alleys, while receiving a smaller portion of the Gas Tax due to the 5-year allocation between Collier County, City of Naples, Marco Island and Everglades City.

Enterprise Funds

The enterprise funds are increasing most fund balances to accumulate reserves for capital or construction projects. In the Water Sewer Fund, there are many projects that have been in the works for several years which are expected to be constructed in 2009-10.

Internal Service Funds

Decreases in fund balances are expected in these Funds. Fund Balances are used for capital projects or as adjustments to fees.

City of Naples
FY 2009-10 Revenue by Fund
(With Actual Revenue from Prior Years)

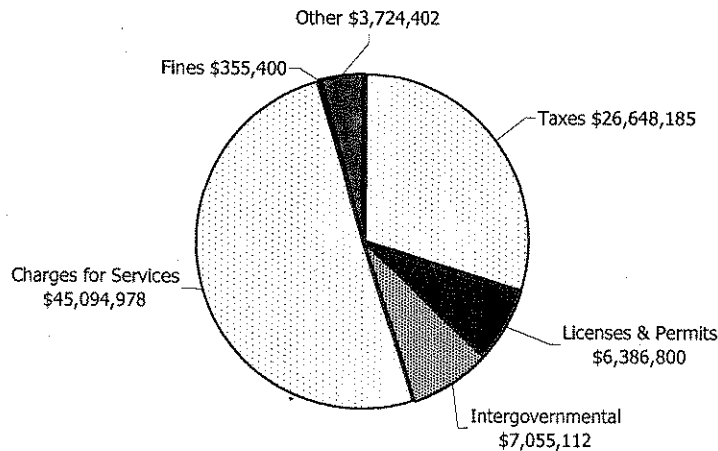
Fund Description	2006-07 Actual	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	Change from 2008-09	% Change
001 General Fund	38,848,591	37,556,620	36,763,634	35,385,423	(1,378,211)	
Governmental Funds	\$38,848,591	\$37,556,620	\$36,763,634	\$35,385,423	(1,378,211)	-4%
110 Building Permits Fund	3,497,308	3,535,458	3,226,198	2,423,907	(802,291)	-25%
130 Community Dev. Block Grant	161,639	10,000	111,802	252,167	140,365	126%
Special Revenue Funds	3,658,947	3,545,458	3,338,000	2,676,074	(661,926)	-20%
200 Public Serv Tax/ Debt Service	4,487,858	3,707,751	4,074,919	4,041,004	(33,915)	-1%
340 Capital Project Funds	3,198,647	2,219,180	2,029,472	1,718,772	(310,700)	-15%
Debt/Capital Funds	7,686,505	5,926,931	6,104,391	5,759,776	(344,615)	-6%
350 East Naples Bay District	292,144	270,134	258,462	216,350	(42,112)	-16%
360 Moorings Bay District	103,934	93,669	807,639	44,305	(763,334)	-95%
380 Community Redevelopment	3,527,756	3,210,230	5,188,572	2,875,577	(2,312,995)	-45%
390 Streets and Traffic	4,267,843	4,442,778	2,531,788	3,242,193	710,405	28%
Capital Project Funds	8,191,677	8,016,811	8,786,461	6,378,425	(2,408,036)	-27%
420 Water and Sewer Fund	26,699,478	26,594,234	28,804,650	30,630,320	1,825,670	6%
430 Naples Beach Fund	1,447,966	1,557,003	1,441,510	1,520,740	79,230	5%
440 Public Utilities Bond Fund	-	10,055,758	48,000	415,400	367,400	765%
450 Solid Waste Fund	6,237,162	6,509,214	6,506,550	6,300,450	(206,100)	-3%
460 City Dock Fund	2,033,852	1,782,478	2,006,400	1,155,900	(850,500)	-42%
470 Storm Water Fund	1,776,344	4,861,353	6,906,548	3,891,548	(3,015,000)	-44%
480 Tennis Fund	575,937	588,820	551,000	601,700	50,700	9%
Enterprise Funds	38,770,739	51,948,860	46,264,658	44,516,058	(1,748,600)	-4%
500 Self Insurance	3,301,198	3,091,223	2,941,530	2,610,055	(331,475)	-11%
510 Health Benefits	5,334,745	6,986,123	6,196,153	5,930,305	(265,848)	-4%
520 Technology Services	2,021,056	1,984,353	2,041,014	1,794,269	(246,745)	-12%
530 Equipment Services	2,207,545	2,572,054	3,105,212	2,326,526	(778,686)	-25%
540 Construction Management	955,007	981,920	-	-	-	0%
Internal Service Funds	13,819,551	15,615,673	14,283,909	12,661,155	(1,622,754)	-11%
TOTAL	\$110,976,010	\$122,610,353	\$115,541,053	\$107,376,911	(\$8,164,142)	-7%

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

City of Naples
FY 2009-10 All Funds Revenue by Type
Net of Interfund Charges and Transfers

As the following charts show, "Taxes" and "Charges for Services" are the largest source of budgeted revenues city-wide. "Other Sources", which represents the third largest source, is a variety of sources, such as investment income and surplus sales. "Taxes", budgeted at more than \$31 million, includes ad valorem taxes (\$19,690,504), sales taxes and utility taxes. "Charges for Services" primarily consists of Enterprise Fund revenues, such as charges to dock and tennis club customers and water/sewer customers. For this chart, interfund charges for services, specifically those of the internal service funds and General Fund Administrative Service Charges, have been eliminated. Some internal service funds have external revenue sources and are therefore still shown on this chart.

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
001 General Fund	21,413,700	4,291,700	3,017,119	1,895,978	355,000	237,000	31,210,497
110 Building Permits Fund	0	2,095,100	0	274,807	0	54,000	2,423,907
130 Community Dev. Block Grant	0	0	252,167	0	0	0	252,167
200 Public Serv. Tax/Debt Service	2,958,704	0	0	0	0	1,082,300	4,041,004
340 Capital Project Funds	0	0	20,000	0	0	126,200	146,200
350 East Naples Bay District	208,500	0	0	0	0	7,950	216,450
360 Moorings Bay District	35,055	0	0	0	0	9,250	44,305
380 Community Redevelopment	712,226	0	2,121,468	0	0	28,000	2,861,694
390 Streets and Traffic	1,320,000	0	715,358	0	0	233,500	2,268,858
420 Water and Sewer Fund	0	0	0	30,096,120	0	534,200	30,630,320
430 Naples Beach Fund	0	0	529,000	978,500	0	13,240	1,520,740
440 Public Utilities Bond Fund	0	0	400,000	0	0	15,400	415,400
450 Solid Waste Fund	0	0	0	6,209,450	0	91,000	6,300,450
460 City Dock Fund	0	0	0	1,152,500	400	3,000	1,155,900
470 Storm Water Fund	0	0	0	3,850,000	0	27,000	3,877,000
480 Tennis Fund	0	0	0	544,700	0	3,000	547,700
500 Risk Management	0	0	0	0	0	36,000	36,000
510 Health Benefits	0	0	0	0	0	1,214,232	1,214,232
520 Technology Services	0	0	0	0	0	9,130	9,130
530 Equipment Services	0	0	0	92,923	0	0	92,923
* TOTAL	26,648,185	6,386,800	7,055,112	45,094,978	355,400	3,724,402	89,264,877
	29.9%	7.2%	7.9%	50.5%	0.4%	4.2%	100.0%



*Excludes interfund charges and transfers of approximately \$18 million

City of Naples
FY 2009-10 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund Description	2006-07 Actual	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	Change from 2008-09	
001 General Fund	35,270,245	38,488,642	37,344,084	35,385,423	(1,958,661)	
Governmental Funds	35,270,245	38,488,642	37,344,084	35,385,423	(1,958,661)	-6%
110 Building Permits Fund	3,497,308	3,535,458	3,501,353	2,600,423	(900,930)	-35%
130 Community Dev. Block Grant	155,340	0	111,802	252,167	140,365	56%
Special Revenue Funds	3,652,648	3,535,458	3,613,155	2,852,590	(760,565)	-27%
200 Utility Tax/ Debt Service	4,226,680	3,706,015	4,074,937	4,036,951	(37,986)	-1%
340 Capital Project Funds	4,530,982	3,291,965	3,525,275	2,121,245	(1,404,030)	-66%
Debt/Capital Funds	8,757,662	6,997,980	7,600,212	6,158,196	(1,442,016)	-23%
350 East Naples Bay District	185,483	89,607	50,220	255,220	205,000	80%
360 Moorings Bay District	23,815	25,358	840,250	50,220	(790,030)	-1573%
380 Community Redevelopment	2,334,536	7,358,628	3,343,401	2,636,805	(706,596)	-27%
390 Streets and Traffic	4,584,203	3,254,768	3,242,485	3,542,080	299,595	8%
Capital Project Funds	7,128,037	10,728,361	7,476,356	6,484,325	(992,031)	-14%
420 Water and Sewer Fund	23,678,094	35,371,306	28,802,397	31,633,848	2,831,451	9%
430 Naples Beach Fund	1,808,391	1,717,186	1,441,315	1,334,505	(106,810)	-6%
440 Public Utilities Fund	0	130,259	3,400,000	2,575,000	(825,000)	100%
450 Solid Waste Fund	5,983,477	6,195,343	7,126,646	6,098,187	(1,028,459)	-17%
460 City Dock Fund	2,267,711	2,051,730	2,165,764	965,617	(1,200,147)	-58%
470 Storm Water Fund	1,431,859	1,833,202	6,214,113	3,736,293	(2,477,820)	-135%
480 Tennis Fund	488,780	508,322	561,965	544,227	(17,738)	-3%
Enterprise Funds	35,658,312	47,807,348	49,712,200	46,887,677	(2,824,523)	-6%
500 Self Insurance	2,918,803	2,870,714	2,942,395	2,717,276	(225,119)	-8%
510 Health Benefits	5,219,793	6,299,372	6,386,177	6,155,521	(230,656)	-4%
520 Technology Services	1,644,632	2,027,259	2,145,421	2,008,253	(137,168)	-7%
530 Equipment Services	2,381,306	2,685,015	3,134,175	2,225,682	(908,493)	-34%
540 Construction Management	953,975	977,597	0	0	0	0%
Internal Service Funds	13,118,509	14,859,957	14,608,168	13,106,732	(1,501,436)	-10%
TOTAL	\$103,585,413	\$122,417,746	\$120,354,175	\$110,874,943	(9,479,232)	-8%

Expenditure projections for the upcoming year are estimated at the department level. Salaries and benefits are projected from the payroll system, taking into consideration union contracts and benefits. Vacancies are generally projected at entry level, as are new positions, unless there is a reason to do otherwise. Operating expenditures such as utilities are based on historical trend plus escalators; some expenditures, such as travel, dues or contracts, are budgeted based on the known data.

**FISCAL YEAR 2009-10
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	06/07 ACTUALS	07/08 ACTUALS	08/09 ADOPTED BUDGET	08/09 ESTIMATED ACTUAL	09/10 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	23,783,807	26,695,173	27,301,369	27,160,036	25,254,480
10-30 OTHER SALARIES	1,023,059	951,486	855,495	795,755	760,466
10-32 STATE INCENTIVE PAY	91,022	83,749	81,480	81,204	87,780
10-40 OVERTIME	1,407,314	1,275,144	1,338,102	1,250,011	1,218,645
10-41 SPECIAL DUTY PAY	227,357	173,015	225,000	178,283	165,000
10-42 HOLIDAY PAY	275,526	299,119	328,200	356,338	357,022
10-43 TSA GRANT OVERTIME	55,155	19,033	10,000	10	145,920
25-01 FICA	1,973,526	2,184,976	2,058,254	2,086,301	1,900,148
25-03 RETIREMENT CONTRIBUTIONS	2,531,365	3,351,574	4,867,896	4,832,138	5,563,469
25-04 LIFE/HEALTH INSURANCE	4,641,525	5,521,591	5,204,758	4,983,745	4,629,797
25-07 EMPLOYEE ALLOWANCES	81,038	112,180	131,651	134,771	121,649
25-13 EARLY RETIREMENT INCENTIVE	175,664	175,664	97,491	97,491	213,491
25-22 STATE INSURANCE PREMIUM TAX	1,769,045	1,949,641	0	532,354	0
29-00 GENERAL OR MERIT INCREASE	0	0	35,000	0	0
TOTAL PERSONAL EXPENSES	38,035,403	42,792,345	42,534,696	42,488,437	40,417,867
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	504,446	781,335	1,013,753	986,188	980,766
30-01 CITY ADMINISTRATION	3,845,100	4,038,454	4,041,475	3,969,261	3,598,285
30-02 HOUSING ALLOWANCE	18,000	750	0	0	0
30-05 COUNTY LANDFILL	1,323,817	1,386,566	1,651,648	1,650,648	1,732,131
30-07 SMALL TOOLS	21,976	18,430	25,400	23,800	19,500
30-10 AUTO MILEAGE	2,682	1,258	1,700	1,225	1,000
30-20 FIELD TRIPS	7,200	12,725	27,200	23,200	16,000
30-21 FLEISCHMANN PARK	37,002	33,595	45,000	40,000	35,000
30-23 RIVER PARK CENTER	8,685	0	0	0	0
30-31 TV PRODUCTION EXPENDITURE	21,910	22,523	24,200	20,000	20,000
30-40 CONSTRUCTION MGT FEE	954,700	981,920	0	0	0
30-51 BOTTLED WATER	15,685	20,146	20,000	16,000	20,000
30-91 LOSS ON FIXED ASSETS	30,470	15,406	0	0	0
31-00 PROFESSIONAL SERVICES	245,786	322,870	492,217	403,662	578,711
31-01 PROFESSIONAL SERVICES-OTH	817,627	840,469	807,195	1,002,848	792,245
31-02 ACCOUNTING & AUDITING	78,500	83,155	99,500	99,500	88,500
31-04 OTHER CONTRACTUAL SVCS	4,021,519	4,031,263	4,564,596	4,092,189	4,264,431
31-07 MEDICAL SERVICES	61,762	38,157	56,448	39,000	35,982
31-08 DENTAL PROGRAM	261,309	315,207	316,761	316,761	308,767
31-10 FEMA MAP- ENGINEERING	36,943	48,568	0	131,339	0
31-13 STOP LOSS PREMIUMS	291,258	388,062	464,761	464,761	449,790
31-14 LONG TERM DISABILITY	64,958	91,299	99,256	99,256	111,936
31-15 LIFE INSURANCE	257,589	312,618	348,822	348,822	308,400
31-16 VISION INSURANCE	31,900	33,082	33,095	33,095	39,064
31-23 CULTURAL ARTS-THEATRE	0	39,862	45,000	45,000	40,000
31-41 CITY MANAGER SEARCH	13,333	15,907	0	0	0
31-42 GAS TAX OVERLAY	1,105,034	487,998	500,000	601,412	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	0	0	25,000	25,000	10,000
31-50 ELECTION EXPENSE	0	1,460	8,000	0	59,000
31-51 DOCUMENT IMAGING	3,376	4,003	7,000	7,000	7,000
32-01 CITY ATTORNEY	275,499	255,294	292,630	292,630	292,630
32-04 OTHER LEGAL SERVICES	81,874	17,033	20,400	20,000	22,900
32-10 OUTSIDE COUNSEL	221,521	237,373	215,000	217,500	174,000
32-12 LABOR ATTORNEY	41,911	43,868	25,000	25,000	25,000
34-01 UNSAFE STRUCTURE	0	0	5,000	5,000	5,000
38-01 PAYMENT IN LIEU OF TAXES	1,763,380	1,964,530	2,166,546	2,059,531	2,040,000
40-00 TRAINING & TRAVEL COSTS	174,414	181,415	262,275	207,925	187,840
40-03 SAFETY	19,149	14,612	24,600	21,260	21,500
40-04 SAFETY PROGRAMS	435	445	640	435	640
41-00 COMMUNICATIONS	272,190	246,489	333,775	278,392	259,142
41-01 TELEPHONE	8,260	16,174	28,681	18,364	21,927

**FISCAL YEAR 2009-10
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	06/07 ACTUALS	07/08 ACTUALS	08/09 ADOPTED BUDGET	08/09 ESTIMATED ACTUAL	09/10 ADOPTED BUDGET
41-02 FAXES & MODEMS	10,847	19,769	23,052	23,052	20,592
41-03 RADIO & PAGER	22	1,821	860	800	800
42-00 TRANSPORTATION	71,430	62,408	57,200	57,000	46,000
42-02 POSTAGE & FREIGHT	96,142	86,980	118,007	107,620	101,300
42-10 EQUIP. SERVICES - REPAIRS	1,397,907	1,504,665	1,769,829	1,713,828	1,622,259
42-11 EQUIP. SERVICES - FUEL	707,476	964,087	1,137,683	626,355	611,344
43-01 ELECTRICITY	3,480,124	3,275,683	4,040,918	3,595,668	3,766,620
43-02 WATER, SEWER, GARBAGE	704,374	669,947	680,454	701,729	746,988
44-00 RENTALS & LEASES	82,587	71,155	160,970	149,360	132,024
44-01 BUILDING RENTAL	179,928	212,479	214,348	214,104	264,587
44-02 EQUIPMENT RENTAL	54,482	49,563	72,990	61,930	67,530
45-01 UNEMPLOYMENT COMPENSATION	14,986	30,238	24,000	105,200	105,000
45-02 HEATH CLAIMS PAID	3,070,606	3,769,831	3,800,000	3,781,850	3,409,897
45-03 PRESCRIPTION CLAIMS	767,464	884,943	700,005	700,005	716,054
45-04 HEALTHCARE REIMBURSEMENT	0	0	87,600	105,750	174,000
45-06 EMPLOYEE FLEX PLAN	70,975	77,178	72,250	72,250	100,000
45-08 DEPENDENT CARE	0	0	2,750	0	0
45-09 HEALTH/FITNESS REIMBURSEMENT	8,205	12,668	10,752	10,752	12,480
45-10 WORKMENS COMP STATE ASSESS	32,709	44,363	50,000	50,000	50,000
45-11 WORKMENS COMPENSATION	880,818	744,274	790,182	790,182	623,920
45-20 GENERAL LIABILITY	924,838	590,383	493,631	493,631	498,700
45-21 AUTO COLLISION	193,909	233,235	247,795	275,235	245,070
45-22 SELF INS. PROPERTY DAMAGE	3,771,477	4,131,476	3,887,635	3,911,990	3,439,793
45-23 REIMBURSEMENTS/REFUNDS	(225,464)	(392,662)	0	(170,000)	0
46-00 REPAIR AND MAINTENANCE	806,143	841,832	977,811	1,030,479	901,793
46-02 BUILDINGS & GROUND MAINT.	304,774	265,060	310,020	309,520	279,440
46-03 EQUIP. MAINT. CONTRACTS	14,415	15,476	18,080	21,980	25,300
46-04 EQUIP. MAINTENANCE	422,070	514,088	639,050	602,850	585,850
46-05 STORM REPAIR COSTS	77,103	68,189	15,000	15,000	15,000
46-06 OTHER MAINTENANCE	112,262	42,714	65,000	60,000	80,000
46-07 MARINE SIGN MAINTENANCE	2,288	5,315	5,600	5,500	5,500
46-08 LAKE MAINTENANCE	0	2,500	10,000	6,500	10,000
46-09 STREET LIGHT & POLE MAINTENANCE	31,060	17,770	51,500	30,000	30,000
46-10 SUBLET REPAIR COSTS	185,954	191,453	175,000	171,100	171,000
46-12 ROAD REPAIRS	166,469	90,648	155,000	110,000	115,000
46-13 ROAD REPAIRS	160,878	87,705	200,000	180,000	200,000
46-14 HYDRANT MAINTENANCE	1,287	549	100	100	1,500
46-15 RED TIDE CLEAN UP	14,182	8,120	50,000	50,000	50,000
46-16 HARDWARE MAINTENANCE	12,590	24,330	18,800	18,200	18,800
46-17 SOFTWARE MAINTENANCE	135,560	152,584	186,617	186,617	178,982
46-18 PRINTERS	0	2,486	0	0	0
47-00 PRINTING AND BINDING	93,609	74,278	112,920	89,428	94,370
47-01 LEGAL ADS	46,177	48,502	56,500	54,289	53,500
47-02 ADVERTISING (NON LEGAL)	29,982	17,726	25,200	21,200	22,950
47-05 PHOTOS & VIDEO	986	745	1,000	600	750
47-06 DUPLICATING	13,014	13,162	23,700	16,275	16,450
47-07 NAPLES ANNUAL REPORT	8,350	162	4,000	0	0
49-00 OTHER CURRENT CHARGES	67,914	1,554,662	28,300	21,900	26,400
49-02 INFORMATION SERVICES	1,955,070	1,923,684	2,020,814	2,014,868	1,785,139
49-04 EMPLOYEE DEVELOPMENT	11,476	384	3,000	1,000	3,000
49-05 SPECIAL EVENTS	162,817	154,319	159,000	157,000	145,400
49-06 AWARDS	32,339	36,524	18,024	18,024	25,700
49-07 EMPLOYEE RECOGNITION	1,682	1,027	2,000	2,000	1,200
49-08 HAZARDOUS WASTE DISPOSAL	2,069	3,683	4,200	4,400	4,560
51-00 OFFICE SUPPLIES	91,506	96,410	114,695	108,745	106,750
51-01 STATIONERY & PAPER	2,020	3,089	3,350	3,170	2,350
51-02 OTHER OFFICE SUPPLIES	3,049	3,906	6,285	5,500	5,500
51-06 RESALE SUPPLIES	127,745	69,433	82,500	66,500	68,000
52-00 OPERATING SUPPLIES	924,228	662,745	784,125	741,105	687,253
52-01 MINOR OPERATING EQUIPMENT	10,104	14,696	15,700	15,000	15,700

**FISCAL YEAR 2009-10
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

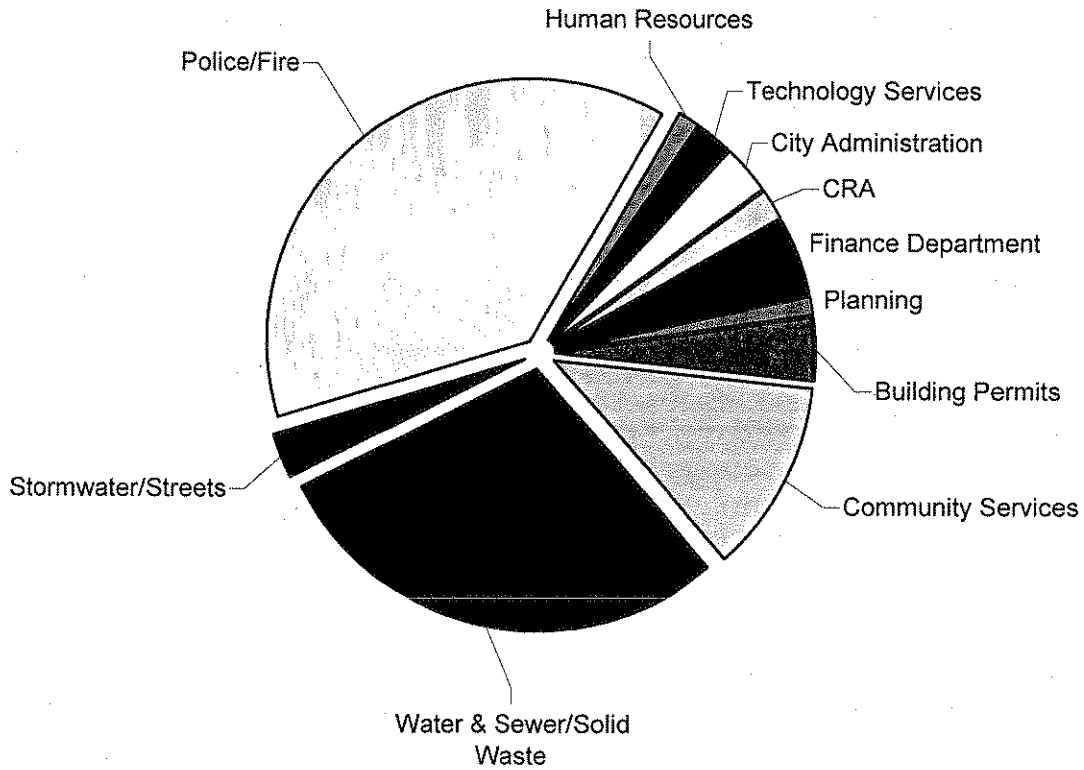
ACCOUNT DESCRIPTION	06/07 ACTUALS	07/08 ACTUALS	08/09 ADOPTED BUDGET	08/09 ESTIMATED ACTUAL	09/10 ADOPTED BUDGET
52-02 FUEL	1,845,171	1,998,041	2,315,643	1,045,800	1,182,290
52-03 OIL & LUBE	20,424	23,448	23,900	26,000	27,500
52-04 BATTERIES	10,551	8,279	11,625	10,625	10,300
52-06 TIRES	182,443	166,810	226,670	200,000	180,000
52-07 UNIFORMS	111,460	126,148	152,695	146,905	130,262
52-08 SHOP SUPPLIES	9,408	23,410	10,000	10,000	9,000
52-09 OTHER CLOTHING	32,075	37,025	40,590	31,141	24,626
52-10 JANITORIAL SUPPLIES	66,011	75,745	70,100	69,300	70,600
52-21 NEW INSTALLATION SUPPLIES	329,043	292,113	300,000	300,000	300,000
52-22 REPAIR SUPPLIES	222,623	129,143	220,000	220,000	220,000
52-23 VESTS	2,508	5,000	4,000	4,000	4,000
52-41 POOL - OPERATING SUPPLIES	14,856	12,727	20,000	20,000	20,000
52-42 BAND SHELL OPERATING SUPPLIES	4,793	2,807	5,000	5,000	6,000
52-51 DUMPSTERS	88,158	77,250	95,000	90,000	90,000
52-52 MINOR OPERATING EQUIPMENT	57,584	0	0	0	0
52-80 CHEMICALS	2,008,409	1,954,283	2,868,615	2,604,797	2,898,216
52-99 INVENTORY (OVER/SHORT)	83,937	17,371	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	1,222	1,430	2,305	2,305	2,105
54-01 MEMBERSHIPS	35,286	35,307	62,411	54,410	53,916
54-02 BOOKS, PUBS, SUBS.	7,758	9,668	10,799	10,343	10,112
59-00 DEPRECIATION	7,161,896	7,384,390	0	0	0
59-01 AMORTIZATION	6,688	5,565	0	0	0
59-02 BOND ISSUANCE COSTS	20,454	14,056	0	0	0
TOTAL OPERATING EXPENSES	51,590,972	53,798,777	49,317,729	45,953,771	44,794,109
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	41,174	0	0	0
60-20 BUILDINGS	491,886	4,649,402	990,000	5,936,616	468,000
60-30 IMPROVEMENTS O/T BUILDING	3,841,765	3,619,912	12,371,000	16,489,316	12,819,167
60-33 RIVER PARK CENTER	33,428	0	111,802	0	125,000
60-40 MACHINERY EQUIP	1,795,560	667,603	3,298,525	4,173,266	1,371,300
60-70 VEHICLES	531,979	466,072	952,100	1,046,576	208,000
60-80 COMPUTER PURCHASES	27,983	46,000	26,760	49,917	0
70-10 PRINCIPAL & INTEREST	0	0	2,611,113	0	0
70-11 PRINCIPAL	1,070,000	1,125,000	2,233,265	3,720,766	3,916,052
70-12 INTEREST	1,968,765	2,037,773	1,147,238	2,190,351	1,997,843
70-15 INTEREST ON DEPOSITS	1,376	41,843	0	0	0
70-21 AMORTIZED DEFERRED LOSS	15,100	0	0	0	0
70-30 CURRENT YEAR BOND EXPENSE	0	462,346	0	55,128	0
91-00 TRANSFERS OUT: TO	2,374,073	1,746,983	2,075,438	2,075,438	1,768,883
91-01 GENERAL FUND	0	0	124,218	124,218	124,218
91-21 BOND SINKING FUND FD 200	407,123	409,436	1,064,436	1,064,436	1,057,300
91-32 LAND CONTINGENCY FUND	400,000	100,000	100,000	100,000	0
91-34 CAPITAL PROJECTS FUND	0	9,913,080	147,572	6,950,074	147,572
91-39 STREETS FUND	1,000,000	500,000	573,335	573,335	973,335
91-47 STORM WATER FUND	0	0	14,548	14,548	14,548
91-48 OTHER FUNDS	0	0	0	185,176	54,000
99-00 CONTINGENCY	0	0	660,400	296,160	617,749
TOTAL NON-OPERATING EXPENSES	13,959,038	25,826,624	28,501,750	45,045,321	25,662,967
TOTAL EXPENSES	103,585,413	122,417,746	120,354,175	133,487,529	110,874,943

City of Naples, Florida Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 06-07	Adopted FY 07-08	Adopted FY 08-09	Adopted FY 09-10	Change
General Fund					
Mayor & Council	1	1	1	1	0.0
City Attorney	1	1	1	1	0.0
City Clerk	8	8	8	6	(2.0)
City Manager's Office	4	4	4	3.7	(0.3)
City Manager/Nat. Resources	0	0	3	3	0.0
Human Resources	7	7	6	5	(1.0)
Planning Department	7	7	5	5	0.0
Finance Department	21.8	21.8	21.8	19.8	(2.0)
Police Administration	5	3	4	4	0.0
Police Special Services	0	12	0	0	0.0
Police Criminal Investigation	18	17	26	23	(3.0)
Police Patrol	64.7	58.7	55.7	53.4	(2.3)
Police Support Services	24	24	24	24	0.0
Police Code Enforcement	3	0	0	0	0.0
Fire Operations	61	61	61	61	0.0
Community Serv Admin	9	9	6	4	(2.0)
Community Serv Parks/Pkys	23	22	19	17	(2.0)
Community Serv Recreation	13	12	11	9	(2.0)
CS Natural Resources	2.5	2.5	0	0	0.0
Facilities Maintenance	12	12	12	11	(1.0)
TOTAL FUND	285	283	268.5	250.9	(17.6)
Water & Sewer Fund					
Administration	8	8	6	6	0.0
Meter Reading	0	0	0	3	3.0
Water Plant	37	37	36	36	0.0
Wastewater Plant	35	39	37	37	0.0
Utilities Maintenance	16	16	16	16	0.0
TOTAL FUND	96	100	95	98	3.0
Solid Waste Fund					
Administration	3	3	2	3	1.0
Residential Collection	14	14	14	11	(3.0)
Commercial Collection	8	8	8	5	(3.0)
Recycling	4	4	4	5	1.0
TOTAL FUND	29	29	28	24	(4.0)
Streets & Traffic Fund	5.5	5.5	7.5	7.5	0.0
Building Permits Fund	28	27	26	17.5	(8.5)
Community Redevel Agency	9	9	9	8.3	(0.7)
Stormwater Fund	5.5	6	5.5	6	0.5
City Dock Fund	5	5	4	3	(1.0)
Tennis Fund	4	4	4	4	0.0
Naples Beach Fund	14.3	13.8	12.8	12.8	0.0
Technology Services Fund	11	11	10	10	0.0
Equipment Services Fund	11	11	10	8.5	(1.5)
Risk Management	2	2	1	1	0.0
Construction Management	8	8	0	0	0.0
GRAND TOTAL	513.3	514.3	481.3	451.5	(29.8)

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

**City of Naples
2009-10 Staffing Levels
By Department All Funds**



Department	Adopted FY 09-10	
Human Resources	6.0	1.25%
Technology Services	10.0	2.08%
City Administration	14.7	3.05%
CRA	8.3	1.72%
Finance Department	20.8	4.32%
Planning	5.0	1.04%
Building Permits	17.5	3.64%
Community Services	53.8	11.18%
Water & Sewer/Solid Waste	130.5	27.11%
Stormwater/Streets	13.5	2.80%
Police/Fire	171.4	35.61%
	451.5	

City of Naples, Florida Staffing Levels

Fund Department	Full Time FY 09-10	Part Time FY 09-10
General Fund		
Mayor & Council	1	0
City Attorney	1	0
City Clerk	6	0
City Manager's Office	6.75	0
Human Resources	5	0
Planning	5	0
Finance Department	19	1
Police Administration	4	0
Police CIB	23	0
Police Operations-Patrol	52	4
Police Support Services	24	0
Fire Operations	61	0
Community Services	39.5	3
TOTAL FUND	247.25	8
Water & Sewer Fund		
Administration	6	0
Meter Reading	3	0
Water	36	0
Wastewater	37	0
Utilities Maintenance	16	0
TOTAL FUND	98	0
Solid Waste Fund		
Administration	3	0
Residential Collection	11	0
Commercial Collection	5	0
Recycling	5	0
TOTAL FUND	24	0
Streets & Traffic Fund	7.5	0
Building Permits Fund	17.5	0
Community Redevel Agency	8.25	0
Stormwater Fund	6	0
City Dock Fund	3	0
Tennis Fund	2	3
Naples Beach Fund	12	1
Technology Services Fund	10	0
Equipment Services Fund	8	1
Risk Management	1	0
Construction Management	0	0
GRAND TOTAL	444.5	13

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2009-10**

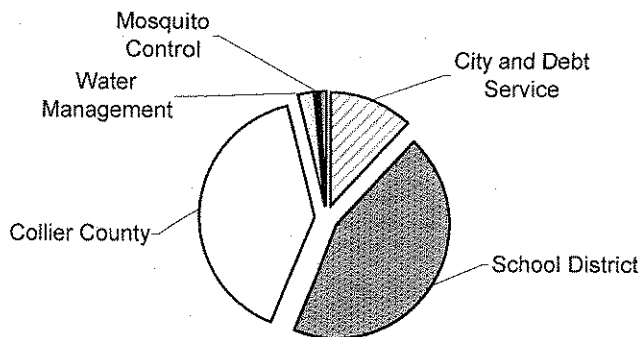
CITY OF NAPLES	1.1800	10.87%
Voted Debt Service	0.0375	0.35%
School District	5.2390	48.27%
Collier County	3.5645	32.84%
Water Pollution Control	0.0293	0.27%
Conservation Collier	0.1206	1.11%
Water Management	0.2549	2.35%
Mosquito Control	0.0720	0.66%
Big Cypress Basin	0.2265	2.09%
Conservation Collier Debt	0.1294	1.19%

Total **10.8537**

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

Example:	\$1,334,500	Residential Assessed Value
	\$50,000	Homestead Exemption
	\$1,284,500	Taxable Value
CITY OF NAPLES	\$1,515.71	
Voted Debt Service	\$48.17	
School District	\$6,729.50	
Collier County	\$4,578.60	
Pollution Control	\$37.64	
Conservation Collier	\$154.91	
Water Management	\$327.42	
Mosquito Control	\$92.48	
Big Cypress Basin	\$290.94	
Conservation Collier Debt	\$166.21	
TOTAL	\$13,941.58	

DIVISION OF TAX BILL, BY AGENCY



City of Naples, Florida

How to read this document



The City of Naples' Budget Plan is made up of two separate books: the Annual Budget (this book) and the Capital Improvement Program (CIP).

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

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

- Fund or Departmental Summary
- Significant Budgetary Issues
- Revenue Summary
- Position Summary
- Budget line-item Detail
- Five year capital plan

New this year for the Internal Service, Building Permit, Beach and Dock funds is a report called Historical Analysis. This report shows a synopsis of the net gain or loss of the fund. Due to the enhanced focus on fund balances, this information is provided to show how the fund's revenues and expenditures have trended. The Historical Analysis page will not directly tie to the chart for unrestricted net assets, due to certain assets and liabilities which affect net assets; however, it is an excellent tool for analyzing the fund's income and its effect on fund balance.

Next is a section devoted to the City's debt service and capital improvements. This shows all capital projects in this budget by fund and department for five years. It also includes all debt service schedules.

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

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



**GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Unreserved Fund Balance - as of Sept. 30, 2008	\$10,802,146
Projected Revenues FY 2008-09	\$37,190,999
Projected Expenditures FY 2008-09	\$37,441,421
Net Increase/(Decrease) in Net Unrestricted Assets	(\$250,422)

Expected Fund Balance as of Sept. 30, 2009 **\$10,551,724**

Add Fiscal Year 2009-10 Budgeted Revenues

Ad Valorem Tax at 1.1800 mills	\$17,653,700	
Other Taxes	3,760,000	
Licenses & Permits	4,291,700	
Sales Tax	1,814,078	
Other Intergovernmental	1,203,041	
Charges for Services	1,115,128	
Recreation Revenues	780,850	
Fines & Forfeitures	355,000	
Transfers - Reimburse Admin.	3,720,708	
Other Revenue	691,218	
	<u>35,385,423</u>	<u>\$35,385,423</u>

TOTAL AVAILABLE RESOURCES: **\$45,937,147**

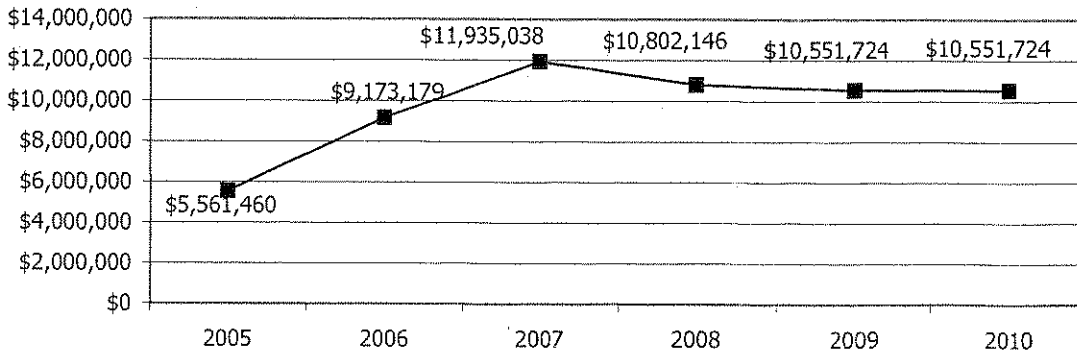
Less Fiscal Year 2009-10 Budgeted Expenditures

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

BUDGETED CASH FLOW **\$0**

Projected Fund Balance as of September 30, 2010 **\$10,551,724**

Fund Balance Trend



General Fund

City of Naples

General Fund Revenue Analysis



Overview

This year the City of Naples continues to be faced with financial challenges. The Fiscal Year 2009-10 (abbreviated FY throughout this document) General Fund budgeted revenues show a decrease of \$1,378,211 from the FY2008-09 adopted budget.

