

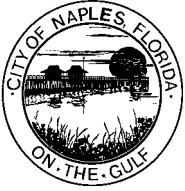


Adopted Budget

**Fiscal Year 2011-2012
City of Naples, Florida**



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City of Naples

Principal Officers

Mayor

Bill Barnett

Vice-Mayor

John F. Sorey III

City Council

Doug Finlay

Teresa Heitmann

Gary B. Price II

Sam J. Saad III

Margaret "Dee" Sulick

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

A. William Moss

Department Directors

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2010

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 1, 2010. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

CITY OF NAPLES, FLORIDA
Adopted Budget
Fiscal Year 2011-12

Table of Contents

	<u>PAGE</u>
INTRODUCTION	
Letter of Transmittal.....	i
Organizational Chart.....	xiii
Budget Planning Calendar	xiv
 BUDGET OVERVIEW	
Changes in Fund Balance – Combining Budget Statement	1
All Fund Revenue and Expenditures Analysis.....	2
Budget Summary-All Funds	6
Total Revenues - All Funds	7
Total Expenditures – All Funds	9
Staffing Levels – All Funds	14
Distribution of Tax Levy.....	15
 GENERAL FUND	
General Fund Summary.....	17
General Fund Discussion	19
Revenue Analysis.....	26
Expenditures Line Item Detail – All Departments	29
Mayor & City Council.....	33
City Attorney	37
City Clerk	41
City Manager	47
Planning	57
Finance	63
Fire-Rescue	73
Community Services	81
Police	101
Human Resources.....	115
Non-Departmental	121
 SPECIAL REVENUE FUNDS	
Building Permits Fund.....	125
Fifth Ave. S. Business Improvement District	133
East Naples Bay/Moorings Bay Tax District.....	137
Community Redevelopment Agency.....	145
Streets Fund	159
 ENTERPRISE FUNDS	
Water & Sewer Fund	169
Naples Beach Fund	193
Solid Waste Fund.....	207
City Dock Fund.....	221

Table of Contents

Stormwater Fund..... 229
Tennis Fund 239

INTERNAL SERVICE FUNDS

Risk Management..... 249
Employee Benefits..... 257
Technology Services 265
Equipment Services 277

CAPITAL & DEBT

Public Service Tax/Capital Projects Fund Summaries..... 287
Community Development Block Grant..... 295
Capital Improvement Budget 299
Debt Administration Overview..... 307
Combined Debt Service Schedule 310

SUPPLEMENTAL INFORMATION

General Information about Naples 319
Vision Plan/Goals and Objectives..... 327
Budget Ordinances 331
Financial Policies..... 349
Glossary 354

Cover photo was provided by Cecilia Varga
Streets and Stormwater Department



City of Naples

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

October 1, 2011

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

Dear Mayor and City Council:

I am pleased to present the adopted Operating Budget for the City of Naples for the fiscal year beginning October 1, 2011 and ending September 30, 2012. This budget is the product of City Council's guidance, community input, and recommendations of the City Manager and your professional staff.

The adopted budget has been developed with no change in the millage rate. Since the City's taxable value is showing a 2.6% decline, there are many taxpayers who will be paying less in City taxes than they did last year. In 2007 (for FY 2007-08), the City had a taxable value of \$17,456,888,406. For Fiscal Year 2011-12, the taxable value is \$14,588,554,386. This represents the fourth consecutive year of property value decline for a total decrease of 16.4%. Corresponding tax revenues decreased by \$2.3 million.

During FY 2010-11, the City achieved many notable accomplishments, including constructing two ASR wells, initiating construction of the intake structure at the Golden Gate Canal and the transmission main to Riverside Circle, and negotiating the lease of airport property for a new Solid Waste Facility and debris storage area. The new Fifth Avenue South Business Improvement District was created, Fifth Avenue South Lighting and landscape was upgraded, and the East Naples Bay Dredging Project is under contract for construction. These are but a few of the many accomplishments noted throughout this adopted budget document.

During that same period, however, the local, national, and world economy continued on a course of apparent unpredictability for many reasons. Therefore, while still moving forward with a high level of service and infrastructure maintenance and improvement projects and plans, this budget continues with a conservative approach, reflecting the fourth year of cutbacks. The adopted budget appropriates total expenditures of

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

\$108,100,960 including interfund charges. City-wide, the budget uses a net \$3.6 million of reserves for either capital projects or other limited time uses. All funds continue to maintain adequate fund balances, consistent with adopted policies, and the over-all financial condition is excellent, recognizing that future costs, particularly for the city's three pension programs, should be addressed.

The planning process for this budget started in January 2011 when City Council reviewed the annual Five-Year General Fund Sustainability Report. That report highlighted the potential budget deficits if current trends continued. The analysis was followed by a workshop in March and consideration of a proposal to reduce program expenses provided by the Community Services Department. Consensus directed the elimination of the after-school program, certain city-sponsored special events, and summer camp at Fleischman Park, resulting in an annual expenditure reduction of over \$360,000, and a loss of revenue of approximately \$170,000.

In June, City Council reviewed the proposed Five-Year Capital Improvement Program and discussed the millage rate for FY 2011-12. City Council tentatively agreed to use the current millage rate of 1.1800, rather than the rolled back rate, with the understanding that to do so would require the use of a portion of the fund balance (Tax Stabilization Fund) which has been reserved for this purpose. Therefore, a balanced budget is presented.

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

Fiscal Year 2011-12 Budget Summary

- The true net budget for all funds, including enterprise and capital projects (excluding Internal Service Funds, administrative charges and interfund transfers), is \$84.9 million. The General Fund budgeted expenditures are \$33.7 million.
- The adopted budget assumes the same millage rate as FY 2010-11, or 1.1800. Because less revenue will be received based on this millage rate and the decreased property value, this represents a tax decrease from the current fiscal year.
- The City has one Debt Service millage rate and it is required to increase from 0.0395 to 0.0426 to ensure that the City has sufficient funds for the General Obligation Debt Service payment.
- The budget has a net reduction of four (4) employee positions from FY 2010-11. Four and a half positions are deleted and one-half position is added.

- In the General Fund, one and one-half positions in the Community Services Department are eliminated due to program reductions and one-half position for the new pool operations is added. In the Beach Fund, one vacant Beach Specialist is eliminated, and in the Community Redevelopment Agency, the CRA Coordinator and one Landscape Technician III are eliminated.
- One position was moved from General Fund/Finance to the Water Sewer Fund, and one-half position has been moved from the General Fund/Planning to the Building Fund.
- This budget document made several personal service cost assumptions related to the five collective bargaining agreements that were still being negotiated during the budget process. The impact(s) of these agreements related to pay, pensions and health benefits were not all known at the time this budget was adopted. The adopted budget is expected to fully cover the costs of these negotiated items, although not in the exact line items budgeted. Line item adjustments will be made to reflect the negotiated terms.
- With minor exceptions, operating accounts show a decrease from the current Fiscal Year. As budgets become less flexible, there is an increased possibility that one or more departments may exceed the budgeted expenditures due to unanticipated expenses. However, \$500,000 is provided in the General Fund Contingency line item and may be transferred to departments upon approval of City Council.
- By policy, the General Fund has two minimum reserve requirements as shown below:

Emergency Reserve	\$3.5 million
Unassigned	<u>10.6 million</u>
Total	\$14.1 million

The actual total fund balance, including the above minimum reserves is \$17 million. The overage of \$2.9 million is considered the Tax Stabilization fund. The adopted 2011-12 budget appropriates \$714,691 of the Tax Stabilization fund.

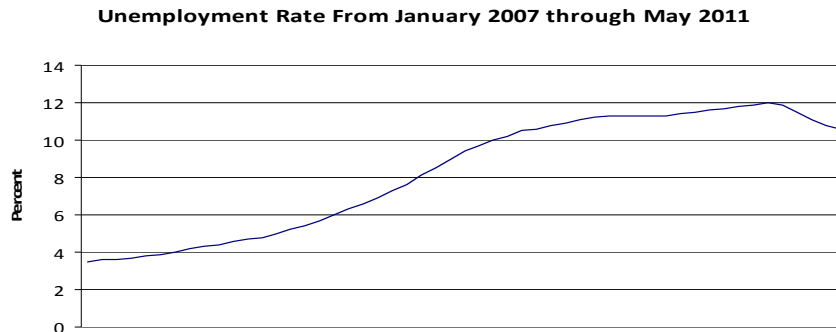
Assuming no expansion of services, emergencies, dramatic decline in revenues, or significant expansion of the Capital Improvement Program, the Tax Stabilization Fund should allow a continuation of the current levels of services for the next several years.

Challenges of the Fiscal Year 2011-12 Budget

The directive of the City Council was that the tax rate should not increase for FY 2011-12. The City's property value declined 2.6%, which has a direct impact on the revenue stream. Faced with declining revenues, it has become more difficult to make expenditure reductions without affecting the levels of maintenance and service that the community needs and expects.

Continued struggles in the industrial and service sectors, especially real estate and financial institutions, hamper employment growth and to some degree, consumer spending. According to Florida's Agency for Workforce Innovation, Florida's seasonally adjusted unemployment rate in May 2011 was 10.6 percent, the lowest since August 2009 when it was also 10.6 percent, but still significantly higher than in years past.

The following chart tracks the recent trend in unemployment for Florida.



Property tax values for the FY 2011-12 budget are down 2.6% from last year, which follows a decline of 7.6% in 2010, 5.6% in 2009 and 1.2% in 2008.

The near-term outlook for the nation and Florida suggests the economic downturn may soon reverse, although at a slow rate. An increase in the value of property will lag other growth, and the City Council and staff should continue to evaluate current strategy to ensure balanced budgets in future years.

City Goals

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

The five major goals of the Vision Plan include:

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

5. Maintain and enhance governance capacity for public service and leadership

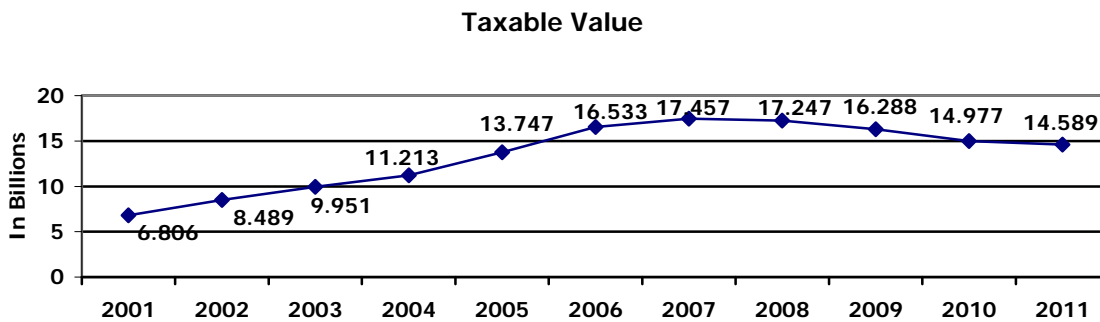
In addition to the Vision Plan, this budget follows three key financial principles:

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

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

Millage Rate

The City's taxable value is \$14,588,554,386 compared to last year's final value of \$14,976,570,653. This represents a decrease of \$388,016,267 or 2.6%. Property tax revenue is calculated by multiplying the taxable value by the adopted millage rate. The City assumes a collection rate of 95% as allowed by state law.



The adopted budget provides for a millage rate of 1.18. Although it is the same millage rate as FY 2010-11, it is considered a tax decrease and produces less property tax revenue to the City than was received in FY 2010-11.

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

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to General Fund
Adopted Millage Rate	1.1800	\$17,214,494	\$16,353,775	\$476,120	\$15,877,655

Rolled Back Rate

Rolled back rate (RBR) is the ad valorem tax rate that will bring to the City the same amount of tax money as last year, excluding the value of new construction. Rolled back rate is a key element of the millage rate. The rolled back rate for the City is 1.2157 mils, compared to the adopted millage rate of 1.1800 mils. The rolled back rate would have produced an additional \$480,366 in revenue to the City. This rate was not considered for this budget.

Expenditure Discussion

Despite continued reduction of staff, there has been a commitment to maintain the level of services that City residents expect. The positions eliminated in the adopted budget will have an impact on services but should have limited impact on the overall services. For instance, elimination of summer camp programs has been offset by an increase in registration for specialty, fee-based program registration during the summer months. Like the other position reductions over the past three years, there may be a request to re-establish the positions should funds become available.

The following list identifies adopted personnel changes in positions for FY 2011-12, the department source and the impact that the position has on the budget.

<i>Fund</i>	<i>Department</i>	<i>Title</i>	<i>Estimated Cost/(Savings)</i>
General Fund	Community Services	Recreation Assistant/ 3 Part Time/Parks	(\$66,800)
General Fund	Community Services	Recreation Assistant/Pool	\$20,935
CRA		CRA Coordinator	(\$70,397)
CRA		Landscape Technician III	(\$51,067)
Beach Fund		Beach Specialist	(\$48,394)

Funds are budgeted to meet employee pension obligations in accordance with pension actuarial reports. Based on the current benefit plan, the required pension contributions by the City are:

- Police Pension contribution rate increased from 29.54% to 34.36%
- Fire Pension contribution rate increased from 39.69 to 41.96%
- General Pension contribution rate increased from 15.34 to 17.19%

There are five collective bargaining agreements. Although the pay-related adjustments are not reflected in this document, the City and Unions reached agreement on four contracts (AFSCME, GSAF/OPEIU, FOP and FOP-Sergeant) for the period of October 2011 through September 2014. Non-union employees, including management, are budgeted to have the same benefits as the GSAF/OPEIU employees. The IAFF (Firefighters) contract expired on September 30, 2011 and negotiations are on-going.

Fund Balance Analysis

On October 1, 2011, the City will be implementing GASB 54, a new accounting standard that dictates how fund balances are presented in both the audit and the budget. Using this standard will clarify whether fund balances are restricted, non-spendable, committed, unassigned or assigned.

As part of this budget, the assessment of available fund balance or net assets (surplus) is included using the same format and terms as in prior years, without implementation of the GASB 54 standard.

Because it is not always possible or even likely that revenues will exactly match expenditures, either a decrease or increase of fund balance can be expected. However, in a budget, it is frequently the goal to have revenues equal expenditures.

City Council's fund balance policy as adopted by Resolution 09-12512, is met in all budgetary funds. Use of fund balance for some funds is recommended. As justified in the city's policy, a decrease in fund balance may be a prudent option. There may be a major capital cost that is best funded with available funds, or, there may be an intentional plan to reduce the fund balance to a responsible level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of the fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies. A City's excellent bond rating may also be impacted.

By policy, the General Fund has two minimum reserve requirements as shown below:

Emergency Reserve	\$3.5 million
Unassigned	<u>10.6 million</u>
Total	\$14.1 million

The actual total fund balance, including the above minimum reserves is \$17 million. The overage of \$2.9 million is considered the Tax Stabilization fund. The adopted 2011-12 budget appropriates \$714,691 of the Tax Stabilization fund.

Water and Sewer Utility Fund

The City manages a Water and Sewer Utility and provides services to approximately 68,000 people through 17,700 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Operating as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital expansion and replacement, as well as the annual charge for depreciation of the system. Water and sewer rates are allowed to increase in accordance with the Public Service Commission Deflator Index. For FY 2011-12, that rate is 1.18%.

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 parking meters or pay stations at a rate of \$1.50 per hour.

Solid Waste Fund

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

The Solid Waste fee will increase by the percentage increase of the Consumers Price Index (CPI) effective October 1. The applicable change in CPI is 3.16%. Landfill fees are subject to increase based on the tipping fee charged by the County, although no increase is anticipated.

City Dock Fund

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

Stormwater Fund

The City’s Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, street sweeping, and repairing the existing stormwater system. The Consumer Price Index (CPI) adjustment for FY 11-12 is 3.16%, or 38 cents per month per equivalent residential unit, to \$12.39 per month effective October 1. However, the resulting \$148,000 revenue increase is expected to offset a revenue loss stemming from City Council’s approval of the code change that allows multi-family properties to be billed based on the impervious area of the property rather than number of units on the property.

Tennis Fund

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

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

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.

This fund will be using a portion of its fund balance to sustain operations while the economy recovers.

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

Canal Maintenance Taxing Districts

(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These dependent taxing districts were established to finance dredging operations and maintenance of bay areas and for the retirement of existing debt. Both the millage rate for Moorings Bay and East Naples Bay will stay at the current rates of .0252 and 0.5000 mils, respectively. A special assessment district for the dredging of canals in the Port Royal area may be adopted, although no funds are provided in this budget. The Special Assessment District will be tracked separately from the taxing districts.

Community Redevelopment Agency

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

The purpose of the CRA is to implement the Redevelopment Plan and use tax increment revenue to fund capital improvements and operating expenses within the District. With its revenue solely tied to property values, the decline in taxable value has resulted in a lack of current funding for projects except the Four Corners Improvements Project. The fund will eliminate two positions in order to stay financially even, and reserve the remaining fund balance for future capital projects.

Streets and Traffic Fund

The Streets & Traffic Fund is a special revenue fund consolidating all revenue sources and expenditure accounts related to streets and traffic control. Revenue sources in this fund include the City's share of the Collier County six-cent local option gas tax, the portion of State shared revenue related to the municipal one-cent gas tax, 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.

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.

Internal Service Funds

The City has four Internal Service Funds. They include:

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

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

Funds Not Budgeted

Several funds of the City are used for accounting purposes, and generally are not budgeted. These include: the Proprietary/Trust funds of the Pension Boards, and Police, Fire and Recreation Impact Fee Funds. The City does not plan to budget these funds until there is sufficient money to appropriate. The following chart shows the available impact fee balances as of October 1, 2011.

	<i>Police Impact Fee</i>	<i>Fire Impact Fee</i>	<i>Recreation Impact Fee</i>
10/1/2011 Nonaudited Balance	\$83,330	\$66,506	\$70,964

Administrative Service Charge

The Administrative Service Charge is a fee charged to non-general funds for using administrative services such as Human Resources, Finance and Purchasing. The fee structure is updated every other year. For FY 2011-12, the administrative service charge has been updated. There are three bases for the administrative service charge: number of employees, size of budget, and number of utility customers. The process is explained in the appendix of this document.

Development of the Budget

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

Some sources of influence to the budget are on a different timeline, and therefore cannot be successfully integrated into this budget. For example, annexation requests can only be integrated after decisions are made.

The City has a process for the development of Special Assessment Districts that also can affect the budget. Requests for the creation of a District, used for items such as canal dredging or sewer line extensions, are processed as received. For this fiscal

year, the City will continue working the Port Royal area neighborhoods for a dredging assessment.

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

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

Conclusion

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

The challenges involved with the development of the adopted FY 2011-12 budget were made somewhat easier due to City Council's responsible, and sometimes difficult, decisions made during prior years of declining revenues. The most difficult challenge is to provide a level of service similar to prior years, even though the number of employees is lower than the level in 1988. With reassignment of responsibilities, improved processes and technologies, and the willingness of employees to meet expectations, there has been minimal reduction of service to the citizens of Naples.

We extend gratitude to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, and residents. Many City employees devoted substantial time and resources to develop the adopted budget. A special "thank-you" is extended to Finance Director Ann Marie Ricardi and Budget Manager Kathy Hankins for their dedicated effort to insure that the adopted budget will meet the highest standards for municipal budgeting in order to earn, once again, the Distinguished Budget Award.

With the achievement of the many planned objectives by each department in the City, Naples will continue to be considered the crown jewel of Southwest Florida through this year and beyond, and keep its reputation in the top ten most popular retirement cities, top ten beaches, and top ten honeymoon destinations.

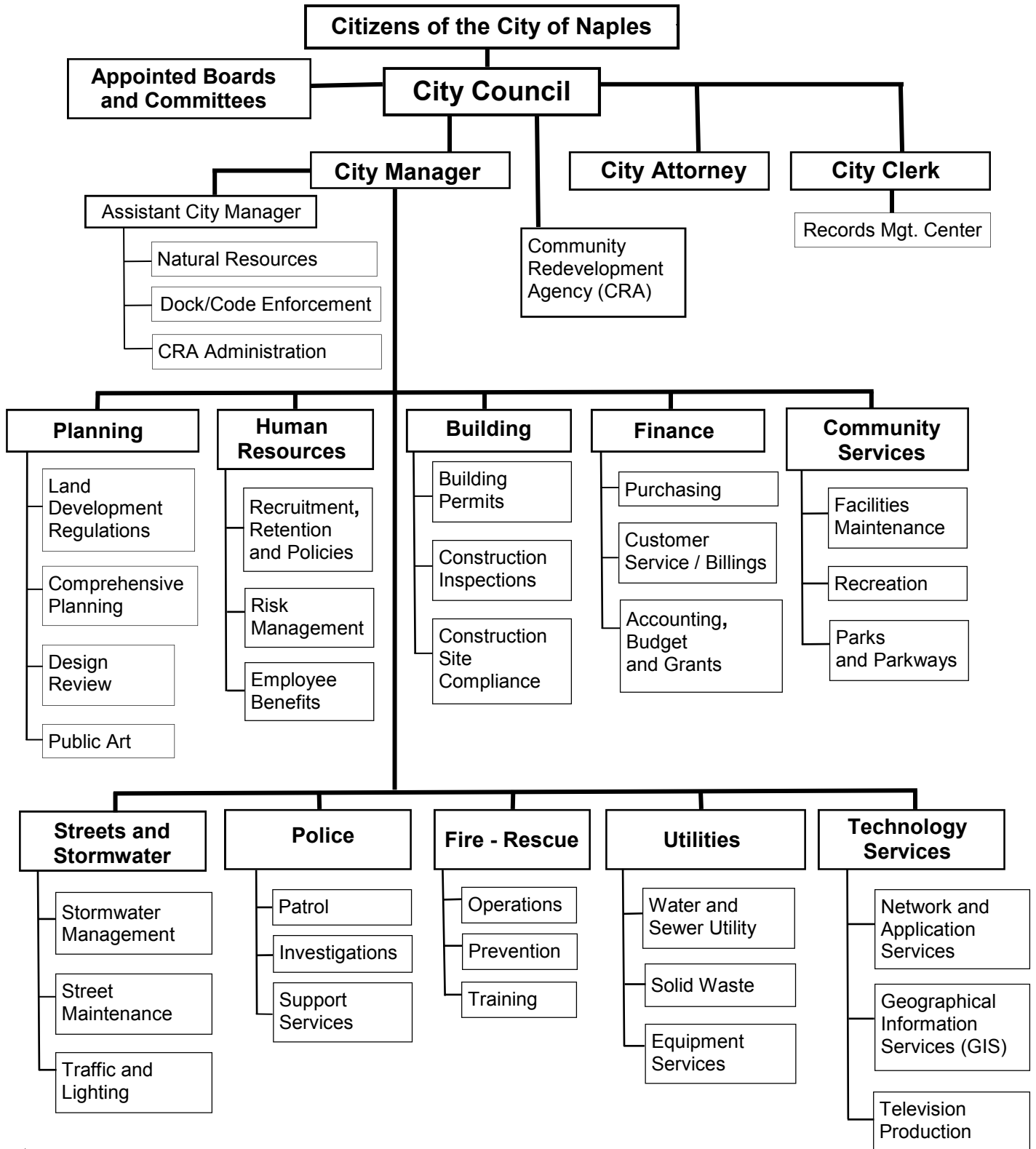
We hope the adopted budget meets the expectations of City Council. With your continued guidance and policy development skills, the citizens of Naples should feel confident that they will continue to receive the best possible services at a reasonable cost, a continuation of the “small town” attitude where people can freely express their opinions and seek service support, and where they can rely on employees who value public service and seek to be responsive to their community.

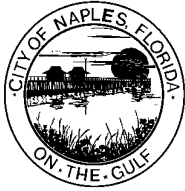
Respectfully Submitted,

A handwritten signature in black ink, appearing to read "A. William Moss". The signature is fluid and cursive, with a prominent initial "A" and a long, sweeping tail.

A. William Moss
City Manager

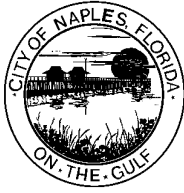
City of Naples Organizational Chart



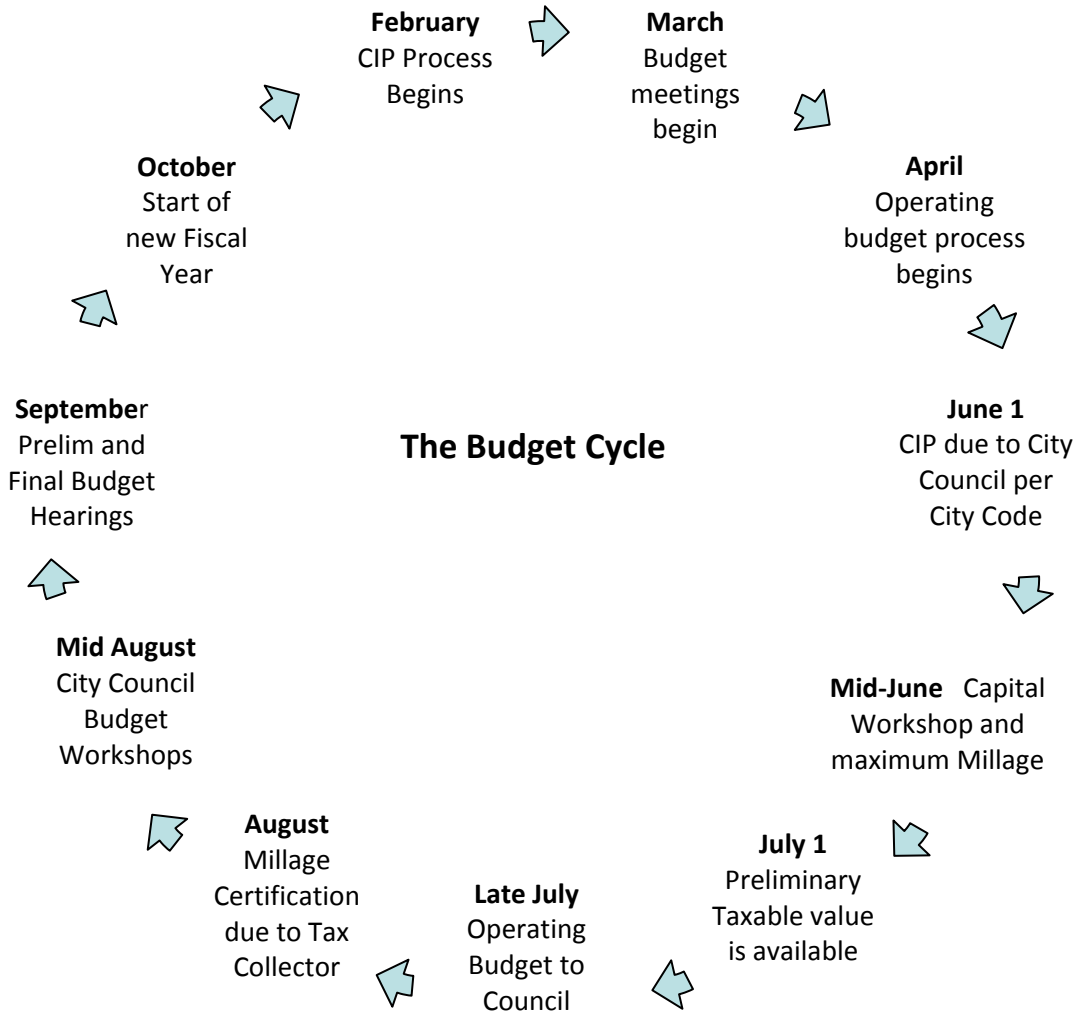


City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2011-12

- January 10, 2011Distribute and publish Budget Planning Calendar
- February 14, 2011Finance to distribute Capital Improvement Project forms and instructions to departments
- March 7, 2011 Friday 9-11 AM Director Budget meeting (First and last Fridays during budget preparation process)
- March 14, 2011 Budget Priorities/City Council Recommendations due
- April 4, 2011 Finance to distribute Operating Budget forms and instructions to departments
- May 2, 2011..... Draft Capital Improvement Project document to City Manager for final review
- May 4, 2011..... Community Redevelopment Agency (CRA) and Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 23, 2011..... All other Operating Budget requests due to Finance
- May 31, 2011..... Deliver CIP and CRA budget to City Council (City Code 2-691)
- June 2, 4, 9, 10 City Manager meets with Directors on Operating Budgets
- June 15, 2011 Council Workshop on CIP, CRA Budget and maximum millage rate
- July 1, 2011..... Collier County to Certify Taxable Value
- July 22, 2011..... Deliver Preliminary Operating Budget to City Council
- July 29, 2011..... Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 17, 2011Budget Workshops
- August 20, 2011.....TRIM notices mailed by Collier County
- September 7, 2011.....Tentative Budget Hearing 5:05 pm
- September 16-19, 2011.....Dates to advertise the Final Hearing
- September 21, 2011.....Final Budget Hearing 5:05 pm
- October 1, 2011.....Start of Fiscal Year 2011-12



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2011-12





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CITY OF NAPLES
ALL FUNDS BUDGET SUMMARY
CHANGES IN FUND BALANCE
Fiscal Year 2011-12

The following spreadsheet shows the actual September 2010 fund balance and the projected fund balance for September 2011. The budgeted September 30, 2012 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 11-12 Budget		Net Change	Budgeted 9/30/2012 Fund Balance
	9/30/2010 Fund Balance	9/30/2011 Fund Balance	Revenues	Expenditures		
General Fund	\$13,460,937	\$13,810,952	\$32,991,532	\$33,706,223	(\$714,691)	\$13,096,261
Special Revenue Funds						
Building Permits (110)	4,761,819	4,371,035	2,260,386	2,746,997	(486,611)	3,884,424
Community Dev. Block Grant (130)	15,789	25,789	110,945	100,945	10,000	35,789
Business Improvement Dist (138)	0	0	285,354	285,354	0	0
Utility Tax/ Debt Service (200)	1,884,501	1,122,767	4,454,438	4,633,344	(178,906)	943,861
Capital Projects Fund (340)	5,095,407	4,838,650	2,447,664	3,568,044	(1,120,380)	3,718,270
East Naples Bay District (350)	1,051,807	192,807	184,840	180,250	4,590	197,397
Moorings Bay District (360)	1,011,198	1,036,918	42,380	19,250	23,130	1,060,048
Community Redevelopment (380)	2,912,807	2,127,346	1,952,090	2,151,712	(199,622)	1,927,724
Streets and Traffic (390)	4,128,030	2,995,035	2,005,000	2,686,368	(681,368)	2,313,667
Total Special Revenue Funds	\$20,861,358	\$16,710,347	\$13,743,097	\$16,372,264	(\$2,629,167)	\$14,081,180
Enterprise Funds						
Water and Sewer (420)	16,009,497	10,333,050	30,206,750	28,891,369	1,315,381	11,648,431
Naples Beach Fund (430)	1,504,532	1,887,294	1,585,300	1,370,988	214,312	2,101,606
Solid Waste Fund (450)	5,742,690	4,874,172	6,233,800	7,919,022	(1,685,222)	3,188,950
City Dock Fund (460)	81,653	155,073	1,445,000	1,287,093	157,907	312,980
Storm Water Fund (470)	4,915,944	5,625,171	4,437,500	4,285,261	152,239	5,777,410
Tennis Fund (480)	315,576	280,298	474,600	563,171	(88,571)	191,727
Total Enterprise Funds	\$28,569,892	\$23,155,058	\$44,382,950	\$44,316,904	\$66,046	\$23,221,104
Internal Service Funds						
Risk Management (500)	1,534,223	1,558,124	2,881,820	3,149,543	(267,723)	1,290,401
Employee Benefits (510)	677,871	373,244	6,122,894	6,160,578	(37,684)	335,560
Technology Services (520)	423,895	487,172	1,847,079	1,916,407	(69,328)	417,844
Equipment Services (530)	313,667	348,074	2,487,065	2,479,041	8,024	356,098
Total Internal Service Funds	2,949,656	2,766,614	13,338,858	13,705,569	(366,711)	2,399,903
TOTAL	\$65,841,843	\$56,442,971	\$104,456,437	\$108,100,960	(\$3,644,523)	\$52,798,448

As explained below, the most common reason for a budgeted decrease in fund balance is the use of reserves for capital projects, and is usually a planned use of funds, programmed from prior years.

General Fund

The amount of Undesignated Fund Balance that exceeds the maximum required Fund Balance is named the "tax stabilization" fund. The City is using this to maintain the millage rate of 1.1800 while the economy stabilizes.

Special Revenue Funds

In the Building Permits Fund (110), current reserves exceed desired thresholds, so the use is designed to reduce balances and maintain current rates.

The Utility Tax Fund (200) is using \$178,906 of fund balance to fund capital projects in the 340 fund; the 340 fund is reducing fund balance by \$1.1 million for capital projects as planned in the five year capital project plan.

The Streets and Traffic Fund (390) is using a portion of its projected \$3 million fund balance to complete ongoing capital projects, but this use is not sustainable and is not planned to be.

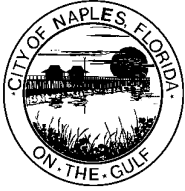
Enterprise Funds

The Solid Waste Fund (450) uses part of its fund balance for the new Solid Waste/Recycling site.

The Tennis Fund is using reserved net assets for a debt repayment. These funds were reserved from a prior donation.

Internal Service Funds

Risk Management (500) and Technology Services (520) are using unneeded surplus funds to keep rates low, while Equipment Services (530) has a concentrated effort to maintain the current fund balance.



City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

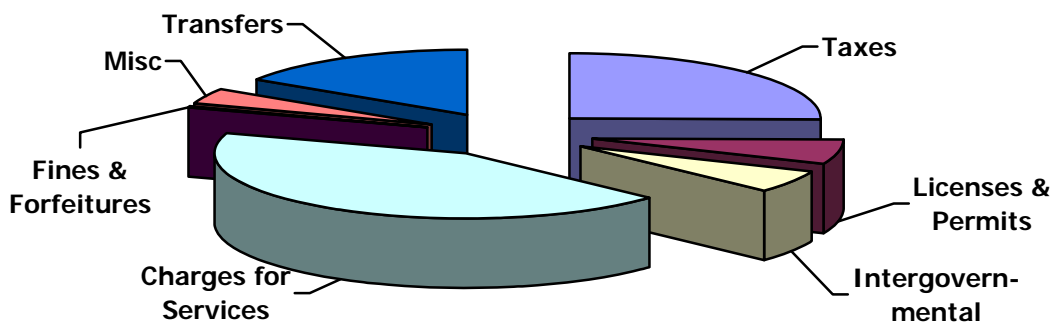
The City of Naples budget is structured on the basis of 20 individual funds in accordance with the State of Florida Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2011-12 budget is balanced in accordance with the City's Code of Ordinances and is responsive to the community needs.

Revenue Overview

The combined FY 2011-12 revenues of the City's budgeted funds are as follows:

	FY 2010-11 Budget	%	FY 2011-12 Budget	%
Taxes	\$26,362,765	24.4%	\$25,723,224	24.6%
Licenses and Permits	6,303,700	5.8%	4,067,135	3.9%
Intergovernmental Revenue	5,755,434	5.3%	5,658,685	5.4%
Charges for Services	44,804,391	41.7%	46,580,480	44.6%
Fines and Forfeitures	348,020	0.3%	472,900	0.5%
Miscellaneous	4,021,050	3.7%	3,154,580	3.0%
Interfund Charges/Transfers	20,287,284	18.8%	18,799,433	18.0%
Total	\$107,882,644		\$104,456,437	

Where the Money Comes From



Taxes (\$25,723,224)

City wide, taxes make up 24.6% of the City's revenues, with the largest being the General Fund Ad Valorem tax at \$15,877,655. For FY 2011-12, the taxable value of all properties within the City is \$14,588,554,386. The Operating Millage Rate of 1.1800 is the same as FY 2010-11. Other funds collecting Ad Valorem taxes are Public Service Tax for voter approved debt (\$589,784), East Naples Bay (\$180,340) and Mooring Bay Taxing Districts (\$31,160), and the Community Redevelopment Agency (\$476,120).

Other local taxes include a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds, the Simplified Telecommunications Tax and the Public Service Tax on Electric, Gas and Propane. Also included is the Local Option Fuel Tax on the fifth-cent and sixth cent option fuel tax.

Licenses and Permits (\$4,067,135)

Licenses and Permits make up 3.9% of the City's revenues. The City is budgeted to collect \$4,067,135 in Licenses and Permits. The primary revenues in this category are Franchise Fees. These are fees charged to certain service providers (such as utilities) for the right to operate within the municipal boundaries of the City. Building permits represent another major revenue in this category.

Intergovernmental (\$5,658,685)

In the General Fund, the largest source of intergovernmental revenue is the General Use Sales Tax which represents a portion of the state's 6% sales tax. The State Revenue Sharing program includes a variety of state taxes. In July 2008, the City and County entered into a \$1 million Interlocal Agreement to fund City recreation programs, including the beach operations that serve the County residents. The Community Redevelopment Agency (CRA) budgeted \$1.4 million in Tax Increment revenue from Collier County.

Charges for Services (\$46,580,480)

Making up 44.6% of all revenues, Charges for Services represents the largest source of budgeted revenues City-wide. This primarily consists of Enterprise Fund revenues, such as charges to Water/Sewer customers (\$29 million), Solid Waste customers (\$6 million), City Dock customers (\$1.4 million) and Stormwater customers (\$4.4 million).

Fines (\$472,900)

Practically all the fines of the City are received by the General and Beach Funds, budgeted to receive \$470,400 in fines for FY2011-12. The primary sources of fines are traffic-type citations issued by the Naples Police Department.

Miscellaneous/Other Sources (\$3,154,580)

The City is projected to earn \$702,650 in interest earnings in FY2011-12, based on an expected 1.0%-1.4% return rate. Other revenues include both City and employee shares of health insurance premiums (Internal Service Fund), revenue from the Fifth Avenue Business Improvement District and auction income.

Interfund Transfers and Charges (\$18,799,433)

Fees are charged from one City fund to another for the provision of administrative type services. The Administrative Charge in the General Fund (\$3,680,442) is calculated to other City funds based on an allocation formula. The Capital Projects Fund will receive \$2,260,000 from the Debt Service Fund. The Internal Service Funds charge other City funds \$12,585,051 for their services.

Use of Fund Balance (\$3,644,523)

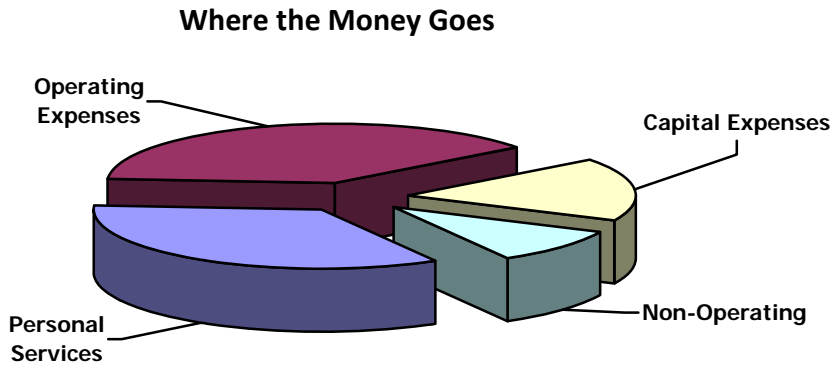
The City of Naples is proud to be among an elite group of cities that have been rated AAA by Fitch Ratings. The City continues to maintain a strong financial performance. The City strictly adheres to the policy of not using surpluses to offset the subsequent year’s operating budgets.

The City has used surpluses to retire debt, to fund special projects and to provide “pay-as-you-go” financing for equipment and technology for future years. Use of surpluses is governed by the approved Financial Policies in this budget document. After a net decrease in total fund balances of \$3,644,523 it is projected there will be \$52,798,448 remaining, or 49% of budgeted expenditures.

Expenditure Overview

The appropriations of the twenty budgeted funds are \$108,100,960. The following chart shows a summary of the combined budget by category:

	FY 2010-11		FY 2011-12	
	Budget	%	Budget	%
Personal Services	\$39,444,451	34.4%	\$39,258,702	36.3%
Operating Expenses	44,522,582	38.7%	44,257,836	40.9%
Capital Expenses	19,584,519	17.1%	14,373,062	13.4%
Other Non-Operating Expenses	11,261,525	9.8%	10,211,360	9.4%
Total Expenditures	\$114,813,077		\$108,100,960	



Personal Services (\$39,258,702)

Personal Services budgeted at \$39,258,702 includes all salaries and benefits for City employees. The top three areas for staffing include Police and Fire Department (36.07%), Water and Sewer/Solid Waste (29.50%) and Community Services (11.13%). A reduction in the number of employees, a continued hiring freeze, pay and benefit reductions caused a reduction in budgeted expenditures.

Operating Expenses (\$44,257,836)

Operating Expenses are the largest expense in the combined all funds category. Some of the more significant items include the following:

- City Administration \$ 3,598,966
- Other Contractual Services 3,733,520
- Utilities 3,589,885
- Health Claims Paid 3,122,300
- Chemicals 2,827,400

Non-Operating: Capital Outlay (\$14,373,062)

The FY 2011-12 budget includes \$14,373,062 for capital expenditures. These include buildings (\$2,457,917), improvements other than buildings (\$7,505,845), machinery and equipment (\$3,948,102) and vehicles (\$461,198). Every June, in accordance with the Code of Ordinance, the City Manager presents City Council with a Five Year Plan for the Capital Improvement Program (CIP). Information on the projects specifically budgeted for FY2011-12 are included in each funds' schedules and in the Capital Section of this document.

Other Non-Operating Expenses (\$10,211,360)

Other Non-Operating Expenses include three subcategories. Principal and interest on City debt (\$5,884,627) is detailed in the individual funds and in the Debt Service Section of this document. Transfers Out to Funds is \$3,826,733. The Contingency in the General Fund is \$500,000.

City of Naples
FY 2011-12 BUDGET SUMMARY

The following spreadsheet shows the summaries of revenues and other financing sources and expenditures and other financing uses for the adopted budget.

REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:							
Ad Valorem Taxes (General)	15,877,655	476,120					16,353,775
Ad Valorem Taxes (Voted Debt)			589,784				589,784
Ad Valorem Taxes (E. Naples Bay)		180,340					180,340
Ad Valorem Taxes (Moorings Bay)		33,130					33,130
Sales and Use Tax	4,293,610	1,390,000	2,882,585				8,566,195
Licenses and Permits	3,867,135	200,000					4,067,135
Intergovernmental	3,189,000	1,913,185			556,500		5,658,685
Charges for Services	1,636,990	2,501,740			42,301,150	140,600	46,580,480
Fines	178,200				294,700		472,900
Miscellaneous Revenue	268,500	146,480	3,500	149,500	1,180,600	613,207	2,361,787
Internal Services							0
TOTAL SOURCES	\$29,311,090	\$6,840,995	\$3,475,869	\$149,500	\$44,332,950	\$753,807	\$84,864,211 (a)
Transfers In	3,680,442		978,569	2,298,164	50,000	12,585,051	19,592,226 (a)
Use of Fund Balance	714,691	1,367,601	178,906	1,120,380	1,773,793	374,735	5,530,106
TOTAL REVENUES, TRANSFERS & USE OF FUND BALANCE	\$33,706,223	\$8,208,596	\$4,633,344	\$3,568,044	\$46,156,743	\$13,713,593	\$109,986,543
EXPENDITURES							
General Government	7,353,139			306,680			7,659,819
Public Safety	18,922,219	2,746,997		1,279,015			22,948,231
Physical and Economic Environment	1,291,961	1,819,333			34,524,049		37,635,343
Culture and Recreation	5,588,904	100,945		1,911,800	1,308,762		8,910,411
Transportation		2,311,868			1,197,518		3,509,386
Debt Service		175,000	2,373,344		3,397,644		5,945,988
Other Uses	500,000						500,000
Internal Services						13,296,966	13,296,966
TOTAL EXPENDITURES	\$33,656,223	\$7,154,143	\$2,373,344	\$3,497,495	\$40,427,973	\$13,296,966	\$100,406,144 (b)
Transfers Out	50,000	1,016,733	2,260,000	70,549	3,888,931	408,603	7,694,816 (b)
Increase in Fund Balance		37,720			1,839,839	8,024	1,885,583
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & INCREASE IN FUND BALANCE	\$33,706,223	\$8,208,596	\$4,633,344	\$3,568,044	\$46,156,743	\$13,713,593	\$109,986,543

(a) Total Revenues + Transfers In \$104,456,437

(b) Total Expenditures + Transfers Out \$108,100,960

City of Naples
FY 2011-12 Revenue by Fund
(With Actual Revenue from Prior Years)

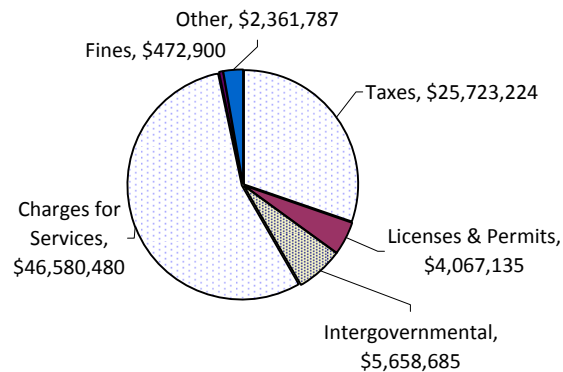
Fund	Description	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	Change from 2010-11
001	General Fund	38,632,930	34,031,270	33,244,531	32,991,532	(252,999)
Governmental Funds		\$38,632,930	\$34,031,270	\$33,244,531	\$32,991,532	(\$252,999)
110	Building Permits Fund	2,492,498	2,584,758	2,256,574	2,260,386	3,812
130	Community Dev. Block Grant	128,691	252,167	130,434	110,945	(19,489)
138	Business Imp. District	-	-	-	285,354	285,354
Special Revenue Funds		\$2,621,189	\$2,836,925	\$2,387,008	2,656,685	\$269,677
200	Public Serv Tax/ Debt Service	11,079,740	4,041,004	4,611,723	4,454,438	(157,285)
340	Capital Project Funds	2,216,436	1,718,772	3,196,092	2,447,664	(748,428)
Debt/Capital Funds		\$13,296,176	\$5,759,776	\$7,807,815	\$6,902,102	(\$905,713)
350	East Naples Bay District	264,362	216,350	2,192,700	184,840	(2,007,860)
360	Moorings Bay District	57,370	44,305	47,610	42,380	(5,230)
380	Community Redevelopment	9,914,199	2,875,577	2,317,733	1,952,090	(365,643)
390	Streets and Traffic	2,667,515	3,242,193	1,904,911	2,005,000	100,089
Capital Project Funds		\$12,903,446	\$6,378,425	\$6,462,954	\$4,184,310	(\$2,278,644)
420	Water and Sewer Fund	28,850,224	30,630,320	30,663,400	30,206,750	(456,650)
430	Naples Beach Fund	1,757,115	1,520,740	1,433,400	1,585,300	151,900
440	Water Sewer Bond Fund	237,901	415,400	1,000	-	(1,000)
450	Solid Waste Fund	6,527,669	6,300,450	6,323,450	6,233,800	(89,650)
460	City Dock Fund	1,266,967	1,155,900	1,063,800	1,445,000	381,200
470	Storm Water Fund	6,034,015	3,891,548	4,170,000	4,437,500	267,500
480	Tennis Fund	554,215	601,700	497,400	474,600	(22,800)
Enterprise Funds		\$45,228,106	\$44,516,058	\$44,152,450	\$44,382,950	\$230,500
500	Self Insurance	3,004,598	2,610,055	2,923,390	2,881,820	(41,570)
510	Health Benefits	6,051,896	5,930,305	5,779,554	6,122,894	343,340
520	Technology Services	2,044,364	1,794,269	1,930,180	1,847,079	(83,101)
530	Equipment Services	2,470,601	2,326,526	2,408,023	2,487,065	79,042
Internal Service Funds		\$13,571,459	\$12,661,155	\$13,041,147	\$13,338,858	\$297,711
TOTAL		\$126,253,306	\$106,183,609	\$107,095,905	\$104,456,437	(\$2,639,468)

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

City of Naples
FY 2011-12 All Funds Revenue by Type
Net of Interfund Charges and Transfers

As the following charts show, "Taxes" and "Charges for Services" are the largest source of budgeted revenues City-wide. "Other Sources", which represents the third largest source, includes a variety of sources, such as investment income and surplus sales. "Taxes", budgeted at more than \$25 million, includes ad valorem taxes, sales taxes and utility taxes. "Charges for Services" primarily consists of Enterprise fund revenues, such as charges water/sewer, dock and tennis customers. For this chart, interfund charges for services, including those of the internal service funds and General Fund Administrative Service Charges, have been eliminated.

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
001 General Fund	20,171,265	3,867,135	3,189,000	1,636,990	178,200	268,500	29,311,090
110 Building Permits Fund	0	0	0	2,216,386	0	44,000	2,260,386
130 Community Dev. Block Grant	0	0	110,945	0	0	0	110,945
138 Business Imp. District	0	0	0	285,354	0	0	285,354
200 Public Serv. Tax/Debt Service	3,472,369	0	0	0	0	3,500	3,475,869
340 Capital Project Funds	0	0	0	0	0	149,500	149,500
350 East Naples Bay District	180,340	0	0	0	0	4,500	184,840
360 Moorings Bay District	33,130	0	0	0	0	9,250	42,380
380 Community Redevelopment	476,120	0	1,438,240	0	0	37,730	1,952,090
390 Streets and Traffic	1,390,000	200,000	364,000	0	0	51,000	2,005,000
420 Water and Sewer Fund	0	0	0	29,136,750	0	1,070,000	30,206,750
430 Naples Beach Fund	0	0	556,500	710,000	292,200	26,600	1,585,300
450 Solid Waste Fund	0	0	0	6,192,000	0	41,800	6,233,800
460 City Dock Fund	0	0	0	1,441,000	2,500	1,500	1,445,000
470 Storm Water Fund	0	0	0	4,400,000	0	37,500	4,437,500
480 Tennis Fund	0	0	0	421,400	0	3,200	424,600
500 Risk Management	0	0	0	0	0	25,000	25,000
510 Health Benefits	0	0	0	0	0	579,707	579,707
520 Technology Services	0	0	0	0	0	4,900	4,900
530 Equipment Services	0	0	0	140,600	0	3,600	144,200
* TOTAL	\$25,723,224	\$4,067,135	\$5,658,685	\$46,580,480	\$472,900	\$2,361,787	\$84,864,211
	30%	5%	6%	55%	1%	3%	100.0%



*Excludes interfund charges and transfers of approximately \$19.6 million

City of Naples
FY 2011-12 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2011-12 Adopted	Change from 2010-11
001	General Fund	37,571,313	35,566,382	34,478,890	33,706,223	(772,667)
Governmental Funds		\$37,571,313	\$35,566,382	\$34,478,890	\$33,706,223	(\$772,667)
110	Building Permits Fund	3,167,064	2,526,065	2,684,218	2,746,997	62,779
130	Community Dev. Block Grant	118,691	180,114	120,434	100,945	(19,489)
138	Business Improvement Dist	0	0	0	285,354	285,354
Special Revenue Funds		\$3,285,755	\$2,706,179	\$2,804,652	\$3,133,296	\$328,644
200	Utility Tax/ Debt Service	10,841,935	4,036,950	5,025,809	4,633,344	(392,465)
340	Capital Project Funds	2,900,190	2,222,973	3,486,235	3,568,044	81,809
Debt/Capital Funds		\$13,742,125	\$6,259,923	\$8,512,044	\$8,201,388	(\$310,656)
350	East Naples Bay District	160,635	43,919	3,255,250	180,250	(3,075,000)
360	Moorings Bay District	36,700	13,917	55,250	19,250	(36,000)
380	Community Redevelopment	6,449,875	2,867,075	3,453,312	2,151,712	(1,301,600)
390	Streets and Traffic	3,133,164	2,538,676	2,569,114	2,686,368	117,254
Capital Project Funds		\$9,780,374	\$5,463,587	\$9,332,926	\$5,037,580	(\$4,295,346)
420	Water and Sewer Fund	26,030,595	25,343,680	28,945,030	28,891,369	(53,661)
430	Naples Beach Fund	1,755,522	1,483,204	1,363,798	1,370,988	7,190
440	Water Sewer Bond Fund	530,831	658,342	3,700,000	0	(3,700,000)
450	Solid Waste Fund	5,919,479	5,738,775	7,214,487	7,919,022	704,535
460	City Dock Fund	1,356,951	1,112,443	964,780	1,287,093	322,313
470	Storm Water Fund	2,088,938	2,458,126	3,936,475	4,285,261	348,786
480	Tennis Fund	499,739	498,552	541,961	563,171	21,210
Enterprise Funds		\$38,182,055	\$37,293,122	\$46,666,531	\$44,316,904	(\$2,349,627)
500	Self Insurance	2,773,421	2,676,504	2,936,230	3,149,543	213,313
510	Health Benefits	6,510,596	5,824,170	5,755,333	6,160,578	405,245
520	Technology Services	2,010,837	2,049,305	1,949,506	1,916,407	(33,099)
530	Equipment Services	2,328,188	2,214,589	2,376,965	2,479,041	102,076
Internal Service Funds		\$13,623,042	\$12,764,568	\$13,018,034	\$13,705,569	\$687,535
TOTAL		\$116,184,664	\$100,053,761	\$114,813,077	\$108,100,960	(\$6,712,117)

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

**FISCAL YEAR 2011-12
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 ESTIMATED ACTUAL	11-12 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	27,317,729	25,762,012	25,036,534	24,958,240	24,564,074
10-30 OTHER SALARIES	750,375	814,952	860,819	727,802	764,310
10-32 STATE INCENTIVE PAY	86,860	88,770	85,500	84,420	82,380
10-40 OVERTIME	1,003,753	1,065,315	1,179,887	1,063,541	1,082,254
10-41 SPECIAL DUTY PAY	144,785	122,957	165,500	150,500	150,500
10-42 HOLIDAY PAY	468,257	276,961	260,097	256,084	257,347
25-01 FICA	2,200,365	2,061,904	0	1,925,896	1,838,220
25-03 RETIREMENT CONTRIBUTIONS	4,873,364	5,499,500	1,904,571	5,274,312	5,797,735
25-04 LIFE/HEALTH INSURANCE	4,871,620	4,520,252	5,337,751	3,909,683	4,485,922
25-07 EMPLOYEE ALLOWANCES	125,933	125,516	4,393,212	122,649	123,569
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	123,089	97,491	97,491
25-22 STATE INSURANCE PREMIUM TAX	2,016,132	1,440,033	97,491	0	0
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	14,900
TOTAL PERSONAL EXPENSES	\$43,956,664	\$41,875,663	\$39,444,451	\$38,570,618	\$39,258,702
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	761,788	818,896	957,425	843,160	913,150
30-01 CITY ADMINISTRATION	4,041,475	3,598,285	3,598,285	3,598,285	3,565,966
30-04 GRANTS	0	19,452	0	7,437	0
30-05 COUNTY LANDFILL	1,240,752	1,262,453	1,612,000	1,260,100	1,361,000
30-07 SMALL TOOLS	19,117	22,935	19,500	18,500	20,300
30-10 AUTO MILEAGE	195	251	700	250	250
30-20 FIELD TRIPS	10,641	10,302	13,000	13,000	15,000
30-21 FLEISCHMANN PARK	13,958	30,194	35,000	5,000	5,000
30-31 TV PRODUCTION EXPENDITURE	14,693	19,646	19,240	15,000	26,746
30-51 BOTTLED WATER	14,385	596	20,000	5,000	20,000
30-91 LOSS ON FIXED ASSETS	107,801	23,096	0	0	0
31-00 PROFESSIONAL SERVICES	338,978	452,480	408,620	436,119	312,030
31-01 PROFESSIONAL SERVICES-OTHER	715,173	727,360	1,109,845	1,716,396	1,029,650
31-02 ACCOUNTING & AUDITING	94,000	88,642	88,500	88,500	73,500
31-04 OTHER CONTRACTUAL SERVICES	3,560,711	3,542,593	3,991,545	3,733,520	3,832,498
31-07 MEDICAL SERVICES	24,577	25,086	32,000	32,000	30,367
31-08 DENTAL PROGRAM	314,862	269,198	267,680	273,900	300,218
31-10 FEMA MAP- ENGINEERING	48,770	24,000	0	0	0
31-13 STOP LOSS PREMIUMS	455,129	523,086	596,240	589,680	670,000
31-14 LONG TERM DISABILITY	95,255	98,524	98,250	97,200	97,485
31-15 LIFE INSURANCE	317,232	282,524	290,360	272,400	271,713
31-16 VISION INSURANCE	39,122	37,713	27,610	30,120	30,478
31-23 CULTURAL ARTS-THEATRE	43,706	38,194	40,000	40,000	42,000
31-42 GAS TAX OVERLAY	384,146	435,795	500,000	708,437	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	15,628	10,000	10,000	10,000	10,000
31-50 ELECTION EXPENSE	40	43,950	0	0	2,000
31-51 DOCUMENT IMAGING	2,152	2,528	7,000	0	0
32-01 CITY ATTORNEY	203,522	224,422	270,000	214,000	245,000

FISCAL YEAR 2011-12
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 ESTIMATED ACTUAL	11-12 ADOPTED BUDGET
32-04 OTHER LEGAL SERVICES	14,612	21,394	14,000	49,000	48,500
32-10 OUTSIDE COUNSEL	104,234	103,192	174,000	99,000	114,000
32-12 LABOR ATTORNEY	8,479	6,597	25,000	10,000	15,000
34-01 UNSAFE STRUCTURE	0	0	5,000	5,000	5,000
38-01 PAYMENT IN LIEU OF TAXES	2,168,546	2,040,000	2,040,000	2,040,000	2,063,610
40-00 TRAINING & TRAVEL COSTS	156,991	148,038	194,670	173,420	194,095
40-03 SAFETY	10,443	12,228	15,500	15,300	21,800
40-04 SAFETY PROGRAMS	628	321	0	0	0
41-00 COMMUNICATIONS	240,298	178,830	192,194	171,327	180,628
41-01 TELEPHONE	13,747	13,220	77,455	69,030	78,034
41-02 FAXES & MODEMS	15,238	15,110	20,528	12,678	4,158
41-03 RADIO & PAGER	451	0	920	800	0
42-00 TRANSPORTATION	31,290	34,687	56,000	26,000	31,000
42-02 POSTAGE & FREIGHT	100,453	88,658	72,400	65,750	84,550
42-10 EQUIP. SERVICES - REPAIRS	1,815,001	1,586,371	1,566,200	1,449,000	1,413,875
42-11 EQUIP. SERVICES - FUEL	568,644	632,226	727,065	725,936	929,091
43-01 ELECTRICITY	3,380,470	2,651,764	3,418,800	2,944,450	3,170,300
43-02 WATER, SEWER, GARBAGE	758,173	640,591	741,019	645,435	641,090
44-00 RENTALS & LEASES	78,000	52,440	69,840	67,640	63,640
44-01 BUILDING RENTAL	214,104	264,080	259,575	259,575	254,486
44-02 EQUIPMENT RENTAL	49,637	59,784	67,530	62,706	66,450
45-01 UNEMPLOYMENT COMPENSATION	110,003	72,719	85,000	85,000	75,000
45-02 HEATH CLAIMS PAID	3,974,175	3,296,098	3,000,000	3,122,300	3,000,000
45-03 PRESCRIPTION CLAIMS	941,088	716,239	650,000	630,000	650,000
45-04 HEALTHCARE REIMBURSEMENT	(9,792)	227,051	250,000	250,000	489,250
45-06 EMPLOYEE FLEX PLAN	109,320	158,256	150,000	203,080	189,000
45-09 HEALTH/FITNESS REIMBURSEMENT	13,024	17,540	18,000	21,360	21,120
45-10 WORKERS COMP STATE ASSESS	42,211	41,494	50,000	19,338	23,000
45-11 WORKERS COMPENSATION	630,654	782,887	682,510	682,510	806,060
45-20 GENERAL LIABILITY	288,620	499,324	434,910	434,910	554,284
45-21 AUTO COLLISION	222,403	130,390	210,700	210,700	270,380
45-22 SELF INS. PROPERTY DAMAGE	4,262,516	3,496,972	4,042,620	4,042,620	3,936,703
45-23 REIMBURSEMENTS/REFUNDS	(354,751)	(404,672)	0	0	0
46-00 REPAIR AND MAINTENANCE	840,068	652,895	815,085	740,745	793,520
46-02 BUILDINGS & GROUND MAINT.	227,231	200,185	244,990	232,250	237,880
46-03 EQUIP. MAINT. CONTRACTS	19,984	17,674	21,800	21,800	24,800
46-04 EQUIP. MAINTENANCE	536,265	520,806	577,000	533,200	556,350
46-05 STORM REPAIR COSTS	0	186,547	15,000	0	15,000
46-06 OTHER MAINTENANCE	50,609	67,083	75,000	75,000	75,000
46-08 LAKE MAINTENANCE	3,170	639	10,000	7,000	10,000
46-09 STREET LIGHT & POLE MAINTENANCE	42,621	18,702	30,000	30,000	30,000
46-10 SUBLET REPAIR COSTS	178,333	194,797	220,000	150,000	150,000
46-12 ROAD REPAIRS	41,343	105,535	95,000	89,000	95,000
46-13 ROAD REPAIRS	150,715	169,821	200,000	200,000	200,000
46-14 HYDRANT MAINTENANCE	18	1,440	5,500	5,500	3,500
46-15 RED TIDE CLEAN UP	0	0	50,000	0	0

FISCAL YEAR 2011-12
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 ESTIMATED ACTUAL	11-12 ADOPTED BUDGET
46-16 HARDWARE MAINTENANCE	10,063	14,634	14,679	13,600	13,600
46-17 SOFTWARE MAINTENANCE	161,755	166,557	205,957	205,957	204,839
46-18 PRINTERS	0	0	0	0	10,000
47-00 PRINTING AND BINDING	60,920	70,392	103,060	91,490	97,290
47-01 LEGAL ADS	40,868	17,791	45,500	20,100	34,200
47-02 ADVERTISING (NON LEGAL)	12,380	13,951	22,650	22,804	19,304
47-05 PHOTOS & VIDEO	176	1,207	750	750	0
47-06 DUPLICATING	8,800	8,884	17,450	13,000	13,250
49-00 OTHER CURRENT CHARGES	104,349	10,854	21,900	17,800	19,400
49-02 TECHNOLOGY SERVICES	2,020,814	1,785,139	1,879,490	1,879,490	1,841,679
49-04 EMPLOYEE DEVELOPMENT	1,656	3,120	14,675	16,675	12,500
49-05 SPECIAL EVENTS	154,624	155,229	153,000	150,500	105,000
49-06 AWARDS	17,204	34,379	25,700	26,175	25,300
49-07 EMPLOYEE RECOGNITION	1,247	790	1,200	1,200	2,000
49-08 HAZARDOUS WASTE DISPOSAL	5,000	4,294	4,710	4,710	4,710
51-00 OFFICE SUPPLIES	88,580	76,702	96,775	88,155	92,650
51-01 STATIONERY & PAPER	3,378	1,540	2,350	1,900	1,800
51-02 OTHER OFFICE SUPPLIES	4,314	4,927	5,500	4,550	4,450
51-06 RESALE SUPPLIES	58,560	55,236	65,000	63,000	60,000
52-00 OPERATING SUPPLIES	738,066	653,382	710,630	660,940	707,740
52-01 MINOR OPERATING EQUIPMENT	12,720	13,256	15,700	2,500	13,000
52-02 FUEL	995,758	1,218,064	1,297,457	1,441,457	1,904,479
52-03 OIL & LUBE	21,962	21,473	28,000	32,000	7,000
52-04 BATTERIES	8,783	10,419	10,300	14,300	2,300
52-06 TIRES	175,061	154,987	180,000	140,000	130,000
52-07 UNIFORMS	112,768	91,626	123,460	111,105	108,730
52-08 SHOP SUPPLIES	(1,300)	14,320	9,000	9,000	9,000
52-09 OTHER CLOTHING	26,974	13,958	28,830	24,378	24,250
52-10 JANITORIAL SUPPLIES	64,789	54,143	69,200	68,450	46,000
52-21 NEW INSTALLATION SUPPLIES	289,516	600,078	450,000	450,000	450,000
52-22 REPAIR SUPPLIES	222,020	153,166	220,000	220,000	220,000
52-23 VESTS	3,462	10,760	4,000	8,000	6,000
52-25 BUNKER GEAR	0	0	0	0	22,000
52-26 FIRE HOSE & APPLIANCES	0	0	0	0	15,000
52-27 SPECIALTY TEAM EQUIPMENT	0	0	0	0	36,000
52-41 POOL - OPERATING SUPPLIES	18,383	19,740	25,000	25,000	30,000
52-42 BAND SHELL OPERATING SUPPLIES	3,980	5,626	8,000	5,000	8,000
52-51 DUMPSTERS	80,333	69,965	90,000	85,000	85,000
52-52 MINOR OPERATING EQUIPMENT	0	0	0	52,223	25,000
52-80 CHEMICALS	2,402,051	2,212,810	2,827,400	2,327,400	2,827,400
52-99 INVENTORY (OVER/SHORT)	(48,693)	73,185	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	1,415	864	2,095	2,010	1,495
54-01 MEMBERSHIPS	38,963	37,343	44,423	41,495	45,345
54-02 BOOKS, PUBS, SUBS.	6,273	5,810	15,130	14,650	12,620
59-00 DEPRECIATION	8,206,740	8,778,207	0	0	0
59-01 AMORTIZATION	5,565	5,565	0	0	0
59-02 BOND ISSUANCE COSTS	17,731	17,730	0	0	0
TOTAL OPERATING EXPENSES	\$51,085,083	\$49,014,257	\$44,522,582	\$43,043,128	\$44,257,836

**FISCAL YEAR 2011-12
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 ESTIMATED ACTUAL	11-12 ADOPTED BUDGET
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	4,400,863	554,542	275,000	311,512	2,457,917
60-30 IMPROVEMENTS O/T BUILDING	1,682,233	1,360,729	15,896,434	18,869,432	7,505,845
60-33 RIVER PARK CENTER	0	73,200	0	0	0
60-40 MACHINERY EQUIP	498,901	248,738	1,666,935	1,819,431	3,948,102
60-70 VEHICLES	301,706	33,547	1,746,150	2,624,968	461,198
70-11 PRINCIPAL	1,497,000	1,612,000	4,124,748	4,678,947	4,500,576
70-12 INTEREST	2,140,895	1,993,625	1,875,711	1,527,946	1,384,051
70-15 INTEREST ON DEPOSITS	270	1,866	0	0	0
70-19 PAYMENT TO ESCROW AGENT	0	0	0	300,000	0
70-30 BOND CLOSING COST	55,128	0	0	0	0
91-00 TRANSFERS OUT: TO	2,075,438	1,768,883	2,343,898	2,343,898	2,260,000
91-01 GENERAL FUND	0	0	108,507	108,507	0
91-21 BOND SINKING FUND FD 200	1,065,436	1,057,300	1,067,533	1,067,533	978,569
91-32 LAND CONTINGENCY FUND	100,000	0	0	0	0
91-33 FIRE STATION 1 RESERVE	0	0	500,000	500,000	500,000
91-34 CAPITAL PROJECTS FUND	6,804,872	0	588,477	588,477	38,164
91-39 STREETS FUND	500,000	900,000	55,311	55,311	0
91-46 DOCK FUND	185,176	54,000	0	52,500	50,000
91-48 OTHER FUNDS	88,043	0	97,340	44,840	0
99-00 CONTINGENCY	0	0	500,000	0	500,000
TOTAL NON-OPERATING EXPENSES	\$21,395,961	\$9,658,430	\$30,846,044	\$34,893,302	\$24,584,422
TOTAL EXPENSES	\$116,437,708	\$100,548,350	\$114,813,077	\$116,507,048	\$108,100,960

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 08-09	Adopted FY 09-10	Adopted FY 10-11	Adopted FY 11-12	Change
General Fund					
Mayor & Council	1	1	1	1	0.0
City Attorney	1	1	1	1	0.0
City Clerk	8	6	6	6	0.0
City Manager's Office	4	3.7	3.7	3.7	0.0
City Manager/Nat. Resources	3	3	3	3	0.0
City Manager/Code Enforcement	0	0	2.2	2.2	0.0
Human Resources	6	5	4	4	0.0
Planning Department	5	5	4	3.5	(0.5)
Finance Department	21.8	19.8	19.8	18.8	(1.0)
Police Administration	4	4	4	4	0.0
Police Criminal Investigation	26	23	21	21	0.0
Police Patrol	55.7	53.4	51.4	51.4	0.0
Police Support Services	24	24	22	22	0.0
Fire Operations	61	61	63	63	0.0
Community Serv Admin	6	4	4	4	0.0
Community Serv Parks/Pkys	19	17	17	17	0.0
Community Serv Recreation	11	9	9	8	(1.0)
Facilities Maintenance	12	11	11	11	0.0
TOTAL FUND	268.5	250.9	247.1	244.6	(2.5)
Water & Sewer Fund					
Administration	6	6	6	6	0.0
Meter Reading	0	3	3	3	0.0
Water Plant	36	36	36	37	1.0
Wastewater Plant	37	37	36	36	0.0
Utilities Maintenance	16	16	16	16	0.0
TOTAL FUND	95	98	97	98	1.0
Solid Waste Fund					
Administration	2	3	3.5	3.5	0.0
Residential Collection	14	11	11	11	0.0
Commercial Collection	8	5	5	5	0.0
Recycling	4	5	6	6	0.0
TOTAL FUND	28	24	25.5	25.5	0.0
Streets & Traffic Fund	7.5	7.5	7.5	7.5	0.0
Building Permits Fund	26	17.5	17.5	18.0	0.5
Community Redevelopment Agency	9	8.3	8.3	6.3	(2.0)
Stormwater Fund	5.5	6	6	6	0.0
City Dock Fund	5	4	3.6	3.6	0.0
Tennis Fund	4	4	4	4	0.0
Naples Beach Fund	12.8	12	13	12	(1.0)
Technology Services Fund	10	10	10	10	0.0
Equipment Services Fund	10	8.5	8.5	8.5	0.0
Risk Management	1	1	1	1	0.0
GRAND TOTAL	482.3	451.7	449.0	445.0	(4.0)

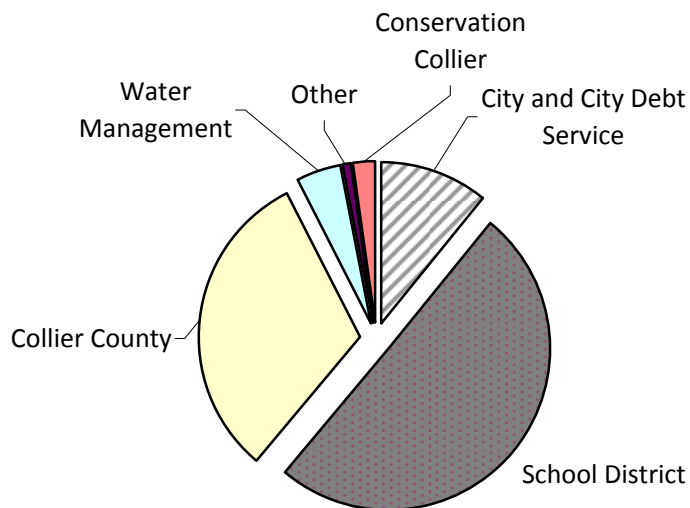
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2011-12**

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

Residential Assessed Value	\$1,262,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,212,000		
	<u>Taxes</u>	<u>Millage Rate</u>	<u>Percent of Tax Bill</u>
CITY OF NAPLES	\$1,430.16	1.1800	10.42%
Voted Debt Service	\$51.63	0.0426	0.38%
School District	\$6,907.19	5.6990	50.30%
Collier County	\$4,320.17	3.5645	31.46%
Pollution Control	\$35.51	0.0293	0.26%
Conservation Collier	\$122.17	0.1008	0.89%
Water Management	\$308.94	0.2549	2.25%
Mosquito Control	\$100.11	0.0826	0.73%
Big Cypress Basin	\$274.52	0.2265	2.00%
Conservation Collier Debt	\$180.83	0.1492	1.32%
TOTAL	\$13,731.23	11.3294	

DIVISION OF TAX BILL, BY AGENCY





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GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Unreserved Fund Balance - as of Sept. 30, 2010	\$13,460,937
Projected Revenues FY 2010-11	33,244,531
Projected Expenditures FY 2010-11	32,894,516
Net Increase/(Decrease) in Fund Balance	350,015

Expected Fund Balance as of Sept. 30, 2011 **\$13,810,952**

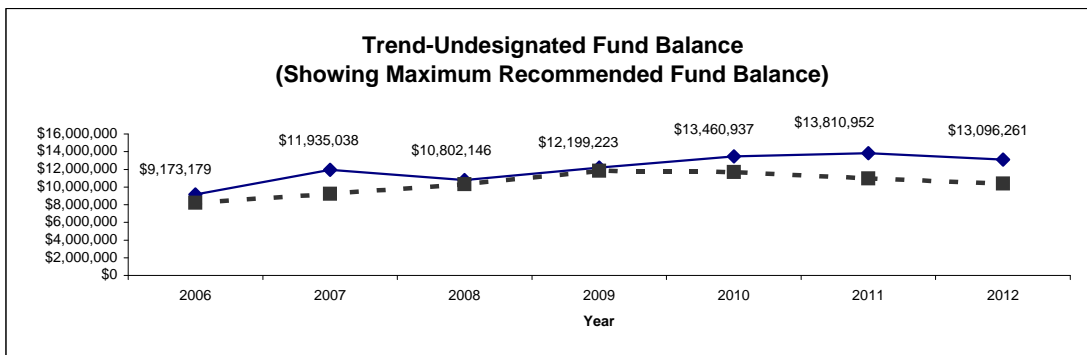
Add Fiscal Year 2011-12 Budgeted Revenues		
Ad Valorem Tax at 1.1800 mills	15,877,655	
Other Taxes	4,293,610	
Licenses & Permits	3,867,135	
Sales Tax	2,000,000	
Other Intergovernmental	1,189,000	
Charges for Services	994,950	
Recreation Revenues	642,040	
Fines & Forfeitures	178,200	
Transfers - Reimburse Admin.	3,680,442	
Other Revenue	268,500	
	32,991,532	

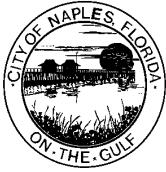
TOTAL AVAILABLE RESOURCES: **\$46,802,484**

Less Fiscal Year 2011-12 Budgeted Expenditures		
Mayor and City Council	359,682	
City Attorney	503,828	
City Clerk	513,312	
City Manager's Office	1,118,410	
Planning Department	427,979	
Finance Department	1,630,801	
Police Department	10,793,759	
Fire Services	7,972,640	
Community Services	6,579,658	
Human Resources	473,491	
Non Departmental	2,782,663	
Contingency	500,000	
Transfers	50,000	
	33,706,223	

BUDGETED CASH FLOW **(\$714,691)**

Projected Fund Balance as of September 30, 2012 **\$13,096,261**





General Fund Discussion

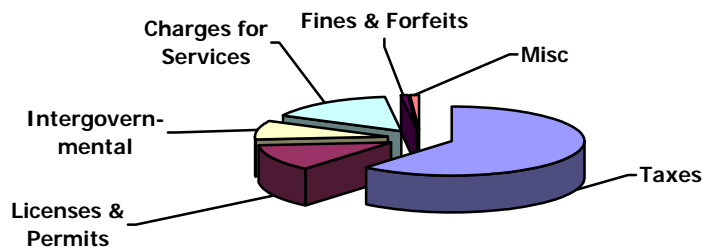
The Adopted Budget for the General Fund includes \$32,991,532 in revenue, and \$33,706,223 in expenditures. The fund will use \$714,691 from the Tax Stabilization Fund to balance the budget.