Property Tax Reform has been passed by both the Legislature and the voters. The changes greatly restrict property tax revenue for local governments. Save our Homes portability, exemptions for tangible personal property, homestead exemption increases, non-homestead caps have decreased the taxable value of property. Added to that, the economic decline further decreased the value of property. Despite this, the City of Naples' adopted a millage rate of 1.1800 mills, which is less than the roll back rate of 1.2112.

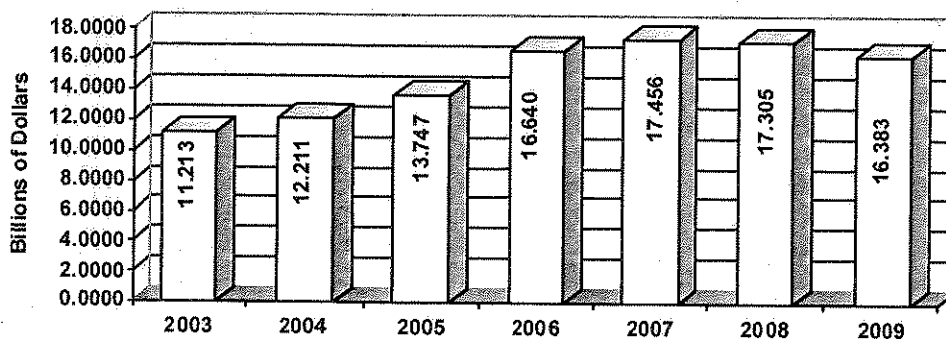
County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. The City of Naples utilizes most of the allowable revenue sources to fund governmental services; however, there are still several options available if the City needed to raise revenue. One option is to increase property taxes within the new legislative guidelines. Other revenue options are to add a new utility tax (such as water), or to increase or add user charges such as special assessments and fees. However, for FY09-10, the General Fund did not increase taxes or fees.

Revenue in the General Fund is separated into seven 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 Fund Balance/Transfers. For Fiscal Year 2009-10, the revenues for the General Fund are \$35,385,423.

Local Taxes (\$21,413,700)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$17,653,700. Collier County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2009-10, the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$16,383,741,720. The chart below shows the growth in taxable value (in billions).

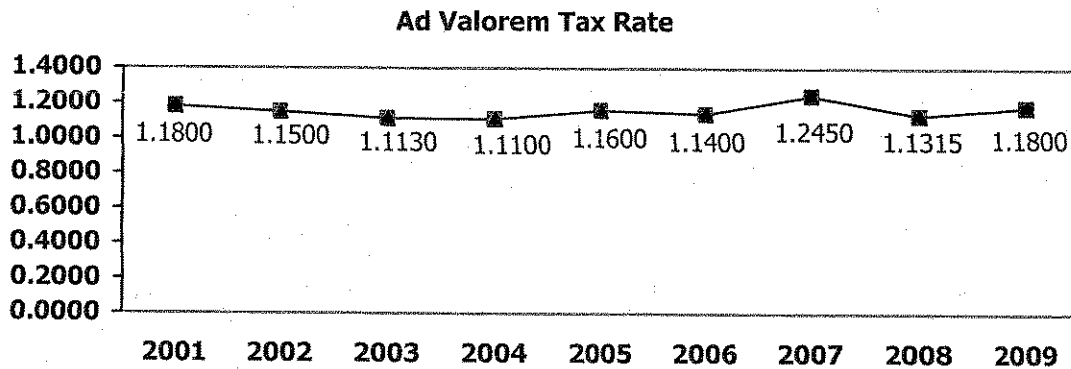


As the table below shows, taxable property values steadily increased through 2007, and then a change occurred, with values for 2008 and 2009 showing a decrease in value. The decrease can be attributed primarily to the decreased selling price of homes, but also to property tax reform.

	2003	2004	2005	2006	2007	2008	2009
Change in value over prior year	12.6%	8.9%	12.5%	21.0%	5.0%	<.1%>	<5.3%>

For Fiscal Year 2009-10, the millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). This is the same millage rate used for the fiscal years 1995-2001. Based on the 1.1800 rate, the City would expect to collect a maximum of \$19,332,815. As allowed by Florida Statutes, the City reduces revenue estimate by up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2009-10, the budgeted tax revenue for Ad Valorem Taxes is \$18,366,174.

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, \$712,226 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$17,653,700** as budgeted ad valorem tax income for the General Fund. The chart below shows the trend for the ad valorem tax rate.



The city has operated within the requirements of the state's property tax reform legislation and constitutional amendments. However, the state legislature has suggested there will be additional property tax reform in the future. These potential changes make estimating future property tax revenues even more challenging.

Other Local Taxes

Due to a revision in the Florida Chart of Accounts, Franchise Fees, which were formerly considered taxes, have been reclassified to the Licenses and Permits category.

Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds of the City, compared to three enterprise funds in FY08-09. The City Dock PILOT has been waived by City Council for FY09-10 due to declining revenue and the overall consideration that the Dock provides a governmental service. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For 2009-10, the City has established the following PILOT charges:

Water and Sewer	\$1,668,000
Solid Waste	\$372,000

The Simplified Telecommunications Tax was passed by the Florida Legislature in 2001. This tax covers telephone and cable television bills and is collected by the telephone and cable providers. The tax revenue is projected at \$1,720,000. The forecast is based on the LCIR forecast as well as historical collections. The City's rate of 3.3% will be increased to 5.2% in January 2010, and the funds will be directed to capital improvements, through the Public Service Tax fund.

Licenses and Permits (\$4,291,700)

The City of Naples is budgeted to collect \$4,291,700 in Licenses and Permits. The primary revenues in this category are Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric and Trolley companies. Franchise Fees, formerly considered taxes, have been reclassified into the License and Permits category by the state.

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 \$3,901,000 of revenue to the City, based on prior year collections with small growth due to the increased rates approved for the power company. The growth is lower than expected, which, according to the representatives of the power company, could be due to foreclosures, business shutdowns, a decrease in new businesses and people and businesses becoming more utility conscious in this economy. 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 \$5,000 per month in Gas Franchise Fees, leading to a 2009-10 budget forecast of \$60,000.

Business Tax Receipts (formerly called Occupational License Tax) 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 every two years. The last increase was April 2008 (for Fiscal Year 2009-10). The City Building Tax Receipts are projected to bring in \$230,000 for Fiscal Year 2009-10. This is based on an estimated 3,830 permits issued.

The City expects to collect \$40,000 from the County for the City's proportionate share of County Occupational Licenses.

The Landscape Certification program was authorized by Resolution 06-11245. It is projected that 92 permits will be issued, for approximately \$11,500. This program is managed by the Natural Resources Division of the City, and the related cost of \$10,000 is for the required training for the landscape certificate applicants.

Other revenues in this category include address changes for \$4,000; contractor exams for \$6,000; right of way permits for \$14,000; special event permits for \$22,000 and outdoor dining permits for \$2,500.

Intergovernmental Revenue (\$3,017,119)

Intergovernmental Revenue in the General Fund is budgeted at \$3,017,119, with the largest source of intergovernmental revenue being the General Use Sales Tax, budgeted at \$1,814,078. 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 based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is available on its web site. This revenue source has a projected decrease of nearly 19% under FY08-09 due to the economy.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$546,541 to the general fund. The Revenue Sharing Program includes a variety of taxes that are

pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. State Revenue Sharing is also projected to decrease from the 08-09 budget by approximately 6%.

Other intergovernmental revenues are:

- **Mobile Home Licenses** \$4,500 (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those registered within the City limits.)
- **Firefighters Education** \$9,000 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$33,000
- **Alcohol Beverage License** \$60,000 (Distributed to the City per F.S. 561.342)
- **Grants** \$50,000 (Tourist Development Tax); \$500,000 (Collier County Recreation Grant)

In July 2008, the City and County entered into a \$1,000,000 interlocal agreement to fund the expenses that the city's recreation programs, including beaches, sustain related to serving the County residents. It has been found that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For 2009-10, the city will place half the funds into the Beach Fund, and \$500,000 in the General Fund.

Historically, in the City's accounts, intergovernmental revenue shows several grants received, such as moneys received from FEMA, other federal agencies or TDC. However, the City does not typically include grants in the adopted budget, unless the grant award is known during the budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance by City Council of a grant automatically amends the budget.

Charges for Services (\$5,616,686)

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$5,616,686 in Charges for Services.

The City projects to collect \$200,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. The budget includes \$145,920 in accordance with the City's commitment to provide Transportation Security Administration (TSA) service at the Naples Municipal Airport, and \$550,000 to staff a joint fire station at the Naples Airport. A 911 Subsidy of \$36,658 will be paid by Collier County for dispatch services provided by the City's telecommunication officers to the city.

The largest revenue in Charges for Services is the Administrative Charge assessed on other operating funds. The General Fund provides services to other funds. One example includes the Finance Department (in the General Fund), which provides all accounting, check writing and payroll services to the other funds. The Administrative Charge is an attempt to recoup a fair share of those costs.

In June 2009, the City council agreed to a new method of calculating the Administrative Charge. Although very thorough, the former modified step plan was difficult to understand, time consuming to develop and cumbersome to change. The new method uses three bases, including number of employees, size of budget and number of HTE billing customers, to determine the General Fund administrative costs for each fund.

City of Naples General Fund Revenue Analysis

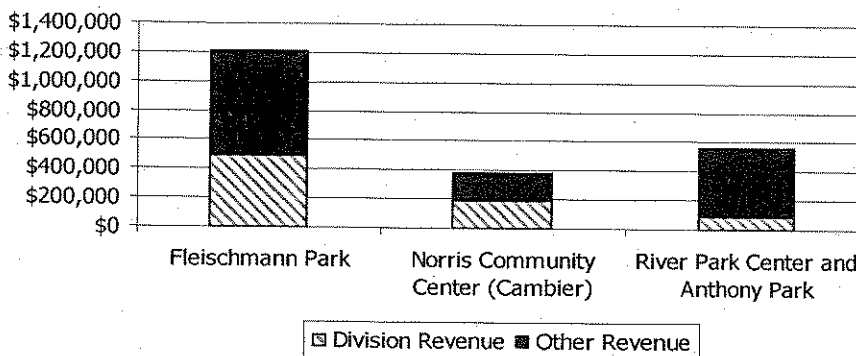
Administrative Charges to:	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Water/Sewer Fund	1,832,720	1,799,000	1,888,950	1,888,950	1,728,364
Naples Beach Fund	201,000	197,000	207,000	207,000	132,820
Solid Waste Fund	303,500	275,000	289,000	289,000	337,650
City Dock Fund	131,000	137,550	144,428	144,428	49,980
Stormwater Fund	125,000	125,000	131,000	131,000	158,906
Tennis Fund	28,000	300	32,000	32,000	38,159
Self Insurance Fund	68,775	65,500	68,775	68,775	70,276
Health Insurance Fund	32,500	35,500	37,275	37,275	88,543
Technology Services	85,000	89,750	94,238	94,238	109,245
Equipment Services Fund	139,000	132,500	139,125	139,125	119,486
Construction Management	103,000	71,500	75,075	0	0
Building Permits Fund	287,500	439,180	461,139	457,954	379,683
Utility Tax Fund	64,000	67,070	70,424	70,424	63,087
Capital Projects Fund	125,000	125,000	131,250	131,250	61,745
Community Redev. Fund	124,800	197,000	206,850	206,850	127,967
Streets and Traffic Fund	12,000	130,000	137,000	137,000	132,374
Pension Funds	35,720	49,500	51,975	51,975	122,423
Total	\$3,698,515	\$3,936,350	\$4,165,504	\$4,087,244	\$3,720,708

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	\$495,350	\$1,204,092	41%
Norris Community Center (Cambier)	191,000	376,479	51%
River Park Center and Anthony Park	88,300	558,514	16%

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

Recreation Program Total Expenses With Funding Sources



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

The County Utility Billing Charge of \$36,000 represents revenue from an interlocal agreement for the City issuing county sewer bills for properties served by city water. This agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause. During 2008-09, Finance staff evaluated the sufficiency, and determined that an increase would be reasonable but the County was not agreeable to an increase this year.

Fines and Forfeitures (\$355,000)

The General Fund is budgeted to receive \$355,000 in fines for FY 2009-10.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$285,000 for FY 2009-10. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court system, which will then be remitted to the City.

Police Training, at \$20,000, represents the funds received from a \$2 fee imposed in accordance with City Code Chapter 2-632.

City Fines are budgeted at \$38,000, which is consistent with receipts from prior years.

The City expects to receive approximately \$6,000 in Handicapped Parking fines and \$6,000 in Code Enforcement violations. Handicapped Parking fines must be used for improvements to accessibility and are designated for public restroom enhancements.

Miscellaneous Income (\$691,218)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY09-10, the assumed interest rate is 1.2%, and the projected average invested funds will be \$18.5 million. Therefore, Interest Income is budgeted at \$220,000.

The General Fund will collect \$124,218 in principal and interest from the Community Redevelopment Agency in accordance with the loan repayment schedule. A \$330,000 transfer from the Public Service Tax Fund is included, a decrease of \$340,000 below the FY 08-09 transfer.

Other Income is budgeted at \$17,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements.

Summary

The General Fund Revenue for 2009-10 is budgeted at \$35,385,423. With the ad valorem tax at 1.1800, 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

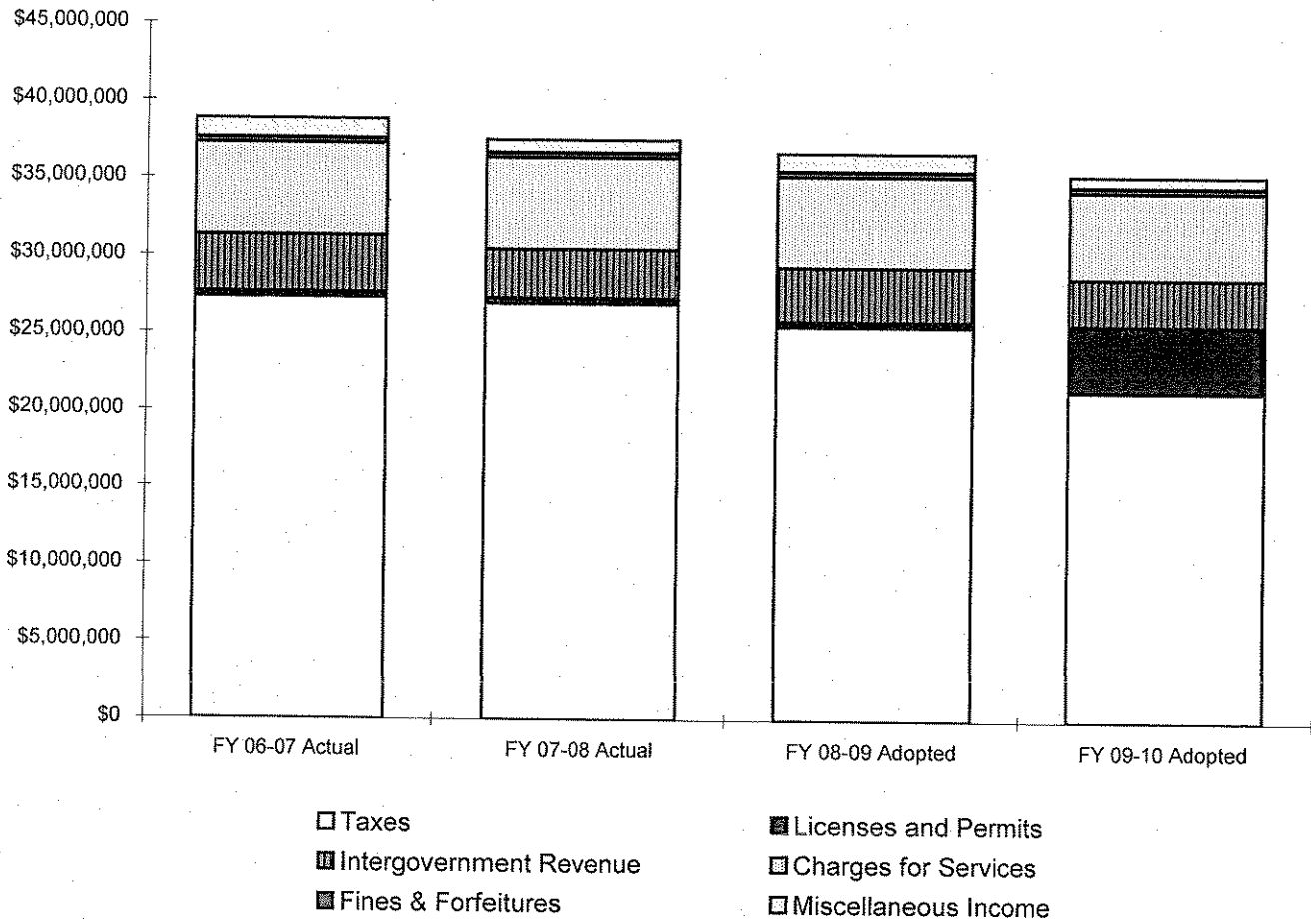
Fiscal Year 2009-10 Revenue Detail

Description	FY 07-08 Actual	FY 08-09 Adopted	FY 08-09 Estimated	FY 09-10 Adopted	Change
Ad Valorem Taxes	17,769,079	17,822,155	17,822,155	17,653,700	(168,455)
Insurance Premium Taxes	1,949,641	0	532,354	0	0
Electric Franchise Fee	3,703,141	3,896,000	0	0	(3,896,000)
Trolley Franchise	500	500	0	0	(500)
Payment in Lieu of Taxes	1,964,530	2,168,546	2,168,546	2,040,000	(128,546)
Teco Gas Franchise	36,595	42,000	0	0	(42,000)
Telecommunications Tax	1,517,516	1,601,720	1,658,000	1,720,000	118,280
Taxes	26,941,002	25,530,921	22,181,055	21,413,700	(4,117,221)
Business Tax Receipt	229,867	235,200	235,400	230,000	(5,200)
Insurance Companies	0	0	28	0	0
County Occupational License	39,411	41,198	41,198	40,000	(1,198)
Address Changes	5,209	5,800	4,010	4,000	(1,800)
Contractor Exams	7,683	6,000	6,000	6,000	0
Electric Franchise Fee	0	0	3,895,000	3,901,000	3,901,000
Trolley Franchise	0	0	500	500	500
Teco Gas Franchise	0	0	45,255	60,000	60,000
Right of Way Permits	16,672	8,000	14,000	14,000	6,000
Special Events/Other Permits	30,310	30,000	21,500	22,000	(8,000)
Outdoor Dining Permits	6,621	2,200	2,500	2,500	300
Coastal Construction Setback	700	200	200	200	0
Landscape Certification	14,990	15,000	11,500	11,500	(3,500)
Amplified Sound	0	0	0	0	0
Licenses and Permits	351,463	343,598	4,277,091	4,291,700	3,948,102
Other Grants	144,360	0	20,780	0	0
FEMA Hurricane	42,975	0	0	0	0
State Revenue Sharing	621,073	591,043	584,593	546,541	(44,502)
Mobile Home Licenses	4,795	5,500	4,000	4,500	(1,000)
Firefighters Education	9,816	9,000	9,000	9,000	0
Fuel Tax Refund	34,794	29,000	33,800	33,000	4,000
Alcohol Beverage License	61,844	70,000	70,000	60,000	(10,000)
General Use Sales Tax	2,196,319	2,251,000	1,961,250	1,814,078	(436,922)
Collier County	31,111	500,000	500,000	500,000	0
Tourist Development Tax	0	50,000	50,000	50,000	0
SF Water Mgmt	24,993	0	0	0	0
Gulf Mexico Foundation	0	0	5,000	0	0
Intergovernmental Rev.	3,172,080	3,505,543	3,238,423	3,017,119	(488,424)
Maps and Codes Fees	209	200	200	100	(100)
Copies	5,898	5,000	2,500	2,400	(2,600)
Planning Dept Fees	42,120	26,000	58,000	30,000	4,000
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports/911	25,891	25,000	18,000	20,000	(5,000)
Investigation Fees	24,482	18,500	23,000	23,000	4,500
Security Services/TSA	231,935	250,010	200,000	200,000	(50,010)
TSA Contracts	0	0	0	145,920	145,920
911 Salary Subsidy	0	0	0	36,658	36,658
Airport/Fire Contract	489,390	563,000	550,000	550,000	(13,000)

City of Naples General Fund
Fiscal Year 2009-10 Revenue Detail

Description	FY 07-08 Actual	FY 08-09 Adopted	FY 08-09 Estimated	FY 09-10 Adopted	Change
EMS Space Rental	35,400	35,400	35,400	35,400	0
Lot Mowing Fees	0	0	300	300	300
Lot Clearing	0	0	425	350	350
Fleischmann Park Fees	352,338	360,000	321,300	326,300	(33,700)
Norris Community Center Fees	172,184	140,500	198,300	191,000	50,500
River Park Center Fees	92,554	73,400	94,665	88,300	14,900
School/Athletics Fees	127,780	150,300	96,000	87,800	(62,500)
Skate Park Fees	95,917	92,700	79,250	81,250	(11,450)
Recreation /Naming Rgts	0	5,000	5,000	5,000	0
Vending Machine Commission	1,762	2,100	1,500	1,200	(900)
Leagues and Tournaments	39,202	0	35,000	35,000	35,000
Water/Sewer Reimbursement	1,888,950	1,888,950	1,888,950	1,728,364	(160,586)
Naples Beach Reimbursement	207,000	207,000	207,000	132,820	(74,180)
Solid Waste Fund Reimb	289,000	289,000	289,000	337,650	48,650
City Dock Fund Reimb	144,428	144,428	144,428	49,980	(94,448)
Stormwater Fund Reimb	131,000	131,000	131,000	158,906	27,906
Tennis Fund Reimb	32,000	32,000	32,000	38,159	6,159
Self Insurance Fund Reimb	68,775	68,775	68,775	70,276	1,501
Health Insurance Fund Reimb	37,275	37,275	37,275	88,543	51,268
Technology Services Reimb	94,238	94,238	94,238	109,245	15,007
Equipment Service Reimb	139,125	139,125	139,125	119,486	(19,639)
Construction Mgt Reimb	75,075	0	0	0	0
Building Permits Reimb	461,139	457,954	457,954	379,683	(78,271)
Utility Tax Reimb	70,424	70,424	70,424	63,087	(7,337)
Capital Projects Reimb	131,250	131,250	131,250	61,745	(69,505)
CRA Reimb	206,850	206,850	206,850	127,967	(78,883)
Streets and Traffic Reimb	137,000	137,000	137,000	132,374	(4,626)
Pensions Reimb	51,975	51,975	51,975	122,423	70,448
Charges for Services	5,938,566	5,870,354	5,842,084	5,616,686	(253,668)
County Court Fines	252,224	275,000	275,000	285,000	10,000
Police Training Fees	18,332	18,000	20,000	20,000	2,000
City Fines	34,690	40,000	24,000	38,000	(2,000)
Handicap Accessibility Fines	11,333	9,000	5,500	6,000	(3,000)
Code Enforcement Fines	2,975	7,000	5,500	6,000	(1,000)
Parking/Crossing Guard Fee	0	20,000	0	0	(20,000)
Fines & Forfeits	319,554	369,000	330,000	355,000	(14,000)
Interest Earnings	814,379	310,000	510,000	220,000	(90,000)
Trans Public Service Tax	0	670,000	670,000	330,000	(340,000)
CRA Repayment	0	124,218	124,218	124,218	0
Other Income	19,576	40,000	18,128	17,000	(23,000)
Miscellaneous Income	833,955	1,144,218	1,322,346	691,218	(453,000)
Total General Fund Revenue	37,556,620	36,763,634	37,190,999	35,385,423	(1,378,211)

City of Naples General Fund Revenue Sources



Note that for FY 09-10, Franchise fees have been reclassified from Taxes to Licenses & Permits, causing Licenses & Permits to increase, while Taxes decreased.

	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Adopted	FY 09-10 Adopted	% of General Fund Revenues
Taxes	\$27,298,136	\$26,941,002	\$25,530,921	\$21,413,700	60.52%
Licenses and Permits	340,229	351,463	343,598	4,291,700	12.13%
Intergovernment Revenue	3,686,760	3,172,080	3,505,543	3,017,119	8.53%
Charges for Services	5,937,748	5,938,566	5,870,354	5,616,686	15.87%
Fines & Forfeitures	327,714	319,554	369,000	355,000	1.00%
Miscellaneous Income	1,258,004	833,955	1,144,218	691,218	1.95%
TOTAL	\$38,848,591	\$37,556,620	\$36,763,634	\$35,385,423	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2009-10

	FY 07-08 Actual	FY 08-09 Adopted	FY 08-09 Estimated	FY 09-10 Adopted	Change	
General Fund Revenue						
Local Taxes	26,941,002	25,530,921	22,181,055	21,413,700	(4,117,221)	*
Licenses and Permits	351,463	343,598	4,277,091	4,291,700	3,948,102	*
Intergovernmental	3,172,080	3,505,543	3,238,423	3,017,119	(488,424)	
Charges for Service	5,938,566	5,870,354	5,842,084	5,616,686	(253,668)	
Fines and Forfeitures	319,554	369,000	330,000	355,000	(14,000)	
Miscellaneous Income	833,955	1,144,218	1,322,346	691,218	(453,000)	
TOTAL REVENUE	37,556,620	36,763,634	37,190,999	35,385,423	(1,378,211)	-3.7%
Expenditures						
Mayor and City Council	329,303	377,771	343,258	342,238	(35,533)	-9.4%
City Attorney	666,890	689,951	688,121	646,782	(43,169)	-6.3%
City Clerk	639,772	693,227	634,637	535,949	(157,278)	-22.7%
City Manager's Office	617,857	1,104,348	1,236,320	1,002,179	(102,169)	-9.3%
Planning	636,184	596,498	581,393	584,624	(11,874)	-2.0%
Finance Department	1,753,234	1,895,673	1,870,733	1,747,654	(148,019)	-7.8%
Police and Fire Services	20,215,705	19,514,318	19,794,433	19,416,366	(97,952)	-0.5%
** Community Services	8,246,513	7,996,587	7,919,418	7,220,092	(776,495)	-9.7%
Human Resources	642,703	655,143	637,125	519,985	(135,158)	-20.6%
Non Departmental Other	4,628,881	3,048,130	3,142,609	2,683,922	(364,208)	-11.9%
Contingency	0	660,400	296,160	617,749	(42,651)	-6.5%
Transfers	111,600	112,038	297,214	67,883	(44,155)	-39.4%
TOTAL EXPENDITURES	38,488,642	37,344,084	37,441,421	35,385,423	(1,958,661)	-5.2%
Change in Financial Position	(932,022)	(580,450)	(250,422)	0	580,450	

*Due to a revision in the Florida Chart of Accounts, Franchise Fees, formerly considered Taxes, have been reclassified to Licenses and Permits.

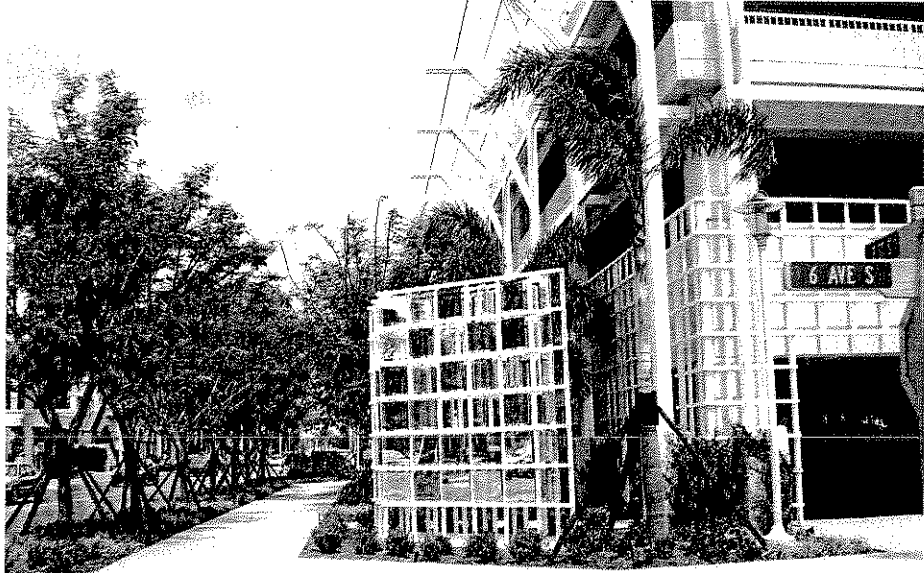
** Community Services Includes Facility Maintenance-formerly shown in Non Departmental

**FISCAL YEAR 2009-10
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	07-08 ACTUALS	FY 08-09 APPROVED BUDGET	FY 08-09 CURRENT PROJECTED	FY 09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	15,864,360	16,391,438	16,485,615	15,237,904	(1,153,534)
10-30 OTHER SALARIES	832,199	734,915	679,545	641,142	(93,773)
10-32 STATE INCENTIVE PAY	81,149	78,720	77,830	84,060	5,340
10-40 OVERTIME	820,684	785,900	749,569	738,350	(47,550)
10-41 SPECIAL DUTY PAY	173,015	225,000	178,283	165,000	(60,000)
10-42 HOLIDAY PAY	293,290	322,000	349,280	349,002	27,002
10-43 TSA GRANT OVERTIME	19,033	10,000	10	145,920	135,920
25-01 FICA	1,337,363	1,244,262	1,285,649	1,152,940	(91,322)
25-03 RETIREMENT CONTRIBUTIONS	2,293,724	3,343,892	3,359,110	4,009,798	665,906
25-04 LIFE/HEALTH INSURANCE	3,165,780	2,959,662	2,911,010	2,684,695	(274,967)
25-07 EMPLOYEE ALLOWANCES	77,228	100,451	99,411	87,214	(13,237)
25-13 EARLY RETIREMENT INCENTIVE	175,664	97,491	97,491	213,491	116,000
25-14 STATE INSURANCE PREMIUM	1,949,641	0	532,354	0	0
29-00 GENERAL OR MERIT INCREASE	0	35,000	0	0	(35,000)
TOTAL PERSONAL EXPENSES	27,083,130	26,328,731	26,805,157	25,509,516	(819,215)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	667,142	845,133	820,238	801,316	(43,817)
30-02 HOUSING ALLOWANCE	750	0	0	0	0
30-10 AUTO MILEAGE	1,258	1,700	1,225	1,000	(700)
30-20 FIELD TRIPS	12,725	27,200	23,200	16,000	(11,200)
30-21 FLEISCHMANN PARK	33,595	45,000	40,000	35,000	(10,000)
30-40 CONSTRUCTION MGT FEE	98,200	0	0	0	0
31-00 PROFESSIONAL SERVICES	149,724	258,816	293,397	272,711	13,895
31-01 PROFESSIONAL SERVICES-OTHER	330,149	371,950	383,268	392,500	20,550
31-02 ACCOUNTING & AUDITING	83,155	99,500	99,500	88,500	(11,000)
31-04 OTHER CONTRACTUAL SVCS	1,659,431	1,594,589	1,590,636	1,418,095	(176,494)
31-07 MEDICAL SERVICES	28,594	48,948	34,000	30,982	(17,966)
31-10 FEMA MAP- ENGINEERING	48,568	0	131,339	0	0
31-41 CULTURAL ARTS - THEATRE	39,862	45,000	45,000	40,000	(5,000)
31-42 CITY MANAGER SEARCH	15,907	0	0	0	0
31-43 LAWN LANDSCAPE CERTIFICATION	0	25,000	25,000	10,000	(15,000)
31-50 ELECTION EXPENSE	1,460	8,000	0	59,000	51,000
31-51 DOCUMENT IMAGING	4,003	7,000	7,000	7,000	0
32-01 CITY ATTORNEY	255,294	292,630	292,630	292,630	0
32-04 OTHER LEGAL SERVICES	17,033	20,400	20,000	22,900	2,500
32-10 LITIGATION COUNSEL	231,227	205,000	202,500	160,000	(45,000)
32-12 LABOR ATTORNEY	43,868	25,000	25,000	25,000	0
40-00 TRAINING & TRAVEL COSTS	117,158	156,425	136,520	113,610	(42,815)
41-00 COMMUNICATIONS	173,727	215,790	195,785	187,223	(28,567)
42-00 TRANSPORTATION	62,408	85,200	57,000	46,000	(39,200)
42-01 POSTAGE & FREIGHT	82,365	115,507	104,000	99,000	(16,507)
42-10 EQUIP. SERVICES - REPAIRS	715,903	761,234	754,949	709,583	(51,651)
42-11 EQUIP. SERVICES - FUEL	423,925	478,932	267,121	257,484	(221,448)
43-01 ELECTRICITY	473,915	431,826	415,326	442,000	10,174
43-02 WATER, SEWER, GARBAGE	373,663	355,000	382,559	400,944	45,944
44-00 RENTALS & LEASES	36,602	55,870	50,360	49,024	(6,846)
44-01 BUILDING RENTAL	49,961	31,364	31,364	34,509	3,145
44-02 EQUIPMENT RENTAL	748	1,500	1,500	4,500	3,000
45-22 SELF INS. PROPERTY DAMAGE	1,490,101	1,400,572	1,400,572	1,147,803	(252,769)
46-00 REPAIR AND MAINTENANCE	189,356	217,863	236,761	229,309	11,446
46-02 BUILDINGS & GROUND MAINT.	8,701	13,700	13,700	13,700	0
46-04 EQUIP. MAINTENANCE	15,971	25,700	0	0	(25,700)
46-10 STORM REPAIR COSTS	68,189	0	0	0	0
46-14 HYDRANT MAINTENANCE	549	100	100	1,500	1,400
46-15 RED TIDE CLEAN UP	8,120	50,000	50,000	50,000	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	07-08 ACTUALS	FY 08-09 APPROVED BUDGET	FY 08-09 CURRENT PROJECTED	FY 09-10 ADOPTED BUDGET	CHANGE
47-00 PRINTING AND BINDING	51,751	70,400	52,328	55,570	(14,830)
47-01 LEGAL ADS	48,502	56,500	54,289	53,500	(3,000)
47-02 ADVERTISING (NON LEGAL)	12,598	19,000	16,000	14,750	(4,250)
47-06 DUPLICATING	8,149	16,300	10,775	10,800	(5,500)
47-07 NAPLES ANNUAL REPORT	162	4,000	0	0	(4,000)
49-00 OTHER CURRENT CHARGES	1,523,844	13,800	13,400	13,400	(400)
49-02 TECHNOLOGY SERVICES	1,027,391	1,182,380	1,182,380	1,071,083	(111,297)
49-04 EMPLOYEE DEVELOPMENT	384	3,000	1,000	3,000	0
49-05 SPECIAL EVENTS	96,186	98,000	98,000	87,800	(10,200)
49-06 AWARDS	36,524	18,024	18,024	25,700	7,676
49-07 EMPLOYEE RECOGNITION	1,027	2,000	2,000	1,200	(800)
51-00 OFFICE SUPPLIES	73,470	82,400	81,350	78,300	(4,100)
51-01 STATIONERY & PAPER	1,972	2,200	2,200	1,400	(800)
51-02 OTHER OFFICE SUPPLIES	3,569	4,785	4,500	4,000	(785)
51-06 RESALE SUPPLIES	3,338	12,500	2,500	0	(12,500)
52-00 OPERATING SUPPLIES	107,783	121,875	118,955	115,303	(6,572)
52-02 FUEL	1,325	2,500	2,500	2,500	0
52-07 UNIFORMS	75,679	96,335	95,335	78,196	(18,139)
52-09 OTHER CLOTHING	11,667	10,000	10,841	7,375	(2,625)
52-10 JANITORIAL SUPPLIES	58,338	41,500	41,500	41,500	0
52-23 VESTS	5,000	4,000	4,000	4,000	0
52-41 POOL - OPERATING SUPPLIES	12,727	20,000	20,000	20,000	0
52-42 BAND SHELL OPERATING SUPPLIES	2,807	5,000	5,000	6,000	1,000
54-00 BOOKS, PUBS, SUBS, MEMBS	907	1,800	1,800	1,600	(200)
54-01 MEMBERSHIPS	23,043	27,818	25,809	24,863	(2,955)
54-02 BOOKS, PUBS, SUBS.	9,668	9,349	9,343	9,612	263
TOTAL OPERATING EXPENSES	11,211,118	10,242,915	10,005,379	9,190,275	(1,052,640)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	50,940	0	1,889	0	0
60-40 MACHINERY EQUIP	31,854	12,038	35,622	0	(12,038)
91-00 TRANSFERS OUT - OTHER	111,600	100,000	112,038	67,883	(32,117)
91-46 TRANSFER DOCK FUND	0	0	185,176	0	0
99-01 OPERATING CONTINGENCY	0	660,400	296,160	617,749	(42,651)
TOTAL NON-OPERATING EXPENSES	194,394	772,438	630,885	685,632	(86,806)
TOTAL EXPENSES	38,488,642	37,344,084	37,441,421	35,385,423	(1,958,661)



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**Mayor
and
Council**

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Mission:

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

Department Description

The Office of the Mayor and City Council is the legislative body representing the City of Naples. Naples is governed by a "council-manager" form of government.

The City Council consists of a Mayor and six (6) Council Members, each receiving a salary and related benefits. In order to be a Council Member, a person must be a qualified voter of the City and elected at large. All the powers of the City are vested in this Council and their actions are governed by the City Charter, City Code of Ordinances and the General Laws of the State of Florida.

2009-10 Significant Budgetary Issues

The 2009-10 budget for the Mayor and City Council's Office is \$342,238, which is \$35,533 less than the budget adopted for Fiscal Year 2008-09.

The budget for Personal Services is \$316,838, making up 93% of this Office's budget. This Office has a total of eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant. The primary reason for the decrease is due to the decreased cost of health benefits.

The budget for Operating Expenses decreased by \$4,685. Major expenditures budgeted for this office include \$10,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and \$4,000 budgeted in Memberships for membership in the Florida League of Cities and the Southwest Florida League of Cities.

FUND: 001 GENERAL FUND

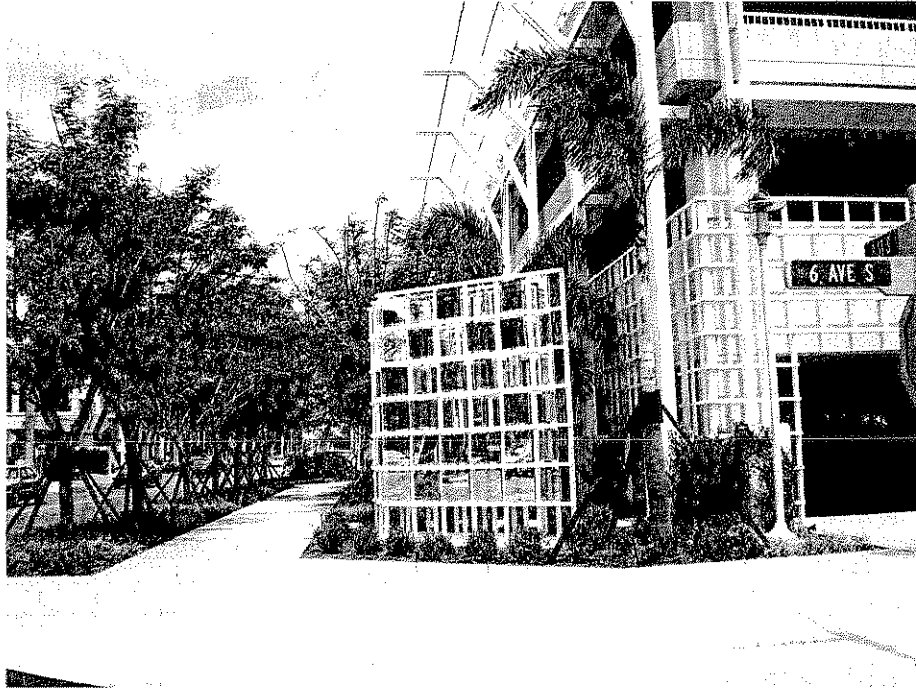
**MAYOR AND CITY COUNCIL
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
			ADMINISTRATION	
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	136,300
1	1	1	Executive Assistant	59,613
8	8	8		
8	8	8	Regular Salaries	225,913
			Employer Payroll Expenses	90,925
			Total Personal Services	<u>\$316,838</u>

**FISCAL YEAR 2009-10
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

ACCOUNT DESCRIPTION		07-08	08-09	08-09	09-10	
		ACTUALS	ORIGINAL	PROJECTED	ADOPTED	CHANGE
			BUDGET	BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	203,634	231,782	228,282	225,913	(5,869)
25-01	FICA	14,356	16,537	16,537	15,713	(824)
25-03	RETIREMENT CONTRIBUTIONS	4,910	7,810	7,810	8,572	762
25-04	LIFE/HEALTH INSURANCE	80,886	91,557	68,000	66,640	(24,917)
<i>Note that the 08-09 budget included family health that was not required for two.</i>						
TOTAL PERSONAL EXPENSES		303,786	347,686	320,629	316,838	(30,848)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,182	5,000	3,500	3,000	(2,000)
32-04	OTHER LEGAL SERVICES	4,253	0	0	0	0
40-00	TRAINING & TRAVEL COSTS	5,487	10,000	7,000	10,000	0
41-00	COMMUNICATIONS	4,383	5,000	4,500	4,500	(500)
<i>Council and staff phone lines, fax lines, and Mayor cell phone</i>						
46-00	REPAIR AND MAINTENANCE	499	500	553	500	0
47-00	PRINTING AND BINDING	298	1,700	328	700	(1,000)
47-02	ADVERTISING (NON-LEGAL)	76	0	0	0	0
51-00	OFFICE SUPPLIES	972	1,500	1,400	1,200	(300)
51-02	OTHER OFFICE SUPPLIES	429	1,785	1,500	1,500	(285)
54-01	MEMBERSHIPS	3,938	4,600	3,848	4,000	(600)
<i>Florida League of Cities, SWFLC, League of Mayors, etc.</i>						
TOTAL OPERATING EXPENSES		25,517	30,085	22,629	25,400	(4,685)
TOTAL EXPENSES		\$329,303	\$377,771	\$343,258	\$342,238	(35,533)



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City Attorney

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Mission:

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

Department Description

According to the City Code, section 2.11, the Naples City Council can employ an attorney-at-law to be known as the city attorney, to "perform such duties as directed by the Council for a term and at compensation to be fixed by Council". The Council has selected to contract with a law firm to represent the city in legal matters. The City has an in-house legal coordinator to assist as needed.

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), minimize legal exposure for the City		
Attend and provide legal advice at all regular meetings of City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend workshops as needed and assist committees and administrative staff as needed in special circumstances.	October 2009	September 2010
Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).	October 2009	September 2010
As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership), improve the practice of preventive law on behalf of the City		
Conduct training sessions including Sunshine Law, Public Records Law and Ethics to boards and committees (Post election)	February 2010	April 2010
Post Comprehensive Plan-rewrite of Land Development Code	October 2009	May 2010
Provide a timely and accurate response to requests for opinions and legal assistance.	October 2009	September 2010

Departmental Summary Page (continued)

DEPARTMENT City Attorney's Office
FUND: General Fund

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), assist with the preparation of ordinances, resolutions, agreements, contracts, legal opinions and other legal instruments, including those that meet the goals and vision of the City		
Provide guidance with the development of historic site protection ordinances and resolutions	January 2010	June 2010
Improve the efficiency of the blank or sample common legal documents such as liens, releases, and resolutions	October 2009	January 2010
Ordinances-Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)	October 2009	September 2010
Prepare litigation reports to City Council.	October 2009	September 2010
Update contract forms.	October 2009	January 2010

2009-10 Significant Budgetary Issues

The 2009-10 budget of the City Attorney's office is \$646,782, a \$43,169 decrease under the adopted FY 08-09 budget.

The City Attorney's office has \$106,663 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a \$1,108 decrease from the budget of 08-09.

The department has \$540,119 budgeted in Operating Expenses. This is a decrease of \$42,061 under the FY 08-09 adopted budget. The primary area of reduction is Litigation, which is reduced by \$40,000. The most significant expenses are:

Professional Services (i.e. transcribing, reporting)	\$20,000
City Attorney Contract	\$292,630
City Attorney Litigation as needed	\$160,000

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

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2009-10**

2008 Approved	2009 Adopted	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
<u>1</u>	<u>1</u>	<u>1</u>	Legal Coordinator	<u>\$79,286</u>
1	1	1	Regular Salaries	79,286
			Employer Payroll Expenses	27,377
			Total Personal Services	<u><u>\$106,663</u></u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	79,110	80,841	80,841	79,286	(1,555)
25-01 FICA	5,946	6,080	6,080	5,965	(115)
25-03 RETIREMENT CONTRIBUTIONS	8,630	12,005	12,005	12,987	982
25-04 LIFE/HEALTH INSURANCE	8,787	8,845	8,845	8,425	(420)
TOTAL PERSONAL SERVICES	102,473	107,771	107,771	106,663	(1,108)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Stamps, minor supplies</i>	54	1,900	750	750	(1,150)
31-01 PROFESSIONAL SERVICES <i>Reporting & Transcription Services, Expert Fees</i>	10,842	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Other Unknown Legal Costs</i>	7,431	15,000	15,000	15,000	0
32-01 CITY ATTORNEY <i>City Attorney in accordance with Contract 05-10941, as extended</i>	255,294	292,630	292,630	292,630	0
32-04 OTHER LEGAL SERVICES <i>PAB Representation</i>	12,780	20,000	20,000	20,000	0
32-10 LITIGATION <i>City Attorney in accordance with Contract 05-10941</i>	228,719	200,000	200,000	160,000	(40,000)
32-12 LABOR ATTORNEY <i>Roetzel & Andress Staff</i>	43,868	25,000	25,000	25,000	0
40-00 TRAINING & TRAVEL COSTS <i>FALSS lunch meetings and annual conference</i>	246	1,460	1,460	1,460	0
41-00 COMMUNICATIONS	623	745	745	534	(211)
46-04 EQUIP. MAINTENANCE	0	700	0	0	(700)
51-00 OFFICE SUPPLIES	71	0	0	0	0
51-01 STATIONERY	1,276	600	600	600	0
54-01 MEMBERSHIPS <i>Paralegal memberships</i>	657	375	395	375	0
54-02 BOOKS, PUBS, SUBS. <i>Thompson West, Naples Daily News, James Publishing</i>	2,556	3,770	3,770	3,770	0
TOTAL OPERATING EXPENSES	564,417	582,180	580,350	540,119	(42,061)
TOTAL EXPENSES	\$666,890	\$689,951	\$688,121	\$646,782	(43,169)

City Clerk

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Mission Statement

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

Department Description

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

Other duties of the Naples City Clerk's office include giving notice of City Council meetings, posting notices of board and committee meetings, maintaining a central meeting calendar, acting as administrator for the Citizens Police Review Board, and coordinating City elections.

2009-10 Goals and Objectives

	Estimated Start	Estimated Completion
Provide analyses of the organization's records based on a self-inventory within operating departments	October 2009	December 2009
Provide regular in-service training on records management as part of the City's overall employee training program.	Ongoing	Ongoing
Complete in-house records storage center in space vacated by County Clerk of Courts in City Hall	October 2009	December 2009
Continue program of cross-training and succession planning for anticipated retirement of City Clerk in 2012	Ongoing	Ongoing

2009-10 Significant Budgetary Issues

Personal Services makes up 85% of the City Clerk's budget. The City Clerk's office has had a total of eight (8) positions budgeted for the last eight fiscal years, but FY09-10 has reduced two full-time positions (Technical Writing Specialists) from the 2008-09 fiscal year. This will result in a staff of six and a 23% reduction in the department's total budget. Overtime has been reduced by \$2,000 to \$5,000.

Departmental Summary Page (continued)

DEPARTMENT	City Clerk's Office
FUND:	General Fund

Operating Expenses, at \$78,850, are \$7,200 (or 8%) less than FY2008-09 including the following reductions in operating expenses:

Account Title	Reduction Amount
Duplicating	\$ 2,800
Travel	\$ 2,500
Operating Expenditures	\$ 900
Communication	\$ 1,000
Total Operational Savings	\$ 7,200

The larger operating expenses, which have remained consistent since the 2004-05 Fiscal year, are listed below:

Legal Ads	\$32,000	For public hearings, second reading of ordinances, council meeting notices, etc.
Professional Services	\$14,000	For supplements to the City Code and to the Comprehensive Development Code
Document Imaging	\$7,000	For State of Florida archiving services

The City Clerk's total budget will be \$535,949, which is 23% less than 2008-09.

The City budgets for the elections costs in "non-departmental" accounts. Election costs are estimated to be \$59,000 for FY09-10.

2009-10 Performance Measures and Benchmarking

Activity	Actual 2006-07	Actual 2007-08	Projected 2008-09	Projected 2009-10
Board/committee appointments processed	50	54	50	50
Legislation processed (Ordinances and Resolutions)	400	416	400	400
Meeting hours logged	380	409	400	400
Public records requested - external only/internal not tabulated	300	274	160	250

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	City Clerk	\$85,784
1	1	1	Deputy City Clerk	56,398
4	4	2	Technical Writing Specialist	93,954
1	1	1	Sr. Administrative Specialist	47,288
1	1	1	Administrative Specialist II	40,870
DEPARTMENT TOTALS :				
8	8	6	Regular Salaries	324,294
			Overtime	5,000
			Employer Payroll Expenses	127,805
			Total Personal Services	\$457,099

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTED	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	393,069	426,155	390,857	324,294	(101,861)
10-40	OVERTIME	7,237	7,000	7,000	5,000	(2,000)
	<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01	FICA	29,217	31,016	31,016	23,810	(7,206)
25-03	RETIREMENT CONTRIBUTIONS	30,361	46,914	46,914	38,087	(8,827)
25-04	LIFE/HEALTH INSURANCE	93,814	96,092	78,000	65,908	(30,184)
	TOTAL PERSONAL SERVICES	553,698	607,177	553,787	457,099	(150,078)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,693	3,900	3,000	3,000	(900)
	<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01	PROFESSIONAL SERVICES	10,221	14,000	14,000	14,000	0
	<i>Supplementary amendments to the code of ordinances and land development code</i>					
31-51	DOCUMENT IMAGING	4,003	7,000	7,000	7,000	0
	<i>Microfilming and archiving services</i>					
40-00	TRAINING & TRAVEL COSTS	1,909	4,000	4,000	1,500	(2,500)
41-00	COMMUNICATIONS	2,316	3,000	2,000	2,000	(1,000)
46-00	REPAIR AND MAINTENANCE	3,189	5,000	5,000	5,000	0
47-01	LEGAL ADS	33,729	32,000	32,000	32,000	0
	<i>Public Hearing Notices for City Council and land use matters, second reading of ordinances</i>					
47-06	DUPLICATING	4,823	6,600	3,800	3,800	(2,800)
49-00	OTHER CURRENT CHARGES	2,478	2,000	2,000	2,000	0
	<i>Recording of documents such as resolutions, variances and interlocal agreements</i>					
51-00	OFFICE SUPPLIES	6,471	3,050	3,050	3,050	0
52-00	OPERATING SUPPLIES	5,938	4,000	4,000	4,000	0
	<i>Council Chamber meeting supplies, CDs, DVDs</i>					
54-01	MEMBERSHIPS	1,545	1,500	1,000	1,500	0
60-40	EQUIPMENT	7,759	0	0	0	0
	TOTAL OPERATING EXPENSES	86,074	86,050	80,850	78,850	(7,200)
	TOTAL EXPENSES	\$639,772	\$693,227	\$634,637	\$535,949	(157,278)

City Manager

City of Naples, Florida

Departmental Summary Page



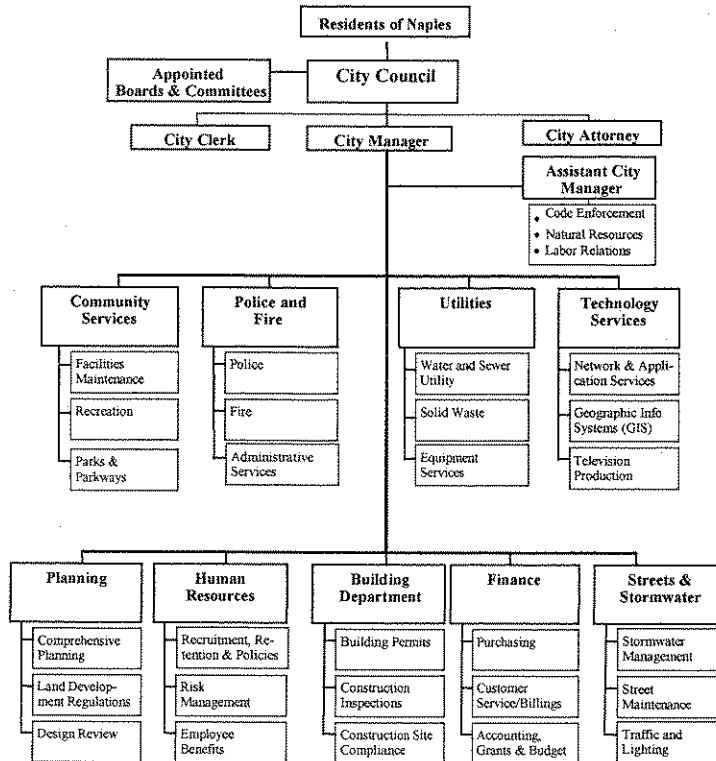
DEPARTMENT City Manager
FUND: General Fund

Mission Statement

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

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

City of Naples Organizational Chart



Department Description

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

Departmental Summary Page (continued)

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

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

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

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

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) work with City employees to achieve goals & objectives outlined in the City's budget		
Encourage and support Department Directors to manage all aspects of their operations to achieve established goals & objectives.	October 2009	September 2010
Ensure that required accreditation and licensing of employees is maintained for the delivery of high quality service to residents.	October 2009	September 2010
Ensure that City plans remain current, particularly emergency and disaster response plans.	October 2009	September 2010
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) strengthen effective Manager/Council relationship through professional and consistent communication methods		
Inform all City Council members about major events or issues before they become newsworthy.	October 2009	September 2010
Provide City Council members the same information so all members can make well informed decisions.	October 2009	September 2010
Provide a detailed quarterly report to City Council members on the status of goals & objectives, including budgetary matters, for all City departments.	October 2009	September 2010
Assist City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.	October 2009	September 2010

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

	Estimated Start	Estimated Completion
Seek feedback from City Council as to whether the organization is meeting expectations. Respond immediately to requests for constituent services communicated through Council members to the City Manager.	October 2009	September 2010
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.	October 2009	September 2010
Schedule meetings with representatives from the Chamber of Commerce, the DNA, the Third Street Association, the NAA, the Naples Players, and other business and professional associations to discuss issues of interest to the business community and cooperatively develop balanced solutions where residential and commercial concerns conflict.	October 2009	September 2010
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) encourage regional solutions and participate in regional governance forums		
Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.	October 2009	September 2010
Meet as needed with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations. Discuss issues with the Board of Commissioners as may be required. Maintain positive working relationship with Collier County staff.	October 2009	September 2010
Schedule meetings throughout the year with regional, state, and federal agencies (i.e., MPO, SFWMD, DEP, etc.) to discuss intergovernmental grants, permits, and other important issues on behalf of the City.	October 2009	September 2010
Maintain active membership in Florida League of Cities and monitor legislative issues affecting Naples and its environs. Communicate matters of legislative importance to members of the Collier County Legislative Delegation.	October 2009	September 2010

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

	Estimated Start	Estimated Completion
<u>Natural Resources Division</u>		
As part of Vision Goal #2 (Make Naples the green jewel of Southwest Florida) protect and enhance the estuarine habitat of Naples Bay, Moorings Bay & Clam Bay		
Sea grasses: Provide continued protection for Naples Bay sea grass beds and measure their density and distribution twice a year.	October 2009	September 2010
Oysters: Continue expanding and enhancing the Naples Bay shellfish restoration; enhance artificial oyster reefs and assess establishing new oyster reefs.	October 2009	September 2010
Sea Turtles: Coordinate protection with federal, state and local agencies; continue reducing lighting impacts on Naples beaches by working with residents, agencies, and local organizations.	October 2009	September 2010
Mangroves: Continue mangrove restorations and establish residential mangrove program to plant mangroves in riprap	October 2009	September 2010

2009-10 Significant Budgetary Issues

The proposed budget for the City Manager Department is \$1,002,179, which is \$102,169 less than the 2008-09 adopted budget.

The **City Manager's Office** has a budget of \$593,944, a decrease of \$68,482. The decrease in Personal Services is due to allocating part of the Assistant City Manager to oversight of the Community Redevelopment Fund. The Operating Expenses are \$4,674 or 11% less than FY 08-09 due to a citywide reduction in communications and the production of the Annual Report on the City website rather than in print.

The budget for the **Natural Resources Division** is \$408,235, a decrease of \$33,687 under the FY08-09 budget. Personal Services have decreased \$8,285 under FY08-09. Operating expenses are \$110,981, a decrease of \$25,402 under FY08-09. The major operating costs are:

- Operating Expenses \$38,900
- Contracted water quality sampling and analysis \$25,000
- City wide energy reduction plan \$25,000

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

2009-10 Benchmarking and Performance Measures

	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Coordinate Agenda Process including creating and distributing bi-weekly agendas:				
Number of meetings	67	70	68	79
Number of agenda items	458	453	716	715
Department Directors and/or Management Meetings Held:	68	65	59	63

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION				
1	1	1	City Manager	\$182,276
1	1	0.7	Assistant City Manager*	78,162
2	2	2	Executive Assistant to City Manager	135,719
4	4	3.7		396,158
NATURAL RESOURCES **				
0	1	1	Natural Resources Manager	110,183
0	1	1	Environmental Specialist	59,959
0	1	1	Administrative Coordinator	45,703
0	3	3		215,845
4	7	6.7	Regular Salaries	612,003
			Employer Payroll Expenses	237,009
			Total Personal Services	\$849,012

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

** Positions formerly budgeted in Community Services/Natural Resources in 2007

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	434,418	655,837	746,397	612,003	(43,834)
10-30 OTHER SALARIES	0	8,225	8,225	0	(8,225)
10-40 OVERTIME	0	0	0	0	0
25-01 FICA	29,345	53,362	60,596	50,090	(3,272)
25-03 RETIREMENT CONTRIBUTIONS	23,668	57,287	70,681	61,503	4,216
25-04 LIFE/HEALTH INSURANCE	41,893	77,983	97,467	68,682	(9,301)
25-07 EMPLOYEE ALLOWANCES	47,775	68,411	68,411	56,734	(11,677)
TOTAL PERSONAL EXPENSES	577,099	921,105	1,051,777	849,012	(72,093)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,384	63,275	59,553	48,900	(14,375)
30-02 HOUSING ASSISTANCE PAYMENT	750	0	0	0	0
30-10 AUTO MILEAGE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	7,685	37,000	37,000	50,000	13,000
31-43 LAWN/LANDSCAPE CERTIFICATION	0	25,000	25,000	10,000	(15,000)
40-00 TRAINING & TRAVEL COSTS	2,023	9,450	9,450	8,450	(1,000)
41-00 COMMUNICATIONS	3,725	3,110	3,410	3,136	26
42-10 EQUIP. SERVICES - REPAIRS	0	1,900	4,900	2,000	100
42-11 EQUIP. SERVICES - FUEL	0	1,408	1,408	1,081	(327)
44-00 RENTALS & LEASES	10,850	15,000	15,000	15,000	0
46-00 REPAIR AND MAINTENANCE	0	5,000	2,000	0	(5,000)
47-00 PRINTING AND BINDING	392	3,500	3,500	1,500	(2,000)
47-01 LEGAL ADS	0	1,000	1,000	0	(1,000)
47-07 ANNUAL REPORT	162	4,000	0	0	(4,000)
51-00 OFFICE SUPPLIES	2,451	7,500	7,500	7,500	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-07 UNIFORMS	0	1,500	1,500	1,000	(500)
54-00 BOOKS, PUBS, SUBS, MEMBS	435	600	600	600	0
54-01 MEMBERSHIPS	3,901	4,000	4,000	4,000	0
TOTAL OPERATING EXPENSES	40,758	183,243	175,821	153,167	(30,076)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	8,722	0	0
TOTAL NON-OPERATING EXPENSES	0	0	8,722	0	0
TOTAL EXPENSES	\$617,857	\$1,104,348	1,236,320	\$1,002,179	(\$102,169)

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

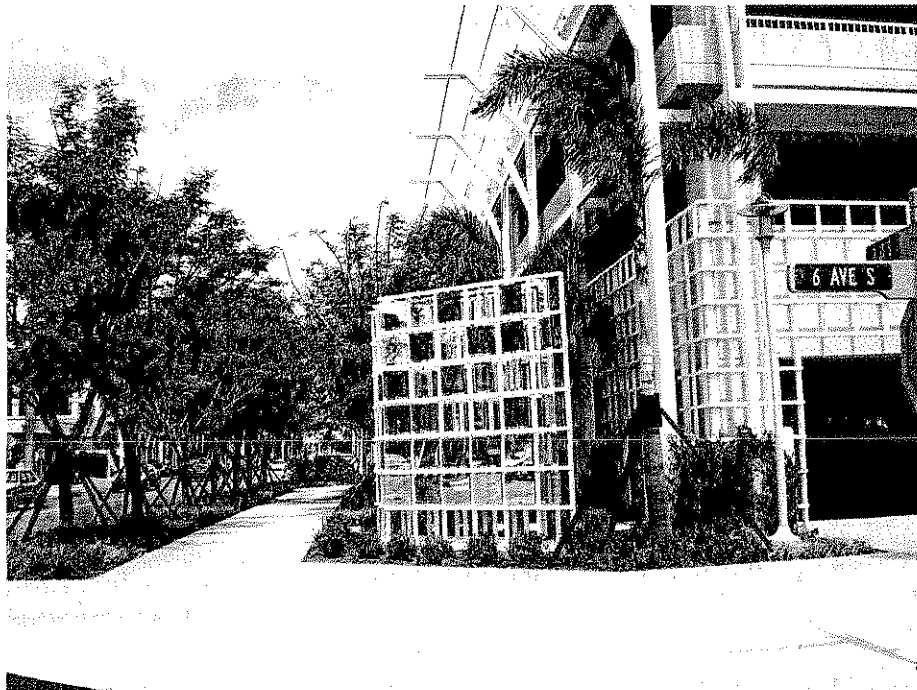
ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 PROJECTED BUDGET	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	434,418	444,981	535,541	396,158	(48,823)
25-01	FICA	29,345	37,724	44,958	33,929	(3,795)
25-03	RETIREMENT CONTRIBUTIONS	23,668	29,002	42,396	29,265	263
25-04	LIFE/HEALTH INSURANCE	41,893	35,928	55,412	36,152	224
25-07	EMPLOYEE ALLOWANCES	47,775	67,931	67,931	56,254	(11,677)
TOTAL PERSONAL EXPENSES		577,099	615,566	746,238	551,758	(63,808)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Laws of Life Banquet (\$6,500) and other minor operating expenditures</i>	8,384	10,000	10,000	10,000	0
30-02	HOUSING ASSISTANCE PAYMENT	750	0	0	0	0
31-01	PROFESSIONAL SERVICES	7,685	0	0	0	0
40-00	TRAINING & TRAVEL COSTS <i>FCCMA Annual Conference; FCCMA Winter Institute; Various Staff Training</i>	2,023	5,450	5,450	5,450	0
41-00	COMMUNICATIONS	3,725	2,810	2,810	2,136	(674)
44-00	RENTALS & LEASES <i>Copier lease payments and related costs</i>	10,850	15,000	15,000	15,000	0
47-00	PRINTING AND BINDING	392	500	500	500	0
47-07	NAPLES ANNUAL REPORT <i>Reduced cost due to decision to not mail out annual report.</i>	162	4,000	0	0	(4,000)
51-00	OFFICE SUPPLIES	2,451	5,000	5,000	5,000	0
54-00	BOOKS, PUBS, SUBS, MEMBS	435	600	600	600	0
54-01	MEMBERSHIPS <i>ICMA, FCMA, and Miscellaneous</i>	3,901	3,500	3,500	3,500	0
TOTAL OPERATING EXPENSES		40,758	46,860	42,860	42,186	(4,674)
TOTAL EXPENSES		\$617,857	\$662,426	\$789,098	\$593,944	(68,482)

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES**

History is in the Comm. Services Department

001.0404.537

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	210,856	210,856	215,845	4,989
10-30 OTHER SALARIES	0	8,225	8,225	0	(8,225)
25-01 FICA	0	15,638	15,638	16,161	523
25-03 RETIREMENT CONTRIBUTIONS	0	28,285	28,285	32,238	3,953
25-04 LIFE/HEALTH INSURANCE	0	42,055	42,055	32,530	(9,525)
25-07 EMPLOYEE ALLOWANCES	0	480	480	480	0
TOTAL PERSONAL SERVICES	0	305,539	305,539	297,254	(8,285)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	53,275	49,553	38,900	(14,375)
<i>Lake Maintenance \$5,000; (2) Floating Islands \$10,000; Oyster Restoration \$5,000; Environmental Clean Up \$5,000, etc.</i>					
31-01 PROFESSIONAL SERVICES	0	37,000	37,000	50,000	13,000
<i>Water quality sampling and analysis \$25,000, Energy reduction plan \$25,000</i>					
31-43 LAWN & LANDSCAPE CERT	0	25,000	25,000	10,000	(15,000)
40-00 TRAINING & TRAVEL COSTS	0	4,000	4,000	3,000	(1,000)
<i>FLERA & Florida Stormwater Assn \$3,000</i>					
41-00 COMMUNICATIONS	0	300	600	1,000	700
42-10 EQUIP. SERVICES - REPAIRS	0	1,900	4,900	2,000	100
42-11 EQUIP. SERVICES - FUEL	0	1,408	1,408	1,081	(327)
46-00 REPAIR AND MAINTENANCE	0	5,000	2,000	0	(5,000)
47-00 PRINTING AND BINDING	0	3,000	3,000	1,000	(2,000)
47-01 LEGAL ADS	0	1,000	1,000	0	(1,000)
51-00 OFFICE SUPPLIES	0	2,500	2,500	2,500	0
52-07 UNIFORMS	0	1,500	1,500	1,000	(500)
54-01 MEMBERSHIPS	0	500	500	500	0
TOTAL OPERATING EXPENSES	0	136,383	132,961	110,981	(25,402)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	8,722	0	0
TOTAL NON-OPERATING EXPENSES	0	0	8,722	0	0
TOTAL EXPENSES	\$0	\$441,922	\$447,222	\$408,235	(\$33,687)



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Planning

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Planning Department
FUND: General Fund

Mission:

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

Department Description

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

Planning Goals and Objectives

The Planning Department has been focused on the Comprehensive Plan and other related long range planning issues, such as incorporating the results of the visioning process into the Comprehensive Plan, updating the Capital Improvement Element of the plan per new statutory requirements and adding the new Public School Facilities Element. The timing of these amendments will likely continue through the end of the 2009 calendar year. These amendments will be followed by a series of changes to the land development code to implement the goals, objectives and policies of the plan and a neighborhood planning process.

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

Planning Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #1 (preserve the City's distinctive character and culture), amend and update the City's Comprehensive Plan as required		
Complete adoption of EAR based Comp Plan Amendments	August 2009	December 2009
Preservation of older homes – provide incentives for alterations to existing structures	January 2010	September 2010
Alter neighborhood action plans to recognize long term goals and a separate action plan document	November 2009	April 2010
Amend the Capital Improvements Element for 2010	March 2010	November 2010

Department Summary Page (continued)

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

Planning Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #2b (promote community sustainability and environmental conservation) amend the Code of Ordinances		
Planned Developments – increase minimum area requirements and provide alternate process	October 2009	December 2010
D-Downtown District – amend parking, open space	October 2009	December 2009
As part of Vision Goal #3c (establish more open and green space in the City)		
D-Downtown District-amend parking, open space ordinances	February 2009	June 2010
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership) provide for the efficient review and processing of petitions		
Provide for the electronic submittal of petition package materials	October 2009	December 2009
Coordinate the scanning of existing files	June 2009	September 2010

2009-10 Significant Budgetary Issues

The budget of the Planning Department is \$584,624, an \$11,874 decrease under the FY 2008-09 adopted budget.

Revenues

The Planning Department is projected to collect \$30,000 in petition fees. These are shown as General Fund Revenues.

Expenditures

Total expenditures for the 2009-10 budget are \$584,624. Personal Services are \$494,945, a decrease of \$3,628 under the FY08-09 Budget. Operating expenditures are \$89,679, a decrease of \$8,246 (8%) under FY 08-09. The most significant costs include building rental for \$34,509 and legal ads for \$17,000.

2009-10 Performance Measures and Benchmarking

Petition Type	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Administrative Appeal Petitions	2	2	1	2	2
Administrative Variance Petitions	0	0	1	1	1
Annexation Requests	0	2	4	1	1
Comprehensive Plan Amendments	2	2	6	2	3
Conditional Use Requests	10	16	12	7	8

Department Summary Page (continued)

DEPARTMENT Planning
FUND: General Fund

Petition Type	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Development of Significant Environmental Impact	0	0	1	0	1
Easement Vacation Requests	1	2	1	3	2
Fence and Wall Waiver Requests	4	4	2	3	3
General Development and Site Plan	4	2	0	0	N/A
Live Entertainment	4	6	8	10	5
Nonconformity Requests	2	0	0	4	3
Rezoning Requests	7	4	3	2	4
Residential Impact Statement Requests	13	16	15	13	8
Text Amendment Requests	17	10	10	3	5
Variance Requests	11	8	8	3	8
Waiver of Distance Requests	4	3	2	5	4
Design Review Board Petitions	54	34	31	16	20
Staff Action Committee Petitions (board no longer active)	66	65	68	N/A	N/A
D-Downtown Waiver Requests	1	0	0	0	1
Subdivision Plat Requests	2	4	2	6	3
Site Plan Review (new category in 08-09)	N/A	N/A	N/A	5	10
Development Agreement	1	0	0	1	1
Parking Allocation D-Downtown	0	0	0	1	3
Outdoor Dining Public Property	1	0	0	1	2
Outdoor Dining Private Property (conducted City-wide sweep in 07-08)	3	3	75	23	2
Total Petitions	213	183	250	111	100

City	Population	Staff	Ratio (pop/staff)
Naples	23,101	5	4,620
Boca Raton	85,296	19	4,489
Delray Beach	64,360	15	4,290
Tarpon Springs	24,628	5	4,925
Winter Park	28,486	7	4,069

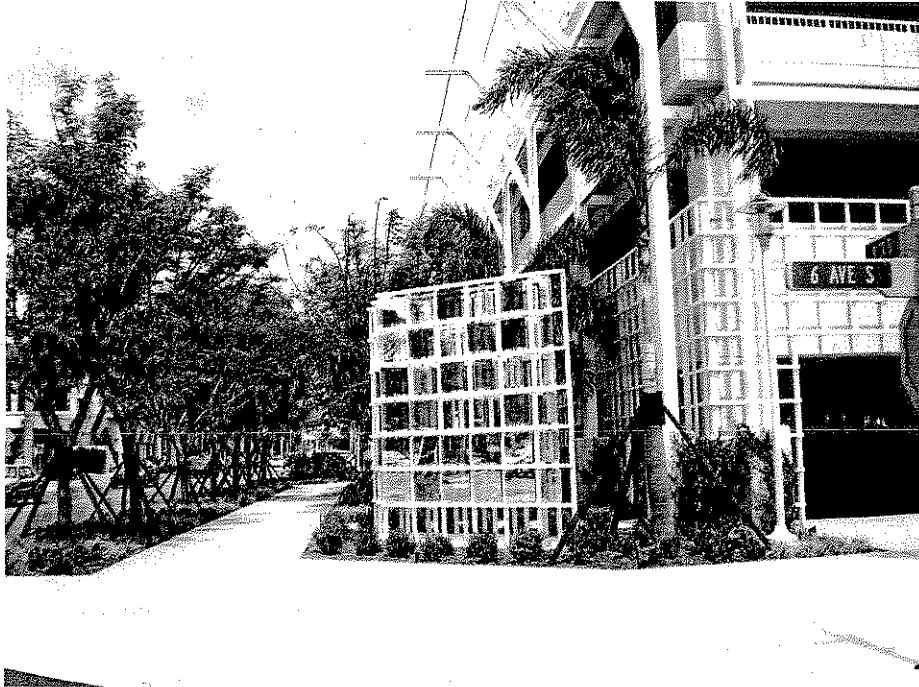
FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
PLANNING & ZONING				
1	1	1	Planning Director	113,653
0	0	1	Senior Planner	73,734
3	3	2	Planner II	130,402
1	0	0	Planner I	0
1	0	0	Planning Technician	0
1	1	1	Sr. Administrative Specialist	40,343
<u>7</u>	<u>5</u>	<u>5</u>		<u>\$358,132</u>
7	5	5	Regular Salaries	358,132
			Other Salaries & Wages	0
			Employer Payroll Expenses	136,813
			Total Personal Services	<u>\$494,945</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	412,753	358,952	355,863	358,132	(820)
10-30	OTHER SALARIES	120	3,812	3,812	0	(3,812)
10-40	OVERTIME	520	1,000	19	0	(1,000)
25-01	FICA	30,767	27,032	27,032	26,676	(356)
25-03	RETIREMENT CONTRIBUTIONS	33,062	40,169	40,169	43,323	3,154
25-04	LIFE/HEALTH INSURANCE	71,134	62,328	62,328	61,534	(794)
25-07	EMPLOYEE ALLOWANCES	5,160	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES		553,516	498,573	494,503	494,945	(3,628)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Federal Express, Special Mailings, PAB Signs, DRB and PAB Courier</i>	(1,947)	8,586	4,000	5,400	(3,186)
30-10	AUTO MILEAGE	0	300	125	150	(150)
31-01	PROFESSIONAL SERVICES <i>Comprehensive Plan Completion & Implementation</i>	0	5,000	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS <i>FAPA, AICPA Certifications, Arborist Certification, and misc conferences</i>	5,106	6,400	5,000	3,500	(2,900)
41-00	COMMUNICATIONS	2,253	3,120	3,120	3,120	0
42-10	EQUIP. SERVICES - REPAIRS	3,954	653	-	-	(653)
42-11	EQUIP. SERVICES - FUEL	665	692	61	-	(692)
44-01	BUILDING RENTAL <i>Space used at the Building Permits Fund building</i>	49,961	31,364	31,364	34,509	3,145
44-02	EQUIPMENT RENTAL	-	-	-	3,000	3,000
46-00	REPAIR AND MAINTENANCE	846	2,310	2,310	1,500	(810)
47-00	PRINTING AND BINDING	4,059	7,000	6,000	5,000	(2,000)
47-01	LEGAL ADS <i>Council, EAR, DRB, and other required ads in the local paper</i>	8,897	17,000	17,000	17,000	0
47-06	DUPLICATING	74	3,500	1,475	2,000	(1,500)
51-00	OFFICE SUPPLIES	4,990	8,000	8,000	6,500	(1,500)
54-01	MEMBERSHIPS	3,810	4,000	3,435	3,000	(1,000)
TOTAL OPERATING EXPENSES		82,668	97,925	86,890	89,679	(8,246)
TOTAL EXPENSES		\$636,184	\$596,498	\$581,393	\$584,624	(11,874)



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Finance

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Finance Department
FUND: General Fund

Mission:

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

Department Description

The City of Naples Finance Department operates in two funds: General Fund and Beach Fund. In the General Fund, the Divisions of Finance/Accounting, Customer Service and Purchasing are assigned with a distinct set of financial responsibilities.