Revenues

Revenue in the General Fund is separated into seven basic categories, established by the State of Florida's Uniform Accounting System: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. The revenues for the General Fund are \$32,991,532 for Fiscal Year 2011-12.

	FY 2010-11		FY 2011-12	
	Budget	%	Budget	%
Taxes	\$20,286,800	61.0%	\$20,171,265	61.1%
Licenses & Permits	3,777,015	11.4%	3,867,135	11.7%
Intergovernmental Revenue	3,155,777	9.5%	3,189,000	9.7%
Charges for Services	5,358,897	16.1%	5,317,432	16.2%
Fines & Forfeitures	178,275	0.5%	178,200	0.5%
Miscellaneous	487,767	1.5%	268,500	0.8%
Total	\$33,244,531		\$32,991,532	

Where the Money Comes From

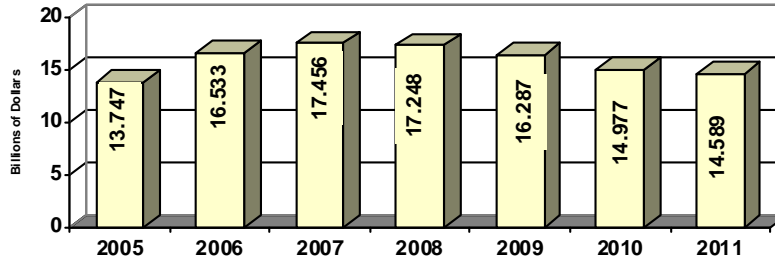


Local Taxes (\$20,171,265)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$15,877,655. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2011-12, the taxable value (per Property Appraiser's report DR420) of all properties within the City is \$14,588,554,386.

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



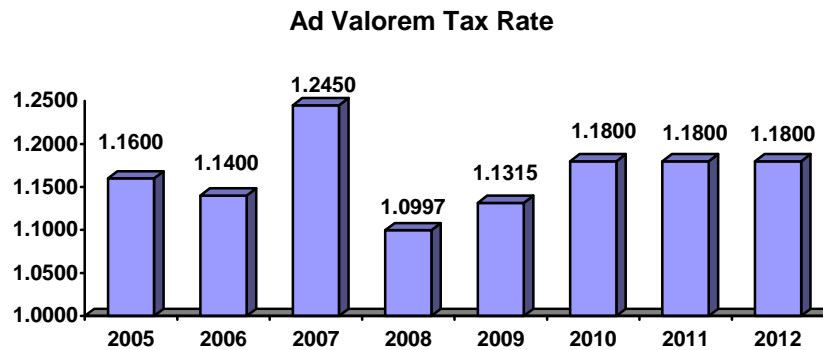
	2006	2007	2008	2009	2010	2011
Change in value	20.3%	5.6%	<1.1%>	<5.5%>	<8.0%>	<2.6%>

As the table shows, taxable property values steadily increased through 2007, and then a change occurred, with values after 2008 showing a decrease in value. The decrease can be attributed primarily to the decreased selling price of homes, tighter credit guidelines, increased unemployment and property tax reform.

For Fiscal Year 2011-12, the adopted millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City would expect to collect a maximum of \$17,214,494. As allowed by Florida Statutes, the City reduces its revenue estimate by up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2011-12, the budgeted tax revenue for Ad Valorem Taxes is \$16,353,775, which includes the CRA.

In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). Based on the 1.1800 tax rate, \$476,120 of the City’s Ad Valorem Taxes will be assigned to the CRA fund, leaving \$15,877,655 as budgeted ad valorem tax income for the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2011-12 and prior years.



Other Local Taxes

Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For FY 2011-12, the City has established the following PILOT charges:

Water and Sewer	\$1,698,210
Solid Waste	\$365,400

The City Dock PILOT of \$67,980 is projected to be waived for FY 11-12 because the Dock provides a governmental service.

The Simplified Telecommunications Tax covers telephone and cable television bills and is collected by the telephone and cable providers, remitted to the State of Florida, and distributed to governments. In 2010, the City's telecommunication tax rate increased to 5.22%. The General Fund portion of this revenue is \$2,230,000. A portion of the tax (\$197,585 for FY 11-12) continues to be directed to capital improvements through the Public Service Tax Fund.

Licenses and Permits (\$3,867,135)

The City of Naples is budgeted to collect \$3,867,135 in Licenses and Permits. The primary revenues in this category are Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,472,400 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$5,800 per month in Gas Franchise Fees, leading to a 2011-12 budget forecast of \$70,000.

Business Tax Receipts are a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates by 5% every two years. The last increase was April 2008. Although the rates could be increased for FY11-12, this budget does not recommend an increase. The City Business Tax Receipts are projected to bring in \$230,000 for Fiscal Year 2011-12. This is based on an estimated 3,830 permits issued.

The City expects to collect \$30,000 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 83 permits will be issued for approximately \$11,000. 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 holders and applicants.

Other revenues in this category include address changes for \$3,000; contractor exams for \$7,600; right of way permits for \$12,000; special event permits for \$25,000 and outdoor dining permits for \$4,600.

Intergovernmental Revenue (\$3,189,000)

Intergovernmental Revenue in the General Fund is budgeted at \$3,189,000, with the largest source of intergovernmental revenue being the General Use Sales Tax at \$2,000,000. This sales tax revenue represents a portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are provided by the State of Florida's Department of Revenue.

The State Revenue Sharing program is expected to bring \$580,000 to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue.

Other intergovernmental revenues are:

- Mobile Home Licenses \$3,500 (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 (State of Florida program)
- Fuel Tax Refund \$32,500 (Distributed to the City per F.S. 336.025)
- Alcohol Beverage License \$64,000 (Distributed to the City per F.S. 561.342)

In July 2008, the City and County entered into a \$1,000,000 Interlocal Agreement to fund the expenses that the City's recreation programs, including beaches, 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 FY 2011-12, 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 (\$5,317,432)

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 \$5,317,432 in Charges for Services.

The City projects to collect \$150,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. The budget includes \$560,000 from the Naples Airport Authority to staff a fire station at the Naples Airport. A 911 Subsidy of \$41,600 will be paid by Collier County for dispatch services provided by the City's telecommunication staff to the County.

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

Administrative Service Charges to:	FY 08-09	FY 09-10	FY 10-11	FY 11-12
Water/Sewer Fund	1,888,950	1,728,364	1,728,364	1,667,619
Naples Beach fund	207,000	132,820	132,820	130,524
Solid Waste Fund	289,000	337,650	337,650	371,668
City Dock Fund	144,428	49,980	49,980	41,856
Stormwater Fund	131,000	158,906	158,906	173,470
Tennis Fund	32,000	38,159	38,159	40,552
Self Insurance Fund	68,775	70,276	70,276	72,381
Health Insurance Fund	37,275	88,543	88,543	102,000
Technology Services	94,238	109,245	109,245	115,072
Equipment Services Fund	139,125	119,486	119,486	119,150
Construction Management	75,075	0	0	0
Building Permits Fund*	461,139	379,683	379,683	348,849
Utility Tax Fund	70,424	63,087	63,087	61,361
Capital Projects Fund	131,250	61,745	61,745	70,549
Comm. Redevelopment Fund	206,850	127,967	127,967	135,043
Streets and Traffic Fund	137,000	132,374	132,374	115,872
Pension Funds	51,975	122,423	122,423	114,476
Total	\$4,165,504	\$3,720,708	\$3,720,708	\$3,680,442

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

The following chart shows the departments and/or divisions that were used in the interfund allocation. The Column 2011-12 Budget is the base budget of the Administrative Department or Division. This dollar amount was selected early in the budget process and used prior year base data.

The Column Budget with Overhead allocates \$389,000 from the Non-Departmental line item for General Fund Technology Charge, General Fund Self Insurance, General Fund Postage, and General Fund Phone Charges. It is assumed that each of these departments/divisions has a responsibility for some of the undistributed overhead costs. For example, the Purchasing function has an overhead cost related to General Fund Technology Charge. However, most of the Non Departmental charges are not allocated to Administrative departments, because they would also be related to the larger departments of Community Services, Police and Fire-Rescue.

The column entitled Refunded via Admin Svc Charge shows how the amount that is charged to the various funds (a total of \$3.7 million) is allocated to each administrative department, as a contra-expense, instead of a revenue. That is, this reimbursement is actually a reduction of the cost to the General Fund. The money shows as a revenue to the General Fund, but overall reduces the General Fund cost of each office.

	2011-12 Budget	Budget with Overhead	Refunded via Admin Svc Chg	Net Cost to General Fund
City Manager's Office	\$ 727,919	\$ 774,820	\$ 388,604	\$ 409,694
Legal	\$ 503,828	\$ 612,736	\$ 457,808	\$ 182,448
Mayor/Council	\$ 359,682	\$ 421,645	\$ 315,135	\$ 125,549
City Clerk	\$ 513,312	\$ 574,586	\$ 423,791	\$ 176,398
Accounting/Finance	\$ 718,618	\$ 774,133	\$ 388,259	\$ 409,331
Audit	\$ 88,500	\$ 88,500	\$ 66,144	\$ 26,352
Purchasing	\$ 233,777	\$ 320,806	\$ 239,768	\$ 95,523
Accounts Payable	\$ 262,741	\$ 301,027	\$ 224,986	\$ 89,634
Budget/Investment	\$ 95,894	\$ 105,466	\$ 78,824	\$ 31,403
Customer Service	\$ 231,271	\$ 281,579	\$ 299,685	\$ -
Facilities	\$ 990,754	\$ 1,096,813	\$ 550,096	\$ 579,951
Human Resources	\$ 473,491	\$ 493,162	\$ 247,341	\$ 260,765
Total	\$ 5,199,787	\$ 5,845,272	\$ 3,680,442	\$ 2,387,047

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	\$325,000	\$953,080	34%
Norris Community Center (Cambier)	153,500	359,098	43%
River Park Center and Anthony Park	77,900	600,582	13%

As this 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.

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

Several years ago the City entered into an Interlocal Agreement with Collier County that requires the County to pay \$36,000 in exchange for the City including County sewer fees on City water bills, where applicable. The fee (County Utility Billing Charge) is not projected to increase for FY 11-12. The Interlocal Agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause; however, there has been no action to increase that fee.

Fines and Forfeitures (\$178,200)

The General Fund is budgeted to receive \$178,200 in fines for FY 2011-12.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$106,000 for FY 2011-12. All non-parking ticket and violation revenues are collected by the Collier 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 \$11,800, represents the funds received from a \$2 fee imposed in accordance with Section 2-632 of the City of Naples Code of Ordinances.

City Fines are budgeted at \$50,000, which is consistent with receipts from prior years.

The City expects to receive approximately \$2,200 in Handicapped Parking fines and \$4,000 in Code Enforcement violations. Handicapped Parking fines must be used for improvements to accessibility and are designated for public restroom and parking related enhancements.

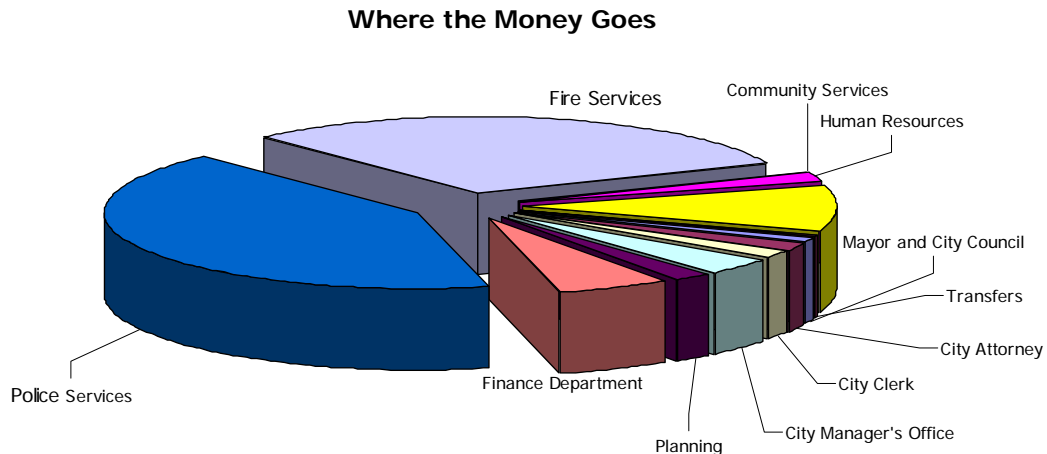
Miscellaneous Income (\$268,500)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 11-12, the assumed interest rate is 1.2%, and the projected average invested funds will be \$18.5 million with strong fluctuations in the first six months. Therefore, Interest Income is budgeted at \$250,000.

Other Income is budgeted at \$15,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements and auction proceeds.

Expenses:

The General Fund budget is \$33,706,223 or \$772,667 less than FY 2010-11. A complete explanation of costs is included in each department's budget narrative.



	FY 10-11	FY 11-12	
	Adopted	Adopted	Change
Expenditures			
Mayor and City Council	345,072	359,682	14,610
City Attorney	603,164	503,828	(99,336)
City Clerk	517,156	513,312	(3,844)
City Manager's Office	1,133,468	1,118,410	(15,058)
Planning	477,778	427,979	(49,799)
Finance Department	1,720,748	1,630,801	(89,947)
Police Department	10,946,491	10,793,759	(152,732)
Fire-Rescue Department	7,830,707	7,972,640	141,933
Community Services	7,083,932	6,579,658	(504,274)
Human Resources	454,876	473,491	18,615
Nondepartmental	2,799,115	2,782,663	(16,452)
Contingency	500,000	500,000	0
Transfers	66,383	50,000	(16,383)
TOTAL EXPENDITURES	\$34,478,890	\$33,706,223	(\$772,667)

Summary

The General Fund revenue for FY 2011-12 is budgeted at \$32,991,532 and expense is \$33,706,223. After the use of \$714,691 of the undesignated fund balance, the estimated ending undesignated fund balance will be approximately \$13 million. With the advalorem tax at 1.1800 mills, the City will continue to enjoy one of the lowest tax rates in the State, while remaining a premier City in which to live.

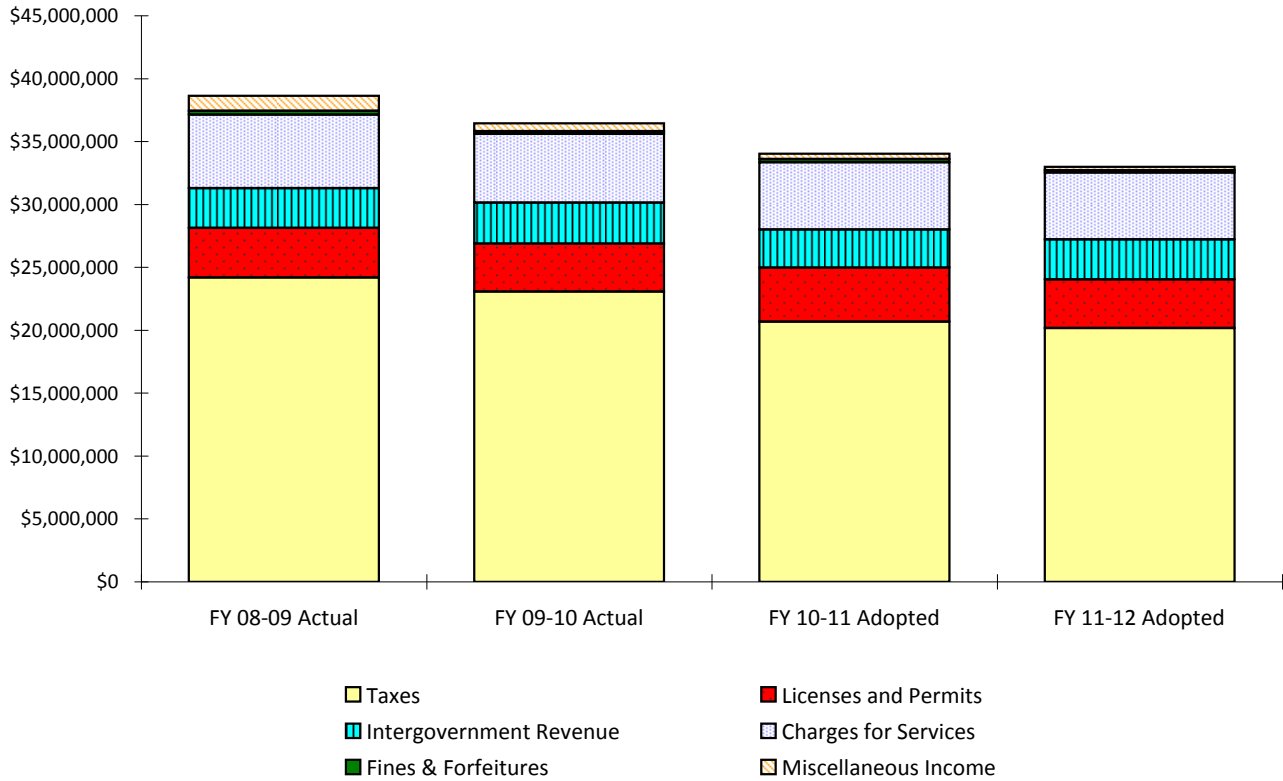
City of Naples General Fund
Fiscal Year 2011-12 Revenue Detail

Description	FY 09-10				Change
	Actual	FY10-11 Adopted	FY 10-11 Estimated	FY 11-12 Adopted	
Ad Valorem Taxes	17,868,402	16,310,400	16,233,000	15,877,655	(432,745)
Insurance Premium Taxes	1,440,033	0	0	0	0
Payment in Lieu of Taxes	2,040,000	2,040,000	2,040,000	2,063,610	23,610
Telecommunications Tax	1,720,000	2,330,415	2,013,800	2,230,000	(100,415)
Taxes	\$23,068,435	\$20,680,815	\$20,286,800	\$20,171,265	(\$509,550)
Business Tax Receipt	229,282	230,000	210,000	230,000	0
Address Changes	4,295	3,500	2,800	3,000	(500)
Insurance Companies	79	0	600	335	335
County Occupational License	37,091	40,000	33,115	30,000	(10,000)
Contractor Exams	7,414	6,500	7,500	7,600	1,100
Electric Franchise Fee	3,420,527	3,901,000	3,401,000	3,472,400	(428,600)
Trolley Franchise	500	500	500	1,000	500
Teco Gas Franchise	77,632	60,000	65,000	70,000	10,000
Right of Way Permits	11,750	13,000	11,000	12,000	(1,000)
Special Events/Other Permits	30,667	30,000	32,000	25,000	(5,000)
Outdoor Dining Permits	4,807	2,500	2,500	4,600	2,100
Coastal Construction Setback	200	0	0	200	200
Landscape Certification	7,490	8,500	11,000	11,000	2,500
Licenses and Permits	\$3,831,734	\$4,295,500	\$3,777,015	\$3,867,135	(\$428,365)
Grants	160,691	0	7,877	0	0
State Revenue Sharing	583,290	550,000	590,000	580,000	30,000
Mobile Home Licenses	3,467	3,500	3,500	3,500	0
Firefighters Education	9,320	9,000	9,400	9,000	0
Fuel Tax Refund	33,600	34,000	33,000	32,500	(1,500)
Alcohol Beverage License	61,348	62,000	62,000	64,000	2,000
General Use Sales Tax	1,896,824	1,815,000	1,900,000	2,000,000	185,000
Collier County	500,000	500,000	500,000	500,000	0
Tourism/Red Tide Cleanup	0	50,000	50,000	0	(50,000)
Intergovernmental Rev.	\$3,248,540	\$3,023,500	\$3,155,777	\$3,189,000	\$165,500
Copies	2,897	2,400	2,400	2,600	200
Election Fees	780	0	0	1,300	1,300
Planning Dept Fees	41,365	32,000	35,000	34,000	2,000
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports/911	21,548	20,000	16,000	16,400	(3,600)
Investigation Fees	20,033	24,000	19,000	20,000	(4,000)
Security Services/TSA	152,298	200,000	165,000	150,000	(50,000)
911 Salary Subsidy	37,757	33,910	33,910	41,600	7,690
Fire Services	0	0	250	250	250
Airport/Fire Contract	561,968	560,000	560,000	560,000	0
EMS Space Rental	35,400	35,400	35,400	35,400	0
Lot Mowing Fees	737	400	3,500	2,400	2,000
Lot Clearing	133	350	0	0	(350)
Parade Fees & Fireworks donation	1,650	0	29,900	30,000	30,000
Fleischmann Park Fees	403,506	312,000	392,085	355,000	43,000
Norris Community Center Fees	213,023	181,000	112,700	153,500	(27,500)
River Park Center Fees	91,508	88,600	86,314	77,900	(10,700)

City of Naples General Fund
Fiscal Year 2011-12 Revenue Detail

Description	FY 09-10				
	Actual	FY10-11 Adopted	FY 10-11 Estimated	FY 11-12 Adopted	Change
School/Athletics Fees	91	0	0	0	0
Skate Park Fees	49,507	50,000	50,000	50,000	0
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	0
Vending Machine Commission	957	1,000	730	640	(360)
Leagues and Tournaments	75,124	40,000	55,000	65,000	25,000
Water/Sewer Reimbursement	1,728,364	1,728,364	1,728,364	1,667,619	(60,745)
Naples Beach Reimbursement	132,820	132,820	132,820	130,524	(2,296)
Solid Waste Fund Reimb	337,650	337,650	337,650	371,668	34,018
City Dock Fund Reimb	49,980	49,980	49,980	41,856	(8,124)
Stormwater Fund Reimb	158,906	158,906	158,906	173,470	14,564
Tennis Fund Reimb	38,159	38,159	38,159	40,552	2,393
Self Insurance Fund Reimb	70,276	70,276	70,276	72,381	2,105
Health Insurance Fund Reimb	88,543	88,543	88,543	102,000	13,457
Technical Services Reimb	109,245	109,245	109,245	115,072	5,827
Equipment Service Reimb	119,486	119,486	119,486	119,150	(336)
Building Permits Reimb	379,683	225,850	225,850	195,016	(30,834)
B&Z Fire Inspectors	0	153,833	153,833	153,833	0
Utility Tax Reimb	63,087	63,087	63,087	61,361	(1,726)
Capital Projects Reimb	61,745	61,745	61,745	70,549	8,804
CRA Reimb	127,967	127,967	127,967	135,043	7,076
Streets and Traffic Reimb	132,374	132,374	132,374	115,872	(16,502)
Pensions Reimb	122,424	122,423	122,423	114,476	(7,947)
Charges for Services	\$5,471,991	\$5,342,768	\$5,358,897	\$5,317,432	(\$25,336)
County Court Fines	141,897	200,000	106,000	106,000	(94,000)
Police Training Fees	14,321	13,500	13,500	11,800	(1,700)
City Fines	40,201	38,000	50,000	50,000	12,000
Handicap Accessibility Fines	2,182	3,000	2,400	2,200	(800)
Late Fees	2,800	1,020	3,500	4,000	2,980
Code Enforcement Fines	550	4,000	2,300	3,500	(500)
Civil Ord. Infraction	315	200	575	700	500
Fines & Forfeits	\$202,266	\$259,720	\$178,275	\$178,200	(\$81,520)
Interest Earnings	227,898	300,000	220,000	250,000	(50,000)
Auction Proceeds	3,880	5,000	2,500	3,500	(1,500)
BP Oil	20,014	0	0	0	0
Other Income	41,168	15,000	156,760	15,000	0
Transfer In-Capital Improve	330,000	0	0	0	0
CRA Repayment	0	108,967	108,507	0	(108,967)
Miscellaneous Income	\$622,960	\$428,967	\$487,767	\$268,500	(\$160,467)
Total General Fund Revenue	\$36,445,926	\$34,031,270	\$33,244,531	\$32,991,532	(\$1,039,738)

City of Naples General Fund Revenue Sources

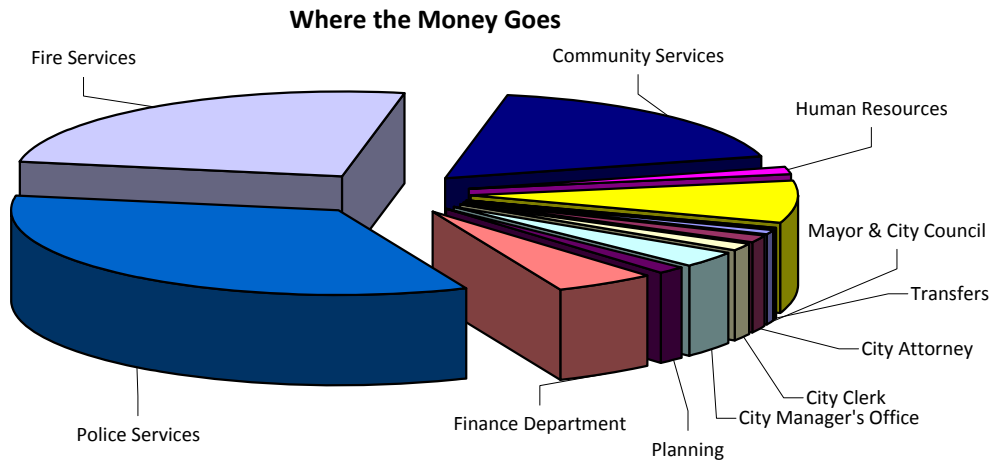


Note that for FY 09-10, Franchise fees had been reclassified from Taxes to Licenses & Permits, causing Licenses & Permits to increase, while Taxes decreased.

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Adopted	FY 11-12 Adopted	% of General Fund Revenues
Taxes	\$24,198,983	\$23,068,435	\$20,680,815	\$20,171,265	61.14%
Licenses and Permits	3,931,331	3,831,734	4,295,500	3,867,135	11.72%
Intergovernment Revenue	3,162,051	3,248,540	3,023,500	3,189,000	9.67%
Charges for Services	5,842,319	5,471,991	5,342,768	5,317,432	16.12%
Fines & Forfeitures	302,233	202,266	259,720	178,200	0.54%
Miscellaneous Income	1,196,013	622,960	428,967	268,500	0.81%
TOTAL	\$38,632,930	\$36,445,926	\$34,031,270	\$32,991,532	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2011-12

	FY 09-10 Actual	FY 10-11 Adopted	FY 10-11 Estimated	FY 11-12 Adopted	Change
Revenue					
Local Taxes	23,068,435	20,680,815	20,286,800	20,171,265	(509,550)
Licenses and Permits	3,831,734	4,295,500	3,777,015	3,867,135	(428,365)
Intergovernmental	3,248,540	3,023,500	3,155,777	3,189,000	165,500
Charges for Service	5,471,991	5,342,768	5,358,897	5,317,432	(25,336)
Fines and Forfeitures	202,266	259,720	178,275	178,200	(81,520)
Miscellaneous Income	622,960	428,967	487,767	268,500	(160,467)
TOTAL REVENUE	\$36,445,926	\$34,031,270	\$33,244,531	\$32,991,532	(\$1,039,738)
Expenditures					
Mayor and City Council	344,456	345,072	342,822	359,682	14,610
City Attorney	454,221	603,164	451,534	503,828	(99,336)
City Clerk	490,741	517,156	486,656	513,312	(3,844)
City Manager's Office	1,048,524	1,133,468	1,120,769	1,118,410	(15,058)
Planning	549,981	477,778	462,254	427,979	(49,799)
Finance Department	1,738,304	1,720,748	1,698,746	1,630,801	(89,947)
Police Services	12,141,397	10,946,491	10,637,315	10,793,759	(152,732)
Fire Services	8,982,018	7,830,707	7,760,242	7,972,640	141,933
Community Services	6,360,053	7,083,932	6,301,880	6,579,658	(504,274)
Human Resources	518,633	454,876	446,100	473,491	18,615
Nondepartmental	2,881,986	2,799,115	3,119,815	2,782,663	(16,452)
Contingency	0	500,000	0	500,000	0
Transfers	67,883	66,383	66,383	50,000	(16,383)
TOTAL EXPENDITURES	\$35,578,197	\$34,478,890	\$32,894,516	\$33,706,223	(\$772,667)
Change in Financial Position	\$867,729	(\$447,620)	\$350,015	(\$714,691)	



**FISCAL YEAR 2011-12
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

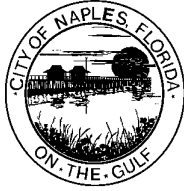
ACCOUNT DESCRIPTION	FY 09-10 ACTUALS	FY 10-11 ADOPTED BUDGET	FY 10-11 CURRENT PROJECTED	FY 11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	15,563,793	15,057,490	15,010,543	14,760,251	(297,239)
10-30 OTHER SALARIES	698,757	713,349	570,257	577,536	(135,813)
10-32 STATE INCENTIVE PAY	85,900	82,860	82,860	80,700	(2,160)
10-40 OVERTIME	694,307	741,150	674,040	681,184	(59,966)
10-41 SPECIAL DUTY PAY	122,957	165,500	150,500	150,500	(15,000)
10-42 HOLIDAY PAY	270,125	252,876	248,955	250,126	(2,750)
25-01 FICA	1,292,746	1,162,187	1,177,329	1,116,415	(45,772)
25-03 RETIREMENT CONTRIBUTIONS	4,061,839	3,762,034	3,731,828	4,061,866	299,832
25-04 LIFE/HEALTH INSURANCE	2,498,523	2,618,064	2,449,974	2,615,300	(2,764)
25-07 EMPLOYEE ALLOWANCES	90,009	87,905	87,905	88,385	480
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	97,491	0
25-14 STATE INSURANCE PREMIUM	1,440,033	0	0	0	0
TOTAL PERSONAL EXPENSES	\$26,916,480	\$24,740,906	\$24,281,682	\$24,479,754	(\$261,152)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	621,136	782,525	673,490	718,350	(64,175)
30-05 GRANTS	0	0	7,437	0	0
30-10 AUTO MILEAGE	251	700	250	250	(450)
30-20 FIELD TRIPS	10,302	13,000	13,000	15,000	2,000
30-21 FLEISCHMANN PARK	30,194	35,000	5,000	5,000	(30,000)
31-00 PROFESSIONAL SERVICES	227,693	146,120	143,770	104,330	(41,790)
31-01 PROFESSIONAL SERVICES-OTHER	344,364	371,500	445,500	305,500	(66,000)
31-02 ACCOUNTING & AUDITING	88,642	88,500	88,500	73,500	(15,000)
31-04 OTHER CONTRACTUAL SVCS	1,297,860	1,465,790	1,424,590	1,573,403	107,613
31-07 MEDICAL SERVICES	23,422	27,000	27,000	25,367	(1,633)
31-10 FEMA MAP- ENGINEERING	24,000	0	0	0	0
31-41 CULTURAL ARTS - THEATRE	38,194	40,000	40,000	42,000	2,000
31-43 LAWN LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
31-50 ELECTION EXPENSE	43,950	0	0	2,000	2,000
31-51 DOCUMENT IMAGING	2,528	7,000	0	0	(7,000)
32-01 CITY ATTORNEY	224,422	270,000	214,000	245,000	(25,000)
32-04 OTHER LEGAL SERVICES	13,927	14,000	14,000	13,500	(500)
32-10 LITIGATION COUNSEL	84,815	160,000	88,000	100,000	(60,000)
32-12 LABOR ATTORNEY	6,597	25,000	10,000	15,000	(10,000)
40-00 TRAINING & TRAVEL COSTS	106,721	123,215	112,790	117,215	(6,000)
41-00 COMMUNICATIONS	128,283	140,959	124,612	124,834	(16,125)
41-03 RADIO & PAGERS	0	120	0	0	(120)
42-00 TRANSPORTATION	34,687	56,000	26,000	31,000	(25,000)
42-01 POSTAGE & FREIGHT	87,337	70,000	33,000	50,000	(20,000)
42-10 EQUIP.SERVICES - REPAIRS	792,551	693,800	679,900	586,874	(106,926)
42-11 EQUIP. SERVICES - FUEL	264,776	304,163	303,433	368,728	64,565
43-01 ELECTRICITY	371,049	431,000	388,200	386,200	(44,800)
43-02 WATER, SEWER, GARBAGE	362,051	416,719	336,935	338,890	(77,829)
44-00 RENTALS & LEASES	28,477	41,840	39,640	36,640	(5,200)
44-01 BUILDING RENTAL	34,509	34,510	34,510	33,820	(690)
44-02 EQUIPMENT RENTAL	2,527	4,500	5,126	5,500	1,000
45-22 SELF INS. PROPERTY DAMAGE	1,147,803	1,377,850	1,377,850	1,447,396	69,546
46-00 REPAIR AND MAINTENANCE	190,239	130,795	92,285	78,405	(52,390)
46-02 BUILDINGS & GROUND MAINT.	10,669	21,250	21,250	19,000	(2,250)

**FISCAL YEAR 2011-12
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 09-10 ACTUALS	FY 10-11 ADOPTED BUDGET	FY 10-11 CURRENT PROJECTED	FY 11-12 ADOPTED BUDGET	CHANGE
46-05 STORM REPAIR	186,547	0	0	0	0
46-14 HYDRANT MAINTENANCE	1,440	5,500	5,500	3,500	(2,000)
46-15 RED TIDE CLEAN UP	0	50,000	0	0	(50,000)
47-00 PRINTING AND BINDING	37,967	49,220	44,650	46,150	(3,070)
47-01 LEGAL ADS	17,791	45,500	20,100	34,200	(11,300)
47-02 ADVERTISING (NON LEGAL)	12,635	14,750	14,250	14,250	(500)
47-06 DUPLICATING	6,442	11,800	7,800	9,300	(2,500)
49-00 OTHER CURRENT CHARGES	10,843	13,400	13,900	13,400	0
49-02 TECHNOLOGY SERVICES	1,071,083	1,140,920	1,140,920	1,117,967	(22,953)
49-04 EMPLOYEE DEVELOPMENT	3,120	14,675	16,675	12,500	(2,175)
49-05 SPECIAL EVENTS	104,380	97,000	100,500	50,000	(47,000)
49-06 AWARDS	34,379	25,700	26,175	25,300	(400)
49-07 EMPLOYEE RECOGNITION	790	1,200	1,200	2,000	800
51-00 OFFICE SUPPLIES	58,121	69,500	63,280	68,000	(1,500)
51-01 STATIONERY & PAPER	1,207	1,400	1,400	1,400	0
51-02 OTHER OFFICE SUPPLIES	3,563	4,000	3,450	3,250	(750)
52-00 OPERATING SUPPLIES	116,475	112,730	112,630	112,490	(240)
52-02 FUEL	1,126	2,500	2,500	2,500	0
52-07 UNIFORMS	54,898	75,700	64,425	61,140	(14,560)
52-09 OTHER CLOTHING	4,109	9,755	5,428	5,250	(4,505)
52-10 JANITORIAL SUPPLIES	30,155	41,500	41,500	40,500	(1,000)
52-23 VESTS	10,760	4,000	8,000	6,000	2,000
52-25 BUNKER GEAR	0	0	0	22,000	22,000
52-26 FIRE HOSE & APPLIANCES	0	0	0	15,000	15,000
52-27 SPECIALTY TEAM EQUIPMENT	0	0	0	36,000	36,000
52-41 POOL - OPERATING SUPPLIES	19,740	25,000	25,000	30,000	5,000
52-42 BAND SHELL OPERATING SUPPLIES	5,626	8,000	5,000	8,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	469	1,600	1,500	1,000	(600)
54-01 MEMBERSHIPS	22,550	25,970	23,655	25,250	(720)
54-02 BOOKS, PUBS, SUBS.	5,810	14,930	14,450	12,420	(2,510)
TOTAL OPERATING EXPENSES	\$8,476,002	\$9,169,106	\$8,543,956	\$8,651,469	(\$517,637)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	106,017	2,495	2,495	25,000	22,505
91-00 COMMUNITY REDEVELOPMENT	13,883	13,883	13,883	0	(13,883)
91-48 TENNIS FUND	54,000	52,500	52,500	50,000	(2,500)
99-01 OPERATING CONTINGENCY	0	500,000	0	500,000	0
TOTAL NON-OPERATING EXPENSES	\$173,900	\$568,878	\$68,878	\$575,000	\$6,122
TOTAL EXPENSES	\$35,566,382	\$34,478,890	\$32,894,516	\$33,706,223	(\$772,667)



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General Fund

Mayor and City Council

Mission Statement:

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

Department Description

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

2010-11 Department Accomplishments

- In response to continuing fiscal challenges, City Council adopted a FY2010-11 budget keeping the millage rate at 1.18, below the rolled back rate of 1.2157.
- On November 17, 2010 City Council approved a restructuring that separated Police and Fire into two departments.
- The City Council authorized the Community Redevelopment Agency (CRA), the Downtown Naples Association (DNA) and businesses in the redevelopment area to fund a multimedia promotion and marketing campaign.
- City Council responded to citizen requests to create a walking map of downtown Old Naples showing the relative distance between five unique commercial areas:

2011-12 Significant Budgetary Issues

The 2011-12 budget for the Mayor and City Council's Office is \$359,682, which is \$14,610 more than the budget adopted for Fiscal Year 2010-11.

The budget for Personal Services is \$327,482, an increase of \$6,110 over the FY 10-11 budget. This Office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant. The primary reason for the \$6,110 increase is the increased cost of benefits.

The budget for Operating Expenses has decreased by \$1,500. Major expenditures budgeted for this office include \$8,800 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day); \$4,700 budgeted in Memberships the Florida League of Cities, the Southwest Florida League of Cities and the Performance Measure/Benchmarking Consortium Group; and \$3,500 for communications.

A one time capital expense of \$10,000 is included to replace the Mayor's personal furniture when a newly elected Mayor takes office in 2012.

FUND: 001 GENERAL FUND

MAYOR AND CITY COUNCIL

FISCAL YEAR 2011-12

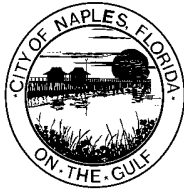
2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
			ADMINISTRATION	
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	134,062
1	1	1	Executive Assistant	59,613
8	8	8		
			Regular Salaries	223,675
			Employer Payroll Expenses	103,807
			Total Personal Services	<u><u>\$327,482</u></u>

**FISCAL YEAR 2011-12
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	228,549	224,738	224,738	223,675	(1,063)
25-01 FICA	15,910	15,506	15,506	15,126	(380)
25-03 RETIREMENT CONTRIBUTIONS	8,606	9,162	9,162	10,247	1,085
25-04 LIFE/HEALTH INSURANCE	66,317	71,966	71,966	78,434	6,468
TOTAL PERSONAL EXPENSES	\$319,382	\$321,372	\$321,372	\$327,482	\$6,110
 <u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,484	2,500	2,500	2,500	0
40-00 TRAINING & TRAVEL COSTS	11,125	10,000	10,000	8,800	(1,200)
41-00 COMMUNICATIONS	4,353	4,000	3,500	3,500	(500)
<i>Council and staff phone lines, fax lines, and cell phone</i>					
46-00 REPAIR AND MAINTENANCE	484	500	0	0	(500)
51-00 OFFICE SUPPLIES	1,106	1,200	1,200	1,200	0
51-02 OTHER OFFICE SUPPLIES	2,038	1,500	1,500	1,500	0
54-01 MEMBERSHIPS	3,484	4,000	2,750	4,700	700
<i>Florida League of Cities, Southwest Florida League, Florida League of Mayors, Benchmark Consortium, etc.</i>					
TOTAL OPERATING EXPENSES	\$25,074	\$23,700	\$21,450	\$22,200	(\$1,500)
 <u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	0	10,000	10,000
<i>Office Furniture for Mayor's Office</i>					
TOTAL NON-OPERATING	\$0	\$0	\$0	\$10,000	\$10,000
TOTAL EXPENSES	\$344,456	\$345,072	\$342,822	\$359,682	\$14,610



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General Fund

City Attorney's Office

Mission Statement:

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

Department Description

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

2011-12 Departmental Goals and Objectives

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

- Improve the efficiency of blank and/or sample common legal documents such as liens, releases, and resolutions, orders, notices, and appeals.
- Ordinances – Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Prepare litigation reports to City Council (quarterly).
- Update contract forms.
- Code Enforcement – recouping administrative fees (fee schedules).
- Conform City election processes to new State elections law.
- Attend and provide legal advice at all regular meetings of the City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend Workshops as needed and assist committees and administrative staff as needed in special circumstances.
- Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis). File and monitor bankruptcy claims for over 160 bankruptcy cases.
- Post Comprehensive Plan and new HB 7207 requirements – rewrite portions of Land Development Code.
- Provide a timely and accurate response to requests for opinions and legal assistance.

2011-12 Significant Budgetary Issues

The 2011-12 budget of the City Attorney's office is \$503,828, a \$99,336 decrease under the adopted FY 10-11 budget.

General Fund

City Attorney's Office (continued)

The City Attorney's office has \$108,058 budgeted in Personal Services, which funds the salary and benefits of the Legal Coordinator of the department.

The department has \$395,770 budgeted in Operating Expenses, a decrease of \$99,000 under the FY10-11 Adopted Budget. The decreases in costs reflect the recent trend in expenditures for the Attorney's office. The most significant expenses are:

Professional Services (i.e. transcribing, reporting)	\$10,000
City Attorney Contract	\$245,000
City Attorney Litigation as needed	\$100,000
Labor Attorney	\$15,000

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

It is important to note that this budget, like other budgets of the City, does not include a contingency or buffer for an unexpected situation. If an unfunded situation occurs, Council would be informed and would be asked to authorize a transfer from Contingency.

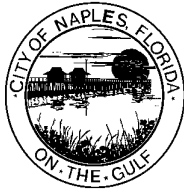
FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	ADOPTED FY 2012
<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	28,772
			Total Personal Services	<u><u>\$108,058</u></u>

**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	82,123	79,286	79,286	79,286	0
25-01 FICA	6,177	5,965	5,965	5,904	(61)
25-03 RETIREMENT CONTRIBUTIONS	13,143	13,772	13,772	15,215	1,443
25-04 LIFE/HEALTH INSURANCE	8,425	9,371	9,371	7,653	(1,718)
TOTAL PERSONAL SERVICES	109,868	108,394	108,394	108,058	(336)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	767	750	750	750	0
<i>Stamps, minor supplies</i>					
31-01 PROFESSIONAL SERVICES	7,805	12,000	7,000	10,000	(2,000)
<i>Reporting and transcription services, expert fees</i>				0	
31-04 OTHER CONTRACTUAL SERVICES	2,278	8,000	4,900	6,000	(2,000)
<i>Other unknown legal costs</i>					
32-01 CITY ATTORNEY	224,422	270,000	214,000	245,000	(25,000)
<i>City Attorney in accordance with Contract 10-12759</i>					
32-04 OTHER LEGAL SERVICES	12,719	13,000	13,000	13,000	0
<i>PAB representation</i>					
32-10 LITIGATION	84,815	160,000	88,000	100,000	(60,000)
<i>City Attorney in accordance with Contract 10-12759</i>					
32-12 LABOR ATTORNEY	6,597	25,000	10,000	15,000	(10,000)
<i>Roetzel & Andress staff</i>					
40-00 TRAINING & TRAVEL COSTS	606	1,460	1,250	1,460	0
<i>FALSS lunch meetings and annual conference</i>					
41-00 COMMUNICATIONS	614	510	600	510	0
51-01 STATIONERY	699	600	600	600	0
54-01 MEMBERSHIPS	570	450	450	450	0
<i>Paralegal memberships</i>					
54-02 BOOKS, PUBS, SUBS.	2,461	3,000	2,590	3,000	0
<i>Thompson West, Naples Daily News, James Publishing</i>					
TOTAL OPERATING EXPENSES	344,353	494,770	343,140	395,770	(99,000)
TOTAL EXPENSES	454,221	603,164	451,534	503,828	(99,336)



General Fund

City Clerk

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 the historical information which is invaluable in the decision making process at all levels of the organization. One particularly important aspect of this function is to assure that the records vital to the town's heritage are safeguarded and accessible to all in accordance with the Florida Public Records Law, Chapter 119, Florida Statutes, City Charter and the Code of Ordinances.

Department Description

The City Clerk maintains the official records of the City of Naples and 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 minutes for each. In addition, the Clerk's Office directs the retention program for all City records and operates the City's in-house records center and periodically engages in special research projects for others in the organization. The City Clerk reports directly to the City Council and processes all legislation (ordinances and resolutions) for filing.

Other duties of the 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.

2010-11 Department Accomplishments

- Established an organization-wide records center to systematically retrieve and archive documents, maps and studies as well as enforcing the records retention policy.
- Eliminated expenditures by various departments for rental storage.

2011-12 Departmental Goals and Objectives

- Meet with individual departmental management to convey the advantages of utilizing the newly established Records Management Center as a prudent means of managing inactive records and disposing of expired records in accordance with law.
- Complete succession planning program.
- Continue working with the Geographic Information System (GIS) on title research with regard to easement and right-of-way designations in conjunction with next phases in city-wide infrastructure mapping program.

General Fund

City Clerk (continued)

2011-12 Significant Budgetary Issues

The 2011-12 budget for the City Clerk’s Office is \$513,312, or \$3,844 less than the FY 10-11 adopted budget.

Personal Services makes up 89% of the City Clerk’s budget. The Clerk’s Office is projecting that the current six-member staffing level will be required for 2011-12, therefore, there are no changes in the number of staff. The increase of \$15,806 is due to rising employee benefit costs.

The operating portion of the budget is reduced by a total of \$19,650. This includes a \$10,000 reduction in legal advertising based on recent experience, and the complete elimination of the document imaging line-item, formerly budgeted at \$7,000. The reason for the latter is two-fold: the State of Florida, which had previously produced the City’s microfilm, is no longer offering this service; and the City Council adopted electronic meeting packets. Therefore, this information can be stored without the use of microfilm. Paper packets already on file for the past two years are being scanned so that they too may be filed electronically. This information is summarized below

Line Item	2010-11 Budget	Explanation	2011-12 Adopted	Reduction
Legal Ads	\$32,000	For public hearings, second reading of ordinances, council meeting notices, etc.	\$22,000	(\$10,000)
Professional Services	\$12,500	For supplements to the City Code and to the Comprehensive Development Code	\$12,500	0
Document Imaging	\$7,000	For State of Florida archiving services	\$0	(\$7,000)

The City Clerk coordinates all city elections however, due to the year to year variances, General Election costs are budgeted in the “non-departmental” account. For 2011-12, only \$2,000 is included in this line-item, because the City’s General Election will coincide with the Presidential Preference Primary resulting in an obligation for only minor expenses for required legal advertising.

2011-12 Capital Improvement Projects

Although the capital project for the City Clerk’s Department is funded in the Public Service Tax/Capital Improvement Fund (Fund 340), it is also listed at the end of this section. The cost of completing the Records Center Shelving for FY 2011-12 totals \$6,680 and will have no impact on the operating budget.

General Fund

City Clerk (continued)

2011-12 Performance Measures and Benchmarking

Activity	Actual 2008-09	Actual 2009-10	Expected 2010-11	Projected 2011-12
Cubic feet of records accessioned at Records Management Center	n/a	237	50	50
Cubic feet of records disposed	n/a	716	150	100
Board/committee appointments processed	48	32	40	40
Legislation processed	226	238 ¹	222	222
Meeting hours logged ²	365	292	325	325
Public records requested ³	151	142	200	200

¹ This reduction is due to fewer resolutions being introduced in conjunction with various City Council actions; the Clerk's Office however continues to assign tracking numbers utilized in the archiving of various documents such as contracts, easements, etc.

² Various boards/committees are now allowed to meet only as needed rather than on a monthly basis. This has resulted in periodic meeting cancellations and thereby a reduction in minute preparation, advantageous due to a corresponding reduction in the Clerk's writing staff in 2009-10. It is projected that upwards of 50 regularly scheduled meetings will be cancelled in 2010-11.

³ The amounts listed reflect external requests only since internal records/research requests are not tabulated.

FUND: 001 GENERAL FUND

CITY CLERK

FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	City Clerk	\$85,784
1	1	1	Deputy City Clerk	58,962
4	2	2	Technical Writing Specialist	98,225
1	1	1	Sr. Administrative Specialist	47,288
1	1	1	Administrative Specialist II	40,870
8	6	6	Regular Salaries	331,129
			Overtime	5,000
			Employer Payroll Expenses	121,123
			Total Personal Services	\$457,252

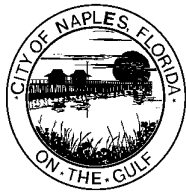
**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY CLERK**

001.0301.519		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTED	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	337,745	331,129	331,129	331,129	0
10-40 OVERTIME	3,261	5,000	5,000	5,000	0
<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01 FICA	25,736	25,030	25,030	24,634	(396)
25-03 RETIREMENT CONTRIBUTIONS	30,990	31,349	31,349	37,370	6,021
25-04 LIFE/HEALTH INSURANCE	49,764	48,938	48,938	59,119	10,181
TOTAL PERSONAL SERVICES	\$447,496	\$441,446	\$441,446	\$457,252	\$15,806
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	774	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01 PROFESSIONAL SERVICES	8,907	12,500	10,000	12,500	0
<i>Supplementary amendments to the Code of Ordinances</i>					
31-51 DOCUMENT IMAGING	2,528	7,000	0	0	(7,000)
<i>Microfilming and other imaging will not be needed as files are being prepared electronically</i>					
40-00 TRAINING & TRAVEL COSTS	1,960	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	2,251	1,860	1,860	2,210	350
46-00 REPAIR AND MAINTENANCE	2,095	4,000	4,000	2,500	(1,500)
47-01 LEGAL ADS	12,157	32,000	12,000	22,000	(10,000)
<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06 DUPLICATING	3,395	3,800	2,800	2,300	(1,500)
49-00 OTHER CURRENT CHARGES	1,813	2,000	2,000	2,000	0
<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00 OFFICE SUPPLIES	2,299	3,050	3,050	3,050	0
52-00 OPERATING SUPPLIES	2,867	4,000	4,000	4,000	0
<i>Council Chamber meeting supplies, CDs, DVDs</i>					
54-01 MEMBERSHIPS	1,004	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$42,050	\$75,710	\$45,210	\$56,060	(\$19,650)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY, EQUIP	\$1,195	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$1,195	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$490,741	\$517,156	\$486,656	\$513,312	(\$3,844)

**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - CITY CLERK DEPARTMENT**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
CITY CLERK						
12A25	Records Center Shelving	6,680	0	0	0	0
TOTAL CITY CLERK		6,680	0	0	0	0

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



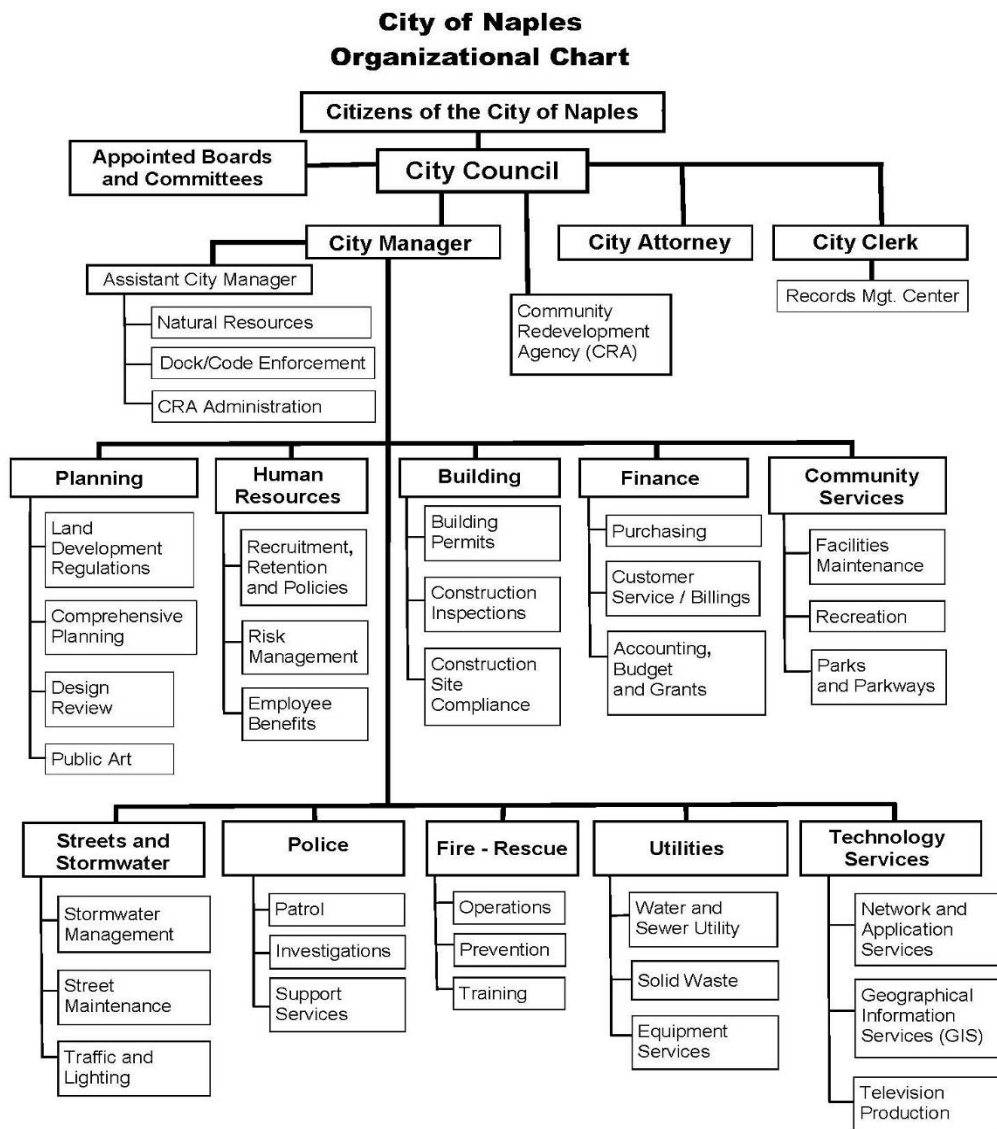
General Fund

City Manager's Office

Mission Statement:

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

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



General Fund

City Manager's Office (continued)

Department Description

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

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

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

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

2010-11 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner during an era of declining revenues, maintained the millage rate; finished fiscal year under budget; finalized design and funding of the River Park Aquatic Facility; assisted in the amendment of stormwater utility fees; managed development of pension plan alternatives to reduce financial burden; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Provided a sustainable annual work plan of capital improvement projects. Advanced the Integrated Water Resources Plan by constructing two ASR wells, initiated cycle testing of Well #1, eliminated effluent discharge to the Naples Bay, received all required permits, and initiated construction of the intake structure at the Golden Gate Canal and the transmission main to Riverside Circle. Negotiated lease of airport property for a new Solid Waste Facility and debris storage area, and initiated design of the new site. Improved storm water infrastructure with Basin III and Basin V improvements; initiated long-term lake study to improve water quality.
- Guided development of the Fifth Avenue South Business Improvement District, completed Fifth Avenue South Lighting and landscape upgrades, advanced potential re-designation of US 41 to encourage connectivity and redevelopment; and assisted in fostering support for quality economic development.
- Finalized plans and contracted for the East Naples Bay Dredging Project, and assisted the Port Royal Association in the development of a special assessment district for canal dredging.

General Fund

City Manager's Office (continued)

- Provided City Council adequate background information about ongoing City issues, programs and undertakings so they could make well informed decisions. Transitioned to an electronic agenda format; focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and request for services by citizens.
- Coordinated the reorganization of the Fire and Police Departments and improved the professionalism of both Police and Fire-Rescue; continued business operation improvements of the City Dock while maintaining a strong Code Enforcement Program; maintained competitive employee salaries as determine by independent review of market competitiveness.

2011-12 Departmental Goals and Objectives

City Manager

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

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

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

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

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

- Encourage and support Department Directors to manage all aspects of their operations to achieve established goals and objectives.

General Fund

City Manager's Office (continued)

- Ensure that the City and its employees are in compliance with all statutory requirements, including accreditations and licenses to help ensure the delivery of high quality service to residents.
- Ensure that City plans, especially the Emergency and Disaster Response Plans, remain current.

Natural Resources Division

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 and Clam Bay.

- Sea grasses: Provide continued protection for Naples Bay sea grass beds and measure their density and distribution twice a year.
- Oysters: Continue expanding and enhancing Naples Bay shellfish restoration; enhance artificial oyster reefs and assess oyster health.
- 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.
- Water Quality: Continue water quality monitoring of Naples Bay and Moorings Bay.
- Continue periodic trawling of Naples Bay and Moorings Bay; analyze and report on data.

Code Enforcement Division

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

- Provide assistance to the public to ensure compliance with City ordinances and maintain Naples character and quality of life.
- Maintain effective working relationships with local, regional, state and federal law enforcement and regulatory agencies.

2011-12 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,118,410 which is \$14,058 less than the 2010-11 adopted budget.

The **Office of the City Manager** has a budget of \$572,099, a decrease of \$18,132. Personal Services represents 94% of this budget, and is \$14,309 less than FY10-11. The reason for this decrease is due to a position vacancy (due to retirement), which is expected to be replaced at lower cost.

The Operating Expenses are \$31,806, or \$3,823 less than FY 10-11. The primary expenditures are operating expenditures which include the Laws of Life Banquet (\$6,500) and the copier lease (\$7,000).

The budget for the **Natural Resources Division** is \$390,491, an increase of \$4,377 over the FY 10-11 budget. Personal Services have increased \$9,312 over FY 10-11 due to the increased cost of employee benefits.

General Fund

City Manager's Office (continued)

Operating expenses are \$85,026, or \$4,935 less than FY10-11. The major operating costs are:

- Operating Expenses (\$37,700) includes lake maintenance, oyster restoration, etc.
- Professional Services (\$25,000) for contracted water quality sampling and analysis and
- Lawn and Landscape Certification (\$10,000)

The budget for the **Code Enforcement Division** is \$155,820 or \$1,303 less than FY 10-11. This division ensures compliance with City ordinances to maintain Naples' character and quality of life. Personal services are \$143,990 or 92% of the budget. The Code and Harbor Manager continues to be funded by three funds: General Fund, the City Dock Fund and the Beach Fund. Operating Expenses are \$11,830, a decrease of \$820 from the FY 10-11 budget.

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION				
1	1	1	City Manager	\$182,276
0.7	0.7	0.7	Assistant City Manager*	82,899
1	1	1	Executive Assistant	65,995
1	1	1	Executive Assistant to City Manager	60,073
3.7	3.7	3.7		\$391,243
NATURAL RESOURCES				
1	1	1	Natural Resources Manager	112,976
1	1	1	Environmental Specialist	62,684
1	1	1	Administrative Coordinator	45,703
3	3	3		\$221,363
CODE ENFORCEMENT**				
0	0.2	0.2	Code and Harbor Manager***	14,222
0	1	1	Code Enforcement Officer	44,627
0	1	1	Administrative Specialist II	38,214
0	2.2	2.2		\$97,063
6.7	8.9	8.9	Regular Salaries	709,669
			Employer Payroll Expenses	280,079
			Total Personal Services	\$989,748

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

** Positions formerly budgeted in Police Department (1119) in 2009/10

*** The Code and Harbor Manager is partially budgeted (60%) in the 460 Fund (Dock) to act as Harbor Manager and in 430 Fund (Beach) (20%) to act as Beach Enforcement Manager.

**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	642,039	720,085	720,085	709,669	(10,416)
25-01 FICA	42,536	58,180	58,180	57,554	(626)
25-03 RETIREMENT CONTRIBUTIONS	59,485	77,280	77,280	83,910	6,630
25-04 LIFE/HEALTH INSURANCE	57,871	82,738	75,184	81,670	(1,068)
25-07 EMPLOYEE ALLOWANCES	58,129	56,945	56,945	56,945	0
TOTAL PERSONAL EXPENSES	\$860,060	\$995,228	\$987,674	\$989,748	(\$5,480)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	42,079	51,450	51,275	48,750	(2,700)
31-01 PROFESSIONAL SERVICES	46,838	25,000	25,000	25,000	0
31-04 OTHER CONTRACTUAL SERVICES	0	4,000	3,700	4,000	0
31-43 LAWN/LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
32-04 OTHER LEGAL SERVICES	0	500	500	0	(500)
40-00 TRAINING & TRAVEL COSTS	7,100	9,950	9,300	9,950	0
41-00 COMMUNICATIONS	2,621	3,074	3,174	2,856	(218)
41-03 RADIO & PAGERS	0	120	0	0	(120)
42-10 EQUIP. SERVICES - REPAIRS	4,118	3,000	2,600	3,000	0
42-11 EQUIP. SERVICES - FUEL	1,447	3,996	2,466	4,151	155
44-00 RENTALS & LEASES	10,888	11,700	11,700	8,700	(3,000)
46-00 REPAIR AND MAINTENANCE	0	1,000	1,000	1,000	0
47-00 PRINTING AND BINDING	1,117	3,100	2,750	1,900	(1,200)
51-00 OFFICE SUPPLIES	6,121	5,150	4,650	4,650	(500)
52-07 UNIFORMS	500	500	475	500	0
54-00 BOOKS, PUBS, SUBS, MEMBERSHIPS	654	600	500	0	(600)
54-01 MEMBERSHIPS	3,940	4,100	4,005	4,205	105
TOTAL OPERATING EXPENSES	\$137,423	\$137,240	\$133,095	\$128,662	(\$8,578)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	51,041	0	0	0	0
TOTAL NON-OPERATING EXPENSES	51,041	0	0	0	0
TOTAL EXPENSES	\$1,048,524	\$1,133,468	\$1,120,769	\$1,118,410	(\$14,058)

**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	413,885	400,895	400,895	391,243	(9,652)
25-01 FICA	25,890	34,413	34,413	33,746	(667)
25-03 RETIREMENT CONTRIBUTIONS	29,437	31,035	31,035	30,452	(583)
25-04 LIFE/HEALTH INSURANCE	32,124	31,794	31,794	28,387	(3,407)
25-07 EMPLOYEE ALLOWANCES	57,649	56,465	56,465	56,465	0
TOTAL PERSONAL EXPENSES	558,985	554,602	554,602	540,293	(14,309)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Laws of Life Banquet (\$6,500) and other minor operating expenditures</i>	6,373	10,000	9,000	10,000	0
40-00 TRAINING & TRAVEL COSTS <i>ICMA, FCCMA, and Various Required</i>	2,839	5,450	5,000	5,450	0
41-00 COMMUNICATIONS	1,904	1,579	1,579	1,356	(223)
44-00 RENTALS & LEASES <i>Copier lease payments and related costs</i>	8,078	10,000	10,000	7,000	(3,000)
47-00 PRINTING AND BINDING	90	500	350	500	0
51-00 OFFICE SUPPLIES	1,472	4,000	4,000	4,000	0
54-00 BOOKS, PUBS, SUBS, MEMBERSHIP	105	600	500	0	(600)
54-01 MEMBERSHIPS <i>ICMA, FCMA, and Miscellaneous</i>	3,453	3,500	3,300	3,500	0
TOTAL OPERATING EXPENSES	24,314	35,629	33,729	31,806	(3,823)
TOTAL EXPENSES	583,299	590,231	588,331	572,099	(18,132)

**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES**

001.0404.537

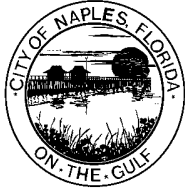
ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	228,154	221,363	221,363	221,363	0
25-01 FICA	16,646	16,721	16,721	16,773	52
25-03 RETIREMENT CONTRIBUTIONS	30,048	31,209	31,209	36,773	5,564
25-04 LIFE/HEALTH INSURANCE	25,747	26,380	26,380	30,076	3,696
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	301,075	296,153	296,153	305,465	9,312
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	32,079	41,400	41,295	37,700	(3,700)
<i>Lake maintenance \$5,000; exotic removal/City property \$5,000; oyster restoration \$5,000; Fish tubes, warning buoys, signs \$5,000; other supplies \$17,700</i>					
31-01 PROFESSIONAL SERVICES	46,838	25,000	25,000	25,000	0
<i>Water quality sampling and analysis</i>					
31-43 LAWN & LANDSCAPE CERT	10,000	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS	1,650	3,000	3,000	3,000	0
<i>FLERA \$1,000; Sea Turtle Conference \$1,000; Marine Biology Conference \$1,000</i>					
41-00 COMMUNICATIONS	1,042	995	995	1,000	5
42-10 EQUIP. SERVICES - REPAIRS	4,118	2,000	1,500	2,000	0
42-11 EQUIP. SERVICES - FUEL	1,447	1,266	1,266	1,421	155
44-00 RENTALS AND LEASES	888	1,700	1,700	1,700	0
<i>Copier rental</i>					
46-00 REPAIR AND MAINTENANCE	0	1,000	1,000	1,000	0
<i>Scrape boat hull, service engine</i>					
47-00 PRINTING AND BINDING	617	2,000	2,000	1,000	(1,000)
51-00 OFFICE SUPPLIES	2,121	1,000	500	500	(500)
52-07 UNIFORMS	0	0	0	0	0
54-00 BOOKS, DUES, SUBSCRIPTIONS	54	0	0	0	0
54-01 MEMBERSHIPS	440	600	705	705	105
TOTAL OPERATING EXPENSES	101,294	89,961	88,961	85,026	(4,935)
NON-OPERATING EXPENSES					
60-40 MACHINERY EQUIP	51,041	0	0	0	0
TOTAL NON-OPERATING EXPENSES	51,041	0	0	0	0
TOTAL EXPENSES	453,410	386,114	385,114	390,491	4,377

**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

Formerly Reported in Police Criminal Investigations

001.0405.524

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	97,827	97,827	97,063	(764)
25-01 FICA	0	7,046	7,046	7,035	(11)
25-03 RETIREMENT CONTRIBUTIONS	0	15,036	15,036	16,685	1,649
25-04 LIFE/HEALTH INSURANCE	0	24,564	17,010	23,207	(1,357)
TOTAL PERSONAL SERVICES	0	144,473	136,919	143,990	(483)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Lien fees-County charge; Code Board expenses</i>	0	1,050	980	1,050	0
31-04 OTHER CONTRACTUAL SERVICES <i>Typically \$75 lot for 50-60 lots</i>	0	4,000	3,700	4,000	0
32-04 OTHER LEGAL SERVICES	0	500	500	0	(500)
40-00 TRAINING & TRAVEL COSTS <i>Code Enforcement Certification \$400; Annual Conference \$1,100</i>	0	1,500	1,300	1,500	0
41-00 COMMUNICATIONS	0	500	600	500	0
41-03 RADIO & PAGERS	0	120	0	0	(120)
42-10 EQUIP. SERVICES - REPAIRS	0	1,000	1,100	1,000	0
42-11 EQUIP. SERVICES - FUEL	0	2,730	1,200	2,730	0
47-00 PRINTING AND BINDING	0	600	400	400	(200)
51-00 OFFICE SUPPLIES	0	150	150	150	0
52-07 UNIFORMS	0	500	475	500	0
TOTAL OPERATING EXPENSES	0	12,650	10,405	11,830	(820)
TOTAL EXPENSES	0	157,123	147,324	155,820	(1,303)



General Fund

Planning Department

Mission Statement:

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

Department Description

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

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

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

2010-11 Department Accomplishments

- Amended the Capital Improvements Element for 2010-11
- Amended the City's Sign Code
- Amended the subdivision regulations
- Added criteria for variances and non-conformity petitions to encourage the preservation of historic structures
- Reviewed and amended the live entertainment ordinance to allow later hours
- Replaced the residential impact statement process with residential impact criteria
- Modified the distance waiver process
- Prepared a proposal for public art on Fifth Avenue South

2011-12 Departmental Goals and Objectives

As part of Vision Goal 1 (Preserve the City's distinctive character and culture) amend and update the City's Comprehensive plan as necessary.