Finance/Accounting is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, annual audit, payroll and the preparation of all City financial reports such as the Comprehensive Annual Financial Report. This section is responsible for the preparation of the City's budget, the management of all debt and the investment of surplus funds. In addition, grants management has been assigned. The division also collects revenues for the City, such as parking fines, licenses, boat and beach stickers, landscape certifications, and utility bills.

Customer Service assists utility customers by mailing out utility bills and processing utility changes. The division is responsible for direct contacts with customers regarding account balances and usage problems. The division assists the Finance/Accounting division with a variety of customer inquiries. In addition, this section issues Business Tax Receipts.

Purchasing is responsible for assisting departments in getting the most appropriate product and service at the most responsive price. It manages a warehouse operation of commonly used operating supplies, including meters, brooms, chemicals and preprinted forms. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City.

This department, as a whole, is responsible for maintaining City wide internal controls and financial accountability.

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), improve efficiency and eco-friendliness of the finance divisions.		
Improve the website as an information source to the public	December 2009	March 2010
Conduct Internal Training on budgeting, purchasing, travel policy and accounts payable	October 2009	September 2010
Implement the GEO BLADE GIS/GPS in at least one billing cycle to enhance meter locating	November 2009	July 2010
Conduct an annual payroll audit for all departments	March 2010	May 2010
Perform tests with willing vendors to determine the viability of ACH vendor payments	December 2009	March 2010
Begin a program of sending purchase orders electronically	March 2010	May 2010
Research the potential of changing from paper bids to electronic bidding.	March 2010	May 2010
Determine viability of issuing utility bills via email.	October 2009	March 2010
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), enhance revenues and/or revenue collections		
Update the current HTE Grants Management Program for possible city-wide use	December 2009	July 2010
Review outstanding debt for arbitrage compliance	December 2009	July 2010
Monitor grant opportunities consistent with capital projects within approved master plans and/or the 5-year capital improvement plan.	October 2009	September 2010
Create and implement desk manual for Utility Billing	January 2010	July 2010
Research effectiveness of current utility bill collections agency	October 2009	September 2010
Improve collections of outstanding utility accounts.	October 2009	September 2010
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), enhance knowledge of finance employees, other staff, management and the public		
Complete the Financial Accounting Manual	December 2009	June 2010
Publish the FY 2009 CAFR and submit to the GFOA's award program by March 25, 2010	November 2009	March 2010
Publish the FY 2009 Budget and submit to the GFOA's award program by December 25, 2009	November 2009	December 2009
Publish the monthly financial reports by the 12 th of each month	October 2009	September 2010

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2009-10 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,747,654, a decrease of \$148,019 under the adopted 2008-09 budget. The most significant change of this budget is related to personnel. Three employees from the Customer Service division are now funded directly in the Water Sewer Fund. One position, a Grants Coordinator, which was eliminated then reinstated during 2008-09, has been moved to Finance due to the direct relationship between Grants and Accounting.

Finance and Accounting, budgeted at \$1,184,492, shows an increase of \$77,789 over FY 2008-09. In 2008, the Grant Writer was budgeted in Community Services. In FY 08-09 the position was eliminated and then reinstated by City Council into the City Manager's budget. For FY09-10, it will be reported in the Accounting Division. Therefore, 11.8 positions are budgeted in this section, one more than in FY 08-09.

Operating Expenses decreased \$11,587 primarily due to a decrease for the annual audit due to completing a new Risk Management Audit requirement (an unfunded mandate). Training and Travel costs are \$3,800 less than FY 08-09 but are a significant item in this budget, due to the many professionally certified (CGFO, CPFO and CPA) employees who are required to maintain education levels to keep their certification, and due to the ever changing requirements of the field that require regular training. Other Contractual Services includes one off-site storage unit for accounts payable and related records. \$10,000 has been included for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples. It includes information regarding City Departments, contact numbers, and related information.

Customer Service, with a budget of \$280,725, decreased \$208,067 due to the transfer of two meter readers and a meter technician to the Water/Sewer Utility Fund. These costs were previously reimbursed as part of the Administrative Service Charge from the Water/Sewer Utility Fund to the General Fund. Due to this change, Personal Services decreased \$178,192 under FY 08-09.

Operating Expenditures decreased by \$29,875 primarily due to three vehicles of the meter reading employees also being transferred to the Water Sewer Fund. Significant line items include \$34,000 for Postage (for Utility Bills), and \$13,000 for Printing for utility bills and business tax receipts.

Purchasing, with a budget of \$282,437, decreased \$17,741 below the 2008-09 budget. There are four (4) positions budgeted in Purchasing. The primary expense is Personal Services at a cost of \$266,708 (94% of the budget).

2009-10 Performance Measures and Benchmarking

Description	Naples	Fort Myers	Marco Island	Cape Coral
Per Capita Taxable Value	\$726,358	\$75,808	\$617,888	\$94,686
Millage Rate	1.1800	7.1634	1.8550	7.7759

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

Description	Actual 2006-07	Actual 2007-08	Expected 2008-09	Projected 2009-10
Purchasing Card Transactions	2,079	2,136	2,400	2,500
Purchase Orders Issued	3,141	3,281	3,300	3,300
Formal Bids and Quotes	116	115	95	87
Business Tax Receipts Issued	4,532	4,678	3809	3,830
Funds from Annual Auction	\$81,160	\$70,411	\$170,000	\$90,000
Utility Payments made by Click 2 Gov (Internet)	1,822	2,062	2,400	2,500
Business License Payments made by Click 2 Gov	106	158	220	250
Parking Tickets paid by Click 2 Gov	374	552	800	900
City Employees on Direct Deposit	Data not tracked	75.6%	80%	85%
Finance Employees with relevant certifications	6	7	8	8
Awards received from GFOA	2	2	2	2
GFOA Budget Criteria deemed at least proficient	92%	92%	96%	97%

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ACCOUNTING				
1	1	1	Finance Director	126,600
1	1	1	Comptroller	114,460
1	1	1	Budget & Investment Manager	68,597
1	1	1	Accounting Manager	75,570
1	1	1	Pension & Financial Accountant	67,502
2	2	2	Finance Analyst	96,057
1	2	2	Accounting Clerk III	67,975
1	0	0	Accounting Clerk II	0
0	0	1	Grants Coordinator *	68,597
1	1	1	Finance Coordinator	47,531
0.8	0.8	0.8	Service Worker I (30 hours)	18,477
<u>10.8</u>	<u>10.8</u>	<u>11.8</u>		<u>751,366</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	60,000
2	2	2	Customer Service Representative	63,480
1	1	1	Billing & Collection Specialist	32,680
2	2	0	Meter Reader **	0
1	1	0	Meter Technician **	0
<u>7</u>	<u>7</u>	<u>4</u>		<u>156,159</u>
PURCHASING				
1	1	1	Purchasing Manager	72,263
1	1	1	Buyer	47,531
1	1	1	Warehouse Coordinator	37,471
1	1	1	Administrative Specialist II	38,978
<u>4</u>	<u>4</u>	<u>4</u>		<u>196,243</u>
21.8	21.8	19.8	Regular Salaries	1,103,768
			Overtime	5,400
			Employer Payroll Expenses	428,128
			Total Personal Services	<u>1,537,296</u>

* In 2008, the Grant Writer was budgeted in Community Services; Eliminated & reinstated by City Council in 2009
 ** Transferred to Water/Sewer Fund

**FISCAL YEAR 2009-10
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,126,814	1,170,725	1,181,107	1,103,768	(66,957)
10-30 OTHER SALARIES	5,916	4,980	3,700	0	(4,980)
10-40 OVERTIME	7,098	6,650	7,650	5,400	(1,250)
25-01 FICA	83,890	87,186	87,019	82,921	(4,265)
25-03 RETIREMENT CONTRIBUTIONS	104,814	157,214	153,860	161,324	4,110
25-04 LIFE/HEALTH INSURANCE	211,469	211,673	192,525	179,083	(32,590)
25-07 EMPLOYEE ALLOWANCES	0	0	4,800	4,800	4,800
TOTAL PERSONAL SERVICES	1,540,001	1,638,428	1,630,661	1,537,296	(101,132)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	16,896	19,287	17,100	17,350	(1,937)
31-02 ACCOUNTING & AUDITING	83,155	99,500	99,500	88,500	(11,000)
31-04 OTHER CONTRACTUAL SVCS	6,907	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS	7,391	13,055	10,400	7,080	(5,975)
41-00 COMMUNICATIONS	7,722	12,636	8,600	5,300	(7,336)
42-02 POSTAGE AND FREIGHT	21,725	34,000	34,000	34,000	0
42-10 EQUIP. SERVICES - REPAIRS	12,733	10,947	12,000	800	(10,147)
42-11 EQUIP. SERVICES - FUEL	12,309	14,665	8,952	864	(13,801)
44-00 RENTALS & LEASES	1,966	2,520	0	1,500	(1,020)
46-00 REPAIR AND MAINTENANCE	1,703	1,550	1,550	2,124	574
47-00 PRINTING AND BINDING	19,616	20,500	22,800	28,920	8,420
47-01 LEGAL ADS	5,876	6,000	3,789	4,000	(2,000)
51-00 OFFICE SUPPLIES	8,616	9,850	9,600	9,000	(850)
52-00 OPERATING SUPPLIES	3,268	3,600	2,680	3,590	(10)
52-07 UNIFORMS	870	850	850	0	(850)
52-09 OTHER CLOTHING	670	1,000	966	125	(875)
54-01 MEMBERSHIPS	1,610	1,585	1,585	1,705	120
54-02 BOOKS, PUBS, SUBS.	200	200	200	0	(200)
TOTAL OPERATING EXPENSES	213,233	257,245	240,072	210,358	(46,887)
TOTAL EXPENSES	\$1,753,234	\$1,895,673	\$1,870,733	\$1,747,654	(148,019)

**FISCAL YEAR 2009-10
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	663,556	696,999	710,681	751,366	54,367
10-30 OTHER SALARIES	0	4,480	0	0	(4,480)
10-40 OVERTIME <i>Cash Receipts, Year End Processing</i>	824	1,200	1,200	1,200	0
25-01 FICA	47,863	52,126	51,735	56,062	3,936
25-03 RETIREMENT CONTRIBUTIONS	66,796	92,774	92,475	109,258	16,484
25-04 LIFE/HEALTH INSURANCE	107,266	106,372	102,175	120,641	14,269
25-07 EMPLOYEE ALLOWANCE	0	0	4,800	4,800	4,800
TOTAL PERSONAL SERVICES	886,305	953,951	963,066	1,043,327	89,376
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>	14,630	14,787	13,500	14,150	(637)
31-02 ACCOUNTING & AUDITING <i>Base Contract \$85,000 Travel \$3,500</i>	83,155	99,500	99,500	88,500	(11,000)
31-04 OTHER CONTRACTUAL SVCS <i>Banking fees and offsite storage</i>	6,907	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS <i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>	3,972	7,980	7,550	4,180	(3,800)
41-00 COMMUNICATIONS	3,682	8,200	5,200	4,100	(4,100)
47-00 PRINTING AND BINDING <i>Printing budgets, CIP, CAFR & City information booklet</i>	9,860	7,500	9,800	15,920	8,420
51-00 OFFICE SUPPLIES	7,090	8,000	8,000	7,500	(500)
54-01 MEMBERSHIPS <i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>	1,230	1,085	1,085	1,315	230
54-02 BOOKS, PUBS, SUBS.	200	200	200	0	(200)
TOTAL OPERATING EXPENSES	130,726	152,752	150,335	141,165	(11,587)
TOTAL EXPENSES	\$1,017,031	\$1,106,703	\$1,113,401	\$1,184,492	77,789

**FISCAL YEAR 2009-10
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

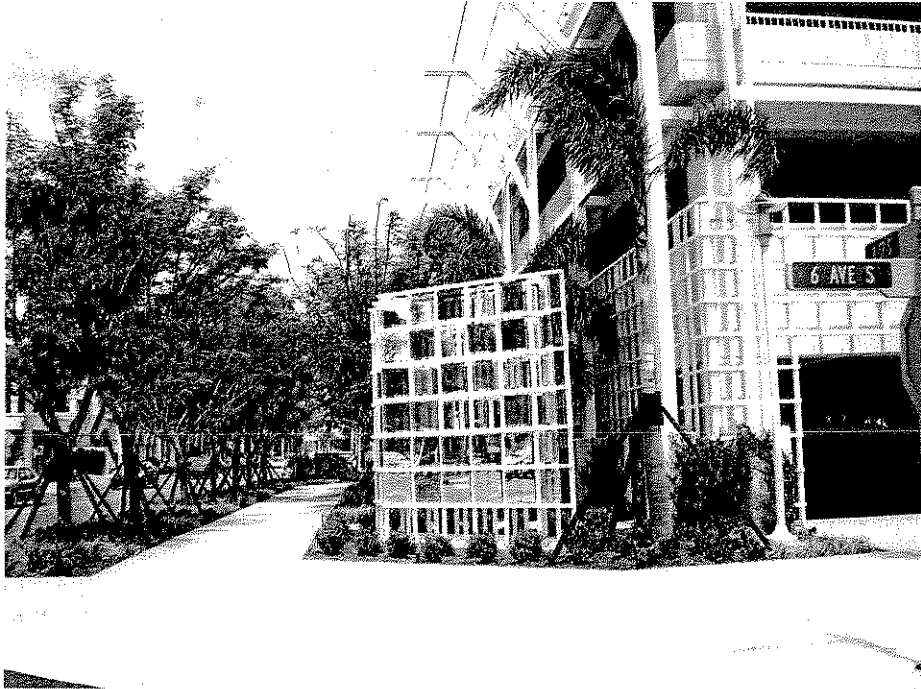
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ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES <i>Moved three meter reading positions to the Water Sewer Fund</i>	273,142	270,811	267,511	156,159	(114,652)
10-30	OTHER SALARIES	5,916	500	3,700	0	(500)
10-40	OVERTIME	6,204	3,950	6,100	3,900	(50)
25-01	FICA	21,507	19,576	19,800	11,833	(7,743)
25-03	RETIREMENT CONTRIBUTIONS	21,040	37,555	34,500	23,097	(14,458)
25-04	LIFE/HEALTH INSURANCE	71,107	73,061	61,750	32,272	(40,789)
TOTAL PERSONAL SERVICES		398,916	405,453	393,361	227,261	(178,192)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	431	500	1,100	200	(300)
40-00	TRAINING & TRAVEL COSTS <i>Required Manager's FABTO certification (\$900), Collections Seminar (\$200)</i>	1,232	1,925	1,850	1,100	(825)
41-00	COMMUNICATIONS	2,959	2,936	2,200	0	(2,936)
42-02	POSTAGE & FREIGHT	21,725	34,000	34,000	34,000	0
42-10	EQUIP. SERVICES - REPAIRS	12,292	10,000	9,800	0	(10,000)
42-11	EQUIP. SERVICES - FUEL <i>Repairs and Fuel costs were moved to the Water Sewer Fund, with the meter reading positions.</i>	11,650	14,078	8,000	0	(14,078)
46-00	REPAIR AND MAINTENANCE	1,674	1,500	1,500	2,074	574
47-00	PRINTING AND BINDING <i>Utility Bills (\$6,000), Envelopes and flyers (\$7,000)</i>	9,756	13,000	13,000	13,000	0
51-00	OFFICE SUPPLIES	1,526	1,850	1,600	1,500	(350)
52-00	OPERATING SUPPLIES	1,047	2,000	1,480	1,590	(410)
52-07	UNIFORMS	870	850	850	0	(850)
52-09	OTHER CLOTHING	375	700	700	0	(700)
TOTAL OPERATING EXPENSES		65,537	83,339	76,080	53,464	(29,875)
TOTAL EXPENSES		\$464,453	\$488,792	\$469,441	\$280,725	(208,067)

**FISCAL YEAR 2009-10
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	190,116	202,915	202,915	196,243	(6,672)
10-40	OVERTIME	70	1,500	350	300	(1,200)
25-01	FICA	14,520	15,484	15,484	15,026	(458)
25-03	RETIREMENT CONTRIBUTIONS	16,978	26,885	26,885	28,969	2,084
25-04	LIFE/HEALTH INSURANCE	33,096	32,240	28,600	26,170	(6,070)
TOTAL PERSONAL SERVICES		254,780	279,024	274,234	266,708	(12,316)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,835	4,000	2,500	3,000	(1,000)
40-00	TRAINING & TRAVEL COSTS <i>FL Assoc Public Purchasing and required CEUs for CPPB</i>	2,187	3,150	1,000	1,800	(1,350)
41-00	COMMUNICATIONS	1,081	1,500	1,200	1,200	(300)
42-10	EQUIP. SERVICES - REPAIRS	441	947	2,200	800	(147)
42-11	EQUIP. SERVICES - FUEL	659	587	952	864	277
44-00	RENTALS & LEASES <i>Copier Rental</i>	1,966	2,520	0	1,500	(1,020)
46-00	REPAIR AND MAINTENANCE <i>Annual typewriter maintenance</i>	29	50	50	50	0
47-01	LEGAL ADS <i>Advertising for bids and RFPs</i>	5,876	6,000	3,789	4,000	(2,000)
52-00	OPERATING SUPPLIES	2,221	1,600	1,200	2,000	400
52-09	OTHER CLOTHING <i>Shoe allowance-warehouse position</i>	295	300	266	125	(175)
54-01	MEMBERSHIPS <i>NIGP, FL Assoc Public Purchasing, Gulf Coast Chapter Public Purchasing</i>	380	500	500	390	(110)
TOTAL OPERATING EXPENSES		16,970	21,154	13,657	15,729	(5,425)
TOTAL EXPENSES		\$271,750	\$300,178	\$287,891	\$282,437	(17,741)



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Community Services

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Mission:

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

Department Description

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

Community Services **Administration** is responsible for the management of these sections, coordinates special events, and manages several areas shown elsewhere in this budget. These areas include: the City Dock Fund, Lowdermilk Park, the Tennis Fund, Beach Maintenance in the Beach Fund, and Community Services Maintenance in the Community Redevelopment Agency (CRA) Fund.

The **Parks and Parkways Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 28,000 trees contained within the City's landscape.

The **Recreation Division** includes the various Parks and Community Centers located throughout the City, including Cambier Park and the Norris Community Center, Fleischmann Park, River Park, Naples Preserve, and summer camp programs.

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

2009-10 Goals and Objectives

	Estimated Start	Estimated Completion
<p>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</p> <p>Provide a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.</p>	October 2009	Sept. 2010

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
Ensure all program and capital budgets are reviewed monthly and remain within FY 2009-10 budget	October 2009	Sept. 2010
Initiate and complete budgeted capital improvement projects prior to March 31, 2010	October 2009	March 2010
<u>Recreation Division Goals</u>		
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide quality recreation, cultural and athletic programs, activities and events		
Expand and update recreation program information on the City's Web site at least quarterly	October 2009	Sept. 2010
Maintain high level of customer satisfaction (90% or better) through comment cards and personal follow up with customer concerns	October 2009	Sept. 2010
Prepare data base of participant trends and program awareness by tracking where and how customers learn about activities	October 2009	August 2010
Identify and apply for sponsorships to help supplement City managed special events and camps	October 2009	June 2010
As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), provide fiscal management oversight and seek alternative revenue opportunities to supplement program services		
Maintain a citywide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs.	October 2009	Sept. 2010
Plant a minimum of 100 trees through the Tree Fill-in and Replacement Program	May 2010	August 2010
Inspect and act on 100% of tree ordinance violations within 30 days of observation or reporting.	October 2009	Sept. 2010
As part of Vision Goal #3A (Maintain and improve public amenities for residents) provide project management for landscape beautification needs		
Sustain current level of service for citywide plant maintenance and restoration for city parks, medians and rights-of-way	October 2009	Sept. 2010
Replace flowering annual planting beds quarterly with new vegetation	October 2009	July 2010
Initiate and complete budgeted capital improvement projects prior to March 31, 2010, excluding tree fill-in program.	October 2009	March 2010

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

	Estimated Start	Estimated Completion
<u>Facility Maintenance Goals</u>		
As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide safe and functional public facilities, beach access locations and playgrounds throughout the City		
Conduct a physical review of all public facility building conditions through monthly, quarterly and annual inspections with written preventative and repair recommendations.	October 2009	Sept. 2010
Complete all priority safety work orders within an average of 2 working days from issuance and non-safety work orders within an average of 10 working days from issuance.	October 2009	Sept. 2010
Maintain all City playgrounds in an acceptably safe condition according to national playground safety program standards every weekday.	October 2009	Sept. 2010
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.		
Maintain a routine and sustainable preventative maintenance program to address replacement and maintenance of HVAC components, interior and exterior structural and equipment needs, lighting components, painting, etc. within all citywide public facilities as needed responding to repairs within 48 hours of observation or notification and within funded resources.	October 2009	Sept. 2010
Install and maintain exterior site amenities such as picnic tables, trash containers, drinking fountains, outdoor showers, benches and bike racks at City parks and public facilities within funded resources.	October 2009	Sept. 2010
Maintain exterior signage throughout all public parks and facilities including City Hall and Riverside Circle Government Complex.	October 2009	Sept. 2010

2009-10 Significant Budgetary Issues

The budget of the Community Services Department is \$7,220,092, a \$776,495 decrease from the adopted budget of FY08-09. Due to the state requirements for property tax reform, this department responded with reductions while still trying to provide a high level of service to the residents of Naples. Seven positions have been eliminated and other areas reduced.

To streamline operations, the Skate Park and Athletics divisions have been consolidated into Recreation/Fleischmann Park. The Facilities Maintenance division was formerly reported in the Nondepartmental section of the budget, and it is now showing consolidated with the rest of the department.

Departmental Summary Page (continued)

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

The **Administration** division budget is \$525,225, a \$202,352 decrease (or 28%) under the adopted budget of FY08-09. Personal Services has decreased by \$174,072 under FY08-09. Important changes to this division include the elimination of one Administrative Specialist II position. Duties of this position primarily consist of accounts payable responsibilities which will be combined with other support staff. The Recreation Services Manager was relocated to Fleischmann Park budget. No level of service impact is anticipated

Operating Expenditures are \$73,800, a decrease of \$28,280 under FY FY08-09. The most significant expenditures are operating (\$23,000) which is for advisory board expenses, special event advertisements and the Ambassador program; and printing (\$15,000) for brochures, fliers and promotional materials. Flier costs have been reduced by \$17,000 as part of the city's efforts to go green. Fliers will be produced in fewer quantities, while additional information cards will provide notice of where the fliers are, and how to access the information on the website. The Administration division eliminated the staff car, thus reducing maintenance and fuel costs.

The **Parks and Parkways** division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,423,395, a \$324,183 decrease under the adopted budget of FY08-09. Important changes to this division include the elimination of two vacant Landscape Tech positions. The Level of Service provided by this division will be maintained at current levels through reassignment of duties among internal division personnel. This division and the Facilities Maintenance division will report to a single supervisor to create an integrated operations division.

There is a reduction in contractual services of \$163,283 because competitive bid pricing resulted in cost reductions for maintenance of city medians and rights-of-ways, lot mowing, tree trimming and root pruning without affecting levels of service. In addition the parks staff is assuming maintenance of 125 city sites that were formerly outsourced, such as cul de sacs and beach accesses.

Contractual Services, budgeted at \$1,286,717 includes:

- o Mowing contracts \$530,217
- o Tree contracts \$485,000
- o Other Specialized Services \$271,500
(Bee removal, indoor plant maintenance, rodent control, root pruning)

Other major expenditures of Parks and Parkways include:

- Equipment Services Maintenance and Fuel is budgeted at \$158,898
- Utilities, including water, sewer, garbage and power is budgeted at \$282,500
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed-eaters, pesticides and sod are budgeted at \$498,741.

The **Recreation** divisions' budgets are \$2,162,585, representing a \$158,177 decrease under the FY08-09 budgets. This includes the expenses of Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics, Gulfview and Naples Preserve. The FY09-10 Recreation budget consolidates the expenditures of the Skate Park and Athletics into Fleischmann Park.

Departmental Summary Page (continued)

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

In the combined Recreation divisions, there are 9 (full-time equivalent) positions budgeted, two less than in FY08-09, although three positions are eliminated. The Recreation Services Manager position has been moved from the Administration division to the Recreation division. The three positions eliminated are a Recreation Supervisor and two Recreation Assistants.

Hours of community centers will be reduced and adjusted to reflect actual facility use and program needs. No programs have been cancelled as a result of staffing reductions or changes in hours of operation. Opening hours of the Norris Community Center in Cambier Park and the Fleischmann Community Center will be 10:00 am instead of 8:00 am. Four part time staff positions remain to support facility operations. Temporary staff funded through Other Salaries and Wages are hired seasonally throughout the year to support program needs such as the after school program, holiday camp programs, Christmas break, teacher in-service days, spring break and summer camp programs.

In addition to the nine budgeted positions, there is \$473,661 in "Other Salaries" for temporary employees like lifeguards and recreation workers for camps, after school programs, and recreation center staffing. This line item has been increased by \$13,661 over FY08-09.

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

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$495,350	\$1,204,092	41%
Norris Community Center (Cambier)	191,000	376,479	51%
River Park Center and Anthony Park	88,300	558,514	16%

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

The **Facilities Maintenance Division** is responsible for the repair, modification and maintenance of city owned facilities. Although keeping separate budgets, the Facilities Maintenance division and the Parks and Parkways division are being combined to create an integrated maintenance operations division. A blended service approach with cross-trained staff members provides an advantage for maintaining citywide landscape and facility maintenance services. Important changes to this division include the elimination of the Facilities Maintenance Superintendent position based on a need for only one division manager for the operation. Operating expenses are budgeted at \$498,297. Major expenses include Electricity at City locations and 13th St. Warehouse (\$116,000) and Maintenance of City equipment and facilities (\$150,000).

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2009-10 Performance Measures and Benchmarking
Recreation Division

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	38 Teams \$600	44 Teams \$610	40 Teams \$525	28 Teams \$500	12 Teams \$700
Flag Football Adult	18 Teams \$555	6 Teams \$500	NA	22 Teams \$525	NA
Ultimate Frisbee Adult	20 / \$25	NA	NA	NA	NA
Table Tennis Adult	25/ \$25	NA	31 / \$24	NA	NA
Martial Arts Adult/Youth	48 / \$64	111 / \$58	91 / \$48	77 / \$52	NA
Basketball Youth	72 / \$70	340 / \$30	272 / \$50	40 / \$45	67 / \$35
Flag Football Youth	137 / \$55	240 / \$40	157 / \$50	NA	25 players \$35
Pre K Athletics Youth	80 / \$45	150 / \$36	141 / \$30	NA	NA
Sports Camps Youth	347 / \$120 Avg	NA	NA	NA	55 \$70
Volleyball Youth	20/\$45	NA	NA	NA	NA

PERFORMANCE MEASURES	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10
Leagues Adult – Teams	55	61	58	62
Leagues Youth – Teams	94	95	96	85
Tournament Adult - Teams	34	36	18	38
Tournament Youth - Teams	7	6	14	12
Special Events – Participants	675	712	700	750
Camps, Classes, - Participants	883	1000	1275	1015

The Edge Skate Park:

BENCHMARKS	City of Naples	East Naples	Golden Gate	Bonita Springs
Annual Membership Fee	\$30 per person; \$80 per family (3 or more)	\$10 per child; \$25 per adult	\$10 per child; \$25 per adult	\$20 per person
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	\$5
Public/Private	Public	Public	Public	Public
Size (square feet)	40,000	25,000	20,000	18,000
Members	2150/member/4000 visitors	500	1000	650

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009 - 2010
Skate Park Members	3,562	3,781	4,000	4,000
Skate Park Campers	330	295	242	200
Skate Park Special Events	1,851	2,000	750	500

Recreation:

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Hasse	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
Afterschool Programs # kids registered	150	158	0	50
Summer Day camp # kids registered	200	666	300	293
Specialty Camps # camps offered	14	31	5	153
Toddler Recreation Classes offered weekly	6	15	0	11
Gymnastics Classes Offered weekly	0	4	1	12
Dance Classes (all ages) offered weekly	0	27	9	18
Martial Arts Classes (all ages) offered weekly	2	29	4	9
Special Events (annual)	6	9	14	12
Outdoor Movies	2	0	0	9
Art Classes	4	0	2	3
Fitness/aerobics/Yoga classes	24	29	13	8
Productions/theater/music	0	0	3	3

PERFORMANCE MEASURES	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
Afterschool FP	26	30	30	30
# Participants RP/AP	15	15	25	25
NC	0	10	0	0
Day Camps FP	228	250	150	150
# Participants RP/AP	65	65	55	55
NC	0	0	0	0
Specialty Camps FP	85	83	80	75
# camps offered RP/AP	16	11	7	7
NC/TC	29	32	35	30

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES		Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
Meetings, clubs	FP	8	4	3	3
	RP/AP	5	7	9	9
	NC	9	7	15	13
Gymnastics # classes per session	FP	9	9	11	11
	RP/AP	0	2	3	2
	NC	0	0	2	0
Dance Classes Kids and adults Per session	FP	8	8	3	3
	RP/AP	10	4	7	7
	NC	8	10	5	3
Martial Arts # classes offered per session	FP	5	7	5	5
	RP/AP	1	2	2	2
	NC	1	2	1	1
Productions Total # shows (Music/theater)	FP	5	7	4	4
	RP/AP	4	4	2	2
	NC	96	95	91	88
Attendance at event:					
Cultural Heritage	RP	300	350	375	375
Bunnymania	FP	985	990	980	1000
Spooktacular	FP	250	300	252	300
Chillie Willie	FP	50	75	0	0
Breakfast w/Bunny	RP	50	40	0	0
Breakfast w/Santa	FP	40	40	45	45
Chalk Art Celebration	NC	45	57	88	110
Norris Center Xmas	NC	N/A	50	37	50
MS Dances		25	50	200	0
Outdoor Movie Nights	NC	1500	2000	2800	3000
Open Mic Nights	NC	0	0	180	200
Santa's Visit	RP	300	340	357	375
Back to School Bash	RP	300	312	340	360
Blue Jean Banquet	FP	0	0	48	50

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$113,525
1	1	1	Assistant Director	101,298
1	0	0	Grants Coordinator	0
1	1	0	Recreation Services Manager (Moved to 0921)	0
1	0	0	Community Services Analyst	0
1	1	1	Community Service Coordinator	47,531
1	1	1	Sr. Administrative Specialist	45,125
2	1	0	Administrative Specialist II	0
<u>9</u>	<u>6</u>	<u>4</u>		<u>307,479</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	79,053
1	1	1	Parks & Parkways Supervisor	55,829
1	1	1	Contract Services Manager	53,225
1	1	1	Administrative Specialist II	38,978
2	2	2	Sr Landscape Technician	78,688
4	4	4	Irrigation Technicians	173,980
12	9	7	Landscape Technician II/III	251,660
<u>22</u>	<u>19</u>	<u>17</u>		<u>731,413</u>
RECREATION/FLEISCHMANN PARK - 0921				
0	0	1	Recreation Services Manager (From 0901)	72,052
1	0	0	Park Manager	0
0	0	1	Athletic Supervisor (From 0925)	52,530
1	2	1	Recreation Supervisor	48,969
1	0	1.5	Recreation Assistant (3 Pt-time) (From 0925)	48,172
<u>3</u>	<u>2</u>	<u>4.5</u>		<u>221,723</u>
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	1	Parks Manager	56,206
1	1	1	Recreation Coordinator	33,987
1	1	0	Recreation Assistant	0
<u>3</u>	<u>3</u>	<u>2</u>		<u>90,193</u>

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	57,827
0.5	0.5	0.5	Creative Arts Coordinator	16,968
1	1	1	Recreation Supervisor	52,857
1	1	0	Recreation Assistant	0
3.5	3.5	2.5		<u>127,652</u>
RECREATION/ATHLETICS & GULFVIEW - 0925				
1	1	0	Athletic Supervisor (Moved to 0921)	0
1.5	1.5	0	Recreation Assistant (3 Pt-time) (moved to 0921)	0
2.5	2.5	0		<u>0</u>
NATURAL RESOURCES - 0928				
0.5	0	0	Natural Resources Manager	0
1	0	0	Environmental Specialist	0
1	0	0	Administrative Specialist II	0
2.5	0	0	<i>(moved to City Manager's Office)</i>	<u>0</u>
FACILITIES MAINTENANCE - 1417 *				
1	1	0	Facilities Maintenance Superintendent	0
0	0	1	Supervisor	53,438
5	5	4	Tradesworker	163,179
6	6	6	Service Worker II	182,992
12	12	11		<u>399,609</u>
57.5	48	41	Regular Salaries	\$ 1,878,069
			Other Salaries & Wages	492,501
			Overtime	68,500
			Employer Payroll Expenses	840,176
				<u>\$3,279,246</u>

* Facilities Maintenance was formerly shown in Non-Departmental

(1.0)	Administrative Specialist II
(2.0)	Landscape Technicians
(1.0)	Recreation Supervisor
(2.0)	Recreation Assistant
<u>(6.0)</u>	
(1.0)	Facilities Maintenance Superintendent
<u>(7.0)</u>	Net Change

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

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,449,362	2,219,639	2,259,941	1,878,069	(341,570)
10-30 OTHER SALARIES	634,989	478,500	445,300	492,501	14,001
10-40 OVERTIME	83,037	90,500	75,500	68,500	(22,000)
25-01 FICA	226,286	169,936	180,371	139,426	(30,510)
25-03 RETIREMENT CONTRIBUTIONS	223,395	299,364	304,543	287,587	(11,777)
25-04 LIFE/HEALTH INSURANCE	583,221	504,158	502,201	404,163	(99,995)
25-07 EMPLOYEE ALLOWANCES	9,390	9,600	9,600	9,000	(600)
TOTAL PERSONAL EXPENSES	4,209,680	3,771,697	3,777,456	3,279,246	(492,451)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	604,951	700,885	690,685	693,741	(7,144)
30-10 AUTO MILEAGE	1,258	1,400	1,100	850	(550)
30-20 FIELD TRIPS	12,725	27,200	23,200	16,000	(11,200)
30-21 FLEISCHMANN PARK FIELD TRIPS	33,595	45,000	40,000	35,000	(10,000)
31-01 PROFESSIONAL SERVICES	261,867	289,500	284,500	289,500	0
31-04 OTHER CONTRACTUAL SVCS	1,596,569	1,511,500	1,509,500	1,340,217	(171,283)
31-23 CULTURAL ARTS - THEATRE	39,862	45,000	45,000	40,000	(5,000)
40-00 TRAINING & TRAVEL COSTS	8,520	22,750	16,000	15,500	(7,250)
41-00 COMMUNICATIONS	63,517	83,900	83,400	85,000	1,100
42-00 TRANSPORTATION	28,051	57,200	57,000	46,000	(11,200)
42-10 EQUIP. SERVICES - REPAIRS	147,273	186,735	177,050	152,500	(34,235)
42-11 EQUIP. SERVICES - FUEL	93,504	119,668	73,100	57,159	(62,509)
43-01 ELECTRICITY	377,972	314,826	314,376	341,000	26,174
43-02 WATER, SEWER, GARBAGE	313,151	298,500	308,500	356,984	58,484
44-00 RENTALS & LEASES	4,737	16,600	16,600	15,500	(1,100)
44-02 EQUIPMENT RENTAL	748	1,500	1,500	1,500	0
46-00 REPAIR AND MAINTENANCE	160,950	165,706	162,706	188,000	22,294
46-04 EQUIP. MAINTENANCE	15,971	25,000	25,000	0	(25,000)
46-15 RED TIDE CLEAN-UP	8,120	50,000	50,000	50,000	0
47-00 PRINTING AND BINDING	24,348	32,000	15,000	15,000	(17,000)
47-01 LEGAL ADS	0	500	500	500	0
47-02 ADVERTISING (NON-LEGAL)	11,605	16,000	15,500	14,000	(2,000)
47-06 DUPLICATING	2,893	6,200	5,500	5,000	(1,200)
49-00 OTHER CURRENT CHARGES	12,292	0	0	0	0
49-05 SPECIAL EVENTS	71,701	73,000	73,000	63,000	(10,000)
51-00 OFFICE SUPPLIES	31,697	33,750	33,000	31,500	(2,250)
51-06 RESALE SUPPLIES	3,338	12,500	2,500	0	(12,500)
52-00 OPERATING SUPPLIES	(1,892)	0	0	0	0
52-07 UNIFORMS	17,063	19,125	22,125	20,800	1,675
52-09 OTHER CLOTHING	8,509	9,000	9,000	6,375	(2,625)
52-10 JANITORIAL SUPPLIES	50,209	30,000	30,000	30,000	0
52-41 POOL-OPERATING SUPPLIES	12,727	20,000	20,000	20,000	0
52-42 BAND SHELL OPERATING SUPPLIES	2,807	5,000	5,000	6,000	1,000
54-00 BOOKS, PUBS, SUBS, MEMBS	46	0	0	0	0
54-01 MEMBERSHIPS	2,999	4,945	4,720	4,220	(725)
TOTAL OPERATING EXPENSES	4,023,683	4,224,890	4,115,062	3,940,846	(284,044)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	13,150	0	0	0	0
60-40 MACHINERY EQUIP	0	0	26,900	0	0
TOTAL NON-OPERATING EXPENSES	13,150	0	26,900	0	0
TOTAL EXPENSES	\$ 8,246,513	\$7,996,587	\$7,919,418	\$7,220,092	(776,495)

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

001.0901.572

ACCOUNT DESCRIPTION		07-08	08-09	08-09	09-10	
		ACTUALS	ORIGINAL	CURRENT	ADOPTED	CHANGE
			BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	600,569	427,238	467,540	307,479	(119,759)
10-30	OTHER SALARIES	4,115	7,500	7,500	8,074	574
	<i>Part-time office assistance for season peaks</i>					
10-40	OVERTIME	2,761	10,000	5,000	5,000	(5,000)
25-01	FICA	44,903	32,293	35,376	23,637	(8,656)
25-03	RETIREMENT CONTRIBUTIONS	57,699	59,104	64,283	48,339	(10,765)
25-04	LIFE/HEALTH INSURANCE	118,832	79,762	83,620	49,896	(29,866)
25-07	EMPLOYEE ALLOWANCES	9,150	9,600	9,600	9,000	(600)
	TOTAL PERSONAL SERVICES	838,029	625,497	672,919	451,425	(174,072)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	22,126	23,200	23,000	23,000	(200)
	<i>Minor Expenditures such as board costs, mail charges, Ambassador program, special event (such as Independence Day) ads</i>					
30-10	AUTO MILEAGE	209	300	200	200	(100)
31-04	OTHER CONTRACTUAL SVCS	4,978	5,000	5,000	5,000	0
	<i>Copier Maintenance and storage unit rental</i>					
40-00	TRAINING & TRAVEL COSTS	1,724	5,000	2,500	2,500	(2,500)
41-00	COMMUNICATIONS	6,913	11,000	11,000	11,000	0
42-10	EQUIP. SERVICES - REPAIRS	4,856	4,735	2,300	0	(4,735)
42-11	EQUIP. SERVICES - FUEL	867	3,520	100	0	(3,520)
43-01	ELECTRICITY	8,747	8,500	8,000	8,500	0
47-00	PRINTING AND BINDING	24,348	32,000	15,000	15,000	(17,000)
	<i>Printing three seasonal brochures; fliers & promotional materials; increased use of website</i>					
47-01	LEGAL ADS	0	500	500	500	0
47-06	DUPLICATING	84	200	0	0	(200)
51-00	OFFICE SUPPLIES	7,166	6,000	6,000	6,000	0
52-09	OTHER CLOTHING	340	500	500	500	0
54-00	BOOKS, PUBS, SUBS, MEMBS	46	0	0	0	0
54-01	MEMBERSHIPS	1,404	1,625	1,600	1,600	(25)
	TOTAL OPERATING EXPENSES	83,808	102,080	75,700	73,800	(28,280)
	TOTAL EXPENSES	\$921,837	\$727,577	\$748,619	\$525,225	(\$202,352)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	786,213	829,243	829,243	731,413	(97,830)
10-30	OTHER SALARIES	18,151	6,000	7,800	5,383	(617)
	<i>Part time or temporary assistance as needed for landscape projects</i>					
10-40	OVERTIME	52,906	30,000	30,000	20,000	(10,000)
25-01	FICA	62,346	60,687	60,687	53,393	(7,294)
25-03	RETIREMENT CONTRIBUTIONS	63,933	109,217	109,217	110,417	1,200
25-04	LIFE/HEALTH INSURANCE	228,743	206,372	206,372	172,258	(34,114)
TOTAL PERSONAL SERVICES		1,212,292	1,241,519	1,243,319	1,092,864	(148,655)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	378,133	487,085	487,085	498,741	11,656
	<i>Mulch Landscape & Playground \$110,000, Nursery Stock \$65,000, Fertilizer & Chemicals \$80,000, Irrigation Supplies \$85,000, Fill, Landscape & Sod \$40,000, Hardware & Safety Equip \$25,000, Other \$93,741</i>					
30-10	AUTO MILEAGE	482	300	300	300	0
31-04	OTHER CONTRACTUAL SVCS	1,550,805	1,450,000	1,450,000	1,286,717	(163,283)
	<i>Lawn maintenance \$530,217 (parks staff assuming maintenance of 125 sites); Tree contracts \$485,000; Specialized services contracts \$271,500</i>					
40-00	TRAINING & TRAVEL COSTS	2,940	6,500	6,500	6,500	0
41-00	COMMUNICATIONS	9,446	15,000	15,000	16,500	1,500
42-10	EQUIP. SERVICES - REPAIRS	113,486	142,050	142,050	120,000	(22,050)
42-11	EQUIP. SERVICES - FUEL	62,644	82,124	46,000	38,898	(43,226)
43-01	ELECTRICITY	31,856	30,000	30,000	35,000	5,000
43-02	WATER, SEWER, GARBAGE	200,709	210,000	210,000	247,500	37,500
44-00	RENTALS & LEASES	2,964	10,000	10,000	10,000	0
46-00	REPAIR AND MAINTENANCE	3,265	6,000	6,000	6,000	0
	<i>Routine maintenance and parts for blowers, chainsaws, trimmers, Weed Eaters, etc.</i>					
46-15	RED TIDE CLEAN-UP	8,120	50,000	50,000	50,000	0
51-00	OFFICE SUPPLIES	3,999	5,000	5,000	5,000	0
52-00	OPERATING SUPPLIES	(1,892)	0	0	0	0
	<i>Expenses moved to line 30-00</i>					
52-07	UNIFORMS	6,420	7,000	7,000	7,000	0
52-09	OTHER CLOTHING	3,831	4,000	4,000	1,375	(2,625)
54-00	BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01	MEMBERSHIPS	150	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		2,377,358	2,506,059	2,469,935	2,330,531	(175,528)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	13,150	0	0	0	0
60-40	MACHINERY EQUIP.	0	0	26,900	0	0
TOTAL NON-OPERATING EXPENSES		13,150	0	26,900	0	0
TOTAL EXPENSES		\$3,602,800	\$3,747,578	\$3,740,154	\$3,423,395	(324,183)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

Includes 0922-Skate Park and 0925-Athletics in 2009-10

001.0921.572

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	137,170	104,011	104,011	221,723	117,712
10-30	OTHER SALARIES	364,079	250,000	220,000	339,098	89,098
	<i>Temporary Camp and Holiday Camp Counselors and Special Events Assistants Decrease due to centers' hours being adjusted and decreased.</i>					
10-40	OVERTIME	9,843	15,000	15,000	16,500	1,500
25-01	FICA	38,782	7,676	14,000	16,350	8,674
25-03	RETIREMENT CONTRIBUTIONS	11,278	14,371	14,371	35,355	20,984
25-04	LIFE/HEALTH INSURANCE	24,576	30,615	24,800	41,013	10,398
TOTAL PERSONAL SERVICES		585,728	421,673	392,182	670,039	248,366
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	47,287	55,000	45,000	75,000	20,000
30-10	AUTO MILEAGE	386	200	200	200	0
30-21	FIELD TRIPS-FLEISCHMANN	33,595	45,000	40,000	35,000	(10,000)
	<i>Field Trips for camps</i>					
31-01	PROFESSIONAL SERVICES	73,921	80,000	80,000	144,500	64,500
	<i>Instructors and teachers for specialty classes like art, gymnastics or dance, often repaid with fees.</i>					
31-04	OTHER CONTRACTUAL SVCS	6,371	8,000	8,000	10,500	2,500
	<i>Recware- Safari Software maintenance agreement; rent 2 storage buildings, etc.</i>					
40-00	TRAINING & TRAVEL COSTS	258	3,250	2,000	3,000	(250)
41-00	COMMUNICATIONS	14,030	16,000	16,000	19,000	3,000
42-00	TRANSPORTATION	26,409	46,200	46,000	36,000	(10,200)
	<i>Buses for field trips.</i>					
42-10	EQUIP. SERVICES - REPAIRS	2,228	8,710	4,500	6,000	(2,710)
42-11	EQUIP. SERVICES - FUEL	5,544	3,520	3,000	2,053	(1,467)
43-01	ELECTRICITY	88,815	80,000	80,000	90,000	10,000
43-02	WATER, SEWER, & GARBAGE	40,242	30,000	40,000	40,000	10,000
44-00	RENTALS & LEASES	0	1,000	1,000	2,500	1,500
46-00	REPAIR & MAINTENANCE	0	0	0	30,000	30,000
	<i>Combined maintenance for skate park, football fields & baseball fields</i>					
47-02	ADVERTISING (NON-LEGAL)	3,794	3,000	3,000	3,500	500
	<i>Advertising programs for Fleischmann, Skate Park & Athletics</i>					
47-06	DUPLICATING	0	0	0	2,000	2,000
49-05	SPECIAL EVENTS	19,159	20,000	20,000	20,000	0
	<i>Bunnymania \$12,000, Halloween \$6,000, Chilly Willy \$2,000</i>					
51-00	OFFICE SUPPLIES	9,253	9,500	9,000	10,000	500
51-06	RESALE SUPPLIES	2,158	2,500	2,500	0	(2,500)
52-07	UNIFORMS	1,089	2,000	2,000	2,500	500
52-09	OTHER CLOTHING	1,529	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	460	500	500	800	300
TOTAL OPERATING EXPENSES		376,528	415,880	404,200	534,053	118,173
TOTAL EXPENSES		\$962,256	\$837,553	\$796,382	\$1,204,092	366,539

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

Transferred to 0921-Fleischmann Park 2009-10

001.0922.572

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	(270)	0	0	0	0
10-30 OTHER SALARIES <i>Temporary & summer camp counselors</i>	78,492	65,000	60,000	0	(65,000)
10-40 OVERTIME	528	500	0	0	(500)
25-01 FICA	6,025	4,900	2,500	0	(4,900)
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
TOTAL PERSONAL SERVICES	84,775	70,400	62,500	0	(70,400)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	30,742	16,600	16,600	0	(16,600)
30-20 FIELD TRIPS	2,160	7,200	7,200	0	(7,200)
31-01 PROFESSIONAL SERVICES	0	4,500	4,500	0	(4,500)
31-04 OTHER CONTRACTUAL SVCS	0	1,200	1,200	0	(1,200)
40-00 TRAINING & TRAVEL COSTS	0	0	0	0	0
41-00 COMMUNICATIONS	22	600	100	0	(600)
42-00 TRANSPORTATION	0	1,000	1,000	0	(1,000)
44-00 RENTALS & LEASES	0	1,000	1,000	0	(1,000)
45-22 SELF INS PROPERTY DAMAGE	0	0	0	0	0
46-04 EQUIP. MAINTENANCE	15,971	25,000	25,000	0	(25,000)
47-02 ADVERTISING (NON-LEGAL)	0	500	500	0	(500)
47-06 DUPLICATING	0	0	0	0	0
49-05 SPECIAL EVENTS	0	0	0	0	0
51-00 OFFICE SUPPLIES	870	1,250	1,000	0	(1,250)
51-06 RESALE SUPPLIES	1,180	10,000	0	0	(10,000)
52-07 UNIFORMS	0	125	125	0	(125)
52-09 OTHER CLOTHING	224	500	500	0	(500)
54-01 MEMBERSHIPS	0	200	0	0	(200)
TOTAL OPERATING EXPENSES	51,169	69,675	58,725	0	(69,675)
TOTAL EXPENSES	\$135,944	\$140,075	\$121,225	\$0	(140,075)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	122,275	131,440	131,440	90,193	(41,247)
10-30 OTHER SALARIES	5,902	5,000	5,000	5,383	383
<i>Temporary help at Cambier/Norris for camps and middle school activities</i>					
10-40 OVERTIME	1,925	2,000	2,000	2,000	0
25-01 FICA	9,649	9,750	9,750	6,815	(2,935)
25-03 RETIREMENT CONTRIBUTIONS	12,476	18,823	18,823	14,094	(4,729)
25-04 LIFE/HEALTH INSURANCE	29,172	28,078	28,078	15,774	(12,304)
TOTAL PERSONAL SERVICES	181,399	195,091	195,091	134,259	(60,832)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	26,668	25,000	25,000	25,000	0
<i>Costs of classes and events</i>					
30-10 AUTO MILEAGE	127	200	150	150	(50)
30-20 FIELD TRIPS	7,189	10,000	6,000	6,000	(4,000)
<i>Senior Club Monthly Trips - travelling and costs</i>					
31-01 PROFESSIONAL SERVICES	36,470	50,000	50,000	50,000	0
<i>Funding for Instructors, which is covered by fees. Increases include Yoga, Fitnastics and Belly Dance</i>					
31-04 OTHER CONTRACTUAL SVCS	5,583	3,500	1,500	1,500	(2,000)
31-23 CULTURAL ARTS THEATRE	39,862	45,000	45,000	40,000	(5,000)
<i>Professional theatre events</i>					
40-00 TRAINING & TRAVEL COSTS	1,339	2,000	0	500	(1,500)
41-00 COMMUNICATIONS	4,310	10,000	10,000	10,000	0
43-01 ELECTRICITY	38,190	40,000	40,000	45,000	5,000
43-02 WATER, SEWER, & GARBAGE	10,117	12,500	12,500	14,700	2,200
44-00 RENTALS & LEASES	1,773	2,000	2,000	1,000	(1,000)
47-02 ADVERTISING (NON-LEGAL)	5,694	8,000	8,000	8,000	0
47-06 DUPLICATING	2,000	2,500	2,500	2,000	(500)
49-05 SPECIAL EVENTS	33,013	30,000	30,000	25,000	(5,000)
<i>Special performances, chalk art contest, outdoor tournaments, movie nights</i>					
51-00 OFFICE SUPPLIES	5,631	7,000	7,000	6,000	(1,000)
52-07 UNIFORMS	750	1,000	1,000	800	(200)
52-09 OTHER CLOTHING	500	500	500	250	(250)
52-42 BAND SHELL OPERATING SUPPLIES	2,807	5,000	5,000	6,000	1,000
54-01 MEMBERSHIPS	115	320	320	320	0
TOTAL OPERATING EXPENSES	222,138	254,520	246,470	242,220	(12,300)
TOTAL EXPENSES	\$403,537	\$449,611	\$441,561	\$376,479	(73,132)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	163,165	165,395	165,395	127,652	(37,743)
10-30 OTHER SALARIES	149,929	120,000	120,000	129,180	9,180
<i>Temporary camp counselors \$100,0000; Lifeguards \$20,000, FICA \$9,180</i>					
10-40 OVERTIME	6,378	10,000	7,000	10,000	0
25-01 FICA	24,355	12,572	16,000	9,426	(3,146)
25-03 RETIREMENT CONTRIBUTIONS	15,668	22,441	22,441	19,513	(2,928)
25-04 LIFE/HEALTH INSURANCE	32,047	31,920	31,920	24,298	(7,622)
TOTAL PERSONAL SERVICES	391,542	362,328	362,756	320,069	(42,259)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	31,708	30,000	30,000	30,000	0
30-10 AUTO MILEAGE	0	300	150	0	(300)
30-20 FIELD TRIPS	3,376	10,000	10,000	10,000	0
<i>Field Trips \$8,500 + \$1,500 for Collier County Pool if River Park pool needs repairs</i>					
31-01 PROFESSIONAL SERVICES	32,914	45,000	40,000	45,000	0
<i>Fitnastics, Yoga, Dance, Computer and Cooking Classes</i>					
31-04 OTHER CONTRACTUAL SVCS	3,605	5,500	5,500	5,500	0
<i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>					
40-00 TRAINING & TRAVEL COSTS	2,259	4,000	3,000	3,000	(1,000)
41-00 COMMUNICATIONS	19,705	22,000	22,000	22,000	0
42-00 TRANSPORTATION	1,642	10,000	10,000	10,000	0
42-10 EQUIP. SERVICES - REPAIRS	1,706	2,840	2,200	2,500	(340)
42-11 EQUIP. SERVICES - FUEL	1,866	3,520	2,000	2,161	(1,359)
43-01 ELECTRICITY	50,401	40,000	40,000	45,000	5,000
43-02 WATER, SEWER, & GARBAGE	9,785	10,000	10,000	11,784	1,784
44-00 RENTALS & LEASES	0	2,000	2,000	2,000	0
<i>Use of van during summer camp</i>					
47-02 ADVERTISING (NON-LEGAL)	2,117	3,500	3,000	2,500	(1,000)
47-06 DUPLICATING	0	1,500	1,000	1,000	(500)
49-05 SPECIAL EVENTS	17,946	18,500	18,500	18,000	(500)
<i>Cultural Heritage, Back to School Bash, Santa's Visit</i>					
51-00 OFFICE SUPPLIES	4,778	5,000	5,000	4,500	(500)
52-07 UNIFORMS	1,945	2,000	2,000	1,500	(500)
52-09 OTHER CLOTHING	2,085	2,000	2,000	1,500	(500)
52-41 POOL OPERATING SUPPLIES	12,727	20,000	20,000	20,000	0
54-01 MEMBERSHIPS	490	500	500	500	0
TOTAL OPERATING EXPENSES	201,055	238,160	228,850	238,445	285
TOTAL EXPENSES	\$592,597	\$600,488	\$591,606	\$558,514	(41,974)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

Transferred to 0921-Fleischmann Park in 2009-10

001.0925.572

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	99,433	103,337	103,337	0	(103,337)
10-30 OTHER SALARIES	10,937	20,000	20,000	0	(20,000)
10-40 OVERTIME	3,112	3,000	1,500	0	(3,000)
25-01 FICA	8,653	7,879	7,879	0	(7,879)
25-03 RETIREMENT CONTRIBUTIONS	8,697	13,279	13,279	0	(13,279)
25-04 LIFE/HEALTH INSURANCE	9,004	9,408	9,408	0	(9,408)
TOTAL PERSONAL SERVICES	139,836	156,903	155,403	0	(156,903)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	15,926	17,000	17,000	0	(17,000)
30-10 AUTO MILEAGE	0	100	100	0	(100)
31-01 PROFESSIONAL SERVICES	64,174	60,000	60,000	0	(60,000)
31-04 OTHER CONTRACTUAL SVCS	1,256	1,300	1,300	0	(1,300)
40-00 TRAINING & TRAVEL COSTS	0	2,000	2,000	0	(2,000)
41-00 COMMUNICATIONS	1,878	3,000	3,000	0	(3,000)
43-01 ELECTRICITY	19,132	11,826	11,826	0	(11,826)
43-02 WATER, SEWER, & GARBAGE	423	0	0	0	0
44-00 RENTALS & LEASES	0	600	600	0	(600)
46-00 REPAIR & MAINTENANCE	17,782	7,706	7,706	0	(7,706)
47-02 ADVERTISING (NON-LEGAL)	0	1,000	1,000	0	(1,000)
47-06 DUPLICATING	809	2,000	2,000	0	(2,000)
49-00 OTHER CURRENT CHARGES	12,292	0	0	0	0
49-05 SPECIAL EVENTS	1,583	4,500	4,500	0	(4,500)
52-07 UNIFORMS	981	1,000	1,000	0	(1,000)
52-10 JANITORIAL SUPPLIES	8,444	0	0	0	0
54-01 MEMBERSHIPS	380	800	800	0	(800)
TOTAL OPERATING EXPENSES	145,060	112,832	112,832	0	(112,832)
TOTAL EXPENSES	\$284,896	\$269,735	\$268,235	\$0	(269,735)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Program events, supplies & equipment</i>	8,370	12,000	12,000	12,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Pest control; fire & security alarm monitoring</i>	0	7,000	7,000	7,000	0
41-00	COMMUNICATIONS	669	800	800	1,000	200
43-01	ELECTRICITY	1,843	1,500	1,500	1,500	0
46-00	REPAIR & MAINTENANCE	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES		<u>10,882</u>	<u>23,300</u>	<u>23,300</u>	<u>23,500</u>	<u>200</u>
TOTAL EXPENSES		<u>\$10,882</u>	<u>\$23,300</u>	<u>\$23,300</u>	<u>\$23,500</u>	<u>200</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
NATURAL RESOURCES**

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

001.0928.537

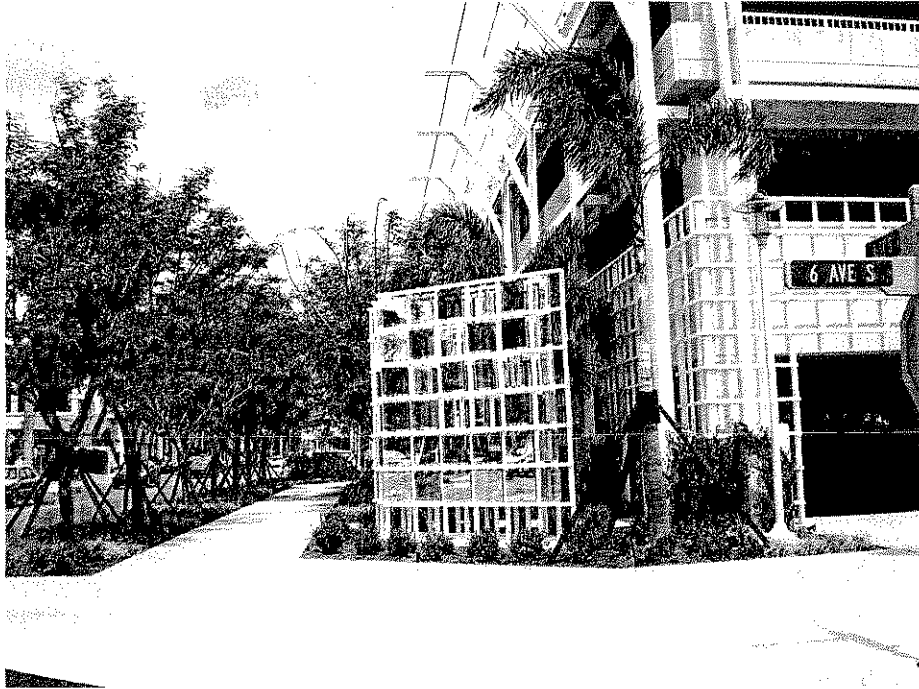
		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	126,621	0	0	0	0
25-01	FICA	9,463	0	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	13,018	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	24,569	0	0	0	0
25-07	EMPLOYEE ALLOWANCES	240	0	0	0	0
	TOTAL PERSONAL SERVICES	173,911	0	0	0	0
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	13,905	0	0	0	0
30-10	AUTO MILEAGE	54	0	0	0	0
41-00	COMMUNICATIONS	1,689	0	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	2,287	0	0	0	0
42-11	EQUIP. SERVICES - FUEL	1,615	0	0	0	0
	TOTAL OPERATING EXPENSES	19,550	0	0	0	0
	TOTAL EXPENSES	193,461	0	0	0	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

Formerly shown in Non-Departmental

001.1417.519

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	414,186	458,975	458,975	399,609	(59,366)
10-30 OTHER SALARIES <i>Standby pay</i>	3,384	5,000	5,000	5,383	383
10-40 OVERTIME	5,584	20,000	15,000	15,000	(5,000)
25-01 FICA	31,573	34,179	34,179	29,805	(4,374)
25-03 RETIREMENT CONTRIBUTIONS	40,626	62,129	62,129	59,869	(2,260)
25-04 LIFE/HEALTH INSURANCE	116,278	118,003	118,003	100,924	(17,079)
TOTAL PERSONAL SERVICES	611,631	698,286	693,286	610,590	(87,696)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Equipment Rental, portalet rentals, carpet cleaning, etc.</i>	30,086	35,000	35,000	30,000	(5,000)
31-01 PROFESSIONAL SERVICES <i>Renovations and construction services throughout the City on an as needed basis</i>	54,388	50,000	50,000	50,000	0
31-04 OTHER CONTRACTUAL SVCS <i>City wide pest control, window cleaning, elevator maintenance</i>	23,971	30,000	30,000	24,000	(6,000)
41-00 COMMUNICATIONS	4,855	5,500	5,500	5,500	0
42-10 EQUIP. SERVICES - REPAIRS	22,710	28,400	26,000	24,000	(4,400)
42-11 EQUIP. SERVICES - FUEL	20,968	26,984	22,000	14,047	(12,937)
43-01 ELECTRICITY <i>Electricity at City Hall locations and 13th St Warehouse</i>	138,988	103,000	103,000	116,000	13,000
43-02 WATER, SEWER, GARBAGE	51,875	36,000	36,000	43,000	7,000
44-02 EQUIPMENT RENTAL	748	1,500	1,500	1,500	0
46-00 REPAIR AND MAINTENANCE <i>Parts and services related to the repair and maintenance of city facilities, including security lock system at Purchasing</i>	127,578	150,000	147,000	150,000	0
51-00 OFFICE SUPPLIES	999	0	0	0	0
52-07 UNIFORMS	5,878	6,000	9,000	9,000	3,000
52-09 OTHER CLOTHING	1,863	0	0	1,250	1,250
52-10 JANITORIAL SUPPLIES	41,765	30,000	30,000	30,000	0
TOTAL OPERATING EXPENSES	526,672	502,384	495,000	498,297	(4,087)
TOTAL EXPENSES	\$1,138,303	\$1,200,670	\$1,188,286	\$1,108,887	(91,783)



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Police and Fire Services

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Police and Fire Services
FUND: General Fund

Mission:

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

Department Description

The Police and Fire Services were consolidated into one department in 1995. The purpose of this consolidation was to provide leadership by one department director to create a more effective and responsive management system for these important community services. While several administrative services merged, such as finance and records, the primary components of fire suppression, rescue, police patrol and investigations remained separate and intact.

- **Administration** is responsible for the management of the Department, including recruitment, emergency management and internal affairs.
- **Fire Operations** is responsible for fire suppression, response to medical emergencies, and fire prevention. The bureau also responds to incidents involving technical rescue operation, hazardous material incidents, and public service requests.
- **Criminal Investigations** includes a General Investigation Section, a Street Crimes Unit, a Technical Services Laboratory and a Property and Evidence facility. Also included are a Community Policing Unit and a Code Enforcement team.
- **Police Operations – Patrol** is the primary police force of the City, including sworn uniformed officers, uniformed Beach Safety Specialists and School Crossing Guards in and around the Naples Community. The City also has a K-9 Unit and a Marine Patrol Unit. The Beach Safety Specialists are funded in the Beach Fund (Fund 430).
- **Support Services** administers the Department's primary information resources including telecommunications, public safety radio, computer-aided dispatch and the records management systems. It is also responsible for the maintenance of the equipment and facilities for Police.

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Goals and Objectives	Estimated Start	Estimated Completion
To provide the Naples community--its residents, workers, and visitors--high quality people-oriented law enforcement, fire protection, medical rescue, and emergency preparedness services (see Vision Goal #3).		
To complete the renovation of Fire Station One and thereby provide an improved environment for firefighters work space and lodging quarters.	October 2009	May 2010
To equip eligible police and fire personnel with upgraded replacement portable radios, wireless notebooks and mobile vehicle radios.	October 2009	June 2010
To maintain and account for a cohesive workforce that is healthy, safe, well-trained, disciplined and committed to its mission (see Vision Goal #5).		
Assign key detective investigators to special training classes budgeted in 2009/10 for Identity Theft, Computer and Economic Crimes cases.	October 2009	September 2010
Assign key Police Department personnel to special training classes budgeted in 2009/10 for violent crimes and sensitive incident cases.	October 2009	September 2010
Assign key Fire Department personnel to special training classes budgeted in 2009/10 for vehicle extrication, technical rescues, and peer fitness.	October 2009	September 2010
Assign key Fire Department personnel to special training classes budgeted in 2009/10 for recertification in EMT/Paramedic, marine haz-mat, dive instructor skills, and Advanced Cardiac Life Support.	October 2009	September 2010
Assign two key Fire Department personnel to the 2010 VisionAir Conference budgeted in 2009/10 for skills and knowledge training in CAD and Fire RMS features.	October 2009	September 2010
Provide the Communications Division staff advanced skills and knowledge training opportunities budgeted and funded by the Collier E-911 Office in 2009/10.	October 2009	September 2010
Provide all police officers special elderly abuse training in compliance with current FDLE guidelines.	October 2009	March 2010
Ensure all Telecommunicators attain National Incident Management Certification in advance of anticipated Florida State Law Enforcement Communications Plan.	October 2009	November 2009
To administer and deploy human and material resources within authorized budgets, operations plans and programs and quality accounting measures (see Vision Goal #4).		
Review and revise key criteria for objective internal reporting and assessment of all NPFD operations and support functions in a six month study to help document and determine by April 30, 2010 the merits of their retention, organization structure, and staffing.	October 2009	May 2010

Departmental Summary Page (continued)

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

Goals and Objectives	Estimated Start	Estimated Completion
Create a computer-based paperless subpoena notification system for police officer court cases.	October 2009	March 2010
Enter all police personnel firearms details into the online FDLE ATMS per recent FDLE mandate.	October 2009	December 2009
Assess, document and report to the Naples City Manager a one-year study of the functional cost efficiency of a new HVAC system planned in a 2008/09 capital project for installation during 2009 at the Naples Police and Fire Department headquarters.	October 2009	September 2010
To share and communicate business information in the best interest of Criminal Justice and Public Safety principles and practices and in compliance with Florida Sunshine standards, using modern technology and practical media resources (see Vision Goal #3).		
Work with Technology Services in the development and revisions of City police and fire services web pages that are informative, timely, and provide online interactive communications opportunities.	October 2009	February 2010
To plan for and timely initiate innovative programs, policies, and procedures carefully organized to deliver immediate, mid, and longer term service and productivity enhancements within the Department and for the Naples community (see Vision Goal #4).		
Review and revise the current City of Naples Emergency Operation Plan (EOP) in cooperation with all City Department Directors.	December 2009	May 2010
Develop improved ways and means for productive comprehensive oversight of vacant and improperly attended residential properties and provide prompt solutions that ensure compliance and corrections of code enforcement issues.	October 2009	Nov. 2009
To demand and demonstrate employee accountability within the Department for high quality leadership, teamwork and professionalism in daily delivery of community services (see Vision Goal #5).		
To Initiate training, performance standards, and shared accountability between Community Police Officers and Code Enforcement staff in the routine delivery of code enforcement services and the related recent revisions in enforcement procedures and laws.	October 2009	Dec. 2009

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

2009-10 Significant Budgetary Issues

The budget of the Police and Fire Services is \$19,416,366, a decrease of \$97,952 under the FY 2009-10 adopted budget. There is a reduction of five positions in the 2009-10 budget as shown below.

Police Officer	(4)
Code Enforcement Officer	(1)

There was an adjustment in the calculation for the School Crossing Guards. Formerly listed at 1.7 FTEs, this should have been listed at 1.4 FTEs in prior years, to represent the hours that the four part-time guards work. Therefore, this shows as an additional 0.3 FTE reduction, although there was no corresponding staff reduction.

Despite this reduction, personal services are the largest area of increase, increasing \$174,961 due primarily to the increased cost of pensions. There is a new expense related to the Transportation Security Administration (TSA) for \$145,920 that represents city police officers working at the airport as part of the TSA security requirements, starting November 1, 2009. The TSA will reimburse this cost to the City.

Administration has a budget of \$480,131, an increase of \$18,524. This includes funding for four positions and returning the Integrity Control Officer from a civilian to a certified police officer position. Operating Expenses have decreased \$7,000 from the FY 08-09 budget due to a reduction in legal fees and training and travel costs.

The budget for **Criminal Investigations** is \$2,390,695, a decrease of \$269,608 from the adopted budget of FY08-09. Personal Services, budgeted at \$2,343,520, makes up 98% of this Division's budget. Three positions have been eliminated including two police officers and a code enforcement inspector.

In the Criminal Investigation Division, Operating Expenses are \$47,175, a \$9,525 decrease. The major expenses in this section are Training and Travel for \$14,000 and Operating Supplies for \$20,950.

The Criminal Investigations Division has thirteen Police Officers, but these 13 officers are not all specific to Criminal Investigations. The police officers are assigned to be Detectives (5), Special Investigators (2) and Community Oriented Police Officers (6).

The budget for **Police Operations-Patrol** is \$5,822,056, a decrease of \$49,067 under the adopted budget of FY08-09. There are 53.4 positions budgeted, two less police officer positions than 2008-09. The resulting decrease in Personal Services is \$37,420.

Operating Expenses are budgeted at \$51,803, a decrease of \$11,647. Legal Fees of \$2,500 are a required state attorney contract for pursuing citations that cite state law. Other major expenses in this section are General Operating Supplies of \$30,703, which includes items such as uniform allowance, flashlights, radio earphones, and canine supplies.

The budget for **Support Services** is \$2,576,007, a decrease of \$231,736 or 8% under the adopted budget of FY08-09. Personal Services is budgeted for \$1,807,079, a decrease of \$42,033 under the FY08-09 adopted budget. There is no change in staffing.

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Operating Expenses of this bureau are \$768,928, a decrease of \$189,703 under last year, primarily due to decreased costs of fleet fuel and repairs. As a reminder, this Division pays for most of the general operating costs for the Police department. The major expenses in this section are as follows:

- Contractual Services (\$37,603) includes custodial services, radio maintenance and elevator maintenance.
- Communications (\$66,033) includes the phone system, cell phones, and laptop data lines.
- Vehicle Repairs and Fuel (\$460,562)
- Utilities such as Electricity and Water (\$112,020)
- Uniforms (\$21,550)

For Fiscal Year 2009-10, the budget for **Fire Operations** is \$8,147,477, a \$433,410 or 6% increase over the adopted budget of FY08-09.

In the Fire Operations, the largest expenditure is Personal Services, making up 94% of the budget. Personal Services, at \$7,658,971 increased \$488,973. The major increase is in retirement contribution due to an actuarially calculated increase from 33.02% to 49.51% of salaries.

Operating Costs in the Fire Operations Division total \$488,506, a decrease of \$55,563. Major expenditures in the Operating Costs line items are Schools and Training (\$22,695), Fuel and repairs for vehicles (\$292,101), Utilities (\$32,940) and Uniforms (\$34,846).