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

General Fund

Planning Department (continued)

- Prepare seven-year report on amendments necessary for consistency with Florida Statutes.
- Work with neighborhood associations to plan and implement neighborhood improvements.

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

- Amend the D Downtown regulations to better address allocations for density and parking and to address transient lodging.
- Amend codes relative to temporary use and banner approval.
- Address the replacement of seawalls and location of property lines.
- Codify the book of interpretations.
- Address expired PD's
- Consider the creation of a Crayton Cove/City Dock Overlay district

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

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

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

- Continue to expedite building permit review.
- After testing the business tax receipt zoning approval form, create an online version and promote easier approval process.
- Work with GIS to make past petition information available online.
- Provide PD documents online.

2011-12 Significant Budgetary Issues

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

The budget of the Planning Department is \$427,979, a \$49,799 decrease from the FY 2010-11 adopted budget. Personal Services are \$361,239, a decrease of \$45,359 under the FY 10-11 budget due to the allocation of half the cost of a Planner II to the Building Permit Fund.

Operating expenditures are \$66,740, a decrease of \$4,440 (6%) under FY 10-11. The most significant costs include building rental for \$33,820 and legal ads for \$9,000.

General Fund

Planning Department (continued)

2011-12 Performance Measures and Benchmarking

Petition Type	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-12
Administrative Appeal Petitions	1	0	0	1	1
Administrative Variance Petitions	1	1	2	2	2
Annexation Requests	4	0	0	1	1
Comprehensive Plan Amendments	6	3	2	1	1
Conditional Use Requests	12	4	12	6	5
Development of Significant Environmental Impact	1	0	1	0	1
Easement Vacation Requests	1	3	1	1	2
Fence and Wall Waiver Requests	2	5	1	3	3
Live Entertainment	8	15	8	4	5
Nonconformity Requests	0	3	3	1	3
Rezoning Requests	3	2	3	2	2
Residential Impact Statements	15	25	17	4	N/A
Text Amendment Requests	10	3	17	11	5
Variance Requests	8	11	14	5	5
Waiver of Distance Requests	2	6	3	0	1
Design Review Board Petitions	31	13	27	23	25
D-Downtown Waiver Requests	0	0	0	0	1
Subdivision Plat Requests	2	1	6	4	5
Site Plan Review	N/A	5	9	3	7
Site Plan with Deviations	N/A	3	2	1	5
Development Agreement	0	1	0	0	0
Parking Allocation D-Downtown	0	1	0	2	2
Outdoor Dining Public Property	0	1	3	4	4
Outdoor Dining Private Property	75	24	17	8	5
Total Petitions	182	130	148	87	91
Building Permits Reviewed by Planning	374	440	644	680	700

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	19,537	33,377	3.5	5,582	9,536
Boca Raton	84,392	100,690	12	7,033	8,391
Delray Beach	60,522	76,049	12	5,044	6,337
Tarpon Springs	23,484	28,219	2	11,742	14,109
Winter Park	27,852	30,480	5	5,570	6,096

Population is year round population from the 2010 Census

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

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
PLANNING & ZONING				
1	1	1	Planning Director	113,654
1	1	1	Senior Planner	73,047
2	1	0.5	Planner II (a)	32,194
1	1	1	Sr. Administrative Specialist	40,343
<hr/> 5	<hr/> 4	<hr/> 3.5		<hr/> \$259,238
 5	 4	 3.5	Regular Salaries	259,238
			Employer Payroll Expenses	102,001
				<hr/>
			Total Personal Services	<u><u>\$361,239</u></u>

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

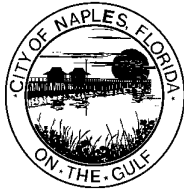
**FISCAL YEAR 2011-12
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 CURRENT PROJECTED	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	365,643	292,223	292,223	259,238	(32,985)
25-01 FICA	27,013	22,056	22,056	19,530	(2,526)
25-03 RETIREMENT CONTRIBUTIONS	37,623	32,046	32,046	32,018	(28)
25-04 LIFE/HEALTH INSURANCE	61,310	54,993	54,993	45,173	(9,820)
25-07 EMPLOYEE ALLOWANCES	5,440	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$497,029	\$406,598	\$406,598	\$361,239	(\$45,359)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,837	3,000	1,000	2,000	(1,000)
<i>Federal Express, special mailings, Planning Advisory Board signs, courier</i>					
30-10 AUTO MILEAGE	147	150	100	100	(50)
40-00 TRAINING & TRAVEL COSTS	2,304	3,500	1,000	2,500	(1,000)
<i>AICPA Certifications, Arborist Certification, and other training</i>					
41-00 COMMUNICATIONS	1,495	1,520	1,520	1,520	0
44-01 BUILDING RENTAL	34,509	34,510	34,510	33,820	(690)
<i>Office space occupied at the Building Permits Fund building</i>					
44-02 EQUIPMENT RENTAL	2,527	3,000	4,126	4,500	1,500
46-00 REPAIR AND MAINTENANCE	129	1,000	400	800	(200)
47-00 PRINTING AND BINDING	1,311	4,000	2,000	3,000	(1,000)
47-01 LEGAL ADS	2,730	9,000	5,000	9,000	0
<i>Council, PAB, DRB, and other required ads in the local paper</i>					
47-06 DUPLICATING	0	2,000	1,000	1,000	(1,000)
51-00 OFFICE SUPPLIES	2,936	6,500	2,000	5,500	(1,000)
54-01 MEMBERSHIPS	3,027	3,000	3,000	3,000	0
TOTAL OPERATING EXPENSES	\$52,952	\$71,180	\$55,656	\$66,740	(\$4,440)
TOTAL EXPENSES	\$549,981	\$477,778	\$462,254	\$427,979	(\$49,799)



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General Fund

Finance Department

Mission Statement:

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

Department Description

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

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

Customer Service assists utility customers by processing utility bills and 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 the sales of surplus equipment and other miscellaneous items. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City.

2010-11 Department Accomplishments

- **5 Year Sustainability Report:** The third annual sustainability report was presented to City Council to assist in the development of a long-term sustainable budget strategy.
- **Bond Refinance:** Refinanced the 2001 Public Service Tax bonds, 2003 Redevelopment bonds and 2008 Redevelopment note for a net present value savings to the City of approximately \$2 million or \$300,000 per year in interest.
- **Bond Rating:** Received an upgrade by Fitch Ratings from AA+ to AAA for the City's Public Service Tax Bonds stating "Financial management remains sound, characterized by operating surpluses, high reserve levels, and abundant financial flexibility."

General Fund

Finance Department (continued)

- **Special Assessments:** Coordinated the billing of the newly created Fifth Avenue South Business Improvement Special Assessment District and began development of the Port Royal Area Special Assessment Dredging District.
- **GFOA Certification:** Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officer's Association (GFOA) for the 30th year in a row. The GFOA also recognized the city's budget with the Distinguished Budget Presentation Award for the 6th consecutive year.

2011-12 Departmental Goals and Objectives

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

- Continue to improve the website as an information source to the public and an easy to use payment opportunity.
- Update the business tax licensing procedure to make it more efficient and faster for the customer.
- Identify and reduce redundancy in processing financial information.
- Create an easy to follow process for setting up new utility accounts and transferring account information.
- Decrease delinquent accounts by transferring them to collections within 30 days.
- Conduct department training on payroll, purchasing and budget preparation.
- Review the current bank agreement to evaluate the services and costs of qualified banking institutions.

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

- Update the Financial Accounting Manual.
- Publish the FY 2011 CAFR and submit to GFOA's Award Program by March 25, 2012 and maintain an unqualified opinion by the independent external auditors.
- Publish the FY 2011 Budget and submit to GFOA's Award Program by December 25, 2011.
- Publish the monthly financial reports by the 10th of each month.
- Update procedures for the Purchasing Division and apply for external recognition.
- Monitor all grant opportunities and distribute the relevant information to the individual departments for consideration.

2011-12 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,630,801, a decrease of \$89,947 from the adopted FY 2010-11 budget.

Finance and Accounting, budgeted at \$1,165,753, shows a decrease of \$29,182 under FY 2010-11. Personal Services is \$1,042,663, a decrease of \$12,492. This is primarily due to several changes in employees' individual health insurance selections.

Operating Expenses decreased \$16,690 primarily due to a decrease in the independent audit cost. Training and Travel costs are \$4,180 and are an important item in this budget, due to the many professionally certified (CGFO, CPFO and CPA) employees who are required to maintain education

General Fund

Finance Department (continued)

levels to keep their certification, and due to the ever changing accounting regulations. The Department continues to budget \$10,000 for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples.

Customer Service, with a budget of \$231,271, decreased \$12,022. Personal Services decreased \$12,022 due primarily to the resignation of a higher paid employee and subsequent replacement. There were no changes in Operating Expenses.

Purchasing, with a budget of \$233,777, decreased \$48,743 from the FY 2010-11 budget. This decrease is due primarily to the transfer of the Warehouse Coordinator to the Water/Sewer Fund, leaving only three (3) positions budgeted in Purchasing. This transfer is recommended in part due to the move of Purchasing away from the warehouse, but mainly due to the warehouse's assets primarily being the inventory of the Water Sewer Fund.

2011-12 Capital Improvement Projects

Although capital project for the Finance Department is funded in the Public Service Tax/Capital Improvement Fund (Fund 340), it is also listed at the end of this section. The project for FY 2011-12 totals \$300,000. It will have no additional impact on the operating budget.

2011-12 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2010 Per Capita Taxable Value	\$746,724	\$75,808	\$617,888	\$94,686
FY 2010 Millage Rate	1.1800	7.1634	1.9592	7.7759

Performance Measures	Actual 08-09	Actual 09-10	Expected 2010-11	Projected 2011-12
Purchasing Card Transactions	2,136	2,018	1,900	2,300
Purchase Orders Issued	3,281	2,625	3,090	3,000
Formal Bids and Quotes	115	57	61	60
Business Tax Receipts Issued	3,754	3,702	3,540	3,630
Funds from Annual Auctions	\$372,562	\$99,764	\$90,100	\$81,000
Utility Payments made by Click 2 Gov (Internet)	2,062	3,089	3,300	3,600
Business License Payments made by Click 2 Gov	158	127	135	150
Parking Tickets paid by Click 2 Gov	552	1,180	1,300	1,430
City Employees on Direct Deposit	75.6%	80.5%	85%	88%
Finance Employees with relevant certifications	7	6	5	5
Awards received from GFOA	2	2	2	2
GFOA Budget Criteria deemed at least proficient	92%	95%	98%	99%

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2011-12**

<i>2010 Adopted</i>	<i>2011 Adopted</i>	<i>2012 Adopted</i>	JOB TITLE	FY 2012 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	96,058
2	2	2	Accounting Clerk III	65,806
1	1	1	Grants Coordinator	68,556
1	1	1	Administrative Coordinator	47,531
0.8	0.8	0.8	Service Worker I (30 hours)	18,589
<u>11.8</u>	<u>11.8</u>	<u>11.8</u>		<u>749,269</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	54,486
2	2	2	Customer Service Representative	59,306
1	1	1	Billing & Collection Specialist	31,614
<u>4</u>	<u>4</u>	<u>4</u>		<u>145,406</u>
PURCHASING				
1	1	1	Purchasing Manager	75,548
1	1	1	Buyer	47,531
1	1	0	Warehouse Coordinator *	0
1	1	1	Administrative Specialist II	38,978
<u>4</u>	<u>4</u>	<u>3</u>		<u>162,057</u>
19.8	19.8	18.8	Regular Salaries	1,056,732
			Overtime	4,500
			Employer Payroll Expenses	414,632
			Total Personal Services	<u>1,475,864</u>

* Transferred to Water/Sewer Fund as of 10/1/2011

Finance also includes the following 4 positions in other funds:

Meter Readers (3) in Water Sewer Fund

Parking Meter Technician (1) in Beach Fund

**FISCAL YEAR 2011-12
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,108,111	1,102,524	1,130,260	1,056,732	(45,792)
10-30 OTHER SALARIES	24,539	0	6,840	0	0
10-40 OVERTIME	3,233	4,500	4,540	4,500	0
25-01 FICA	82,522	82,539	91,338	78,853	(3,686)
25-03 RETIREMENT CONTRIBUTIONS	147,840	162,017	161,203	172,800	10,783
25-04 LIFE/HEALTH INSURANCE	178,573	191,352	138,066	157,699	(33,653)
25-07 EMPLOYEE ALLOWANCE	4,960	4,800	4,800	5,280	480
TOTAL PERSONAL SERVICES	1,549,778	1,547,732	1,537,047	1,475,864	(71,868)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,022	16,350	11,765	16,050	(300)
31-02 ACCOUNTING & AUDITING	88,642	88,500	88,500	73,500	(15,000)
31-04 OTHER CONTRACTUAL SVCS	4,616	5,500	4,700	3,000	(2,500)
40-00 TRAINING & TRAVEL COSTS	6,646	7,080	7,270	7,580	500
41-00 COMMUNICATIONS	5,406	4,690	5,438	5,720	1,030
42-02 POSTAGE AND FREIGHT	31,426	5,000	3,000	5,000	0
42-10 EQUIP. SERVICES - REPAIRS	3,867	800	1,500	800	0
42-11 EQUIP. SERVICES - FUEL	1,476	1,011	1,811	2,257	1,246
44-00 RENTALS & LEASES	0	1,500	0	0	(1,500)
46-00 REPAIR AND MAINTENANCE	873	2,120	860	2,070	(50)
47-00 PRINTING AND BINDING	18,798	22,920	20,700	22,200	(720)
47-01 LEGAL ADS	2,904	4,000	3,100	3,200	(800)
51-00 OFFICE SUPPLIES	8,076	9,000	8,280	9,000	0
52-00 OPERATING SUPPLIES	2,089	2,500	2,900	2,500	0
52-09 OTHER CLOTHING	0	125	125	0	(125)
54-01 MEMBERSHIPS	1,685	1,920	1,750	2,060	140
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$188,526	\$173,016	\$161,699	\$154,937	(\$18,079)
TOTAL EXPENSES	\$1,738,304	\$1,720,748	\$1,698,746	\$1,630,801	(\$89,947)

**FISCAL YEAR 2011-12
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	771,486	751,849	778,100	749,269	(2,580)
10-30 OTHER SALARIES	536	0	0	0	
10-40 OVERTIME	1,304	1,200	1,300	1,200	0
<i>Overtime related to short work weeks and payroll or check processing</i>					
25-01 FICA	54,995	56,063	55,023	55,976	(87)
25-03 RETIREMENT CONTRIBUTIONS	106,364	115,517	113,683	126,453	10,936
25-04 LIFE/HEALTH INSURANCE	120,751	125,726	89,500	104,485	(21,241)
25-07 EMPLOYEE ALLOWANCE	4,960	4,800	4,800	5,280	480
TOTAL PERSONAL SERVICES	1,060,396	1,055,155	1,042,406	1,042,663	(12,492)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,451	14,150	9,890	14,150	0
<i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>					
31-02 ACCOUNTING & AUDITING	88,642	88,500	88,500	73,500	(15,000)
<i>Base Contract \$70,000 Single Audit \$3,500</i>					
31-04 OTHER CONTRACTUAL SVCS	4,616	5,500	4,700	3,000	(2,500)
<i>Banking fees and offsite storage for partial year</i>					
40-00 TRAINING & TRAVEL COSTS	4,276	4,180	4,870	4,680	500
<i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>					
41-00 COMMUNICATIONS	3,488	2,710	3,328	3,600	890
47-00 PRINTING AND BINDING	14,072	15,920	15,500	15,200	(720)
<i>Printing budgets, CIP, CAFR & City information booklet (\$10,000)</i>					
51-00 OFFICE SUPPLIES	7,477	7,500	7,500	7,500	0
54-01 MEMBERSHIPS	1,315	1,320	1,320	1,460	140
<i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>					
54-02 BOOKS, PUBS, SUBS.		0	0	0	0
TOTAL OPERATING EXPENSES	\$133,337	\$139,780	\$135,608	\$123,090	(\$16,690)
TOTAL EXPENSES	\$1,193,733	\$1,194,935	\$1,178,014	\$1,165,753	(\$29,182)

**FISCAL YEAR 2011-12
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	135,594	150,920	150,400	145,406	(5,514)
10-30 OTHER SALARIES	24,003	0	6,840	0	0
10-40 OVERTIME	1,687	3,000	3,000	3,000	0
25-01 FICA	12,078	11,180	21,115	10,518	(662)
25-03 RETIREMENT CONTRIBUTIONS	15,882	19,947	20,020	22,644	2,697
25-04 LIFE/HEALTH INSURANCE	32,357	39,856	25,666	31,313	(8,543)
TOTAL PERSONAL SERVICES	\$221,601	\$224,903	\$227,041	\$212,881	(\$12,022)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	64	200	175	200	0
40-00 TRAINING & TRAVEL COSTS	1,244	1,100	600	1,100	0
<i>Required Manager's FABTO certification (\$900), Collections Seminar (\$200)</i>					
41-00 COMMUNICATIONS	828	1,020	1,010	1,020	0
42-02 POSTAGE & FREIGHT	31,426	5,000	3,000	5,000	0
42-11 EQUIPMENT SERV-FUEL	0	0	800	0	0
46-00 REPAIR AND MAINTENANCE	873	2,070	860	2,070	0
47-00 PRINTING AND BINDING	4,726	7,000	5,200	7,000	0
<i>Reminder Notices, envelopes</i>					
51-00 OFFICE SUPPLIES	599	1,500	780	1,500	0
52-00 OPERATING SUPPLIES	206	500	700	500	0
TOTAL OPERATING EXPENSES	\$39,966	\$18,390	\$13,125	\$18,390	\$0
TOTAL EXPENSES	\$261,567	\$243,293	\$240,166	\$231,271	(\$12,022)

**FISCAL YEAR 2011-12
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

		09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	201,031	199,755	201,760	162,057	(37,698)
10-40	OVERTIME	242	300	240	300	0
25-01	FICA	15,449	15,296	15,200	12,359	(2,937)
25-03	RETIREMENT CONTRIBUTIONS	25,594	26,553	27,500	23,703	(2,850)
25-04	LIFE/HEALTH INSURANCE	25,465	25,770	22,900	21,901	(3,869)
TOTAL PERSONAL SERVICES		\$267,781	\$267,674	\$267,600	\$220,320	(\$47,354)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,507	2,000	1,700	1,700	(300)
40-00	TRAINING & TRAVEL COSTS	1,126	1,800	1,800	1,800	0
<i>FL Assoc of Public Purchasing Officials and required CEUs for staff certifications</i>						
41-00	COMMUNICATIONS	1,090	960	1,100	1,100	140
42-10	EQUIP. SERVICES - REPAIRS	3,867	800	1,500	800	0
42-11	EQUIP. SERVICES - FUEL	1,476	1,011	1,011	2,257	1,246
44-00	RENTALS & LEASES	0	1,500	0	0	(1,500)
46-00	REPAIR AND MAINTENANCE	0	50	0	0	(50)
47-01	LEGAL ADS	2,904	4,000	3,100	3,200	(800)
<i>Advertising for bids and RFPs</i>						
52-00	OPERATING SUPPLIES	1,883	2,000	2,200	2,000	0
52-09	OTHER CLOTHING	0	125	125	0	(125)
54-01	MEMBERSHIPS	370	600	430	600	0
<i>NIGP, FL Assoc of Public Purchasing Officials, Gulf Coast Chapter Public Purchasing</i>						
TOTAL OPERATING EXPENSES		\$15,223	\$14,846	\$12,966	\$13,457	(\$1,389)
TOTAL EXPENSES		\$283,004	\$282,520	\$280,566	\$233,777	(\$48,743)

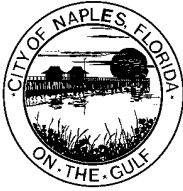
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - FINANCE DEPARTMENT**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
FINANCE DEPARTMENT						
12A12	Upgrade City Integrated Software	300,000	200,000	0	0	0
	Replace Mail Van	0	0	0	13,000	0
TOTAL FINANCE DEPARTMENT		300,000	200,000	0	13,000	0

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



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General Fund

Fire- Rescue Department

Mission Statement:

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

Department Description

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

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

2010-11 Department Accomplishments

- Conducted a survey to attain a Class 2 designation under the Fire Suppression Rating Schedule (FSRS) of the Insurance Services Office, Inc. The survey for the Department is to consider and/or implement measures to retain an ISO Class 2 designation in the next rating visit. It should be noted that the City of Naples Fire-Rescue Department is one of only 31 Class 2 ranked departments in the State of Florida and one of 585 throughout the United States.
- Purchased new NFPA compliant equipment for the Technical Rescue Team (TRT) that increases our capabilities and provides enhanced safety and protection for both the rescuer and victim. This equipment is used for high-rise rope rescue, trench, collapse, confined space and dive-rescue operations.
- Purchased NFPA and Department of Forestry (DOF) compliant wild land firefighting and personnel protective equipment (PPE). This equipment protects our firefighters while operating within the City limits and while on mutual aid responses assisting other departments and/or agencies.
- The newly instituted Firefighter Fitness & Wellness Program determined that there were benefits both in the reduction of on-the-job injuries and incidents of cardiac and heart disease involving our firefighters as well as decreasing firefighter injury and illness.
- Presented an architectural study of Fire Station No. 1. This report outlined the condition of the facility and issues that affect the continued functionality and operational readiness now and in the future.

General Fund

Fire-Rescue Department (continued)

- Formed a fire apparatus specification committee to evaluate, review and develop specifications for a new 75-foot rear mount quint to replace a 20-year old unit at Fire Station No. 1.
- Implemented a comprehensive online training program (TargetSafety) to increase the number of personnel taking continuing education units (CEU) via the Internet.
- Began using an all-inclusive electronic based Fire Prevention & Inspection software program to allow fire inspectors to eliminate hand written inspection reports that lacked fire code information backup and to provide advanced management data.

2011-12 Departmental Goals and Objectives

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

- Present an updated architectural study and building design plans for construction of a new Fire Station No. 1 in Fiscal Year 2014-15.
- Invest resources within budget constraints in factors such as training, communications, alerting systems and administration standards that influence the Insurance Service Organizations (ISO) rating for the City and to maintain the current Class 2 rating.
- Coordinate the training of all employees in the basics of Incident Command Management, thus ensuring the City's compliance with the National Incident Management System. NIMS is a procedure that allows federal, state, and local governments and the private sector to work together when preparing for and responding to major emergencies, such as a hurricane.
- Purchase and place into service new firefighting apparatus and equipment to enhance City firefighting capabilities, safety, effectiveness and efficiency.

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

- Perform an updated assessment of the Fire-Rescue Training & Special Operations Bureau as it relates to the ISO rating. The assessment shall include advanced life support (ALS) and basic life support (BLS) capabilities, specialized training in hazardous materials and technical rescue operations as well as firefighting evolutions.
- Coordinate advanced NIMS training for employees who would have managerial or leadership roles in a major incident.

2011-12 Significant Budgetary Issues

The budget of the Fire-Rescue Department is \$7,972,640, an increase of \$141,933 over the FY 2010-11 adopted budget.

The largest expenditure of the Fire-Rescue Department is Personal Services, making up 93% of the budget. Personal Services, at \$7,398,609, increased \$110,627, due to increased costs of health insurance and pensions. The City's portion of the Firefighters' retirement cost increased from 39.39% to 41.96% of the annual payroll. There are no additional positions included in this budget.

General Fund

Fire-Rescue Department (continued)

Operating Costs in the Fire-Rescue Department total \$599,031, an increase of \$18,801. Major expenditures in the Operating Costs line items are Schools and Training (\$30,000), Fuel and repairs for vehicles (\$254,941), Utilities (\$30,940) and Operating supplies (\$32,150).

Three new line items have been added to the Fire-Rescue Department Budget. During FY 10-11, some of this was budgeted in the capital budget. Because these items do not meet the capital threshold, these been programmed into the operating budget for FY 11-12:

Bunker Gear	\$22,000
Fire Hose and Appliances	\$15,000
Specialty Team Equipment	\$36,000

Non-operating Capital expenses total \$15,000. This includes the following items.

- Manual Hose Roller \$2,500
- Water Thief (2) \$2,300
- Hose Washer \$2,000
- Flashover Simulator Conversion \$5,000
- Dive gear \$3,200

These above-noted items cost less than the established minimum (\$10,000) for the Capital Improvement Program (CIP) threshold and are therefore not part of the CIP.

2011-12 Capital Improvement Projects

Although capital projects for the Fire-Rescue Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340), they are also listed at the end of this section. The cost of fire capital projects for FY 2011-12 total \$427,500. Four items are new (Station Alerting System, Lifepacks, Auto Pulses and monitors) and the other items are replacement in nature and will have no impact on the operating budget.

Performance Measures

January – December	2006	2007	2008	2009	2010
Fires					
Structural Fires	12	5	10	9	26
Vehicle Fires	8	10	10	6	5
Outside Equipment Fires	0	0	1	2	5
Vegetation Fires	16	16	8	10	12
Refuse/Rubbish Fires	11	9	8	8	9
Other Fires	6	9	5	3	4
Total Fires	53	49	42	38	61
Contents Lost Total - Fire	\$112,550	\$112,000	\$236,733	\$154,601	\$1,108,200
Property Lost Total - Fire	\$432,400	\$605,200	\$488,201	\$462,002	\$417,150
Contents Lost Total - Non-Fire	\$0	\$120	\$0	\$2,000	\$45,275
Property Lost Total - Non-Fire	\$700	\$0	\$2,000	\$0	\$60,000
Total Lost	\$545,650	\$717,320	\$726,934	\$618,603	\$1,630,625

General Fund

Fire-Rescue Department (continued)

January – December	2006	2007	2008	2009	2010
Hazardous Conditions	181	144	148	146	130
Service Calls	197	258	288	347	323
Good Intent Calls	286	302	346	294	247
Total Service Calls	664	704	782	787	700
Dropped Incident Report	56	65	39	3	56
Alert 3 Airport Drill	4	9	19	16	11
Severe Weather & Lighting Strike	1	1	4	1	2
Malicious False Alarm	16	18	13	12	9
Other False Alarm	818	769	807	755	685
Total False Alarms	834	787	820	767	694
Rescues	147	137	84	246	336
Medical Assist	320	571	865	840	812
EMS Call excluding Vehicle Accident	2,032	1,869	1,573	1,506	1,511
Vehicle Accidents	291	254	204	184	214
Extrications (Vehicle/Elevator)	74	70	78	44	64
Water Rescue	7	6	3	5	10
Electrical Rescues	0	0	1	1	0
Rescue or EMS Standby	4	10	2	6	8
Total Medical Rescues	2,875	2,917	2,810	2,832	2,955
Total Calls	4,431	4,467	4,477	4,441	4,423
Patient Contacts	2,174	2,069	1,755	1,788	1,868
Mutual Aid Given	50	33	21	20	23
Mutual Aid Received	11	3	3	3	5
Total Mutual Aid Calls	61	36	24	23	28
Fire Prevention Bureau	2006	2007	2008	2009	2010
Fire Investigations	9	6	11	16	21
Fire Prevention Inspections	5123	5319	5101	5912	5109
Fire Operations Inspections	1214	1108	1047	730	685
New Construction Inspection	0	833	1862	1429	1626
New Construction Plan Review	0	344	793	546	794
New Construction Consultation	0	166	412	150	109
Public Education Events	90	107	143	102	137
Total Public Attendance	5113	6923	7811	6885	7750
SERV Events	46	52	55	47	42
SERV Hours	658	716	767	630	594

FUND: 001 GENERAL FUND
FIRE-RESCUE DEPARTMENT
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	Fire Chief	110,827
3	4	4	Battalion Chief	354,127
1	1	1	Fire Marshall	70,047
1	0	0	Training Officer	0
12	12	12	Fire Lieutenants	987,667
37	39	39	Firefighters	2,211,729
4	4	4	Fire Inspectors	204,401
1	1	1	Fire Prevention Specialist	51,384
1	1	1	Administrative Specialist II	47,984
<u>61</u>	<u>63</u>	<u>63</u>		<u>\$4,038,166</u>
			Regular Salaries	4,038,166
			Other Salaries	160,997
			State Incentive Pay	10,680
			Overtime	360,000
			Special Duty Pay	500
			Holiday Pay	79,676
			Fire Early retirement payment	57,135
			Employer Payroll Expenses	2,691,455
			Total Personal Services	<u><u>\$7,398,609</u></u>

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

**FISCAL YEAR 2011-12
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,104,554	4,081,147	4,081,147	4,038,166	(42,981)
10-30 OTHER SALARIES	160,332	168,997	168,997	160,997	(8,000)
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					
10-32 STATE INCENTIVE PAY	10,380	9,360	9,360	10,680	1,320
10-40 OVERTIME	371,324	360,000	360,000	360,000	0
10-41 SPECIAL DUTY PAY	454	500	500	500	0
10-42 HOLIDAY PAY	79,189	79,676	79,676	79,676	0
25-01 FICA	351,312	322,614	322,614	311,185	(11,429)
25-03 RETIREMENT CONTRIBUTIONS	1,705,507	1,502,148	1,502,148	1,576,515	74,367
25-04 LIFE/HEALTH INSURANCE	663,356	704,965	625,000	802,315	97,350
25-07 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	1,440	0
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-22 STATE INS. PREMIUM TAX	893,185	0	0	0	0
TOTAL PERSONAL SERVICES	\$8,398,168	\$7,287,982	\$7,208,017	\$7,398,609	\$110,627
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	28,492	13,300	13,300	13,300	0
<i>Small appliances, SCBA masks, tool replacement, fire investigative equipment, etc</i>					
31-00 PROFESSIONAL SERVICES	19,712	14,500	14,500	14,500	0
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	8,597	17,090	17,090	22,000	4,910
<i>Target Safety System (\$5,000), maintenance contracts (\$15,050), face piece and air testing (\$1,950)</i>					
40-00 TRAINING & TRAVEL COSTS	25,992	30,000	30,000	30,000	0
<i>2 employees to VisionAIR (\$4,200); Contract college reimb. (\$5,500); Conferences (\$4,200); Other Training (\$18,100)</i>					
41-00 COMMUNICATIONS	11,017	11,460	11,460	12,000	540
<i>Notebooks and cell phones (\$6,800), Embarq (\$4,000), Comcast (\$1,200)</i>					
42-10 EQUIP. SERVICES - REPAIRS	296,652	252,500	262,000	200,000	(52,500)
42-11 EQUIP. SERVICES - FUEL	36,309	44,270	44,270	54,941	10,671
43-01 ELECTRICITY	13,038	16,000	16,000	14,000	(2,000)
43-02 WATER, SEWER, GARBAGE	14,491	16,940	16,940	16,940	0
44-00 RENTALS & LEASES	5,365	4,940	4,940	4,940	0
<i>Copiers at the stations (\$3,240); Boat slip (\$1,704)</i>					
46-00 REPAIR AND MAINTENANCE	3,830	8,500	8,500	8,500	0
<i>Bicycle maintenance, hose repair, hydraulic tool maintenance, batteries, defib. maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	10,529	17,250	17,250	15,000	(2,250)
<i>Fire Station A/C maintenance, plumbing, electrical, sprinkler maintenance, etc</i>					
46-14 HYDRANT MAINTENANCE	1,440	5,500	5,500	3,500	(2,000)
51-00 OFFICE SUPPLIES	2,273	2,100	2,100	2,100	0
52-00 OPERATING SUPPLIES	47,252	32,150	32,150	32,150	0
<i>Oxygen, disease control, rescue supplies, foam, oil dry, AED supplies, public education promotional item:</i>					
52-07 UNIFORMS	34,195	34,800	34,800	26,740	(8,060)
<i>Uniforms \$15,590, protective clothing \$8,060, shoes per CBA \$3,090</i>					
52-09 OTHER CLOTHING	225	500	500	500	0
52-10 JANITORIAL SUPPLIES	5,926	7,000	7,000	6,000	(1,000)
52-25 BUNKER GEAR	0	0	0	22,000	22,000
52-26 FIRE HOSE & APPLIANCES	0	0	0	15,000	15,000
52-27 SPECIALTY TEAM EQUIPMENT	0	0	0	36,000	36,000
54-01 MEMBERSHIPS	1,329	2,920	2,920	2,920	0
54-02 BOOKS, PUBS, SUBS,	2,197	8,510	8,510	6,000	(2,510)
TOTAL OPERATING EXPENSES	\$568,861	\$540,230	\$549,730	\$559,031	\$18,801
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	14,989	2,495	2,495	15,000	12,505
<i>Roll-n-Rack \$2,500; Water Thief (2) \$2,300 Hose Washer \$2,000; Flashover Conversion \$5,000, Dive gear \$3,200</i>					
TOTAL NON-OPERATING EXPENSES	\$14,989	\$2,495	\$2,495	\$15,000	\$12,505
TOTAL EXPENSES	\$8,982,018	\$7,830,707	\$7,760,242	\$7,972,640	\$141,933

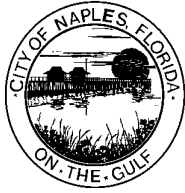
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - FIRE-RESCUE DEPARTMENT**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
FIRE SERVICES						
11E02	Fire Engine 2	118,000	0	0	0	0
11E07	Fire Station 1 Renovations	75,000	0	0	0	0
12E05	Fire Station Alerting System Station 1	50,000	0	0	0	0
12E06	Phillips Lifepack Units	50,000	50,000	0	0	0
12E07	Zoll Auto Pulse Units	45,000	45,000	0	0	0
12E08	Self Contained Breathing Apparatus	27,500	27,500	27,500	27,500	27,500
12E10	Rescue Rotary Saws	21,500	0	0	0	0
12E11	Portable Radios	15,000	15,000	15,000	15,000	15,000
12E13	Thermal Imager	12,500	0	0	0	0
12E14	Air Monitors	13,000	0	0	0	0
	Special Events Rescue Vehicle (Repl.)	0	25,000	0	0	0
	Fire Prevention Inspector Vehicle (Repl.)	0	25,000	55,000	0	0
	Fire Marshall Vehicle (Replacement)	0	40,000	0	0	0
	Bunker Gear Lockers	0	25,000	0	0	0
	Telestaff	0	40,000	0	0	0
	EPIC Voice Amplifier	0	11,500	0	0	0
	Fire Station No. 2 Renovation	0	200,000	0	0	0
	SWAT Medics Equipment	0	14,000	0	0	0
	Inflatable Boat	0	20,000	0	0	0
	Rescue Co. 2 - Fully Equipped (Repl.)	0	700,000	0	0	0
	Self Contained Breathing App. Upgrade	0	97,500	0	0	0
	Fire Station No. 3 Renovation	0	50,000	0	0	0
	Fitness Equipment for Wellness Program	0	32,000	0	0	0
	Engine Co. 2 - Fully Equipped (Repl.)	0	0	600,000	0	0
	Fire Station Design and Construction	0	0	300,000	1,200,000	0
	Fire Boat Replacement	0	0	0	0	0
TOTAL FIRE SERVICES		427,500	1,417,500	997,500	1,242,500	42,500

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



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General Fund

Community Services Department

Mission Statement:

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

Department Description

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

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

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

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

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

2010-11 Department Accomplishments

During 2010-11, the Community Services Department accomplished the following:

- Planted 213 trees and palms as part of the fiscal year Tree Fill-in Program within the Park Shore Homeowners area.
- Planted 96 trees and palms within the Royal Harbor and Oyster Bay Homeowners areas as part of the annual Tree Fill-In Program.
- Completed the replanting project on 5th Avenue South including installation of 87 pots/planters for plant materials and around the Royal Palms.
- For the thirteenth consecutive year, the City of Naples received the Tree City U.S.A. designation. For the third consecutive year, the City of Naples received a Tree City U.S.A. Growth Award
- Installed LED lighting at Naples Pier for an estimated \$1,400 savings in annual electrical costs and at the City Council Chamber providing an estimated savings of \$3,200 in annual electric costs.

General Fund

Community Services Department (continued)

- Gulfshore Playhouse and the Norris Center won for the third year in a row the Reader's Choice "Best Live Theatre" in Southwest Florida by the readers of the Naples Daily News.
- The Arthur L. Allen Tennis Center added one new Junior Super Series tournament to the annual tournament schedule, added two new classes to the Junior After-School Tennis Program and expanded the number of USTA, CTA, CCWTA, NICTA & Collier-Lee League teams to a record number of 26 teams for the winter season.
- Completed a Community Development Block Grant (CDBG) in the amount of \$111,802 at the River Park Community Center for upgrades to the air conditioning, carpet/dance floor and audio/visual equipment in the auditorium.
- Completed and dedicated Cambridge-Perry Park on 10th Street North.
- Completed and dedicated the Naples Dog Park on Riverside Circle constructed through private fundraising exceeding \$250,000.
- Conducted a recreation and program services efficiency analysis jointly with the Collier County Parks and Recreation Department.
- Eliminated duplicated special events at City parks as well as the after school and summer camp programs at Fleischmann Park resulting in a budgeted savings of \$366,000.

2011-12 Departmental Goals and Objectives

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

- Coordinate and schedule a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.
- Meet quarterly during the fiscal year with city and county staff to review program services availability, efficiency, eliminate redundant programs and cost recovery with targeted reviews in December 2011, March 2012, June 2012 and September 2012.
- Coordinate scheduling and completion of twelve capital improvement projects prior to June 30, 2012.

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

- Expand and update program services information on the City's Web site on a monthly basis throughout the fiscal year.
- Maintain a computerized data base of program participants at actively programmed parks to identify users; update quarterly with reviews in December 2011, March 2012, June 2012 and September 2012.
- Conduct a monthly review of external funding opportunities such as grants and sponsorships to supplement City funding for program services and the urban forest program.

General Fund

Community Services Department (continued)

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

- Monitor, maintain and expand the City-wide Urban Tree Forest through internal staff and contracted services including tree trimming, removal and replacement programs.
- Prepare bid specifications, receive competitive bids, and plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2012.
- Monitor and act on 100% of tree ordinance violations within 30 days of observation or reporting.

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

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

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.

2011-12 Significant Budgetary Issues

The adopted budget of the Community Services Department is \$6,579,658, a \$504,274 decrease from the adopted budget of FY 10-11. Due to declining revenues, the Department continued to respond with budgetary reductions while still trying to provide a satisfactory level of service to the residents of Naples. The department has offsetting revenues of \$723,640, which includes donations, camp fees, tournaments, and other programming income.

The **Administration** Division budget is \$533,270, a \$15,809 increase over the adopted budget of FY 10-11.

In the Administration Division, Personal Services has decreased by \$6,641 from the FY 10-11 budget due to the elimination of part-time office assistance.

Operating Expenditures are \$90,150, an increase of \$22,450 over FY 10-11. The most significant expenditures are Operating Expenditures (\$50,000) which is for advisory board expenses, special event advertisements and the Ambassador Program; and Printing (\$15,000) for brochures, fliers and promotional materials. A new expense this year is \$27,000 for New Year's Eve fireworks. Formerly funded by ASG Inc., the City's budget now appropriates the fireworks amount, which is then reimbursed by ASG Inc. There is a corresponding revenue line item in the General Fund.

General Fund

Community Services Department (continued)

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,120,734, a \$196,321 decrease from the adopted budget of FY 10-11. Although many line items decreased, the primary changes were in three line items

- Operating Expenditures – This \$61,000 decrease reflects the recent pattern of annual expenditures for items such as mulch, landscape, irrigation supplies, and chemicals.
- Water/Sewer Garbage. This will decrease by \$75,000, in part due to the use of new irrigation timers, which conserves water.
- Red Tide Clean Up. The \$50,000 Red Tide Clean Up budget has been reduced to zero. This line item had a corresponding revenue, a TDC grant, which has also been removed from the budget, resulting in a net impact of zero. If the city experiences red tide, the budget can be amended to reflect the grant and expense.

The Parks and Parkways staff is continuing to maintain City sites that were formerly outsourced, such as cul-de-sacs and beach accesses. There is no change in employee staffing levels

Other Contractual Services, budgeted at \$1,286,000 includes:

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

The **Recreation** Divisions' budgets are \$1,934,900, representing a \$242,191 decrease under the FY 10-11 budgets. This includes the expenses of Fleischmann Park, the Skate Park, Athletics, Cambier Park, Norris Center, River and Anthony Parks, and Naples Preserve. The decrease is due to elimination of summer programming and city staff run special events.

There are eight budgeted positions (a net reduction of one) in the Recreation Division, and \$344,443 in "Other Salaries" for temporary employees. Temporary staff funded through Other Salaries are hired seasonally throughout the year to provide recreation program support. These programs included holiday camp programs, Christmas break, teacher in-service days, spring break and pool lifeguards. This line item has decreased by \$101,687 from FY 10-11, due to the decision during 2010-11 to eliminate summer camps and after school programs.

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	\$355,000	\$953,080	37%
Norris Community Center (Cambier)	153,500	359,098	43%
River Park Center and Anthony Park	77,900	600,582	13%

General Fund

Community Services Department (continued)

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 budget is \$990,754, or \$81,611 less than FY 10-11. Personal Services of \$585,602 has increased \$1,247 due to an increase in overtime and benefits. Operating Expenses are \$405,152, a decrease of \$82,858 from FY 10-11. The most significant expenses are Operating Expenditures (\$100,000) for equipment rentals and cleaning materials and Other Contractual Services (\$100,000) for citywide pest control, cleaning and maintenance.

2011-12 Capital Improvement Projects

Although capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340), they are also listed at the end of this section at a cost of \$1,911,800. The River Park Aquatic Facility will create an added operating cost of \$3,500 and staffing of \$25,000 starting in FY 2011-12.

2011-12 Performance Measures and Benchmarking

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	30 Teams \$625	72 Teams \$660	40 Teams \$525	24 Teams \$550	12 Teams \$700
Flag Football Adult	6 Teams \$550	NA	NA	22 Teams \$525	NA
Ultimate Frisbee Adult	20 / \$30	NA	NA	NA	NA
Table Tennis Adult	10 / \$25	NA	NA	NA	NA
Martial Arts Adult/Youth	104 / \$64	110 / \$58	178 / \$48	77 / \$52	NA
Soccer Youth (New)	122 / \$100	800 / \$95-\$600	673 / \$199	36 / \$150	NA
Flag Football Youth	211 / \$75	300 / \$45	140 / \$50	NA	25 players \$35
Pre K Athletics Youth	57 / \$45	150 / \$36	141 / \$30	NA	NA
Sports Camps Youth	250 / \$100 Avg	200 / \$90	NA	NA	55 / \$90
Cheerleading Youth	31/\$100	140 / \$45	NA	NA	NA

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-12
Leagues Adult – Teams	58	54	40	35
Leagues Youth – Teams	96	88	90	102
Tournament Adult - Teams	18	54	40	36
Tournament Youth - Teams	14	14	20	20
Special Events – Participants	450	700	300	0
Camps, Classes, - Participants	1275	1077	1095	1800

The Edge Skate Park:

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

PERFORMANCE MEASURES	Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-12
Members	4400	3894	4393	4500
Campers	242	213	50	100
Special Events	750	400	500	500

Recreation:

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	150	200	0	56
Summer Day camp # kids registered	175	650	50	65
Specialty Camps # camps offered	16	35	5	181
Toddler Recreation Classes offered weekly	6	6	0	2
Gymnastics Classes offered weekly	0	4	1	12
Dance Classes (all ages) offered weekly	0	21	8	13
Martial Arts Classes	4	30	4	6

General Fund

Community Services Department (continued)

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
(all ages) offered weekly				
Special Events (annual)	6	10	12	4
Outdoor movies	2	0	0	8
Art classes	4	0	2	8
Fitness/aerobics/Yoga classes	24	31	12	10
Productions/theater/music	0	6 (piano)	3	4

PERFORMANCE MEASURES	Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-12
After school FP	30	35	36	0
# Participants RP/AP (Drop in only)	25	25	31	30
NC	0	0	0	0
Summer Day Camp FP	150	199	0	0
# Participants RP/AP	55	75	65	80
NC	0	0	0	0
Specialty Camps FP	80	98	100	110
# camps offered RP/AP	7	7	8	7
NC	35	27	28	25
Meetings, clubs FP	3	3	4	4
RP/AP	9	9	7	7
NC	15	13	13	13
Gymnastics FP	11	14	12	12
# classes per session RP/AP	3	0	0	0
NC	2	0	0	0
Dance Classes FP	3	3	6	4
Kids and adults RP/AP	7	7	7	10
Per session NC	5	1	1	1
Martial Arts FP	5	4	6	6
# classes offered RP/AP	2	1	1	0
Per session NC	1	1	0	0

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-12
Attendance at event:				
Cultural Heritage RP	375	300	500	500
Bunnymania FP	980	1000	1000	0
Spooktacular FP	252	300	400	0
Chillie Willie FP	0	0	0	0
Breakfast w/Bunny FP	0	35	0	0
Breakfast w/Santa FP	45	45	40	0
Chalk Art Celebration NC	88	63	60	0
Norris Center Xmas NC	37	74	26	0
Outdoor Movie Nights NC	2800	1500	2400	2400
Open Mic Nights NC	180	0	0	0
Santa's Visit RP	357	415	300	325
Back to School Bash RP	340	381	259	300
Blue Jean Banquet FP	48	50	50	50

FP = Fleischmann Park

RP = River Park

NC = Norris Center/Cambier Park

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$113,525
1	1	1	Assistant Director	101,298
1	1	1	Community Service Coordinator	47,531
1	1	1	Sr. Administrative Specialist	45,125
0	0	0	Administrative Specialist II	0
4	4	4		<u>\$307,479</u>
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	86,958
1	1	1	Parks & Parkways Supervisor	58,366
1	1	1	Contract Services Manager	58,425
1	1	1	Administrative Specialist II	40,927
2	2	2	Sr Landscape Technician	77,645
4	4	4	Irrigation Technicians	175,033
7	7	7	Landscape Technician II/III	246,293
17	17	17		<u>\$743,647</u>
RECREATION/FLEISCHMANN PARK - 0921				
1	1	1	Recreation Services Manager	75,327
1	1	1	Athletic Supervisor	54,918
1	1	1	Recreation Supervisor	51,195
1.5	1.5	0	Recreation Assistant	0
4.5	4.5	3		<u>\$181,440</u>
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	1	Parks Manager	58,761
1	1	1	Recreation Coordinator	34,193
0	0	0	Recreation Assistant	0
2	2	2		<u>\$92,954</u>
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	60,455
0.5	0	0	Creative Arts Coordinator	0
0	0.5	0.5	Recreation Coordinator	14,115
1	1	1	Recreation Supervisor	55,260
0	0	0.5	Recreation Assistant/Pool	16,574
2.5	2.5	3		<u>\$146,404</u>

FUND: 001 GENERAL FUND
COMMUNITY SERVICES
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
			FACILITIES MAINTENANCE - 1417	
0	0	0	Facilities Maintenance Superintendent	0
1	1	1	Facilities Maintenance Supervisor	47,989
0	5	5	Custodians	146,490
4	4	4	Tradesworker	149,374
6	1	1	Service Worker III	36,001
<u>11</u>	<u>11</u>	<u>11</u>		<u>\$379,854</u>
41.0	41.0	40.0	Regular Salaries	\$1,851,778
			Other Salaries & Wages	355,208
			Overtime	51,134
			Employer Payroll Expenses	814,442
				<u>\$3,072,562</u>
			Total Personal Services	

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION		09-10	10-11	10-11	11-12	CHANGE
		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,812,041	1,903,290	1,828,607	1,851,778	(51,512)
10-30	OTHER SALARIES	402,649	476,352	326,420	355,208	(121,144)
10-40	OVERTIME	30,765	51,000	43,950	51,134	134
25-01	FICA	166,245	141,040	140,145	136,297	(4,743)
25-03	RETIREMENT CONTRIBUTIONS	247,006	280,420	251,028	307,912	27,492
25-04	LIFE/HEALTH INSURANCE	338,641	365,635	317,781	361,233	(4,402)
25-07	EMPLOYEE ALLOWANCES	9,300	9,000	9,000	9,000	0
TOTAL PERSONAL EXPENSES		3,006,647	3,226,737	2,916,931	3,072,562	(154,175)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	512,263	681,000	582,000	622,000	(59,000)
30-10	AUTO MILEAGE	104	550	150	150	(400)
30-20	FIELD TRIPS	10,302	13,000	13,000	15,000	2,000
30-21	FLEISCHMANN PARK FIELD TRIPS	30,194	35,000	5,000	5,000	(30,000)
31-01	PROFESSIONAL SERVICES	246,796	310,000	271,000	331,000	21,000
31-04	OTHER CONTRACTUAL SVCS	1,253,353	1,387,500	1,350,500	1,411,500	24,000
31-23	CULTURAL ARTS - THEATRE	38,194	40,000	40,000	42,000	2,000
40-00	TRAINING & TRAVEL COSTS	7,030	15,500	8,670	10,500	(5,000)
41-00	COMMUNICATIONS	29,878	39,875	27,590	27,360	(12,515)
42-00	TRANSPORTATION	34,687	56,000	26,000	31,000	(25,000)
42-10	EQUIP. SERVICES - REPAIRS	181,510	137,500	148,800	128,074	(9,426)
42-11	EQUIP. SERVICES - FUEL	58,384	66,916	66,916	87,992	21,076
43-01	ELECTRICITY	300,184	330,000	297,200	297,200	(32,800)
43-02	WATER, SEWER, GARBAGE	313,019	374,784	295,000	295,000	(79,784)
44-00	RENTALS & LEASES	3,459	10,500	9,800	9,800	(700)
44-02	EQUIPMENT RENTAL	0	1,500	1,000	1,000	(500)
46-00	REPAIR AND MAINTENANCE	156,762	85,000	45,000	25,000	(60,000)
46-15	RED TIDE CLEAN-UP	0	50,000	0	0	(50,000)
47-00	PRINTING AND BINDING	14,836	15,000	15,000	15,000	0
47-01	LEGAL ADS	0	500	0	0	(500)
47-02	ADVERTISING (NON-LEGAL)	12,335	14,000	13,500	13,500	(500)
47-06	DUPLICATING	3,047	6,000	4,000	6,000	0
49-05	SPECIAL EVENTS	59,580	65,000	59,000	18,000	(47,000)
51-00	OFFICE SUPPLIES	23,992	26,500	26,000	26,500	0
52-07	UNIFORMS	11,450	19,350	12,100	12,850	(6,500)
52-09	OTHER CLOTHING	3,864	9,000	4,803	4,750	(4,250)
52-10	JANITORIAL SUPPLIES	19,880	30,000	30,000	30,000	0
52-41	POOL-OPERATING SUPPLIES	19,740	25,000	25,000	30,000	5,000
52-42	BAND SHELL OPERATING SUPPLIES	5,626	8,000	5,000	8,000	0
54-01	MEMBERSHIPS	2,937	4,220	2,920	2,920	(1,300)
TOTAL OPERATING EXPENSES		3,353,406	3,857,195	3,384,949	3,507,096	(350,099)
TOTAL EXPENSES		\$6,360,053	\$7,083,932	\$6,301,880	\$6,579,658	(\$504,274)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	315,458	307,479	307,479	307,479	0
10-30 OTHER SALARIES	639	8,074	0	0	(8,074)
<i>Part-time office assistance for season peaks- eliminated in 10-11</i>					
10-40 OVERTIME	441	2,500	500	538	(1,962)
25-01 FICA	23,271	23,637	23,597	23,437	(200)
25-03 RETIREMENT CONTRIBUTIONS	48,991	51,383	51,383	56,979	5,596
25-04 LIFE/HEALTH INSURANCE	46,792	47,688	47,688	45,687	(2,001)
25-07 EMPLOYEE ALLOWANCES	9,300	9,000	9,000	9,000	0
TOTAL PERSONAL SERVICES	444,892	449,761	439,647	443,120	(6,641)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22,136	23,000	50,000	50,000	27,000
<i>Minor expenditures such as board costs, mail charges, Ambassador Program, special event (such as Independence Day) ads. Increase is for New Year's Eve Fireworks, reimbursed by ASG</i>					
30-10 AUTO MILEAGE	8	200	50	50	(150)
31-04 OTHER CONTRACTUAL SVCS	3,462	5,000	5,000	5,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	1,078	2,500	2,000	2,000	(500)
41-00 COMMUNICATIONS	3,320	5,400	3,500	3,500	(1,900)
43-01 ELECTRICITY	6,710	8,000	6,500	6,500	(1,500)
47-00 PRINTING AND BINDING	14,836	15,000	15,000	15,000	0
<i>Printing three seasonal brochures; fliers and promotional materials</i>					
47-01 LEGAL ADS	0	500	0	0	(500)
51-00 OFFICE SUPPLIES	5,598	6,000	6,000	6,000	0
52-09 OTHER CLOTHING	445	500	500	500	0
<i>Shirts and Uniforms for administrative staff</i>					
54-01 MEMBERSHIPS	1,573	1,600	1,600	1,600	0
TOTAL OPERATING EXPENSES	59,166	67,700	90,150	90,150	22,450
TOTAL EXPENSES	\$504,058	\$517,461	\$529,797	\$533,270	\$15,809

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

		10-11	10-11	11-12		
ACCOUNT DESCRIPTION		09-10	ORIGINAL	CURRENT	ADOPTED	
		ACTUALS	BUDGET	PROJECTION	BUDGET	
					CHANGE	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	685,558	749,082	687,654	743,647	(5,435)
10-30	OTHER SALARIES	70	5,383	0	0	(5,383)
10-40	OVERTIME	9,245	15,000	11,450	15,609	609
25-01	FICA	50,531	54,574	51,000	54,068	(506)
25-03	RETIREMENT CONTRIBUTIONS	96,664	113,561	100,000	127,539	13,978
25-04	LIFE/HEALTH INSURANCE	136,790	157,367	130,000	148,914	(8,453)
TOTAL PERSONAL SERVICES		978,858	1,094,967	980,104	1,089,777	(5,190)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	341,615	436,000	375,000	375,000	(61,000)
		<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod: Hardware and Safety Equipment</i>				
31-04	OTHER CONTRACTUAL SVCS	1,225,272	1,286,000	1,260,000	1,286,000	0
		<i>Mowing, Tree Maintenance, Removal, Planting; Mulch & Sod; Fertilizing; Fencing; Paver & Fountain Repair</i>				
40-00	TRAINING & TRAVEL COSTS	2,461	6,500	3,170	4,000	(2,500)
41-00	COMMUNICATIONS	4,626	6,000	4,500	3,500	(2,500)
42-10	EQUIP. SERVICES - REPAIRS	153,310	110,000	123,000	100,000	(10,000)
42-11	EQUIP. SERVICES - FUEL	41,970	45,538	45,538	63,607	18,069
43-01	ELECTRICITY	32,171	35,000	33,000	33,000	(2,000)
43-02	WATER, SEWER, GARBAGE	162,273	225,000	150,000	150,000	(75,000)
44-00	RENTALS & LEASES	(30)	5,000	4,300	4,300	(700)
46-00	REPAIR AND MAINTENANCE	2,051	3,000	0	0	(3,000)
		<i>Expenses show in line item 30-00 Operating Expenditures effective 10-11</i>				
46-15	RED TIDE CLEAN-UP	0	50,000	0	0	(50,000)
51-00	OFFICE SUPPLIES	0	3,500	3,000	3,500	0
52-07	UNIFORMS	3,782	5,550	4,800	5,550	0
52-09	OTHER CLOTHING	1,457	4,000	2,000	2,000	(2,000)
54-01	MEMBERSHIPS	255	1,000	500	500	(500)
TOTAL OPERATING EXPENSES		1,971,213	2,222,088	2,008,808	2,030,957	(191,131)
TOTAL EXPENSES		\$2,950,071	\$3,317,055	\$2,988,912	\$3,120,734	(\$196,321)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

	09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	224,730	229,419	223,865	181,440	(47,979)
10-30 OTHER SALARIES	248,542	301,420	171,420	161,475	(139,945)
<i>Decrease is due to elimination of summer programming and city staff run special events</i>					
10-40 OVERTIME	8,423	16,500	8,000	8,612	(7,888)
25-01 FICA	36,274	16,981	19,917	13,230	(3,751)
25-03 RETIREMENT CONTRIBUTIONS	25,901	27,115	25,950	24,839	(2,276)
25-04 LIFE/HEALTH INSURANCE	35,356	35,842	28,712	36,889	1,047
TOTAL PERSONAL SERVICES	579,226	627,277	477,864	426,485	(200,792)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	67,498	75,000	40,000	40,000	(35,000)
30-10 AUTO MILEAGE	56	200	0	0	(200)
30-21 FIELD TRIPS-FLEISCHMANN	30,194	35,000	5,000	5,000	(30,000)
<i>Field trips for camps (reduction due to elimination of summer camp and after school programs)</i>					
31-01 PROFESSIONAL SERVICES	170,313	165,000	165,000	250,000	85,000
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, often repaid with fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	8,463	10,500	8,500	8,500	(2,000)
<i>Recware- Safari Software maintenance agreement, etc.</i>					
40-00 TRAINING & TRAVEL COSTS	1,292	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	8,798	11,320	7,500	7,500	(3,820)
42-00 TRANSPORTATION	29,687	36,000	6,000	6,000	(30,000)
<i>Buses for field trips</i>					
42-10 EQUIP. SERVICES - REPAIRS	5,765	5,000	4,000	5,000	0
42-11 EQUIP. SERVICES - FUEL	2,002	2,403	2,403	2,595	192
43-01 ELECTRICITY	105,537	110,000	105,000	105,000	(5,000)
43-02 WATER, SEWER, & GARBAGE	58,447	63,000	57,000	57,000	(6,000)
44-00 RENTALS & LEASES	2,489	2,500	2,500	2,500	0
46-00 REPAIR & MAINTENANCE	13,814	30,000	24,000	24,000	(6,000)
<i>Combined maintenance for skate park, football and baseball fields</i>					
47-02 ADVERTISING (NON-LEGAL)	3,041	3,500	3,000	3,000	(500)
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>					
47-06 DUPLICATING	461	2,000	0	0	(2,000)
49-05 SPECIAL EVENTS	18,962	17,000	13,000	0	(17,000)
<i>Bunnymania, Halloween, Chilly Willy special events (eliminated)</i>					
51-00 OFFICE SUPPLIES	9,765	8,000	8,000	8,000	0
52-07 UNIFORMS	2,122	2,500	1,000	1,000	(1,500)
52-09 OTHER CLOTHING	1,129	1,500	500	500	(1,000)
54-01 MEMBERSHIPS	530	800	0	0	(800)
TOTAL OPERATING EXPENSES	540,365	582,223	453,403	526,595	(55,628)
TOTAL EXPENSES	\$1,119,591	\$1,209,500	\$931,267	\$953,080	(\$256,420)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	93,860	92,954	92,954	92,954	0
10-30 OTHER SALARIES	4,766	21,530	25,000	26,875	5,345
<i>Temporary help at Cambier/Norris for camps and middle school activities.</i>					
10-40 OVERTIME	1,992	2,000	1,000	1,615	(385)
25-01 FICA	7,560	6,910	6,910	6,823	(87)
25-03 RETIREMENT CONTRIBUTIONS	11,354	11,649	11,649	13,922	2,273
25-04 LIFE/HEALTH INSURANCE	16,087	16,431	16,431	21,469	5,038
TOTAL PERSONAL SERVICES	135,619	151,474	153,944	163,658	12,184
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,738	25,000	15,000	15,000	(10,000)
<i>Costs of classes and events</i>					
30-10 AUTO MILEAGE	40	150	100	100	(50)
30-20 FIELD TRIPS	2,459	5,000	5,000	5,000	0
<i>Senior Club monthly trips - travelling and costs</i>					
31-01 PROFESSIONAL SERVICES	26,615	50,000	36,000	36,000	(14,000)
<i>Funding for instructors, which is covered by fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	1,320	1,500	1,500	1,500	0
31-23 CULTURAL ARTS THEATRE	38,194	40,000	40,000	42,000	2,000
<i>Professional theatre events</i>					
40-00 TRAINING & TRAVEL COSTS	500	500	500	500	0
41-00 COMMUNICATIONS	3,220	4,470	4,470	4,470	0
42-00 TRANSPORTATION	0	10,000	10,000	10,000	0
<i>Bus rental for camp field trips</i>					
43-01 ELECTRICITY	38,224	40,000	40,000	40,000	0
43-02 WATER, SEWER, & GARBAGE	12,459	15,000	13,000	13,000	(2,000)
44-00 RENTALS & LEASES	1,000	1,000	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	7,457	8,000	8,000	8,000	0
47-06 DUPLICATING	2,000	3,000	3,000	5,000	2,000
49-05 SPECIAL EVENTS	24,054	30,000	28,000	0	(30,000)
<i>Special performances, chalk art contest, outdoor tournaments, movie nights</i>					
51-00 OFFICE SUPPLIES	4,519	4,500	4,500	4,500	0
52-07 UNIFORMS	654	800	800	800	0
52-09 OTHER CLOTHING	0	250	250	250	0
52-42 BAND SHELL OPERATING SUPPLIES	5,626	8,000	5,000	8,000	0
54-01 MEMBERSHIPS	199	320	320	320	0
TOTAL OPERATING EXPENSES	186,278	247,490	216,440	195,440	(52,050)
TOTAL EXPENSES	\$321,897	\$398,964	\$370,384	\$359,098	(\$39,866)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	117,656	132,055	132,055	146,404	14,349
10-30 OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	138,453	129,180	120,000	156,093	26,913
10-40 OVERTIME	3,629	10,000	10,000	10,765	765
25-01 FICA	19,397	9,721	9,721	10,759	1,038
25-03 RETIREMENT CONTRIBUTIONS	11,529	13,996	7,046	17,585	3,589
25-04 LIFE/HEALTH INSURANCE	23,172	23,991	19,950	22,314	(1,677)
TOTAL PERSONAL SERVICES	313,836	318,943	298,772	363,920	44,977
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	27,754	30,000	30,000	30,000	0
30-20 FIELD TRIPS	7,843	8,000	8,000	10,000	2,000
31-01 PROFESSIONAL SERVICES <i>Fitnastics, Yoga, Dance, Computer and Cooking Classes</i>	28,343	45,000	45,000	45,000	0
31-04 OTHER CONTRACTUAL SVCS <i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>	3,712	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS	1,615	3,000	2,000	3,000	0
41-00 COMMUNICATIONS	5,104	7,700	2,500	3,000	(4,700)
42-00 TRANSPORTATION	5,000	10,000	10,000	15,000	5,000
42-10 EQUIP. SERVICES - REPAIRS	2,359	2,500	1,800	2,074	(426)
42-11 EQUIP. SERVICES - FUEL	1,048	2,530	2,530	1,588	(942)
43-01 ELECTRICITY	45,784	45,000	45,000	45,000	0
43-02 WATER, SEWER, & GARBAGE	14,135	11,784	15,000	15,000	3,216
44-00 RENTALS & LEASES <i>Use of van during summer camp</i>	0	2,000	2,000	2,000	0
47-02 ADVERTISING (NON-LEGAL)	1,837	2,500	2,500	2,500	0
47-06 DUPLICATING	586	1,000	1,000	1,000	0
49-05 SPECIAL EVENTS <i>Cultural Heritage, Back to School Bash, Santa's Visit</i>	16,564	18,000	18,000	18,000	0
51-00 OFFICE SUPPLIES	4,110	4,500	4,500	4,500	0
52-07 UNIFORMS	1,017	1,500	1,500	1,500	0
52-09 OTHER CLOTHING	354	1,500	1,500	1,500	0
52-41 POOL OPERATING SUPPLIES	19,740	25,000	25,000	30,000	5,000
54-01 MEMBERSHIPS	380	500	500	500	0
TOTAL OPERATING EXPENSES	187,285	227,514	223,830	236,662	9,148
TOTAL EXPENSES	\$501,121	\$546,457	\$522,602	\$600,582	\$54,125

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Program events, supplies and equipment</i>	8,628	12,000	12,000	12,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Pest control; fire and security alarm monitoring</i>	4,709	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	993	1,170	1,170	1,440	270
43-01 ELECTRICITY	3,401	2,000	2,700	2,700	700
46-00 REPAIR & MAINTENANCE	600	2,000	1,000	1,000	(1,000)
TOTAL OPERATING EXPENSES	<u>18,331</u>	<u>22,170</u>	<u>21,870</u>	<u>22,140</u>	<u>(30)</u>
TOTAL EXPENSES	<u>\$18,331</u>	<u>\$22,170</u>	<u>\$21,870</u>	<u>\$22,140</u>	<u>(\$30)</u>

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.1417.519		09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	374,779	392,301	384,600	379,854	(12,447)
10-30	OTHER SALARIES	10,179	10,765	10,000	10,765	0
	<i>Standby pay</i>					
10-40	OVERTIME	7,035	5,000	13,000	13,995	8,995
25-01	FICA	29,212	29,257	29,000	27,980	(1,277)
25-03	RETIREMENT CONTRIBUTIONS	52,567	62,716	55,000	67,048	4,332
25-04	LIFE/HEALTH INSURANCE	80,444	84,316	75,000	85,960	1,644
TOTAL PERSONAL SERVICES		554,216	584,355	566,600	585,602	1,247
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	26,894	80,000	60,000	100,000	20,000
	<i>Equipment Rental, portalet rentals, carpet cleaning, etc.</i>					
31-01	PROFESSIONAL SERVICES	21,525	50,000	25,000	0	(50,000)
	<i>Line item moved to Other Contractual Services</i>					
31-04	OTHER CONTRACTUAL SVCS	6,415	74,000	65,000	100,000	26,000
	<i>City wide pest control, window cleaning, elevator maintenance</i>					
40-00	TRAVEL AND TRAINING	84	2,000	0	0	(2,000)
	<i>Training for Facilities Maintenance staff</i>					
41-00	COMMUNICATIONS	3,817	3,815	3,950	3,950	135
42-10	EQUIP. SERVICES - REPAIRS	20,076	20,000	20,000	21,000	1,000
42-11	EQUIP. SERVICES - FUEL	13,364	16,445	16,445	20,202	3,757
43-01	ELECTRICITY	68,357	90,000	65,000	65,000	(25,000)
	<i>Electricity at City Hall locations and 13th St Warehouse</i>					
43-02	WATER, SEWER, GARBAGE	65,705	60,000	60,000	60,000	0
44-02	EQUIPMENT RENTAL	0	1,500	1,000	1,000	(500)
46-00	REPAIR AND MAINTENANCE	140,297	50,000	20,000	0	(50,000)
	<i>Parts and supplies related to the repair and maintenance of facilities; line item moved to Contractual Services</i>					
52-07	UNIFORMS	3,875	9,000	4,000	4,000	(5,000)
52-09	OTHER CLOTHING	479	1,250	53	0	(1,250)
52-10	JANITORIAL SUPPLIES	19,880	30,000	30,000	30,000	0
TOTAL OPERATING EXPENSES		390,768	488,010	370,448	405,152	(82,858)
TOTAL EXPENSES		\$944,984	\$1,072,365	\$937,048	\$990,754	(\$81,611)

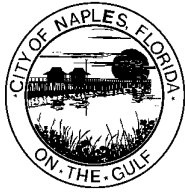
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 - COMMUNITY SERVICES DEPARTMENT**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
COMMUNITY SERVICES						
<i>COMMUNITY SERVICES-PARKS & PARKWAYS</i>						
12F26	Tree Fill-In and Replacement Program	100,000	100,000	100,000	100,000	100,000
TOTAL CS/PARKS & PARKWAYS		100,000	100,000	100,000	100,000	100,000
<i>COMMUNITY SERVICES-RECREATION</i>						
12G03	River Park Aquatic Facility	1,500,000	0	0	0	0
12G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
12G05	Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
12G11	Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
12G15	River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
	City Dog Park	0	0	0	0	0
TOTAL CS/RECREATION		1,636,800	136,800	136,800	136,800	136,800
<i>COMMUNITY SERVICES-FACILITY MAINTENANCE</i>						
12I01	Replacement HVAC	20,000	20,000	20,000	20,000	20,000
12I02	FPCC - Renovations & Replacements	30,000	0	0	0	0
12I03	Replace doors at various City facilities	25,000	25,000	25,000	25,000	25,000
12I04	RP & AP Renov. & Replacements	20,000	20,000	20,000	20,000	20,000
12I07	Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
12I12	Preserve-Roof Replacement	50,000	0	0	0	0
	City Hall carpet/tile replacement	0	35,000	0	0	0
TOTAL CS/FACILITY MAINTENANCE		175,000	130,000	95,000	95,000	95,000
TOTAL COMMUNITY SERVICES		1,911,800	366,800	331,800	331,800	331,800

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



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General Fund

Police Department

Mission Statement:

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

Department Description

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

- **Administration** is responsible for the management of the Department under a Chief of Police, including recruitment, and internal affairs.
- **Criminal Investigations** includes a General Investigation Section, a Special Investigations Unit, a Technical Services Laboratory and a Property and Evidence facility. A Community Police Unit is also included.
- **Police Operations** is responsible for basic uniform patrol services around the Naples Community. Specialty units include a K-9 Officer, Marine Patrol, Traffic Safety, and School Crossing Guards.
- **Support Services** administers the Department's fiscal matters and primary information resources including telecommunications, public safety radio, computer-aided dispatch and a records management system. It is also responsible for maintenance of the headquarters facility and for management of basic equipment and supplies.