Performance Measures

Naples Police & Fire Department Basic Comparative Measures

	Naples	Marco Island	Boca Raton	North Port	Winter Park	Delray Beach
Permanent Population (2007 Census Estimates)	21,653	15,791	85,407	54,308	27,847	64,112
# Sworn Police	74	32	198	100	91	160
# Sworn Fire	54	37	190	85	71	126
# Civilian Staff	44	4	99	33	38	78
# Fire Calls	1624	1103	4687	1015	1572	2160
# Rescue Calls	2810	1356	10181	4060	3331	10171
# UCR Crimes	907	189	3677	1849	1263	4272
# UCR Cases Cleared	42.2%	22.2%	22.0%	20.2%	20.3%	13.1%

Departmental Summary Page (continued)

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

Fire Services Performance Measures

Outreach Measures	2004	2005	2006	2007	2008	2009
Fire Investigations	16	5	9	6	11	12
Fire Prevention Inspections	5,905	6,014	5,123	5,319	5,101	5,200
Fire Operations Inspections	1,215	1,140	1,214	1,108	1,047	1,200
New Construction Inspection	0	0	0	833	1,862	1,900
New Const. Plan Review	0	0	0	344	793	750
New Const. Consultation	0	0	0	166	412	400
Public Education Events	101	98	90	107	143	150
Total Public Attendance	8,880	4,777	5,113	6,923	7,811	8,000
SERV Events	42	45	46	52	55	55
SERV Hours	507	619	658	716	767	800

Fire/Rescue Measures						
Service Calls						
Structure Fires	24	16	16	11	18	25
Vehicle Fires	12	13	8	10	10	15
Other Fires	29	27	29	28	14	30
Total Fires	65	56	53	49	42	70
Service Calls/Incidents						
Hazardous Conditions	358	251	176	137	146	200
Service Calls	264	272	197	258	288	300
Good Intent Calls	375	285	286	302	346	360
Malicious False	22	20	16	18	16	20
Other False	815	838	818	769	804	950
Mutual Aid Responses	175	72	56	33	21	25
Mutual Aid Received	10	3	11	3	3	5
Total Fire Service Calls	2,084	1,741	1,516	1,520	1,624	1,860
Rescue & EMS Incidents	2,724	2,857	2,875	2,917	2,810	2,950
Total Fire/Rescue Calls	4,808	4,598	4,391	4,437	4,434	4,810

Fire/Non-Fire Related Life and Property	2004	2005	2006	2007	2008	2009
Incidents With Exposures	0	0	0	1	0	1
Fire Service Injuries	2	0	0	1	0	1
Non-Fire Service Injuries	3	3	4	0	3	3
Fire Service Deaths	0	0	0	0	0	0
Non-Fire Service Deaths	0	0	0	0	0	0
Fire Civilian Injuries	4	1	0	0	3	2
Non-Fire Civilian Injuries	1	0	0	0	0	0
Fire Civilian Deaths	1	0	0	0	0	0
Non-Fire Civilian Deaths	0	1	0	0	0	0

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Fire Services Performance Measures

	2004	2005	2006	2007	2008	2009
Fire Dollar Loss	\$1,356,475	\$1,073,400	\$544,950	\$717,200	\$704,100	\$800,000
Non-Fire Loss	\$300	\$0	\$700	\$120	\$2,000	\$3,000

Police Services Performance Measures

Police Service Calls	2004	2005	2006	2007	2008	2009
All Incidents	40,466	41,290	43,666	42,318	42,904	45,000
Directed Patrols	14,244	16,357	20,539	10,577	12,831	15,000
Total Calls	54,710	57,647	64,205	52,895	55,735	60,000

UCR CASES	2004	2005	2006	2007	2008	2009
HOMICIDE	0	0	1	0	2	0
SEX OFFENSE	4	4	9	2	1	2
ROBBERY	15	4	8	9	8	8
AGG ASSAULT	39	32	35	38	40	25
BURGLARY	123	101	118	126	83	75
LARCENY	759	615	714	713	730	750
AUTO THEFT	30	16	27	19	12	8
ARSON	3	0	2	2	0	1
TOTALS	973	772	914	909	876	869

UCR CASES CLEARED BY	2004	2005	2006	2007	2008	2009
ARREST						
HOMICIDE	0	0	0	0	1	0
SEX OFFENSE	1	2	3	0	0	2
ROBBERY	7	3	0	5	6	4
AGG ASSAULT	26	25	12	24	23	20
BURGLARY	18	9	17	26	16	15
LARCENY	244	192	221	251	352	360
AUTO THEFT	6	3	10	5	2	4
ARSON	0	0	1	1	0	0
TOTALS	302	234	264	312	400	405

TRAFFIC-RELATED BENCHMARKS	2004	2005	2006	2007	2008	2009
Total Traffic Accidents	1376	1357	1301	1097	977	960
Traffic Stops	11,034	11,280	13,350	12,207	14,529	15,650
Traffic Arrests	407	383	456	284	287	295
Total Traffic Citations	9,183	8,587	10,974	9,843	10,052	11,000
Total Parking Tickets	16,692	16,631	15,307	14,439	14,073	15,000
Total Marine Citations	447	308	437	652	449	475

Departmental Summary Page (continued)

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

Administrative Services Performance Measures

Communications Center Calls Answered	2008	2009
E-911 Calls	15,725	16,500
Complaint-Line Calls	59,818	61,000
Admin-Line Calls	16,992	17,500
Total Calls Answered	92,535	95,000

Communications Center Incidents Dispatched	2004	2005	2006	2007	2008	2009
E-911 Calls	5,844	6,970	6,090	3,004	2,587	3,025
Complaint-Line Calls	16,125	15,733	15,751	18,220	17,550	18,300
Police-Generated Incidents	37,307	39,195	46,524	35,719	39,440	42,000
Total Incidents	59,276	61,898	68,365	56,943	59,577	63,325

In-Progress Calls Average Dispatch & On-Scene Times	2008 Dispatch Min/Sec.	2008 On-Scene Min/Sec
Burglary	0:47	3:57
Robbery Alarm	1:26	6:26
Prowler	1:13	4:23
Auto Accident with Injury	1:08	4:10
Auto Accident with Entrapment	0:53	3:14
Structure Fire	1:13	4:54
Marine Emergency	1:32	6:41
Aircraft Alert 3	0:46	3:58

Fiscal & Records Division Fiscal Services Section	2004	2005	2006	2007	2008	2009
Total Purchase Orders Processed	339	239	76	83	123	130
Total Direct Payment Checks	383	451	436	416	408	425
Total Central Stores Orders	43	49	53	80	54	60

Records Services Section	2004	2005	2006	2007*	2008	2009
Total Public Records Requests (*began counting walk-in customers)	523	562	549	1248	1231	1275
Total Public Records Fees	\$9,003	\$8,730	\$8,402	\$6,200	\$6,550	\$7,500
Authorized Records Destructions (Cubic Feet)	31.50	34.00	51.51	N/A	45.00	55.00

V.I.P.S. Volunteer Corps	2004	2005	2006	2007	2008	2009
Annual Hourly Work Contributions	1837	1944	2535	2340	2877	3025
Annual Equivalent Salary Savings	\$23,348	\$25,991	\$36,377	\$35,475	\$46,895	\$48,000

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION (1101)				
1	1	1	Chief of Police & Emergency Svcs	126,600
1	1	1	Integrity Control Mgr (Certified Officer)	85,570
1	1	1	Administrative Coordinator	46,859
0	1	1	Administrative Specialist II	49,368
<u>3</u>	<u>4</u>	<u>4</u>		<u>308,397</u>
POLICE OPERATIONS -SPECIAL SERVICES (1118)				
0	0	0	Captain	0
2	0	0	Code Enforcement Inspector	0
1	0	0	Police Officer/Training Accreditation	0
6	0	0	Police Officers	0
1	0	0	Police Sergeant	0
2	0	0	Administrative Specialist II	0
<u>12</u>	<u>0</u>	<u>0</u>		<u>0</u>
CRIMINAL INVESTIGATIONS (1119)				
2	3	3	Police Sergeant	235,396
0	2	1	Code Enforcement Inspector	47,979
1	1	1	Police Lieutenant	96,418
10	15	13	Police Officers *	867,818
1	1	1	Property & Evidence Technician	38,214
1	1	1	Crime Analyst/Criminal Research Invest	54,813
1	1	1	Crime Scene Latent Examiner	50,377
1	2	2	Administrative Specialist II	82,809
<u>17</u>	<u>26</u>	<u>23</u>		<u>1,473,823</u>
POLICE OPERATIONS - PATROL (1120)				
1	1	1	Captain	78,459
2	2	2	Police Lieutenants	189,162
7	7	7	Police Sergeants	581,244
44	43	41	Police Officers	2,454,383
2	0	0	Community Service Aides	-
1	1	1	Administrative Specialist II	49,368
1.7	1.7	1.4	F.T.E. School Crossing Guard (4)	43,273
<u>58.7</u>	<u>55.7</u>	<u>53.4</u>		<u>3,395,888</u>
76	73	70	Total Certified Police Officers Plus 3 in the CRA	

* Includes 5 Detectives, 2 Special Investigators, 6 Community Oriented Police Officers

FUND: 001 GENERAL FUND

**POLICE & FIRE SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
SUPPORT SERVICES (1121)				
1	1	1	Deputy Director of Admin Services	103,309
1	1	1	Communications Manager	80,024
1	1	1	Records & Fiscal Services Manager	85,347
3	3	3	Communications Shift Supervisor	172,216
11	11	11	Public Safety Telecommunicator	508,237
1	1	1	Inventory Control Clerk	37,636
1	1	1	Administrative Specialist II	44,865
1	1	1	Police Fiscal Analyst	47,531
3	3	3	Records Specialist	101,961
1	1	1	Service Worker II	31,384
<hr/> 24	<hr/> 24	<hr/> 24		<hr/> 1,212,510
FIRE OPERATIONS (0810)				
1	1	1	Fire Chief	112,138
5	3	4	Battalion Chief	380,704
0	1	1	Fire Marshall	70,047
0	1	0	Training Officer	-
12	12	12	Fire Lieutenants	959,482
37	37	37	Firefighters	2,121,790
4	4	4	Fire Inspectors	203,168
1	1	1	Fire Prevention Specialist	51,075
1	1	1	Administrative Specialist II	47,984
<hr/> 61	<hr/> 61	<hr/> 61		<hr/> 3,946,388
175.7	170.7	165.4	Regular Salaries	10,337,007
		(5.3)	Other Salaries	144,497
			State Incentive Pay	84,060
			Overtime	658,950
			Special Duty Pay/TSA Pay	310,920
			Holiday Pay	349,002
			Police/Fire Early Retirement & Pensions	213,491
			Employer Payroll Expenses	5,912,292
			Total Personal Services	<u>18,010,219</u>

Decrease (4) Police Officers
 (1) Code Enforcement Officer

Police Cost of Early Retirement Incentives
2000 Agreement: \$40,356 through Fiscal Year 2014

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

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	10,348,751	10,854,030	10,854,030	10,337,007	(517,023)
10-30 OTHER SALARIES	189,964	239,398	218,508	144,497	(94,901)
10-32 STATE INCENTIVE PAY	81,149	78,720	77,830	84,060	5,340
10-40 OVERTIME	721,734	678,500	659,000	658,950	(19,550)
10-41 SPECIAL DUTY PAY	173,015	225,000	178,283	165,000	(60,000)
10-42 HOLIDAY PAY	293,290	322,000	349,280	349,002	27,002
10-43 TSA GRANT OVERTIME	19,033	10,000	10	145,920	135,920
25-01 FICA	877,497	824,684	848,569	783,893	(40,791)
25-03 RETIREMENT CONTRIBUTIONS	1,821,053	2,665,954	2,665,954	3,344,201	678,247
25-04 LIFE/HEALTH INSURANCE	1,982,781	1,822,321	1,816,939	1,778,078	(44,243)
25-07 EMPLOYEE ALLOWANCES	14,823	17,160	6,140	6,120	(11,040)
25-13 EARLY RETIREMENT INCENTIVE	175,664	97,491	97,491	213,491	116,000
25-22 STATE INSURANCE PREMIUM	1,949,641	0	532,354	0	0
TOTAL PERSONAL EXPENSES	18,648,395	17,835,258	18,304,388	18,010,219	174,961
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	21,450	26,750	27,150	15,200	(11,550)
30-10 AUTO MILEAGE/ALLOWANCE	0	0	0	0	0
31-00 PROFESSIONAL SERVICES	8,401	14,100	14,100	14,500	400
31-01 PROFESSIONAL SERVICES	6,959	6,450	5,960	6,000	(450)
31-04 OTHER CONTRACTUAL SVCS	48,524	57,789	55,836	52,578	(5,211)
32-04 OTHER LEGAL SERVICES	0	400	0	2,900	2,500
32-10 LITIGATION	2,508	5,000	2,500	0	(5,000)
40-00 TRAINING & TRAVEL COSTS	82,275	84,210	78,410	62,620	(21,590)
41-00 COMMUNICATIONS	88,651	97,079	82,810	76,433	(20,646)
42-10 EQUIP. SERVICES - REPAIRS	551,943	560,999	560,999	554,283	(6,716)
42-11 EQUIP. SERVICES - FUEL	317,447	342,499	183,600	198,380	(144,119)
43-01 ELECTRICITY	95,943	117,000	101,000	101,000	(16,000)
43-02 WATER, SEWER, GARBAGE	60,512	56,500	74,059	43,960	(12,540)
44-00 RENTALS & LEASES	19,049	21,750	18,760	17,024	(4,726)
46-00 REPAIR AND MAINTENANCE	29,071	33,345	33,190	27,535	(5,810)
46-02 BUILDINGS & GROUND MAINT.	8,701	13,700	13,700	13,700	0
46-14 HYDRANT MAINTENANCE	549	100	100	1,500	1,400
47-00 PRINTING AND BINDING	3,036	3,700	3,700	3,700	0
49-00 OTHER CURRENT CHARGES	1,369	1,800	1,400	1,400	(400)
49-07 EMPLOYEE RECOGNITION	1,027	2,000	2,000	1,200	(800)
51-00 OFFICE SUPPLIES	17,562	18,750	18,750	19,550	800
52-00 OPERATING SUPPLIES	95,566	111,275	111,275	106,713	(4,562)
52-02 FUEL	1,325	2,500	2,500	2,500	0
52-07 UNIFORMS	57,746	74,860	70,860	56,396	(18,464)
52-09 OTHER CLOTHING	625	0	875	875	875
52-10 JANITORIAL SUPPLIES	8,129	11,500	11,500	11,500	0
52-23 VEST	5,000	4,000	4,000	4,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	426	1,200	1,200	1,000	(200)
54-01 MEMBERSHIPS	2,509	4,425	4,438	3,858	(567)
54-02 BOOKS, PUBS, SUBS.	6,912	5,379	5,373	5,842	463
TOTAL OPERATING EXPENSES	1,543,215	1,679,060	1,490,045	1,406,147	(272,913)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	24,095	0	0	0	0
TOTAL NON-OPERATING EXPENSE	24,095	0	0	0	0
TOTAL EXPENSES	\$20,215,705	\$19,514,318	\$19,794,433	\$19,416,366	(97,952)

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	292,699	302,728	302,728	308,397	5,669
10-30 OTHER SALARIES	0	0	29,500	0	0
10-32 STATE INCENTIVE PAY	1,170	1,560	2,150	3,060	1,500
10-40 OVERTIME	396	500	500	450	(50)
10-42 HOLIDAY PAY	0	0	0	4,002	4,002
25-01 FICA	19,161	23,041	23,041	23,299	258
25-03 RETIREMENT CONTRIBUTIONS	19,610	34,681	34,681	48,646	13,965
25-04 LIFE/HEALTH INSURANCE	28,704	41,882	36,500	42,062	180
25-07 EMPLOYEE ALLOWANCES	2,760	480	480	480	0
TOTAL PERSONAL SERVICES	364,500	404,872	429,580	430,396	25,524
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22	1,000	1,000	1,000	0
30-10 AUTO MILEAGE/CAR ALLOWANCE	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	1,000	10	0	(1,000)
31-04 OTHER CONTRACTUAL SERVICES	10,322	5,000	5,850	5,000	0
<i>Annual Calea Fee</i>					
40-00 TRAINING & TRAVEL COSTS	39,309	21,300	15,500	15,000	(6,300)
41-00 COMMUNICATIONS	0	0	0	0	0
46-02 BUILDINGS & GROUND MAINT.	2,723	4,000	4,000	4,000	0
47-00 PRINTING AND BINDING	3,036	3,700	3,700	3,700	0
49-07 EMPLOYEE RECOGNITION	1,027	2,000	2,000	1,200	(800)
52-00 OPERATING SUPPLIES	9,906	14,450	14,450	15,800	1,350
<i>Uniform Allowance \$800; Range Supplies \$12,000, Public Education supplies and etc.</i>					
54-01 MEMBERSHIPS	872	1,285	1,285	1,185	(100)
54-02 BOOKS, PUBS, SUBS.	4,096	3,000	3,000	2,850	(150)
TOTAL OPERATING EXPENSES	71,313	56,735	50,795	49,735	(7,000)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	0	0	0	0	0
TOTAL EXPENSES	\$435,813	\$461,607	\$480,375	\$480,131	18,524

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS -SPECIAL SERVICES**

001.1118.521

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	612,125	0	0	0	0
10-32 STATE INCENTIVE PAY	7,827	0	0	0	0
25-01 FICA	46,741	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	87,657	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	121,208	0	0	0	0
25-07 EMPLOYEE ALLOWANCE	0	0	0	0	0
TOTAL PERSONAL SERVICES	875,558	0	0	0	0
TOTAL EXPENSES	\$875,558	\$0	\$0	\$0	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	988,076	1,677,979	1,677,979	1,473,823	(204,156)
10-30 OTHER SALARIES	0	0	0	0	0
10-32 STATE INCENTIVE PAY	14,369	22,200	22,200	22,440	240
10-40 OVERTIME	59,164	72,000	72,000	72,000	0
10-42 HOLIDAY PAY	28,130	47,000	57,280	47,000	0
25-01 FICA	82,650	126,354	126,354	110,659	(15,695)
25-03 RETIREMENT CONTRIBUTIONS	150,306	354,639	354,639	357,934	3,295
25-04 LIFE/HEALTH INSURANCE	175,513	298,271	298,271	259,664	(38,607)
25-07 EMPLOYEE ALLOWANCE	3,418	5,160	10	0	(5,160)
TOTAL PERSONAL SERVICES	1,501,626	2,603,603	2,608,733	2,343,520	(260,083)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	123	3,000	4,500	4,500	1,500
<i>Reimbursable lot mowing expenses (\$3,500) and miscellaneous operating costs (\$1,000)</i>					
31-01 PROFESSIONAL SERVICES	3,030	1,450	1,450	1,500	50
<i>Forensic Examination and document fees</i>					
31-04 OTHER CONTRACTUAL SVCS	141	200	200	1,300	1,100
<i>Towing \$500; Evidence Program Maintenance \$800</i>					
32-04 OTHER LEGAL SERVICES	0	400	0	400	0
40-00 TRAINING & TRAVEL COSTS	9,878	19,400	19,400	14,000	(5,400)
<i>Identity Theft \$1,500; Computer Crimes \$1,500; Narco \$4,000; etc.</i>					
44-00 RENTALS & LEASES	3,400	3,950	900	900	(3,050)
<i>Accuprint @ \$75/month</i>					
46-00 REPAIR & MAINTENANCE	375	2,500	2,500	2,500	0
51-00 OFFICE SUPPLIES	435	0	0	0	0
52-00 OPERATING SUPPLIES	21,191	24,475	24,475	20,950	(3,525)
<i>Clothing Allowance (\$10,150), photo supplies, crime scene kits, PAL/DARE Supplies, etc.</i>					
52-09 OTHER CLOTHING	0	0	125	125	0
54-00 BOOKS, PUBS, SUBS, MEMBS	426	1,200	1,200	1,000	(200)
TOTAL OPERATING EXPENSES	38,999	56,575	54,750	47,175	(9,525)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	3,195	0	0	0	0
TOTAL NON-OPERATING EXPENSE	3,195	0	0	0	0
TOTAL EXPENSES	\$1,543,820	\$2,660,178	\$2,663,483	\$2,390,695	(269,608)

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,407,062	3,514,994	3,514,994	3,395,888	(119,106)
10-30 OTHER SALARIES	51,626	75,400	45,000	0	(75,400)
10-32 STATE INCENTIVE PAY	48,453	45,480	44,000	46,560	1,080
10-40 OVERTIME	165,682	192,000	165,000	165,000	(27,000)
10-41 SPECIAL DUTY PAY	172,691	225,000	178,000	165,000	(60,000)
10-42 HOLIDAY PAY	119,735	120,000	132,000	132,000	12,000
10-43 TSA GRANT OVERTIME	19,033	10,000	10	145,920	135,920
25-01 FICA	295,402	264,527	264,527	255,283	(9,244)
25-03 RETIREMENT CONTRIBUTIONS	564,898	769,854	769,854	872,253	102,399
25-04 LIFE/HEALTH INSURANCE	658,272	549,582	549,582	551,993	2,411
25-07 EMPLOYEE ALLOWANCES	495	480	10	0	(480)
25-13 EARLY RETIREMENT INCENTIVE	118,529	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	726,370	0	0	0	0
TOTAL PERSONAL SERVICES	6,348,248	5,807,673	5,703,333	5,770,253	(37,420)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,939	2,500	1,400	1,200	(1,300)
31-01 PROFESSIONAL SERVICES	3,929	4,000	4,500	4,500	500
<i>K-9 Veterinarian, boarding and care</i>					
32-04 OTHER LEGAL SERVICES	0	400	0	2,500	2,100
32-10 LEGAL FEES	2,508	5,000	2,500	0	(5,000)
40-00 TRAINING & TRAVEL COSTS	10,024	10,000	10,000	10,000	0
44-00 RENTALS & LEASES	3,384	3,500	3,500	0	(3,500)
<i>Space lease has been cancelled</i>					
46-00 REPAIR AND MAINTENANCE	2,674	2,400	2,400	2,400	0
52-00 OPERATING SUPPLIES	28,726	35,150	35,150	30,703	(4,447)
<i>Uniform allowance (\$16,300), evidence bags, disks, taser replacements, stop sticks, marine unit supplies</i>					
52-07 UNIFORMS	140	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	639	500	500	500	0
TOTAL OPERATING EXPENSES	54,963	63,450	59,950	51,803	(11,647)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	10,000	0	0	0	0
TOTAL NON-OPERATING EXPENSE	10,000	0	0	0	0
TOTAL EXPENSES	\$6,413,211	\$5,871,123	\$5,763,283	\$5,822,056	(49,067)

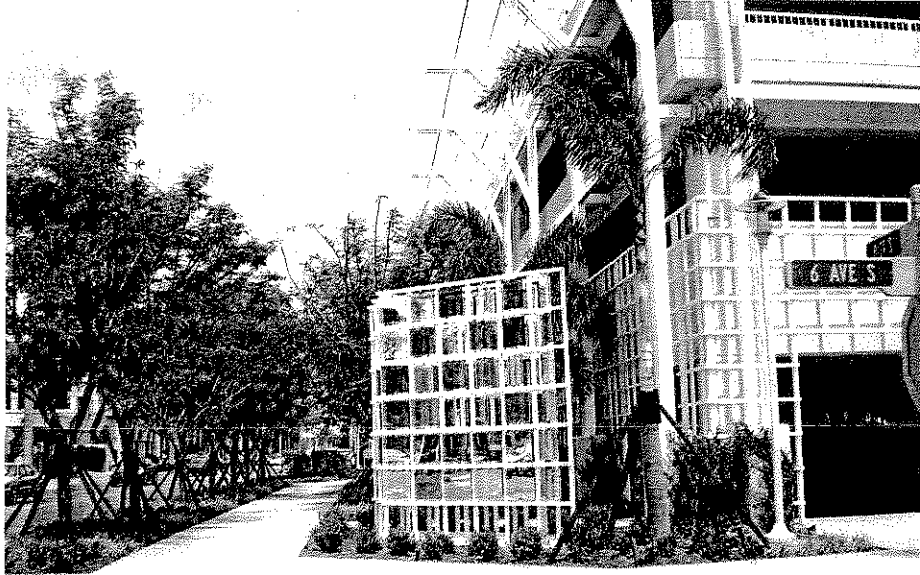
**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,132,982	1,247,750	1,247,750	1,212,511	(35,239)
10-30 OTHER SALARIES	0	20,000	10	0	(20,000)
10-40 OVERTIME	109,778	65,000	72,500	72,500	7,500
25-01 FICA	93,343	93,647	93,647	90,403	(3,244)
25-03 RETIREMENT CONTRIBUTIONS	107,926	168,137	168,137	181,981	13,844
25-04 LIFE/HEALTH INSURANCE	254,929	249,298	249,298	245,004	(4,294)
25-07 EMPLOYEE ALLOWANCES	4,050	5,280	4,680	4,680	(600)
TOTAL PERSONAL SERVICES	1,703,008	1,849,112	1,836,022	1,807,079	(42,033)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,741	1,800	1,800	1,800	0
31-04 OTHER CONTRACTUAL SVCS	33,215	42,039	39,236	37,603	(4,436)
40-00 TRAINING & TRAVEL COSTS	753	1,585	1,585	925	(660)
41-00 COMMUNICATIONS	88,651	88,606	71,477	66,033	(22,573)
42-10 EQUIP. SERVICES - REPAIRS	387,293	314,259	314,259	300,000	(14,259)
42-11 EQUIP. SERVICES - FUEL	265,695	272,107	148,600	160,562	(111,545)
43-01 ELECTRICITY	95,943	95,280	85,000	85,000	(10,280)
43-02 WATER, SEWER, GARBAGE	60,512	41,466	59,025	27,020	(14,446)
44-00 RENTALS & LEASES	12,265	11,400	11,400	11,400	0
46-00 REPAIR AND MAINTENANCE	20,901	19,335	19,180	19,125	(210)
47-00 PRINTING AND BINDING	0	0	0	0	0
49-00 OTHER CURRENT CHARGES	1,369	1,800	1,400	1,400	(400)
51-00 OFFICE SUPPLIES	15,665	17,600	17,600	17,600	0
52-00 OPERATING SUPPLIES	4,874	7,110	7,110	7,110	0
52-02 FUEL	1,325	2,500	2,500	2,500	0
52-07 UNIFORMS	17,921	32,100	28,100	21,550	(10,550)
52-09 OTHER CLOTHING	0	0	125	125	125
52-10 JANITORIAL SUPPLIES	3,551	4,500	4,500	4,500	0
52-23 VESTS	5,000	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	867	875	888	408	(467)
54-02 BOOKS, PUBS, SUBS.	269	269	263	267	(2)
TOTAL OPERATING EXPENSES	1,017,810	958,631	818,048	768,928	(189,703)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	2,825	0	0	0	0
TOTAL NON-OPERATING EXPENSES	2,825	0	0	0	0
TOTAL EXPENSES	\$2,723,643	\$2,807,743	\$2,654,070	\$2,576,007	(231,736)

**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
FIRE OPERATIONS**

001.0810.522	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
ACCOUNT DESCRIPTION					
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,915,807	4,110,579	4,110,579	3,946,388	(164,191)
10-30 OTHER SALARIES	138,338	143,998	143,998	144,497	499
<i>Emergency Services Team Supplements, Longevity and Shift Stipends per contract</i>					
10-32 STATE INCENTIVE PAY	9,330	9,480	9,480	12,000	2,520
10-40 OVERTIME	386,714	349,000	349,000	349,000	0
10-41 SPECIAL DUTY PAY	324	0	283	0	0
10-42 HOLIDAY PAY	145,425	155,000	160,000	166,000	11,000
25-01 FICA	340,200	317,115	341,000	304,249	(12,866)
25-03 RETIREMENT CONTRIBUTIONS	890,656	1,338,643	1,338,643	1,883,387	544,744
25-04 LIFE/HEALTH INSURANCE	744,155	683,288	683,288	679,355	(3,933)
25-07 EMPLOYEE ALLOWANCES	4,100	5,760	960	960	(4,800)
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	173,135	116,000
25-22 STATE INCENTIVE PAY	1,223,271	0	532,354	0	0
TOTAL PERSONAL SERVICES	7,855,455	7,169,998	7,726,720	7,658,971	488,973
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	16,625	18,450	18,450	6,700	(11,750)
<i>Tool replacement, hand lights, IRT Rope, etc</i>					
31-00 PROFESSIONAL SERVICES	8,401	14,100	14,100	14,500	400
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	4,846	10,550	10,550	8,675	(1,875)
<i>Maintenance Contracts \$6,900, SCBA Test \$1,375, Breathing Air Test \$400</i>					
40-00 TRAINING & TRAVEL COSTS	22,311	31,925	31,925	22,695	(9,230)
<i>Fire Fighter/Mgt Schools/Training, 2 employees to Visionair (\$4,000) and Contract college reimb. (\$2,500)</i>					
41-00 COMMUNICATIONS	0	8,473	11,333	10,400	1,927
<i>8 Notebooks & Cellphones (\$6,300), Embarq (\$2,900), Comcast (\$1,200)</i>					
42-10 EQUIP. SERVICES - REPAIRS	164,650	246,740	246,740	254,283	7,543
42-11 EQUIP. SERVICES - FUEL	51,752	70,392	35,000	37,818	(32,574)
43-01 ELECTRICITY	0	21,720	16,000	16,000	(5,720)
43-02 WATER, SEWER, GARBAGE	0	15,034	15,034	16,940	1,906
44-00 RENTALS & LEASES	0	2,900	2,960	4,724	1,824
<i>Copiers at the Stations</i>					
46-00 REPAIR AND MAINTENANCE	5,121	9,110	9,110	3,510	(5,600)
<i>Bicycle Maintenance, Hose repair, hydraulic tool maintenance, batteries, Defib. maintenance, etc</i>					
46-02 BUILDING & TRAVEL MAINTENANCE	5,978	9,700	9,700	9,700	0
<i>Fire Station A/C Maintenance, plumbing, electrical, sprinkler maintenance, etc</i>					
46-14 HYDRANT MAINTENANCE	549	100	100	1,500	1,400
51-00 OFFICE SUPPLIES	1,462	1,150	1,150	1,950	800
52-00 OPERATING SUPPLIES	30,869	30,090	30,090	32,150	2,060
<i>Oxygen, disease control, Rescue supplies, foam, oil dry, AED Supplies, public education promotional items</i>					
52-07 UNIFORMS	39,685	42,760	42,760	34,846	(7,914)
<i>Uniforms \$14,672; Protective Clothing \$18,534; Shoes per CBA \$1,640</i>					
52-09 OTHER CLOTHING	625	0	625	625	625
52-10 JANITORIAL SUPPLIES	4,578	7,000	7,000	7,000	0
54-01 MEMBERSHIPS	770	2,265	2,265	2,265	0
54-02 BOOKS, PUBS, SUBS,	1,908	1,610	1,610	2,225	615
TOTAL OPERATING EXPENSES	360,130	544,069	506,502	488,506	(55,563)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	8,075	0	0	0	0
TOTAL NON-OPERATING EXPENSES	8,075	0	0	0	0
TOTAL EXPENSES	\$8,223,660	\$7,714,067	\$8,233,222	\$8,147,477	433,410



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Human Resources

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Mission:

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

Department Description

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

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #5, (maintain and enhance governance capacity for public service and leadership) enhance employee performance		
<ul style="list-style-type: none"> Continue training of management and supervisory staff on topics such as the role of a supervisor, performance management, effective communication, coaching, and leadership. 	January 2010	September 2010
<ul style="list-style-type: none"> Ensure all employees receive performance plans at time of hire, and annually thereafter, of performance goals and objectives, deadlines, and expectations 	October 2009	September 2010
As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) monitor legislative and regulatory initiatives at the federal, state, and City level to ensure departmental and employee compliance with current laws, policies, procedures and best practices		
<ul style="list-style-type: none"> Complete the revision to the Personnel Policies & Procedures Manual to ensure compliance with current laws and procedures 	October 2009	December 2009

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
<ul style="list-style-type: none"> Conduct quarterly audits of City practices (payroll, employee attendance, etc.) to ensure compliance with laws, policies & procedures 	October 2009	September 2010
<ul style="list-style-type: none"> Conduct training program with employees, supervisors, and managers to provide review and update of policies and procedures manual revisions 	October 2009	December 2009
<p>As part of Vision Goal #5, (Maintain and enhance governance capacity for public service and leadership) promote excellent customer service to expand employee and citizen knowledge and improve communication</p> <ul style="list-style-type: none"> Continue to provide training to employees in customer service; continue to research alternative methods of improving and re-energizing customer service Ensure Human Resources web page remains current and informative to provide citizens, potential applicants and employees detailed information concerning the employment process and employee benefits. 	February 2010 April 2010	June 2010 September 2010

2009-10 Significant Budgetary Issues

The budget of the Human Resources Department is \$519,985, a decrease of \$135,158 under the adopted 2008-09 budget.

There are five positions budgeted in the Human Resources Department, a reduction of one Training Coordinator. Personal Services, representing 88% (\$458,198) of the department's budget, decreased 19% as a result.

Operating Costs, budgeted at \$61,787, decreased \$27,321 under the 2008-09 budget. A slow down in new hires has caused a reduction of \$17,966 in Medical Services for pre-employment physical exams and \$2,250 in advertising.

The following are the major line items of this department:

Professional Services	\$8,450	This is for background and records checks on new employees. It also includes \$4,000 for arbitration costs.
Medical Services	\$30,982	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Employee Development	\$3,000	City wide employee training and materials.

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

Performance Measures

	FY 06-07	FY 07-08	FY 08-09	FY 09-10
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
Total Number of FTE* Employees	513	514	482	450
Total Number of Seasonal Employees	75	124	100	60
Positions Recruited (FTE & Seasonal)	146	80	80	50
Number of Applicants	800	1600	1300	1200
In-House Training Programs Offered	45	40	40	40
Grievances - AFSCME (207)	3	8	2	2
Grievances - GSAF/OPEIU (53)	0	1	0	0
Grievances - FOP (60)	7	4	3	2
Grievances - IAFF (49)	0	2	2	2
Grievances - Non-Bargaining (97)	3	1	1	0
Percent Turnover	13.26%	10.00%	10.00%	10.00%
Average Operating Cost per Employee	\$1,250	\$1,350	\$1,350	\$1,450
Average Cost of In-House Training per participant	\$10.33	\$11.50	\$11.50	\$12.00

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

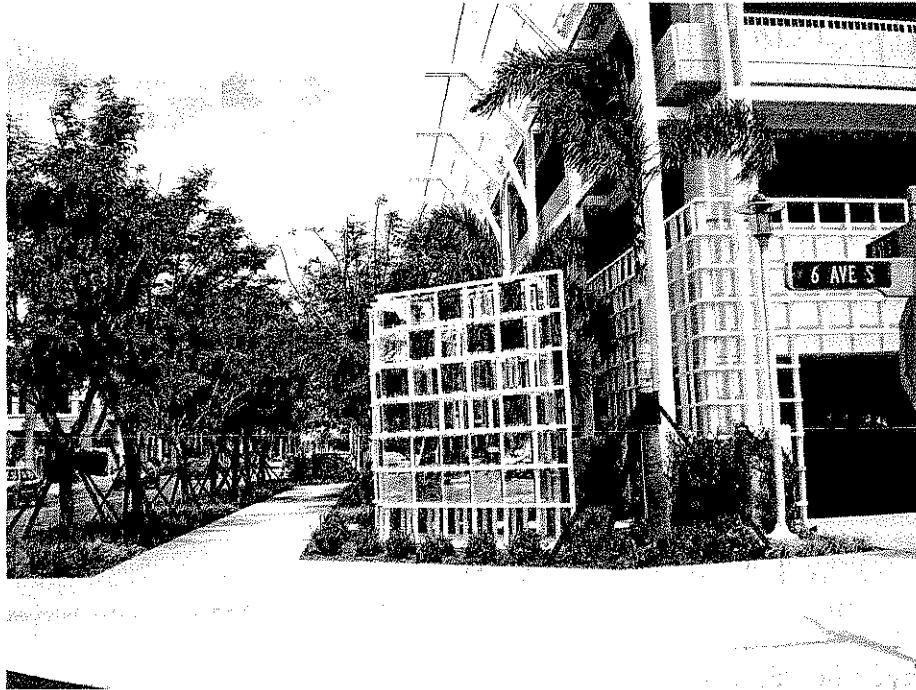
**HUMAN RESOURCES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Human Resources Director	\$113,525
1	1	0	Recruitment Coordinator	0
1	0	0	Labor Relations Manager	0
1	1	2	Human Resources Generalist	109,423
1	1	1	Sr. Human Resources Generalist	61,274
1	1	0	Training Coordinator	0
1	1	1	Sr. Administrative Specialist	39,354
7	6	5	Regular Salaries	323,576
			Overtime	500
			Employer Payroll Expenses	134,122
			Total Personal Services	<u>\$458,198</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTED	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	416,449	393,477	388,297	323,576	(69,901)
10-30	OTHER SALARIES	1,210	0	0	0	0
10-40	OVERTIME	1,058	2,250	400	500	(1,750)
25-01	FICA	30,301	28,429	28,429	24,446	(3,983)
25-03	RETIREMENT CONTRIBUTIONS	43,831	57,174	57,174	52,214	(4,960)
25-04	LIFE/HEALTH INSURANCE	91,612	84,705	84,705	52,182	(32,523)
25-07	EMPLOYEE ALLOWANCE	80	0	5,180	5,280	5,280
TOTAL PERSONAL SERVICES		584,541	566,035	564,185	458,198	(107,837)
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>Background Checks, FDLE Fingerprinting, Mediation, etc.</i>	4,625	9,420	16,000	8,450	(970)
31-07	MEDICAL SERVICES <i>Drug Screens for Random, Reasonable Suspicion or post accident, pre-employment physicals and flu vaccines</i>	28,594	48,948	34,000	30,982	(17,966)
40-00	TRAINING & TRAVEL COSTS <i>FPELRA Conference, FPPA, HR Florida, etc.</i>	4,201	5,100	4,800	3,500	(1,600)
41-00	COMMUNICATIONS	3,203	3,200	3,200	3,200	0
46-00	REPAIR AND MAINTENANCE <i>Copy Machine Lease and Maintenance</i>	5,423	4,452	4,452	4,650	198
47-00	PRINTING AND BINDING <i>Employment applications, business cards, etc.</i>	2	2,000	1,000	750	(1,250)
47-02	ADVERTISING (NON-LEGAL) <i>Job advertisements on Naples Daily News and professional newsletters, etc.</i>	917	3,000	500	750	(2,250)
49-04	EMPLOYEE DEVELOPMENT <i>Training Materials, Instructors for mandated classes</i>	384	3,000	1,000	3,000	0
51-01	STATIONERY & PAPER	696	1,600	1,600	800	(800)
51-02	OTHER OFFICE SUPPLIES	3,140	3,000	3,000	2,500	(500)
52-00	OPERATING SUPPLIES <i>Recruitment materials, Federal Express, ID Badge Supplies</i>	4,903	3,000	1,000	1,000	(2,000)
54-01	MEMBERSHIPS	2,074	2,388	2,388	2,205	(183)
TOTAL OPERATING EXPENSES		58,162	89,108	72,940	61,787	(27,321)
TOTAL EXPENSES		\$642,703	\$655,143	\$637,125	\$519,985	(135,158)



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Non-Department Contingency

City of Naples, Florida

Departmental Summary Page



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

Department Description

The City uses this section of the budget to account for items that impact the entire General Fund and cannot efficiently be allocated to an individual department. Nondepartmental 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 may either be one-time in nature, such as an election or a special project, or do not fit within a departmental category.

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

Facilities Maintenance, formerly shown in Non-Departmental, is under the responsibility of the Community Services Director and is included in the FY09-10 Community Services Department budget.

2009-10 Significant Budgetary Issues

Non-Departmental has a budget of \$2,683,922, a decrease of \$364,208 under FY08-09. Some of the major line items are:

Operating Expenditures	\$13,975	For the common copier in the City Manager's office and for memorial florals.
Other Services	\$249,761	Payment to North Naples Fire Rescue District, relating to the Moorings Park annexation, and to East Naples Fire District relating to the Ruffina , Hole in the Wall and Collier Park Annexation
Other Contractual	\$4,800	Required arbitrage calculations
Communications	\$4,000	Unallocated portion of phone charges
Postage and Freight	\$65,000	Postage costs for all departments except Utility Billing
Self Insurance	\$1,147,803	General Fund share of Risk Management Fund
Technical Services	\$1,071,083	General Fund share of Technology Services Fund
Special Events	\$24,800	To be used at Council's direction for approved special events such as police costs at holiday parades.
Awards	\$25,700	Gifts and longevity awards per Personnel Policy
Other Charges	\$10,000	Potential Tax Roll \$5,000, Hurricane supplies, and training \$5,000

Departmental Summary Page (continued)

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

Important changes to this division include the completion of the FEMA mapping in FY 08-09, a \$252,769 reduction in payment to the Self Insurance Fund and a reduction of \$111,297 to Technology Services. Technology Services is using a portion of its fund balance for capital for 09-10 and has made some other reductions, thus reducing the General Fund's cost.

Contingency has a budget of \$617,749 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. FY 2009-10 is expected to be a year of the unexpected. Typically budgeted at around 1% of the budget, the contingency would typically be \$355,000. With city property tax values still subject to change by the Property Appraiser, the unknown future cost of oil which could affect many pricing structures, the concern about state level (i.e. sales tax) revenue reductions, potential litigation and the possibility of insurance overruns, we have added \$262,749 to this contingency, rather than to an individual department. Only Council has the authority to direct staff to use funds from Contingency.

Transfers Out has a budget of \$67,883. This is a decrease of \$44,155 from the 08-09 budget. The Land Contribution Funding has not been continued; however there is a new contribution to the Tennis Fund of \$54,000 for community-wide services funded by this department. This contribution is based on a recent 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 \$54,000 has been added. This was determined as follows, rounded downward.

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

On February 15, 2006, by resolution 06-1116, City Council approved an Administrative Specialist in the CRA fund. Because the position has some City Manager Office responsibility, Council required the General Fund to pay approximately 25% of the cost. For 2009-10, the cost is estimated at \$13,883, and is shown as a transfer from the General Fund to the Community Redevelopment Agency.

**FISCAL YEAR 2009-10
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	295	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	183	0	0	0	0
29-00 GENERAL MERIT/BONUS	0	35,000	0	0	(35,000)
TOTAL PERSONAL SERVICES	478	35,000	0	0	(35,000)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Sympathy or hospital florals and copy supplies for Council packets</i>	10,479	15,550	14,500	13,975	(1,575)
30-40 CONSTRUCTION MGT FEE	98,200	0	0	0	0
31-00 OTHER SERVICES <i>Payment to NNFD and ENFD for annexation of Moorings Park/Ruffina -year 4/4; Hole in the Wall & Collier Park; year 2/4</i>	136,698	263,297	263,297	249,761	(13,536)
31-01 PROFESSIONAL SERVICES	32,575	0	16,808	8,000	8,000
31-04 OTHER CONTRACTUAL SVCS <i>Continued arbitrage compliance with contractor</i>	0	4,800	4,800	4,800	0
31-10 FEMA MAPPING/ENGINEERING	48,568	0	131,339	0	0
31-30 CITY MANAGER SEARCH	15,907	0	0	0	0
31-50 ELECTION EXPENSE	1,460	8,000	0	59,000	51,000
31-80 GRANT SERVICES	0	0	0	0	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
41-00 COMMUNICATIONS	(2,666)	4,000	4,000	4,000	0
42-00 TRANSPORTATION COSTS	34,357	0	0	0	0
42-02 POSTAGE & FREIGHT	60,640	81,507	70,000	65,000	(16,507)
45-22 SELF INS. PROPERTY DAMAGE	1,490,101	1,400,572	1,400,572	1,147,803	(252,769)
46-05 STORM REPAIR	68,189	0	0	0	0
49-00 OTHER CURRENT CHARGES <i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>	1,507,705	10,000	10,000	10,000	0
49-02 TECHNICAL SERVICES	1,027,391	1,182,380	1,182,380	1,071,083	(111,297)
49-05 SPECIAL EVENTS <i>Martin Luther King Parade, Art Festival, July 4 and other events</i>	24,485	25,000	25,000	24,800	(200)
49-06 EMPLOYEE AWARDS & APPRECIATION <i>Employee awards (\$6,600), years of service (\$19,100)</i>	36,524	18,024	18,024	25,700	7,676
TOTAL OPERATING EXPENSES	4,590,613	3,013,130	3,140,720	2,683,922	(329,208)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	37,790	0	1,889	0	0
TOTAL NON-OPERATING EXPENSES	37,790	0	1,889	0	0
TOTAL EXPENSES	\$4,628,881	\$3,048,130	\$3,142,609	\$2,683,922	(\$364,208)

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

001.7272.582

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
99-01 OPERATING CONTINGENCY	0	660,400	296,160	617,749	(42,651)
TOTAL NON-OPERATING EXPENSES	0	660,400	296,160	617,749	(42,651)
TOTAL EXPENSES	\$0	\$660,400	\$296,160	\$617,749	(42,651)

TRANSFERS OUT

001.7575.581

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
91-00 COMMUNITY REDEVELOPMENT	11,600	12,038	12,038	13,883	1,845
91-32 LAND CONTRIBUTION FUND	100,000	100,000	100,000	0	(100,000)
91-34 PROPERTY TAX REFORM MITIG.	0	0	0	0	0
91-39 STREETS FUND	0	0	0	0	0
91-46 DOCK FUND	0	0	185,176	0	0
91-48 TENNIS FUND	0	0	185,176	54,000	54,000
TOTAL NON-OPERATING EXPENSES	111,600	112,038	482,390	67,883	(44,155)
TOTAL EXPENSES	\$111,600	\$112,038	\$482,390	\$67,883	(44,155)

Special Revenue Funds

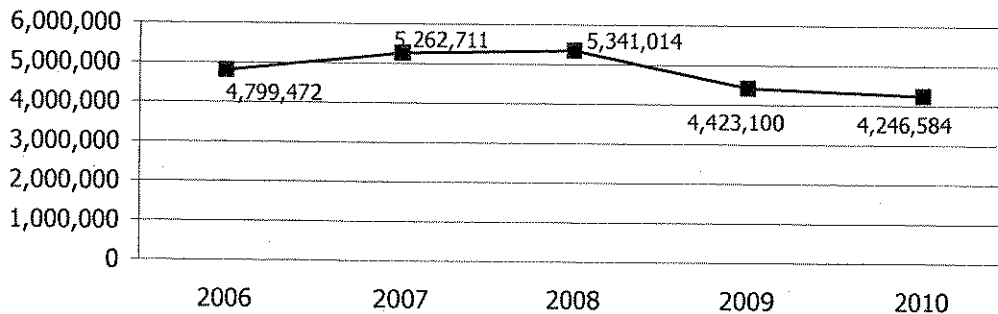
Building Permits



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	5,341,014
Projected Revenues FY 2008-09	2,320,248
Projected Expenditures FY 2008-09	3,238,162
Net Increase/(Decrease) in Net Unrestricted Assets	(917,914)
Expected Unrestricted Net Assets as of Sept. 30, 2009	4,423,100
Add Fiscal Year 2009-10 Budgeted Revenues	
Building Permits	\$1,365,000
Other Licenses & Permits	730,100
Building Rent	261,187
Charges for Services	13,620
Interest Income	52,000
Miscellaneous Revenue	2,000
	<u>2,423,907</u>
TOTAL AVAILABLE RESOURCES	6,847,007
Less Fiscal Year 2008-09 Budgeted Expenditures	
Personal Services	1,558,874
Operating Expenses	329,266
Technology Services	209,932
Transfer - Self-Insurance	122,668
Transfer - Administration	379,683
	<u>2,600,423</u>
BUDGETED CASH FLOW	(176,516)
Projected Unrestricted Net Assets as of September 30, 2010	<u>4,246,584</u>

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the City. Until September 2007, the Building and Inspections function was part of the Community Development Department. At that time, it became a separate department, with the Building Official reporting to the City Manager.

2009-10 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3(d) Maintain and enhance public safety: Maximize our efficiency and streamline our Permitting Process to meet the needs of a dramatically changing construction climate. Revise department permit applications and forms.	October, 2009	December, 2009
As part of Vision Goal 5 Maintain and enhance governance capacity for public service and leadership: With the recent downsizing of department personnel, cross-training of existing staff is essential. Designate an employee to receive specialized training in Chapter 4 FBC Pool Safety.	November 2009	September 2010
Meet with inspectors on a bi-monthly basis to review FBC codes and requirements.	October 2009	September 2010
Train all inspectors by attending approved seminars and workshops for required credits and Green Building Education.	October 2009	September 2010
As part of Vision Goal 3(b) Promote community health: Educate Contractors on the City of Naples Code of Ordinances to deal with the increase of non-county organizations conducting business in the City of Naples. Conduct a series of training workshops for non-local contractors.	November, 2009	September 2010
Utilize public lobby as an educational tool to display various areas of interest to the general public i.e., hurricane awareness, etc.	October 2009	September 2010
Compose and mail an informational Contractor Newsletter.	November 2009	January 2010

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

2009-10 Significant Budgetary Issues

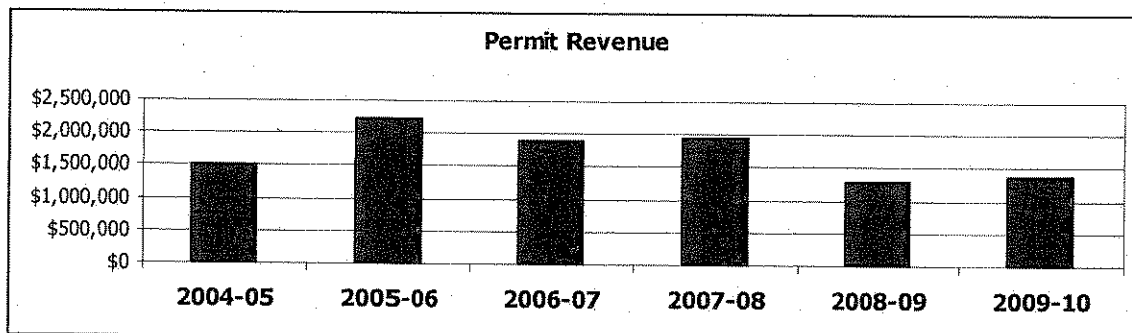
This fund experienced a significant revenue decline during 2008-09. The adopted 2008-09 budget for the Building Permit Fund anticipated revenue totaling \$3,226,198 and expenditures totaling \$3,501,353, with the \$275,155 difference to be allocated from the Building Permit Fund balance. However, even at the development of the FY08-09 budget, the budget document indicated that it was predicated on certain projects expected to be forthcoming. Just a few months into the fiscal year, it was clear that the financial projections for this fund needed to be reevaluated. The revenues were projected to come in \$900,000 under budget, and expenditures seemed destined to exceed revenues by more than \$1.2 million.

After a review of the situation with City Council, as of April 1, 2009, the Building department eliminated seven positions in the Building fund and one fire inspector in the General fund to close the fiscal gap and address the downturn in the need for inspections. This action kept the use of fund balance for the year to less than \$1,000,000, and poised the fund to be able to face the future with the proper sized department for the current inspection demand.

Therefore the 2009-10 budget is significantly less than the adopted 08-09 budget. The budget of the Building Permit Fund for FY09-10 is \$2,600,423, a \$900,930 decrease under the adopted 2008-09 budget. The budget includes using \$176,516 of fund balance. Using fund balance is typical in building funds because they are very susceptible to changes in the economy.

REVENUES

The primary revenue to the Building Permit Fund is building construction permits and inspection fees. Inspection Fees are charged for buildings and structures being built or altered. The fee structure is established by Ordinance and can be seen in Chapter 16 of the City Code. Below is the trend for Building Permits revenue (excluding specialty permits like plumbing or mechanical). Permit revenue for 2009-10 is projected to be significantly lower than in prior years, because of the slowdown in construction and the economy.



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

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

Rental rates are calculated based on a mortgage payment for 30 years, plus an allocation of building operating costs. For 2009-10, the square footage and annual payment assigned to each section is shown below:

Planning/General Fund.	1,231	\$34,509
Technology Services Fund	4,054	\$113,647
Streets & Traffic	2,833	\$79,419
Stormwater	1,199	\$33,612
Total		\$261,187

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

EXPENDITURES

Total expenditures for the 2009-10 budget are \$2,600,423, which is a \$900,930 decrease from the FY 08-09 adopted budget.

Personal Services

Personal Services are budgeted at \$1,558,874, a \$688,188 decrease from the FY08-09 budget. In April, due to the downturn in the economy and related workload/revenue, eight positions were eliminated. For this budget, 50% of Traffic Engineer has been transferred to the Streets Fund. The budget restores a Fire Inspector (position shown in Police & Fire Department) that was deleted in FY 08-09 but deletes a Senior Plans Examiner. The total reduction is 8.5 positions from FY 08-09.

Operating Expenses

Other Operating Expenses are budgeted at \$1,041,549, a \$172,742 decrease from the adopted budget of FY08-09. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$225,850
General Fund/Two Fire Inspectors	153,833
Insurance	122,668
Equipment Fuel and Repair	39,306
Technology Services Charges	\$209,932
Utilities	\$138,000

Performance Measures and Benchmarking

	Actual 2005-06	Actual 2006-07	Estimated 2008-09	Projected 2009-10
Permits reviewed	8,564	7,865	5,460	5,187
Certificates of Occupancy issued for Single Family Homes	124	119	74	70
Certificates of Occupancy issued for larger structures	203	187	119	113
Total inspections conducted	27,636	24,470	19,350	18,382
Average daily inspections per inspector	16	16	15	14

FUND: 110 BUILDING PERMITS
BUILDING PERMITS DEPARTMENT
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
BUILDING PERMITS				
1	1	1	Building Director/Building Official	108,546
1	1	1	Deputy Building Official	86,591
0	1	0.5	Traffic Engineer	55,022
7	7	5	Building Inspector	308,265
1	1	0	Sr. Plans Examiner	0
3	2	1	Plans Examiner	67,255
1	1	1	Floodplain Coordinator	50,136
1	1	1	Land Management Coordinator	50,378
1	1	1	Sr. Permit Coordinator	53,225
1	1	1	Community Development Analyst	57,868
1	1	0	Construction Site Compliance	0
4	4	3	Permit Technician	112,412
1	1	1	Administrative Specialist I	35,642
2	1	0	Records Clerk	0
1	1	1	Plans Review Engineer	78,940
1	1	0	Building & Zoning Technician	0
27	26	17.5		1,064,280
27	26	17.5	Regular Salaries	1,064,280
			Other Salaries & Wages	20,140
			Overtime	36,165
			Employer Payroll Expenses	438,289
			Total Personal Services	1,558,874

Total reduction of 8.5 positions from FY 08-09

Seven positions were deleted as of 4/1/2009
One position was deleted as of 10/1/2009
Traffic Engineer is split with the Streets Fund.

This fund pays for two Fire Inspectors that are in the General Fund. One of the two positions, deleted in the FY08-09 budget, is restored to provide a required level of Fire Plan review and permitting.



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

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
BUILDING PERMITS	\$1,897,119	\$1,942,025	\$1,975,000	\$1,300,000	\$1,365,000
OTHER LICENSES & PERMITS	1,039,036	1,084,008	907,000	721,000	730,100
BUILDING RENT*	245,954	255,045	210,948	210,948	261,187
CHARGES FOR SERVICES	14,746	21,743	10,750	14,300	13,620
FINES & FORFEITURES	0	0	0	0	0
INTEREST INCOME	283,236	226,212	122,500	70,000	52,000
OTHER REVENUE	<u>17,217</u>	<u>6,425</u>	<u>0</u>	<u>4,000</u>	<u>2,000</u>
TOTAL	<u>\$3,497,308</u>	<u>\$3,535,458</u>	<u>\$3,226,198</u>	<u>\$2,320,248</u>	<u>\$2,423,907</u>

***Rent Charged to:**

Planning/General Fund

Streets & Traffic Fund

Technology Services Fund

Stormwater Fund

34,509

79,419

113,647

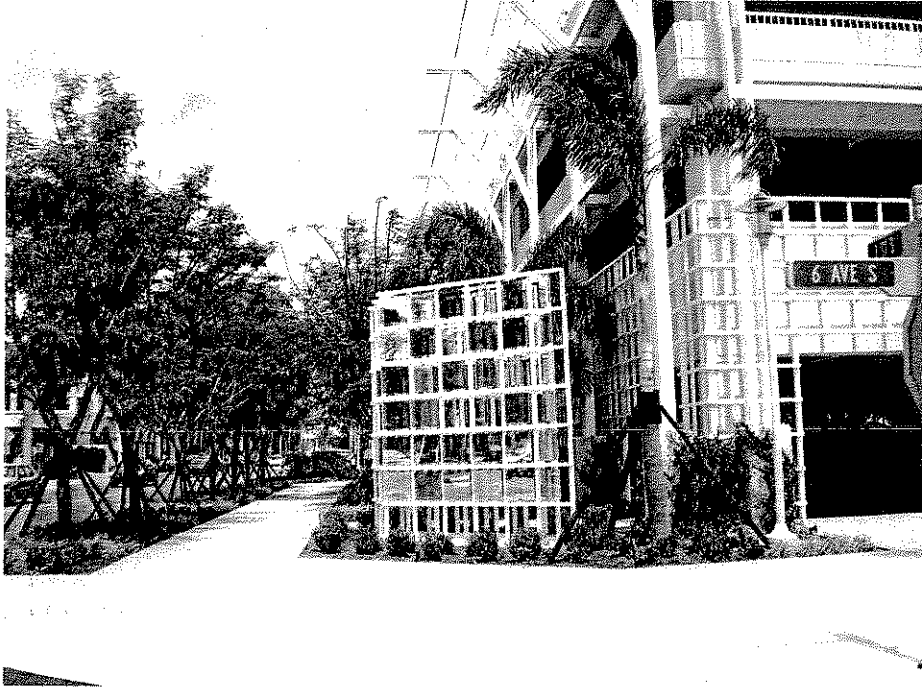
33,612

261,187

**FISCAL YEAR 2009-10
BUDGET DETAIL
BUILDING PERMITS FUND**

110.0602.524

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,405,254	1,548,683	1,433,000	1,064,280	(484,403)
10-30 OTHER SALARIES	25,081	21,600	17,500	20,140	(1,460)
<i>Stand by pay for on call personnel and Temporary Records Clerk for Scanning</i>					
10-40 OVERTIME	46,481	50,000	25,000	36,165	(13,835)
25-01 FICA	111,249	116,614	102,828	79,630	(36,984)
25-03 RETIREMENT CONTRIBUTIONS	135,352	210,211	179,116	160,881	(49,330)
25-04 LIFE/HEALTH INSURANCE	300,318	295,154	274,000	192,978	(102,176)
25-07 EMPLOYEE ALLOWANCES	5,120	4,800	4,800	4,800	0
TOTAL PERSONAL SERVICES	2,028,855	2,247,062	2,036,244	1,558,874	(688,188)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,649	7,000	7,000	7,000	0
30-01 CITY ADMINISTRATION	461,139	457,954	457,954	379,683	(78,271)
<i>Admin Fee \$225,850 plus 2 Fire Inspectors \$153,833</i>					
30-40 CONSTRUCTION MGMT FEE	17,090	0	0	0	0
31-00 PROFESSIONAL SERVICES	44,974	17,500	11,565	11,500	(6,000)
<i>Specialty plan review and inspection services</i>					
32-10 OUTSIDE COUNSEL	1,849	10,000	10,000	10,000	0
34-01 UNSAFE STRUCTURE MGT	0	5,000	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	15,101	25,600	10,000	14,700	(10,900)
41-00 COMMUNICATIONS	18,512	37,200	21,000	15,310	(21,890)
<i>Cell phones(\$4,100), office phones (\$9,710), elevator, fire alarm lines, etc. (\$1,500)</i>					
42-10 EQUIP. SERVICES - REPAIRS	28,920	28,400	24,500	18,776	(9,624)
42-11 EQUIP. SERVICES - FUEL	22,457	26,984	17,987	20,530	(6,454)
43-01 ELECTRICITY	57,978	70,007	70,007	60,000	(10,007)
<i>Per a rate analysis provided by FPL</i>					
43-02 WATER, SEWER GARBAGE	66,573	78,000	78,000	78,000	0
44-01 BUILDING RENTAL - OFFSITE STORAGE	3,156	3,400	3,156	3,400	0
<i>Off site storage for building plans</i>					
45-22 SELF INS. PROPERTY DAMAGE	89,374	94,373	94,373	122,668	28,295
46-00 REPAIR AND MAINTENANCE	1,764	5,000	4,000	4,000	(1,000)
46-02 BUILDING & GROUND MAINT.	18,810	30,000	30,000	30,000	0
47-00 PRINTING AND BINDING	740	16,000	14,000	14,000	(2,000)
<i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>					
47-06 DUPLICATING	3,729	5,200	3,500	3,500	(1,700)
49-02 TECHNOLOGY SERVICES	276,605	250,373	250,373	209,932	(40,441)
51-00 OFFICE SUPPLIES	3,127	3,200	2,000	2,000	(1,200)
52-00 OPERATING SUPPLIES	21,157	24,400	19,400	19,400	(5,000)
<i>Supplies, car wash, mailings</i>					
52-07 UNIFORMS	6,026	6,500	6,500	3,400	(3,100)
<i>Weekly uniform rental</i>					
52-09 OTHER CLOTHING/SAFETY SHOES	1,402	1,200	1,125	750	(450)
54-01 MEMBERSHIPS	6,644	11,000	8,000	8,000	(3,000)
TOTAL OPERATING EXPENSES	1,173,776	1,214,291	1,149,440	1,041,549	(172,742)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	43,614	15,000	29,838	0	(15,000)
60-40 MACHINERY & EQUIPMENT	96,843	25,000	22,640	0	(25,000)
60-70 VEHICLES	31,387	0	0	0	0
60-80 COMPUTER PURCHASES	46,000	0	0	0	0
TOTAL NON-OPERATING EXPENSES	217,844	40,000	52,478	0	(40,000)
TOTAL EXPENSES	\$3,420,475	3,501,353	\$3,238,162	\$2,600,423	(900,930)



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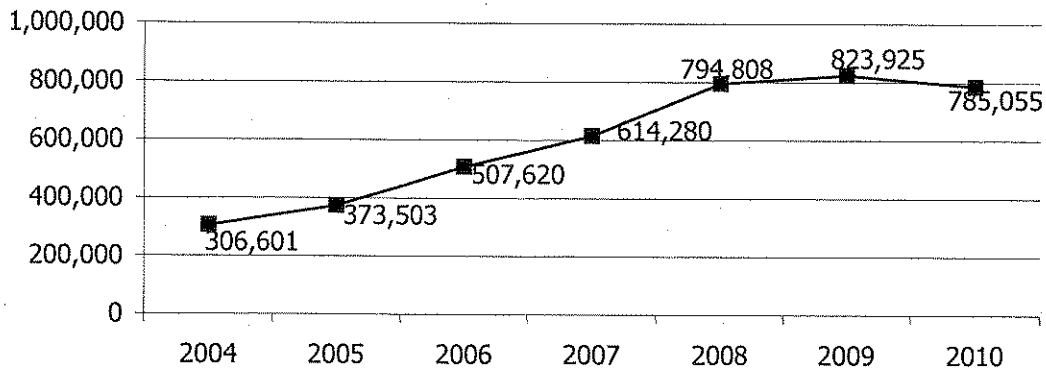
Taxing Districts



EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Fund Balance as of Sept. 30, 2008		\$794,808
Projected Revenues FY 2008-09		\$264,762
Projected Expenditures FY 2008-09		\$235,645
Net Increase/(Decrease) in Net Unrestricted Assets		\$29,117
Expected Fund Balance as of Sept. 30, 2009		\$823,925
Add Fiscal Year 2009-10 Budgeted Revenues		
Property Tax (at 0.5000 mills)	208,400	
Interest Earnings	7,950	<u>\$216,350</u>
TOTAL AVAILABLE RESOURCES		\$1,040,275
Less Fiscal Year 2009-10 Budgeted Expenditures		
Operations & Maintenance	255,220	
Capital Projects	0	
Debt Service	0	<u>\$255,220</u>
BUDGETED CASH FLOW		(\$38,870)
Projected Fund Balance as of September 30, 2010		<u>\$785,055</u>

Fund Balance Trend - East Naples Bay District

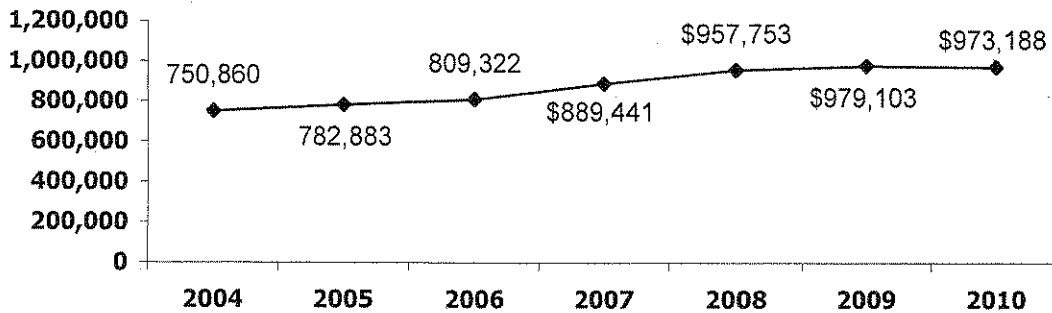




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Fund Balance as of Sept. 30, 2008		\$957,753
Projected Revenues FY 2008-09		\$61,600
Projected Expenditures FY 2008-09		\$40,250
Net Increase/(Decrease) in Net Unrestricted Assets		\$21,350
Expected Fund Balance as of Sept. 30, 2009		\$979,103
Add Fiscal Year 2009-10 Budgeted Revenues		
Property Tax (at 0.0237 mills)	35,055	
Interest Income	9,250	
		<u>\$44,305</u>
TOTAL AVAILABLE RESOURCES		\$1,023,408
Less Fiscal Year 2009-10 Budgeted Expenditures		
Operations & Maintenance	50,220	
Capital Projects	0	
		<u>\$50,220</u>
BUDGETED CASH FLOW		(\$5,915)
Projected Fund Balance as of September 30, 2010		<u>\$973,188</u>

Fund Balance Trend - Moorings Bay



City of Naples, Florida

Fund Summary Page



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

Mission:

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 1988 to accomplish dredging and canal maintenance for these two areas.

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

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

Administration of the Districts is handled by the Natural Resources office. Both Districts have an advisory board to collect public input.

2009-10 Significant Budgetary Issues

EAST NAPLES BAY

The budget for the East Naples Bay Taxing District is \$255,220. The Taxing intend to perform a \$2.8 million dredging project in FY10-11. The fund will have approximately \$785,055 in available funds for the project, and the balance of the project is currently expected to be financed with a loan from the Capital Project Fund.

The estimated taxable value is \$438,656,238, a \$98,044,850 or 18% decrease under the 2008-09 taxable value.

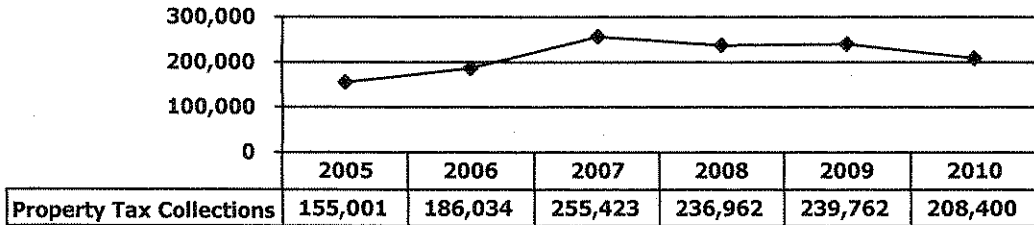
Revenues

The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum and is less than the rollback rate of 0.5742. Last year's millage rate was .4702 mills. Assuming a collection rate of 95%, this fund is projected to collect \$208,400 in property tax. In addition to the property taxes, the fund should receive approximately \$7,950 in interest income. This chart demonstrates historical tax collections and the projected collections.

Fund Summary Page (continued)

FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

Property Tax Collections



Expenditures

Recommended expenditures for East Naples Bay District total \$255,220. Minor recurring costs are postage and the annual special district fee. There is \$5,000 for special navigational signs. The 2009-10 budget includes \$50,000 for surveying related to the dredging and \$200,000 for the professional service expenses such as legal and engineering related to the upcoming dredging project.

MOORINGS BAY

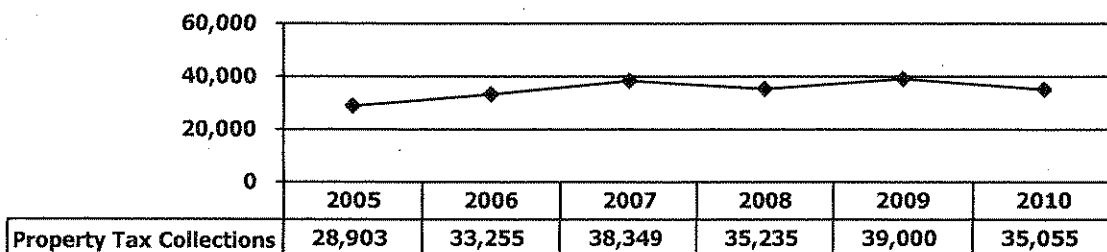
The budget for the Moorings Bay Taxing District is \$50,220.

Revenues

The tax rate for the Moorings Bay Taxing District is the rollback rated of 0.0237. The 2008-09 millage rate was .0220.

The taxable value of the district is \$1,556,385,510, a 7.2% decrease from the prior year's taxable value. Assuming a collection rate of 95%, this fund is projecting to collect \$35,055 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected 2009-10 collections.

Property Tax Collections



In addition to the property taxes, the fund should receive approximately \$9,250 in interest income assuming an interest rate of 1%.

Fund Summary Page (continued)

FUND: **East Naples Bay Taxing District**
 Moorings Bay Taxing District

Expenditures

Expenditures for the Moorings Bay District are at \$50,220.

Operating expenditures include \$15,000 for a water quality analysis and \$35,220 for fees, sign repairs and navigational aids. The Moorings Bay District will reserve their surplus for future dredging that may be required.

**FISCAL YEAR 2009-10
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	204	220	220	220	0
31-01	PROFESSIONAL SERVICES <i>Update dredging surveys</i>	89,403	50,000	235,425	50,000	0
31-04	OTHER CONTRACTUAL SERVICES <i>Design and legal expenses related to the dredging</i>	0	0	0	200,000	200,000
46-00	REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	0	0	5,000	5,000
TOTAL OPERATING EXPENSES		89,607	50,220	235,645	255,220	205,000
TOTAL EXPENSES		\$89,607	\$50,220	\$235,645	\$255,220	\$205,000

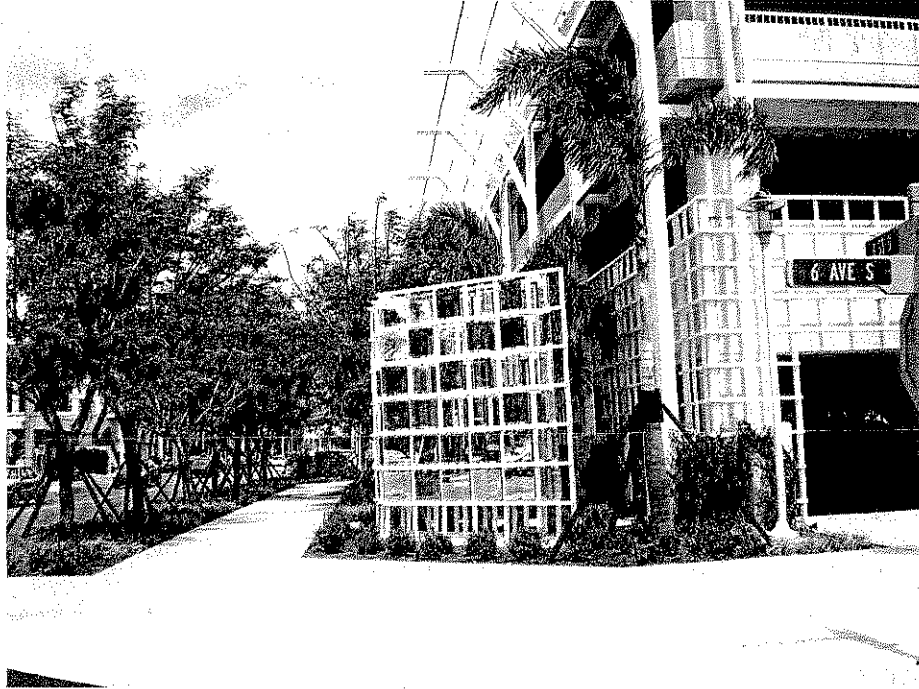
CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

CIP ID	PROJECT DESCRIPTION	2010	2011	2012	2013	2014
	East Naples Bay Dredging	0	2,800,000	0	0	0
TOTAL EAST NAPLES BAY		0	2,800,000	0	0	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	183	250	250	220	(30)
31-01 PROFESSIONAL SERVICES <i>Water quality analysis</i>	0	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SVCS	19,225	25,000	25,000	0	(25,000)
46-00 REPAIR AND MAINTENANCE <i>Replacement and repair of signs and navigational aids</i>	1,925	0	0	35,000	35,000
TOTAL OPERATING EXPENSES	21,333	40,250	40,250	50,220	9,970
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDINGS	4,025	800,000	0	0	(800,000)
TOTAL NON-OPERATING EXPENSES	4,025	800,000	0	0	(800,000)
TOTAL EXPENSES	\$25,358	\$840,250	\$40,250	\$50,220	(\$790,030)



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CRA



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Fund Balance as of Sept. 30, 2008	* (271,501)
Projected Revenues FY 2008-09	9,975,009
Projected Expenditures FY 2008-09	<u>6,978,111</u>
Net Increase/(Decrease) in Net Unrestricted Assets	<u>2,996,898</u>

* This fund balance is negative due to garage expenditures occurring during 2007-08, and the bond was not issued and recorded until 2008-09.

Expected Fund Balance as of Sept. 30, 2009 **2,725,397**

Add Fiscal Year 2009-10 Adopted Revenues

Tax Increment Financing City (1.1800)	712,226	
Tax Increment Financing County (3.5645)	2,121,468	
General Fund Transfer in	13,883	
Interest Income	<u>\$28,000</u>	<u>2,875,577</u>

TOTAL AVAILABLE RESOURCES: **5,600,974**

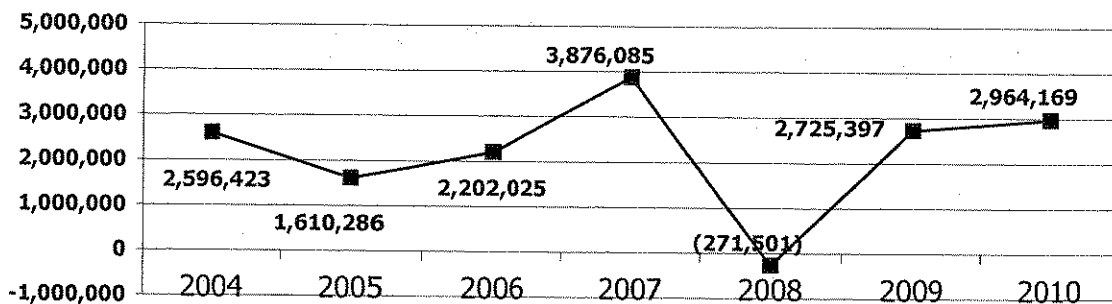
Less Fiscal Year 2009-10 Adopted Expenditures

Personal Services	\$ 645,594	
Operating Expenses	\$ 446,271	
Transfer - Administration	\$ 127,967	
Capital Improvements	0	
Transfer to Bond Fund	\$ 1,057,300	
Transfer - Other Funds	\$ 359,673	<u>2,636,805</u>

BUDGETED CASH FLOW **238,772**

Projected Fund Balance as of September 30, 2010 **2,964,169**

Trend - Fund Balance



City of Naples, Florida

Fund Summary Page



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

Mission:

The mission of the CRA is to implement the Community Redevelopment Plan as adopted by the Naples City Council pursuant to Chapter 163, Part III of 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 to ensure that development within the CRA district meets the quality standards consistent with the community's vision for Naples.