2010-11 Department Accomplishments

- **Reorganization:** In November of 2010 after more than 15 years, the Police Department separated from Fire Operations. This move was made to improve and expedite communications and to provide faster response time to the Community.
- **Crime Reduction:** Violent crimes and property crimes fell by more than 15 percent in 2010, reaching their lowest level in the city in at least a dozen years.
- **Online Citizen Form:** A Citizen Complaint form is now available online to report a complaint or comment of any kind.
- **Seat Belts:** In Naples, seat belt usage is normally well above the national average of 83%. During a prior Click It or Ticket campaign, the normal 88% use rose to 93%, nearly achieving the goal of 100%.

General Fund

Police Department (continued)

2011-12 Departmental Goals and Objectives

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

- To replace and upgrade Headquarter (H.Q.) Training and Emergency Operations Center (EOC) Room visual training aid equipment and to add technical equipment that provides visual interactive connectivity to real time viewing of CAD incidents. To access all Naples LAN programs and database applications for usage of decision-makers assigned to emergency management positions during EOC activation.
- To replace and upgrade H.Q. surveillance camera system funded by Collier County 911 Office for 911 center and related areas.

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

- To continue and complete the research and development required to earn Florida Police Accreditation standards.

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).

- Initiate a software database program for improved management oversight of employee performance, crime trends, workload distributions, etc.

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).

- Initiate a GPS vehicle tracking system for 22 Patrol Operations vehicles to allow near real time and historical oversight of vehicle locations, movement, idle time, speed monitoring, braking, etc

2011-12 Significant Budgetary Issues

The budget of the Police Department is \$10,793,759, a decrease of \$152,732 from the FY 2010-11 adopted budget. There are no changes in staffing levels for 2011-12.

Administration has a budget of \$484,368, a decrease of \$13,886. This decrease is due to turnover in the Administrative Specialist II position. There is no change in the budgeted positions.

The budget for **Criminal Investigations** is \$2,295,808, a decrease of \$11,366 below the adopted budget of FY 10-11. Personal Services, budgeted at \$2,251,758, makes up 98% of this Division's budget. There is continued staffing for 13 Police Officers (5 Community Oriented Police Officers and 8 Detectives) and 8 other positions, the same as FY 10-11.

In the Criminal Investigation Division, Operating Expenses are \$44,050, an \$800 increase from FY 10-11. The major expenses in this section are Training and Travel for \$13,500 and Operating Supplies for \$21,750.

General Fund

Police Department (continued)

The budget for **Police Operations-Patrol** is \$5,499,230, a decrease of \$112,481 from the adopted budget of FY 10-11. There are 51.4 positions budgeted, the same as FY 10-11. Staff turnover and a reduction in planned overtime contributed significantly to the decrease. Retirement contributions increased by \$100,516 due to the budgeted contribution increasing from 29.54% to 34.36%

Operating Expenses are budgeted at \$44,680 a decrease of \$1,550. Legal Fees of \$500 are related to a required State Attorney contract for pursuing citations that cite state law. Other major expenses in this section are General Operating Supplies of \$25,880, which includes items such as uniform allowance, evidence bags, taser replacements, stop sticks and marine unit supplies.

The budget for **Support Services** is \$2,514,353, a decrease of \$14,999 under the adopted budget of FY 10-11. Personal Services are budgeted for \$1,743,195, an increase of \$2,998 over the FY 10-11 budget.

Operating Expenses of this bureau are \$771,158, a decrease of \$17,997 under last year, primarily due to decreased costs of vehicle repairs. The Support Services Division pays for most of the general operating costs for the Police Department.

The major expenses in this section are as follows:

- Contractual Services (\$34,603) includes custodial services, radio maintenance and elevator maintenance
- Communications (\$67,008) includes the phone system, cell phones, and laptop data lines
- Vehicle repairs and fuel (\$474,387)
- Utilities such as electricity and water (\$101,950)
- Uniforms (\$21,050)

2011-12 Capital Improvement Projects

Capital projects for the Police Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and they are also listed at the end of this section. The cost of police capital projects for FY 2011-12 totals \$351,515. The Visionair Dashboard Software will create an added operating cost of \$5,485 starting in FY 2012-13.

Performance Measures *(Based on calendar year)*

Police Service Calls	2006	2007	2008	2009	2010
All Incidents	43,666	42,318	42,904	40,465	33,379
Directed Patrols	20,539	10,577	12,831	15,115	14,813
Total Calls	64,205	52,895	55,735	55,580	48,192

General Fund

Police Department (continued)

UCR (Uniform Crime Reporting)

CASES	2006	2007	2008	2009	2010
HOMICIDE	1	0	2	0	1
SEX OFFENSE	9	2	1	4	2
ROBBERY	8	9	8	11	8
AGG ASSAULT	35	38	40	25	14
BURGLARY	118	126	83	78	88
LARCENY	714	713	730	646	533
AUTO THEFT	27	19	12	8	9
ARSON	2	2	0	0	0
TOTALS	914	909	876	772	655

UCR CASES CLEARED BY ARREST	2006	2007	2008	2009	2010
SEX OFFENSE	3	0	0	2	1
ROBBERY	0	5	6	7	3
AGG ASSAULT	12	24	23	17	12
BURGLARY	17	26	16	11	28
LARCENY	221	251	352	281	240
AUTO THEFT	10	5	2	3	2
ARSON	1	1	0	0	0
TOTALS	264	312	400	321	286

TRAFFIC-RELATED BENCHMARKS

Total Traffic Accidents	1301	1097	977	928	906
Traffic Stops	13350	12207	14529	14243	10035
Traffic Arrests	456	284	287	292	188
Total Traffic Citations	10974	9843	10052	10282	7410
Total Parking Tickets	15307	14439	14073	15571	15985
Total Marine Citations	437	652	449	491	408

Administrative Services Performance Measures

Communications Division

	2006	2007	2008	2009	2010
E-911 Calls			15,725	12,909	13,839
Complaint-Line Calls			59,818	52,739	49,918
Admin-Line Calls			16,992	15,320	12,602
Total Calls Answered			92,535	80,968	76,359

**Database not automated before 2008*

General Fund

Police Department (continued)

Incidents Dispatched

E-911 Calls	6,090	3,004	2,587	5,367	6,709
Complaint-Line Calls	15,751	18,220	17,550	13,321	11,835
Police-Generated Incidents	46,524	35,719	39,440	40,741	34,156
Total Incidents	68,365	56,943	59,577	59,429	52,700

2010 In-Progress Calls Average Dispatch & On-Scene Times

	Dispatch Min/Sec.	On-Scene Min/Sec
Burglary	0:49	2:50
Robbery Alarm	1:06	6:21
Prowler	0:49	3:28
Auto Accident with Injury	0:51	3:51
Auto Accident with Entrapment	0:27	2:49
Structure Fire	0:45	4:13
Marine Emergency	1:14	11:13
Aircraft Alert 3	0:45	5:06

Fiscal Services Section

	2006	2007	2008	2009	2010
Total Purchase Orders Processed	76	83	123	197	243
Total Direct Payment Checks	436	416	408	436	392
Total Central Stores Orders	53	80	54	56	28

Records Services Section

Total Public Records Requests (*began counting walk-in customers)	549	1,248	1,231	1,147	1,631
Total Public Records Fees	\$8,402	\$6,200	\$6,550	\$6,057	\$6,326
Authorized Records Destructions	51.51 (Cubic Feet)	N/A	45.00 (Cubic Feet)	68.00 (Cubic Feet)	N/A

V.I.P.S. Volunteer Corps

Annual Hourly Work Contributions	2,535	2,340	2,877	2,968	2,102
Annual Equivalent Salary Savings (adjusted for annual rate changes)	\$36,377	\$35,475	\$46,895	\$48,378	\$34,262

FUND: 001 GENERAL FUND

**POLICE DEPARTMENT
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION (1101)				
1	1	1	Chief of Police	126,600
1	1	1	Police Lieutenant	93,336
1	1	1	Administrative Coordinator	46,859
1	1	1	Administrative Specialist II	39,353
<u>4</u>	<u>4</u>	<u>4</u>		<u>\$306,148</u>
CRIMINAL INVESTIGATIONS (1119)				
3	3	3	Police Sergeant	234,947
1	0	0	Code Enforcement Officer	0
1	1	1	Police Lieutenant	87,615
5	5	5	Police Officers (C.O.P. s)	297,442
8	8	8	Police Officers (Detectives)	524,688
1	1	1	Property & Evidence Technician	38,060
1	1	1	Crime Analyst/Criminal Research Invest	55,146
1	1	1	Crime Scene Latent Examiner	50,682
2	1	1	Administrative Specialist II	43,831
<u>23</u>	<u>21</u>	<u>21</u>		<u>\$1,332,411</u>
POLICE OPERATIONS - PATROL (1120)				
1	1	1	Captain	86,305
2	2	2	Police Lieutenants	182,505
7	7	7	Police Sergeants	501,012
41	39	39	Police Officers	2,286,236
1	1	1	Administrative Specialist II	37,479
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	42,773
<u>53.4</u>	<u>51.4</u>	<u>51.4</u>		<u>\$3,136,310</u>
70	68	68	Total Certified Police Officers Plus 3 in the CRA	

FUND: 001 GENERAL FUND

**POLICE DEPARTMENT
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 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	180,045
11	11	11	Public Safety Telecommunicator	526,775
1	1	1	Inventory Control Clerk	37,864
1	1	1	Administrative Specialist II	44,865
1	0	0	Police Fiscal Analyst	0
3	2	2	Records Specialist	68,384
1	1	1	Custodian	31,574
<u>24</u>	<u>22</u>	<u>22</u>		<u>\$1,158,187</u>
104.4	98.4	98.4	Regular Salaries	5,933,056
Change	(6.0)	0.0	Other Salaries	61,331
			State Incentive Pay	70,020
			Overtime	260,450
			Special Duty Pay	150,000
			Holiday Pay	170,450
			Police Early Retirement Agreement	40,356 *
			Employer Payroll Expenses	3,198,548
			Total Personal Services	<u><u>\$9,884,211</u></u>

* Early Retirement Agreement is through FY 2014

**FISCAL YEAR 2011-12
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,540,069	6,051,896	6,051,896	5,933,056	(118,840)
10-30 OTHER SALARIES	111,237	68,000	68,000	61,331	(6,669)
10-32 STATE INCENTIVE PAY	75,520	73,500	73,500	70,020	(3,480)
10-40 OVERTIME	285,693	320,450	260,450	260,450	(60,000)
10-41 SPECIAL DUTY PAY	122,503	165,000	150,000	150,000	(15,000)
10-42 HOLIDAY PAY	190,936	173,200	169,279	170,450	(2,750)
25-01 FICA	549,264	468,737	476,155	446,550	(22,187)
25-03 RETIREMENT CONTRIBUTIONS	1,759,416	1,607,524	1,607,524	1,773,537	166,013
25-04 LIFE/HEALTH INSURANCE	1,025,658	1,045,423	843,438	973,301	(72,122)
25-07 EMPLOYEE ALLOWANCES	5,300	5,160	5,160	5,160	0
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	546,848	0	0	0	0
TOTAL PERSONAL EXPENSES	11,252,800	10,019,246	9,745,758	9,884,211	(\$135,035)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	20,910	5,000	5,000	5,500	500
30-04 GRANTS	0	0	7,437	0	0
31-01 OTHER PROFESSIONAL SERVICES	4,227	4,000	2,500	4,000	0
31-04 OTHER CONTRACTUAL SERVICES	27,107	38,900	38,900	36,903	(1,997)
32-04 OTHER LEGAL SERVICES	1,208	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	43,098	40,725	40,300	40,225	(500)
41-00 COMMUNICATIONS	67,814	66,170	66,170	67,008	838
42-10 EQUIP. SERVICES - REPAIRS	306,404	300,000	265,000	255,000	(45,000)
42-11 EQUIP. SERVICES - FUEL	167,160	187,970	187,970	219,387	31,417
43-01 ELECTRICITY	57,827	85,000	75,000	75,000	(10,000)
43-02 WATER, SEWER, GARBAGE	34,541	24,995	24,995	26,950	1,955
44-00 RENTALS & LEASES	10,687	13,200	13,200	13,200	0
46-00 REPAIR AND MAINTENANCE	21,614	24,025	28,025	26,325	2,300
46-02 BUILDINGS & GROUND MAINT.	140	4,000	4,000	4,000	0
47-00 PRINTING AND BINDING	2,081	3,700	3,700	3,700	0
49-00 OTHER CURRENT CHARGES	1,427	1,400	1,400	1,400	0
49-07 EMPLOYEE RECOGNITION	790	1,200	1,200	2,000	800
51-00 OFFICE SUPPLIES	13,846	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	62,933	72,480	72,480	72,340	(140)
52-02 FUEL	1,126	2,500	2,500	2,500	0
52-07 UNIFORMS	9,253	21,050	17,050	21,050	0
52-09 OTHER CLOTHING	20	130	0	0	(130)
52-10 JANITORIAL SUPPLIES	4,349	4,500	4,500	4,500	0
52-23 VEST	10,760	4,000	8,000	6,000	2,000
54-00 BOOKS, PUBS, SUBS, MEMBS	310	1,000	1,000	1,000	0
54-01 MEMBERSHIPS	3,090	1,380	1,380	1,640	260
54-02 BOOKS, PUBS, SUBS.	1,152	3,420	3,350	3,420	0
TOTAL OPERATING EXPENSES	873,874	927,245	891,557	909,548	(\$17,697)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	14,723	0	0	0	0
TOTAL NON-OPERATING EXPENSES	14,723	0	0	0	0
TOTAL EXPENSES	12,141,397	10,946,491	10,637,315	10,793,759	(\$152,732)

**FISCAL YEAR 2011-12
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION		09-10	10-11	10-11	11-12	CHANGE
		ACTUAL	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	302,467	316,163	316,163	306,148	(10,015)
10-30	OTHER SALARIES	50,082	5,500	5,500	5,500	0
10-32	STATE INCENTIVE PAY	2,720	3,060	3,060	3,060	0
10-40	OVERTIME	280	450	450	450	0
10-42	HOLIDAY PAY	5,007	3,921	0	0	(3,921)
25-01	FICA	25,749	24,645	24,645	23,309	(1,336)
25-03	RETIREMENT CONTRIBUTIONS	47,290	57,587	57,587	60,710	3,123
25-04	LIFE/HEALTH INSURANCE	32,573	37,838	37,838	35,051	(2,787)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES		\$466,648	\$449,644	\$445,723	\$434,708	(\$14,936)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,584	1,000	1,000	1,500	500
31-01	PROFESSIONAL SERVICES	0				0
31-04	OTHER CONTRACTUAL SERVICES	(5,257)	1,000	1,000	1,000	0
	<i>Annual certification fee</i>					0
40-00	TRAINING & TRAVEL COSTS	17,879	16,300	16,300	15,800	(500)
	<i>College tuition \$9,800; conferences \$2,200; Training \$3,500; Recruitment \$300</i>					
41-00	COMMUNICATIONS					0
46-02	BUILDINGS & GROUND MAINT.	140	4,000	4,000	4,000	0
47-00	PRINTING AND BINDING	2,081	3,700	3,700	3,700	0
49-07	EMPLOYEE RECOGNITION	790	1,200	1,200	2,000	800
52-00	OPERATING SUPPLIES	12,658	17,600	17,600	17,600	0
	<i>Uniform allowance \$800, range supplies \$13,800, public education supplies, etc.</i>					0
54-01	MEMBERSHIPS	2,682	960	960	1,210	250
54-02	BOOKS, PUBS, SUBS.	967	2,850	2,850	2,850	0
TOTAL OPERATING EXPENSES		\$33,524	\$48,610	\$48,610	\$49,660	\$1,050
TOTAL EXPENSES		\$500,172	\$498,254	\$494,333	\$484,368	(\$13,886)

**FISCAL YEAR 2011-12
BUDGET DETAIL
POLICE DEPARTMENT
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,692,140	1,371,382	1,371,382	1,332,411	(38,971)
10-30 OTHER SALARIES <i>Shift stipend and longevity pay</i>	6,054	7,500	7,500	7,500	0
10-32 STATE INCENTIVE PAY	23,996	23,040	23,040	21,480	(1,560)
10-40 OVERTIME	87,106	72,000	72,000	72,000	0
10-42 HOLIDAY PAY	55,195	47,733	47,733	47,950	217
25-01 FICA	139,154	107,300	107,300	99,554	(7,746)
25-03 RETIREMENT CONTRIBUTIONS	450,653	401,958	401,958	440,036	38,078
25-04 LIFE/HEALTH INSURANCE	251,703	233,011	189,600	230,827	(2,184)
25-07 EMPLOYEE ALLOWANCE		0	0	0	0
TOTAL PERSONAL SERVICES	\$2,706,001	\$2,263,924	\$2,220,513	\$2,251,758	(\$12,166)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	18,479	1,000	1,000	1,000	0
31-01 PROFESSIONAL SERVICES <i>Forensic examination and document fees</i>	291	1,500	0	1,500	0
31-04 OTHER CONTRACTUAL SVCS <i>Towing \$500, evidence program maintenance \$800</i>	1,154	1,300	1,300	1,300	0
40-00 TRAINING & TRAVEL COSTS <i>Identity Theft \$1,500; Computer Crimes \$1,500; Narco \$4,000; etc.</i>	13,089	13,500	13,500	13,500	0
44-00 RENTALS & LEASES <i>Accuprint @ \$125/month</i>	1,302	1,500	1,500	1,500	0
46-00 REPAIR & MAINTENANCE	1,931	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES <i>Clothing allowance (\$10,950), photo supplies, crime scene kits, PAL/DARE supplies, etc.</i>	19,910	20,950	20,950	21,750	800
52-09 OTHER CLOTHING	20	0	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	310	1,000	1,000	1,000	0
60-40 MACHINERY & EQUIPMENT	3,530	0	0	0	0
TOTAL OPERATING EXPENSES	\$60,016	\$43,250	\$41,750	\$44,050	\$800
TOTAL EXPENSES	\$2,766,017	\$2,307,174	\$2,262,263	\$2,295,808	(\$11,366)

**FISCAL YEAR 2011-12
BUDGET DETAIL
POLICE DEPARTMENT
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,371,581	3,215,491	3,215,491	3,136,310	(79,181)
10-30 OTHER SALARIES	55,101	55,000	55,000	48,331	(6,669)
<i>Shift stipends, longevity bonuses and one part time temporary police officer for meetings</i>					
10-32 STATE INCENTIVE PAY	48,804	47,400	47,400	45,480	(1,920)
10-40 OVERTIME	120,293	165,000	105,000	105,000	(60,000)
10-41 SPECIAL DUTY PAY	122,503	165,000	150,000	150,000	(15,000)
10-42 HOLIDAY PAY	130,734	121,546	121,546	122,500	954
25-01 FICA	291,942	252,210	252,210	239,065	(13,145)
25-03 RETIREMENT CONTRIBUTIONS	1,093,088	975,394	975,394	1,075,910	100,516
25-04 LIFE/HEALTH INSURANCE	501,524	528,084	416,000	491,598	(36,486)
25-07 EMPLOYEE ALLOWANCES	0	0	0	0	0
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	546,848	0	0	0	0
TOTAL PERSONAL SERVICES	\$6,322,774	\$5,565,481	\$5,378,397	\$5,454,550	(\$110,931)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	601	1,200	1,200	1,200	0
30-04 GRANTS	0	0	7,437	0	0
31-01 PROFESSIONAL SERVICES	3,936	2,500	2,500	2,500	0
<i>K-9 Veterinarian, boarding and care</i>					
32-04 OTHER LEGAL SERVICES	1,208	500	500	500	0
<i>State Attorney's quarterly citation fees</i>					
40-00 TRAINING & TRAVEL COSTS	8,853	10,000	10,000	10,000	0
44-00 RENTALS & LEASES	1,692	1,700	1,700	1,700	0
<i>Police boat dock rental</i>					
46-00 REPAIR AND MAINTENANCE	997	2,400	2,400	2,400	0
52-00 OPERATING SUPPLIES	25,969	27,430	27,430	25,880	(1,550)
<i>Uniform allowance (\$14,500), evidence bags, disks, taser replacements, stop sticks, marine unit supplies</i>					
54-00 MEMBERSHIPS	0	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	150	500	500	500	0
TOTAL OPERATING EXPENSES	\$43,406	\$46,230	\$53,667	\$44,680	(\$1,550)
TOTAL EXPENSES	\$6,366,180	\$5,611,711	\$5,432,064	\$5,499,230	(\$112,481)

**FISCAL YEAR 2011-12
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,173,881	1,148,860	1,148,860	1,158,187	9,327
10-40 OVERTIME	78,014	83,000	83,000	83,000	0
25-01 FICA	92,419	84,582	92,000	84,622	40
25-03 RETIREMENT CONTRIBUTIONS	168,385	172,585	172,585	196,881	24,296
25-04 LIFE/HEALTH INSURANCE	239,858	246,490	200,000	215,825	(30,665)
25-07 EMPLOYEE ALLOWANCES	4,820	4,680	4,680	4,680	0
TOTAL PERSONAL SERVICES	\$1,757,377	\$1,740,197	\$1,701,125	\$1,743,195	\$2,998
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	246	1,800	1,800	1,800	0
31-04 OTHER CONTRACTUAL SERVICES	31,210	36,600	36,600	34,603	(1,997)
<i>Custodian (\$10,300), AC maintenance (\$8,000), 800 MHZ maintenance (\$11,000), elevator, sprinkler, etc</i>					
40-00 TRAINING & TRAVEL COSTS	3,277	925	500	925	0
41-00 COMMUNICATIONS	67,814	66,170	66,170	67,008	838
<i>Includes Televantage (\$18,240), 40 cell phones (\$4,860), 32 aircards (\$19,800), frame relay (\$13,920) etc.</i>					
42-10 EQUIP. SERVICES - REPAIRS	306,404	300,000	265,000	255,000	(45,000)
42-11 EQUIP. SERVICES - FUEL	167,160	187,970	187,970	219,387	31,417
43-01 ELECTRICITY	57,827	85,000	75,000	75,000	(10,000)
43-02 WATER, SEWER, GARBAGE	34,541	24,995	24,995	26,950	1,955
44-00 RENTALS & LEASES	7,693	10,000	10,000	10,000	0
46-00 REPAIR AND MAINTENANCE	18,686	19,125	23,125	21,425	2,300
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, elevators, extinguishers</i>					
49-00 OTHER CURRENT CHARGES	1,427	1,400	1,400	1,400	0
<i>Postage (\$800), VIPS administrative costs (\$600)</i>					
51-00 OFFICE SUPPLIES	13,846	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	4,396	6,500	6,500	7,110	610
52-02 FUEL	1,126	2,500	2,500	2,500	0
52-07 UNIFORMS	9,253	21,050	17,050	21,050	0
<i>Uniform issuance for officers (\$18,000), communications uniforms (\$2,500), other (\$1,050)</i>					
52-09 OTHER CLOTHING	0	130	0	0	(130)
52-10 JANITORIAL SUPPLIES	4,349	4,500	4,500	4,500	0
52-23 VESTS	10,760	4,000	8,000	6,000	2,000
54-01 MEMBERSHIPS	408	420	420	430	10
54-02 BOOKS, PUBS, SUBS.	35	70	0	70	0
TOTAL OPERATING EXPENSES	\$740,458	\$789,155	\$747,530	\$771,158	(\$17,997)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	11,193	0	0	0	\$0
TOTAL NON-OPERATING EXPENSES	\$11,193	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$2,509,028	\$2,529,352	\$2,448,655	\$2,514,353	(\$14,999)

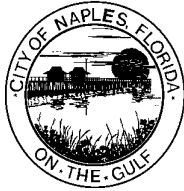
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
POLICE SERVICES						
12H04	800 MHz Police Portable Radios (15)	48,000	48,000	48,000	48,000	48,000
11H06	NPD H.Q. Floor Carpet Replacement	17,417	15,000	0	0	0
12H02	800 MHz Police Mobile Radios (3)	13,000	0	0	0	0
12H03	CID Vehicle Replacement	23,198	46,396	46,396	23,198	23,198
12H11	NPD H.Q. West Wing HVAC Ductwork	150,000	0	0	0	0
12H12	Patrol Car GPS Feature (22)	10,000	0	0	0	0
12H13	EOC/Training Room Equipment	24,500	0	0	0	0
12H14	VisionAir Dashboard Software	29,900	0	0	0	0
12H15	NPD H.Q. West Wing Uniform Lockers	25,000	0	0	0	0
12H16	NPD H.Q. West Wing Locker Room Floors	10,500	0	0	0	0
	Marine Boat	0	0	0	0	0
	Patrol Car Replacement	0	160,000	168,000	176,400	185,600
	Motorcycle Replacements	0	0	0	0	0
TOTAL POLICE SERVICES		351,515	269,396	262,396	247,598	256,798

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



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General Fund

Human Resources Department

Mission Statement:

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

Department Description

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

2010-11 Department Accomplishments

- Coordinated and presented an analysis of the compensation and benefits for City positions compared to other public and private entities.
- Assisted in collective bargaining with IAFF and FOP.
- Implemented an online employment application for applicants to complete via the internet and transmit to departments electronically.
- Conducted harassment/discrimination training for all employees.
- Implemented an innovative Wellness Program in conjunction with Cigna with specific quantitative results.

2011-12 Departmental Goals and Objectives

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

- Coordinate/conduct training of management and supervisory staff on topics such as performance management, harassment/discrimination, diversity, effective communication, coaching, and leadership.
- Develop a more effective process for measuring employee performance that includes establishing clear expectations, attainable goals, and staff development opportunities.

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

General Fund

Human Resources Department

- Provide customer service training to all employees to ensure the highest level of customer service to internal and external customers.

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

- Revise Personnel Policies and Procedures as needed to ensure compliance with current laws and procedures and train appropriate personnel.
- Conduct research and analysis for negotiations with AFSCME and GSAF Union members.
- Keep abreast of legislative changes as well as union contracts that impact all terms, benefits, privileges and conditions of employment.
- Maintain a competitive and market-driven pay and classification plan by conducting annual surveys and analyzing market data.

2011-12 Significant Budgetary Issues

The budget of the Human Resources Department is \$473,491, an increase of \$18,615 over the adopted FY 2010-11 budget.

There are four positions budgeted in the Human Resources Department, the same as the prior year. Personal Services, representing 85% (\$404,729) of the Department's budget, increased \$18,558, primarily due to increases in salaries and benefits.

Operating Costs, budgeted at \$68,762, increased \$57 over the FY 2010-11 budget. The budget includes a new applicant tracking program maintenance agreement.

The following are the other major line items of this department:

Medical Services	\$25,367	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Employee Development	\$12,500	Training material and instructors for employee training courses, such as discrimination, drug/alcohol DOT training, supervisory, programs, webinars, and first aid/CPR/AED .

General Fund

Human Resources Department

Performance Measures

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 ESTIMATED	FY 11-12 PROJECTED
Total Number of FTE* Employees	514	482	450	450
Total Number of Seasonal Employees	124	100	50	35
Positions Recruited (FTE & Seasonal)	80	80	55	50
Number of Applicants	1,600	1,300	1,300	1,300
In-House Training Programs Offered	40	40	15	25
Grievances - AFSCME (207 members)	8	2	2	2
Grievances - GSAF/OPEIU (53 members)	1	0	0	0
Grievances - FOP (60)	4	3	2	2
Grievances - IAFF (49)	2	2	2	2
Grievances - Non-Bargaining (97)	1	1	0	0
Percent Turnover	10.00%	10.00%	7.00%	10.00%
Average Operating Cost per Employee	\$1,350	\$1,350	\$1,250	\$1,250

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

HUMAN RESOURCES

FISCAL YEAR 2011-12

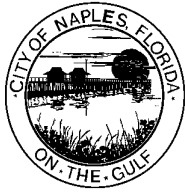
2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	Human Resources Director	\$113,525
2	1	1	Human Resources Generalist	57,019
1	1	1	Sr. Human Resources Generalist	61,275
1	1	1	Administrative Coordinator	45,703
5	4	4	Regular Salaries	\$277,522
			Overtime	100
			Employer Payroll Expenses	127,107
			Total Personal Services	<u>\$404,729</u>

**FISCAL YEAR 2011-12
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTED	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	342,919	271,172	271,172	277,522	6,350
10-40 OVERTIME	31	200	100	100	(100)
25-01 FICA	25,368	20,520	20,340	20,782	262
25-03 RETIREMENT CONTRIBUTIONS	51,749	46,316	46,316	52,342	6,026
25-04 LIFE/HEALTH INSURANCE	48,607	42,683	35,237	48,703	6,020
25-07 EMPLOYEE ALLOWANCE	5,440	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	474,114	386,171	378,445	404,729	18,558
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>Background checks, FDLE fingerprinting, mediation, etc.</i>	2,113	8,450	6,100	4,830	(3,620)
31-07 MEDICAL SERVICES <i>Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>	23,422	27,000	27,000	25,367	(1,633)
32-12 LABOR ATTORNEY					0
40-00 TRAINING & TRAVEL COSTS <i>FPELRA Conference (2), FPPA, HR Florida, etc.</i>	3,471	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	2,509	1,800	1,800	2,150	350
46-00 REPAIR AND MAINTENANCE <i>Copy machine lease and maintenance \$5,300; Applicant tracking maintenance agreement (new) \$7,910</i>	4,452	4,650	4,500	12,210	7,560
47-00 PRINTING AND BINDING <i>Employment applications, business cards, etc.</i>	234	500	500	350	(150)
47-02 ADVERTISING (NON-LEGAL) <i>Job advertisements in Naples Daily News and professional newsletters, etc.</i>	300	750	750	750	0
49-04 EMPLOYEE DEVELOPMENT <i>Training materials, Instructors for mandated classes</i>	3,120	14,675	16,675	12,500	(2,175)
51-01 STATIONERY & PAPER	508	800	800	800	0
51-02 OTHER OFFICE SUPPLIES	1,525	2,500	1,950	1,750	(750)
52-00 OPERATING SUPPLIES <i>Recruitment materials, Federal Express, ID badge supplies</i>	1,334	1,600	1,100	1,500	(100)
54-01 MEMBERSHIPS	1,531	2,480	2,980	3,055	575
TOTAL OPERATING EXPENSES	44,519	68,705	67,655	68,762	57
TOTAL EXPENSES	518,633	454,876	446,100	473,491	18,615



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General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

Non-Departmental is a grouping of accounts from which the City Manager or his designee has authority to expend. These accounts 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.

2011-12 Significant Budgetary Issues

Non-Departmental has a budget of \$2,782,663, a decrease of \$16,452 under FY 10-11. Some of the major line items are:

Other Services	\$85,000	Payment to East Naples Fire Department related to Collier Park of Commerce
Other Contractual	\$5,000	Required arbitrage calculations
Postage and Freight	\$45,000	Postage costs for all departments except Utility Billing
Self Insurance	\$1,447,396	General Fund charges for Risk Management Fund
Technical Services	\$1,117,967	General Fund charges for Technology Services Fund
Special Events	\$32,000	Police and Fire overtime costs for approved events, such as holiday parades.
Awards	\$25,300	Employee longevity awards per Personnel Policy
Other Current Charges	\$10,000	Tax Roll costs \$5,000, emergency supplies, and training \$5,000

Election expense in the amount of \$2,000 is included related to the 2012 City Council election, which will be held concurrently with the Presidential preference election. A corresponding revenue of \$1,300 is included in General Fund Revenue.

The Contingency is budgeted at \$500,000. Typically budgeted at around 1% of the budget, the base **Contingency** budget would be \$350,000. However, there are several unknown factors that could affect the budget, such as the possibility of extended labor negotiations; therefore, \$150,000 has been added to the contingency. Only City Council has the authority to direct staff to use funds from the Contingency account.

General Fund

Non-Departmental, Transfers and Contingency

Transfers Out has a budget of \$50,000 to the Tennis Fund. This is \$16,383 less than the FY 10-11 budget. The \$50,000 is for a continued Tennis Fund contribution for community-wide programming that is considered above the Tennis membership's financial responsibility. This contribution is based on an evaluation of the events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of \$50,000 is appropriated. This was determined as follows, rounded downward.

Budgeted expenses	\$563,171	
Debt	64,960	Committed to be paid by membership/donations
Net Budget	<u>\$498,211</u>	
30%	149,460	Amount attributed to public purpose
Revenue from tourneys	<u>(99,460)</u>	This is received during public purpose events
Due from General Fund	\$50,000	

Eliminated from FY 10-11 is a \$13,883 transfer from the General Fund to the Community Redevelopment Agency (CRA). Due to declining revenues and need, the administrative position in the CRA will be eliminated as of September 30, 2010, and the former cost sharing arrangement is no longer applicable.

**FISCAL YEAR 2011-12
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

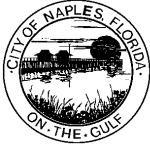
ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	663	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	475	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	0	0	230,000	0	0
TOTAL PERSONAL SERVICES	1,138	0	230,000	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Includes memorial florals/donations per Policy and City facility AED Batteries</i>	3,135	5,675	3,400	5,000	(675)
31-00 OTHER SERVICES <i>Annexation payments to E. Naples Fire District for Collier Park of Commerce</i>	205,868	123,170	123,170	85,000	(38,170)
31-01 PROFESSIONAL SERVICES	29,791	8,000	130,000	8,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Continued arbitrage compliance with contractor</i>	1,909	4,800	4,800	5,000	200
31-10 FEMA MAPPING/ENGINEERING	24,000	0	0	0	0
31-50 ELECTION EXPENSE	43,950	0	0	2,000	2,000
41-00 COMMUNICATIONS	0	6,000	1,500	0	(6,000)
42-02 POSTAGE & FREIGHT	55,911	65,000	30,000	45,000	(20,000)
45-22 SELF INS. PROPERTY DAMAGE	1,147,803	1,377,850	1,377,850	1,447,396	69,546
46-05 STORM REPAIR	186,547	0	0	0	0
49-00 OTHER CURRENT CHARGES <i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>	7,603	10,000	10,500	10,000	0
49-02 TECHNOLOGY SERVICES	1,071,083	1,140,920	1,140,920	1,117,967	(22,953)
49-05 SPECIAL EVENTS <i>Security and support for approved special events</i>	44,800	32,000	41,500	32,000	0
49-06 EMPLOYEE AWARDS & APPRECIATION <i>Employee awards (\$6,600), years of service (\$18,700)</i>	34,379	25,700	26,175	25,300	(400)
TOTAL OPERATING EXPENSES	2,856,779	2,799,115	2,889,815	2,782,663	(16,452)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	24,069	0	0	0	0
TOTAL NON-OPERATING EXPENSES	24,069	0	0	0	0
TOTAL EXPENSES	\$2,881,986	\$2,799,115	\$3,119,815	\$2,782,663	(\$16,452)

**FISCAL YEAR 2011-12
BUDGET DETAIL
CONTINGENCY**

001.7272.582	09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	500,000	0	500,000	0
TOTAL NON-OPERATING EXPENSES	0	500,000	0	500,000	0
TOTAL EXPENSES	\$0	\$500,000	\$0	\$500,000	\$0

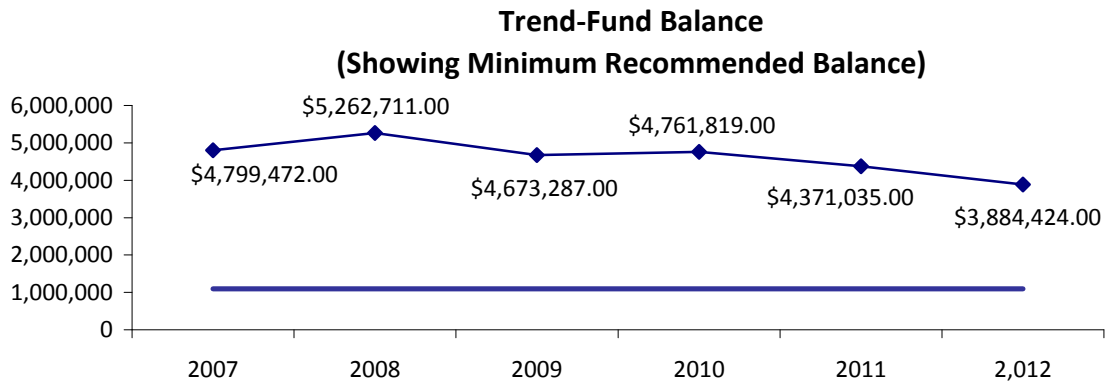
TRANSFERS OUT

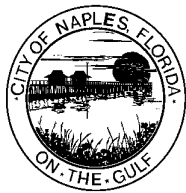
001.7575.581	09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	13,883	13,883	13,883	0	(13,883)
91-48 TENNIS FUND	54,000	52,500	52,500	50,000	(2,500)
TOTAL EXPENSES	\$67,883	\$66,383	\$66,383	\$50,000	(\$16,383)



BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Fund Balance - As of September 30, 2010	\$4,761,819
Projected Revenues FY 2010-11	2,285,974
Projected Expenditures FY 2010-11	2,676,758
Net Increase/(Decrease) in Fund Balance	(390,784)
Expected Fund Balance as of September 30, 2011	\$4,371,035
Add Fiscal Year 2011-12 Budgeted Revenues	
Building Permits	1,115,000
Other Licenses & Permits	836,200
Building Rent	254,486
Charges for Services	10,700
Interest Income	41,000
Miscellaneous Revenue	3,000
	<u>2,260,386</u>
TOTAL AVAILABLE RESOURCES	6,631,421
Less Fiscal Year 2011-12 Budgeted Expenditures	
Personal Services	\$1,687,158
Operating Expenses	293,528
Technology Services	202,003
Transfer - Self-Insurance	69,403
Transfer - Administration	348,849
Capital Expenses	146,056
	<u>2,746,997</u>
BUDGETED CASH FLOW	(486,611)
Projected Fund Balance as of September 30, 2012	<u><u>\$3,884,424</u></u>





Building Permit Fund

Building Department

Mission Statement:

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

Fund Description

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

2010-11 Department Accomplishments

- Provided contractors with educational newsletters regarding green building practices and incentives for participation in ECO friendly product usage.
- One inspector received International Code Council Green Building Inspector Certification
- Added information to the City's web-site regarding contractors' responsibilities in order to properly manage job sites.
- On-site training to enhance code enforcement compliance was completed for building inspectors.
- Several inspectors obtained additional certifications allowing them to perform inspections and plan review in more than one discipline.

2011-12 Department Goals and Objectives

As part of Vision Goal 2(b): Explore option to utilize local Building Department resources relating to Green Building practices.

- Appoint a representative to form and facilitate meetings with other local building department officials.
- Notify the public via newsletters and web-based tutorials to educate and promote community involvement.

As part of Vision Goal 3(d): Develop OSHA based safety training for field inspectors to heighten awareness and knowledge of safe building practices.

- Hold inter-departmental meetings (live and web-based) to educate our team.
- Have field inspectors visit jobsites outside of their disciplines to become exposed to various stages of construction otherwise not seen.

As part of Vision Goal 4: Monitor and maintain consistency regarding permit fee structure.

- Make all Building Department fees available via the website and the Naples TV station information cycles to ensure a public understanding of the fee process.
- Invite Owner-Builders to give the department feedback concerning the Owner-Builder state statute and to address any questions or concerns regarding upcoming projects.

Building Permit Fund

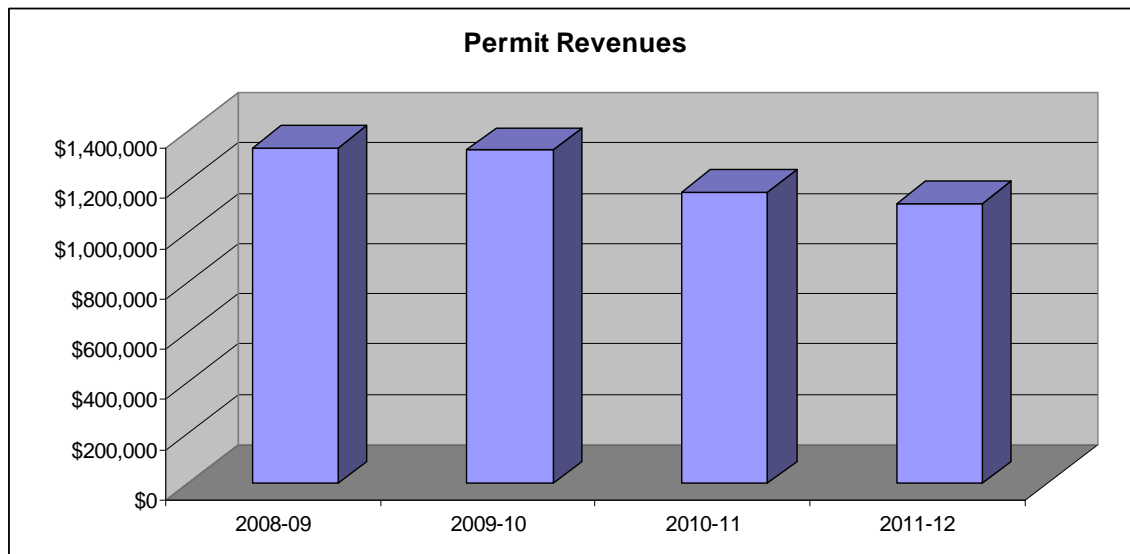
Building Department (continued)

2011-12 Significant Budgetary Issues

The FY 2011-12 budget for the Building Permit Fund anticipates revenue totaling \$2,260,386 and expenditures totaling \$2,746,997. The adopted budget uses \$486,611 of fund balance. Using fund balance is typical in building funds because they are very susceptible to changes in the economy, and the fund has a sufficient fund balance that exceeds the fund balance policy recommendation.

REVENUES

The primary revenues to the Building Permit Fund are building construction permit and inspection fees. These 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 of Ordinances. Below is the trend for Building Permit revenue (excluding specialty permits like plumbing or mechanical) showing a slight decrease as the construction continues to stabilize.



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

Although the building was constructed with cash on hand, rental rates are calculated based on a presumed mortgage payment for 30 years, plus an allocation of building operating costs. For FY 2011-12, the square footage and annual payment assigned to each section is shown below:

Planning/General Fund	1,231 sq. ft.	\$33,820
Technology Services Fund	4,054 sq. ft.	\$111,377
Streets & Traffic	2,391 sq. ft.	\$65,689
<u>Stormwater</u>	<u>1,587 sq. ft.</u>	<u>\$43,600</u>
Total		<u>\$254,486</u>

Building Permit Fund

Building Department (continued)

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

EXPENDITURES

Total expenditures for the FY 2011-12 budget are \$2,746,997 which is a \$62,779 increase over the FY 10-11 adopted budget.

Personal Services

Personal Services are budgeted at \$1,687,158, a \$122,982 increase over the FY 10-11 budget. There are 18 positions, an increase of one-half position over FY 10-11, because half the cost of a Planner II position has been assigned to this fund. The adopted budget includes a temporary part time construction/building inspector, to help ensure timely inspections as the economy starts to show growth, and includes two temporary part time scanning clerks to scan plans.

Operating Expenses

Operating Expenses are budgeted at \$913,783, an \$84,259 decrease from the adopted budget of FY 10-11. The major components of this category are as follows:

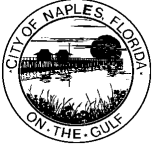
General Fund Chargeback/City Administration	\$195,016
General Fund/Two Fire Inspectors	\$153,833
Insurance	\$69,403
Equipment Fuel and Repair	\$28,057
Technology Services Charges	\$202,003
Utilities	\$105,000

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY 2011-12 total \$130,856 (excluding the \$15,200 of minor capital included in the operating budget.)

2011-12 Performance Measures and Benchmarking

	Actual 2008-09	Actual 2010-11	Estimated 2010-11	Projected 2011-12
Permits reviewed	6,585	6,599	5,900	5,605
Certificates of Occupancy issued for Single Family Homes	101	69	53	50
Certificates of Occupancy issued for larger structures	147	98	84	80
Total Inspections conducted	25,480	23,014	20,450	19,428
Average daily inspections per inspector	13	15	13	13



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

	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected 2010-11	Adopted 2011-12
Building Permits	1,333,238	1,327,333	1,180,000	1,160,000	1,115,000
Other Licenses and Permits	833,956	933,565	753,200	808,200	836,200
Building Rent *	210,948	261,187	259,674	259,674	254,486
Charges for Services	12,292	18,639	6,700	9,600	10,700
Investment Income	96,009	40,809	56,000	45,000	41,000
Other Revenue	6,055	3,225	1,000	3,500	3,000
Total	<u><u>\$2,492,498</u></u>	<u><u>\$2,584,758</u></u>	<u><u>\$2,256,574</u></u>	<u><u>\$2,285,974</u></u>	<u><u>\$2,260,386</u></u>

***Rent Charged to:**

<i>Planning/General Fund</i>	33,820
<i>Streets & Traffic Fund</i>	65,689
<i>Technology Services Fund</i>	111,377
<i>Stormwater Fund</i>	43,600
	<u><u>\$254,486</u></u>

BUILDING PERMIT FUND (110)

**BUILDING DEPARTMENT
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	ADOPTED FY 2012
BUILDING PERMITS				
1	1	1	Building Director/Building Official	108,546
1	1	1	Deputy Building Official	86,591
1	0.5	0.5	Traffic Engineer	55,022
7	5	5	Building Inspector	313,100
1	0	0	Sr. Plans Examiner	0
2	1	1	Plans Examiner	70,312
1	1	1	Floodplain Coordinator	52,415
1	1	1	Land Management Coordinator	50,684
1	1	1	Sr. Permit Coordinator	55,644
1	1	1	Community Development Analyst	57,868
1	0	0	Construction Site Compliance	0
4	3	3	Permit Technician	113,092
1	1	1	Administrative Specialist I	35,858
1	0	0	Records Clerk	0
1	1	1	Plans Review Engineer	82,528
0	0	0.5	Planner II	32,195
1	0	0	Building & Zoning Technician	0
26	17.5	18		\$1,113,855
26	17.5	18	Regular Salaries	1,113,855
			Other Salaries & Wages	73,094
			Overtime	30,137
			Employer Payroll Expenses	470,072
			Total Personal Services	\$1,687,158

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

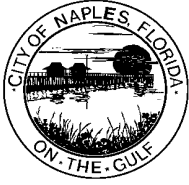
**FISCAL YEAR 2011-12
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,098,409	1,081,660	1,071,660	1,113,855	32,195
10-30 OTHER SALARIES	22,502	30,140	46,240	73,094	42,954
<i>Temporary Part Time: Construction/Plumbing Inspector (\$27,989); 2 Scanning Clerks (\$34,965) Stand By Pay (\$10,140)</i>					
10-40 OVERTIME	19,695	30,137	26,137	30,137	0
25-01 FICA	84,083	80,439	80,439	82,408	1,969
25-03 RETIREMENT CONTRIBUTIONS	151,106	157,285	157,285	183,318	26,033
25-04 LIFE/HEALTH INSURANCE	176,867	179,715	179,715	197,846	18,131
25-07 EMPLOYEE ALLOWANCES	4,960	4,800	4,800	4,800	0
29-00 GENERAL & MERIT	0	0	0	1,700	1,700
TOTAL PERSONAL SERVICES	\$1,557,622	\$1,564,176	\$1,566,276	\$1,687,158	\$122,982
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,633	6,000	3,900	6,000	0
30-01 CITY ADMINISTRATION	379,683	379,683	379,683	348,849	(30,834)
<i>Admin Fee (\$195,016) plus 2 Fire Inspectors (\$153,833)</i>					
31-00 PROFESSIONAL SERVICES	17,843	11,500	14,500	11,500	0
<i>Specialty plan review and inspection services</i>					
32-10 OUTSIDE COUNSEL	16,662	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	5,463	14,700	11,700	12,000	(2,700)
41-00 COMMUNICATIONS	12,737	11,600	12,600	17,456	5,856
<i>Cell phones, office phones, elevator, fire alarm lines, etc.</i>					
42-10 EQUIP. SERVICES - REPAIRS	10,554	15,000	10,000	10,000	(5,000)
42-11 EQUIP. SERVICES - FUEL	11,900	18,040	18,040	18,057	17
43-01 ELECTRICITY	45,721	45,000	45,000	45,000	0
43-02 WATER, SEWER, GARBAGE	55,792	70,000	60,000	60,000	(10,000)
44-01 BUILDING RENTAL - OFFSITE STORAGE	2,893	0	0	0	0
45-22 SELF INS. PROPERTY DAMAGE	122,668	96,620	96,620	69,403	(27,217)
46-00 REPAIR AND MAINTENANCE	978	3,000	2,000	2,000	(1,000)
46-02 BUILDING & GROUND MAINT.	23,371	25,000	15,000	22,500	(2,500)
46-17 SOFTWARE MAINTENANCE	0	34,374	34,374	30,830	(3,544)
47-00 PRINTING AND BINDING	8,980	12,000	12,000	12,000	0
<i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>					
47-06 DUPLICATING	2,442	3,500	3,500	3,500	0
49-02 TECHNOLOGY SERVICES	209,932	206,150	206,150	202,003	(4,147)
51-00 OFFICE SUPPLIES	0	2,000	2,000	1,500	(500)
52-00 OPERATING SUPPLIES	12,444	18,000	12,000	15,000	(3,000)
<i>Inspector / office supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>					
52-07 UNIFORMS	1,867	2,000	2,400	2,310	310
52-09 OTHER CLOTHING/SAFETY SHOES	402	875	875	875	0
54-01 MEMBERSHIPS	5,614	8,000	8,000	8,000	0
TOTAL OPERATING EXPENSES	\$950,579	\$998,042	\$965,342	\$913,783	(\$84,259)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDING IMPROVEMENTS	17,864	100,000	116,000	0	(100,000)
60-40 MACHINERY & EQUIPMENT	0	0	7,140	109,056	109,056
<i>Includes capital from following page plus a Scanner (\$8,200) and increased Lobby Lighting (\$7,000)</i>					
60-70 VEHICLES	0	22,000	22,000	37,000	15,000
TOTAL NON-OPERATING EXPENSES	\$17,864	\$122,000	\$145,140	\$146,056	\$24,056
TOTAL EXPENSES	\$2,526,065	\$2,684,218	\$2,676,758	\$2,746,997	\$62,779

**CAPITAL PROJECTS
FUND 110-BUILDING DEPARTMENT**

Project Description	ADOPTED	2012-13	2013-14	2014-15	2015-16
	2011-12				
Electronic Imaging & Retrieval	43,856	0	0	0	0
Vehicle Replacement (2)	37,000	0	0	0	0
Electronic Filing System	50,000	0	0	0	0
Solar Photovoltaic System	0	50,000	0	0	0
Cooling Towers	0	150,000	0	0	0
Computer Room A/C Upgrade	0	0	0	0	0
Dry Fire Suppression System	0	0	0	0	0
Waterline Replacement	0	0	0	0	0
FUND TOTAL	130,856	200,000	0	0	0

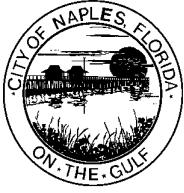


FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT

FINANCIAL SUMMARY

Fiscal Year 2011-12

Beginning Balance - Fund Balance as of September 30, 2010		\$0
Projected Revenues FY 2010-11		\$285,354
Projected Expenditures FY 2010-11		\$285,354
Net Increase/(Decrease) in Net Unrestricted Assets		<u>\$0</u>
Expected Fund Balance as of September 30, 2011		\$0
Add Fiscal Year 2011-12 Budgeted Revenues		
Special Assessments	285,354	<u>\$285,354</u>
TOTAL AVAILABLE RESOURCES		\$285,354
Less Fiscal Year 2011-12 Budgeted Expenditures		
Operations & Maintenance	285,354	
Capital Projects	<u>0</u>	<u>\$285,354</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2012		<u><u>\$0</u></u>



Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

Mission Statement:

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

Fund Description

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

The Fifth Avenue South BID covers all of Fifth Avenue South from Ninth Street South to Third Street South, and from Eighth Avenue South to Fourth Avenue South, excluding residential properties. Although the first year's assessment was billed by the City, future assessments will be included in the ad valorem tax bills.

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

2011-12 Significant Budgetary Issues

Revenues

For 2011-12, the special assessment rate of 2 mills, or \$2 for every \$1,000 of taxable value, will continue to be assessed on business property owners in the assessment district. Estimated revenue for FY 2011-12 is \$285,354, compared to the 2010-11 budgeted revenues of \$289,772.

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$285,354. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$6,000 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm, and \$554 for advertising, the BID should receive \$278,800.

**FISCAL YEAR 2011-12
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>5th Ave BID Corp.</i>	0	0	278,820	278,800	278,800
31-04 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	0	0	4,930	6,000	(6,000)
47-02 ADVERTISING	0	0	1,604	554	554
TOTAL OPERATING EXPENSES	0	0	285,354	285,354	273,354
TOTAL EXPENSES	0	0	285,354	285,354	273,354



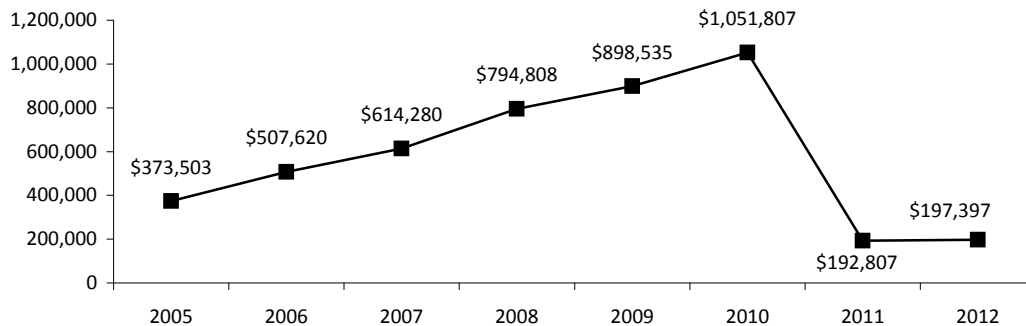
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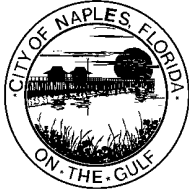


EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Fund Balance as of September 30, 2010	\$1,051,807
Projected Revenues FY 2010-11	\$199,000
Projected Expenditures FY 2010-11	\$2,664,000
Net Increase/(Decrease) in Fund Balance	(\$2,465,000)
Add General Fund Interfund Loan	\$1,606,000
Expected Fund Balance as of September 30, 2011	\$192,807
Add Fiscal Year 2011-12 Budgeted Revenues	
Property Tax (at 0.5000 mills) (Based on \$379,363,209 at .5000 mills)	180,340
Interest Earnings	4,500
	\$184,840
TOTAL AVAILABLE RESOURCES	\$377,647
Less Fiscal Year 2011-12 Budgeted Expenditures	
Operations & Maintenance	5,250
Capital Projects	0
Debt Service	175,000
	\$180,250
BUDGETED CASH FLOW	\$4,590
Projected Fund Balance as of September 30, 2012	\$197,397

Fund Balance Trend - East Naples Bay District

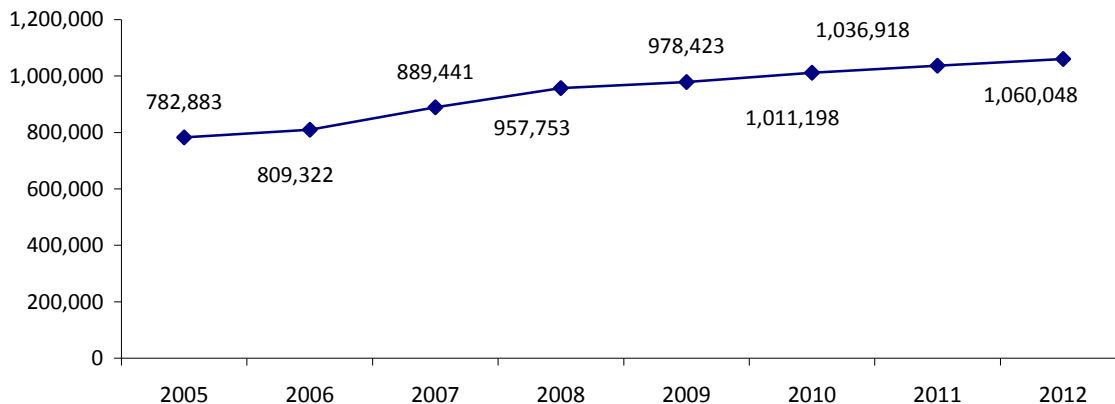


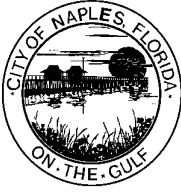


MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Fund Balance as of September 30, 2010		\$1,011,198
Projected Revenues FY 2010-11		42,010
Projected Expenditures FY 2010-11		16,290
Net Increase/(Decrease) in Net Unrestricted Assets		<u>25,720</u>
Expected Fund Balance as of September 30, 2011		\$1,036,918
Add Fiscal Year 2011-12 Budgeted Revenues		
Property Tax (at 0.0252 mills)	33,130	
<i>Based on \$1,383,769,513 at millage rate .0252</i>		
Interest Income	<u>9,250</u>	<u>42,380</u>
TOTAL AVAILABLE RESOURCES		\$1,079,298
Less Fiscal Year 2011-12 Budgeted Expenditures		
Operations & Maintenance	19,250	
Capital Projects	<u>0</u>	<u>19,250</u>
BUDGETED CASH FLOW		23,130
Projected Fund Balance as of September 30, 2012		<u><u>\$1,060,048</u></u>

Fund Balance Trend - Moorings Bay





Taxing District Funds

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

Mission Statement:

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

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 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, including the subdivisions of Coquina Sands, the Moorings, and Park Shore.

Administration of the Districts is handled by the Natural Resources Division in the City Manager's Department. Both Districts have an advisory board to collect public input.

2011-12 Significant Budgetary Issues

East Naples Bay

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

The estimated taxable value is \$379,363,209, a 4.2% decrease from the FY 2010-11 taxable value.

Revenues

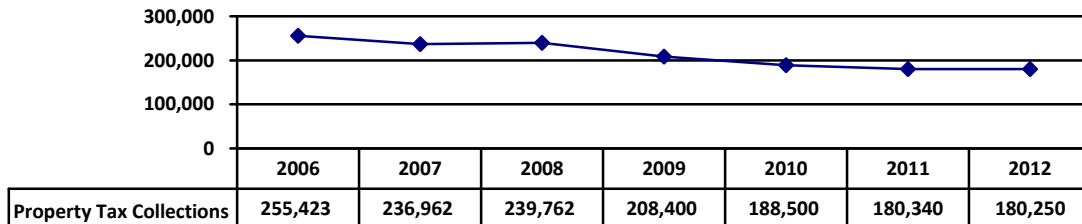
The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum and is less than the rolled back rate of 0.5227. Last year's millage rate was .5000 mills. Assuming a collection rate of 95%, this fund is projected to collect \$180,340 in property tax and \$4,500 in interest income. This chart demonstrates historical and projected tax collections.

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 350)

Moorings Bay Taxing District (Fund 360)

East Naples Bay Property Tax Collections



Expenditures

Budgeted expenditures for the East Naples Bay District total \$180,250. The Taxing District was authorized to undertake a \$2.3 million dredging project in FY 10-11. The residential canals were last dredged over 20 years ago, and sediment impaired navigation. The project began in FY 2010-11, and will continue into FY 2011-12.

The fund used an interfund loan of \$1.606 million for the project, and the balance (\$694,000) of the project was financed with fund balance. The primary expenditure for the fund for the next 11 years will be the payment of the principal and interest for the interfund loan. Resolution 11-12923 established the terms of this loan, and for 2011-12, the payment will be \$175,000 including \$132,746 toward principal and \$42,254 for interest. The interest rate is established annually based on the May 1 Bloomberg 10-year municipal bond rate, but the tentative repayment schedule is as follows:

	Payment	Interest	Principal	Balance
1/1/2012	-	-	-	1,606,000.00
1/1/2013	175,000	42,254.00	132,746.00	1,473,254.00
1/1/2014	175,000	38,761.00	136,239.00	1,337,015.00
1/1/2015	175,000	35,177.00	139,823.00	1,197,192.00
1/1/2016	175,000	31,498.00	143,502.00	1,053,690.00
1/1/2017	175,000	27,723.00	147,277.00	906,413.00
1/1/2018	175,000	23,848.00	151,152.00	755,261.00
1/1/2019	175,000	19,871.00	155,129.00	600,132.00
1/1/2020	175,000	15,789.00	159,211.00	440,921.00
1/1/2021	175,000	11,601.00	163,399.00	277,522.00
1/1/2022	175,000	7,302.00	167,698.00	109,824.00
1/1/2023	112,000	2,889.00	109,111.00	713.00

Minor recurring costs are postage and the Annual Special District Fee. There is \$5,000 for special navigational signs included.

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 350)

Moorings Bay Taxing District (Fund 360)

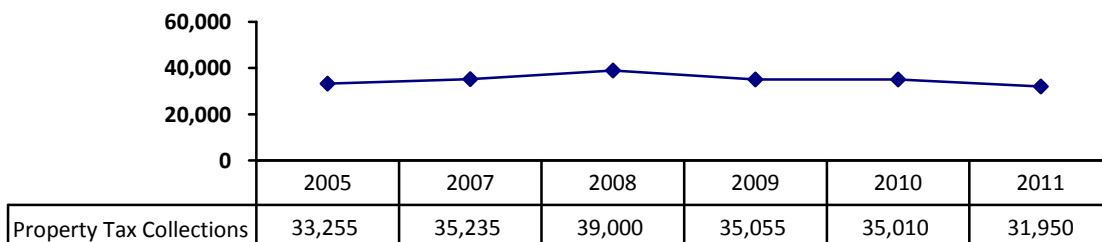
Moorings Bay

The budget for the Moorings Bay Taxing District is \$19,250.

Revenues

The tax rate for the Moorings Bay Taxing District is the same rate as FY 10-11, or 0.0252. The taxable value of the District is \$1,383,769,513, a 5% decrease from the prior year's taxable value. Assuming a collection rate of 95%, this fund is projected to collect \$33,130 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected 2011-12 collections.

Moorings Bay Property Tax Collections



In addition to the property taxes, the fund should receive approximately \$9,250 in interest income assuming an interest rate of 1.2-1.4%.

Expenditures

Expenditures for the Moorings Bay District are at \$19,250.

Operating expenditures include \$15,000 for a water quality analysis; \$2,000 for navigational aids; and \$2,000 for poles, signs and buoys. The Moorings Bay District will reserve their surplus for future dredging that may be required.

**FISCAL YEAR 2011-12
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	647	250	250	250	0
31-01 PROFESSIONAL SERVICES	43,272	250,000	363,750	0	(250,000)
31-04 OTHER CONTRACTUAL SERVICES	0	0			0
46-00 REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	5,000	0	5,000	0
TOTAL OPERATING EXPENSES	43,919	255,250	364,000	5,250	(250,000)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS OTHER THAN BLDGS	0	3,000,000	2,300,000	0	(3,000,000)
70-11 PRINCIPAL/INTERFUND LOAN	0	0	0	132,746	
70-12 INTEREST/INTERFUND LOAN	0	0	0	42,254	42,254
TOTAL NON-OPERATING EXPENSES	0	3,000,000	2,300,000	175,000	(2,957,746)
TOTAL EXPENSES	\$43,919	\$3,255,250	\$2,664,000	\$180,250	(\$3,207,746)

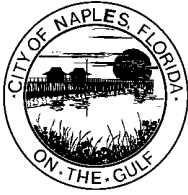
**FISCAL YEAR 2011-12
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
OPERATING EXPENSES					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	180	250	290	250	0
31-01 PROFESSIONAL SERVICES <i>Water quality analysis</i>	13,446	15,000	13,000	15,000	0
31-04 OTHER CONTRACTUAL SVCS	291	25,000	0	0	(25,000)
46-00 REPAIR AND MAINTENANCE <i>Replacement and repair of signs and navigational aids</i>		15,000	3,000	2,000	(13,000)
52-00 OPERATING SUPPLIES	0	0	0	2,000	2,000
TOTAL OPERATING EXPENSES	13,917	55,250	16,290	19,250	(36,000)
TOTAL EXPENSES	\$13,917	\$55,250	\$16,290	\$19,250	(\$36,000)



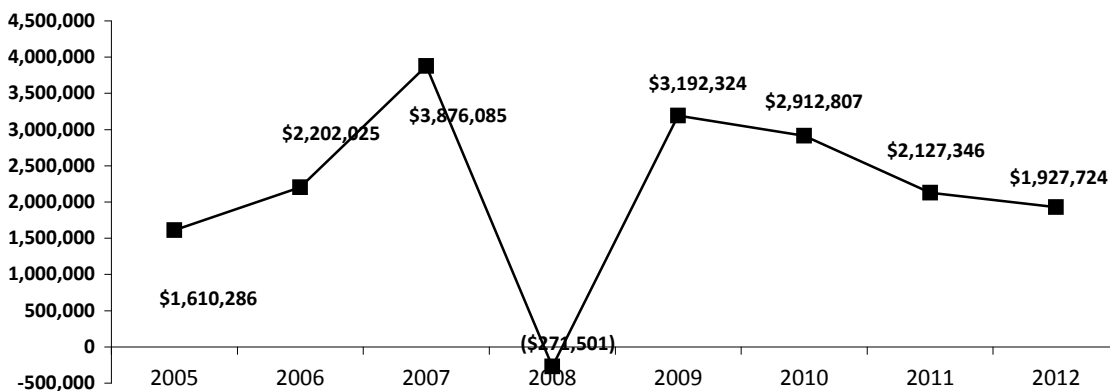
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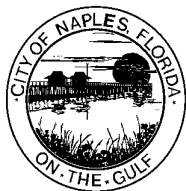


COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2011-12

Fund Balance as of September 30, 2010	\$2,912,807
Projected Revenues FY 2010-11	2,281,190
Projected Expenditures FY 2010-11	3,066,651
Net Increase/(Decrease) in Net Unrestricted Assets	(785,461)
Expected Fund Balance as of September 30, 2011	\$2,127,346
Add Fiscal Year 2011-12 Budgeted Revenues	
Tax Increment Financing City 1.1800	476,120
Tax Increment Financing County 3.5645	1,438,240
<i>Tax Increment Value \$424,726,431</i>	
General Fund Transfer in	0
Interest Income/Other	37,730
	1,952,090
TOTAL AVAILABLE RESOURCES:	\$4,079,436
Less Fiscal Year 2011-12 Expenditures	
Personal Services	510,252
Operating Expenses	424,727
Capital Improvements	200,000
Transfer out for Bonded Debt	978,569
Transfer out for Interfund Loans	38,164
	2,151,712
BUDGETED CASH FLOW	(199,622)
Projected Fund Balance as of September 30, 2012	\$1,927,724

Trend - Fund Balance





Community Redevelopment Agency

Community Redevelopment Agency (Fund 380)

Mission Statement:

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

Fund Description

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

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

2010-11 Department Accomplishments

- Finalized 5th Avenue South lighting installation
- Finalized 5th Avenue South landscaping improvements
- Converted to energy saving LED lights in the Sugden Garage
- Restored the landscape in the vertical gardens at the Sugden Garage
- Continued Community Policing throughout CRA
- Maintained the landscape in the right-of-way
- Conducted a US 41 Local Control Traffic Study
- Assisted in the funding of the new River Park Pool (\$550,000)

2011-12 Departmental Goals and Objectives

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

- Work with the new Business Improvement District to ensure that budgets and reports are timely and productive.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

As part of Vision Goal 3, Maintain an extraordinary quality of life for residents by enhancing mobility, promoting active lifestyles, and improving amenities for residents;

- Ensure the area is maintained to a high standard of aesthetics, code compliance and public safety.
- Update the City's website as related to the CRA to promote activity and recognition.
- Create a crosswalk at the Four Corners Intersection.

2011-12 Significant Budgetary Issues

The budgeted expenses of the Community Redevelopment Agency for FY 11-12 are \$2,151,712. This is a significant reduction from the previous year and is explained more fully in the expenditure section of this report.

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

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

The primary challenge of the CRA continues to be the tax revenue decrease due to property value decline. However, the CRA maintains its recognition as a thriving center of activity of Naples and Collier County.

Revenues

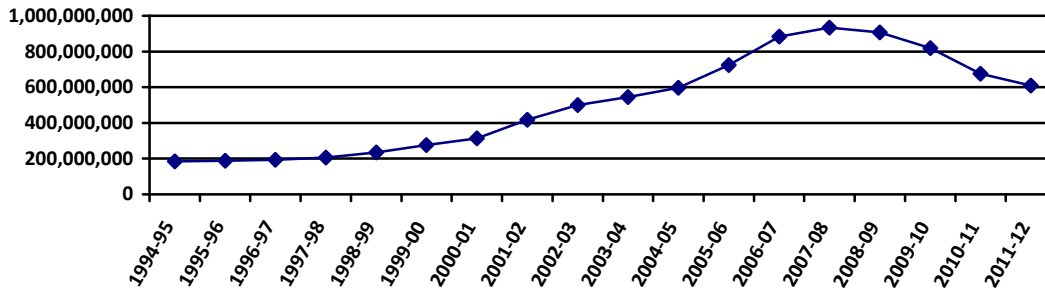
Revenues are \$1,952,090, a \$365,643 or 16% decrease under the adopted FY 10-11 budget. The primary revenue earned by the CRA is ad valorem taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives TIF money from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of all property in the District is \$608,535,705, for a tax incremental value of \$424,726,431. This budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$476,120 and \$1,438,240 respectively.

The following chart shows the changes in taxable value since the base year when values were about \$184 million to the 2011 value (for FY 11-12) of slightly less than \$609 million.

Community Redevelopment Agency

Community Redevelopment Agency (continued)



State law requires that the tax increment revenues be distributed to CRAs by January 1. In addition to the tax increment revenue, the fund should receive approximately \$37,730 in interest income.

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2011-12 budget are \$2,151,712 which is a \$1,301,600 decrease under the FY 2010-11 budget.

Personal Services

Personal services are budgeted at \$510,252, a \$145,555 decrease under the FY 10-11 budget. There are 6.3 positions in the CRA. The positions of CRA Coordinator and Landscape Technician III have been eliminated.

These positions are eliminated to reduce the current year operating expenditures below the current year revenues, providing a balanced, sustainable budget. The operating budget has been reduced by 26% from the previous year, eliminating a portion of the administration work that was previously accomplished by the CRA Coordinator. Remaining work will be distributed to other City staff and is accounted for in the City Administration Charge. Landscape improvements on Fifth Avenue South allow for the elimination of the Landscape Technician III position; however there will be a reduction in service. Sidewalk sweeping services will be reduced, and plant replacement may take longer.

Operating Expenses

Budgeted at \$424,727, operating expenses are \$147,950 less than FY 10-11. The major components of Operating Expenses are as follows:

City Administration	\$135,043
Landscape Maintenance	85,000
Self Insurance Charge	61,216

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Non-Operating Expenses

In FY 2010-11 the two debt obligations, related to the construction of the parking garages and other enhancements, were refinanced at 2.18% for a savings in interest of almost \$1.4 million over the life of the debt. The annual debt service payment for the fund is budgeted at \$978,569.

When the CRA was created, the fund received several interfund loans related to enhancements to the district. As of this fiscal year, the repayment schedule has been slightly modified. For 2011-12, the final interfund loan payment to the Capital Improvement Fund, is included in the amount of \$38,164. Final payments of the interfund loan to the General and Streets Funds will be delayed until FY13 and FY14.

The Four Corners Intersection at US 41 and the north side of 5th Avenue South will include signals and an enhanced pedestrian crossing. The purpose is to jump start commercial development in the Four Corners area and the estimated cost is \$200,000.

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

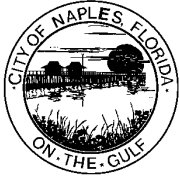
Long Term Capital Plan

1.) Prioritized Projects

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

2.) Unscheduled Projects

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



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

	ACTUAL 2008-09	ACTUAL 2009-10	ADOPTED 2010-11	PROJECTED 2010-11	ADOPTED 2011-12
City Tax Increment	778,951	712,226	556,250	556,250	476,120
County Tax Increment	2,186,571	2,151,466	1,700,000	1,680,287	1,438,240
Grant	0	0	0	0	0
Bond Proceeds	6,804,872	0	0	0	0
Other Income	1,672	1,194	0	770	1,230
Transfer in From GF	12,038	13,883	13,883	13,883	0
Interest Income	130,095	40,268	47,600	30,000	36,500
TOTAL REVENUES	<u>\$9,914,199</u>	<u>\$2,919,037</u>	<u>\$2,317,733</u>	<u>\$2,281,190</u>	<u>\$1,952,090</u>

FUND 380: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
Administration				
1	0	0	CRA Executive Director	0
0	0.3	0.3	Assistant City Manager*	35,528
1	1	0	CRA Coordinator	0
<u>2</u>	<u>1.3</u>	<u>0.3</u>		<u>\$35,528</u>
Law Enforcement				
3	3	3	Community Police Officer	181,578
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$181,578</u>
Parks & Parkways Maintenance				
1	1	0	Landscape Technician III	0
3	3	3	Landscape Technician II	104,231
<u>4</u>	<u>4</u>	<u>3</u>		<u>\$104,231</u>
9	8.3	6.3	Regular Salaries	321,337
			State Incentive Pay	1,680
			Overtime	11,000
			Holiday Pay	7,221
			Employer Payroll Expenses	169,014
				<u> </u>
			Total Personal Services	<u><u>\$510,252</u></u>

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

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	415,072	409,920	408,251	321,337	(88,583)
10-32 STATE INCENTIVE PAY	2,870	2,640	1,560	1,680	(960)
10-40 OVERTIME	11,032	20,000	15,100	11,000	(9,000)
10-42 HOLIDAY PAY	6,836	7,221	7,129	7,221	0
25-01 FICA	31,671	30,702	30,348	22,943	(7,759)
25-03 RETIREMENT CONTRIBUTIONS	83,301	88,777	84,084	84,082	(4,695)
25-04 LIFE/HEALTH INSURANCE	86,655	94,963	75,890	60,405	(34,558)
25-07 EMPLOYEE ALLOWANCES	1,632	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$639,069	\$655,807	\$623,946	\$510,252	(\$145,555)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSE	6,017	25,000	25,000	25,000	0
30-01 CITY ADMINISTRATION	127,967	127,967	127,967	135,043	7,076
31-01 PROFESSIONAL SERVICES	96,168	80,000	35,000	0	(80,000)
31-04 OTHER CONTRACTUAL SERVICES	57,610	134,500	70,000	90,000	(44,500)
32-01 OUTSIDE COUNSEL	1,715	4,000	1,000	4,000	0
40-00 TRAVEL AND PER DIEM	3,806	4,600	4,600	3,600	(1,000)
41-00 COMMUNICATIONS	2,613	4,840	640	640	(4,200)
43-01 ELECTRICITY	25,092	40,000	30,000	25,000	(15,000)
45-22 SELF INSURANCE	53,771	68,460	68,460	61,216	(7,244)
46-00 REPAIR & MAINTENANCE	25,907	48,000	47,100	47,500	(500)
47-02 ADVERTISING-NON LEGAL	89	1,200	500	500	(700)
49-02 TECHNOLOGY SERVICES	0	19,010	19,010	18,628	(382)
51-00 OFFICE SUPPLIES	712	1,500	1,000	1,000	(500)
52-00 OPERATING SUPPLIES/MINOR EQUIP	1,139	7,400	6,400	6,400	(1,000)
52-07 UNIFORMS	2,193	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	0	500	500	500	0
54-01 MEMBERSHIPS	1,170	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$405,969	\$572,677	\$442,877	\$424,727	(\$147,950)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	743,683	405,000	180,000	200,000	(205,000)
70-12 BOND INTEREST	21,054	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	108,507	108,507	0	(108,507)
91-21 BOND SINKING FUND FD2000	1,057,300	1,067,533	1,067,533	978,569	(88,964)
91-34 TRANSFER/ CAPITAL PROJECTS FUND	0	38,477	38,477	38,164	(313)
91-39 TRANSFER / STREETS FUND	0	55,311	55,311	0	(55,311)
91-40 TRANSFER / CIP FUND-POOL	0	550,000	550,000	0	(550,000)
TOTAL NON-OPERATING EXPENSES	\$1,822,037	\$2,224,828	\$1,999,828	\$1,216,733	(\$1,008,095)
TOTAL EXPENSES	\$2,867,075	\$3,453,312	\$3,066,651	\$2,151,712	(\$1,301,600)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	80,940	83,517	83,517	35,528	(47,989)
25-01 FICA	5,820	6,341	6,341	2,815	(3,526)
25-03 RETIREMENT CONTRIBUTIONS	9,589	10,573	10,570	3,198	(7,375)
25-04 LIFE/HEALTH INSURANCE	11,796	11,578	10,990	587	(10,991)
25-07 EMPLOYEE ALLOWANCES	1,632	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$109,777	\$113,593	\$113,002	\$43,712	(\$69,881)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	127,967	127,967	127,967	135,043	7,076
31-01 PROFESSIONAL SERVICES	96,168	80,000	35,000	0	(80,000)
31-04 OTHER CONTRACTUAL SERVICES <i>Signage (\$5,000)</i>	0	49,500	10,000	5,000	(44,500)
32-10 OUTSIDE COUNSEL	1,715	4,000	1,000	4,000	0
40-00 TRAVEL AND PER DIEM <i>Florida Redevelopment Conference; Southwest Regional Planning Training</i>	1,136	2,500	2,500	1,500	(1,000)
41-00 COMMUNICATIONS	548	640	640	640	0
45-22 SELF INS PROPERTY DAMAGE	53,771	68,460	68,460	61,216	(7,244)
46-00 REPAIR & MAINTENANCE	0	1,500	1,000	1,000	(500)
47-02 ADVERTISING (NON LEGAL) <i>Annual Report as required and Town Hall meeting notice</i>	89	1,200	500	500	(700)
49-02 TECHNOLOGY SERVICE CHARGE	0	19,010	19,010	18,628	(382)
51-00 OFFICE SUPPLIES	712	1,500	1,000	1,000	(500)
52-00 OPERATING SUPPLIES	0	5,000	4,000	4,000	(1,000)
54-01 MEMBERSHIPS <i>Fl Redevelopment Assoc., Fl Dept. Community Affairs</i>	1,170	1,500	1,500	1,500	0
TOTAL OPERATING EXPENSES	\$283,276	\$362,777	\$272,577	\$234,027	(\$128,750)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	743,683	405,000	180,000	200,000	(205,000)
70-12 INTEREST	21,054	0	0	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	108,507	108,507	0	(108,507)
91-21 BOND SINKING FUND <i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>	1,057,300	1,067,533	1,067,533	978,569	(88,964)
91-34 INTERFUND LOAN CAPITAL PROJECT FUND	0	38,477	38,477	38,164	(313)
91-39 INTERFUND LOAN STREETS FUND	0	55,311	55,311	0	(55,311)
91-40 INTERFUND - CIP POOL PROJECT	0	550,000	550,000	0	(550,000)
TOTAL NON-OPERATING EXPENSES	\$1,822,037	\$2,224,828	\$1,999,828	\$1,216,733	(\$1,008,095)
TOTAL EXPENSES	\$2,215,090	\$2,701,198	\$2,385,407	\$1,494,472	(\$1,206,726)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	190,325	182,034	182,034	181,578	(456)
10-32 STATE INCENTIVE PAY	2,870	2,640	1,560	1,680	(960)
10-40 OVERTIME	5,923	10,000	10,000	10,000	0
10-42 HOLIDAY PAY	6,836	7,221	7,129	7,221	0
25-01 FICA	15,056	13,887	13,887	13,059	(828)
25-03 RETIREMENT CONTRIBUTIONS	53,309	56,014	56,014	62,967	6,953
25-04 LIFE/HEALTH INSURANCE	41,553	43,516	33,000	31,620	(11,896)
TOTAL PERSONAL SERVICES	\$315,872	\$315,312	\$303,624	\$308,125	(\$7,187)
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM <i>Bicycle Patrol and COP training</i>	2,670	2,100	2,100	2,100	0
46-00 REPAIR & MAINTENANCE <i>Bicycle and radio repairs</i>	2,018	2,100	2,100	2,100	0
52-00 OPERATING SUPPLIES <i>Uniform allowance (\$900), equipment and supplies (\$1,500)</i>	1,139	2,400	2,400	2,400	0
52-07 UNIFORMS <i>Bicycle uniforms</i>	2,193	4,200	4,200	4,200	0
TOTAL OPERATING EXPENSES	\$8,020	\$10,800	\$10,800	\$10,800	\$0
TOTAL EXPENSES	\$323,892	\$326,112	\$314,424	\$318,925	(\$7,187)

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552		09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	143,807	144,369	142,700	104,231	(40,138)
10-40	OVERTIME	5,109	10,000	5,100	1,000	(9,000)
25-01	FICA	10,795	10,474	10,120	7,069	(3,405)
25-03	RETIREMENT CONTRIBUTIONS	20,403	22,190	17,500	17,917	(4,273)
25-04	LIFE/HEALTH INSURANCE	33,306	39,869	31,900	28,198	(11,671)
TOTAL PERSONAL SERVICES		213,420	226,902	207,320	158,415	(68,487)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	6,017	25,000	25,000	25,000	0
31-04	OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance</i>	57,610	85,000	60,000	85,000	0
41-00	COMMUNICATIONS	2,065	4,200	0	0	(4,200)
43-01	ELECTRICITY <i>Two Parking Garages</i>	25,092	40,000	30,000	25,000	(15,000)
46-00	REPAIR & MAINTENANCE <i>Lights in trees, lights on lamps, maintenance of fountains, etc.</i>	23,889	44,400	44,000	44,400	0
52-09	OTHER CLOTHING/WORK BOOTS	0	500	500	500	0
TOTAL OPERATING EXPENSES		114,673	199,100	159,500	179,900	(19,200)
TOTAL EXPENSES		328,093	426,002	366,820	338,315	(87,687)

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

CIP ID	PROJECT DESCRIPTION	ADOPTED 2011-12	2012-13	2013-14	2014-15	2015-16
	Gordon River Underpass	0	155,000	0	0	0
	Four Corners Intersection	200,000	0	0	0	0
	Central Avenue Improvements Phase I	0	0	0	350,000	0
	FUND TOTAL	200,000	155,000	0	350,000	0

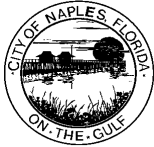
City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule

The following chart shows the interfund loan repayment schedule for loans made related to the CRA. The schedule was amended in 2011-12, extending the repayment period.

Lending Fund	Purpose	9/30/11 Balance	Payoff year	Interest rate	Annual Debt Pymt
General	Plaza	56,782	2015	3.50%	0
General	5th Ave S	54,601	2015	3.50%	0
General	Tennis	0	2010	3.50%	0
Stormwater	6th Ave S	0	2010	3.50%	0
Stormwater	Stormwater-6th Ave S	0	2006	3.50%	0
Streets	6th Ave S	56,779	2013	3.50%	0
Streets	5th Ave S	0	2010	3.50%	0
Public Service Tax	6th Ave S	1,336	2012	3.50%	38,164
Public Service Tax	3rd Ave N	0	2010	3.50%	0
Public Service Tax	5th Ave S	0	2010	3.50%	0
Public Service Tax	Goodlette Rd	0	2010	3.50%	0
Public Service Tax	Menefee/Merrihue Park	0	2006	3.50%	0
Public Service Tax	5th Ave Side Streets	0	2010	3.50%	0
Total		\$169,498			38,164

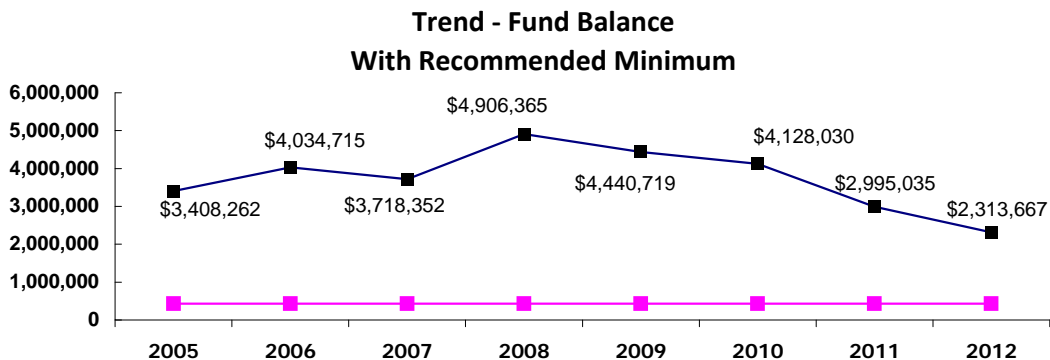


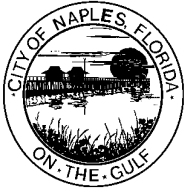
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STREETS FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Fund Balance as of September 30, 2010	4,128,030
Projected Revenues FY 2010-11	2,037,311
Projected Expenditures FY 2010-11	3,170,306
Net Increase/(Decrease) in Fund Balance	(1,132,995)
Expected Fund Balance as of September 30, 2011	\$2,995,035
Add Fiscal Year 2011-12 Budgeted Revenues	
6-Cent Gas Tax	790,000
5-Cent Gas Tax	600,000
Road Impact Fees	100,000
Commercial Impact Fees	100,000
Dept. of Transportation	124,000
State Shared Revenue	240,000
Interest Income	50,000
Other Income	1,000
Repayment-Comm Redevel Agency	0
	<u>2,005,000</u>
TOTAL AVAILABLE RESOURCES	\$5,000,035
Less Fiscal Year 2011-12 Budgeted Expenditures	
Personal Services	\$703,656
Operations & Maintenance	861,066
Transfer - Self-Insurance	155,085
Transfer - Administration	115,872
Transfer - Building Rental	65,689
Overlay Program	500,000
CIP Projects	285,000
	<u>2,686,368</u>
BUDGETED CASH FLOW	(681,368)
Projected Fund Balance as of September 30, 2012	<u><u>\$2,313,667</u></u>





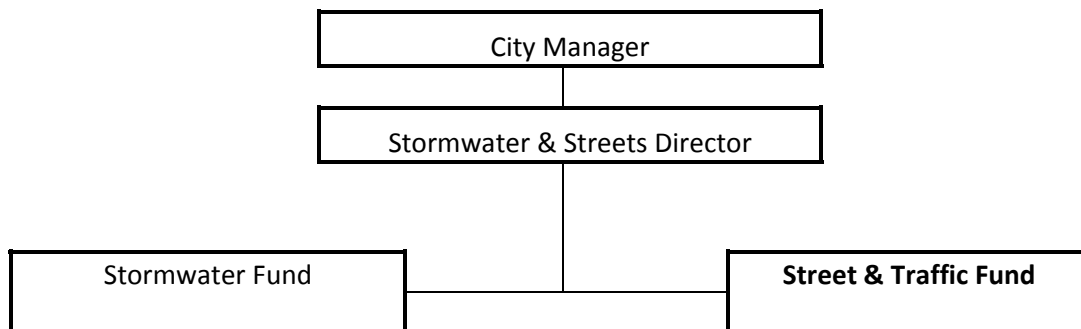
Streets Fund

Streets & Stormwater Department (Fund 390)

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

Department Description

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



2010-11 Department Accomplishments

- Completed long-term maintenance improvements to the Mooringline and Park Shore Bridges;
- Installed 7,104 linear feet of **new** sidewalk;
- Resurfaced 9-lane miles of streets;
- Improved 2-miles of alleys;
- Improved signal timing along US 41, reducing vehicle delay.

2011-12 Departmental Goals and Objectives

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

- Provide maintenance and operational support services to maximize the service life of the City infrastructure

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

- Plan resurfacing work in accordance with the Pavement Management Program. Work to occur off season.

Streets Fund

Streets & Stormwater Department (continued)

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

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

- Continue to implement pathway program for maintenance and improvements to sidewalks, bike lanes and pathways

2011-12 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2011-12 is \$2,686,368, an increase of \$117,254 over the FY 2010-11 budget.

Revenues

Revenues into this fund total \$2,005,000. Because the Streets and Traffic Fund currently exceeds its required fund balance level, the fund is proposing to use \$681,368 of its excess fund balance for projects in FY 2011-12. The projected remaining fund balance as of September 30, 2012 is estimated at \$2,313,667.

The primary recurring revenue to this fund is the Local Option Fuel Tax (6-Cent Gas Tax). Budgeted at \$790,000 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 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 is budgeted to receive \$600,000, also 10.28%, of the collections in Collier County. This revenue estimate is also based on the projections from the Florida Department of Revenue's Office of Tax Research.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. The state determines how much of that tax must fund transportation, and for FY11-12, 30.53% or \$240,000 of the City's collections is dedicated to transportation.

Streets Fund

Streets & Stormwater Department (continued)

Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the Florida Department of Revenue and are distributed to cities in accordance with state law and the Intergovernmental Agreement with the County.

The Streets fund is expected to receive \$50,000 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 is sent to the County for expansions to County maintained roadways. The City is not expected to receive enough impact fee funds to transfer any to Collier County for FY 10-11. In FY 11-12, \$100,000 is budgeted in residential impact fees and \$100,000 for commercial impact fees

Expenditures

The Fund has seven and one half positions budgeted, the same as in FY 2010-11. Personal Services, budgeted at \$703,656, is \$5,760 more than the adopted 2010-11 budget due to increased cost of benefits.

Operating Expenses for this fund are \$1,697,712, or \$23,506 less than the FY10-11 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$115,872
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$350,000
Insurance	\$155,085
Road Repairs	\$200,000

Capital Improvements are budgeted at \$285,000 plus the above noted \$500,000 for the Street Overlay program. These items are listed in the Capital Improvement Program (CIP) Detail at the end of this section, and more fully explained in the Five-Year CIP. The Alley Improvement Program funding of \$50,000 allows for neighborhoods with sufficient consensus to solicit the City for alley improvements. The Sidewalk Program at \$150,000 provides additional walkway links, significant maintenance repairs and expansions pursuant to the City's Pedestrian Master Plan. Although requested in the June Capital Improvement program at \$100,000, this adopted budget includes \$85,000 to acquire a new demo lift truck to service street lights.

Of the items in the FY 2011-12 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.

Streets Fund

Streets & Stormwater Department (continued)

2011-12 Performance Measures and Benchmarking

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

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

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

Performance Measures	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11	Projected 2011-12
# of Lane-Miles Paved * - included micro re-surfacing	12*	11	9	9	8
Linear-Feet of Sidewalk Repairs\ Improvements	4,100	2,000	4,000	1,800	2,500
# of Traffic Studies Resulting In Calming Activities	2	0	0	0	1
# of Pothole complaints resolved	75	80	75	94	60
# of Sidewalk Complaints resolved	20	15	20	48	20
# of Traffic Signal Complaints resolved	54	32	30	16	15
# of Sign complaints resolved	99	55	75	36	50
# of Street Light complaints resolved	189	45	100	60	50



CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY

	ACTUAL 2008-09	ACTUAL 2009-10	ADOPTED 2010-11	PROJECTED 2010-11	BUDGET 2011-12
6-CENT LOCAL GAS TAX	788,188	795,443	775,000	780,000	790,000
5-CENT LOCAL GAS TAX	604,836	601,173	590,000	595,000	600,000
STATE REV. SHARING	235,550	238,118	226,000	238,000	240,000
DOT MAINTENANCE AGREEMENT	140,464	182,725	124,000	124,000	124,000
RESIDENTIAL IMPACT FEES	200,000	137,201	75,000	75,000	100,000
COMMERCIAL IMPACT FEES	0	0	0	125,000	100,000
INVESTMENT INCOME	101,228	46,749	54,600	45,000	50,000
OTHER INCOME	681	7,272	5,000	0	1,000
LETTER OF CREDIT	96,568	0	0	0	0
TRANSFER-UTILITY TAX	500,000	900,000	0	0	0
LOAN REPAYMENT - CRA	0	0	55,311	55,311	0
TOTAL REVENUE	<u>\$2,667,515</u>	<u>\$2,908,681</u>	<u>\$1,904,911</u>	<u>\$2,037,311</u>	<u>\$2,005,000</u>

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
0.5	0.5	0.5	Traffic Engineer	\$53,964
1	1	1	Streets & Traffic Supervisor	68,619
1	1	1	Signal Technician	56,830
2	2	2	Traffic Control Technician	89,732
1	1	1	Sr. Engineering Technician	52,415
0.5	0.5	0.5	Construction Project Coordinator	42,068
0.5	0.5	0.5	Streets & Stormwater Director	55,000
0.5	0.5	0.5	Engineering Manager	44,983
0.5	0.5	0.5	Administrative Specialist II	20,464
7.5	7.5	7.5	Regular Salaries	\$484,075
			Overtime	10,000
			Employer Payroll Expenses	209,581
			Total Personal Services	\$703,656

FISCAL YEAR 2011-12

BUDGET DETAIL

STREETS FUND

390.6565.541 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	500,663	481,293	481,293	484,075	2,782
10-30 OTHER SALARIES	9,399	17,560	10,500	10,500	(7,060)
10-40 OVERTIME	7,850	10,000	9,500	10,000	0
25-01 FICA	38,100	36,248	36,248	36,304	56
25-03 RETIREMENT CONTRIBUTIONS	75,290	77,809	77,809	87,697	9,888
25-04 LIFE/HEALTH INSURANCE	70,830	71,866	56,860	71,960	94
25-07 EMPLOYEE ALLOWANCES	3,180	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	\$705,312	\$697,896	\$675,330	\$703,656	\$5,760
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,041	3,800	2,500	3,800	0
30-01 CITY ADMINISTRATION FEE	132,374	132,374	132,374	115,872	(16,502)
31-01 PROFESSIONAL SERVICES	22,640	20,000	37,900	20,000	0
<i>Surveying and Traffic Studies</i>					
31-04 OTHER CONTRACTUAL SERVICES	24,500	30,000	30,000	30,000	0
<i>Signal system repairs and upgrades</i>					
31-42 ROAD RESURFACING	435,795	500,000	708,437	500,000	0
40-00 TRAINING & TRAVEL COSTS	420	2,000	2,000	2,000	0
40-03 SAFETY	0	500	300	500	0
41-00 COMMUNICATIONS	4,393	4,390	4,390	4,390	0
41-01 TELEPHONE	2,093	2,355	2,355	2,355	0
42-02 POSTAGE & FREIGHT	224	250	250	250	0
42-10 EQUIP SERVICES - REPAIR	21,343	20,000	20,000	20,000	0
42-11 EQUIP SERVICES - FUEL	8,269	7,590	7,590	12,556	4,966
43-01 ELECTRICITY/STREET LIGHTS	302,341	350,000	340,000	350,000	0
43-02 WATER, SEWER, GARBAGE	0	0	200	0	0
44-01 BUILDING RENTAL	79,419	67,029	67,029	65,689	(1,340)
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
45-22 SELF INSURANCE CHARGE	191,591	164,950	164,950	155,085	(9,865)
46-00 REPAIR AND MAINTENANCE	0	1,500	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE	44,283	55,000	55,000	55,000	0
46-06 OTHER MAINTENANCE	67,083	75,000	75,000	75,000	0
<i>Sign materials, flags, cones and pavement markings</i>					
46-09 STREET LIGHT & POLE MAINT	18,702	30,000	30,000	30,000	0
46-12 ROAD REPAIRS	169,821	200,000	200,000	200,000	0
47-00 PRINTING & BINDING	141	250	250	250	0
49-02 TECHNOLOGY SERVICES	31,240	38,030	38,030	37,265	(765)
51-00 OFFICE SUPPLIES	2,093	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES	-19,291	10,000	10,000	10,000	0
52-07 UNIFORMS	625	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	150	500	500	500	0
54-01 MEMBERSHIPS	224	1,000	1,000	1,000	0
54-02 BOOKS AND SUBSCRIPTIONS	0	200	200	200	0
TOTAL OPERATING EXPENSES	\$1,541,514	\$1,721,218	\$1,936,255	\$1,697,712	(\$23,506)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	291,850	150,000	558,721	200,000	50,000
60-70 VEHICLES	0	0	0	85,000	85,000
TOTAL OPERATING EXPENSES	\$291,850	\$150,000	\$558,721	\$285,000	\$135,000
TOTAL EXPENSES	\$2,538,676	\$2,569,114	\$3,170,306	\$2,686,368	\$117,254

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

CIP ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
12U28	Pavement Management Program**	500,000	500,000	500,000	500,000	500,000
12U29	Sidewalk Repair & Improvement	150,000	100,000	100,000	100,000	100,000
12U31	Alley Improvement Program	50,000	50,000	50,000	50,000	50,000
12U12	Lift Truck-New demo model	85,000	0	0	0	0
12U01	Signal System Improvement	0	130,000	100,000	0	0
Total Streets Fund		785,000	780,000	750,000	650,000	650,000
FDOT Projects (Not included in the City's budget, but provided for reference purposes only)						
	12th Street N Sidewalks	246,743	0	0	0	0
	Central Avenue Sidewalk	123,013	0	0	0	0
	Crayton Road Sidewalk Ext.	0	215,925	0	0	0
Total FDOT Funds		369,756	215,925	0	0	0

** Pavement Management Program is budgeted in the operating line item (31-42) instead of Capital



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WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$16,009,497
Projected Revenues FY 2010-11	29,916,088
Projected Expenditures FY 2010-11	35,592,535
Net Increase/(Decrease) in Net Unrestricted Assets	(5,676,447)

Expected Unrestricted Net Assets as of September 30, 2011 **\$10,333,050**

Add Fiscal Year 2011-12 Budgeted Revenues

OPERATING:		
Water Sales	16,591,550	
Sewer Charges	12,524,200	29,115,750
NON-OPERATING		
Interest Income	104,000	
Plan Review Fees	18,000	
Application Fees	3,000	
Grants	0	
System Development Charges	900,000	
Payments on Assessments	6,000	
Sale of Property	60,000	1,091,000
		30,206,750

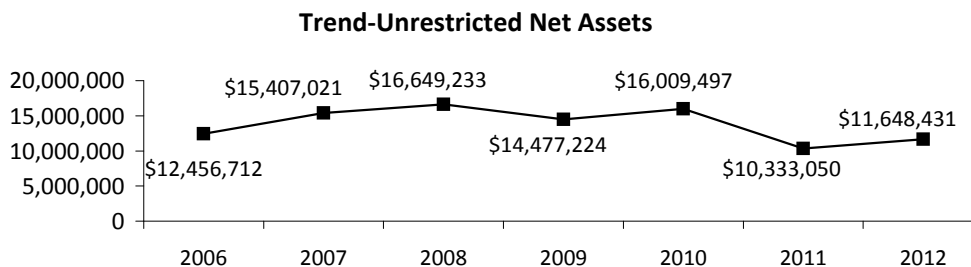
TOTAL AVAILABLE RESOURCES: **\$40,539,800**

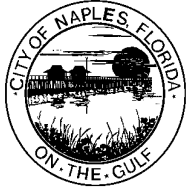
Less Fiscal Year 2011-12 Budgeted Expenditures

Administration	3,037,905	
Water Production	5,917,281	
Water Distribution	2,431,959	
Wastewater Treatment	3,435,925	
Wastewater Collection	1,474,855	
Utilities Maintenance	1,719,553	
Customer Service	245,069	
Debt Principal & Interest	3,062,389	
Transfer - Pmt in Lieu of Taxes	1,698,210	
Transfer - Self Insurance	786,223	
Capital Projects	5,082,000	28,891,369

BUDGETED CASH FLOW **1,315,381**

Projected Unrestricted Net Assets as of September 30, 2012 **\$11,648,431**





Water & Sewer Fund

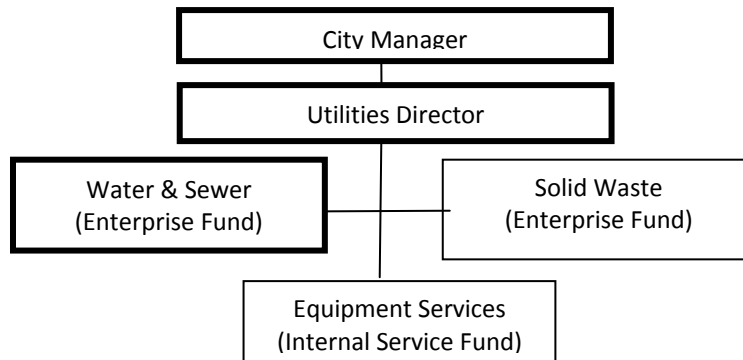
Utilities Department

Mission Statement:

To efficiently maintain the public water, sewer and irrigation infrastructure and provide services to ensure the safety and well-being of City residents.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Each Fund will be addressed separately. The Water & Sewer Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Water & Sewer Fund consists of seven sections: Administration, Water Production, Wastewater Treatment, Water Distribution, Wastewater Collections, Utilities Maintenance and Customer Service. The Customer Service Section is managed as part of the Finance Department, but funded in the Water/Sewer Budget.



2010-11 Department Accomplishments

- Design was completed and contracts were awarded by City Council for the construction of an intake structure and transmission main in order to withdraw water from the Golden Gate Canal as a supplemental source for irrigation demands. Construction has commenced and is anticipated to be completed by October 2012.
- Ten (10) wells were rehabilitated within the Coastal Ridge Wellfield to improve gallon per minute yields and to insure daily demands are met.
- Water mains were upgraded on Beacon Lane, West/East Lake Drives, and 21st Avenue/Marina Drive in order to provide adequate fire protection and maintain the expected level of service for the residents that reside in these areas.
- The lining of sewer gravity mains was completed within areas including Harbour Drive, 17th Avenue South, Crayton Road, and 28th Avenue North to reduce and eliminate ground water infiltration to the sewer collections system.

Water & Sewer Fund

Utilities Department (continued)

2011-12 Water & Sewer Fund Goals and Objectives

The Water & Sewer operation is focused on improvements in the delivery of a safe and acceptable drinking water supply including both high quality and sufficient quantity of potable water. Staff is also focused on the collection and disposal of the wastewater stream using the most effective and efficient methods available. External funding sources (grants) will continue to be aggressively sought.

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

- Water Production – Complete rehabilitation and development projects on 10 raw water wells within the Coastal Ridge Well Field to improve gallon per minute yields and ensure daily system demands are met.
- Water Production – Complete the cleaning, painting and resealing of all ground storage tanks (4) at the East Naples and Solana tank sites.
- Water Distribution – Upgrade water mains which will include but not be limited to Christopher Court and Putter Point Court in order to provide adequate fire flows and hydrants to residents that reside in these areas.
- Target the Crayton Road (North of Harbour Drive) area for sewer lining improvements to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.

In accordance with the Vision Plan item 4, (Strengthen the economic health and vitality of the City) continue and strengthen the City's leadership role in environmental protection.

- Complete the construction of an intake structure in order to withdraw surface water from the Golden Gate Canal in 2012.
- Start the construction of the transmission main that will convey canal water from the Golden Gate Canal to the Wastewater Treatment Plant.
- Continue well development, including cycle testing, for ASR Wells 1 and 2 located at the Wastewater Treatment Plant.

2011-12 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$28,891,369, \$53,661 less than FY 2010-11.

Revenues

Projected water revenues for FY 2011-12 are \$16,591,550, or \$686,050 less than FY 2010-11.

Projected sewer revenues, including irrigation water, for FY 2011-12 are budgeted at \$12,524,200, 2.7% less than FY 2010-11. For both water and sewer revenue, it appears that the 2010-11 budgeted revenues were slightly overestimated, and therefore, the 2011-12 budget represents a more realistic projection. Water and sewer rates are allowed to increase in accordance with the Public Service Commission Deflator Index. For FY 2011-12, that rate is 1.18%.

Water & Sewer Fund

Utilities Department (continued)

Non-operating revenues are budgeted at \$1,091,000. There is \$900,000 budgeted for Water and Sewer System Development Charges, which are similar to impact fees. Interest income is expected to be \$104,000.

The fund has budgeted \$6,000 in Special Assessment revenue. Four assessment areas were established for the purpose of water and sewer expansions. The following are the amounts still outstanding.

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$55,173
Avion Park	1995	16,147
Big Cypress	1996	37,869
West Boulevard	1996	<u>12,765</u>
Total		\$121,954

Expenditures

There are 98 positions in the Water and Sewer Fund, one more than FY 2010-11. The position, Warehouse Coordinator, has been transferred from the Finance Department. The position was previously billed indirectly, as part of the City Administration fee and is now being charged directly to the Water Distribution Division.

Expenditures for the fund total \$28,891,369, a \$53,661 decrease from the adopted FY 2010-11 budget, primarily due to decreased City Administration fees (\$60,745) and Professional Services (\$72,000). The budget for Electricity decreased by \$176,900, because it appears that prior years were budgeted too high. The new budget reflects a more likely cost experience.

Administration

The budget for Administration is \$8,584,727, a \$27,670 decrease from the adopted budget of FY 2010-11.

The Administration Division includes six positions, unchanged from FY 2010-11. Personal Services increased \$19,548, primarily due to the increased cost of employee benefits.

Administration Operating Expenditures, at \$4,888,669, is a decrease of \$66,005. This is primarily due to a \$60,745 decrease in the City Administration charge. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,667,619
Taxes (Payment in Lieu of Taxes)	\$1,698,210
Self Insurance Charge	\$786,223
Technology Services	\$335,384

Administration's Non-Operating costs, which increased \$18,787, are composed of debt service payments (principal and interest) on the water and sewer debt. In December 2007, the Public Utilities Revenue Bond Series 2007A and B were issued. Series A provided \$10 million for design, permitting, acquisition and reconstruction of water and sewer capital projects. Series B provided

Water & Sewer Fund

Utilities Department (continued)

\$5,819,677 to redeem the defeased 2002 Water and Sewer Refunding Bonds and to pay the Series 2005 Note.

Water Production

The budget for Water Production is \$5,917,281, a \$237,446 decrease from the adopted budget of FY 2010-11.

The Water Production Division includes fifteen positions, the same as budgeted in FY 2010-11, although the cost increased slightly (\$8,084) due to cost of benefits.

Water Production's Operating Expenditures are \$4,858,255, a decrease of \$245,530, primarily due to a reduction in the electricity budget (\$150,000), Professional Services (\$25,000) and Other Contractual Services (\$57,820). The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,300,000
Electricity (for wells and water plant)	\$1,250,000
Contractual Services (mostly sludge hauling)	\$575,680

Water Distribution

The budget for Water Distribution is \$2,431,959, a \$113,294 increase over the adopted budget of FY 2010-11.

The cost of Personal Services increased \$83,882. The Water Distribution Division includes 22 positions, an increase of one due to the transfer of a Warehouse Coordinator (with salary and benefits of \$54,563) who was formerly part of the Finance Department/Purchasing Division. Because of the modifications to the warehouse over the past two years, including eliminating office supplies and paper and the move of the Purchasing offices from the warehouse to City Hall, it became apparent that the primary user of the warehouse was the Utilities Department. Therefore the position is recommended to be funded as an employee of the Water/Sewer fund. The remainder of the increase is related to the cost of increased benefits for current employees.

Water Distribution Operating Expenditures are \$981,797, which is an increase of \$32,212. The line item "Equipment Services - Fuel" increased \$36,191 due in part to the projected increase in the cost of gasoline and diesel. The major function of this Division is to ensure the supply of water arrives at its destination; therefore major costs include meters, related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment are budgeted in this Division, including GPS, laptops, pumps, and radios.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,435,925, a \$92,677 decrease from the adopted budget of FY 2010-11.

Water & Sewer Fund

Utilities Department (continued)

Personal Services decreased by \$23,167, due to the retirement of a long time employee, who was replaced at a lower salary. The number of positions for this Division (19) has not changed from the FY 2010-11 budget.

Operating Expenditures of \$1,913,160, decreased by \$64,510. The primary areas of decrease are professional services and other contractual services. The following four items make up 88% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$162,800
Electricity (for plant)	\$800,000
Chemicals	\$400,000
Equipment and Plant Maintenance	\$326,850

The other 12% of the operating costs of the Wastewater Treatment Division consist of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including lab equipment, replacement of programmable logic controllers, maintenance shop intranet and two plant computers.

Wastewater Collection

The responsibility of the Wastewater Collection Division is to ensure the safe and efficient transportation of residential and commercial wastewater (sewage) from the site of collection to the treatment plant. The budget for this function is \$1,474,855, a \$34,971 increase from the adopted budget of FY 2010-11.

Personal Services includes 17 positions, the same as FY 2010-11.

Wastewater Collection Operating Expenditures, at \$454,725 is a \$24,350 increase over the adopted budget of FY 2010-11. This is due primarily to the increased cost of fuel. Because the primary function of this Division is to ensure wastewater gets to its destination, major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment include a pump, two cut off saws, three radios, a tapping machine and two jet truck hoses for \$16,400.

Maintenance

The responsibility of the Maintenance Division is to maintain the water and sewer system, including 54 raw water production wells, and 121 sewage pump stations. The budget for this function is \$1,719,553, a \$43,955 decrease from the adopted budget of FY 2010-11.

The Maintenance Division includes 16 positions, the same as budgeted in FY 2010-11.

Operating Expenditures of \$641,690 decreased by \$12,405. This was primarily due to electricity and professional services.

Water & Sewer Fund

Utilities Department (continued)

Minor machinery and equipment in this Division will cost \$30,000, and include small equipment replacement and flow meter parts for the wellfield.

Customer Service

The three Meter Readers in this Department provide services to the Water Sewer Fund. They report to the Customer Service Division of the Finance Department.

The budget for this Division is \$245,069, an increase of \$53,822. The major increase of \$33,000 is the cost of postage for mailing utility bills, which was formerly budgeted in the General Fund. Also included in this division is \$9,800 for the possible union contractual \$100 Holiday bonus.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY 2011-12 total \$5,082,000 (excluding the \$106,500 of minor capital included in operating budgets).

Utility Bond Fund (Fund 440)

Fund 440, the Water Sewer Bond fund was completed in FY 2010-11 and has no activities budgeted for FY 2011-12.

2011-2012 Benchmarking

	Naples	Collier County	Bonita Springs	City of Ft. Myers	Marco Island
Water Rates per 1,000 gallons (1 st Tier Rates)	\$1.29	\$2.42	\$3.66	\$4.28	\$3.85

Water Production Benchmarking	Naples	Winter Park	West Palm Beach
Number of Potable Water Connections	18,600	24,000	32,000
Average Daily Use	15.67 MGD	11 MGD	29 MGD
Water Plant Operators	10	6	25
Ratio of Operations Staff per MG Treated	0.64 staff:1 MGD	0.55 staff:1 MGD	0.86 staff:1MGD

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,600:18	11,000:15	21,010:22	55,834:62

Water & Sewer Fund

Utilities Department (continued)

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	6.33 MGD	7.70 MGD	6.80 MGD	1.83 MGD
Plant Operators	11	14	13	8

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
Number of employees maintaining collection system	17	76	16	57
Number of manholes maintained	2,924	8,033	492	18,850
Number of linear feet of gravity mains maintained	643,632	2,705,577	147,840	3,011,961
Number of linear feet of force main maintained	276,144	745,328	Not Available	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Number of employees maintaining pump stations	16	61	14	8
Number of pump stations maintained within system	121	750	125	78
Number of water producing wells maintained within system	54	102	10 wells pump to Surface Water System	18
Number of telemetry sites maintained	175	552	Not Applicable	78

2011-2012 Performance Measures

Water Production Performance Measures	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Gallons treated annually	5,818,080,000	5,360,250,000	5,720,000,000	5,750,000,000
Average Daily Demand (MG)	15.94	14.69	15.67	15.75
Unaccounted Water Loss	1.97%	2.84%	3.5%	3.5%
Number of Quality Control Tests Performed	102,850	102,800	102,800	102,800

Water & Sewer Fund

Utilities Department (continued)

Water Distribution Performance Measures	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Number of meters changed	713 meters 1865 ERT's	301 meters 4569 ERT's	350 meters 3100 ERTs	300 meters 3500 ERTs
Water main, valves, and service line repairs	69	131	128	120
Large meters tested	166	30	194	200
Backflow devices tested	1750	1884	2200	2200
Valves exercised/ maintained	700	825	1000	1100

Wastewater Treatment Performance Measures	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Chemical cost per million gallons treated	\$141	\$143	\$145	\$145
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.4	0.4	0.4	0.4
Influent CBOD – pounds per day	142	134	139	150

Wastewater Collections Performance Measures	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Linear feet of pipe inspected	90,000	28,305	36,000	40,000
Linear feet of pipe cleaned	250,000	157,823	170,000	210,000
Force main, valves, and gravity main service repairs performed	130	163	180	200
Sewer mains obstructions cleared	60	58	55	40

Utilities Maintenance Performance Measures	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Lift stations improved retrofitted	8	8	15	12
Installations on stations equipped with odor control devices.	3	1	0	1
Wells chlorinated for algae/bacteria control.	20	20	25	20
Wells rehabbed for optimal performance	10	10	12	10



**WATER & SEWER FUND
REVENUE SUMMARY**

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	PROJECTED 2010-11	BUDGET 2011-12
WATER:					
Water Sales	\$13,903,133	\$14,552,836	\$15,700,000	\$14,850,000	\$15,000,000
Water Surcharge	1,113,587	1,180,576	1,175,000	1,175,000	1,180,000
Hydrant	21,420	10,089	15,000	10,000	13,000
Tapping Fees	77,697	97,472	70,000	90,000	92,550
Reinstall Fees	88,112	60,128	70,000	52,000	52,000
Connection Charges	1,834	3,117	1,000	5,500	5,500
Delinquent Fees	243,410	255,278	230,000	230,000	230,000
Application Fees	5,150	6,650	4,600	8,000	8,500
Miscellaneous	6,394	17,167	12,000	9,500	10,000
Total Water	\$15,460,737	\$16,183,313	\$17,277,600	\$16,430,000	\$16,591,550
SEWER					
Service Charges	\$11,264,423	\$10,828,467	\$11,260,000	\$11,000,000	\$11,030,000
Sewer Surcharge	640,161	611,333	665,000	600,000	612,000
Connection Charges	6,589	1,185	2,000	500	1,000
Inspection	980	1,180	1,000	1,100	1,200
Lab Testing Fees	45,687	41,843	42,000	50,000	55,000
Irrigation Water	711,237	608,097	900,000	750,000	825,000
Miscellaneous	63,680	0	0	0	0
Total Sewer	\$12,732,757	\$12,092,105	\$12,870,000	\$12,401,600	\$12,524,200
NON-OPERATING					
System Development	\$265,513	\$342,753	\$275,000	\$875,000	\$900,000
Interest Income	290,527	81,274	168,000	85,000	104,000
Plan Review Fees	17,663	25,561	20,000	18,000	18,000
Application Fees	900	2,450	1,500	2,400	3,000
Grants/Other	0	511,710	0	40,088	0
Assessment Payment	10,991	16,981	11,300	6,000	6,000
Sale of Property	70,936	-12	40,000	58,000	60,000
Total Non-Operating	\$656,530	\$980,717	\$515,800	\$1,084,488	\$1,091,000
TOTAL WATER & SEWER	\$28,850,024	\$29,256,135	\$30,663,400	\$29,916,088	\$30,206,750

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION (2001)				
1	1	1	Utilities Director	116,197
0	1	1	Deputy Director	83,366
1	0	0	Utilities Engineer	0
1	1	1	Budget & CIP Manager	64,393
1	1	1	Project Manager	92,393
1	1	1	Administrative Coordinator	45,703
1	1	1	Administrative Specialist II	38,978
6	6	6		\$441,030
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	75,196
1	1	1	Treatment Plant Supervisor	79,739
9	9	9	Plant Operators I - IV	356,380
1	1	1	Utilities Coordinator	38,426
1	1	1	Service Worker III	34,193
1	1	1	Equipment Operator III	42,933
1	1	1	Utilities Permit Coordinator	37,698
15	15	15		\$664,565
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	71,955
2	2	2	Cross Control Technician	101,373
4	4	4	Sr. Utilities Technician	177,640
8	8	8	Utilities Technician	276,011
1	1	1	Utilities Coordinator	56,449
2	2	2	Utilities Locator	79,981
1	1	1	Utilities Inspector	60,042
1	1	1	Equipment Operator IV	45,813
1	1	1	Administrative Specialist II	40,928
0	0	1	Warehouse Coordinator*	37,698
21	21	22		\$947,890
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	76,904
1	1	1	Plant Superintendent	82,252
1	1	1	Laboratory Supervisor	61,496
2	2	2	Laboratory & Field Technician	111,408
11	10	10	Plant Operator	501,309
1	1	1	Industrial Waste Technician	62,626
1	1	1	Service Worker III	31,615
1	1	1	Equipment Operator III	36,248
1	1	1	Utilities Coordinator	38,426
20	19	19		\$1,002,284

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	69,525
1	1	1	Utilities Coordinator	38,426
3	3	3	Sr. Utilities Technician	126,043
1	1	1	Equipment Operator V	39,964
1	1	1	Equipment Operator IV	34,854
1	1	1	Utilities Locator	36,597
9	9	9	Utilities Technicians	301,115
17	17	17		\$646,524
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	50,641
4	4	4	Instrument Technician	197,569
8	8	8	Utilities Maintenance Tech I/II	301,695
1	1	1	Tradesworker	41,720
1	1	1	Service Worker III	36,729
1	1	1	Utilities Coordinator	53,595
16	16	16		\$681,949
CUSTOMER SERVICE (0707)				
3	3	3	Meter Reader	97,700
3	3	3		\$97,700
98	97	98	Regular Salaries	4,481,942
			Other Salaries	52,700
			Overtime	206,650
			Employer Payroll Expenses	2,082,826
			Total Personal Services	\$6,824,118

*Formerly shown in General Fund Finance Department (Purchasing Division)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420					
ACCOUNT DESCRIPTION	09-10	10-11	10-11	11-12	
	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,546,852	4,489,065	4,477,941	4,481,942	(7,123)
10-30 OTHER SALARIES	52,431	50,700	52,325	52,700	2,000
10-40 OVERTIME	212,810	222,950	187,114	206,650	(16,300)
25-01 FICA	348,847	331,838	339,085	328,133	(3,705)
25-03 RETIREMENT CONTRIBUTIONS	665,836	726,920	713,429	815,130	88,210
25-04 LIFE/HEALTH INSURANCE	900,629	857,121	669,710	915,843	58,722
25-07 EMPLOYEE ALLOWANCES	13,235	13,440	13,000	13,920	480
29-00 GENERAL & MERIT	0	0	0	9,800	9,800
TOTAL PERSONAL SERVICES	6,740,640	6,692,034	6,452,604	6,824,118	132,084
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	37,984	44,450	46,400	44,850	400
30-01 CITY ADMINISTRATION	1,728,364	1,728,364	1,728,364	1,667,619	(60,745)
30-07 SMALL TOOLS	20,935	16,500	15,500	16,500	0
30-51 BOTTLED WATER	596	20,000	5,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	23,096	0	0	0	0
31-00 PROFESSIONAL SERVICES	172,121	201,000	134,600	129,000	(72,000)
31-01 OTHER PROFESSIONAL SERVICES	60,783	182,000	147,000	147,000	(35,000)
31-04 OTHER CONTRACTUAL SERVICES	703,380	897,125	857,800	858,356	(38,769)
32-04 OTHER LEGAL SERVICES	0	0	35,000	35,000	35,000
38-01 PAYMENTS IN LIEU OF TAXES	1,668,000	1,668,000	1,668,000	1,698,210	30,210
40-00 TRAINING & TRAVEL COSTS	13,743	21,230	20,230	19,280	(1,950)
40-03 SAFETY	12,228	12,500	12,500	18,800	6,300
40-04 SAFETY PROGRAMS	321	0	0	0	0
41-00 COMMUNICATIONS	13,661	14,450	13,165	14,860	410
41-01 TELEPHONE/TELEMETRY	7,546	60,680	52,700	63,300	2,620
41-03 RADIO & PAGER	0	800	800	0	(800)
42-02 POSTAGE & FREIGHT	475	850	31,700	33,000	32,150
42-10 EQUIP. SERVICES - REPAIRS	259,768	299,000	246,800	285,101	(13,899)
42-11 EQUIP. SERVICES - FUEL	152,037	150,925	150,525	230,554	79,629
43-01 ELECTRICITY	1,819,959	2,456,500	2,056,000	2,279,600	(176,900)
43-02 WATER, SEWER, GARBAGE	97,480	115,600	113,000	116,000	400
44-02 EQUIPMENT RENTAL	19,572	22,750	18,300	22,750	0
45-22 SELF INS. PROPERTY DAMAGE	647,781	829,460	829,460	786,223	(43,237)
46-00 REPAIR AND MAINTENANCE	221,622	283,100	264,900	272,600	(10,500)
46-02 BUILDINGS & GROUND MAINT.	166,145	198,740	196,000	196,380	(2,360)
46-03 EQUIP. MAINT. CONTRACTS	14,421	17,000	17,000	20,000	3,000
46-04 EQUIPMENT MAINTENANCE	475,450	517,000	474,200	496,350	(20,650)
46-12 ROAD REPAIRS	81,419	65,000	65,000	65,000	0
47-00 PRINTING AND BINDING	16,134	33,090	27,090	30,890	(2,200)
47-02 ADVERTISING (NON-LEGAL)	0	500	250	0	(500)
47-05 PHOTO AND VIDEO	1,207	750	750	0	(750)
47-06 DUPLICATING	0	500	250	0	(500)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420					
ACCOUNT DESCRIPTION	09-10	10-11	10-11	11-12	CHANGE
	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	
49-00 OTHER CURRENT CHARGES	11	8,500	3,900	6,000	(2,500)
49-02 INFORMATION SERVICES	328,644	342,270	342,270	335,384	(6,886)
49-08 HAZARDOUS WASTE DISPOSAL	1,294	1,710	1,710	1,710	0
51-00 OFFICE SUPPLIES	8,613	10,350	8,950	9,400	(950)
51-01 STATIONERY	333	750	500	400	(350)
51-02 OTHER OFFICE SUPPLIES	1,364	1,500	1,100	1,200	(300)
52-00 OPERATING SUPPLIES	271,379	273,250	264,760	270,500	(2,750)
52-02 FUEL	45,406	65,500	60,500	76,000	10,500
52-03 OIL & LUBE	5,485	6,000	6,000	7,000	1,000
52-07 UNIFORMS	21,640	25,450	25,050	25,470	20
52-09 OTHER CLOTHING	6,430	11,200	11,075	11,125	(75)
52-10 JANITORIAL SUPPLIES	3,320	3,700	3,450	2,000	(1,700)
52-21 NEW INSTALLATIONS SUPPLY	600,078	450,000	450,000	450,000	0
52-22 REPAIR SUPPLIES	153,166	220,000	220,000	220,000	0
52-80 CHEMICALS	2,212,810	2,827,400	2,327,400	2,827,400	0
52-99 INVENTORY OVER/SHORT	73,185	0	0	0	0
54-01 MEMBERSHIPS	5,780	5,150	5,090	5,550	400
59-00 DEPRECIATION/AMORTIZATION	5,477,617	0	0	0	0
TOTAL OPERATING EXPENSES	17,652,783	14,110,594	12,960,039	13,816,362	(294,232)
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	25,000	82,929	25,000	0
60-30 IMPROVEMENTS O/T BUILDING	0	3,886,000	11,596,889	1,860,000	(2,026,000)
60-40 MACHINERY EQUIP	0	1,117,800	1,312,121	3,192,500	2,074,700
60-70 VEHICLES	0	70,000	144,351	111,000	41,000
TOTAL CAPITAL EXPENSES	0	5,098,800	13,136,290	5,188,500	89,700
70-11 PRINCIPAL	0	2,137,802	2,137,802	2,203,180	65,378
70-12 INTEREST	948,391	905,800	905,800	859,209	(46,591)
70-15 INTEREST ON DEPOSITS	1,866	0	0	0	0
TOTAL DEBT RELATED EXPENSES	950,257	3,043,602	3,043,602	3,062,389	18,787
TOTAL EXPENSES	\$25,343,680	\$28,945,030	\$35,592,535	\$28,891,369	(\$53,661)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533		10-11	10-11	11-12	
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
	ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	432,618	438,168	438,168	441,030	2,862
10-40 OVERTIME	132	0	14	0	0
25-01 FICA	31,291	33,005	33,005	32,947	(58)
25-03 RETIREMENT CONTRIBUTIONS	64,242	73,720	73,720	83,854	10,134
25-04 LIFE/HEALTH INSURANCE	71,683	62,988	51,810	69,118	6,130
25-07 EMPLOYEE ALLOWANCES	6,400	6,240	6,240	6,720	480
TOTAL PERSONAL SERVICES	\$606,366	\$614,121	\$602,957	\$633,669	19,548
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,452	7,500	7,500	3,500	(4,000)
30-01 CITY ADMINISTRATION	1,728,364	1,728,364	1,728,364	1,667,619	(60,745)
30-51 BOTTLED WATER	596	20,000	5,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	23,096	0	0	0	0
31-01 PROFESSIONAL SERVICES	60,783	182,000	147,000	147,000	(35,000)
					<i>Employee drug testing (\$10,000) misc. studies (\$40,000); GIS data services (\$50,000), Geo update (\$47,000)</i>
31-04 OTHER CONTRACTUAL SERVICES	13,559	16,025	15,000	49,876	33,851
					<i>Copier \$2,700; 67 Radios @ \$128 ea/year; other contractual misc \$8,576; GPS units for Utility Vehicles \$16,000; GPS Monthly tracking service \$18,600</i>
32-04 OTHER LEGAL SERVICES	0	0	35,000	35,000	35,000
38-01 PAYMENT IN LIEU OF TAXES	1,668,000	1,668,000	1,668,000	1,698,210	30,210
					<i>Based on 6% of Water/Sewer/Irrigation revenue</i>
40-00 TRAINING & TRAVEL COSTS	382	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	5,128	5,140	5,140	4,600	(540)
41-01 TELEPHONE	5,152	7,680	6,500	6,900	(780)
42-10 EQUIP. SERVICES - REPAIRS	666	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	1,326	1,270	1,270	2,027	757
43-01 ELECTRICITY	23,129	30,000	21,000	24,000	(6,000)
43-02 WATER, SEWER, GARBAGE	54,505	68,000	65,000	68,000	0
45-22 SELF INS. PROPERTY DAMAGE	647,781	829,460	829,460	786,223	(43,237)
46-00 REPAIR AND MAINTENANCE	6,398	11,500	9,000	10,000	(1,500)
46-02 BUILDINGS & GROUND MAINT.	16,155	18,740	16,000	16,880	(1,860)
					<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>
47-00 PRINTING AND BINDING	181	2,000	1,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	0	500	250	0	(500)
47-06 DUPLICATING	0	500	250	0	(500)
49-02 TECHNOLOGY SERVICE CHG	328,644	342,270	342,270	335,384	(6,886)
51-00 OFFICE SUPPLIES	1,974	1,500	1,000	1,000	(500)
51-01 STATIONERY	333	750	500	400	(350)
51-02 OTHER OFFICE SUPPLIES	1,364	1,500	1,100	1,200	(300)
52-00 OPERATING SUPPLIES	7,184	7,500	5,000	4,500	(3,000)
52-09 OTHER CLOTHING	100	125	0	0	(125)
54-01 MEMBERSHIPS	40	350	40	350	0
59-00 DEPRECIATION/AMORTIZATION	709,295	0	0	0	0
59-01 AMORTIZATION	5,326	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,316,913	\$4,954,674	\$4,914,644	\$4,888,669	(66,005)
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,137,802	2,137,802	2,203,180	65,378
70-12 INTEREST	948,391	905,800	905,800	859,209	(46,591)
70-15 INTEREST ON DEPOSITS	1,866	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$950,257	\$3,043,602	\$3,043,602	\$3,062,389	\$18,787
TOTAL EXPENSES	\$6,873,536	\$8,612,397	\$8,561,203	\$8,584,727	(\$27,670)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533	ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	732,834	687,017	680,000	664,565	(22,452)
10-30	OTHER SALARIES	1,633	0	1,600	2,000	2,000
10-40	OVERTIME	80,792	69,300	65,000	65,000	(4,300)
25-01	FICA	58,784	50,425	57,500	47,999	(2,426)
25-03	RETIREMENT CONTRIBUTIONS	101,663	108,122	99,000	117,170	9,048
25-04	LIFE/HEALTH INSURANCE	155,975	134,638	102,000	161,332	26,694
25-07	EMPLOYEE ALLOWANCES	1,360	1,440	1,000	960	(480)
	TOTAL PERSONAL SERVICES	\$1,133,041	\$1,050,942	\$1,006,100	\$1,059,026	\$8,084
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,655	13,500	13,500	13,500	0
30-07	SMALL TOOLS	2,381	2,500	2,500	2,500	0
31-00	PROFESSIONAL SERVICES	35,100	74,000	40,000	49,000	(25,000)
	<i>Permitting (\$4,000), lab testing (\$10,000), SCADA design (\$25,000), unforeseen (\$10,000)</i>					
31-04	OTHER CONTRACTUAL SERVICES	460,094	633,500	620,000	575,680	(57,820)
	<i>Storage tank cleaning (\$17,000), sludge hauling (\$375,180), well rehab (\$180,000), lease (\$3,500)</i>					
40-00	TRAINING & TRAVEL COSTS	1,282	2,500	1,500	2,500	0
40-03	SAFETY	2,810	3,500	3,500	6,800	3,300
41-00	COMMUNICATIONS	2,733	2,500	2,500	2,400	(100)
41-01	TELEMETRY COMMUNICATIONS	0	49,400	43,000	52,800	3,400
41-03	RADIO & PAGER	0	800	800	0	(800)
42-02	POSTAGE & FREIGHT	36	250	150	0	(250)
42-10	EQUIP. SERVICES - REPAIRS	5,204	4,000	6,000	4,000	0
42-11	EQUIP. SERVICES - FUEL	856	2,160	2,160	1,300	(860)
43-01	ELECTRICITY	1,017,649	1,400,000	1,070,000	1,250,000	(150,000)
43-02	WATER, SEWER, GARBAGE	9,645	12,000	12,000	12,000	0
44-02	EQUIPMENT RENTAL	1,309	4,000	2,250	4,000	0
46-00	REPAIR AND MAINTENANCE	83,639	99,700	84,000	100,000	300
	<i>Equipment calibration (\$12,000), generator maintenance (\$25,000), rewinds (\$13,500), electronic repair (\$15,000) etc.</i>					
46-02	BUILDINGS & GROUND MAINT.	113,355	140,000	140,000	140,000	0
	<i>Plant paint (\$15,000), Accelerator rehab (\$35,000), Plant/Station Painting (\$15,000), lawn maint (\$30,000), etc.</i>					
46-04	EQUIP. MAINTENANCE	234,682	263,000	240,000	248,000	(15,000)
	<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc.</i>					
47-00	PRINTING AND BINDING	7,174	13,000	8,000	11,000	(2,000)
	<i>Annual Consumer Confidence Report</i>					
49-00	OTHER CURRENT CHARGES	0	6,500	3,200	6,000	(500)
51-00	OFFICE SUPPLIES	1,239	2,000	1,500	1,800	(200)
52-00	OPERATING SUPPLIES	41,444	34,000	29,000	34,000	0
	<i>Lab supplies, Bacti supplies, etc.</i>					
52-02	FUEL	18,629	30,000	25,000	30,000	0
52-03	OIL & LUBE	2,993	3,000	3,000	4,000	1,000
52-07	UNIFORMS	3,916	4,500	4,500	4,500	0
52-09	OTHER CLOTHING	786	1,875	1,875	1,875	0
52-10	JANITORIAL SUPPLIES	945	1,000	750	0	(1,000)
52-80	CHEMICALS	1,742,007	2,300,000	1,800,000	2,300,000	0
54-01	MEMBERSHIPS	423	600	500	600	0
59-00	DEPRECIATION/AMORTIZATION	785,801	0	0	0	0
	TOTAL OPERATING EXPENSES	\$4,581,787	\$5,103,785	\$4,161,185	\$4,858,255	(\$245,530)
	TOTAL EXPENSES	\$5,714,828	\$6,154,727	\$5,167,285	\$5,917,281	(\$237,446)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	918,018	903,265	903,265	947,890	44,625
10-30 OTHER SALARIES	20,651	20,280	20,280	20,280	0
10-40 OVERTIME	39,528	45,000	40,000	45,000	0
25-01 FICA	71,973	67,573	67,573	70,440	2,867
25-03 RETIREMENT CONTRIBUTIONS	137,204	147,119	147,119	174,164	27,045
25-04 LIFE/HEALTH INSURANCE	172,055	162,023	130,100	171,368	9,345
25-07 EMPLOYEE ALLOWANCES	1,920	1,920	1,920	1,920	0
TOTAL PERSONAL SERVICES	\$1,361,349	\$1,347,180	\$1,310,257	\$1,431,062	\$83,882
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,480	5,000	7,000	9,000	4,000
30-07 SMALL TOOLS	7,209	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	29,625	30,000	20,000	30,000	0
<i>Large meter repairs (\$10,000), contracted meter repairs (\$20,000)</i>					
40-00 TRAINING & TRAVEL COSTS	3,347	4,300	4,300	3,800	(500)
40-03 SAFETY	1,236	2,500	2,500	2,500	0
<i>Barricades and safety equipment</i>					
41-00 COMMUNICATIONS	1,166	1,050	900	2,100	1,050
42-10 EQUIP. SERVICES - REPAIRS	90,232	90,000	76,000	84,101	(5,899)
42-11 EQUIP. SERVICES - FUEL	63,887	60,710	60,310	96,871	36,161
43-02 WATER, SEWER, GARBAGE	4,971	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	2,094	2,700	1,500	2,700	0
<i>Small Trackhoe rental (\$2,500), misc small equip rental (\$200)</i>					
46-00 REPAIR AND MAINTENANCE	367	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	662	1,000	700	1,000	0
46-12 ROAD REPAIRS	44,738	40,000	40,000	40,000	0
<i>Road and driveway repairs due to line break or other circumstances</i>					
47-00 PRINTING AND BINDING	0	600	600	0	(600)
49-00 OTHER CURRENT CHARGES	(84)	2,000	700	0	(2,000)
51-00 OFFICE SUPPLIES	2,403	2,600	2,500	2,600	0
52-00 OPERATING SUPPLIES	15,638	16,000	16,000	16,000	0
52-07 UNIFORMS	5,741	6,500	6,500	6,500	0
52-09 OTHER CLOTHING	1,957	2,625	2,625	2,625	0
52-21 NEW INSTALLATIONS SUPPLY	600,078	450,000	450,000	450,000	0
<i>Electronic meters</i>					
52-22 REPAIR SUPPLIES	153,166	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	733,936	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,769,849	\$949,585	\$924,135	\$981,797	\$32,212
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	21,900	15,000	19,100	(2,800)
<i>GPS (\$6,500), 3 laptops (\$5,000), pumps (\$3,600), radios (\$4,000)</i>					
TOTAL NON-OPERATING EXPENSES	0	21,900	15,000	19,100	(2,800)
TOTAL EXPENSES	\$3,131,198	\$2,318,665	\$2,249,392	\$2,431,959	\$113,294

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,037,252	1,023,104	1,023,104	1,002,284	(20,820)
10-30 OTHER SALARIES	0	0	25	0	
10-40 OVERTIME	39,183	40,000	40,000	40,000	0
25-01 FICA	78,602	75,401	75,401	73,339	(2,062)
25-03 RETIREMENT CONTRIBUTIONS	157,742	168,612	168,612	185,184	16,572
25-04 LIFE/HEALTH INSURANCE	210,519	197,335	155,100	179,998	(17,337)
25-07 EMPLOYEE ALLOWANCES	680	480	480	960	480
TOTAL PERSONAL SERVICES	\$1,523,978	\$1,504,932	\$1,462,722	\$1,481,765	(\$23,167)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	13,974	14,250	14,250	14,250	0
30-07 SMALL TOOLS	994	1,000	1,000	1,000	0
31-00 PROFESSIONAL SERVICES	137,021	117,000	92,000	77,000	(40,000)
<i>Lab testing (\$12,000), lab samples (\$3,500), Marinc0 Lab (\$6,500), reuse water testing (\$10,000), Plant PLC (\$20,000), SCADA license (\$25,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	160,440	177,600	162,800	162,800	(14,800)
<i>Sludge hauling - 11,000 Cubic Yards @ \$14.80/yd</i>					
40-00 TRAINING & TRAVEL COSTS	906	4,000	4,000	2,550	(1,450)
40-03 SAFETY	1,515	2,500	2,500	2,500	0
41-00 COMMUNICATIONS	1,700	2,100	1,500	2,100	0
42-10 EQUIP. SERVICES - REPAIRS	11,416	23,000	15,000	15,000	(8,000)
42-11 EQUIP. SERVICES - FUEL	4,060	4,560	4,560	6,150	1,590
43-01 ELECTRICITY	606,609	800,000	800,000	800,000	0
43-02 WATER, SEWER, GARBAGE	25,002	26,000	26,000	26,000	0
44-02 EQUIPMENT RENTAL	6,539	6,550	6,550	6,550	0
46-00 REPAIR AND MAINTENANCE	123,286	159,000	159,000	149,000	(10,000)
<i>Grease removal (\$50,000), electrical services (\$20,000), pump repairs (\$20,000), motor rewinds (\$18,000), etc.</i>					
46-02 BUILDINGS & GROUND MAINT.	32,057	35,000	35,000	35,000	0
<i>Lawn maintenance (\$21,000), gate, fence and air conditioning parts (\$9,000), paint and signage (\$5,000)</i>					
46-04 EQUIP. MAINTENANCE	120,672	130,000	130,000	127,850	(2,150)
49-08 HAZARDOUS WASTE DISPOSAL	1,294	1,710	1,710	1,710	0
51-00 OFFICE SUPPLIES	1,093	1,250	1,250	1,250	0
52-00 OPERATING SUPPLIES	31,346	30,750	30,750	31,000	250
<i>Sample bottles, bacteria testing supplies, specialty water, other lab supplies</i>					
52-02 FUEL	21,911	30,000	30,000	40,000	10,000
52-03 OIL & LUBE	2,492	3,000	3,000	3,000	0
52-07 UNIFORMS	4,201	5,000	5,000	5,000	0
52-09 OTHER CLOTHING	1,240	2,200	2,200	2,250	50
52-10 JANITORIAL SUPPLIES	1,191	1,200	1,200	1,200	0
52-80 CHEMICALS	355,000	400,000	400,000	400,000	0
<i>Chlorine (\$71,570), Alum (\$119,250), Lime (\$142,885), etc.</i>					
59-00 DEPRECIATION/AMORTIZATION	2,174,370	0	0	0	0
TOTAL OPERATING EXPENSES	\$3,840,329	\$1,977,670	\$1,929,270	\$1,913,160	(\$64,510)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	46,000	46,000	41,000	(5,000)
<i>Conductivity Meter (\$4,000), Repl PLC (\$25,000), Maint Shop Intranet (\$7,000), 2 plant computers (\$5,000)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$46,000	\$46,000	\$41,000	(\$5,000)
TOTAL EXPENSES	\$5,364,307	\$3,528,602	\$3,437,992	\$3,435,925	(\$92,677)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	616,714	651,180	651,180	646,524	(4,656)
10-30 OTHER SALARIES	9,984	10,140	10,140	10,140	0
10-40 OVERTIME	27,956	30,000	20,000	25,000	(5,000)
25-01 FICA	47,130	48,149	48,149	47,343	(806)
25-03 RETIREMENT CONTRIBUTIONS	83,278	100,883	100,883	113,354	12,471
25-04 LIFE/HEALTH INSURANCE	127,338	146,857	103,100	158,969	12,112
25-07 EMPLOYEE ALLOWANCES	1,915	2,400	2,400	2,400	0
TOTAL PERSONAL SERVICES	\$914,315	\$989,609	\$935,852	\$1,003,730	\$14,121
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	983	1,300	1,300	1,300	0
30-07 SMALL TOOLS	6,373	4,000	3,000	4,000	0
31-04 OTHER CONTRACTUAL SERVICES	39,662	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	3,347	4,400	4,400	4,400	0
40-03 SAFETY	2,979	0	0	3,000	3,000
40-04 SAFETY PROGRAMS	321	0	0	0	0
41-00 COMMUNICATIONS	676	600	900	600	0
42-02 POSTAGE & FREIGHT	94	200	150	0	(200)
42-10 EQUIP. SERVICES - REPAIRS	100,250	127,000	99,000	127,000	0
42-11 EQUIP. SERVICES - FUEL	40,630	40,480	40,480	61,530	21,050
43-01 ELECTRICITY	5,464	6,500	5,000	5,600	(900)
44-02 EQUIPMENT RENTAL	8,130	6,000	6,000	6,000	0
46-00 REPAIR AND MAINTENANCE	1,566	2,000	2,000	2,700	700
46-02 BUILDINGS & GROUND MAINT.	0	500	500	0	(500)
46-04 EQUIP. MAINTENANCE	2,984	3,000	3,500	4,500	1,500
46-12 ROAD REPAIRS	36,681	25,000	25,000	25,000	0
<i>Road repairs (\$20,000), driveway repairs (\$5,000)</i>					
47-05 PHOTO AND VIDEO	1,207	750	750	0	(750)
51-00 OFFICE SUPPLIES	349	1,500	1,500	1,750	250
52-00 OPERATING SUPPLIES	147,220	153,000	153,000	153,000	0
<i>Sectional liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaimed water meters - changeouts</i>					
52-07 UNIFORMS	3,831	4,420	4,420	4,420	0
52-09 OTHER CLOTHING	1,029	2,125	2,125	2,125	0
52-10 JANITORIAL SUPPLIES	597	1,000	1,000	800	(200)
52-80 CHEMICALS	2,318	2,400	2,400	2,400	0
54-01 MEMBERSHIPS	2,750	4,200	4,550	4,600	400
59-00 DEPRECIATION/AMORTIZATION	657,343	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,066,784	\$430,375	\$400,975	\$454,725	\$24,350
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	19,900	19,900	16,400	(3,500)
<i>Pump (\$1,700), (2) cut off saws (\$2,400), radios (\$6,000), tapping machine (\$1,500), jet hose (\$4,800)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$19,900	\$19,900	\$16,400	(\$3,500)
TOTAL EXPENSES	\$1,981,099	\$1,439,884	\$1,356,727	\$1,474,855	\$34,971