Fund Description

The Community Redevelopment Agency (CRA) is governed by a board comprised of the members of City Council. The CRA is assisted by the Community Redevelopment Agency Advisory Board (CRAAB), whose members are primarily property and/or business owners from the district and appointed by City Council. The CRA was created in 1994 by resolutions 94-7098 and 94-7099. The CRA District is in the area approximately bounded by 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation.

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

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

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents) Continue River Park Neighborhood Improvements Planning	October 2009	September 2010
As part of Vision Goal #4 (Strengthen the Economic Health and Vitality of the City) complete the first two short-term priorities recommended in the CRA update 2008 Develop Four Corners Land Use Plan	October 2009	April 2010
Revise D-Downtown Zoning Code	October 2009	February 2010

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
Update 15-year Sustainability Plan with latest data	March 2010	April 2010

2009-10 Significant Budgetary Issues

The budgeted expenses of the Community Redevelopment Agency for FY 09-10 are \$2,636,805.

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

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

The challenges facing the CRA fund for FY09-10 and beyond are as follows:

1. Tax revenue decrease due to property value decline
2. Loss of businesses in the CRA due to economic decline
3. Determining proper level of maintenance funding versus capital funding

The 2009-10 focus will be on completing the first two short-term priorities recommended in the CRA update (2008). The first priority is the Land Use Plan, with an approximate cost of \$20,000-\$35,000. The second, the Zoning Code Revisions, has an approximate cost of \$10,000.

Revenues

The primary revenue earned by the CRA is ad valorem taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of taxes generated from increased property values within the District. The CRA receives TIF money from the City and the County, using the 1993 property tax value as a base. The property value for 2009-10 is \$819,158,102. The base value (1993) is \$183,809,274.

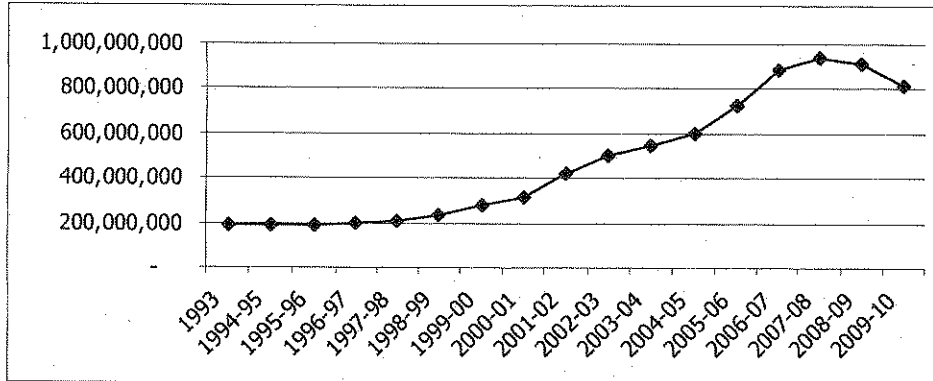
Both the City and County selected a millage rate below the roll back rate. The tax increment for 2009-10 is \$635,348,828. Using a City millage rate of \$1.1800, the revenue is \$712,226, or \$66,725 under the 2008-09 receipts.

The Collier County tax rate is 3.5645. At that millage rate, TIF revenue is expected to be \$2,121,468, or \$65,103 below the 08-09 receipts.

The following chart shows the growth in taxable value since the base year, when values were slightly less than \$184 million, to its estimated 2010 value of more than \$819 million.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency



According to Resolution 06-11116 passed on February 15, 2006, the General Fund will fund approximately 20% of the Senior Administrative Specialist's cost. Therefore, this budget shows revenue from the General Fund in the amount of \$13,883.

The fund should receive approximately \$28,000 in interest income, based on approximately \$2.3 million in invested assets with an interest rate of 1.2%.

Expenditures

The work program for the CRA is represented by this budget. That is, the funding shows what the CRA will accomplish. For 2009-10, the expenditures for the Community Redevelopment Agency total \$2,636,805.

Personal Services, budgeted at \$645,594, are \$76,555 less than the adopted budget of FY08-09. This decrease is due to the following:

- Elimination of the full-time CRA Director position
- Addition of 25% of the Assistant City Manager position
- Assumed city-wide pay reduction or furloughs

Operating Expenses, budgeted at \$574,238 are \$117,905 less than FY 08-09. The major components of this category are as follows:

City Administration	\$127,967
Landscape Maintenance	85,000
Cost for D-Downtown study	10,000
Costs for Four Corners study	35,000
Rentals (4 th & 4 th Parking lot)	48,000
Self Insurance Charge	53,771

For 09-10, City Administration costs decreased by \$85,089. This decline is primarily due to the budget decrease, and the decrease in a partial position, since these are the two bases upon which the Administrative costs are allocated.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

There are two types of debt for 2009-10 in the CRA fund: Internal and external.

As shown on the following pages, the CRA was loaned money from several other city funds at the beginning of the CRA term for capital projects within the CRA. The City established a payback schedule, which includes a 3.5% interest rate and terms that expire between 2010 and 2012. The annual debt service on these interfund (internal) loans is \$359,673.

There are two external debt issues. Debt service for the fund is budgeted at \$1,057,300. This includes \$435,357 for debt service payment related to the bond issued in March 2003. The March 2003 bond refunded the Parking Garage debt and provided nearly \$3,000,000 for improvements to the 41-10 area. There is a debt service payment in the amount of \$621,943 for the 2008 debt issue related to the new parking garage.

There are no capital projects included in the 2009-10 budget. This is a recommendation that will help improve the financial sustainability of the fund, and is based on the following:

- The Fifth Avenue property owners have hired an independent planner who may reprioritize the capital projects.
- The Fifth Avenue Lighting project has been submitted for grant funding, and if awarded will be brought to City Council for consideration.
- The still-unknown impact of final property valuation in the district should result in cautious and careful expenditure approval.
- The CRA board has indicated that the issuance of debt is not desired at this time; therefore, it may be beneficial to build reserves to accomplish major projects.



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

	ACTUAL 2006-07	ACTUAL 2007-08	ADOPTED 2008-09	PROJECTED 2008-09	ADOPTED 2009-10
City Tax Increment	827,187	784,208	778,951	778,951	712,226
County Tax Increment	2,377,912	2,244,090	2,264,983	2,186,571	2,121,468
Grant	0	0	95,000	95,000	0
Bond Proceeds	0	0	0	6,802,449	0
Parking Space Purchases	0	0	300,000	0	0
Transfer in From GF	11,600	11,600	12,038	12,038	13,883
Interest Income	<u>311,057</u>	<u>170,332</u>	<u>125,000</u>	<u>100,000</u>	<u>28,000</u>
TOTAL REVENUES	<u>\$3,527,756</u>	<u>\$3,210,230</u>	<u>\$3,575,972</u>	<u>\$9,975,009</u>	<u>\$2,875,577</u>

FUND 380: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2009-10

2008 Approved	2009 Adopted	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
Administration				
1	1	0	CRA Executive Director	0
0	0	0.3	Assistant City Manager	40,266
1	1	1	Sr. Admin Specialist II	43,252
<u>2</u>	<u>2</u>	<u>1.3</u>		<u>83,518</u>
Law Enforcement				
3	3	3	Community Police Officer	183,475
<u>3</u>	<u>3</u>	<u>3</u>		<u>183,475</u>
Parks & Parkways Maintenance				
1	1	1	Landscape Technician III	36,030
3	3	3	Landscape Technician II	105,686
<u>4</u>	<u>4</u>	<u>4</u>		<u>141,716</u>
9	9	8.3	Regular Salaries	408,709
			State Incentive Pay	3,720
			Overtime	20,000
			Holiday Pay	8,020
			Employer Payroll Expenses	205,145
			Total Personal Services	<u>645,594</u>

**FISCAL YEAR 2009-10
EXPENDITURE DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	375,494	467,084	445,749	408,709	(58,375)
10-32 STATE INCENTIVE PAY	2,600	2,760	3,374	3,720	960
10-40 OVERTIME	15,272	34,000	17,000	20,000	(14,000)
10-42 HOLIDAY PAY	5,829	6,200	7,058	8,020	1,820
25-01 FICA	30,506	35,587	36,318	30,351	(5,236)
25-03 RETIREMENT CONTRIBUTIONS	45,052	77,589	74,992	78,407	818
25-04 LIFE/HEALTH INSURANCE	75,396	94,129	94,093	94,592	463
25-07 EMPLOYEE ALLOWANCES	5,865	4,800	4,000	1,795	(3,005)
TOTAL PERSONAL SERVICES	556,014	722,149	682,584	645,594	(76,555)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSE		0	0	25,000	25,000
30-01 CITY ADMINISTRATION	206,850	213,056	209,403	127,967	(85,089)
30-40 CONSTRUCTION MGT FEE	408,550	0	0	0	0
31-01 PROFESSIONAL SERVICES	99,746	15,000	15,000	45,000	30,000
31-04 OTHER CONTRACTUAL SERVICES	51,455	265,000	157,540	134,500	(130,500)
32-01 OUTSIDE COUNSEL	1,372	0	5,000	4,000	4,000
40-00 TRAVEL AND PER DIEM	3,109	6,000	4,000	4,600	(1,400)
41-00 COMMUNICATIONS	779	1,000	4,600	5,200	4,200
43-01 ELECTRICITY	23,103	39,450	39,450	60,000	20,550
44-00 RENTAL & LEASES	0	67,100	64,000	48,000	(19,100)
45-22 SELF INSURANCE	0	11,587	29,942	53,771	42,184
46-00 REPAIR & MAINTENANCE	58,098	54,600	53,500	49,100	(5,500)
47-00 PRINTING & BINDING	150	500	500	0	(500)
47-02 ADVERTISING-NON LEGAL	436	1,500	1,000	1,500	0
51-00 OFFICE SUPPLIES	2,059	2,500	1,500	2,000	(500)
52-00 OPERATING SUPPLIES/MINOR EQUIP	41,285	7,400	4,900	7,400	0
52-07 UNIFORMS	3,721	4,450	4,000	4,200	(250)
52-09 OTHER CLOTHING	250	500	500	500	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	1,489	2,500	1,503	1,500	(1,000)
TOTAL OPERATING EXPENSES	902,452	692,143	596,338	574,238	(117,905)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	4,333,438	0	4,040,078	0	0
60-30 IMPROVEMENTS O/T BUILDING	1,059,400	505,000	235,000	0	(505,000)
60-40 MACHINERY & EQUIPMENT	41,662	0	0	0	0
70-11 BOND PRINCIPAL	0	0	0	0	0
70-12 BOND INTEREST	56,226	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	409,436	1,064,436	1,064,436	1,057,300	(7,136)
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,574	147,572	0
91-39 INTERFUND LOAN STREETS	0	73,335	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER	0	14,548	14,548	14,548	0
TOTAL NON-OPERATING EXPENSES	5,900,162	1,929,109	5,699,189	1,416,973	(512,136)
TOTAL EXPENSES	\$7,358,628	\$3,343,401	\$6,978,111	\$2,636,805	(706,596)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	137,487	152,504	142,000	83,518	(68,986)
10-32 STATE INCENTIVE PAY	0	0	0	0	0
10-40 OVERTIME	182	0	0	0	0
25-01 FICA	10,729	11,833	11,000	6,250	(5,583)
25-03 RETIREMENT CONTRIBUTIONS	10,900	19,597	17,000	9,844	(9,753)
25-04 LIFE/HEALTH INSURANCE	21,608	21,936	21,900	16,435	(5,501)
25-07 EMPLOYEE ALLOWANCES	5,865	4,800	4,000	1,795	(3,005)
TOTAL PERSONAL SERVICES	186,771	210,670	195,900	117,842	(92,828)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	206,850	213,056	213,056	127,967	(85,089)
30-40 CONSTRUCTION MGT FEE	408,550	0	0	0	0
31-01 PROFESSIONAL SERVICES	99,746	15,000	15,000	45,000	30,000
<i>Land Use Study (\$35,000) and D-Downtown Code revisions (\$10,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	15,932	55,000	30,000	49,500	(5,500)
<i>Signs \$10,000; Valet \$3,000; Visioning \$11,500, River Park Plan \$15,000; Other \$10,000</i>					
32-10 OUTSIDE COUNSEL	1,372	0	5,000	4,000	4,000
40-00 TRAVEL AND PER DIEM	109	3,000	1,000	2,500	(500)
<i>Professional Conferences</i>					
41-00 COMMUNICATIONS	779	1,000	1,000	1,000	0
43-01 ELECTRICITY	0	0	0	0	0
44-00 RENTAL & LEASES	0	67,100	64,000	48,000	(19,100)
<i>4th and 4th Parking lot lease</i>					
45-22 SELF INS PROPERTY DAMAGE	0	11,587	29,942	53,771	42,184
46-00 REPAIR & MAINTENANCE	4,371	2,500	2,500	2,000	(500)
47-02 ADVERTISING (NON LEGAL)	436	1,500	1,000	1,500	0
<i>Public Notices and other communications</i>					
51-00 OFFICE SUPPLIES	1,561	2,000	1,000	2,000	0
52-00 OPERATING SUPPLIES	39,736	5,000	2,500	5,000	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	1,489	2,500	1,503	1,500	(1,000)
<i>Congress of New Urbanism, FRA dues, etc.</i>					
TOTAL OPERATING EXPENSES	780,931	379,243	367,501	343,738	(35,505)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	4,333,438	0	4,040,078	0	0
<i>2007-08 represented the new Parking Facility</i>					
60-30 IMPROVEMENTS O/T BUILDING	1,059,400	505,000	235,000	0	(505,000)
60-40 MACHINERY & EQUIPMENT	41,662	0	0	0	0
70-11 PRINCIPAL	0	0	0	0	0
70-12 INTEREST	56,226	0	0	0	0
<i>Now budgeted as a transfer to debt service fund</i>					
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	124,218	0
91-21 BOND SINKING FUND	409,436	1,064,436	1,064,436	1,057,300	(7,136)
<i>Series 2003 Bond ; 2008 Parking Garage</i>					
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	147,572	147,574	147,572	0
91-39 INTERFUND LOAN STREETS	0	73,335	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	14,548	14,548	14,548	0
TOTAL NON-OPERATING EXPENSES	5,900,162	1,929,109	5,699,189	1,416,973	(512,136)
TOTAL EXPENSES	\$6,867,864	\$2,519,022	\$6,262,590	\$1,878,553	(640,469)

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

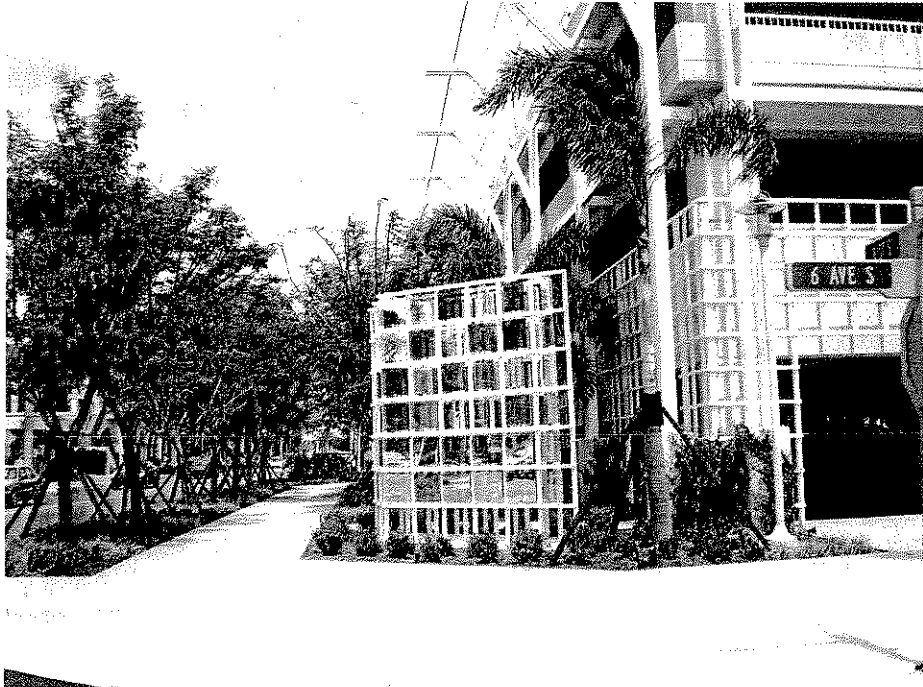
380.0507.552

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	164,298	175,926	175,926	183,475	7,549
10-32	STATE INCENTIVE PAY	2,600	2,760	3,374	3,720	960
10-40	OVERTIME	4,904	20,000	9,000	10,000	(10,000)
10-42	HOLIDAY PAY	5,829	6,200	7,058	8,020	1,820
25-01	FICA	13,385	13,225	14,928	13,781	556
25-03	RETIREMENT CONTRIBUTIONS	27,760	40,175	40,175	48,184	8,009
25-04	LIFE/HEALTH INSURANCE	32,591	37,195	37,195	38,173	978
TOTAL PERSONAL SERVICES		251,367	295,481	287,656	305,353	9,872
<u>OPERATING EXPENSES</u>						
40-00	TRAVEL AND PER DIEM <i>Bicycle Patrol and COP training</i>	3,000	3,000	3,000	2,100	(900)
46-00	REPAIR & MAINTENANCE <i>Bicycle Repairs and Radio repairs</i>	1,698	2,100	1,000	2,100	0
47-00	PRINTING & BINDING	150	500	500	0	(500)
51-02	OFFICE SUPPLIES	498	500	500	0	(500)
52-00	OPERATING SUPPLIES <i>Uniform Allowance (\$900) and Equipment and Supplies (\$1,500)</i>	1,549	2,400	2,400	2,400	0
52-07	UNIFORMS <i>Bicycle Uniforms</i>	3,721	4,450	4,000	4,200	(250)
TOTAL OPERATING EXPENSES		10,616	12,950	11,400	10,800	(2,150)
TOTAL EXPENSES		261,983	308,431	299,056	316,153	7,722

**FISCAL YEAR 2009-10
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

ACCOUNT DESCRIPTION		07-08	08-09	08-09	09-10	
		ACTUALS	ORIGINAL	CURRENT	ADOPTED	CHANGE
			BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	73,709	138,654	127,823	141,716	3,062
10-40	OVERTIME	10,186	14,000	8,000	10,000	(4,000)
25-01	FICA	6,392	10,529	10,390	10,320	(209)
25-03	RETIREMENT CONTRIBUTIONS	6,392	17,817	17,817	20,379	2,562
25-04	LIFE/HEALTH INSURANCE	21,197	34,998	34,998	39,984	4,986
TOTAL PERSONAL SERVICES		117,876	215,998	199,028	222,399	6,401
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENSES <i>Plants, Flowers, Trees, Etc.</i>	0	0	0	25,000	25,000
31-04	OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance</i>	35,523	210,000	127,540	85,000	(125,000)
41-00	COMMUNICATIONS	0	0	3,600	4,200	4,200
43-01	ELECTRICITY <i>Two Parking Garages</i>	23,103	39,450	39,450	60,000	20,550
46-00	REPAIR & MAINTENANCE <i>Lights in trees, lights on lamps, maintenance of fountains, etc.</i>	52,029	50,000	50,000	45,000	(5,000)
52-09	OTHER CLOTHING/WORK BOOTS	250	500	500	500	0
TOTAL OPERATING EXPENSES		110,905	299,950	221,090	219,700	(80,250)
TOTAL EXPENSES		\$228,781	\$515,948	\$420,118	\$442,099	(73,849)



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Streets Fund



STREETS FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Fund Balance as of Sept. 30, 2008	4,906,365
Projected Revenues FY 2008-09	2,532,027
Projected Expenditures FY 2008-09	4,020,373
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(1,488,346)</u>

Expected Fund Balance as of Sept. 30, 2009 **3,418,019**

Add Fiscal Year 2009-10 Budgeted Revenues

6-Cent Gas Tax	770,000	
5-Cent Gas Tax	550,000	
Road Impact Fees	200,000	
Dept. of Transportation	108,758	
FDOT Grant	384,000	
State Shared Revenue	222,600	
Interest Income	28,000	
Other Income	5,500	
Transfer in from Utility Tax Fund	900,000	
Re-Paymt-Comm Redevel Agency	73,335	
		<u>3,242,193</u>

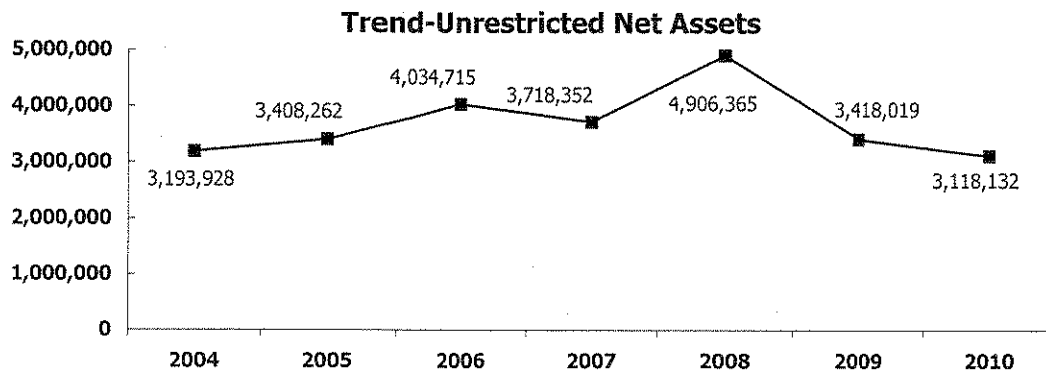
TOTAL AVAILABLE RESOURCES **6,660,212**

Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$704,360	
Operations & Maintenance	900,336	
Transfer - Self-Insurance	191,591	
Transfer - Administration	132,374	
Transfer - Building Rental	79,419	
Overlay Program	500,000	
CIP Projects	1,034,000	
		<u>3,542,080</u>

BUDGETED CASH FLOW **(299,887)**

Projected Fund Balance as of September 30, 2010 **3,118,132**



City of Naples, Florida

Fund Summary Page

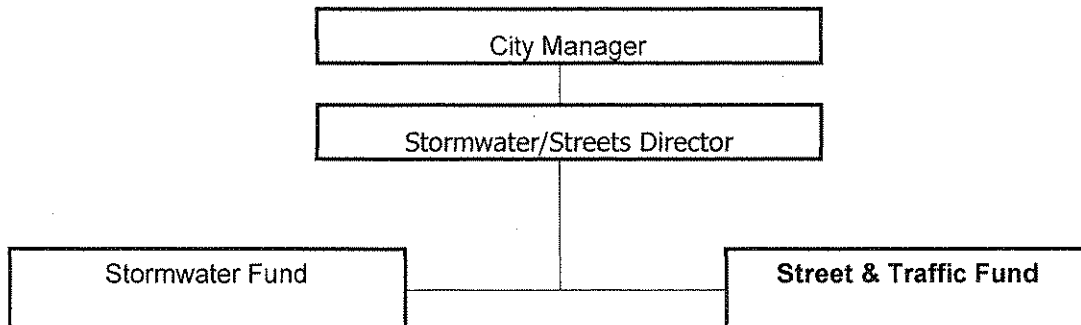


DEPARTMENT Streets and Stormwater Department
FUND: Streets Fund (Fund 390)

Mission: 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 the Gas Tax and the General Fund. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, and signage throughout the City. The Stormwater fund is addressed later in this document.



Streets & Traffic Goals and Objectives

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

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Plan 2b (Promote community sustainability and environmental conservation) provide operational and support services to maximize the service life of City infrastructure. Provide support services to maximize the service life of the City infrastructure.	October 2009	September 2010
As part of Vision Plan 3a (Maintain and improve public amenities for residents) Operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value.		
Plan resurfacing work in accordance with the Pavement Management Program. Work to occur off season	January 2010	Oct 2010
Maintain traffic control for safe travel throughout the community by sign inspection/replacements and pavement marking improvements	October 2009	September 2010
Improve the sidewalk and pathway program for safe travel and for enhancement of community character	October 2009	September 2010
Maintain traffic signal systems to enhance circulation within the city, including periodic evaluation and modification of timing plans	October 2009	September 2010
Replace signal strain poles with decorative mast arms and provide for improved lighted signage as funding allows	October 2009	September 2010
Evaluate right-of-way controls via adopted standards to protect and maintain public facilities	October 2009	September 2010
As part of Vision Plan 3c (Enhance mobility in the city)		
Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways	October 2009	September 2010
Provide planning and coordination of capital improvements related to streets and traffic projects		
Bid & construct improvements to Mooringline/Park Shore Bridges	Nov 2009	September 2010
Continue to implement pathway program for expansion and maintenance of sidewalks, bike lanes and pathways	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2009-10 is \$3,542,080, an increase of \$299,595 over the 2008-09 budget.

This budget assumes the use of \$299,887 of fund balance, to balance the fund. However, the fund will have a projected balance of more than \$3 million.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Revenues

Revenues into this fund total \$3,242,193, which includes a \$900,000 transfer from the Utility Tax/ Capital Project Fund. This transfer is specifically for capital projects related to the Street functions.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$770,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the countywide collections. The 2003 interlocal agreement reduced Naples' share from 14.48% to 10.28%. This revenue is directly dependent on each gallon of fuel sold. This revenue estimate is based on 99% of the projections from the Florida Department of Revenue's Office of Tax Research (and the Legislative Committee on Intergovernmental Relations).

Collier County also participates in the second type of local fuel tax, called the fifth-cent option. The City budgeted to receive \$550,000, also 10.28% of the County's collection. This is a \$25,000 reduction from the \$575,000 budgeted in 2008-09. This revenue estimate is based on 94% of 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. For 2009-10, 28.68% of the City's collections are 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 State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities in accordance with state law and the intergovernmental agreement with the County.

The Streets fund is expected to receive \$28,000 in interest earnings.

The City and County have an interlocal agreement on transportation impact fees: the city keeps the first \$200,000 of impact fees, and the balance goes to the County for expansions to county maintained roadways.

Several years ago, this fund provided a loan to the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive \$73,335. Fiscal 2009-10 will be the final year for this payment.

Expenditures

The Fund has seven and one half positions budgeted, the same as in 2008-09. However, for FY09-10, 50% of the Traffic Engineer will be funded by this fund. This was formerly 100% budgeted in the Building Permits Fund. Fifty percent of the Construction Project Coordinator has been moved to Stormwater Fund, because this position services both funds.

Operating Expenses for this fund are \$1,503,720, a \$333,742 decrease under last year's adopted budget.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$132,374
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$350,000
Insurance	\$191,591
Building Rental (paid to the Building & Permits Fund)	\$74,419

Capital Improvements are budgeted at \$1,334,000, plus the above noted \$500,000 for the Street Overlay program. These items are listed on the detail at the end of this section, and more fully explained in the Five Year CIP. Two items have been increased from the original Five Year CIP. The street paving program was increased from \$200,000 to \$500,000 and the Sidewalk program, which provides sidewalk links and small expansions, was increased by \$100,000 to \$250,000. Although revenue is down, the cost of concrete and labor is also decreased, and it was determined that it would be more prudent to keep these projects well funded for this fiscal year.

Of the items in the 2009-10 Capital Improvement program, none are expected to have an impact on the operating expenditures of this fund, as they are all maintenance and or enhancements to current infrastructure.

2009-10 Performance Measures and Benchmarking

Benchmark Description	Naples	Boca Raton	Fort Myers	Marco Island
Pavement Maintenance Program	\$600,000	\$850,000	\$400,000	\$280,000
Field Personnel	5	12	12	4
Pathways Improvements	\$250,000	\$1,226,000	\$600,000	\$96,000

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Lane-Miles Paved	12	12	10	7.5
Linear-Feet of Sidewalk Repairs\ Improvements	3,300	4,100	2,000	4,100
Traffic Studies Resulting In Calming Activities	4	2	0	0
Pothole complaints resolved	73	75	80	75
Sidewalk Complaints resolved	20	15	30	20
Traffic Signal Complaints resolved	54	32	35	30
Sign complaints resolved	99	55	100	75
Street Light complaints resolved	189	45	110	100



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	ACTUAL 2006-07	ACTUAL 2007-08	ADOPTED 2008-09	PROJECTED 2008-09	ADOPTED 2009-10
6-CENT LOCAL GAS TAX	877,422	800,643	765,000	755,000	770,000
5-CENT LOCAL GAS TAX	655,158	604,047	575,000	575,000	550,000
STATE REV. SHARING	238,878	231,670	223,739	221,297	222,600
DOT GRANTS *	887,749	1,711,759	0	0	384,000
DOT MAINTENANCE AGREEMENT	92,029	107,958	111,714	111,714	108,758
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	220,441	175,696	78,000	90,000	28,000
OTHER INCOME	96,166	111,005	5,000	5,681	5,500
TRANSFER-GENERAL FUND	1,000,000	0	0	0	0
TRANSFER-UTILITY TAX	0	500,000	500,000	500,000	900,000
LOAN REPAYMENT - CRA	0	0	73,335	73,335	73,335
TOTAL STREETS	<u>\$4,267,843</u>	<u>\$4,442,778</u>	<u>\$2,531,788</u>	<u>\$2,532,027</u>	<u>\$3,242,193</u>

* DOT Signalization Grant closed on June 2008; new grant is related to Gulf View Middle School Sidewalk

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	0	0.5	Traffic Engineer	\$ 55,022
1	1	1	Streets & Traffic Supervisor	63,536
1	1	1	Signal Technician	56,488
2	2	2	Traffic Control Technician	86,930
0	1	1	Sr. Engineering Technician	47,629
0	1	0.5	Construction Project Coordinator	40,782
0	0.5	0.5	Streets & Stormwater Director	63,761
0	0.5	0.5	Engineering Manager	44,982
0.5	0.5	0.5	Administrative Specialist II	20,463
5.5	7.5	7.5	Regular Salaries	\$ 479,593
			Other Salaries & Wages	10,000
			Overtime	20,000
			Employer Payroll Expenses	194,767
			Total Personal Services	\$ 704,360

**FISCAL YEAR 2009-10
BUDGET DETAIL
STREETS FUND**

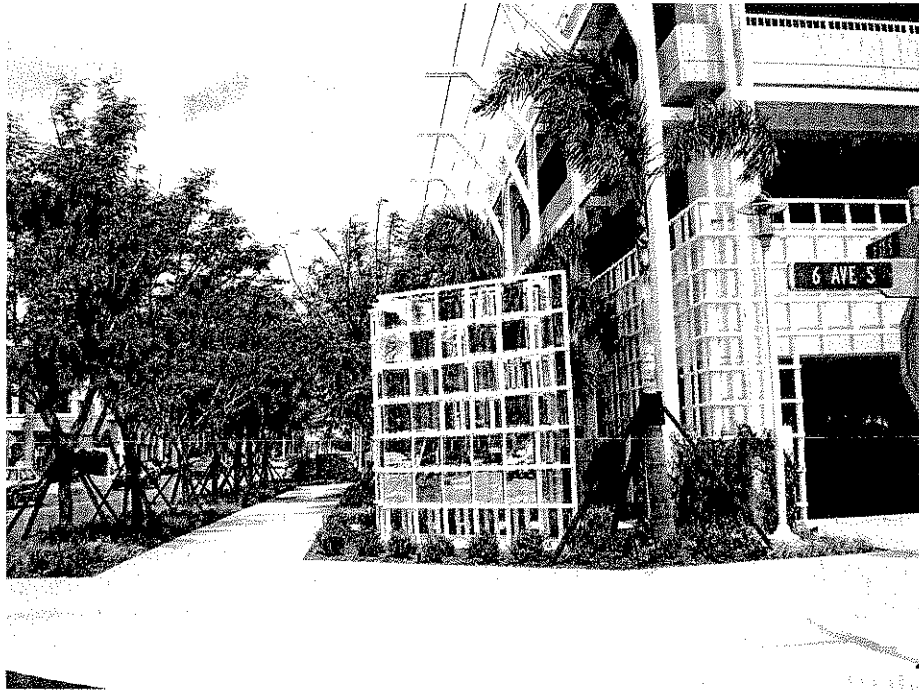
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ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	325,298	468,001	465,850	479,593	11,592
10-30 OTHER SALARIES	10,218	10,140	10,140	10,000	(140)
<i>Standby pay \$195 per week</i>					
10-40 OVERTIME	10,627	20,000	11,000	20,000	0
25-01 FICA	26,226	34,889	34,592	36,316	1,427
25-03 RETIREMENT CONTRIBUTIONS	36,609	69,498	65,900	78,557	9,059
25-04 LIFE/HEALTH INSURANCE	62,845	89,375	71,790	76,774	(12,601)
25-07 EMPLOYEE ALLOWANCES	520	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	472,343	695,023	662,392	704,360	9,337
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,978	3,800	3,500	3,800	0
30-01 CITY ADMINISTRATION FEE	137,000	137,000	137,000	132,374	(4,626)
30-40 CONSTRUCTION MGT FEE	46,380	0	0	0	0
31-01 PROFESSIONAL SERVICES	45,384	43,500	28,000	30,000	(13,500)
<i>Surveying (\$15,000), Traffic Study (\$15,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	24,901	67,500	45,000	50,000	(17,500)
<i>Signal Work (\$42,500), Cabinet Repairs (\$2,500), Right of Way Tree Trimming (\$5,000)</i>					
31-42 ROAD RESURFACING	487,998	500,000	601,412	500,000	0
40-00 TRAINING & TRAVEL COSTS	505	3,300	2,300	2,500	(800)
40-03 SAFETY	474	1,000	460	500	(500)
41-00 COMMUNICATIONS	3,103	8,520	4,500	5,000	(3,520)
41-01 TELEPHONE	3,878	3,000	4,000	4,000	1,000
42-02 POSTAGE & FREIGHT	0	250	235	250	0
42-10 EQUIP SERVICES - REPAIR	29,660	22,000	37,000	22,000	0
42-11 EQUIP SERVICES - FUEL	8,690	14,078	8,100	6,483	(7,595)
43-01 ELECTRICITY/STREET LIGHTS	329,945	368,478	350,000	350,000	(18,478)
<i>Streetlights and traffic signal systems</i>					
44-01 BUILDING RENTAL	47,025	50,615	50,615	79,419	28,804
<i>Payment to the Building Permit Fund for office space</i>					
44-02 EQUIPMENT RENTAL	0	1,500	1,000	1,000	(500)
45-22 SELF INSURANCE CHARGE	165,754	174,907	174,907	191,591	16,684
46-00 REPAIR AND MAINTENANCE	1,422	1,500	1,200	1,500	0
46-04 EQUIPMENT MAINTENANCE	54,672	67,000	55,000	60,000	(7,000)
<i>Traffic Controllers \$20,000; Signal Head \$20,000; Signal Bulbs/components \$20,000</i>					
46-06 OTHER MAINTENANCE	42,714	65,000	60,000	80,000	15,000
<i>Sign materials, flags, cones and pavement markings</i>					
46-07 MARINE SIGN MAINTENANCE	5,315	5,600	5,500	5,500	(100)
46-09 STREET LIGHT & POLE MAINT	17,770	51,500	30,000	30,000	(21,500)
46-12 ROAD REPAIRS	87,705	200,000	180,000	200,000	0
<i>Contract Street Patching, Contract Curb/Gutter Repairs, Materials</i>					
47-00 PRINTING & BINDING	58	500	300	500	0
49-02 TECHNOLOGY SERVICES	20,640	29,184	29,184	31,240	2,056
51-00 OFFICE SUPPLIES	1,784	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES	6,836	10,000	10,000	10,000	0
<i>Blueprints, Maps, Barricades, Etc.</i>					
52-07 UNIFORMS	503	1,040	800	1,000	(40)
52-09 OTHER CLOTHING	931	1,450	1,000	563	(887)
54-01 MEMBERSHIPS	929	1,790	1,000	1,500	(290)
54-02 BOOKS AND SUBSCRIPTIONS	0	950	500	500	(450)
TOTAL OPERATING EXPENSES	1,573,954	1,837,462	1,825,013	1,803,720	(33,742)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	1,128,816	710,000	1,430,225	1,034,000	324,000
60-40 MACHINERY/EQUIPMENT	79,655	0	102,743	0	0
TOTAL OPERATING EXPENSES	1,208,471	710,000	1,532,968	1,034,000	324,000
TOTAL EXPENSES	\$3,254,768	\$3,242,485	\$4,020,373	\$3,542,080	\$299,595

STREETS FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	DEPT ADOPTED 2009-10	DEPT REQUEST 2010-11	DEPT REQUEST 2011-12	DEPT REQUEST 2012-13	DEPT REQUEST 2013-14
10U28	Pavement Management Program	500,000	500,000	500,000	500,000	500,000
10U29	Sidewalk Repair & Improvements	250,000	100,000	100,000	100,000	100,000
09U04	Mooring Line Drive Bridge Repairs	200,000	0	0	0	0
09U05	Park Shore Bridge Repair	200,000	0	0	0	0
10U02	Gulf View Middle School Sidewalk*	384,000	0	0	0	0
	Lake Park Elementary Sidewalk*	0	50,000	318,000	0	0
	Alley Improvement Program	0	50,000	0	50,000	0
	Traffic Signal Improvements	0	175,000	150,000	155,000	160,000
	Lift Truck	0	90,000	0	0	0
	Traffic Van	0	0	40,000	0	0
TOTAL		1,534,000	965,000	1,108,000	805,000	760,000

* Funded by Grants



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Enterprise Funds