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	703,939	686,424	686,424	681,949	(4,475)
10-30 OTHER SALARIES	20,163	20,280	20,280	20,280	0
10-40 OVERTIME	22,121	35,000	20,000	28,000	(7,000)
25-01 FICA	53,717	50,117	50,117	49,210	(907)
25-03 RETIREMENT CONTRIBUTIONS	105,582	111,695	111,695	123,196	11,501
25-04 LIFE/HEALTH INSURANCE	136,808	129,937	107,100	144,268	14,331
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,043,290	\$1,034,413	\$996,576	\$1,047,863	\$13,450
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,112	2,500	2,500	2,900	400
30-07 SMALL TOOLS	3,978	4,000	4,000	4,000	0
31-00 PROFESSIONAL SERVICES	0	10,000	2,600	3,000	(7,000)
<i>VT SCADA software upgrades and support</i>					
40-00 TRAINING & TRAVEL COSTS	4,479	4,030	4,030	4,030	0
40-03 SAFETY	3,688	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	1,090	1,500	1,100	1,500	0
41-01 TELEPHONE	2,394	3,600	3,200	3,600	0
42-02 POSTAGE & FREIGHT	345	400	400	0	(400)
42-10 EQUIP. SERVICES - REPAIRS	43,490	45,000	41,000	45,000	0
42-11 EQUIP. SERVICES - FUEL	32,652	32,890	32,890	49,585	16,695
43-01 ELECTRICITY	167,108	220,000	160,000	200,000	(20,000)
43-02 WATER, SEWER, GARBAGE	3,357	3,600	4,000	4,000	400
44-02 EQUIPMENT RENTAL	1,500	3,500	2,000	3,500	0
46-00 REPAIR AND MAINTENANCE	4,386	9,000	9,000	9,000	0
<i>Motor rewinds (\$4,500), fire extinguishers (\$500), Diesel tank cleaning (\$4,000)</i>					
46-02 BUILDINGS & GROUND MAINT.	4,578	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	14,421	17,000	17,000	20,000	3,000
46-04 EQUIP. MAINTENANCE	116,450	120,000	100,000	115,000	(5,000)
<i>Parts, check valves, bearings, pump station electronics, etc (\$115,000)</i>					
49-00 OTHER CURRENT CHARGES	95	0	0	0	0
51-00 OFFICE SUPPLIES	1,555	1,500	1,200	1,000	(500)
52-00 OPERATING SUPPLIES	28,547	30,000	30,000	30,000	0
<i>Well wire, nuts, bolts, lumber block and misc. hardware</i>					
52-02 FUEL	4,866	5,500	5,500	6,000	500
52-07 UNIFORMS	3,398	4,200	3,800	4,200	0
52-09 OTHER CLOTHING	1,048	1,875	1,875	1,875	0
52-10 JANITORIAL SUPPLIES	587	500	500	0	(500)
52-80 CHEMICALS	113,485	125,000	125,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
54-01 MEMBERSHIPS	2,567	0	0	0	0
59-00 DEPRECIATION	410,224	0	0	0	0
TOTAL OPERATING EXPENSES	\$972,400	\$654,095	\$560,095	\$641,690	(\$12,405)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	75,000	130,998	30,000	(45,000)
<i>Small equip repl. (\$10,000), Magmeter heads (\$20,000)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$75,000	\$130,998	\$30,000	(\$45,000)
TOTAL EXPENSES	\$2,015,690	\$1,763,508	\$1,687,669	\$1,719,553	(\$43,955)

**FISCAL YEAR 2011-12
BUDGET DETAIL
WATER & SEWER FUND
CUSTOMER SERVICE**

420.0707.533

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	105,477	99,907	95,800	97,700	(2,207)
10-40 OVERTIME	3,098	3,650	2,100	3,650	0
25-01 FICA	7,350	7,168	7,340	6,855	(313)
25-03 RETIREMENT CONTRIBUTIONS	16,125	16,769	12,400	18,208	1,439
25-04 LIFE/HEALTH INSURANCE	26,251	23,343	20,500	30,790	7,447
29-00 GENERAL & MERIT	0	0	0	9,800	9,800
TOTAL PERSONAL SERVICES	\$158,301	\$150,837	\$138,140	\$167,003	\$16,166
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	328	400	350	400	0
41-00 COMMUNICATIONS	1,168	1,560	1,125	1,560	0
<i>Cell phones for three employees</i>					
42-02 POSTAGE & FREIGHT	0	0	31,000	33,000	33,000
42-10 EQUIP. SERVICES - REPAIRS	8,510	8,000	7,800	8,000	0
42-11 EQUIP. SERVICES - FUEL	8,626	8,855	8,855	13,091	4,236
46-00 REPAIR AND MAINTENANCE	1,980	900	900	900	0
<i>Repairs to hand held readers.</i>					
47-00 PRINTING AND BINDING	8,779	17,490	17,490	17,890	400
<i>Contract for mailing (\$17,490); extra inserts (\$400)</i>					
52-00 OPERATING SUPPLIES	0	2,000	1,010	2,000	0
52-07 UNIFORMS	553	830	830	850	20
52-09 OTHER CLOTHING	270	375	375	375	0
59-00 DEPRECIATION	1,322	0	0	0	0
TOTAL OPERATING EXPENSES	\$31,536	\$40,410	\$69,735	\$78,066	\$37,656
	\$189,837	\$191,247	\$207,875	\$245,069	\$53,822

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	PROJECT DESCRIPTION	ADOPTED	2012-13	2013-14	2014-15	2015-16
		2011-12				
Water Production						
12K08	Radiators for Plant Generators	30,000	300,000	0	0	0
11K15	Filter Control Rehab	1,200,000	0	0	0	0
12K09	Cationic Storage Tank Awning	25,000	0	0	0	0
12K16	Vacuum Press Replacement	35,000	400,000	0	0	0
12K17	Ground Storage Tank Painting	125,000	60,000	0	0	0
11K25	Monitoring Wells (a)	150,000	0	0	0	0
	Delroyd Gear Box	0	33,000	33,000	33,000	0
	Reclaimed Tank Supply Water Piping	0	55,000	0	0	0
	Thickener Flush Water Line Replacement	0	40,000	0	0	0
	Washwater Transfer Sludge Pumps	0	30,000	0	30,000	30,000
	Filter Bed Replacement	0	75,000	75,000	75,000	0
	Chemical Storage Building	0	0	65,000	0	0
	Transfer Pit Overflow Repiping	0	0	35,000	150,000	0
	Chemical Feed line Trenches	0	0	50,000	0	0
	Influent Mag Flow Meter	0	0	20,000	0	0
	High Service Pump VFD Replacements	0	0	30,000	250,000	0
	Filter Awnings	0	0	0	25,000	120,000
	Ground Storage Tank Mixers (PAX)	0	0	0	50,000	50,000
	Golden Gate Well 426	0	0	0	0	85,000
	Pond Dredging	0	0	0	0	125,000
	Service Truck Replacement	0	0	0	0	20,000
TOTAL WATER PRODUCTION		1,565,000	993,000	308,000	613,000	430,000
Water Distribution						
12L02	Water Transmission Mains	500,000	500,000	500,000	500,000	500,000
12L06	Service Truck Replacement	50,000	65,000	65,000	65,000	65,000
	Awning Extension	0	0	15,000	85,000	0
	Valve Exercising Equipment	0	0	0	50,000	0
	Light Tower Replacement	0	0	0	12,000	0
	Traffic Arrow Board Replacement	0	0	0	15,000	0
	Air Compressor Replacement	0	0	0	0	15,000
	Backhoe Replacement	0	0	0	0	70,000
	Mini Trackhoe Replacement	0	0	0	0	45,000
	G.G Blvd Expansion (Wilson to Desoto)	0	0	500,000	250,000	250,000
TOTAL WATER DISTRIBUTION		550,000	565,000	1,080,000	977,000	945,000
Waste Water Treatment						
12M07	WWTP Pumps	150,000	175,000	100,000	100,000	100,000
12M20	Belt Press Improvements	100,000	0	0	0	0
12M05	Aeration Basin	120,000	120,000	0	160,000	160,000
12M25	Infrastructure Repairs	100,000	500,000	100,000	100,000	100,000
12M11	Air Blowers	50,000	300,000	78,000	78,000	78,000

**WATER SEWER FUND 420
CAPITAL IMPROVEMENT PROJECTS**

CIP ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
	Service Truck Replacement	0	20,000	0	0	20,000
	Sludge Loader	0	96,000	0	0	100,000
	Barscreen Replacement	0	0	175,000	0	0
	Switchgear #1	0	0	150,000	0	0
	Pump Station SCADA Upg. (Comcast)	0	0	250,000	250,000	250,000
	TOTAL WASTE WATER TREATMENT	520,000	1,211,000	853,000	688,000	808,000
Waste Water Collections						
12N04	Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
12N22	Service Truck Replacement	40,000	65,000	65,000	65,000	65,000
10N40	Sanitary Sewer Install (Bembury)	0	1,036,000	0	0	0
	Valve Exercising Equipment	0	55,000	0	0	0
	Mini Trackhoe (New Addition)	0	40,000	0	0	0
	TV Truck Replacement	0	160,000	0	0	0
	Light Tower Replacement	0	0	12,000	0	0
	Traffic Arrow Board Replacement	0	0	15,000	0	0
	Backhoe Replacement	0	0	0	70,000	0
	Mini Trackhoe Replacement	0	0	0	0	45,000
	Vacuum/Pumper Truck Replacement	0	0	0	0	180,000
	Combination Jet/Vacuum Truck Repl,	0	0	0	0	300,000
	TOTAL WASTEWATER COLLECTIONS	640,000	1,956,000	692,000	735,000	1,190,000
Utilities Maintenance						
12X01	Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
12X04	Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
12X07	L.S Power Service Control Panels	160,000	160,000	160,000	160,000	160,000
12X02	Pump Stations Conversions	250,000	250,000	250,000	250,000	250,000
12X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
12X35	Irrigation System Control Valves	40,000	0	0	0	50,000
12X20	Odor Control Systems	36,000	0	0	0	40,000
12X05	Service Truck Replacement	21,000	65,000	65,000	65,000	65,000
11X14	Building Replacement (a)	0	1,400,000	0	0	0
	Forklift	0	35,000	0	0	0
	TOTAL UTILITIES MAINTENANCE	907,000	2,360,000	925,000	925,000	1,015,000
Utilities/Finance/Customer Service						
	Meter Reader Truck Replacements	0	13,000	0	0	26,000
	TOTAL CUSTOMER SERVICE	0	13,000	0	0	26,000
IWRP (Integrated Water Resource Plan)						
12K53	ASR Wellfield	0	1,500,000	1,500,000	0	0
12K58	Distribution System Expansion	900,000	9,000,000	0	0	0
	TOTAL IWRP	900,000	10,500,000	1,500,000	0	0
FUND TOTAL		5,082,000	17,598,000	5,358,000	3,938,000	4,414,000

Five Year Total

36,390,000

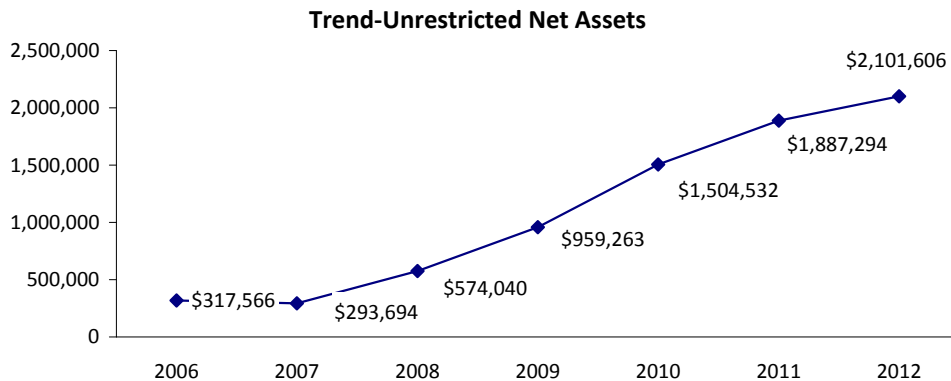


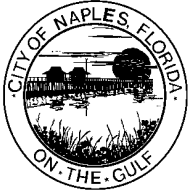
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NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$1,504,532
Projected Revenues FY 2010-11	1,646,850
Projected Expenditures FY 2010-11	<u>1,264,088</u>
Net Increase/(Decrease) in Net Unrestricted Assets	382,762
Expected Unrestricted Net Assets as of September 30, 2011	\$1,887,294
Add Fiscal Year 2011-12 Budgeted Revenues	
Collier County	\$500,000
Fishing Pier Contract	40,000
Lowdermilk Contract	20,000
Meter Collections	650,000
Parking Tickets	265,000
Late Fees/Collections	27,200
TDC or Grants	56,500
Miscellaneous Revenue	<u>26,600</u>
	<u>\$1,585,300</u>
TOTAL AVAILABLE RESOURCES	\$3,472,594
Less Fiscal Year 2011-12 Budgeted Expenditures	
Administration	\$220,664
Fishing Pier	81,100
Beach Maintenance	531,769
Beach Enforcement	349,878
Lowdermilk Park	31,200
Transfer - Self Insurance	25,853
Transfer - City Administration	130,524
Capital Projects	<u>0</u>
	<u>\$1,370,988</u>
BUDGETED CASH FLOW	\$214,312
Projected Unrestricted Net Assets as of September 30, 2012	<u><u>\$2,101,606</u></u>





Beach Fund

Community Services, Finance and City Manager/Code Enforcement (Fund 430)

Mission Statement:

The Beach Fund provides a balanced, sustainable and value-focused system of beaches, parks, recreation and public spaces creating community opportunities throughout the City.

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are approximately 40 beach access points in the City, beginning at Seagate Drive and continuing south to 33rd Avenue South. Therefore, with such easy beach access, residents and visitors have ample opportunity to enjoy the non-commercial beauty of the Gulf of Mexico.

The purpose of the Naples Beach Fund is to track the costs of operating the City's public beaches and these accesses. The Fund includes five separate divisions, reporting to three different departments.

- **Administration** – This Division handles revenue management, parking meter collections and administrative functions for the fund. This is part of the Finance Department.
- **Fishing Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Community Services Department.
- **Maintenance** – Each of the 40 beach ends requires regular maintenance and upkeep, from simple trash pickup for the small crossovers, to tree trimming and grass cutting for the larger beach accesses. This is part of the Community Services Department.
- **Lowdermilk Park** – A site for family events, weddings and recreation, this Division tracks costs of this beachfront park. This is part of the Community Services Department.
- **Enforcement** – This Division tracks costs of Beach Specialists who monitor parking, assist citizens, respond to complaints and medical emergencies, and enforce City Ordinances. They are part of the City Manager / Code Enforcement Division.

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

2010-11 Department Accomplishments

- The Beach Patrol Division continued to operate with four daytime Beach Patrol Specialists and one Pier Guard working the 3 to 11 shift. The vacant overnight position has been eliminated in the 2011-12 budget
- Distributed a Request for Proposal for continued outsourcing of concession operations at the Naples Pier and received City Council support and approval of a three-year Agreement with Russell's Clambakes and Cookouts, Inc.
- Renovated restrooms located at the Naples Pier that included all new floor, wall tiles, fixtures and lighting
- Responded to over 1,200 police calls pertaining to city code violations on the beach

Beach Fund (continued)

- Aided in the rescue of over 100 birds/animals
- Requested and obtained increased TDC Funding from the submittal of two grant applications under the Collier County Tourist Development Council's TDC grant program:
 - On-going Beach Maintenance
 - Naples Pier Annualized Repair and Maintenance totaling \$110,850. Two solar beach trash compactors were obtained as part of this request.

2011-12 Departmental Goals and Objectives

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

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

As part of Vision Goal #3A (Maintain and improve public amenities for residents), provide clean, safe and aesthetically pleasing public beach access facilities responsive to resident and visitor needs

- Monitor and ensure beach and waterway amenities are accessible, clean and provide a positive experience and image for residents and visitors on a daily basis.
- Coordinate and schedule a standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation and reporting.
- Begin a five-year replacement program for the current parking meter heads.

As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), provide beachfront concession facilities for public use at Lowdermilk Park and the Naples Pier

- Ensure contracted concession services provide quality products, reasonable, competitive pricing and exceptional customer service that meets or exceeds anticipated customer expectations on a daily basis.
- Collect and record contracted concession commissions within terms and conditions of the vendor agreements on a monthly basis.

2011-12 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,370,988 an increase of \$32,190 over the FY 2010-11 adopted budget.

The Naples Beach Fund is projected to have a fund balance of more than \$2 million. The intent and plan is to have sufficient funds to meet any repair / maintenance costs necessary for the City's major beach feature, the Pier.

Revenues

Revenues in this budget are \$1,585,300.

Parking meters, with current rates of \$1.50 per hour, provide the primary revenue to this fund at \$650,000. Residents and property owners of Collier County are eligible for a free parking sticker

Beach Fund (continued)

for the beaches and parks. In addition to the meter revenue, the fund receives fines for parking violations. The typical parking violation is \$32 resulting in estimated revenue of \$265,000.

On October 15, 2008, Collier County Board of County Commissioners agreed to pay the City \$1,000,000 annually for the recreational amenities of the City, including the beaches, because all amenities of the City are available to the County residents. For FY 2011-12, \$500,000 will be assigned to the Beach Fund and \$500,000 to the General Fund.

Expenditures

Administration (Finance Department)

The budget of the Administration Division is \$377,041. This represents a \$67,441 increase over the budget of FY 10-11.

Personal Services, budgeted at \$70,366, includes one position, the same as in FY 10-11. Management of the program, including the supervision of the Meter Technician, is performed by the Finance Department in the General Fund. The \$9,216 increase over FY 10-11 is due to an increase in the cost of employee benefits.

Operating Expenses are \$306,675 or \$58,225 over the prior year. The primary reason for the increase is the addition of \$60,000 to upgrade parking meter heads from the current manual machines to electronic meters capable of audit functions. This is in response to several comments by the City's auditors about the lack of accountability with the City's current parking meters. The City currently has 500 old-style coin-only parking meters that can only be audited using a special reading wand, which worked for one month. The City's auditors suggested that either two people need to empty meters, or there needs to be an audit function. Newer electronic parking meter heads feature automatic audit functions. At about \$600 per head, this project will take five years to complete but is less expensive than hiring a second employee to empty the parking meters, and the new meter heads are considered more attractive.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$130,524. Self Insurance charges decreased slightly to \$25,853, while Technology Services charge decreased by \$574. Note that these interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the annual July 4 Fireworks Display, is budgeted at \$30,000, and like recent years, there are few offsetting donations. Repair and Maintenance at \$65,000 includes new parking meters (\$60,000) and annual repairs (\$5,000).

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$81,100, a \$3,065 increase over the FY 2010-11 budget. There are no personnel in this division, and the primary expenditures are Operating Expenditures for \$9,000, and Repair and Maintenance, budgeted at \$60,000, (a \$5,000 increase over FY 10-11). The Pier has offsetting revenue of \$40,000 from the concession contract at the pier.

Beach Fund (continued)

Beach Maintenance

The budget of the Maintenance Division is \$531,769, a \$4,584 increase over the FY 2010-11 budget.

Personal Services budgeted at \$288,812, is a \$1,430 increase over FY 10-11 and includes 5.8 positions who report to Community Services.

Operating Expenses are budgeted at \$234,481, a decrease of \$5,322. The major operating expenses are \$65,000 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends, and \$80,000 for janitorial repair and maintenance. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed. New this year is a minor capital item, two solar trash compacters, in the amount of \$8,476. In 2010-11, two solar compacters were purchased using Tourism Development money, and these beach accessories, located at Lowdermilk Park and the Pier, have enhanced the appearance of the beach as they have less trash overflow during high use periods. FY 2011-12 will fund two more compactors, likely to be located at Lowdermilk Park and the Pier.

Enforcement

The budget of the Enforcement Division is \$349,878, a \$40,900 decrease from the adopted FY 2010-11 budget. This Division is part of the Code Enforcement program in the City Manager's Department.

The major cost in this division is the **Personal Services** at \$316,341, a decrease of \$43,482. This decrease is due to the elimination of one Beach Specialist position, which has been vacant for over a year. Beach Specialists are assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs increased by \$2,582 to \$33,537, primarily due to the expected increase in fuel (gas) costs. For this division, the major operating cost (i.e. non-personnel) is Vehicle Maintenance and Fuel, totaling \$20,437. Other costs include printing for parking tickets and envelopes (\$3,000), supplies (\$4,000), and repairs (\$3,000).

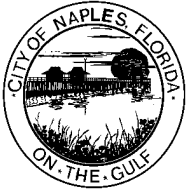
Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$20,000) offset 64% of the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$31,200 and include items such as electricity (\$7,000), operating supplies (\$10,000) and contracted maintenance (\$5,000).

2011-12 Performance Measures and Benchmarking

	Actual 2008-09	Actual 2009-10	Expected 2010-11	Projected 2011-12
City Beach Permits Issued	4,991	6,410	6060	6050
Parking Meter Replacements	86	90	95	190
Parking Tickets Processed for Payment	11,352	10,822	12,000	13,000



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

	ACTUAL 2008-09	ACTUAL 2009-10	ADOPTED 2010-11	PROJECTED 2010-11	BUDGET 2011-12
COLLIER CTY SHARED COST	500,000	500,000	500,000	500,000	500,000
METER COLLECTION	663,377	610,396	575,000	600,000	650,000
BEACH STICKERS	63,850	53,780	0	0	0
FISHING PIER CONTRACT	47,522	40,987	37,500	40,000	40,000
LOWDERMILK CONTRACT	28,908	20,985	19,000	19,000	20,000
PARKING TICKETS	172,858	264,705	140,000	300,000	265,000
LATE FEES/COLLECTIONS	87,739	47,826	86,500	30,000	27,200
TOURIST DEVEL. TAX	152,760	128,460	50,000	130,850	55,000
CAT/BOAT STORAGE FEES	7,933	7,983	8,000	8,000	7,900
FIREWORKS DONATIONS	1,525	9,350	1,500	1,500	1,500
AUCTION PROCEEDS/INTEREST	30,643	18,729	15,900	17,500	18,700
TOTAL BEACH FUND	<u><u>\$1,757,115</u></u>	<u><u>\$1,703,201</u></u>	<u><u>\$1,433,400</u></u>	<u><u>\$1,646,850</u></u>	<u><u>\$1,585,300</u></u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/POLICE/CODE ENFORCEMENT
FISCAL YEAR 2011-12

<i>2010 Approved</i>	<i>2011 Adopted</i>	<i>2012 Adopted</i>	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION				
1	1	1	Meter Technician	43,902
1	1	1		<u>\$43,902</u>
MAINTENANCE				
1	1	1	Equipment Operator III	36,248
2	2	2	Custodian	56,236
2.8	2.8	2.8	Service Worker II	94,840
5.8	5.8	5.8		<u>\$187,324</u>
BEACH ENFORCEMENT				
0	0.2	0.2	Code & Harbor Manager*	14,221
1	0	0	Beach Specialist Supervisor	0
5	6	5	Beach Specialist	200,235
6	6.2	5.2		<u>\$214,456</u>
12.8	13.0	12.0	Regular Salaries	445,682
			Overtime	30,265
			Employer Payroll Expenses	199,572
				<u><u>\$675,519</u></u>

* The Code and Harbor Manager position is allocated between Beach Fund 20%, Dock Fund 60% and General Fund 20%

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	450,834	480,716	451,392	445,862	(34,854)
10-40 OVERTIME	24,492	29,400	29,400	30,265	865
25-01 FICA	35,706	36,001	33,197	33,091	(2,910)
25-03 RETIREMENT CONTRIBUTIONS	61,746	76,546	67,755	80,029	3,483
25-04 LIFE/HEALTH INSURANCE	77,172	85,212	60,560	85,692	480
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT INC.	0	0	0	100	100
TOTAL PERSONAL EXPENSES	\$650,430	\$708,355	\$642,784	\$675,519	(\$32,836)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	49,144	51,000	50,500	70,500	19,500
30-01 CITY ADMINISTRATION	132,820	132,820	132,820	130,524	(2,296)
31-01 PROFESSIONAL SERVICES	1,720	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SVCS	2,889	6,500	6,500	6,500	0
40-00 TRAINING & TRAVEL COSTS	500	1,500	1,500	1,200	(300)
41-00 COMMUNICATIONS	4,040	3,735	4,300	4,300	565
42-02 POSTAGE & FREIGHT	622	800	800	800	0
42-10 EQUIP. SERVICES - REPAIRS	24,192	19,500	20,050	19,500	0
42-11 EQUIP. SERVICES - FUEL	15,663	15,813	15,813	23,775	7,962
43-01 ELECTRICITY	11,975	14,500	12,000	12,000	(2,500)
43-02 WATER, SEWER, GARBAGE	69,602	76,000	65,000	65,000	(11,000)
44-00 RENTALS & LEASES	2,945	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	25,288	27,160	27,160	25,853	(1,307)
46-00 REPAIR AND MAINTENANCE	17,663	146,800	157,070	214,500	67,700
46-05 STORM REPAIR	0	15,000	0	15,000	0
47-00 PRINTING AND BINDING	2,827	4,000	4,000	3,000	(1,000)
47-06 DUPLICATING	0	450	450	450	0
49-02 TECHNOLOGY SERVICES	28,562	28,520	28,520	27,946	(574)
49-05 SPECIAL EVENTS	30,000	30,000	30,000	30,000	0
51-00 OFFICE SUPPLIES	204	1,750	1,750	1,550	(200)
52-00 OPERATING SUPPLIES	904	4,000	4,000	4,000	0
52-04 BATTERIES	2,419	2,300	2,300	2,300	0
52-07 UNIFORMS	685	2,450	2,450	2,450	0
52-09 OTHER CLOTHING	246	750	750	750	0
52-10 JANITORIAL SUPPLIES	17,739	22,000	22,000	2,000	(20,000)
54-00 BOOKS, PUB, SUB, & MEMB	80	95	95	95	0
59-00 DEPRECIATION	390,045	0	0	0	0
TOTAL OPERATING EXPENSES	\$832,774	\$630,443	\$612,828	\$686,993	\$56,550
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	8,476	8,476	8,476
TOTAL NON-OPERATING EXPENSES	0	0	8,476	8,476	8,476
TOTAL EXPENSES	\$1,483,204	\$1,338,798	\$1,264,088	\$1,370,988	\$32,190

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	46,364	43,902	43,902	43,902	0
10-40 OVERTIME	347	400	400	500	100
25-01 FICA	3,565	3,362	3,362	3,143	(219)
25-03 RETIREMENT CONTRIBUTIONS	7,219	7,626	7,626	8,425	799
25-04 LIFE/HEALTH INSURANCE	5,534	5,380	9,820	13,816	8,436
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 GENERAL & MERIT INC.	0	0	0	100	100
TOTAL PERSONAL SERVICES	\$63,509	\$61,150	\$65,590	\$70,366	\$9,216
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	17,328	14,000	14,000	14,000	0
30-01 CITY ADMINISTRATION	132,820	132,820	132,820	130,524	(2,296)
40-00 TRAINING & TRAVEL COSTS	500	500	500	700	200
<i>Florida Parking Association Trade Show</i>					
41-00 COMMUNICATIONS	193	400	900	900	500
42-02 POSTAGE & FREIGHT	622	800	800	800	0
42-10 EQUIP. SERVICES - REPAIRS	1,190	3,000	1,450	3,000	0
42-11 EQUIP. SERVICES - FUEL	2,451	2,530	2,530	3,732	1,202
45-22 SELF INS. PROPERTY DAMAGE	25,288	27,160	27,160	25,853	(1,307)
46-00 REPAIR AND MAINTENANCE	3,196	4,300	4,300	65,000	60,700
<i>New parking meter head replacement program (\$60,000); annual repairs (\$5,000)</i>					
47-06 DUPLICATING	0	450	450	450	0
<i>Meter decals (i.e. "Quarters Only")</i>					
49-02 TECHNOLOGY SERVICES	28,562	28,520	28,520	27,946	(574)
49-05 SPECIAL EVENTS	30,000	30,000	30,000	30,000	0
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	204	1,250	1,250	1,050	(200)
52-04 BATTERIES	2,419	2,300	2,300	2,300	0
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	170	200	200	200	0
52-09 OTHER CLOTHING	0	125	125	125	0
54-00 BOOKS, PUB, MEMBERSHIPS	80	95	95	95	0
TOTAL OPERATING EXPENSES	\$245,023	\$248,450	\$247,400	\$306,675	\$58,225
TOTAL EXPENSES	\$308,532	\$309,600	\$312,990	\$377,041	\$67,441

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,608	9,500	9,000	9,000	(500)
31-04 CONTRACTUAL SERVICES <i>Pier security equipment contract</i>	0	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	628	535	600	600	65
43-01 ELECTRICITY	5,106	6,500	5,000	5,000	(1,500)
43-02 WATER, SEWER, GARBAGE <i>Paid from Maintenance Division</i>	0	0	0	0	0
44-00 RENTALS AND LEASES <i>DEP lease fee for the Pier</i>	2,945	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE <i>Increase due to TDC funding for Pier</i>	5,160	55,000	60,000	60,000	5,000
52-00 OPERATING SUPPLIES		0	0	0	0
52-10 JANITORIAL SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	\$20,447	\$78,035	\$81,100	\$81,100	\$3,065

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	170,989	187,324	158,000	187,324	0
10-40 OVERTIME	9,187	10,000	10,000	10,765	765
25-01 FICA	13,423	13,804	11,000	13,876	72
25-03 RETIREMENT CONTRIBUTIONS	20,300	28,791	20,000	32,926	4,135
25-04 LIFE/HEALTH INSURANCE	38,800	47,463	26,640	43,921	(3,542)
TOTAL PERSONAL SERVICES	\$252,699	\$287,382	\$225,640	\$288,812	\$1,430
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	19,593	22,000	22,000	37,000	15,000
<i>Garbage can liners, parking stops, etc; Combining Janitorial Supplies</i>					
31-01 PROFESSIONAL SERVICES	1,720	20,000	20,000	20,000	0
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	14,314	9,000	8,000	9,000	0
42-11 EQUIP. SERVICES - FUEL	4,695	4,428	4,428	7,106	2,678
43-02 WATER, SEWER, GARBAGE	69,602	75,000	65,000	65,000	(10,000)
46-00 REPAIR AND MAINTENANCE	3,780	78,000	83,270	80,000	2,000
<i>Repair parts and supplies; Includes \$30,000 Beach access rehab</i>					
46-05 STORM REPAIR	0	15,000	0	15,000	0
52-07 UNIFORMS	0	750	750	750	0
52-09 OTHER CLOTHING	246	625	625	625	0
52-10 JANITORIAL SUPPLIES	14,963	15,000	15,000	0	(15,000)
TOTAL OPERATING EXPENSES	\$128,913	\$239,803	\$219,073	\$234,481	(\$5,322)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	8,476	8,476	8,476
<i>Solar Compactors (2)</i>					
TOTAL NON-OPERATING EXPENSES	0	0	8,476	8,476	8,476
TOTAL EXPENSES	\$381,612	\$527,185	\$453,189	\$531,769	\$4,584

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018 430.1018.545

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	233,481	249,490	249,490	214,636	(34,854)
10-40 OVERTIME	14,958	19,000	19,000	19,000	0
25-01 FICA	18,718	18,835	18,835	16,072	(2,763)
25-03 RETIREMENT CONTRIBUTIONS	34,227	40,129	40,129	38,678	(1,451)
25-04 LIFE/HEALTH INSURANCE	32,838	32,369	24,100	27,955	(4,414)
TOTAL PERSONAL SERVICES	\$334,222	\$359,823	\$351,554	\$316,341	(\$43,482)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	978	500	500	500	0
30-91 LOSS ON DISPOSAL FIXED ASSETS		0	0	0	0
40-00 TRAINING & TRAVEL COSTS	0	1,000	1,000	500	(500)
41-00 COMMUNICATIONS	276	100	100	100	0
41-01 TELEPHONE		0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	8,688	7,500	10,600	7,500	0
42-11 EQUIP. SERVICES - FUEL	8,517	8,855	8,855	12,937	4,082
46-00 REPAIRS & MAINTENANCE	94	3,000	3,000	3,000	0
<i>Maintenance agreement - Auto Cite Ticket software</i>					
47-00 PRINTING AND BINDING	2,827	4,000	4,000	3,000	(1,000)
51-00 OFFICE SUPPLIES	0	500	500	500	0
52-00 OPERATING SUPPLIES	904	4,000	4,000	4,000	0
52-07 UNIFORMS	515	1,500	1,500	1,500	0
59-00 DEPRECIATION	390,045	0	0	0	0
TOTAL OPERATING EXPENSES	\$412,844	\$30,955	\$34,055	\$33,537	\$2,582
TOTAL EXPENSES	\$747,066	\$390,778	\$385,609	\$349,878	(\$40,900)

**FISCAL YEAR 2011-12
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Increase due to combining Janitorial Supplies into this account</i>	4,637	5,000	5,000	10,000	5,000
31-04 OTHER CONTRACTUAL SERVICES <i>For contractual repairs at the Park</i>	2,889	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	2,943	2,700	2,700	2,700	0
43-01 ELECTRICITY	6,869	8,000	7,000	7,000	(1,000)
43-02 WATER, SEWER, GARBAGE	0	1,000	0	0	(1,000)
46-00 REPAIR & MAINTENANCE	5,433	6,500	6,500	6,500	0
52-10 JANITORIAL SUPPLIES	2,776	5,000	5,000	0	(5,000)
TOTAL OPERATING EXPENSES	25,547	33,200	31,200	31,200	(2,000)



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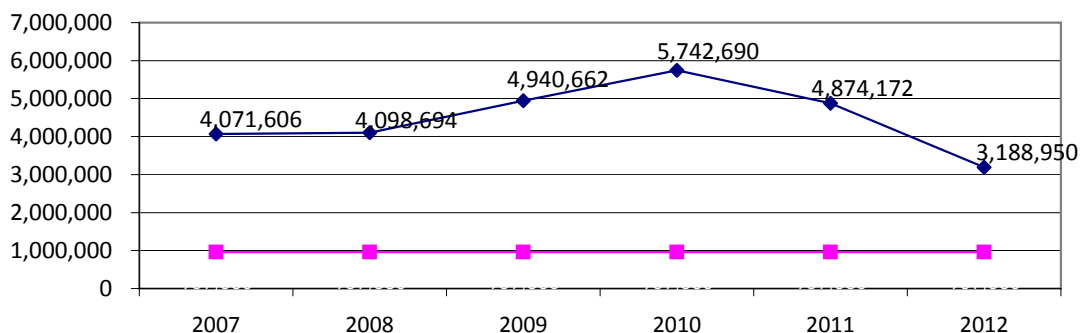


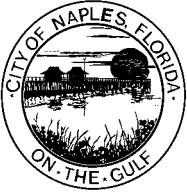
SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$5,742,690
Projected Revenues FY 2010-11	5,813,650
Projected Expenditures FY 2010-11	6,682,168
Net Increase/(Decrease) in Net Unrestricted Assets	(868,518)
Expected Unrestricted Net Assets as of September 30, 2011	\$4,874,172
Add Fiscal Year 2011-12 Budgeted Revenues	
Solid Waste Fees	\$6,142,000
Recycle Material Proceeds	50,000
Other Income	41,800
	<u>6,233,800</u>
TOTAL AVAILABLE RESOURCES:	\$11,107,972
Less Fiscal Year 2011-12 Budgeted Expenditures	
Administration	\$415,036
Residential Pick-up	1,161,395
Horticultural Waste	590,000
Commercial Pick-up	2,190,657
Recycling Division	465,748
Capital Requests	2,205,000
Transfer - Administration	371,668
Transfer - Self Insurance	154,118
Transfer - Pmt in Lieu of Taxes (1)	365,400
	<u>7,919,022</u>
BUDGETED CASH FLOW	(1,685,222)
Projected Unrestricted Net Assets as of September 30, 2012	<u>\$3,188,950</u>

(1) 6% of operating revenues.

Unrestricted Net Assets
(With Recommended Minimum Fund Balance)





Solid Waste Fund

Utilities Department/Solid Waste

Mission Statement: To protect public health and the environment by ensuring proper management of solid and hazardous wastes within the City of Naples.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing the services will be recovered primarily through user charges. The Solid Waste Division is responsible for providing backdoor residential refuse collection, curbside single stream residential recycling, residential horticultural collection, commercial garbage collection and non-residential (commercial) recycling throughout the City.

2010-11 Department Accomplishments

- Implemented single stream recycling operations for residential and multifamily customers.
- Successfully secured a property lease agreement with the Naples Airport to pursue the construction of facilities to accommodate the City's recycling program.

Solid Waste Goals and Objectives

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

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

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

- Design and construct permanent recycling transfer station on airport property located on Enterprise Avenue.
- Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures
- Move the Solid Waste Department and Recycle Transfer site to the Naples Airport Authority property.

Solid Waste Fund (continued)

2011-12 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 2011-12 is \$7,919,022. This fund has an adequate fund balance, projected to be approximately \$4.9 million at the beginning of FY 11-12.

Revenues

Revenues into the fund total \$6,233,800. There are three main categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fees (\$6,027,000) for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. There are two parts of the Solid Waste bill: a City collections charge and a Collier County landfill pass through. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2011 is 3.16%.

The City charges for special pick-ups, such as demolition debris. For FY 11-12 the fund is budgeted to collect \$115,000. In addition, a payment of \$50,000 for recycled material is anticipated for FY 11-12.

Interest Earnings are budgeted at \$41,500. The sale of surplus property and miscellaneous revenue is budgeted at \$300.

Expenditures

There are five separate divisions in the Solid Waste Fund for a total budget of \$6,233,800. There are 25.5 budgeted positions, the same as FY 10-11. Total personal services costs are \$1,662,400.

As a vehicle based operation, Solid Waste spends a significant amount of money on fuel. The FY 11-12 anticipated increase in gas prices affected this fund, as has the expected costs of the expanded recycling program; for 11-12, the line item for fuel has increased 16%, from \$210,105 to \$244,640.

Administration

Administration coordinates the activities of this fund, and includes the overhead-type costs. The budget is \$1,306,222, an increase of \$42,595 over the FY10-11 budget; the increase is primarily due to an increase in the City Administration charge, and the increased cost of employee benefits.

There are three and a half positions budgeted in Administration, the same as FY 10-11. Major operating costs are General Fund Administrative Charge (\$371,668), Payment in Lieu of Taxes (\$365,400) and Self Insurance (\$154,118).

Solid Waste Fund (continued)

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,161,395, which is \$96,314 or 8% less than last year's adopted budget. The Personnel services cost of \$636,645 is 9% under the FY 2010-11 adopted budget. This decrease is due to a reduction in overtime (\$5,000) and a reduction in salary costs due to a long-time employee leaving this Division.

Other major costs include charges for waste taken to the County Landfill (\$240,000), and costs to operate and maintain the solid waste collection vehicles (\$276,525).

Horticultural

The Horticultural Division is an outsourced operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for FY 2011-12 is \$590,000, the same as the adopted FY 2010-11 budget.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,190,657, which is \$265,177 less than the FY 10-11 adopted budget.

The Commercial Division has 5 employees. Personal Services costs are \$373,322 or \$14,433 more than FY 10-11 due to the increased cost of employee benefits.

The largest cost in the Commercial Division is the County Landfill, at \$1,100,000. Other major expenses include: \$250,000 for the hauling of roll off containers, \$332,005 for fuel and maintenance of the solid waste commercial vehicles, \$33,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling

On October 1, 2010, a single stream recycling program was implemented that provided 6,500 residential customers with larger 65-gallon carts in an effort to increase recycling participation and reduce residential garbage from entering the Collier County landfill.

For the FY 11-12 budget, the total budget is \$465,748, a decrease of \$31,569 under the FY 10-11 budget.

There are six employees in this Division, the same as FY 10-11. Operating Expenses total \$107,248 with the largest cost being Equipment Services (Repairs and Fuel) for \$80,718.

Capital Outlay

Total Capital budgeted in the Solid Waste Fund is \$2,205,000. The Solid Waste Fund will use \$100,000 to rebuild refuse trucks, \$30,000 for a replacement residential satellite collection vehicle, \$75,000 to rebuild recycling trucks and \$2 million for a permanent recycling transfer facility located at the Naples Airport.

Solid Waste Fund (continued)

2011-2012 Benchmarking

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$298.32	\$236.88	Solid Waste \$162-\$172	\$205 - \$236
Side-yard Service	Yes	No	No	Yes + \$578.28	No

2011-2012 Performance Measures

Description	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-2012
Commercial Tons Collected	17,618	12,087	13,293	13,300
Roll-off Tons Collected	12,629	8,300	6,794	6,800
Residential Tons Collected	5,000	4,369	4,448	4,500
Residential Recycling Collected	Not tracked	2,493	2,900	3,200
Commercial Missed Collections/Complaints	95	27	20	20
Residential Missed Collections/Complaints and Concerns	375	148	143	120
Recycling Cart participation Volume improvements	18 pounds per set-out	18 pounds per set-out	19.2 pounds per set-out	19.9 pounds per set-out
Operating Cost per Ton for Commercial Collections	\$88	\$110	\$101	\$100

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

	<u>ACTUAL 2008-09</u>	<u>ACTUAL 2009-10</u>	<u>BUDGET 2010-11</u>	<u>PROJECTED 2010-11</u>	<u>ADOPTED 2011-12</u>
SOLID WASTE FEES	\$5,589,140	\$5,468,345	5,644,000	5,150,000	5,567,000
SPECIAL PICK-UP FEES	203,753	89,978	110,000	110,000	115,000
OTHER FEES/COMM RLOFF	501,757	529,771	510,000	510,000	460,000
RECYCLE MATERIAL PROCEEDS	0	0	0	0	50,000
SALE OF SURPLUS	150,418	53	1,000	1,000	0
INVESTMENT INCOME	68,649	44,944	58,200	42,400	41,500
OTHER REVENUE	<u>13,952</u>	<u>1,171</u>	<u>250</u>	<u>250</u>	<u>300</u>
TOTAL SOLID WASTE	<u><u>\$6,527,669</u></u>	<u><u>\$6,134,262</u></u>	<u><u>\$6,323,450</u></u>	<u><u>\$5,813,650</u></u>	<u><u>\$6,233,800</u></u>

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	\$78,204
1	1	1	Administrative Specialist II	43,824
1	1	1	Solid Waste Supervisor	69,450
0	0.5	0.5	Customer Service Representative	13,517
<u>3</u>	<u>3.5</u>	<u>3.5</u>		<u>\$204,995</u>
RESIDENTIAL (1222)				
2	2	2	Equipment Operator III	79,992
3	3	3	Crew Leader III	120,723
6	6	6	Service Worker III	215,631
<u>11</u>	<u>11</u>	<u>11</u>		<u>\$416,346</u>
COMMERCIAL (1224)				
5	5	5	Equipment Operator V	211,895
<u>5</u>	<u>5</u>	<u>5</u>		<u>\$211,895</u>
RECYCLING (1225)				
2	3	3	Equipment Operator V	121,552
1	1	1	Recycling Coordinator	45,703
2	2	2	Service Worker III	63,227
<u>5</u>	<u>6</u>	<u>6</u>		<u>\$230,482</u>
24	25.5	25.5	Regular Salaries	1,064,648
			Other Salaries	2,000
			Overtime	85,500
			Employer Payroll Expenses	510,252
			Total Personal Services	<u><u>\$1,662,400</u></u>

**FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450			10-11	10-11	11-12	
ACCOUNT DESCRIPTION		09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,048,716	1,117,543	1,117,543	1,063,718	(53,825)
10-30	OTHER SALARIES	1,792	3,360	2,000	2,000	(1,360)
10-40	OVERTIME	66,928	95,000	90,500	85,500	(9,500)
25-01	FICA	82,780	82,510	82,510	77,576	(4,934)
25-03	RETIREMENT CONTRIBUTIONS	147,195	175,633	175,633	186,687	11,054
25-04	LIFE/HEALTH INSURANCE	218,707	225,563	187,400	243,939	18,376
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00	GENERAL & MERIT	0	0	0	2,500	2,500
TOTAL PERSONAL SERVICES		\$1,566,598	\$1,700,089	\$1,656,066	\$1,662,400	(\$37,689)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,209	2,350	2,350	2,350	0
30-01	CITY ADMINISTRATION	337,650	337,650	337,650	371,668	34,018
30-05	COUNTY LANDFILL	1,242,378	1,591,000	1,240,000	1,340,000	(251,000)
31-04	OTHER CONTRACTUAL SERVICES	846,114	947,030	834,100	851,000	(96,030)
38-01	PAYMENTS IN LIEU OF TAXES	372,000	372,000	372,000	365,400	(6,600)
40-00	TRAINING & TRAVEL COSTS	1,008	3,000	1,500	3,000	0
41-00	COMMUNICATIONS	1,123	1,300	700	2,400	1,100
41-01	TELEPHONE	545	10,900	10,900	10,539	(361)
42-10	EQUIP. SERVICES - REPAIRS	400,790	462,000	429,800	448,000	(14,000)
42-11	EQUIP. SERVICES - FUEL	158,005	210,105	210,105	244,640	34,535
43-01	ELECTRICITY	9,509	11,800	7,500	8,500	(3,300)
43-02	WATER, SEWER, GARBAGE	6,697	8,000	8,100	8,000	0
44-02	EQUIPMENT RENTAL	37,685	38,280	38,280	36,200	(2,080)
45-22	SELF INS. PROPERTY DAMAGE	125,275	137,370	137,370	154,118	16,748
46-00	REPAIR AND MAINTENANCE	22,813	19,000	13,000	10,500	(8,500)
47-00	PRINTING AND BINDING	4,343	4,500	3,500	5,000	500
47-02	ADVERTISING (NON-LEGAL)	617	1,200	1,200	0	(1,200)
47-06	DUPLICATING	0	1,200	1,000	0	(1,200)
49-02	INFORMATION SERVICES	55,339	57,050	57,050	55,902	(1,148)
51-00	OFFICE SUPPLIES	2,189	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	14,378	19,500	17,500	21,500	2,000
52-01	MINOR OPERATING EQUIPMENT	13,256	15,700	2,500	13,000	(2,700)
52-07	UNIFORMS	6,570	7,660	7,580	7,660	0
52-09	OTHER CLOTHING	1,526	2,750	2,750	2,750	0
52-10	JANITORIAL SUPPLIES	2,929	2,000	1,500	1,500	(500)
52-51	SOLID WASTE DUMPSTERS	69,965	90,000	85,000	85,000	(5,000)
54-01	MEMBERSHIPS	945	1,053	1,000	995	(58)
59-00	DEPRECIATION	437,319	0	0	0	0
TOTAL OPERATING EXPENSES		\$4,172,177	\$4,356,398	\$3,825,935	\$4,051,622	(\$304,776)
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	0	2,000,000	2,000,000
60-30	IMPROVEMENTS O/T BUILDINGS	0	400,000	400,000	0	(400,000)
60-40	MACHINERY & EQUIPMENT	0	8,000	11,438	0	(8,000)
60-70	VEHICLES	0	750,000	788,729	205,000	(545,000)
TOTAL NON-OPERATING EXPENSES		\$0	\$1,158,000	\$1,200,167	\$2,205,000	\$1,047,000
TOTAL EXPENSES		\$5,738,775	\$7,214,487	\$6,682,168	\$7,919,022	\$704,535

**FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	193,737	205,945	205,945	204,995	(950)
10-40 OVERTIME	1,220	1,000	500	500	(500)
25-01 FICA	14,736	15,166	15,166	14,924	(242)
25-03 RETIREMENT CONTRIBUTIONS	25,454	26,312	26,312	32,808	6,496
25-04 LIFE/HEALTH INSURANCE	38,256	35,776	34,100	37,726	1,950
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
29-00 CONTRACTUAL BONUS	0	0	0	2,500	2,500
TOTAL PERSONAL SERVICES	\$273,883	\$284,679	\$282,503	\$293,933	\$9,254
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	304	550	550	550	0
30-01 CITY ADMINISTRATION	337,650	337,650	337,650	371,668	34,018
31-04 OTHER CONTRACTUAL SERVICES	12,480	16,600	16,600	11,000	(5,600)
<i>City cardboard recycling costs and temporary labor</i>					
38-01 PAYMENTS IN LIEU OF TAXES	372,000	372,000	372,000	365,400	(6,600)
<i>6% of prior year revenues</i>					
40-00 TRAINING & TRAVEL COSTS	1,008	3,000	1,500	3,000	0
<i>Renewal of Code Enforcement Certification and DEP Conference</i>					
41-00 COMMUNICATIONS/TELEPHONE	1,103	1,300	700	2,400	1,100
41-01 SPECIALIZED TELECOM SERVICE	545	10,900	10,900	10,539	(361)
<i>Cell phones, air card, and new GPS tracking system implemented on all trucks.</i>					
42-10 EQUIP. SERVICES - REPAIR	757	2,000	800	2,000	0
42-11 EQUIP. SERVICES - FUEL	0	1,390	1,390	1,392	2
43-01 ELECTRICITY	8,114	8,400	6,000	7,000	(1,400)
43-02 WATER, SEWER, GARBAGE	6,697	8,000	8,100	8,000	0
44-02 EQUIPMENT RENTAL	1,565	2,160	2,160	3,200	1,040
45-22 SELF INSURANCE	125,275	137,370	137,370	154,118	16,748
46-00 REPAIR AND MAINTENANCE	17,435	6,500	4,000	5,000	(1,500)
<i>Handheld radio support and misc maintenance items</i>					
47-00 PRINTING AND BINDING	4,343	4,500	3,500	5,000	500
<i>Garbage grams, notices, holiday schedules and flyers, includes items previously budgeted in 47-02 and 47-06</i>					
47-02 ADVERTISING (NON-LEGAL)	617	1,200	1,200	0	(1,200)
47-06 DUPLICATING	0	1,200	1,000	0	(1,200)
49-02 TECHNOLOGY SERVICES	55,339	57,050	57,050	55,902	(1,148)
51-00 OFFICE SUPPLIES	2,189	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	1,173	2,000	1,500	1,500	(500)
52-09 OTHER CLOTHING	100	125	125	125	0
52-10 JANITORIAL SUPPLIES	2,929	2,000	1,500	1,500	(500)
<i>Janitorial supplies for the Solid Waste Building</i>					
54-01 MEMBERSHIPS	945	1,053	1,000	995	(58)
59-00 DEPRECIATION	45,488	0	0	0	0
TOTAL OPERATING EXPENSES	\$998,056	\$978,948	\$968,595	\$1,012,289	\$33,341
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	4,078	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$4,078	\$0	\$0
TOTAL EXPENSES	\$1,271,939	\$1,263,627	\$1,255,176	\$1,306,222	\$42,595

**FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	442,361	463,854	463,854	416,346	(47,508)
10-40 OVERTIME	27,428	40,000	35,000	35,000	(5,000)
25-01 FICA	35,138	34,887	34,887	30,919	(3,968)
25-03 RETIREMENT CONTRIBUTIONS	63,915	77,687	77,687	75,019	(2,668)
25-04 LIFE/HEALTH INSURANCE	75,174	82,101	56,100	79,361	(2,740)
TOTAL PERSONAL SERVICES	\$644,016	\$698,529	\$667,528	\$636,645	(\$61,884)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	182	550	550	550	0
30-05 COUNTY LAND FILL	217,372	290,000	240,000	240,000	(50,000)
42-10 EQUIP.SERVICES - REPAIR	153,180	180,000	180,000	175,000	(5,000)
42-11 EQUIP.SERVICES - FUEL	64,195	80,955	80,955	101,525	20,570
52-00 OPERATING SUPPLIES	2,638	3,000	3,000	3,000	0
52-07 UNIFORMS	3,316	3,300	3,300	3,300	0
52-09 OTHER CLOTHING	455	1,375	1,375	1,375	0
59-00 DEPRECIATION	55,267	0	0	0	0
TOTAL OPERATING EXPENSES	\$496,605	\$559,180	\$509,180	\$524,750	(\$34,430)
TOTAL EXPENSES	\$1,140,621	\$1,257,709	\$1,176,708	\$1,161,395	(\$96,314)

FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL

450.1223.534

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES	586,159	590,000	590,000	590,000	0
59-00 DEPRECIATION	32,879	0	0	0	0
TOTAL OPERATING EXPENSES	619,038	590,000	590,000	590,000	0
TOTAL EXPENSES	\$619,038	\$590,000	\$590,000	\$590,000	\$0

**FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534 ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	206,495	211,895	211,895	211,895	0
10-30 OTHER SALARIES	1,792	3,360	2,000	2,000	(1,360)
<i>Standby pay per contract</i>					
10-40 OVERTIME	26,544	50,000	45,000	45,000	(5,000)
25-01 FICA	17,193	15,362	15,362	14,952	(410)
25-03 RETIREMENT CONTRIBUTIONS	30,385	34,470	34,470	38,326	3,856
25-04 LIFE/HEALTH INSURANCE	46,057	43,802	56,100	61,149	17,347
TOTAL PERSONAL SERVICES	\$328,466	\$358,889	\$364,827	\$373,322	\$14,433
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	411	500	500	500	0
30-05 COUNTY LANDFILL	1,025,006	1,300,000	1,000,000	1,100,000	(200,000)
31-04 OTHER CONTRACTUAL SERVICES	247,475	335,430	225,000	250,000	(85,430)
<i>Roll off services</i>					
41-00 COMMUNICATIONS	20	0	0	0	0
<i>Formerly for phone lines at compactors</i>					
42-10 EQUIP.SERVICES - REPAIR	214,515	230,000	199,000	226,000	(4,000)
42-11 EQUIP.SERVICES - FUEL	70,156	83,665	83,665	106,005	22,340
43-01 ELECTRICITY	1,395	3,400	1,500	1,500	(1,900)
44-02 EQUIPMENT RENTAL	36,120	36,120	36,120	33,000	(3,120)
<i>Compactor (8) rentals</i>					
46-00 REPAIR & MAINTENANCE	3,349	7,500	7,500	2,500	(5,000)
52-00 OPERATING SUPPLIES	5,539	7,500	6,000	10,000	2,500
52-07 UNIFORMS	1,992	2,080	2,000	2,080	0
52-09 OTHER CLOTHING	449	750	750	750	0
<i>Boot allowances</i>					
52-51 SOLID WASTE DUMPSTERS	69,965	90,000	85,000	85,000	(5,000)
<i>Replacement dumpsters \$72,500 and 96 gallon carts for commercial cart route \$12,500</i>					
59-00 DEPRECIATION	239,196	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,915,588	\$2,096,945	\$1,647,035	\$1,817,335	(\$279,610)
TOTAL EXPENSES	\$2,244,054	\$2,455,834	\$2,011,862	\$2,190,657	(\$265,177)

**FISCAL YEAR 2011-12
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534	ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	206,123	235,849	235,849	230,482	(5,367)
10-40	OVERTIME	11,736	4,000	10,000	5,000	1,000
25-01	FICA	15,713	17,095	17,095	16,781	(314)
25-03	RETIREMENT CONTRIBUTIONS	27,441	37,164	37,164	40,534	3,370
25-04	LIFE/HEALTH INSURANCE	59,220	63,884	41,100	65,703	1,819
	TOTAL PERSONAL SERVICES	\$320,233	\$357,992	\$341,208	\$358,500	\$508
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	312	750	750	750	0
30-05	COUNTY LAND FILL	0	1,000	0	0	(1,000)
31-04	OTHER CONTRACTUAL SERVICES	0	5,000	2,500	0	(5,000)
42-10	EQUIP. SERVICES - REPAIRS	32,338	50,000	50,000	45,000	(5,000)
42-11	EQUIP. SERVICES - FUEL	23,654	44,095	44,095	35,718	(8,377)
46-00	REPAIR & MAINTENANCE	2,029	5,000	1,500	3,000	(2,000)
	<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00	OPERATING SUPPLIES	5,028	7,000	7,000	7,000	0
52-01	OPERATING EQUIPMENT	13,256	15,700	2,500	13,000	(2,700)
	<i>Recycling carts</i>					
52-07	UNIFORMS	1,262	2,280	2,280	2,280	0
	<i>T-shirts and Uniform rental</i>					0
52-09	OTHER CLOTHING	522	500	500	500	0
	<i>Employees' shoe allowance</i>					0
59-00	DEPRECIATION	64,489	0	0	0	0
	TOTAL OPERATING EXPENSES	\$142,890	\$131,325	\$111,125	\$107,248	(\$24,077)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIP	0	8,000	7,360	0	(8,000)
	TOTAL NON-OPERATING EXPENSES	\$0	\$8,000	\$7,360	\$0	(8,000)
	TOTAL EXPENSES	\$463,123	\$497,317	\$459,693	\$465,748	(\$31,569)

**SOLID WASTE FUND 450
CAPITAL IMPROVEMENT PROJECTS**

Proj ID	Project Description	ADOPTED	2012-13	2013-14	2014-15	2015-16
		2011-12				
12P02	Rebuild Large Refuse Trucks	100,000	75,000	75,000	75,000	75,000
12P21	Residential Satellite Collection Vehicle	30,000	30,000	30,000	30,000	30,000
12P06	Recycling Truck Conversions/Rehabs	75,000	75,000	0	0	0
11P05	Permanent Recycling Transfer Site	2,000,000	0	0	0	0
	Purchase Recycling Truck	0	0	230,000	0	0
FUND TOTAL		2,205,000	180,000	335,000	105,000	105,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$81,653
Projected Revenues FY 2010-11	\$1,188,200
Projected Expenses FY 2010-11	\$1,114,780
Net Increase/(Decrease) in Net Unrestricted Assets	\$73,420

Expected Unrestricted Net Assets as of September 30, 2011 **\$155,073**

Add Fiscal Year 2011-12 Budgeted Revenues

Dock Rentals	425,000	
Fuel Sales	912,000	
Bait & Misc. Sales	58,000	
Naples Landing	42,500	
City Fines	2,500	
Mooring Ball Rentals	3,500	
Interest Income	1,500	
	1,500	\$1,445,000

TOTAL AVAILABLE RESOURCES: **\$1,600,073**

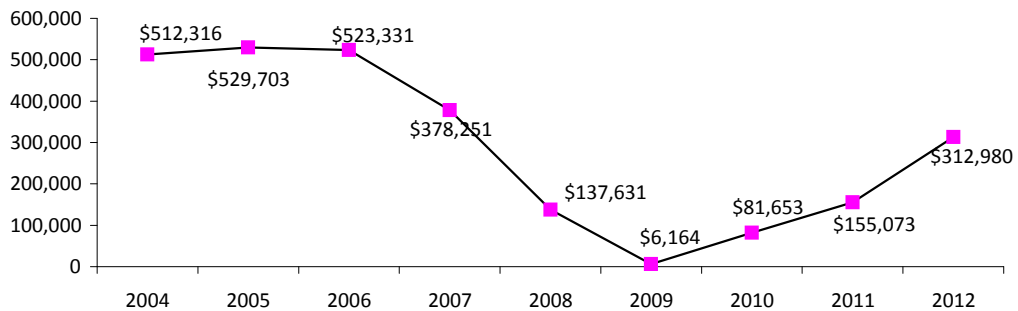
Less Fiscal Year 2011-12 Budgeted Expenditures

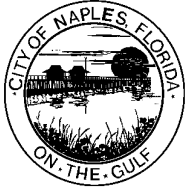
Personal Services	194,382	
Fuel Purchases	760,000	
Resale Inventory	40,000	
Operations & Maintenance	178,485	
Transfer - Administration	41,856	
Transfer - Self Insurance	22,370	
Capital Outlay	50,000	
	50,000	\$1,287,093

BUDGETED CASH FLOW **\$157,907**

Projected Unrestricted Net Assets as of September 30, 2012 **\$312,980**

Trend-Unrestricted Net Assets





City Dock Fund

City Manager's Office (Fund 460)

Mission Statement:

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

The Naples City Dock also seeks to:

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

Department Description

The Naples City Dock is located on the Naples Bay end of 12th Avenue South. Situated at Marker 35, the Dock monitors VHF Channel 16. Water depth is up to 17 feet at the dock itself, and the channel is generally six to seven feet. The Dock has 84 boat slips and can accommodate lengths up to 110 feet on the T-heads at the end of each set of slips, as can the fuel dock. Reservations are recommended for transient vessels, both for slip rental and mooring balls. Ethanol-free gasoline and diesel fuels are both available. Heads with showers, laundry facilities, bait, ice and a Dock Master office are also on site. A ship's store is located land side, along with restaurants, shops and a trolley service.

2010-11 Department Accomplishments

- A business plan was implemented addressing cost recovery strategies.
- A successful market plan was developed resulting in an increase to unrestricted net assets of approximately \$75,000.
- Produced a Public Service spot showcasing the Naples City Dock.
- Increased marketing presence on internet sites.

2011-12 Departmental Goals and Objectives

As part of Vision Goal #1 preserve the Town's distinctive character and culture:

- Act as Ambassadors and provide information & direction for the boating community.
- Maintain a marketing program with the Crayton Cove Association
- Promote the City Dock as the "go to" marina for all boaters

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

- Continue to fly the flag of the DEP Clean Marina Program.
- Work with DEP Inspectors to encourage other marinas to become clean marinas
- Act as a leader in educating the public on environmental issues
- Work with our Natural Resources Division to establish on-going bay clean-up procedures
- Maintain a partnership with law enforcement & fire patrol.
- Continue to be the contact person for the Ft. Myers DEP agency
- Act as a reference point for individuals attempting projects which may require permits
- Maintain a calendar of events for waterfront activities

Dock Fund (continued)

2011-12 Significant Budgetary Issues

The City Dock Fund budget is \$1,287,093, an increase of \$223,923 over the adopted FY 2010-11 budget.

Revenue

The Naples City Dock has experienced serious impacts from the economic downturn. However, the 2010-2011 boating season showed an increase in boater activity at the Naples City Dock, and the revenues show this turnaround.

Total revenue budgeted for FY11-12 is \$1,445,000, an increase of \$381,200. Most revenues are expected to be consistent with the 2010-11 budget and projections. The budget increase is primarily due to the trend in fuel sales.

Expenses

There are 3.6 positions, the same as FY 10-11. Personnel costs of \$194,382 have decreased \$1,748 due to the decrease in overtime.

Operating expenses are \$1,042,711, an increase of \$274,061. Fuel, budgeted at \$760,000, is \$360,000 more than the FY10-11 budget, due to increased traffic at the dock. Prices for fuel for FY11-12 are based on the most recent average price plus 15%, or about \$4.00 per gallon. For several years, fuel sales at the dock have been decreasing as part of the overall downturn in the economy. However, as the chart shows, only a few years ago, fuel purchases were a significant part of this fund's budget.

Actual	2005	2006	2007	2008	2009	2010
Fuel Expense	906,729	998,861	1,098,645	973,770	408,015	532,962

Despite best estimating efforts, it is possible that this \$760,000 will not be enough to fund a full year of fuel sales. However, as fuel sales increase, so will the revenue. For FY 2011-12, the fuel expense has a corresponding sales revenue of \$912,000. The Self Insurance Charge shows a decrease of \$61,810 to reflect the past four years of low claims experience.

Capital Outlay includes the replacement of fuel pumps that are more than ten years old and the point of sale register.

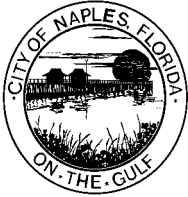
2011-2012 Performance Measures and Benchmarking

	Actual 2008-09	Actual 2009-10	Projected 2010-11	Preliminary 2011-12
Boat slip occupancy rate	75%	80%	85%	85%
Fuel sales	\$483,207	\$589,324	\$665,000	\$912,000
Dock rentals	\$426,212	\$368,693	\$400,500	\$425,000
Gallons of Fuel Sold	179,785	180,000	180,000	190,000

FUND 460: DOCK FUND
FISCAL YEAR 2011-12

2010	Approved	2011	Adopted	2012	Adopted	JOB TITLE	FY 2012 ADOPTED
1		0.6		0.6		Code & Harbor Manager (60%) *	\$42,664
1		1		1		Assistant Dockmaster	43,866
2		2		2		Dockkeeper (4 part-time employees)	66,061
4		3.6		3.6		Regular Salaries	152,591
						Overtime	0
						Employer Payroll Expenses	41,791
							\$194,382

* 20% Paid in General Fund; 20% Paid in Beach Fund



**FISCAL YEAR 2011-12
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	PROJECTED 2010-11	ADOPTED 2011-12
DOCK RENTALS	426,212	368,693	450,000	400,500	425,000
FUEL SALES	483,207	589,324	500,000	665,000	912,000
BAIT & MISC. SALES	57,012	56,676	65,000	61,500	58,000
NAPLES LANDINGS REV	108,253	40,672	42,500	52,500	42,500
<i>Decrease is due to non-renewal of commercial contract for docking privileges</i>					
MOORING BALL RENTAL	710	6,848	3,000	3,500	3,500
CITY FINES	422	4,170	1,800	3,500	2,500
SALE OF SURPLUS	1,674	0	0	0	0
OTHER CHARGES FOR SVCS	2,730	975	0	200	0
INVESTMENT EARNINGS	1,571	2,352	1,500	1,500	1,500
TRANSFER FROM GEN'L FUND	185,176	0	0	0	0
TOTAL CITY DOCK	<u>\$1,266,967</u>	<u>\$1,069,710</u>	<u>\$1,063,800</u>	<u>\$1,188,200</u>	<u>\$1,445,000</u>



DOCK FUND
HISTORICAL SUMMARY

	Actual	Actual	Budget	Projected	Adopted
Revenue	FY 08-09	FY 09-10	10-11	FY 10-11	FY 10-11
Dock Rental	426,212	368,693	450,000	400,500	425,000
Fuel Sales	483,207	589,324	500,000	665,000	912,000
Naples Landings	108,253	40,672	42,500	52,500	42,500
All Other	249,295	71,021	71,300	70,200	65,500
Revenues	\$1,266,967	\$1,069,710	\$1,063,800	\$1,188,200	\$1,445,000
Expenditures					
Personal Services	218,618	166,332	196,130	196,130	194,382
Cost of Fuel	408,015	532,962	400,000	550,000	760,000
Administrative Svc Charge	144,428	49,980	49,980	49,980	41,856
Other Operating Expenses	467,326	244,948	318,670	318,670	240,855
Expenditures	\$1,238,387	\$994,222	\$964,780	\$1,114,780	\$1,237,093
Operating Gain/Loss	\$28,580	\$75,488	\$99,020	\$73,420	\$207,907
Capital	0	0	0	0	50,000
Depreciation	118,564	118,221	0	0	0
After Depreciation & Capital	(\$89,984)	(\$42,733)	\$99,020	\$73,420	\$157,907

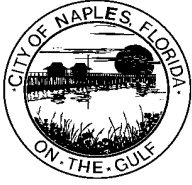
**FISCAL YEAR 2011-12
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	131,222	149,756	149,756	152,591	2,835
10-40 OVERTIME	1,677	3,000	3,000	0	(3,000)
25-01 FICA	10,079	11,412	11,412	11,574	162
25-03 RETIREMENT CONTRIBUTIONS	11,225	21,048	21,048	16,178	(4,870)
25-04 LIFE/HEALTH INSURANCE	12,129	10,914	10,914	14,039	3,125
TOTAL PERSONAL SERVICES	\$166,332	\$196,130	\$196,130	\$194,382	(\$1,748)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	28,291	25,000	25,000	25,000	0
<i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	49,980	49,980	49,980	41,856	(8,124)
31-04 OTHER CONTRACTUAL SERVICES	4,264	6,300	6,300	2,000	(4,300)
<i>Fire alarm (\$1,000), Security System (\$1,000)</i>					
32-04 OTHER LEGAL SERVICES	7,467	0	0	0	0
38-01 PAYMENT IN LIEU OF TAXES	0	0	0	0	0
<i>PILOT waived based on City Council direction</i>					
40-00 TRAINING AND TRAVEL COSTS	288	400	400	500	100
<i>Oil Spill training/Management Training</i>					
41-00 COMMUNICATIONS	4,527	4,500	4,500	4,000	(500)
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	534	4,000	4,000	3,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	3,029	2,530	2,530	2,821	291
43-01 ELECTRICITY	27,735	28,000	28,000	25,000	(3,000)
43-02 WATER, SEWER, GARBAGE	28,774	41,000	41,000	41,000	0
44-00 RENTALS & LEASES	21,018	25,000	25,000	24,000	(1,000)
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	66,455	84,180	84,180	22,370	(61,810)
46-00 REPAIR AND MAINTENANCE	10,164	40,000	40,000	40,000	0
<i>Repair / maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	610	5,000	5,000	4,000	(1,000)
49-02 TECHNOLOGY SERVICES	8,926	4,760	4,760	4,664	(96)
51-00 OFFICE SUPPLIES	548	2,000	2,000	1,500	(500)
51-06 RESALE SUPPLIES	32,243	45,000	45,000	40,000	(5,000)
52-02 FUEL	532,962	400,000	550,000	760,000	360,000
<i>Projected fuel costs based on 190,000 gallons of gasoline and diesel at an average price of \$4.00</i>					
52-09 OTHER CLOTHING	60	1,000	1,000	1,000	0
54-01 MEMBERSHIPS	15	0	0	0	0
59-00 DEPRECIATION/AMORTIZATION	118,221	0	0	0	0
TOTAL OPERATING EXPENSES	\$946,111	\$768,650	\$918,650	\$1,042,711	\$274,061
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	0	50,000	50,000
99-50 CONTINGENCY	0	99,020	0	0	(99,020)
TOTAL NON-OPERATING	\$0	\$99,020	\$0	\$50,000	(\$49,020)
TOTAL EXPENSES	\$1,112,443	\$1,063,800	1,114,780	1,287,093	\$223,293

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

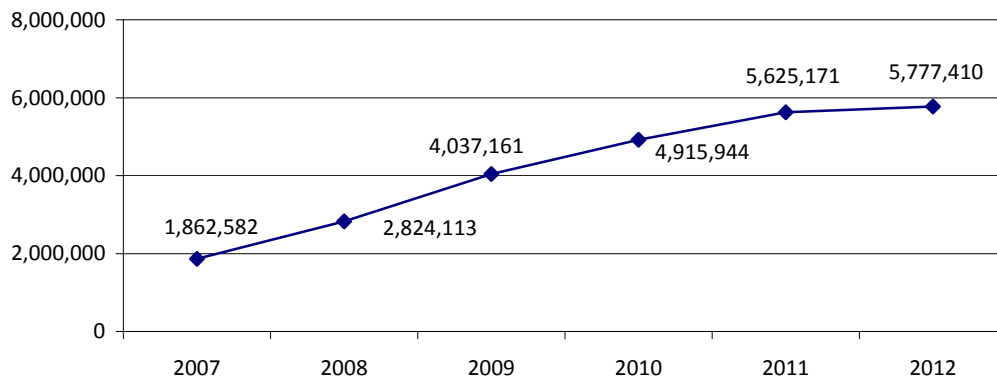
PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
12Q01	Fuel Pumps & Cash Register	50,000	0	0	0	0
	City Dock Structural Report	0	0	75,000	0	0
	City Dock Renovation	0	0	0	750,000	0
FUND TOTAL		50,000	0	75,000	750,000	0

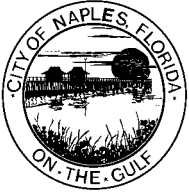


STORMWATER FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2010		\$4,915,944
Projected Revenues FY 2010-11		\$5,045,000
Projected Expenditures FY 2010-11		\$4,335,773
Net Increase/(Decrease) in Net Unrestricted Assets		\$709,227
Expected Unrestricted Net Assets as of Sept. 30, 2011		\$5,625,171
Add Fiscal Year 2011-12 Budgeted Revenues		
Stormwater Fees	\$4,400,000	
Grants	0	
Interest Income	37,500	
		<u>\$4,437,500</u>
Less Fiscal Year 2011-12 Budgeted Expenditures		
Personal Services	\$520,388	
Operations & Maintenance	574,578	
State Revolving Loan - Principal	200,650	
State Revolving Loan - Interest	69,645	
Capital Projects	2,920,000	
		<u>\$4,285,261</u>
BUDGETED CASH FLOW		\$152,239
Projected Unrestricted Net Assets as of September 30, 2012		<u>\$5,777,410</u>

Unrestricted Net Assets





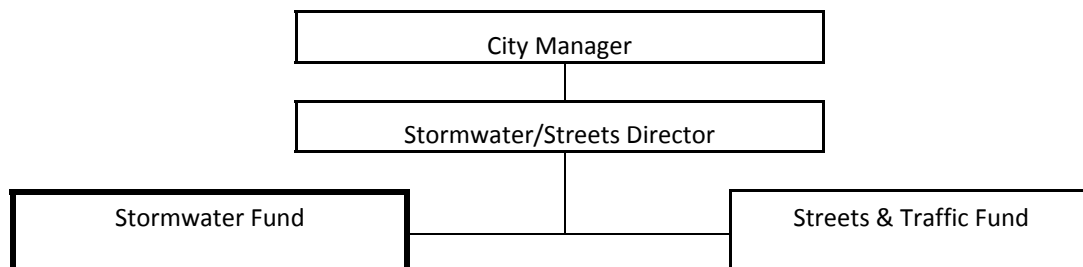
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater Division is to improve flood protection and water quality through the construction, maintenance and operation of the public stormwater system and the preservation and restoration of area waterways.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one Director, yet operate out of separate funds due to their separate funding sources. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The City's Stormwater fund is responsible for maintaining and improving the city's stormwater management system which includes storm drainage, flood protection and water quality infrastructure and programs.



2010-11 Department Accomplishments

- Construction of stormwater system improvements in Basin III along Broad Avenue South and Gulf Shore Boulevard South.
- Construction of stormwater system improvements in Basin V along 10th Avenue North and 11th and 12th Streets North.
- \$600,000 worth of stormwater system repairs and improvements have been made Citywide.
- The Department completed its 2011 update to the City's NPDES MS4 Permit;
- The Stormwater Utility Fee has been modified to allow multi family property owners the choice of being billed by total number of units or by impervious area on the property;
- Based on individual requests, 13 properties have been granted a stormwater utility fee credit in FY 2010-11.
- Successfully worked with FDEP to fulfill the most recent beach nourishment permit condition that requires a plan be submitted regarding the management of the beach outfalls.

Stormwater Fund (continued)

2011-12 Departmental Goals and Objectives

The City's 10 Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan. Both plans include design/permitting/construction of major improvements in drainage basins throughout the City, thereby improving levels of service and water quality initiatives.

To comply with the **City of Naples Vision Plan**: the Stormwater fund has several capital projects that strive to achieve the following:

As part of Vision Goal 2(a) Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters
- Improve flood control and enhance water quality treatment

As part of Vision Goal 3(a) (Maintain and improve public amenities for residents) and Vision Goal 3(b) (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program
- Repair and replace cracked, leaking, undersized piping
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.

- Construct the next phase of Basin III improvements
- Construct the next phase of Basin V improvements
- Study and compare outsourcing of street sweeping services versus the existing in-house operations
- Clean out drainage inlets, pipes and manholes citywide

As part of Vision Goal 3D (Maintain and enhance public safety)

- Continue with Public Outreach/Education Program
- Continue to monitor water quality throughout the stormwater management system in order to gauge impacts of Division projects and programs
- Replace undersized, non-functional drain inlets and manholes
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system
- Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge

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

- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.

2011-12 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2011-12 is \$4,285,261, an increase of \$348,786 over the FY 10-11 budget.

Stormwater Fund (continued)

Revenues

Revenues into the fund total \$4,437,500. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rates based on an in-depth rate study conducted by a consultant, which went into effect in 2008. The rate is annually adjusted for the April Consumer Price Index, shown below:

CPI	April 2008	214.823	
CPI	April 2009	213.240	Decrease of .74%
CPI	April 2010	218.009	Increase of 2.2%
CPI	April 2011	224.906	Increase of 3.16%

The City's CPI adjustment for FY 11-12 is 3.16%, or 38 cents per month per equivalent residential unit, to \$12.39 per month. However, the resulting \$148,000 is expected to offset a revenue loss stemming from City Council's approval of the code change that allows multi-family properties to be billed based on the impervious area of the property rather than number of units on the property. Also, the City continues to administer the utility fee credit opportunity for properties having a certified stormwater management system that detains or retains stormwater. Issuing this credit reduces the available billable units the City.

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

Interest earnings of \$37,500 are projected based on an interest rate of 1.4%.

The Department's projected September 30, 2012 fund balance is \$5,777,410. The fund balance can be attributed to the following:

- The success of acquiring grants that were used to offset project costs;
- Higher revenue returns from the estimated total billable ARU's;
- The need to cover major unanticipated expenditures in cases of emergency.

The current fund balance provides a unique opportunity to invest in operational and capital projects and programs that provide the most valued return in terms of protecting public safety, public and private and property, and improving water quality. Therefore, in the preparation of the FY 2012-13 budget, staff plans to identify such investments for City Council's consideration and propose utilizing a portion of fund balance to cover such investments.

Expenditures

Personal Services cost is \$520,388, a decrease of \$3,531 which is due to the resignation of a long term employee. There are 6 positions, no change from FY 10-11. The only notable change is in

Stormwater Fund (continued)

Other Salaries, which increased by \$2,770 in order to have an employee on call nights and weekends for emergencies, which often occurs in the rainy season.

Operating expenditures total \$574,578, an increase of \$52,613 from the FY 2010-11 budget. The largest of these expenses are listed below:

City Administration (General Fund Reimbursement)	\$173,470
Professional Services/Lake and Stormwater Testing.....	67,200
Road Repairs	30,000
Fuel and Equipment Repair	60,210
County Landfill (for disposal of street sweeping)	21,000

Non-Operating Expenditures total \$3,190,295. This includes debt service (principal and interest) on the outstanding State Revolving Loans of \$270,295, and capital costs of \$2,920,000.

The detail of the \$2.92 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2011-12 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either maintenance or enhancements to current infrastructure. The truck is a replacement vehicle and it should reduce repair costs in future years.

2011-12 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Delray Beach	Ft. Lauderdale	Winter Park
# of Field Personnel	3	5	21	16
Stormwater Revenue	\$4.1 M	\$2.2 M	\$4.9	\$2.9
Population	25,000	64,000	186,439	28,434
Area (Acres)	8,000	9,886	23,222	5,766
Operations & Maintenance	\$1,200,000	\$1.1 M	\$3.675 M	\$2.2M
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$2,900,000	\$1.1 M	\$1.225 M	\$700,000

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

Performance Measures	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-12
Cleaning and De-silting of Storm Sewers and Drainage Inlets (Number of Work Orders)	75	85	112	122	125
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	90	100	83	100	100
Street Sweeping (Miles Per Year)	2,800	2,800	2,800	3,150	3,000



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2008-09</u>	<u>ACTUAL 2009-10</u>	<u>BUDGET 2010-11</u>	<u>ESTIMATED 2010-11</u>	<u>ADOPTED 2011-12</u>
Stormwater Fees	4,436,803	4,422,225	4,100,000	4,400,000	4,400,000
Interest Earned	84,599	48,791	70,000	45,000	37,500
Grants	1,482,237	1,793,861	0	600,000	0
Other (Sales of Assets)	<u>30,376</u>	<u>15,571</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STORMWATER	<u>\$6,034,015</u>	<u>\$6,280,448</u>	<u>\$4,170,000</u>	<u>\$5,045,000</u>	<u>\$4,437,500</u>

Grant receipts are from South Florida Water Management District (SFWMD)

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
0.5	0.5	0.5 *	Stormwater/Streets Director	\$53,943
0.5	0.5	0.5 *	Engineer Manager	44,982
0.5	0.5	0.5 *	Construction Project Coordinator	42,068
1.0	1.0	1.0	Operations Supervisor	70,572
1.0	1.0	1.0	Equipment Operator III	40,741
1.0	1.0	1.0	Utility Coordinator	39,964
1.0	1.0	1.0	Utility Technician I	32,878
0.5	0.5	0.5 *	Administrative Specialist I	20,463
6.0	6.0	6.0	Regular Salaries	345,611
			Other Salaries	10,000
			Overtime	8,000
			Employer Payroll Expenses	156,777
			Total Personal Services	<u>\$520,388</u>

*Shared with Fund 390-Streets

**FISCAL YEAR 2011-12
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	390,948	368,350	355,429	374,100	345,611
10-30 OTHER SALARIES <i>One employee to be on-call nights and weekends</i>	0	2,691	7,230	8,000	10,000
10-40 OVERTIME	6,120	7,861	8,000	9,200	8,000
25-01 FICA	27,436	27,050	26,379	28,600	25,505
25-03 RETIREMENT CONTRIBUTIONS	52,834	55,083	57,551	52,100	62,552
25-04 LIFE/HEALTH INSURANCE	68,878	68,209	66,210	57,100	65,600
25-07 EMPLOYEE ALLOWANCES	3,320	3,220	3,120	3,120	3,120
TOTAL PERSONAL SERVICES	549,536	\$532,464	\$523,919	\$532,220	\$520,388
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	995	1,632	2,500	1,680	2,500
30-01 CITY ADMINISTRATION	131,000	158,906	158,906	158,906	173,470
30-05 COUNTY LANDFILL <i>Disposal of street sweepings and storm drain debris</i>	19,250	20,075	21,000	20,100	21,000
30-07 SMALL TOOLS	0	0	1,000	1,000	1,000
31-00 PROFESSIONAL SERVICES <i>Quarterly Stormwater System Pollutant Monitoring</i>	39,316	34,823	50,000	143,249	67,200
31-01 SURVEYING/OTHER SERVICES <i>Surveys for minor repairs to stormwater system</i>	12,250	12,985	20,000	17,500	20,000
31-04 OTHER CONTRACTUAL SERVICES <i>Copier rental; Cove Pump Station tests; Software programming; etc.</i>	0	51,931	15,000	18,000	15,000
40-00 TRAINING & TRAVEL COSTS <i>FSAAC, FWPC, Environmental Permitting School, OSHA Safety (all)</i>	2,316	85	2,500	2,000	2,500
40-03 SAFETY	260	0	1,000	1,000	1,000
41-01 TELEPHONE	1,618	1,290	1,000	1,300	1,000
42-02 POSTAGE & FREIGHT	50	0	500	0	500
42-10 EQUIP. SERVICES - REPAIR	26,818	63,681	40,000	26,000	35,000
42-11 EQUIP. SERVICES - FUEL	12,899	16,655	15,180	15,180	25,210
43-01 ELECTRICITY	17,022	24,934	25,000	23,750	25,000
43-02 WATER, SEWER, GARBAGE	207	174	200	200	200
44-01 BUILDING RENTAL	15,036	33,612	44,489	44,489	43,600
44-02 EQUIPMENT RENTAL	0	0	1,000	0	1,000
45-22 SELF-INSURANCE CHARGE	19,719	18,101	16,680	16,680	33,770
46-00 REPAIR & MAINTENANCE	1,948	1,470	3,000	1,500	3,000
46-04 EQUIPMENT MAINTENANCE	4,819	1,073	5,000	4,000	5,000
46-08 LAKE MAINTENANCE <i>Aquatic Plant Control</i>	3,170	639	10,000	7,000	10,000
46-12 ROAD REPAIRS	544	24,116	30,000	24,000	30,000
49-02 INFORMATION SERVICES	29,184	25,885	19,010	19,010	18,628
51-00 OFFICE SUPPLIES	2,777	1,563	2,000	1,500	2,000

**FISCAL YEAR 2011-12
BUDGET DETAIL
STORMWATER**

470.6060.539	08-09	09-10	10-11	10-11	11-12
ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	ORIGINAL	CURRENT	ADOPTED
			BUDGET	PROJECTION	BUDGET
52-00 OPERATING SUPPLIES <i>Lab supplies, sod, storm drain grates, etc.</i>	42,725	25,908	30,000	30,000	30,000
52-02 FUEL	938	4,655	5,000	4,000	5,000
52-07 UNIFORMS	757	671	1,000	1,000	1,000
52-09 OTHER CLOTHING	500	366	500	500	500
54-01 MEMBERSHIPS <i>FWPCOA</i>	0	0	500	0	500
59-00 DEPRECIATION	1,073,592	1,326,115	0	0	
TOTAL OPERATING EXPENSES	1,459,710	\$1,851,345	\$521,965	\$583,544	\$574,578
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	2,600,000	2,929,418	2,660,000
60-70 VEHICLES	0	0	35,000	35,000	260,000
70-11 PRINCIPAL	0	0	184,945	184,945	200,650
70-12 INTEREST	79,692	74,317	70,646	70,646	69,645
TOTAL NON-OPERATING EXPENSES	79,692	74,317	2,890,591	3,220,009	3,190,295
TOTAL EXPENSES	\$2,088,938	\$2,458,126	\$3,936,475	\$4,335,773	\$4,285,261

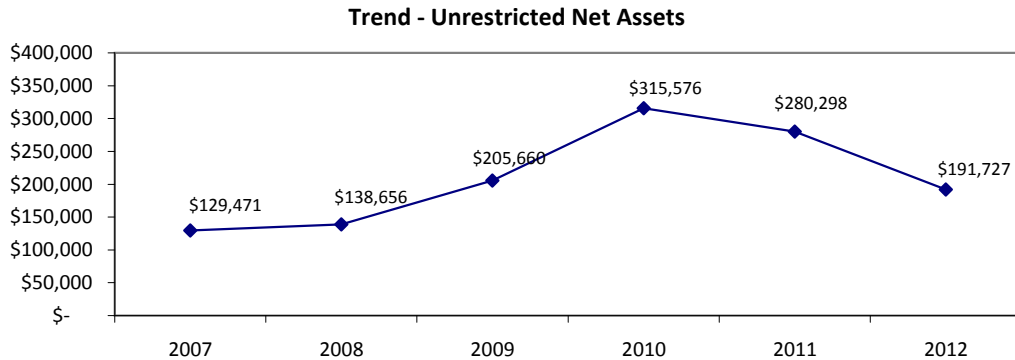
**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER**

CIP ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
12V02	Stormwater Improvements	600,000	600,000	700,000	700,000	800,000
12V03	Basin II Stormwater Improvements	260,000	500,000	650,000	0	500,000
12V05	Street Sweeper Replacement	260,000	0	0	0	0
12V14	Basin III Stormwater System Imp.	1,200,000	375,000	0	2,250,000	1,750,000
12V26	Basin V Stormwater Improvements	600,000	800,000	200,000	0	0
	Basin IV Stormwater Improvements	0	175,000	0	225,000	225,000
	Basin VIII Stormwater Improvements	0	250,000	1,500,000	0	0
	Vacuum Truck Replacement	0	275,000			
TOTAL FUND		2,920,000	2,975,000	3,050,000	3,175,000	3,275,000

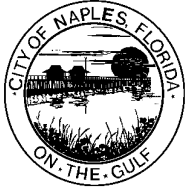


TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$315,576
Projected Revenues FY 2010-11	775,515
Projected Expenditures FY 2010-11	810,793
Net Increase/(Decrease) in Net Unrestricted Assets	(35,278)
Expected Unrestricted Net Assets as of September 30, 2011	\$280,298
Add Fiscal Year 2011-12 Budgeted Revenues	
Memberships	\$120,000
Daily Play	40,000
Lessons	145,000
Ball Machine/Other Income	5,400
Tournaments	55,000
Sponsorships	23,000
Restrings	9,000
Retail Sales	24,000
Transfer from the General Fund	50,000
Investment Income	3,200
	474,600
TOTAL AVAILABLE RESOURCES	\$754,898
Less Fiscal Year 2011-12 Budgeted Expenditures	
Personal Services	\$212,654
Operating Expenses	190,664
Debt Principal	60,000
Debt Interest	4,960
Capital Expenditures	45,000
Transfer - Administration	40,552
Transfer - Self Insurance	9,341
	563,171
BUDGETED CASH FLOW	(\$88,571)
Projected Unrestricted Net Assets as of September 30, 2012	\$191,727



This line shows the audited and projected Unrestricted Net Assets
This includes the amount contributed by Mr. Arthur Allen for the Tennis Fund Debt



Tennis Fund

Community Services Department

Mission Statement:

The mission of the Tennis Fund is to provide residents and guests of Naples exceptional tennis programs and facilities in a cost effective, efficient and professional manner and to provide the citizens, employees, and contractors with professional customer service.

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the **Arthur L. Allen Tennis Center**. The facility includes twelve, state-of-the-art, fully lighted Hydro-grid courts, and a pro shop with elevated viewing area, which allows views of Cambier Park and the playground. Chickee shade structures with cold-water fountains are located between each court. The full service center is professionally staffed with programs for novice through advanced players and junior through senior players.

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

2010-11 Department Accomplishments

- The Arthur L. Allen Tennis Center added one new Junior Super Series tournament to the annual tournament schedule, added two new classes to the Junior After-School Tennis Program and expanded the number of USTA, CTA, CCWTA, NICTA & Collier-Lee League teams to a record number of 26 teams for the winter season.
- The summer tennis program continued to grow in numbers as the Tennis Plus camp averaged 15 campers per week during the ten weeks of summer vacation.

2011-12 Departmental Goals and Objectives**As part of Vision Goal 3a (Promote community health).**

- Maintain or increase annual program level of lessons, clinics, and tournaments to supplement membership revenue and provide incentives for increased facility use and membership retention.
- Maintain or increase current opportunities for tennis lessons, clinics, and increase USTA sanctioned event tournament revenue.
- Maintain incentive program for non-peak court use and time

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

- Conduct an annual survey of local tennis facilities to determine local rates and assist in formulating facility membership fees.
- Maintain a high level of customer service determined through comment cards and personal follow up with member concerns

Tennis Fund

Community Services Department (continued)

Significant Budgetary Issues

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

The City's General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of \$50,000 is provided. This was determined as follows, rounded.

Budgeted expenses	\$563,171	
Debt	64,960	Committed to be paid by membership/donations
Net Budget	\$498,211	
30%	149,460	Amount attributed to public purpose
Revenue from tourneys	(99,460)	This is received during public purpose events
Due from General Fund	\$50,000	

The fund is using a portion of its reserves (\$88,571) to balance for FY11-12. A portion of that use in FY 11-12 is using a reserve from a generous donation. For five years, from 2006-2010, Mr. Arthur Allen provided the City \$100,000 annually to assist with the debt service of the fund. While the debt service payment was approximately \$66,000 annually, the remainder was reserved to enable the fund to pay the debt that extended past Mr. Allen's donation. Of the current \$329,490 in fund balance, approximately \$165,000 was reserved from Mr. Allen's donation. Therefore, these moneys (reserves) are to be depleted over the next five years, sustaining the Tennis Fund, until the debt is finally paid in full, and keeping the intent of Mr. Allen's donation. When the last payment is made, the fund should continue to operate without a deficit.

On a chart, this can be briefly shown as follows, for the next five years.

	Budget	Estimated			
	2011-12	2012-13	2013-14	2014-15	2015-16
9/30 Fund Balance	280,298	191,727	156,375	129,931	112,695
Estimated Revenues	474,600	486,500	498,700	511,200	524,000
Estimated Expenditures					
Budgeted Costs	498,211	458,200	462,800	467,400	472,100
Debt Service *	64,960	63,652	62,344	61,036	15,055
Total Expenditures	563,171	521,852	525,144	528,436	487,155
Increase/(Use)	(88,571)	(35,352)	(26,444)	(17,236)	36,845

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

Tennis Fund

Community Services Department (continued)

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$120,000 for FY 2011-12. The FY 2011-12 resident Adult Membership is \$350 per year, and non-city resident membership is \$465. The Junior Membership fee is \$15 for a resident and \$20 for a non-resident. There is an Executive Membership fee of \$199 for residents and \$299 for non-residents. A 6% tax is charged on these rates.

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

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

As explained previously, the General Fund is providing \$50,000 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are \$563,171, \$21,210 more than the adopted FY 2010-11 budget.

Personal Services represents 38% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in FY 2010-11. This represents two full-time positions, and four part-time positions. Personal Services total \$212,654, a \$10,120 increase over FY 10-11.

Operating Expenses total \$240,557, which is a \$312 decrease from the FY 10-11 budget. The major cost is \$120,000 for Professional Services for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$40,552) for administrative costs, and the Transfer to Self Insurance (\$9,341) for the Tennis Fund's share of City insurance coverage.

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

Replacement of the tennis court light poles for \$45,000 is included as capital. This is the final year of the project, which will complete the pole replacement program. The budget includes the payment for debt service and interest totaling \$64,960. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in FY2015-16.

Tennis Fund

Community Services Department (continued)

Performance Measures and Benchmarks

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

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

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

	Actual 2008-09	Actual 2009-10	Projected 2010-11	Projected 2011-12
Number of Adult Memberships City/County	310/52	280/60	280/50	280/50
Number of Youth Memberships	100/15	100/35	120/20	120/20
Number of Executive Memberships	65/21	65/30	70/20	70/20
Tournament Player Participation	2,300	2,500	2,100	2,100
Racquet Restrings	420	440	400	425
Guest Players	2900	2900	3100	3100
Ball Machine Rentals	135	200	200	200

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2008-09	Actual 2009-10	Adopted 2010-11	Projected 2010-11	Budget 2011-12	Change
Memberships	\$120,986	\$125,422	\$130,000	\$115,000	\$120,000	(10,000)
Daily Play	38,233	38,964	40,000	40,000	40,000	0
Tournament Play	62,109	56,306	55,000	55,000	55,000	0
Lessons/Clinics	155,390	153,284	155,000	150,000	145,000	(10,000)
Ball Machine/Other	7,969	6,866	7,100	5,215	5,400	(1,700)
Retail Sales	29,907	23,374	24,000	24,000	24,000	0
Restrings	11,001	9,025	9,000	9,000	9,000	0
Sponsorships	123,390	120,855	22,000	22,000	23,000	1,000
Bond Proceeds	0	0	0	300,000	0	0
Transfer from the Gen. Fund	0	54,000	52,500	52,500	50,000	(2,500)
Investment Income	5,230	3,931	2,800	2,800	3,200	400
TOTAL TENNIS FUND	\$554,215	\$592,027	\$497,400	\$775,515	\$474,600	(22,800)

**TENNIS FUND
FINANCIAL HISTORY**

Revenue	Actual FY 08-09	Actual FY 09-10	Adopted FY 10-11	Projected FY 10-11	Adopted FY 11-12
Memberships	120,986	125,422	130,000	115,000	120,000
Daily Play	38,233	38,964	40,000	40,000	40,000
Lessons	155,390	153,284	155,000	150,000	145,000
Tournaments	62,109	56,306	55,000	55,000	55,000
Tournament Sponsorships	23,390	20,855	(78,000)	(78,000)	23,000
Restrings	11,001	9,025	9,000	9,000	9,000
Retail Sales/Ball Machine	37,876	30,240	31,100	29,215	29,400
Transfer in from General Fund	0	54,000	52,500	52,500	50,000
Investment and Other Income	5,230	3,931	2,800	2,800	3,200
Total Revenues	\$454,215	\$492,027	\$397,400	\$375,515	\$474,600
Expenditures					
Personal Services	205,100	211,763	202,534	200,374	212,654
Operating Expenses	132,595	115,823	73,760	66,810	70,664
Professional Services	107,612	109,844	120,000	120,000	120,000
Transfer - Administration	32,000	38,159	38,159	38,159	40,552
Transfer - Self Insurance	11,521	7,830	8,950	8,950	9,341
Total Expenditures	\$488,828	\$483,419	\$443,403	\$434,293	\$453,211
Operating Gain/Loss	(34,613)	8,608	(46,003)	(58,778)	21,389
Non Operating Revenue and Expenditures					
Other Sponsorships (Revenue)	100,000	100,000	0	0	0
Debt Principal	0	0	55,000	45,000	60,000
Debt Interest	19,091	19,091	1,500	1,500	4,960
Depreciation	40,466	40,466	0	0	0
Capital Expenditures	0	0	30,000	30,000	45,000
Net Non Operating Revenue	40,443	40,443	(86,500)	(76,500)	(109,960)
Net Gain/(Loss) After Debt , Depreciation and Capital	\$5,830	\$49,051	(\$132,503)	(\$135,278)	(\$88,571)

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2011-12**

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	Tennis Services Manager	\$57,629
1.5	1.5	1.5	Recreation Coordinator*	53,270
1.5	1.5	1.5	Recreation Assistant**	44,487
4	4	4	Regular Salaries	155,386
			Overtime	3,768
			Employer Payroll Expenses	53,500
			Total Personal Services	\$212,654

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

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ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	155,651	147,291	147,291	155,386	8,095
10-40 OVERTIME	3,181	3,500	3,800	3,768	268
25-01 FICA	11,900	10,947	10,500	11,440	493
25-03 RETIREMENT CONTRIBUTIONS	17,946	18,783	18,783	19,842	1,059
25-04 LIFE/HEALTH INSURANCE	23,085	22,013	20,000	22,218	205
TOTAL PERSONAL SERVICES	211,763	202,534	200,374	212,654	10,120
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Credit card charges, first aid supplies, trophies, awards</i>	3,082	7,500	5,000	7,500	0
30-01 CITY ADMINISTRATION	38,159	38,159	38,159	40,552	2,393
31-01 PROFESSIONAL SERVICES <i>Instructors and officials for clinics, camps lessons and tournaments.</i>	109,844	120,000	120,000	120,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Pest control, alarm system monitoring and copier maintenance</i>	1,889	3,000	1,000	2,000	(1,000)
41-00 COMMUNICATIONS	2,152	1,500	1,500	2,000	500
42-10 EQUIP. SERVICES - REPAIRS	170	1,000	550	1,000	0
43-02 WATER, SEWER, GARBAGE	6,218	1,500	9,000	0	(1,500)
45-22 SELF INS PROPERTY DAMAGE	7,830	8,950	8,950	9,341	391
46-00 REPAIR AND MAINTENANCE	4,220	7,500	6,000	7,500	0
49-02 TECHNOLOGY SERVICES	5,891	4,760	4,760	4,664	(96)
49-05 SPECIAL EVENTS	20,849	26,000	20,000	25,000	(1,000)
51-00 OFFICE SUPPLIES	394	1,000	1,000	1,000	0
51-06 RESALE SUPPLIES	22,993	20,000	18,000	20,000	0
59-00 DEPRECIATION/AMORTIZATION	47,726	0	0	0	0
59-01 AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES	271,656	240,869	233,919	240,557	(312)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	30,000	30,000	45,000	15,000
70-11 PRINCIPAL	0	55,000	45,000	60,000	5,000
70-12 INTEREST	15,133	13,558	1,500	4,960	(8,598)
70-19 PAYMENT TO ESCROW AGENT	0	0	300,000	0	0
TOTAL NON-OPERATING	15,133	98,558	376,500	109,960	11,402
TOTAL EXPENSES	498,552	541,961	810,793	563,171	21,210

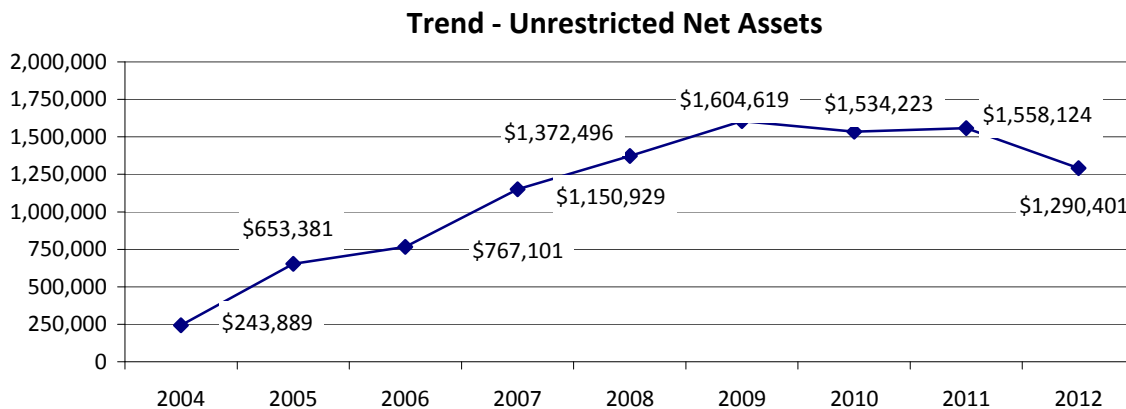
**CAPITAL IMPROVEMENT PROJECTS
FUND 480 - TENNIS FUND**

PROJECT ID	PROJECT DESCRIPTION	ADOPTED				
		2011-12	2012-13	2013-14	2014-15	2015-16
12G01	Tennis Ct Light Pole Replacement	45,000	0	0	0	0
FUND TOTAL		45,000	0	0	0	0

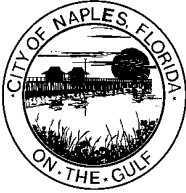


RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$1,534,223
Projected Revenues FY 2010-11	2,930,590
Projected Expenditures FY 2010-11	2,906,689
Net Increase/(Decrease) in Net Unrestricted Assets	23,901
Expected Unrestricted Net Assets as of September 30, 2011	\$1,558,124
Add Fiscal Year 2011-12 Budgeted Revenues	
Charges for Services	\$2,856,820
Interest Earnings	\$25,000
	<u>2,881,820</u>
TOTAL AVAILABLE RESOURCES	\$4,439,944
Less Fiscal Year 2011-12 Budgeted Expenditures	
Premiums and Claims	2,808,608
Claims Management Services	130,250
Personal Services	126,724
Operating Expenses	11,580
Transfer - Administration	72,381
	<u>3,149,543</u>
BUDGETED CASH FLOW	(267,723)
Projected Unrestricted Net Assets as of September 30, 2012	<u>\$1,290,401</u>



Note this does not include \$1.94 million reserved for future claims.



Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement:

To identify, analyze and manage the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2010-11 Department Accomplishments

- Finalized Hurricane Wilma property damage claims with the City's excess insurance company and received final payment in the amount of \$146,731 for total insurance reimbursement of \$1,146,731.
- Recovered \$46,232 for City property damage caused by third parties during FY 09-10. Recovered \$23,105 for City property damage caused by third parties for FY 10-11 (as of May 1, 2011).

2011-12 Departmental Goals and Objectives**As part of Vision Goal #4 (Strengthen the economic health and vitality of the City),**

- Perform annual actuarial review of plan to ensure the Risk Fund is fiscally sound and compliant with State and Federal regulations
- Adjust plan options and pricing to ensure a fiscally sound program.
- Conduct quarterly safety committee meetings to review incident reports and determine training needs
- Increase safety awareness and compliance in order to reduce employee incidents
- Conduct quarterly safety committee meetings to review incident reports and determine training needs
- Provide monthly training to educate staff on workplace safety
- Increase communication of safety related issues/topics through e-mail and newsletter articles

2011-12 Significant Budgetary Issues

The budget for the Risk Management Fund is \$3,149,543, a \$213,313 or 7% increase over the FY 2010-11 budget.

The budget uses \$267,723 of unrestricted net assets, projected to be \$1,290,401 at the end of the current year. In addition to this amount, the fund has \$1.940 million in restricted reserves for future claims. The presentation within this document references unrestricted net assets only, although it is important to note that the fund has a sufficient balance for risk management purposes.

Risk Management Fund

Human Resources Department (continued)

Revenues

The primary source of revenue for this internal service fund is the charge to each fund (\$2,856,820) for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund during the course of the fiscal year.

Expenditures

Personal Services

Personal Services are budgeted at \$126,724, an increase of \$4,150 over the FY 10-11 adopted budget. This increase is due to the increased cost of benefits.

Operating Expenses

Operating costs for the Risk Management Fund are \$3,022,819, a \$209,163 increase over the FY 2010-11 budget. There are two components of the operating costs of this fund.

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

The second component is approximately 99% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Brokerage Service Fee	\$65,000
Third Party Administrator	\$60,000
Actuarial Analyses	\$5,250

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

Insurances

Workers Comp – State Assessment	\$23,000
Workers Comp – Current Year Claims	\$806,060
General Liability	\$554,284
Auto and Collision	\$270,380
Property Damage	\$1,079,884

The budget for unemployment claims decreased slightly, as there are expected to be fewer claims.

Risk Management Fund

Human Resources Department (continued)

There were no capital requests for this fund.

2011-12 Performance Measures and Benchmarking

Description	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-12
Incident Reports Processed	307	286	220	215
Preventable Employee Injuries	27	25	18	16
Preventable Vehicle Accidents	27	40	23	23
Work Comp Medical only Claims	52	65	40	35
Work Comp Lost Time Claims	23	20	13	12
Average Cost per Claim Work Comp Med Only	\$558	\$606	\$575	\$550
Average Cost per Claim Work Comp Lost Time	\$8,656	\$10,341	\$7,500	\$7,500



Risk Management Fund Historical Analysis

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Projected FY 10-11	Adopted FY 11-12
Revenue					
Charges to Other Funds	2,934,188	2,574,055	2,904,190	2,904,190	2,856,820
Interest Earned	70,410	36,000	19,200	26,400	25,000
Total Revenues	\$3,004,598	\$2,610,055	\$2,923,390	\$2,930,590	\$2,881,820
Expenditures					
Personal Services	\$ 124,175	125,783	122,574	123,695	126,724
Operating Expenses	2,649,246	2,550,721	2,813,656	2,782,994	3,022,819
Total Expenditures	\$2,773,421	\$2,676,504	\$2,936,230	\$2,906,689	\$3,149,543
Net Gain/Loss	\$231,177	(\$66,449)	(\$12,840)	\$23,901	(\$267,723)

**FISCAL YEAR 2011-12
REVENUE DETAIL
RISK MANAGEMENT**

	08-09 ACTUAL	09-10 ACTUAL	10-11 BUDGET	10-11 PROJECTED	11-12 ADOPTED	CHANGE
Charges for Services:						
General Fund	1,400,572	1,147,804	1,377,850	1,377,850	1,447,396	69,546
Building Permits Fund	94,373	122,668	96,620	96,620	69,403	(27,217)
CRA Fund	29,942	53,771	68,460	68,460	61,216	(7,244)
Streets Fund	174,907	191,591	164,950	164,950	155,085	(9,865)
Water & Sewer Fund	657,914	647,781	829,460	829,460	786,223	(43,237)
Beach Fund	26,148	25,288	27,160	27,160	25,853	(1,307)
Solid Waste Fund	151,814	125,274	137,370	137,370	154,119	16,749
City Dock	165,987	66,455	84,180	84,180	22,370	(61,810)
Stormwater Fund	19,719	18,101	16,680	16,680	33,770	17,090
Tennis Fund	10,974	7,830	8,950	8,950	9,341	391
Technology Services Fund	159,708	144,424	68,730	68,730	68,239	(491)
Equipment Services Fund	42,130	23,068	23,780	23,780	23,805	25
Construction Management	0	0	0	0	0	0
Interest Earnings	70,410	36,000	19,200	26,400	25,000	5,800
Total	\$3,004,598	\$2,610,055	\$2,923,390	\$2,930,590	\$2,881,820	(41,570)

FUND: 500 RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2011-12

2010 Approved	2011 Approved	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	Risk Manager	\$92,301
<hr/>				
1	1	1	Regular Salaries	\$92,301
			Employer Payroll Expenses	34,423
<hr/>				
Total Personal Services				\$126,724
				<hr/> <hr/>

**FISCAL YEAR 2011-12
BUDGET DETAIL
RISK MANAGEMENT**

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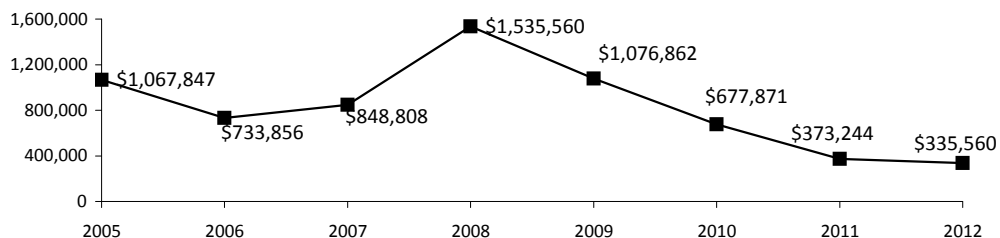
ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	95,618	92,301	94,400	92,301	0
25-01 FICA	6,938	6,900	7,220	6,796	(104)
25-03 RETIREMENT CONTRIBUTIONS	13,494	14,187	13,380	15,867	1,680
25-04 LIFE/HEALTH INSURANCE	9,733	9,186	8,695	11,760	2,574
TOTAL PERSONAL SERVICES	\$125,783	\$122,574	\$123,695	\$126,724	\$4,150
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	70,276	70,276	70,276	72,381	2,105
31-04 OTHER CONTRACTUAL SVCS	119,525	130,250	130,250	130,250	0
					<i>Broker fee \$65,000, TPA fee \$60,000, actuary \$2,750, appraisals \$ 2,500</i>
31-07 MEDICAL SERVICES	1,664	5,000	5,000	5,000	0
					<i>Hepatitis, Small pox, Firefighter presumption, etc</i>
40-00 TRAINING & TRAVEL COSTS	1,019	1,800	1,800	1,800	0
40-03 SAFETY	0	1,500	1,500	1,500	0
41-01 TELEPHONE	271	280	280	280	0
45-01 UNEMP. COMPENSATION (CITYWIDE)	72,719	85,000	85,000	75,000	(10,000)
45-10 WORKERS COMP STATE ASSESSMENTS	41,494	50,000	19,338	23,000	(27,000)
45-11 WORKERS COMP CURRENT YEAR	782,887	682,510	682,510	806,060	123,550
45-20 GEN. LIABILITY & BUS PKG	499,324	434,910	434,910	554,284	119,374
45-21 AUTO COLLISION	130,390	210,700	210,700	270,380	59,680
45-22 SELF INS. PROPERTY DAMAGE	922,917	1,138,430	1,138,430	1,079,884	(58,546)
45-23 REIMBURSEMENT & REFUNDS	(95,730)	0	0	0	0
51-00 OFFICE SUPPLIES	1,999	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	181	500	500	500	0
54-01 MEMBERSHIPS	840	1,000	1,000	1,000	0
59-00 DEPRECIATION/AMORTIZATION	945	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,550,721	\$2,813,656	\$2,782,994	\$3,022,819	\$209,163
TOTAL EXPENSES	\$2,676,504	\$2,936,230	\$2,906,689	\$3,149,543	\$213,313

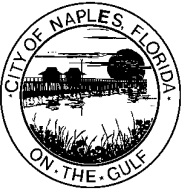


**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2011-12**

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	\$677,871
Projected Revenues FY 2010-11	5,081,606
Year end insurance surcharge to departments	530,000
Projected Expenditures FY 2010-11	5,916,233
Net Increase/(Decrease) in Net Unrestricted Assets	(304,627)
Expected Unrestricted Net Assets as of September 30, 2011	\$373,244
Add Fiscal Year 2011-12 Budgeted Revenues	
Health Insurance Coverage:	
City Paid	3,956,487
Employee Paid	887,900
Dental Coverage:	
City Paid	137,000
Employee Paid	162,424
Retiree & COBRA Coverage	405,400
Flexible Spending	189,000
Life Insurance	
City Paid	160,000
Employee Paid	89,805
Vision Insurance (Employee paid)	30,478
Long Term Disability	97,400
Interest Earnings	7,000
	<u>6,122,894</u>
TOTAL AVAILABLE RESOURCES:	\$6,496,138
Less Fiscal Year 2011-12 Budgeted Expenditures	
Transfer-Administration	102,000
Contractual Services	339,314
Dental Premium	300,218
Stop Loss	670,000
Healthcare Reimbursement	489,250
Life/Vision/Long Term Disability	399,676
Health Paid Claims	3,000,000
Prescription Claims	650,000
Flexible Spending	189,000
Fitness Reimbursement	21,120
	<u>6,160,578</u>
BUDGETED CASH FLOW	(37,684)
Projected Unrestricted Net Assets as of September 30, 2012	<u><u>\$335,560</u></u>

Trend - Unrestricted Net Assets





Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2010-11 Department Accomplishments

- Provided wellness/fitness incentives which resulted in City employees losing more than 800 pounds
- Increased participation in the Consumer Driven Health plan
- Implemented Health Benefit plan design changes that are expected to reduce claim costs by \$452,000

2011-12 Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels
- Prepare annual GASB 43 and 45 valuation

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses

- Promote utilization of on-line resources available through www.mycigna.com
- Provide monthly communications regarding in-network services and providers
- Develop and implement wellness and fitness initiatives and incentives

Employee Benefits Fund

Human Resources Department (Fund 510) continued

2011-12 Significant Budgetary Issues

During 2010-11, the City of Naples maintained two health insurance plans. The original plan is called the Point of Service Plan, and the newer plan is called the Consumer Driven Health Plan, or CDHP.

A desirable fund balance in the Employee Benefits fund is between \$750,000 and \$1,500,000. However, due to increased costs of health care and the migration of employees to the Consumer Driven Health Plan, the fund balance in the Employee Benefits fund continues to be a challenge. With the CDHP, the City and the employee both provide lower premiums to the fund, while continued higher health claims on the alternate Point of Service plan caused this fund to nearly fall below the desired minimum fund balance. There will be a year-end adjustment required to transfer those budgeted revenues into the fund, and in 2011-12 a new rate structure will need to be introduced, to correct the imbalance of rates to expenditures.

Revenues

The budgeted revenues to this fund total \$6,122,894. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$3,956,487
Life	\$160,000
Disability	\$97,400
Dental	<u>\$137,000</u>
Total City Contributions	\$4,350,887

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

Health	\$887,900
Health/Retiree/Cobra	\$189,000
Life	\$89,805
Flex Benefits	\$189,000
Vision	\$30,478
Dental	<u>\$162,424</u>
Total Employee Contributions	\$1,765,007

In addition to premiums, there is \$7,000 budgeted in interest earnings.

Historically, COBRA and retirees' premium rate changes are made effective October 1, which is consistent with the actual insurance plan year. Prior to their rate change, the City performs an actuarial analysis of their actual costs to ensure legal compliance.

Employee Benefits Fund

Human Resources Department (Fund 510) continued

As of the development of this budget, the health insurance rates and the rate structure are still being discussed, and developments could affect this budget. Options will be discussed with City Council.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are \$6,160,818 or \$405,485 above FY 2010-11.

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D) Insurance

Health Claims expenses, the largest expense in this fund are budgeted at \$3.0 million. Prescription Claims are budgeted at \$650,000. Costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resource Department.

Other expenditures of the fund are the City Administration cost of \$102,000, the Employee Funded Flex Benefit (\$189,000), and the Health/Fitness Reimbursement (\$21,360).

Employee Benefits Fund

Human Resources Department (Fund 510) continued

2011-12 Performance Measures

Description	Actual 2007-08	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-12
Fitness/Wellness Program Participation	47	55	75	85	90
Prescription Utilization/Retail	8,848	8,814	8,936	10,962	10,000
Prescription Utilization/Mail Order	1,218	1,556	990	972	1,000
EAP utilization	44	54	45	48	48
Employee Visits w/TPA Representative	12	28	33	20	20

**FISCAL YEAR 2011-12
REVENUE
EMPLOYEE BENEFITS FUND**

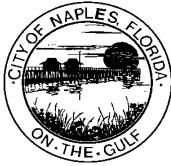
	2008-09	2009-10	2010-11	2010-11	2011-12
	ACTUALS	ACTUALS	ADOPTED	PROJECTED	ADOPTED
			BUDGET	BUDGET	BUDGET
CITY FUNDED BENEFITS					
Health Insurance	4,291,464	3,794,833	3,998,142	3,240,607	3,956,487
Life Insurance	196,069	181,867	186,446	150,243	160,000
Long-Term Disability	112,956	108,165	98,248	89,325	97,400
Dental	144,169	119,467	121,768	109,680	137,000
Total City Funded Portion	\$4,744,658	\$4,204,332	\$4,404,604	\$3,589,855	\$4,350,887
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	627,142	577,188	667,500	722,939	887,900
Employee Flexible Spending	99,674	157,561	150,000	203,080	189,000
Health (Retiree or COBRA)	200,195	252,135	278,765	292,000	405,400
Dependent Care	5,577	500	0	1,532	0
Life Insurance	118,504	113,246	89,805	99,200	89,805
Vision Insurance	39,513	38,491	27,604	28,000	30,478
Dental	168,297	147,002	149,376	138,500	162,424
Total Employee Funded Portion	\$1,258,902	\$1,286,123	\$1,363,050	\$1,485,251	\$1,765,007
OTHER					
Interest Earnings/Other	48,336	12,568	11,900	6,500	7,000
Total Other	\$48,336	\$12,568	\$11,900	\$6,500	\$7,000
Total All Sources	\$6,051,896	\$5,503,023	\$5,779,554	\$5,081,606	\$6,122,894

**FISCAL YEAR 2011-12
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519	09-10	10-11	10-11	11-12	
ACCOUNT DESCRIPTION	ACTUALS	ADOPTED	CURRENT	ADOPTED	CHANGE
		BUDGET	PROJECTION	BUDGET	
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	88,543	88,543	88,543	102,000	13,457
31-04 OTHER CONTRACTUAL SERVICES	418,340	318,650	337,650	339,314	20,664
					<i>Broker fee (\$75,000) TPA fee (\$242,102), EAP fee (\$10,000), other admin fees (\$12,212)</i>
31-08 DENTAL INSURANCE	269,198	267,680	273,900	300,218	32,538
31-13 STOP LOSS PREMIUM	523,086	596,240	589,680	670,000	73,760
31-14 LONG TERM DISABILITY	98,524	98,250	97,200	97,485	(765)
31-15 LIFE INSURANCE	282,524	290,360	272,400	271,713	(18,647)
31-16 VISION INSURANCE	37,713	27,610	30,120	30,478	2,868
45-02 HEALTH PAID CLAIMS	3,296,098	3,000,000	3,122,300	3,000,000	0
45-03 SCRIPT CARD EXPENSES	716,239	650,000	630,000	650,000	0
45-05 HEALTHCARE REIMBURSEMENT	227,051	250,000	250,000	489,250	239,250
45-06 EMPLOYEE FLEX	158,256	150,000	203,080	189,000	39,000
45-09 HEALTH REIMBURSE/FITNESS	17,540	18,000	21,360	21,120	3,120
45-23 REIMBURSEMENTS & REFUNDS	(308,942)	0	0	0	0
TOTAL OPERATING EXPENSES	<u>\$5,824,170</u>	<u>\$5,755,333</u>	<u>\$5,916,233</u>	<u>\$6,160,578</u>	<u>\$405,245</u>
TOTAL EXPENSES	<u><u>\$5,824,170</u></u>	<u><u>\$5,755,333</u></u>	<u><u>\$5,916,233</u></u>	<u><u>\$6,160,578</u></u>	<u><u>\$405,245</u></u>



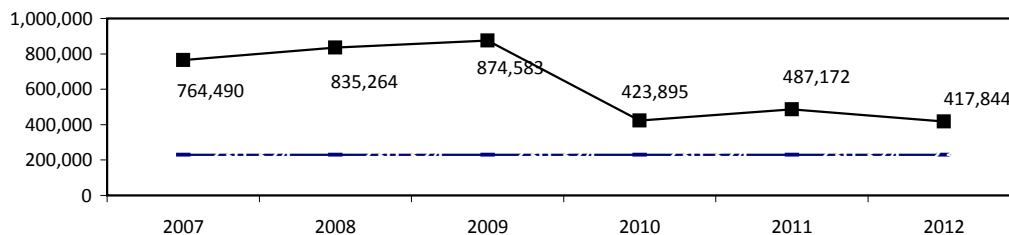
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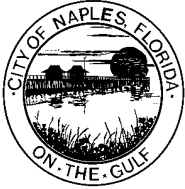


**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2011-12**

Beginning Balance - Unrestricted Net Assets as of September 30, 2010	423,895
Projected Revenues FY 2010-11	\$1,929,225
Projected Expenditures FY 2010-11	1,865,948
Net Increase/(Decrease) in Net Unrestricted Assets	\$63,277
Expected Unrestricted Net Assets as of September 30, 2011	\$487,172
Add Fiscal Year 2011-12 Budgeted Revenues	
Charges for Services:	
General Fund	1,117,967
Building Permits Fund	202,003
CRA Fund	18,628
Water & Sewer Fund	335,384
Solid Waste Fund	55,902
Streets Fund	37,265
Beach Parking	27,946
Tennis Fund	4,664
Dock Fund	4,664
Storm Water	18,628
Equipment Services	18,628
Auction Proceeds	500
Interest Earnings	4,900
	<u>1,847,079</u>
TOTAL AVAILABLE RESOURCES	\$2,334,251
Less Fiscal Year 2011-12 Budgeted Expenditures	
Personal Services	\$1,002,653
Operating Expenses	417,476
Transfer - City Administration	115,072
Transfer - Self Insurance	68,239
Transfer - Building Rental	111,377
Capital Expenditures	201,590
	<u>\$1,916,407</u>
BUDGETED CASH FLOW	(\$69,328)
Projected Unrestricted Net Assets as of September 30, 2012	<u>\$417,844</u>

**Trends - Unrestricted Net Assets
(With Minimum Recommended Fund Balance)**





Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

The mission of the Technology Services Department is to provide leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of three operating divisions and their functions are:

Application Services This Division is responsible for the iSeries midrange system and its corresponding software, including the SungardPS software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs. Applications Services is also responsible for eGovernment applications, time keeping software, the development of custom databases and the custom reporting of data (MIS).

Network Services This Division is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as providing any other technological need of the City, including the City's TV broadcast and telephone system.

GIS Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map-related data. GIS serves primarily internal clients while coordinating data with Collier County and the Property Appraiser's Office.

2010-11 Department Accomplishments

- Provided classroom and online resources for on-going training for City staff.
- Implemented the processing of electronic check payments.
- Consolidate data and application systems to reduce power consumption and increase efficiency.
- Produced digital records of Plats and Easements Port Royal, Aqualane Shores, and Royal Harbor areas that are now available online.

Technology Services Fund

Technology Services Department (continued)

2011-12 Departmental Goals and Objectives

Application Services: As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training.

- Provide classroom and online resources for on-going training for City staff.
- Develop and implement browser based data analysis applications to enhance staff's ability to operate the City more efficiently.
- Develop and implement additional web applications to deliver real time information related to all aspects of the City's enterprise database solutions.
- Assist the Building and Zoning Department with the implementation of a replacement document imaging system.

Network Services: As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training.

- Expand website notification system to make more information available to the public by automated emails.
- Upgrade and replace network attached equipment for better performance and reliability, including servers, workstations, printers and networking equipment.
- Increase network access, redundancy, security, efficiency and speed to allow for increased network traffic from sources such as the phone system, video cameras and recording devices.
- Further consolidate data and application systems to reduce power consumption and increase operational efficiency.

Geographic Information Systems (GIS):

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents), improve Access to Spatial Information through Map Production and Application Development

- Maintain and add individual datasets and interactive maps to the GIS Portal (Internal and External).
- Work with City staff to collect, update and maintain City assets in a spatial database. Primary focus is to complete the Utilities dataset.
- Coordinate with Collier County Property Appraiser and FDOT to acquire and georeference historic aerial imagery.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership), assist departments with effective methods for data development and maintenance

- Continue development of in-house GPS data collection.
- Develop training for participants in the GIS liaison program via virtual campus and in-house instructional courses.

2011-12 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,916,407, a \$33,099 decrease from the adopted FY 2010-11 budget.

Technology Services Fund

Technology Services Department (continued)

Revenues

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

For FY 2011-12, this fund will use \$69,328 of unrestricted net assets, primarily to fund capital projects. This Internal Service Fund has no fund balance requirement, and staff recommends using the surplus when practical to fund one-time expenditures, such as capital. At the end of 2011, unrestricted net assets are estimated to be \$487,172. After this use of fund balance in FY 11-12, the unrestricted net assets are expected to be \$417,844, or 23% of the operating budget.

Expenditures

Application Services

The Applications Services Division's budget is \$323,651, a 3% decrease from the adopted budget of FY 2010-11. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance Agreements, budgeted at \$103,015. This includes \$89,720 in SungardPS support agreements, slightly lower than FY 10-11 due to the elimination of a rarely used software for Contact Management. Line Item 31-01, Professional Services, includes \$6,350 for the Disaster Recovery software program.

Network Services

The Network Services budget is \$1,425,555 or \$23,432 less than the adopted FY 2010-11 budget. Personal Services cost a total of \$696,678 or \$17,576 under FY 10-11. Although seven positions are still budgeted in FY11-12, the decrease is because a vacant Senior Network Specialist position was replaced by a Network Specialist at a lower cost.

Operating expenses total \$527,287, an increase of \$45,194 primarily because of the reclassification of capital to operating expenses. Specifically, two line items, Printers (\$10,000) and Network Infrastructure/Minor Operating Equipment (\$25,000) were budgeted as capital projects in prior years. The projects did not meet the definition of a capital project, so they have been moved to the operating budget.

The largest area of decrease is the Faxes & Modems which is \$16,370 less than FY 10-11, due to a change in providers for the Internet T3 line and a change from indirect billing (where Technology paid the bill) to direct billing (user departments is charged directly) for this service. Other major costs of this Division are the cost for City Administration, budgeted at \$115,072, cost for building rental (paid to the Building Permits Fund) in the amount of \$85,909, and software maintenance agreements for \$146,519 (including the public safety software Visionair at \$78,726). The TV-Video Production line-item (\$26,746) includes tapes, maintenance of the streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$201,590 and are listed later in this section, with additional details available in the Capital Improvement Program.

Technology Services Fund

Technology Services Department (continued)

Geographic Information Systems (GIS)

The GIS budget is \$167,201, a \$221 decrease under the adopted FY 2010-11 budget. There is one position in this Division. For the FY 2011-12 budget, the personal services cost of \$110,033 represents an increase of \$6,252, due to the increased cost of benefits. Operating Expenses total \$57,168, with major costs of \$25,500 for software maintenance and \$3,700 for operating supplies related to the mapping system.

2011-12 Performance Measures

Performance Measures	Actual 2007/2008	Actual 2008/2009	Actual 2009/2010	Projected 2010/2011	Expected 2011/12
Direct Expenditures	2,027,259	2,010,837	2,049,305	\$1,865,948	1,916,407
Employees	11	10	10	10	10
Software Applications/Programs Maintained	165/19,625	229/19,031	241/19,966	234/19,900	234/19,900
Active Devices- (Computers, servers printers, and phones starting in 2009)	591	590	880	885	885
User Accounts	475	463	432	400	400
Hours of Network Maintenance	8,736	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736	8,736
Training Classes	58	53	42	22	25
%of Network Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	94.0%	98.0%	95.0%	94.00%	94.00%
% of Community TV Availability	95.5%	95.5%	95.5%	95.5%	95.5%
Average Help Desk Calls per active device	10.51	11.65	5.28	3.01	4.0
Average Help Desk Calls per User Account	13.08	13.84	10.77	9.43	9.0

FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$88,201
1	1	1	Programmer Analyst	61,287
<u>2</u>	<u>2</u>	<u>2</u>		<u>\$149,488</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	112,292
3	3	2	Sr. Network Specialist	145,425
2	2	3	Network Specialist	170,643
1	1	1	Video Programming & Product.	58,356
<u>7</u>	<u>7</u>	<u>7</u>		<u>\$486,716</u>
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	75,196
<u>1</u>	<u>1</u>	<u>1</u>		<u>\$75,196</u>
10	10	10	Regular Salaries	\$711,400
			Other Salaries & Wages	10,140
			Overtime	6,750
			Employer Payroll Expenses	274,363
			Total Personal Services	<u><u>\$1,002,653</u></u>

**FISCAL YEAR 2011-12
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520			10-11	10-11	11-12	
ACCOUNT DESCRIPTION		09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	754,776	738,325	738,325	711,400	(26,925)
10-30	OTHER SALARIES	10,179	10,140	10,140	10,140	0
10-40	OVERTIME	5,091	6,750	5,750	6,750	0
25-01	FICA	56,895	56,264	56,264	53,733	(2,531)
25-03	RETIREMENT CONTRIBUTIONS	95,985	98,152	98,152	112,016	13,864
25-04	LIFE/HEALTH INSURANCE	98,896	93,178	73,708	101,894	8,716
25-07	EMPLOYEE ALLOWANCES	7,360	7,200	7,200	6,720	(480)
TOTAL PERSONAL SERVICES		\$1,029,182	\$1,010,009	\$989,539	\$1,002,653	(\$7,356)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,894	3,800	3,800	3,800	0
30-01	CITY ADMINISTRATION	109,245	109,245	109,245	115,072	5,827
30-31	TV VIDEO PRODUCTION	19,646	19,240	15,000	26,746	7,506
30-91	LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01	PROFESSIONAL SERVICES	22,138	31,345	80,821	18,350	(12,995)
40-00	TRAINING & TRAVEL COSTS	11,265	16,225	11,400	27,700	11,475
41-00	COMMUNICATIONS	3,535	3,600	3,600	3,648	48
41-01	TELEPHONE	672	780	935	0	(780)
41-02	FAX & MODEMS	15,110	20,528	12,678	4,158	(16,370)
42-10	EQUIP. SERVICES - REPAIRS	498	900	900	900	0
42-11	EQUIP. SERVICES - FUEL	162	190	190	250	60
44-01	BUILDING RENTAL	113,647	113,547	113,547	111,377	(2,170)
45-22	SELF INS. PROPERTY DAMAGE	144,424	68,730	68,730	68,239	(491)
46-00	REPAIR & MAINTENANCE	152,099	106,390	106,390	103,015	(3,375)
46-16	HARDWARE MAINTENANCE	14,634	14,679	13,600	13,600	(1,079)
46-17	SOFTWARE MAINTENANCE	166,557	171,583	171,583	174,009	2,426
46-19	PRINTERS	0	0	0	10,000	10,000
51-00	OFFICE SUPPLIES	94	175	175	200	25
52-00	OPERATING SUPPLIES	2,054	5,250	3,150	5,350	100
52-52	MINOR OPERATING EQUIPMENT	0	0	0	25,000	25,000
54-00	BOOKS, PUBS, SUBS, MEMBS	300	400	400	400	0
54-01	MEMBERSHIPS	220	250	265	350	100
59-00	DEPRECIATION	240,929	0	0	0	0
TOTAL OPERATING EXPENSES		\$1,020,123	\$686,857	\$716,409	\$712,164	\$25,307
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	252,640	160,000	201,590	(51,050)
TOTAL NON-OPERATING EXPENSES		\$0	\$252,640	\$160,000	\$201,590	(\$51,050)
TOTAL EXPENSES		\$2,049,305	\$1,949,506	\$1,865,948	\$1,916,407	(\$33,099)

**FISCAL YEAR 2011-12
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590			10-11	10-11	11-12	
ACCOUNT DESCRIPTION		09-10	ADOPTED	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	152,584	149,488	149,488	149,488	0
10-40	OVERTIME	548	750	750	750	0
25-01	FICA	11,657	11,386	11,386	11,343	(43)
25-03	RETIREMENT CONTRIBUTIONS	14,570	14,500	14,500	18,701	4,201
25-04	LIFE/HEALTH INSURANCE	14,914	15,370	12,100	15,180	(190)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES		\$194,753	\$191,974	\$188,704	\$195,942	\$3,968
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>IBM Disaster Recovery (\$6,350)</i>	16,067	21,345	46,083	6,350	(14,995)
40-00	TRAINING & TRAVEL COSTS <i>HUG Conference, Sungard training, Programmer training and Sungard unlimited web training for all users</i>	6,628	8,000	4,800	13,100	5,100
41-00	COMMUNICATIONS	655	720	720	576	(144)
41-01	TELEPHONE	0	0	0	0	0
41-02	FAX & MODEMS	430	678	678	678	0
46-00	REPAIR & MAINTENANCE <i>Maintenance contracts for Sungard, Executime and Badger</i>	152,099	106,390	106,390	103,015	(3,375)
46-17	SOFTWARE MAINTENANCE	0	1,990	1,990	1,990	0
52-00	OPERATING SUPPLIES	299	1,750	1,150	1,650	(100)
54-01	MEMBERSHIPS <i>SUGA Membership</i>	195	250	250	350	100
59-00	DEPRECIATION	45,087	0	0	0	0
TOTAL OPERATING EXPENSES		\$221,460	\$141,123	\$162,061	\$127,709	(\$13,414)
TOTAL EXPENSES		\$416,213	\$333,097	\$350,765	\$323,651	(\$9,446)

**FISCAL YEAR 2011-12
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590			10-11	10-11	11-12	
ACCOUNT DESCRIPTION		09-10	ADOPTED	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	526,701	513,641	513,641	486,716	(26,925)
10-30	OTHER SALARIES & WAGES	10,179	10,140	10,140	10,140	0
10-40	OVERTIME	4,543	6,000	5,000	6,000	0
25-01	FICA	39,660	39,309	39,309	36,938	(2,371)
25-03	RETIREMENT CONTRIBUTIONS	70,477	72,094	72,094	78,885	6,791
25-04	LIFE/HEALTH INSURANCE	72,111	66,350	50,150	71,759	5,409
25-07	EMPLOYEE ALLOWANCES	6,880	6,720	6,720	6,240	(480)
TOTAL PERSONAL SERVICES		\$730,551	\$714,254	\$697,054	\$696,678	(\$17,576)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,839	3,500	3,500	3,500	0
30-01	CITY ADMINISTRATION	109,245	109,245	109,245	115,072	5,827
30-31	TV VIDEO PRODUCTION	19,646	19,240	15,000	26,746	7,506
<i>Streaming video services (\$12,000), parts and repairs (\$3,750), TV studio replacements (\$8,756), outside services (\$2,240)</i>						
30-91	LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01	PROFESSIONAL SERVICES	6,071	10,000	34,738	12,000	2,000
<i>Network wiring additions (\$5,000), Manufacturer Extended Support (\$3,000), Selpan (\$4,000)</i>						
40-00	TRAINING & TRAVEL COSTS	3,165	2,050	700	13,000	10,950
<i>Visionaire training for 2 (\$5,000), TechEd Training for 2 (8,000)</i>						
41-00	COMMUNICATIONS	2,880	2,880	2,880	3,072	192
<i>Based on 16 lines on the City's phone system</i>						
41-01	TELEPHONE	267	600	600	0	(600)
41-02	FAX & MODEMS	14,680	19,850	12,000	3,480	(16,370)
<i>Comcast business broadcast</i>						
42-10	EQUIP. SERVICES - REPAIRS	498	900	900	900	0
42-11	EQUIP. SERVICES - FUEL	162	190	190	250	60
44-01	BUILDING RENTAL	87,660	87,660	87,660	85,909	(1,751)
<i>Amount paid to the Building Division for rental of the office space on Riverside Circle</i>						
45-22	SELF INS. PROPERTY DAMAGE	144,424	68,730	68,730	68,239	(491)
46-16	HARDWARE MAINTENANCE	13,542	13,600	13,600	13,600	0
<i>Battery replacements, WWW parts, monitor replacements, printer parts and UPS replacements</i>						
46-17	SOFTWARE MAINTENANCE	142,206	143,648	143,648	146,519	2,871
<i>Including spam filter, AutoCAD, Timbuktu, Microsoft, Script Logic, GFI Mail Security and VisionAir</i>						
46-19	PRINTERS	0	0	0	10,000	10,000
<i>Printer Replacement Program, not included as a CIP for FY2012</i>						
52-52	MINOR OPERATING EQUIPMENT	0	0	7,000	25,000	25,000
<i>Network infrastructure replacement program, not included as a CIP for FY2012</i>						
54-01	MEMBERSHIPS	25	0	15	0	0
59-00	DEPRECIATION	192,666	0	0	0	0
TOTAL OPERATING EXPENSES		739,976	482,093	500,406	527,287	45,194
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	252,640	160,000	201,590	(51,050)
TOTAL NON-OPERATING EXPENSES		\$0	\$252,640	\$160,000	\$201,590	(\$51,050)
TOTAL EXPENSES		\$1,470,527	\$1,448,987	\$1,357,460	\$1,425,555	(\$23,432)

**FISCAL YEAR 2011-12
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590	ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ADOPTED BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	75,491	75,196	75,196	75,196	0
25-01	FICA	5,578	5,569	5,569	5,452	(117)
25-03	RETIREMENT CONTRIBUTIONS	10,938	11,558	11,558	14,430	2,872
25-04	LIFE/HEALTH INSURANCE	11,871	11,458	11,458	14,955	3,497
	TOTAL PERSONAL SERVICES	\$103,878	\$103,781	\$103,781	\$110,033	\$6,252
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	55	300	300	300	0
40-00	TRAINING & TRAVEL COSTS <i>Serug Conference (\$1,225) and Lynda.com (\$375)</i>	1,472	6,175	5,900	1,600	(4,575)
41-01	TELEPHONE	405	180	335	0	(180)
44-01	BUILDING RENTAL <i>Payment to Building Permits fund for share of building used.</i>	25,987	25,887	25,887	25,468	(419)
46-16	HARDWARE MAINTENANCE	1,092	1,079	0	0	(1,079)
46-17	SOFTWARE MAINTENANCE <i>ESRI Enterprise license agreement</i>	24,351	25,945	25,945	25,500	(445)
47-00	PRINTING AND BINDING	0	0	0	0	0
51-00	OFFICE SUPPLIES	94	175	175	200	25
52-00	OPERATING SUPPLIES	1,755	3,500	2,000	3,700	200
54-00	BOOKS, DUES AND MEMBERSHIPS <i>URISA, GITA, and miscellaneous research material/books</i>	300	400	400	400	0
59-00	DEPRECIATION	3,176	0	0	0	0
	TOTAL OPERATING EXPENSES	\$58,687	\$63,641	\$60,942	\$57,168	(\$6,473)
	TOTAL EXPENSES	\$162,565	\$167,422	\$164,723	\$167,201	(\$221)

**CAPITAL IMPROVEMENT PROJECTS
FUND 520 - TECHNOLOGY SERVICES**

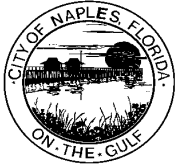
PROJECT NUMBER	PROJECT DESCRIPTION	ADOPTED	2012-13	2013-14	2014-15	2015-16
		2011-12				
12T01	PC Replacement Program	80,000	80,000	80,000	80,000	80,000
12T02	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
12T03	10GB Network Switching	31,520	0	0	0	0
12T10	GIS Large Format Printer	15,958	0	0	0	0
12T11	Global Positioning Units	29,112	0	0	0	0
	Police & Fire Notebook Replacements	0	75,600	53,550	0	28,350
	Computer Center UPS Upgrade	0	0	0	0	0
	Enterprise Vault	0	60,200	0	0	0
FUND TOTAL		201,590	260,800	178,550	125,000	153,350

**FISCAL YEAR 2011-12
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

	BUDGET FY 08-09	BUDGET FY 09-10	ADOPTED FY 10-11	ADOPTED FY 11-12	Increase/ (Decrease)
General Fund	1,182,380	1,071,083	1,140,920	1,117,967	(22,953)
Building Permits Fund	250,373	209,932	206,150	202,003	(4,147)
CRA Fund	0	0	19,010	18,628	(382)
Water & Sewer Fund	394,172	328,644	342,270	335,384	(6,886)
Solid Waste Fund	63,197	55,339	57,050	55,902	(1,148)
Streets Fund	29,184	31,240	38,030	37,265	(765)
Beach Parking	31,653	28,562	28,520	27,946	(574)
Tennis Fund	6,557	5,891	4,760	4,664	(96)
Dock Fund	11,893	8,926	4,760	4,664	(96)
Storm Water	29,184	25,885	19,010	18,628	(382)
Equipment Services	22,221	19,637	19,010	18,628	(382)
Total	\$2,020,814	\$1,785,139	\$1,879,490	\$1,841,679	(\$37,811)

Interest Earnings		4,050	4,900
Auction Proceeds		845	500
Transfers In		44,840	0
		\$1,929,225	\$1,847,079

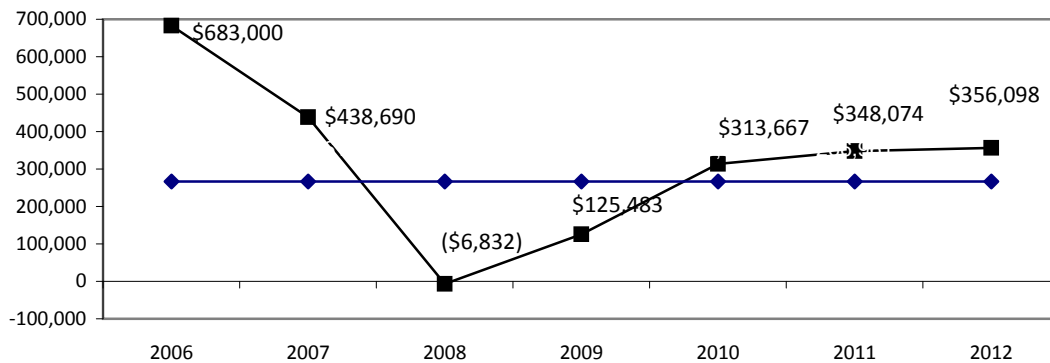
The customers of the Technology Services Department are the various departments of the City. Fees are based on prior years use of services such as work orders, mainframe use and number of PCs using an allocation formula. Actual charges to departments are the same as budgeted. The billing allocation formula is retained in the Finance Department.

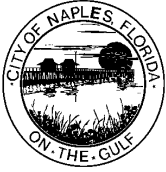


**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2011-12**

Beginning Balance - Unrestricted Net Assets as of September 30, 2010		\$313,667
Projected Revenues FY 2010-11		2,289,236
Projected Expenditures FY 2010-11		2,254,829
Net Increase/(Decrease) in Net Unrestricted Assets		\$34,007
Expected Unrestricted Net Assets as of September 30, 2011		\$348,074
Add Fiscal Year 2011-12 Budgeted Revenues		
Charges for Services:		
Charges to Other Funds/Fuel	929,091	
Charges to Other Funds/Maintenance	1,413,774	
Collier County - EMS Fuel	140,600	
Interest/Auction/Other	3,600	
		<u>2,487,065</u>
TOTAL AVAILABLE RESOURCES		\$2,835,139
Less Fiscal Year 2011-12 Budgeted Expenditures		
Personal Services	\$660,044	
Operations & Maintenance	1,657,414	
Transfer - Self Insurance	23,805	
Administrative Fee - General Fund	119,150	
Transfer - Technology Services	18,628	
Capital Expenditures	0	
		<u>2,479,041</u>
BUDGETED CASH FLOW		\$8,024
Projected Unrestricted Net Assets as of September 30, 2012		\$356,098

**Trend - Unrestricted Net Assets
(with Minimum Recommended Fund Balance)**





Equipment Services Fund

Utilities Department (Fund 530)

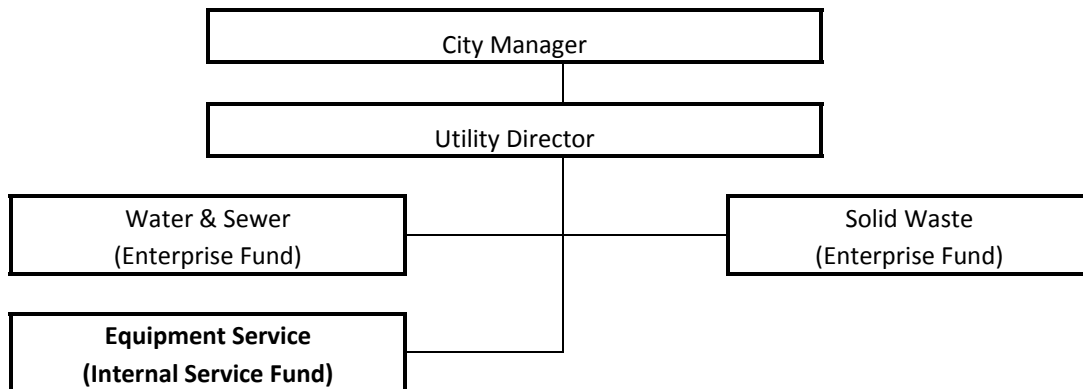
Mission Statement:

The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples so they can have transportation and equipment that is needed to perform their jobs.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all City rolling stock, including Police and Fire apparatus.

Equipment Services is focused on providing service and maintenance reliability to the City fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2010-11 Department Accomplishments

- Evaluated methods to increase efficiency that included outsourcing services.
- Implemented extended oil change intervals from 6,000 to 9,000 miles with an estimated annual savings of \$62,000.
- Enhanced conservation of building electricity by eliminating the use of the garage lights during the day. Annual electric costs decreased since FY 08-09 when the annual costs were \$13,251, compared to the current year, when costs are expected to be \$8,554.
- Assumed responsibilities for "in-house" tire services and repairs for light duty vehicles in December 2010. Since the inception of this change, staff is estimating an annual savings of \$50,000.

Equipment Services Fund (continued)

- Recycled police squad car accessories and equipment (prisoner cage, hard seats, video equipment, etc). Currently the cost to outfit a squad car with new equipment is approximately \$30,000. This equipment includes radios, radar, video equipment, emergency lighting, and computer and prisoner restraint systems. The FY 2010-2011 budget to outfit squad cars was approximately \$15,000.
- Increased vehicle availability from 96 to 97%.

2011-12 Departmental Goals and Objectives

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

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies
- Review and make recommendations for alternative fueled vehicles for the Solid Waste satellite garbage collection units
- Provide assistance and recommendations for the implementation of a GPS tracking and monitoring system on the City's fleet
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.

- Provide monthly reports identifying productivity of mechanics
- Send two automotive technicians to receive Emergency Vehicle Technician (EVT) training in order to obtain certifications for maintaining City owned emergency vehicles

2011-12 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,479,041, a \$102,076 increase over the FY 2010-11 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly for goods and services provided. The revenue budget consists of two parts: Fuel and Maintenance. Both are budgeted based on a multi-year historic trend.

The fuel revenue is based on each user's prior years' volume, multiplied by an assumed cost of fuel. The estimated cost of fuel is based on the current price of fuel at the time the budget is prepared plus 15%. Fuel prices in this budget are estimated at \$4.15/gallon for unleaded and \$4.21/gallon for diesel. Actual charges for the year are tracked using a computerized fuel card system, which tracks car, driver, mileage and usage. Equipment Services provides fuel to the Collier County Emergency Management Department for a fee. Collier County's EMS will reimburse this fund an estimated \$140,600, in FY 2011-12.

Equipment Services Fund (continued)

The maintenance revenue is based on each user's prior years' actual use of labor and materials, and then manually adjusted for any anomalies such as major equipment failure, equipment changes or storm damages. Maintenance charges are billed monthly to the user department, based on a combined labor and parts charge, similar to a commercial mechanic shop.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. Personal services are \$30,022 over the FY 10-11 adopted budget. This is the result of increased employee benefit costs.

Operating Costs

Operating expenditures of this fund total \$1,818,997 which is 4% or \$77,554 more than FY 10-11. The majority of this increase is related to fuel. Fuel cost estimates have increased \$236,522 more than the FY 10-11 budget. At 43% of the budget, fuel is the largest expense in this fund. The most significant expenses are:

Sublet repairs	\$150,000	Transmission, painting, body work
Operating Supplies	\$230,000	Vehicle and equipment parts
Fuel	\$1,060,979	
City Administrative Costs	\$119,150	

2011-12 Benchmarks

	Naples	City of Delray Beach	Sarasota County	Collier County
Pieces of Equipment Maintained	559	547	1583	2200
Equipment to Mechanic Ratio	111 5 Mechanic	61 9 Mechanic	75 21 Mechanic	129 17 Mechanic
Annual Cost per Vehicle Equivalent Unit (VEU)	\$4,473	\$5,364	\$7,460	\$6,424
Parts Cost per VEU	\$411	\$822	\$631	\$700
Percentage of Outsourcing/Sublet Repairs costs	7%	8.8%	25%	1.5%

2011-12 Performance Measures

	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Projected 2011-12
Percentage of fleet availability	95%	96%	97%	98%
Monthly Preventive Maintenance Services	92%	93%	94%	95%
Average Annual Billable Hour Productivity (per mechanic)	1,832	1,741	1,750	1,760
Annual Unit Cost Per Vehicle (Total budget divided by total units)	\$3,810 (611 vehicles)	\$3,818 (580 vehicles)	\$4,015 (559 vehicles)	\$4,473 (559 vehicles)



**Equipment Services Fund
Historical Analysis**

	Actual FY 08-09	Actual FY 09-10	Adopted FY 10-11	Projected FY10-11	Adopted FY 11-12
Revenue					
Charges to Other Funds	2,367,305	2,193,802	2,293,266	2,174,936	2,342,865
Charge to Collier County	98,740	116,541	108,757	110,800	140,600
Other Sources	4,556	6,156	6,000	3,500	3,600
Total Revenues	\$2,470,601	\$2,316,499	\$2,408,023	\$2,289,236	\$2,487,065
Expenditures					
Personal Services	720,171	635,724	630,022	630,022	660,044
Operating Expenses	1,608,017	1,578,865	1,741,443	1,604,343	1,818,997
Capital/Non Operating	0	5,500	5,500	20,464	0
Total Expenditures	\$2,328,188	\$2,220,089	\$2,376,965	\$2,254,829	\$2,479,041
Net Gain/Loss	\$142,413	\$96,410	\$31,058	\$34,407	\$8,024

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	Actual FY08-09	Actual FY 09-10	Adopted FY 10-11	Projected FY10-11	Adopted FY 11-12
General Fund	1,179,114	1,057,327	997,963	983,333	955,602
Building Permits	32,449	22,454	33,040	28,040	28,057
Streets Fund	39,239	29,612	27,590	27,590	32,556
Water & Sewer Fund	381,111	411,805	449,925	397,325	515,554
Beach Fund	28,669	39,855	35,313	35,863	43,275
Solid Waste Fund	641,760	558,795	672,105	639,905	692,640
Dock Fund	3,587	3,563	6,530	6,530	5,821
Storm Water	39,717	80,336	55,180	41,180	60,210
Tennis Fund	3,451	170	1,000	550	1,000
Technology Services	112	660	1,090	1,090	1,150
Equipment Services	34,348	14,020	13,530	13,530	7,000
Total Chargebacks	<u>2,383,557</u>	<u>2,218,597</u>	<u>2,293,266</u>	<u>2,174,936</u>	<u>2,342,865</u>
Collier County - EMS Fuel	98,740	116,541	108,757	110,800	140,600
Total Charges	<u>\$2,482,297</u>	<u>\$2,335,138</u>	<u>\$2,402,023</u>	<u>\$2,285,736</u>	<u>\$2,483,465</u>
Other Revenue Sources					
Interest Income	8,368	4,556	2,000	2,000	2,100
Other Miscellaneous	20	-	4,000	1,500	1,500
Total Other Sources	<u>8,388</u>	<u>4,556</u>	<u>6,000</u>	<u>3,500</u>	<u>3,600</u>
Total All Sources	\$2,490,685	\$2,339,694	\$2,408,023	\$2,289,236	\$2,487,065

FUND: 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2011-12

2010 Adopted	2011 Adopted	2012 Adopted	JOB TITLE	FY 2012 ADOPTED
1	1	1	Equipment Services Superintendent	\$88,342
1	1	1	Service Coordinator	64,635
2	2	2	Lead Mechanic	99,250
3	3	3	Mechanic II	132,038
1	1	1	Auto Parts Controller	38,606
0.5	0.5	0.5	Service Worker III	12,874
<hr/>				
8.5	8.5	8.5	Regular Salaries	\$435,745
			Other Salaries & Wages	28,340
			Overtime	10,000
			Employer Payroll Expenses	184,999
<hr/>				
			Total Personal Services	\$659,084
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**FISCAL YEAR 2011-12
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590		10-11	10-11	11-12		
ACCOUNT DESCRIPTION	09-10	ORIGINAL	CURRENT	ADOPTED	CHANGE	
	ACTUALS	BUDGET	PROJECTION	BUDGET		
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	447,346	435,745	435,745	435,745	0
10-30	OTHER SALARIES	17,201	28,340	28,340	28,340	0
	<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per contract</i>					
10-40	OVERTIME	10,391	10,000	10,000	10,000	0
25-01	FICA	35,109	32,744	32,744	32,302	(442)
25-03	RETIREMENT CONTRIBUTIONS	59,454	63,026	63,026	72,471	9,445
25-04	LIFE/HEALTH INSURANCE	65,263	59,207	59,207	79,426	20,219
25-07	EMPLOYEE ALLOWANCES	960	960	960	960	0
29-00	GENERAL AND OTHER	0	0	0	800	800
	TOTAL PERSONAL SERVICES	\$635,724	\$630,022	\$630,022	\$660,044	\$30,022
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,730	3,000	3,000	3,000	0
30-01	CITY ADMINISTRATION	119,486	119,486	119,486	119,150	(336)
30-07	TOOL ALLOWANCE	2,000	2,000	2,000	2,800	800
31-04	OTHER CONTRACTUAL SVCS	14,000	12,400	12,400	13,675	1,275
	<i>FASTER System (\$5,550), Trak (\$6,100), Fire Suppression (\$325) and Mitchell on Demand (\$1,700)</i>					
40-00	TRAINING & TRAVEL COSTS	3,720	3,500	3,500	3,500	0
41-00	COMMUNICATIONS	1,766	1,320	1,320	2,100	780
41-01	SPECIALIZED TELECOM CHGS	803	1,460	560	560	(900)
42-10	EQUIP. SERVICES -REPAIRS	12,290	11,000	11,000	4,500	(6,500)
42-11	EQUIP. SERVICES -FUEL	1,730	2,530	2,530	2,500	(30)
43-01	ELECTRICITY	13,449	17,000	14,000	14,000	(3,000)
43-02	WATER, SEWER, GARBAGE	13,803	12,000	12,000	12,000	0
45-22	SELF INSURANCE	23,068	23,780	23,780	23,805	25
46-00	REPAIR AND MAINTENANCE	5,720	6,000	6,000	6,000	0
46-03	EQUIP. MAINTENANCE	3,253	4,800	4,800	4,800	0
46-10	SUBLET REPAIRS	194,797	220,000	150,000	150,000	(70,000)
49-02	TECHNOLOGY SERVICE CHG	19,637	19,010	19,010	18,628	(382)
49-08	HAZARDOUS WASTE DISPOSAL	3,000	3,000	3,000	3,000	0
51-00	OFFICE SUPPLIES	172	700	500	500	(200)
52-00	OPERATING SUPPLIES	227,811	230,000	200,000	230,000	0
	<i>Repair items for city fleet \$200,000; oil & lubes \$22,000; Batteries \$8,000</i>					
52-02	FUEL	633,915	824,457	824,457	1,060,979	236,522
	<i>Est. 141,000 gallons of gas (at \$4.15) and 113,000 gallons of diesel (at \$4.21)</i>					
52-03	OIL & LUBE	15,988	22,000	26,000	0	(22,000)
52-04	BATTERIES	8,000	8,000	12,000	0	(8,000)
	<i>Line items 52-03 and 52-04 have been moved to Operating Supplies, line item 52-00</i>					
52-06	TIRES	154,987	180,000	140,000	130,000	(50,000)
52-07	UNIFORMS	2,477	4,000	3,000	3,500	(500)
52-08	SHOP SUPPLIES	14,320	9,000	9,000	9,000	0
52-09	OTHER CLOTHING	669	1,000	1,000	1,000	0
59-00	DEPRECIATION	86,274	0	0	0	0
	TOTAL OPERATING EXPENSES	\$1,578,865	\$1,741,443	\$1,604,343	\$1,818,997	\$77,554
<u>CAPITAL AND NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	5,500	20,464	0	(5,500)
	TOTAL NON-OPERATING EXPENSES	\$0	\$5,500	\$20,464	\$0	(\$5,500)
	TOTAL EXPENSES	\$2,214,589	\$2,376,965	\$2,254,829	\$2,479,041	\$102,076

CAPITAL PROJECTS
FUND 530 - EQUIPMENT SERVICES

CIP- PROJ	PROJECT DESCRIPTION	ADOPTED 2011-12	2012-13	2013-14	2014-15	2015-16
	Ceiling Insulation (lower bays)	0	23,000	0	0	0
	Lighting Improvements	0	0	25,000	0	0
	Office/Storage Room Improvements	0	0	20,000	0	0
	Heater Upgrades (Efficient Models)	0	0	0	50,000	0
	Washrack Improvements	0	0	0	30,000	0
	Service Truck Replacement	0	0	0	0	35,000
	TOTAL FUND	\$0	\$23,000	\$45,000	\$80,000	\$35,000



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PUBLIC SERVICE TAX DEBT SERVICE FUND

FINANCIAL SUMMARY

Fiscal Year 2011-12

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2010 **\$1,884,501**

Projected Revenues FY 2010-11	4,492,568
Projected Expenditures FY 2010-11	5,254,302
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(761,734)</u>

Expected Unrestricted Net Assets as of September 30, 2011 **\$1,122,767**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service .0426	\$589,784	
Public Service Taxes		
Electric (FPL)	2,500,000	
Propane Gas	85,000	
Natural Gas	100,000	
Local Telecommunication Tax	197,585	
Interest Earned	3,500	
Transfer - CRA Bonds	978,569	<u>4,454,438</u>

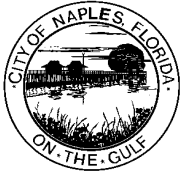
TOTAL AVAILABLE RESOURCES **\$5,577,205**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bond Debt Service	\$589,784	
Public Service Tax Debt Service	743,630	
CRA Debt Service	978,569	
General Fund Admin. Reimbursement	61,361	
Transfer to Capital Projects Fund	2,260,000	<u>4,633,344</u>

BUDGETED CASH FLOW **(\$178,906)**

Projected Unrestricted Net Assets as of September 30, 2012 **\$943,861**

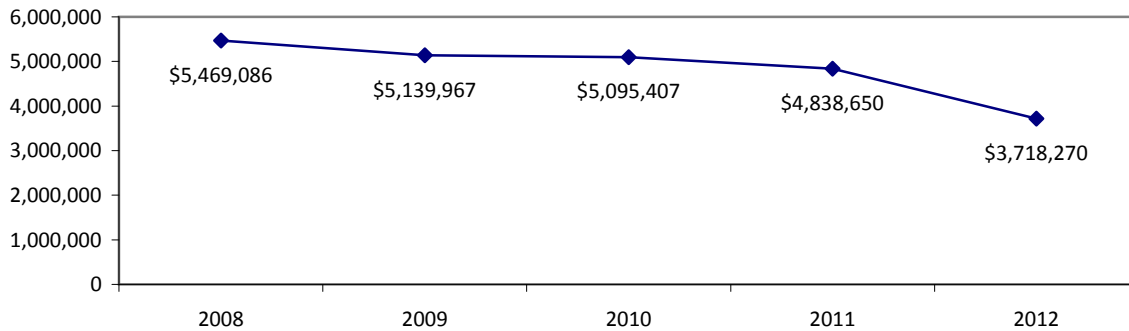


**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
Fiscal Year 2011-12**

Fund 340

Beginning Fund Balance - Unreserved September 30, 2010	\$5,095,407
Projected Revenues FY 2010-11	3,347,662
Projected Expenditures FY 2010-11	3,604,419
Net Increase/(Decrease) in Net Assets	(256,757)
 Expected Fund Balance as of September 30, 2011	 \$4,838,650
 Add Fiscal Year 2011-12 Budgeted Revenues	
<i>Transfer - Public Service Tax</i>	<i>\$2,260,000</i>
Interest Earned	65,000
Earned Assessment Payments	61,500
Auction Proceeds	23,000
CRA Loan Repayment	38,164
	2,447,664
 TOTAL AVAILABLE RESOURCES	 \$7,286,314
 Less Fiscal Year 2011-12 Budgeted Expenditures	
Capital Projects per Attached List	3,497,495
General Fund Admin. Reimbursement	70,549
	3,568,044
 BUDGETED CASH FLOW	 (1,120,380)
 Projected Fund Balance as of September 30, 2012	 <u><u>\$3,718,270</u></u>

Fund Balance Trend





Public Service Tax Funds

Debt Service Fund (Fund 200)

Capital Improvement Fund (Fund 340)

Fund Description

This section of the budget document addresses two separate but related funds.

The **Debt Service Fund** was established to account for the City's debt service on outstanding Public Service Tax Revenue Bonds and the City's General Obligation Bond. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through those funds. Taxes levied in the Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. After the annual debt service obligations have been met, the balance of revenues in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

The **Capital Improvement Fund** was established to account for capital projects funded by the City's Public Service Taxes.

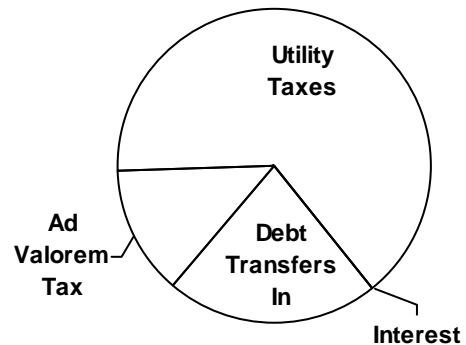
Capital Improvement Projects (CIP) are generally defined as items or projects involving expenditures of more than \$10,000 and having an anticipated life of two years or more. This includes items such as machinery, fire trucks, police vehicles, improvements to City facilities, or new construction.

The Five-Year CIP, which includes the capital items for all funds, was provided to the Mayor and City Council Members, the City's elected officials, in accordance with Chapter 2 of the Code of Ordinances by June 1, 2011.

Debt Service Fund (Fund 200)

Revenues

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



Debt Service Fund and Capital Improvement Fund (continued)

The voted ad valorem tax is tax revenue related to a bond referendum in 2000, when the voters of Naples approved a General Obligation (GO) Bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 for interest rate benefits, with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. The millage rate is set each year to satisfy the current year's debt service. For this year, the rate is required to be 0.0426 (higher than the FY 2010-11 rate of 0.0395) to ensure the City has the required debt service amount of \$589,784.

Public Service Taxes, generated from Electric, Telecommunications, Gas, and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,500,000
Propane Gas	\$85,000
Natural Gas	\$100,000
Telecommunications	\$197,585

In January 2010, the Telecommunications Tax was increased (per City ordinance) from 3.3% to 5.22%. A portion of these revenues are allocated to the Public Service Tax Fund to be used for capital. The expected revenue for Telecommunications Tax in this fund is \$197,585 with the balance (\$2,230,000) budgeted in the General Fund.

Other revenues are generated from interest income (\$3,500) and a transfer in from the Community Redevelopment Agency (\$978,569) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer Debts:

Type	Amount outstanding	2011-12 payment
General Obligation bonds	\$2,205,000	\$589,784
Public Service Tax bonds	\$6,668,874	\$743,630
Redevelopment bonds	\$9,248,126	\$978,569

After funding the debt service and other costs of this fund, the balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances and by Ordinance. For FY 2011-12, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is projected to be \$2,260,000. This leaves a projected available fund balance in this fund of \$943,861, not including the debt service reserve.

Debt Service Fund and Capital Improvement Fund (continued)

Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$2,260,000 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Police, Fire and Recreation impact fees are funds that are available to either expand the level of service or provide services specifically due to growth. In the City's budget, Impact Fee Funds will not be budgeted until there is a plan to use the proceeds. The Fire Impact Fees were scheduled to be used for the expansion of Fire Station 3, and the recreation impact fees were tentatively planned for a boardwalk nature park. The following shows the projected available balances as of October 1, 2011, although these are not budgeted.

	Police	Fire	Recreation
October 1, 2011	\$72,000	\$58,000	\$41,000

Another source of revenue is the Special Assessment repayments. These are repayments projected from a dredging project in West Naples Bay (Aqualane Shores). This Special Assessment District was initiated in 2005 and the project was completed in 2009 for a total assessment of \$663,337. For FY 11-12, \$61,500 is anticipated to be received from the assessments.

The fund will be using \$1.12 million in fund balance. This is related to prior year commitments to fund the pool, which is not yet under contract.

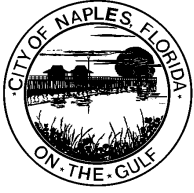
Expenditures

The City's Capital Improvement Program was presented to City Council on June 1, and included all items in all funds with an expected cost over \$10,000 and a life greater than two years. Most projects are funded from the related operating fund, such as the water/sewer fund or the solid waste fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund. For this fund, the presentation in June included capital projects totaling \$4,121,495. This budget reflects the approved changes from the June Workshop, making the budget for the Public Service Tax Fund capital improvement expenditures total \$3,497,495. Changes of \$674,000 include the following:

Removal of Police Boat	(135,000)	
HVAC Ductwork reduction	(\$82,000)	Project expected to be completed for \$150,000
Eliminate SERV Vehicle	(\$25,000)	
Add unspent Engine 2 funds	\$118,000	Project will not be finished until FY11-12
<u>Removal of Fire Boat</u>	<u>(500,000)</u>	
Total	(\$674,000)	

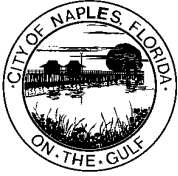
The fund also pays a \$70,549 Administrative Charge for overhead costs.

Refer to the next section for a listing of the projects funded for FY11-12 in this fund. Further details on each project can be found in the Five-Year CIP, a copy of which is available in the City Clerk's Office and on the City's website.



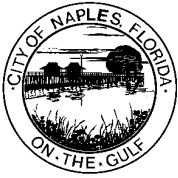
**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2009-10	ADOPTED 2010-11	PROJECTED 2010-11	ADOPTED 2011-12
Ad Valorem Proceeds	590,505	564,605	570,000	589,784
Electric Public Service Tax	2,538,471	2,600,000	2,450,000	2,500,000
Propane/Gas Public Service Tax	128,892	120,000	85,000	85,000
Natural Gas Tax	72,970	55,000	120,000	100,000
Local Communications	386,152	197,585	197,585	197,585
Interest Income	64,523	78,400	73,850	68,500
Grant	21,938	0	0	0
Sale of Fixed Assets	19,354	12,500	23,000	23,000
Donations	3,325	185,000	253,705	0
Assessment Payments	109,571	8,700	81,065	61,500
Transfer Other Funds	0	38,477	38,477	38,164
Transfer CRA/Pool	0	550,000	550,000	0
Transfer Public Service Tax	1,425,000	2,330,015	2,330,015	2,260,000
Transfer CRA Bonds	1,057,300	1,067,533	1,067,533	978,569
COMBINED REVENUES	<u>\$6,418,001</u>	<u>\$7,807,815</u>	<u>\$7,840,230</u>	<u>\$6,902,102</u>
SOURCE: Fund 200	4,778,812	4,611,723	4,492,568	4,454,438
SOURCE: Fund 340	1,639,189	3,196,092	3,347,662	2,447,664
Combined Revenues	6,418,001	\$7,807,815	7,840,230	\$6,902,102



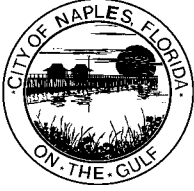
PUBLIC SERVICE TAX - CAPITAL PROJECT FUND
CAPITAL IMPROVEMENT PROJECTS
SUMMARY

Project Description	ADOPTED				
	2011-12	2012-13	2013-14	2014-15	2015-16
CITY CLERK					
12A25 Records Center Shelving	6,680	0	0	0	0
TOTAL CITY CLERK	6,680	0	0	0	0
FINANCE DEPARTMENT					
12A12 Upgrade City Integrated Software	300,000	200,000	0	0	0
Replace Mail Van	0	0	0	13,000	0
TOTAL FINANCE DEPARTMENT	300,000	200,000	0	13,000	0
POLICE SERVICES					
12H04 800 MHz Police Portable Radios (15)	48,000	48,000	48,000	48,000	48,000
11H06 NPD H.Q. Floor Carpet Replacement	17,417	15,000	0	0	0
12H02 800 MHz Police Mobile Radios (3)	13,000	0	0	0	0
12H03 CID Vehicle Replacement	23,198	46,396	46,396	23,198	23,198
12H11 NPD H.Q. West Wing HVAC Ductwork	150,000	0	0	0	0
12H12 Patrol Car GPS Feature (22)	10,000	0	0	0	0
12H13 EOC/Training Room Equipment	24,500	0	0	0	0
12H14 VisionAir Dashboard Software	29,900	0	0	0	0
12H15 NPD H.Q. West Wing Uniform Lockers	25,000	0	0	0	0
12H16 NPD H.Q. West Wing Locker Room Floors	10,500	0	0	0	0
Patrol Car Replacement	0	160,000	168,000	176,400	185,600
Motorcycle Replacements	0	0	0	0	0
TOTAL POLICE SERVICES	351,515	269,396	262,396	247,598	256,798
FIRE SERVICES					
N/A Fire Station 1 Reservation (Fund Balance)	500,000	500,000	500,000	500,000	500,000
12E05 Fire Station Alerting System Station 1	50,000	0	0	0	0
12E06 Phillips Lifepack Units	50,000	50,000	0	0	0
12E07 Zoll Auto Pulse Units	45,000	45,000	0	0	0
12E08 Self Contained Breathing Apparatus	27,500	27,500	27,500	27,500	27,500
12E10 Rescue Rotary Saws	21,500	0	0	0	0
12E11 Portable Radios	15,000	15,000	15,000	15,000	15,000
12E13 Thermal Imager	12,500	0	0	0	0
12E14 Air Monitors	13,000	0	0	0	0
11E02 Fire Engine 2	118,000	0	0	0	0
11E07 Fire Station 1 Renovations	75,000	0	0	0	0
Special Events Rescue Vehicle (Repl.)	0	25,000	0	0	0
Fire Prevention Inspector Vehicle (Repl.)	0	25,000	55,000	0	0
Fire Marshall Vehicle (Replacement)	0	40,000	0	0	0
Bunker Gear Lockers	0	25,000	0	0	0
Telestaff	0	40,000	0	0	0
EPIC Voice Amplifier	0	11,500	0	0	0
Fire Station No. 2 Renovation	0	200,000	0	0	0



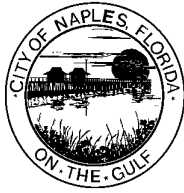
PUBLIC SERVICE TAX - CAPITAL PROJECT FUND
CAPITAL IMPROVEMENT PROJECTS
SUMMARY

Project Description	ADOPTED				
	2011-12	2012-13	2013-14	2014-15	2015-16
SWAT Medics Equipment	0	14,000	0	0	0
Inflatable Boat	0	20,000	0	0	0
Rescue Co. 2 - Fully Equipped (Repl.)	0	700,000	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
Fire Station No. 3 Renovation	0	50,000	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
Engine Co. 2 - Fully Equipped (Repl.)	0	0	600,000	0	0
Fire Station Design and Construction	0	0	300,000	1,200,000	0
TOTAL FIRE SERVICES	927,500	1,917,500	1,497,500	1,742,500	542,500
COMMUNITY SERVICES					
COMMUNITY SERVICES-PARKS & PARKWAYS					
12F26 Tree Fill-In and Replacement Program	100,000	100,000	100,000	100,000	100,000
TOTAL CS/PARKS & PARKWAYS	100,000	100,000	100,000	100,000	100,000
COMMUNITY SERVICES-RECREATION					
12G03 River Park Aquatic Facility	1,500,000	0	0	0	0
12G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
12G05 Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
12G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
12G15 River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
TOTAL CS/RECREATION	1,636,800	136,800	136,800	136,800	136,800
COMMUNITY SERVICES-FACILITY MAINTENANCE					
12I01 Replacement HVAC	20,000	20,000	20,000	20,000	20,000
12I02 FPCC - Renovations & Replacements	30,000	0	0	0	0
12I03 Replace doors at various City facilities	25,000	25,000	25,000	25,000	25,000
12I04 RP & AP Renov. & Replacements	20,000	20,000	20,000	20,000	20,000
12I07 Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
12I12 Preserve-Roof Replacement	50,000	0	0	0	0
City Hall carpet/tile replacement	0	35,000	0	0	0
TOTAL CS/FACILITY MAINTENANCE	175,000	130,000	95,000	95,000	95,000
TOTAL COMMUNITY SERVICES	1,911,800	366,800	331,800	331,800	331,800
TOTAL PUBLIC SERVICE TAX FUND	3,497,495	2,753,696	2,091,696	2,334,898	1,131,098



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2011-12

Beginning Balance - Unrestricted Net Assets as of September 30, 2010		\$15,789
Projected Revenues FY 2010-11		130,434
Projected Expenditures FY 2010-11		120,434
Net Increase/(Decrease) in Net Unrestricted Assets		<u>10,000</u>
Expected Unrestricted Net Assets as of September 30, 2011		\$25,789
Add Fiscal Year 2011-12 Budgeted Revenues		
CDBG Entitlement Funds	\$100,945	
Local Contribution	<u>\$10,000</u>	110,945
TOTAL AVAILABLE RESOURCES		136,734
Less Fiscal Year 2011-12 Budgeted Expenditures		
Improvements other than Buildings	<u>\$100,945</u>	<u>100,945</u>
BUDGETED CASH FLOW		10,000
Projected Unrestricted Net Assets as of September 30, 2012		<u><u>\$35,789</u></u>



Community Development Block Grant (CDBG)

Community Services

Mission Statement:

To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the City of Naples entered into a cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

The City received a confirmation letter from Collier County under the CDBG program for the Federal FY 2011 Entitlement allocation in the amount of \$100,945. Administration of the program is a joint effort between Finance, Community Services, and the Streets & Stormwater Departments

2011-12 Goals and Objectives

In accordance with Vision Plan 3a (maintain and improve public amenities for residents) create opportunities within the River Park Neighborhood by providing needed public facility upgrades

- Continuation of improvements to Anthony Park.
- Add on-street parking on 5th Avenue – North.

2011-12 Significant Budgetary Issues

Revenues

The revenue in this fund is a 100% reimbursement from the Community Development Block Grant. For FY 11-12, the City has received an Award Letter for \$100,945.

CDBG (continued)

In 1993, the City entered into an agreement with Robb, Dering & Associates to build Jasmine Cay Affordable Housing. In return for a donation of the City owned property, they agreed to pay \$10,000 per year for 50 years. This revenue is treated as a local contribution and there are no Federal guidelines regarding its disposition.

Expenditures

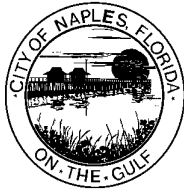
The CDBG Fund budget includes \$100,945 to create neighborhood infrastructure improvements for the south side of 5th Avenue – North, between 10th Street - North and Goodlette – Frank Road. Improvements will include street landscaping and infrastructure improvements, and is a continuation of work completed by the support of earlier Community Development Block Grant funding. The activities will include on-street parking for up to eight parallel spaces, associated professional landscaping with ground cover, trees and palms, hardscaping, and supporting irrigation.

Activities may include, but not limited to, construction management/design services, site preparation, paving and grading, landscaping, irrigations, and related costs. The detailed project scope will be contained in the schedule of values awarded in the project's construction contract. The project construction contract will include details sufficient to document the number, amount, and costs associated with all activities.

**FISCAL YEAR 2011-12
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	09-10 ACTUALS	10-11 ORIGINAL BUDGET	10-11 CURRENT PROJECTION	11-12 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS <i>Continuation of Cambridge Perry Park and 5th Avenue N. parking</i>	106,914	120,434	120,434	100,945	(19,489)
60-33 RIVER PARK COMMUNITY CTR	73,200	0	111,802	0	0
TOTAL NON-OPERATING EXPENSES	180,114	120,434	232,236	100,945	(19,489)
TOTAL EXPENSES	\$180,114	\$120,434	\$232,236	\$100,945	(\$19,489)



City of Naples, Florida

Capital Improvement Budget

Program Description

Every June, in accordance with Section 2-691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year Plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, available online or in the City Clerk's office, but this summary identifies the projects specifically budgeted for the Fiscal Year.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the Five-Year Program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, but are shown in this section in total for reference purposes.

Although Capital Improvement Projects are those projects with a cost greater than \$10,000, the City considers any item with a purchase price greater than \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

2011-12 Significant Budgetary Issues

With the continued downturn in the economy, capital projects were carefully reviewed during the budget process to ensure that the projects were timely, fundable and appropriate. Some projects that were desired have been postponed until revenue streams are renewed. The City's plan for FY 2011-12 is to continue to focus on replacements and basic infrastructure.

Maintaining the current quality of life and aesthetic appeal of Naples is a priority. This CIP places an emphasis on maintaining existing infrastructure, such as trees, sidewalks, roadways, alleys, landscape, and rights-of-way.

The Five-Year Capital Improvement Program represents slightly more than \$73 million of projects. The 2011-12 portion is slightly less than \$15 million.

Capital Improvement Budget (continued)

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

- Public Service Tax Fund
- Tennis Fund
- Stormwater Fund
- CDBG Fund
- Streets Fund
- Solid Waste
- Water & Sewer Fund
- Building Permits Fund
- Taxing Districts
- Technology Services
- Dock Fund

Summary

The following pages provide a total by fund of the Capital Projects for FY 2011-12 and the detailed listing of the Capital Projects budgeted for 2011-12. The implementation of the Five Year Capital Improvement Program is contingent upon the continued availability of funding sources. However, if additional funds become available, such as through grants or contributions, projects that were not funded could be reconsidered.

CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
Public Service Tax/Capital Projects Fund					
City Clerk	6,680	0	0	0	0
Finance	300,000	200,000	0	13,000	0
Police	351,515	269,396	262,396	247,598	256,798
Fire	927,500	1,917,500	1,497,500	1,742,500	542,500
Community Services Department	1,911,800	366,800	331,800	331,800	331,800
Public Service Tax Fund	\$ 3,497,495	\$ 2,753,696	\$ 2,091,696	\$ 2,334,898	\$ 1,131,098
Water Sewer Fund	5,082,000	17,598,000	5,358,000	3,938,000	4,414,000
Building Permits Fund	130,856	200,000	0	0	0
Community Redevelop. Agency (CRA)	200,000	155,000	0	0	0
Streets Fund	785,000	780,000	750,000	650,000	650,000
Solid Waste Fund	2,205,000	180,000	335,000	105,000	105,000
Stormwater Fund	2,920,000	2,975,000	3,050,000	3,175,000	3,275,000
Tennis Fund	45,000	0	0	0	0
Dock Fund	50,000	0	75,000	750,000	0
CDBG Fund	100,945	101,000	101,000	101,000	101,000
Technology Services Fund	201,590	260,800	178,550	125,000	153,350
Equipment Services	0	23,000	45,000	80,000	35,000
TOTAL ALL CAPITAL PROJECTS	\$ 15,217,886	\$ 25,026,496	\$ 11,984,246	\$ 11,258,898	\$ 9,864,448

Five Year Total	\$ 73,351,974
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The above list shows, by funding source, the Adopted Five Year Capital Improvement Program.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2012-2016**

Project Description	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
CITY CLERK					
12A25 Records Center Shelving	6,680	0	0	0	0
TOTAL CITY CLERK	6,680	0	0	0	0
FINANCE DEPARTMENT					
12A12 Upgrade City Integrated Software	300,000	200,000	0	0	0
Replace Mail Van	0	0	0	13,000	0
TOTAL FINANCE DEPARTMENT	300,000	200,000	0	13,000	0
POLICE SERVICES					
12H04 800 MHz Police Portable Radios (15)	48,000	48,000	48,000	48,000	48,000
11H06 NPD H.Q. Floor Carpet Replacement	17,417	15,000	0	0	0
12H02 800 MHz Police Mobile Radios (3)	13,000	0	0	0	0
12H03 CID Vehicle Replacement	23,198	46,396	46,396	23,198	23,198
12H11 NPD H.Q. West Wing HVAC Ductwork	150,000	0	0	0	0
12H12 Patrol Car GPS Feature (22)	10,000	0	0	0	0
12H13 EOC/Training Room Equipment	24,500	0	0	0	0
12H14 VisionAir Dashboard Software	29,900	0	0	0	0
12H15 NPD H.Q. West Wing Uniform Lockers	25,000	0	0	0	0
12H16 NPD H.Q. West Wing Locker Room Floors	10,500	0	0	0	0
Patrol Car Replacement	0	160,000	168,000	176,400	185,600
TOTAL POLICE SERVICES	351,515	269,396	262,396	247,598	256,798
FIRE SERVICES					
N/A Fire Station 1 Reservation (Fund Balance)	500,000	500,000	500,000	500,000	500,000
11E02 Fire Engine 2	118,000	0	0	0	0
11E07 Fire Station 1 Renovations	75,000	0	0	0	0
12E05 Fire Station Alerting System Station 1	50,000	0	0	0	0
12E06 Phillips Lifepack Units	50,000	50,000	0	0	0
12E07 Zoll Auto Pulse Units	45,000	45,000	0	0	0
12E08 Self Contained Breathing Apparatus	27,500	27,500	27,500	27,500	27,500
12E10 Rescue Rotary Saws	21,500	0	0	0	0
12E11 Portable Radios	15,000	15,000	15,000	15,000	15,000
12E13 Thermal Imager	12,500	0	0	0	0
12E14 Air Monitors	13,000	0	0	0	0
Special Events Rescue Vehicle (Repl.)	0	25,000	0	0	0
Fire Prevention Inspector Vehicle (Repl.)	0	25,000	55,000	0	0
Fire Marshall Vehicle (Replacement)	0	40,000	0	0	0
Bunker Gear Lockers	0	25,000	0	0	0
Telestaff	0	40,000	0	0	0
EPIC Voice Amplifier	0	11,500	0	0	0
Fire Station No. 2 Renovation	0	200,000	0	0	0
SWAT Medics Equipment	0	14,000	0	0	0
Inflatable Boat	0	20,000	0	0	0
Rescue Co. 2 - Fully Equipped (Repl.)	0	700,000	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
Fire Station No. 3 Renovation	0	50,000	0	0	0
Fitness Equipment for Wellness Program	0	32,000	0	0	0
Engine Co. 2 - Fully Equipped (Repl.)	0	0	600,000	0	0
Fire Station Design and Construction	0	0	300,000	1,200,000	0
TOTAL FIRE SERVICES	927,500	1,917,500	1,497,500	1,742,500	542,500



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2012-2016**

Project Description	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
COMMUNITY SERVICES					
COMMUNITY SERVICES-PARKS & PARKWAYS					
12F26 Tree Fill-In and Replacement Program	100,000	100,000	100,000	100,000	100,000
TOTAL CS/PARKS & PARKWAYS	100,000	100,000	100,000	100,000	100,000
COMMUNITY SERVICES-RECREATION					
12G03 River Park Aquatic Facility	1,500,000	0	0	0	0
12G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
12G05 Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
12G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
12G15 River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
TOTAL CS/RECREATION	1,636,800	136,800	136,800	136,800	136,800
COMMUNITY SERVICES-FACILITY MAINTENANCE					
12I01 Replacement HVAC	20,000	20,000	20,000	20,000	20,000
12I02 FPCC - Renovations & Replacements	30,000	0	0	0	0
12I03 Replace doors at various City facilities	25,000	25,000	25,000	25,000	25,000
12I04 RP & AP Renov. & Replacements	20,000	20,000	20,000	20,000	20,000
12I07 Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
12I12 Preserve-Roof Replacement	50,000	0	0	0	0
City Hall carpet/tile replacement	0	35,000	0	0	0
TOTAL CS/FACILITY MAINTENANCE	175,000	130,000	95,000	95,000	95,000
TOTAL COMMUNITY SERVICES	1,911,800	366,800	331,800	331,800	331,800
TOTAL PUBLIC SERVICE TAX FUND	3,497,495	2,753,696	2,091,696	2,334,898	1,131,098
WATER SEWER FUND					
Water Production					
11K15 Filter Control Rehab	1,200,000	0	0	0	0
11K25 Monitoring Wells	150,000	0	0	0	0
12K08 Radiators for Plant Generators	30,000	300,000	0	0	0
12K09 Cationic Storage Tank Awning	25,000	0	0	0	0
12K16 Vacuum Press Replacement	35,000	400,000	0	0	0
12K17 Ground Storage Tank Painting	125,000	60,000	0	0	0
Delroyd Gear Box	0	33,000	33,000	33,000	0
Reclaimed Tank Supply Water Piping	0	55,000	0	0	0
Thickener Flush Water Line Replacement	0	40,000	0	0	0
Washwater Transfer Sludge Pumps	0	30,000	0	30,000	30,000
Filter Bed Replacement	0	75,000	75,000	75,000	0
Chemical Storage Building	0	0	65,000	0	0
Transfer Pit Overflow Repiping	0	0	35,000	150,000	0
Chemical Feed line Trenches	0	0	50,000	0	0
Influent Mag Flow Meter	0	0	20,000	0	0
High Service Pump VFD Replacements	0	0	30,000	250,000	0
Filter Awnings	0	0	0	25,000	120,000
Ground Storage Tank Mixers (PAX)	0	0	0	50,000	50,000
Golden Gate Well 426	0	0	0	0	85,000
Pond Dredging	0	0	0	0	125,000
Service Truck Replacement	0	0	0	0	20,000
TOTAL WATER PRODUCTION	1,565,000	993,000	308,000	613,000	430,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2012-2016**

Project Description	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
Water Distribution					
12L02 Water Transmission Mains	500,000	500,000	500,000	500,000	500,000
12L06 Service Truck Replacement	50,000	65,000	65,000	65,000	65,000
Awning Extension	0	0	15,000	85,000	0
Valve Exercising Equipment	0	0	0	50,000	0
Light Tower Replacement	0	0	0	12,000	0
Traffic Arrow Board Replacement	0	0	0	15,000	0
Air Compressor Replacement	0	0	0	0	15,000
Backhoe Replacement	0	0	0	0	70,000
Mini Trackhoe Replacement	0	0	0	0	45,000
G.G Blvd Expansion (Wilson to Desoto)	0	0	500,000	250,000	250,000
TOTAL WATER DISTRIBUTION	550,000	565,000	1,080,000	977,000	945,000
Waste Water Treatment					
12M05 Aeration Basin	120,000	120,000	0	160,000	160,000
12M07 WWTP Pumps	150,000	175,000	100,000	100,000	100,000
12M11 Air Blowers	50,000	300,000	78,000	78,000	78,000
12M20 Belt Press Improvements	100,000	0	0	0	0
12M25 Infrastructure Repairs	100,000	500,000	100,000	100,000	100,000
Service Truck Replacement	0	20,000	0	0	20,000
Sludge Loader	0	96,000	0	0	100,000
Barscreen Replacement	0	0	175,000	0	0
Switchgear #1	0	0	150,000	0	0
Pump Station SCADA Upg. (Comcast)	0	0	250,000	250,000	250,000
TOTAL WASTE WATER TREATMENT	520,000	1,211,000	853,000	688,000	808,000
Waste Water Collections					
12N04 Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
12N22 Service Truck Replacement	40,000	65,000	65,000	65,000	65,000
10N40 Sanitary Sewer Install (Bembury)	0	1,036,000	0	0	0
Valve Exercising Equipment	0	55,000			
Mini Trackhoe (New Addition)	0	40,000	0	0	0
TV Truck Replacement	0	160,000	0	0	0
Light Tower Replacement	0	0	12,000	0	0
Traffic Arrow Board Replacement	0	0	15,000	0	0
Backhoe Replacement	0	0	0	70,000	0
Mini Trackhoe Replacement	0	0	0	0	45,000
Vacuum/Pumper Truck Replacement	0	0	0	0	180,000
Combination Jet/Vacuum Truck Repl	0	0	0	0	300,000
TOTAL WASTEWATER COLLECTIONS	640,000	1,956,000	692,000	735,000	1,190,000
Utilities Maintenance					
12X01 Replace/Upgrade Well Equipment	250,000	250,000	250,000	250,000	250,000
12X02 Pump Stations Conversions	250,000	250,000	250,000	250,000	250,000
12X03 Wet Well Relining	50,000	50,000	50,000	50,000	50,000
12X04 Replace Submersible Pumps	100,000	150,000	150,000	150,000	150,000
12X05 Service Truck Replacement	21,000	65,000	65,000	65,000	65,000
12X07 L.S Power Service Control Panels	160,000	160,000	160,000	160,000	160,000



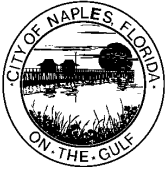
**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2012-2016**

Project Description	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
12X20 Odor Control Systems	36,000	0	0	0	40,000
12X35 Irrigation System Control Valves	40,000	0	0	0	50,000
11X14 Building Replacement	0	1,400,000	0	0	0
Forklift	0	35,000	0	0	0
TOTAL UTILITIES MAINTENANCE	907,000	2,360,000	925,000	925,000	1,015,000
Utilities/Finance/Customer Service					
Meter Reader Truck Replacements	0	13,000	0	0	26,000
TOTAL CUSTOMER SERVICE	0	13,000	0	0	26,000
IWRP (Integrated Water Resource Plan)					
12K53 ASR Wellfield	0	1,500,000	1,500,000	0	0
12K58 Distribution System Expansion	900,000	9,000,000	0	0	0
TOTAL IWRP	900,000	10,500,000	1,500,000	0	0
FUND TOTAL	5,082,000	17,598,000	5,358,000	3,938,000	4,414,000
BUILDING PERMITS FUND					
12B01 Electronic Imaging & Retrieval	43,856	0	0	0	0
12B04 Vehicle Replacement (2)	37,000	0	0	0	0
12B03 Electronic Filing System	50,000	0	0	0	0
Solar Photovoltaic System	0	50,000	0	0	0
Cooling Towers	0	150,000	0	0	0
TOTAL BUILDING PERMITS FUND	130,856	200,000	0	0	0
COMMUNITY REDEVELOPMENT AGENCY (CRA)					
11C04 Four Corners Intersection	200,000		0	0	0
Gordon River Underpass	0	155,000	0	0	0
FUND TOTAL	200,000	155,000	0	0	0
STREETS & TRAFFIC FUND					
12U12 Lift Truck - Used	85,000	0	0	0	0
12U28 Pavement Management Program	500,000	500,000	500,000	500,000	500,000
12U29 Sidewalk Repair & Improvement	150,000	100,000	100,000	100,000	100,000
12U31 Alley Improvement Program	50,000	50,000	50,000	50,000	50,000
Signal System Improvement	0	130,000	100,000	0	0
TOTAL STREETS & TRAFFIC FUND	785,000	780,000	750,000	650,000	650,000
SOLID WASTE FUND (Fund 450)					
12P02 Rebuild Large Refuse Trucks	100,000	75,000	75,000	75,000	75,000
12P21 Residential Satellite Collection Vehicle	30,000	30,000	30,000	30,000	30,000
12P06 Recycling Truck Conversions/Rehabs	75,000	75,000	0	0	0
11P05 Permanent Recycling Transfer Site	2,000,000	0	0	0	0
Large Refuse Truck Replacement	0	0	230,000	0	0
TOTAL SOLID WASTE FUND	2,205,000	180,000	335,000	105,000	105,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2012-2016**

Project Description	Adopted 2011-12	2012-13	2013-14	2014-15	2015-16
STORMWATER FUND (Fund 470)					
12V02 Stormwater Improvements	600,000	600,000	700,000	700,000	800,000
12V03 Basin II Stormwater Improvements	260,000	500,000	650,000	0	500,000
12V05 Street Sweeper Replacement	260,000	0	0	0	0
12V14 Basin III Stormwater System Imp.	1,200,000	375,000	0	2,250,000	1,750,000
12V26 Basin V Stormwater Improvements	600,000	800,000	200,000	0	0
Basin IV Stormwater Improvements	0	175,000	0	225,000	225,000
Basin VIII Stormwater Improvements	0	250,000	1,500,000	0	0
Vacuum Truck Replacement	0	275,000			
TOTAL FUND	2,920,000	2,975,000	3,050,000	3,175,000	3,275,000
DOCK FUND (Fund 460)					
12Q01 Fuel Pump and Cash Register	50,000	0	0	0	0
City Dock Structural Report	0	0	75,000	0	0
City Dock Renovation	0	0	0	750,000	0
TOTAL DOCK FUND	50,000	0	75,000	750,000	0
TENNIS FUND (Fund 480)					
12G01 Tennis Ct Light Pole Replacement	45,000	0	0	0	0
FUND TOTAL	45,000	0	0	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT (Fund 130)					
12C55 Anthony Park Phase I and Phase II	100,945	0	0	0	0
CDBG Future Projects	0	101,000	101,000	101,000	101,000
TOTAL CDBG FUND	100,945	101,000	101,000	101,000	101,000
TECHNOLOGY SERVICES FUND (Fund 520)					
12T01 PC Replacement Program	80,000	80,000	80,000	80,000	80,000
12T02 Server Replacement Program	45,000	45,000	45,000	45,000	45,000
12T03 10GB Network Switching	31,520	0	0	0	0
12T10 GIS Large Format Printer	15,958	0	0	0	0
12T11 Global Positioning Management System	29,112	0	0	0	0
11T08 Police & Fire Notebook Replacements	0	75,600	53,550	0	28,350
Enterprise Vault	0	60,200	0	0	0
TOTAL TECHNOLOGY SERVICES	201,590	260,800	178,550	125,000	153,350
EQUIPMENT SERVICES FUND (Fund 530)					
Ceiling Insulation (lower bays)	0	23,000	0	0	0
Lighting Improvements	0	0	25,000	0	0
Office/Storage Room Improvements	0	0	20,000	0	0
Heater Upgrades (Efficient Models)	0	0	0	50,000	0
Washrack Improvements	0	0	0	30,000	0
Service Truck Replacement	0	0	0	0	35,000
TOTAL EQUIPMENT SERVICES	0	23,000	45,000	80,000	35,000
TOTAL ALL CAPITAL PROJECTS	15,217,886	25,026,496	11,984,246	11,258,898	9,864,448



City of Naples, Florida

Debt Administration Overview

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy adopted by Resolution 09-12512. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service Requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City strives to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality'. In 2010, Fitch gave the City's debt a rating of AAA which means the City's non ad valorem debt has the highest credit quality with exceptionally strong capacity for payment of financial commitments.

The chart below compares several key indicators to standards suggested by a bond rating agency. The purpose of tracking such indicators is to ensure direct debt is kept at a responsible and low level. As the chart shows, Naples has an extremely low comparative level of general obligation debt.

	Rating Agency (low)	City Data		
		09/30/2008	09/30/2009	09/30/2010
G.O. Per Capita	\$ 1,000.00	\$ 160.00	\$ 146.00	\$ 120.59
As a % of Taxable Property Value	3%	0.02%	0.02%	0.02%
Debt Service as a % of General	5.00%	2.01%	1.67%	1.66%

(Source: City of Naples Comprehensive Annual Financial Report)

This low level of existing debt helps to keep a high bond rating, which reduces the cost of future debt. As shown on the following charts, the existing debt levels stay steady for the next several years. In addition, the debt levels are consistent with prior years. This even debt obligation

Debt Administration Overview

ensures the uniformity of operating cash flows over the life of the debt, such that cash is available for current operations, without sacrificing cash flows for future operations.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur. As of September 30, 2010, the City had \$34 million of debt outstanding, plus \$16 million in outstanding State Revolving Fund loans.

General Obligation Bonds

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

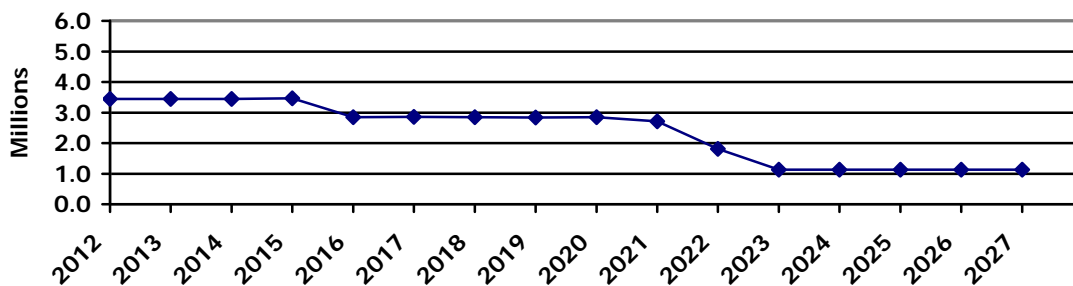
- \$2.2 million, GO Bonds, Series 2004 issued to refinance the City's Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. The outstanding principal balances are as follows:

- \$16.2 million – Capital Improvement Refunding Note, Series 2010 issued to refund the City's Public Service Tax Revenue Bonds, Series 2001; Redevelopment Revenue Bond Series 2003 (CRA) and Capital Improvement Revenue Note Series 2008 (CRA). Final maturity date December 1, 2021, payable monthly.
- \$8.5 million Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$4.9 million Water and Sewer Revenue Bonds, Series 2007B issued for the long-term financing of an irrigation line extension project, previously funded with a short-term construction loan. Final maturity date September 1, 2027.

**Debt Service Payments
on All Bonds**



Debt Administration Overview

Loans

As of September 30, 2011, the City of Naples had a total of \$14.7 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	9/30/2011 Balance	Final Payment Due
Stormwater	2,182,795	06/15/2021
Wastewater	10,714,223	04/15/2018
Wastewater	421,345	04/15/2018
Port Royal Water Tank	1,394,414	10/15/2021
Total	<u>\$14,712,777</u>	

Industrial Development Bonds

The City of Naples acted as a facilitator for Industrial Development Bond transactions. These obligations are not in any way a debt of the City. Naples Community Hospital obtained tax-exempt bonds in 1993 and 1996 to finance the construction of Hospital Facilities, and all were redeemed in 2011, prior to the maturity date of October 1, 2026.

Summary

The following pages provide an issue by issue detail of each bond of the City, with a summary of the debt service budgeted for FY 2011-12.

CITY OF NAPLES

**COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	\$2,528,956	\$910,925	\$3,439,881
2013	\$2,607,444	\$836,614	\$3,444,058
2014	\$2,693,815	\$759,755	\$3,453,570
2015	\$2,785,103	\$680,168	\$3,465,271
2016	\$2,240,343	\$609,809	\$2,850,152
2017	\$2,312,568	\$549,087	\$2,861,655
2018	\$2,361,819	\$486,563	\$2,848,382
2019	\$2,422,132	\$422,437	\$2,844,569
2020	\$2,491,548	\$356,462	\$2,848,010
2021	\$2,422,108	\$288,857	\$2,710,965
2022	\$1,579,855	\$226,509	\$1,806,364
2023	\$937,835	\$190,064	\$1,127,899
2024	\$973,092	\$154,806	\$1,127,898
2025	\$1,009,677	\$118,222	\$1,127,899
2026	\$1,047,638	\$80,261	\$1,127,899
2027	<u>\$1,087,028</u>	<u>\$40,872</u>	<u>\$1,127,900</u>
Totals	\$31,500,961	\$6,711,412	\$38,212,373

Includes General Obligation (Series 2004)
 Public Service Tax (Series 2010 Tennis and Parks)
 Redevelopment Authority (Series 2010)
 Water Sewer (Series 2007 A & B)

CITY OF NAPLES

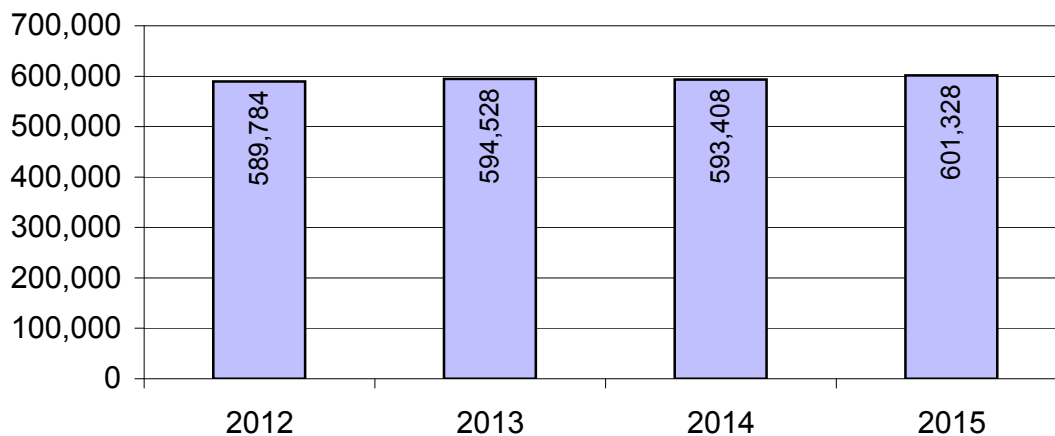
GENERAL OBLIGATION DEBT SUMMARY

SERIES	Authorized and Issued: \$3,170,000
2004	Amount Outstanding - 9/30/09 \$3,170,000
	Dated: June 17, 2004
	Final Maturity: March 1, 2015
	Principal Payment: March 1
	Interest Payment: March 1, September 1
	Interest Rates: 3.84%

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	<u>590,000</u>	<u>11,328</u>	<u>601,328</u>
Totals	\$2,205,000	\$174,048	\$2,379,048

Purpose: Purchase of Fleischmann Property now called Naples Preserve

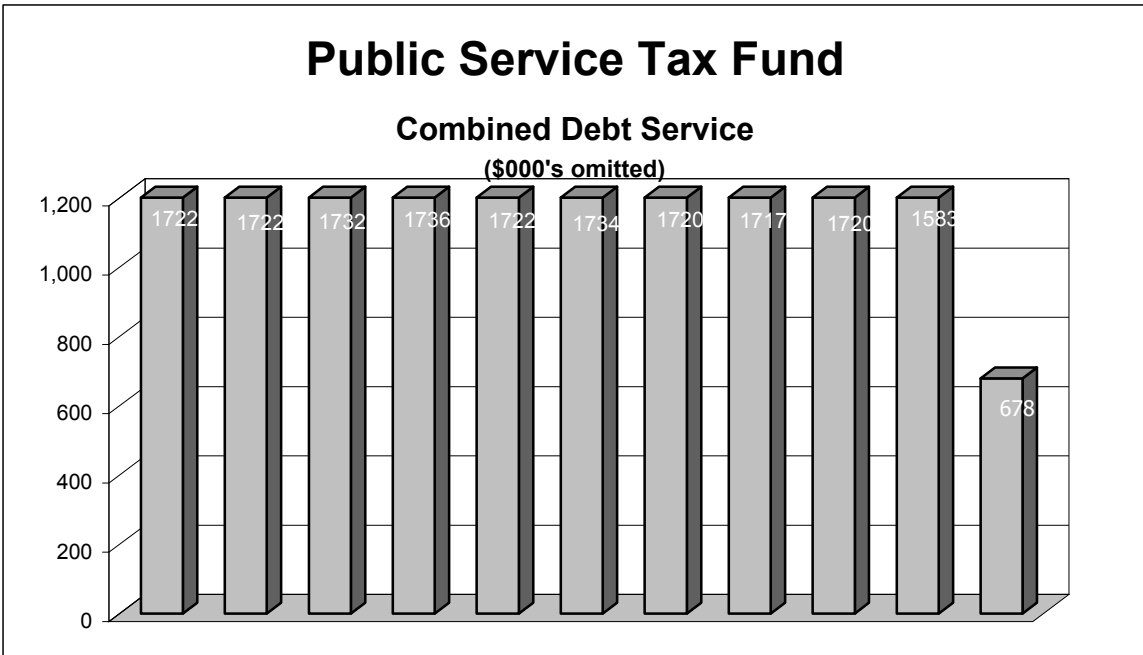
General Obligation Debt Service



CITY OF NAPLES

**PUBLIC SERVICE TAX FUND
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	1,389,000	333,198	1,722,198
2013	1,419,000	302,631	1,721,631
2014	1,461,000	271,263	1,732,263
2015	1,497,000	239,044	1,736,044
2016	1,516,000	206,252	1,722,252
2017	1,561,000	172,756	1,733,756
2018	1,582,000	138,483	1,720,483
2019	1,613,000	103,670	1,716,670
2020	1,652,000	68,110	1,720,110
2021	1,551,000	32,066	1,583,066
2022	676,000	2,465	678,465
Totals	15,917,000	1,869,939	17,786,939



CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2010

Utility Tax Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$7,000,304 Dated: December 2, 2010 Final Maturity: December 1, 2021 Principal Payment: Monthly Interest Payment: Monthly Interest Rate: 2.18% Revenue Pledged: Non-Ad Valorem Revenues
--	---

Year Ending	Principal	Interest	Total Requirement
2012	544,250	134,420	678,669
2013	556,535	122,438	678,973
2014	573,735	110,127	683,862
2015	588,478	97,469	685,947
2016	614,687	84,441	699,128
2017	639,258	70,747	710,005
2018	647,858	56,711	704,569
2019	660,553	42,455	703,008
2020	676,524	27,892	704,416
2021	635,163	13,132	648,294
2022	276,834	1,010	277,844
Total	\$6,413,874	\$760,841	\$7,174,715

Purpose: Refunding for parks capital projects

Tennis Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$300,000 Dated: January 1, 2011 Final Maturity: December 1, 2015 Interest Rate: 2.18%
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Year Ending	Principal	Interest	Total Requirement
2012	60,000	4,960	64,960
2013	60,000	3,652	63,652
2014	60,000	2,344	62,344
2015	60,000	1,036	61,036
2016	15,000	55	15,055
Total	\$255,000	\$12,045	\$267,045

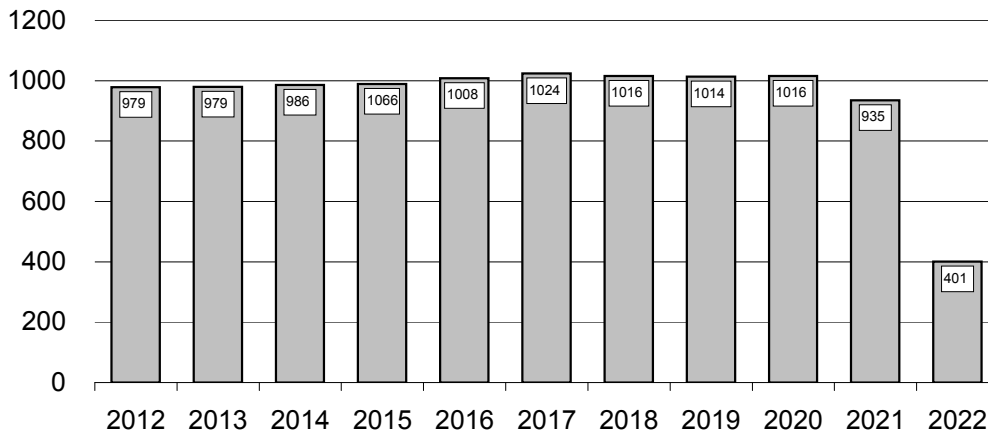
**CITY OF NAPLES
REDEVELOPMENT REVENUE NOTE, SERIES 2010**

Utility Tax Fund Allocation	Type: Revenue Bonds
	Authorized and Issued: \$10,093,696
	Dated: December 2, 2011
	Final Maturity: December 1, 2021
	Principal Payment: Monthly
	Interest Payment: Monthly
	Interest Rate: 2.18%
Revenue Pledged: Non-Ad Valorem Revenues	

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	784,750	193,819	978,569
2013	802,465	176,542	979,007
2014	827,265	158,792	986,057
2015	848,522	140,540	989,062
2016	886,313	121,756	1,008,069
2017	921,742	102,009	1,023,751
2018	934,142	81,772	1,015,914
2019	952,447	61,215	1,013,662
2020	975,476	40,218	1,015,694
2021	915,837	18,934	934,772
2022	399,166	1,456	400,621
Totals	\$9,248,126	\$1,097,053	\$10,345,179

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

CRA Debt Service (\$000's Omitted)



CITY OF NAPLES

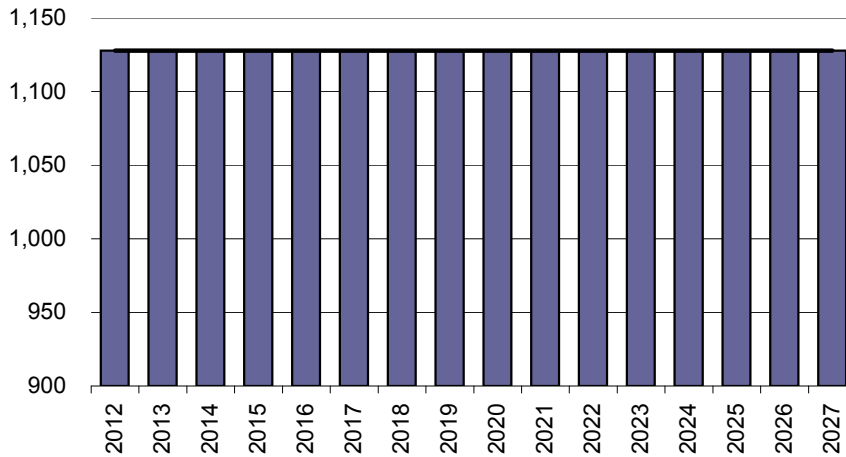
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	624,956	502,943	1,127,899
2013	648,444	479,455	1,127,899
2014	672,815	455,084	1,127,899
2015	698,103	429,796	1,127,899
2016	724,343	403,557	1,127,900
2017	751,568	376,331	1,127,899
2018	779,819	348,080	1,127,899
2019	809,132	318,767	1,127,899
2020	839,548	288,351	1,127,899
2021	871,108	256,791	1,127,899
2022	903,855	224,044	1,127,899
2023	937,835	190,064	1,127,899
2024	973,092	154,806	1,127,898
2025	1,009,677	118,222	1,127,899
2026	1,047,638	80,261	1,127,899
2027	1,087,028	40,872	1,127,900
Totals	\$13,378,961	\$4,667,425	\$18,046,386

This includes: Series 2007 Water and Sewer (A) with original issue of \$10,000,000
Series 2007 Water and Sewer (B) with an original issue of \$5,819,677

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007A

Type: Revenue Bonds
 Authorized and Issued: \$10,000,000
 Amount Outstanding - September 30, 2009 \$9,208,456
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.84%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	392,895	325,084	717,979
2013	407,982	309,996	717,978
2014	423,649	294,330	717,979
2015	439,917	278,062	717,979
2016	456,810	261,169	717,979
2017	474,351	243,627	717,978
2018	492,566	225,412	717,978
2019	511,481	206,498	717,979
2020	531,122	186,857	717,979
2021	551,517	166,462	717,979
2022	572,695	145,284	717,979
2023	594,687	123,292	717,979
2024	617,522	100,456	717,978
2025	641,235	76,743	717,978
2026	665,859	52,120	717,979
2027	691,428	26,551	717,979
Totals	\$8,465,716	\$3,021,942	\$11,487,658

Purpose: New Projects

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007B

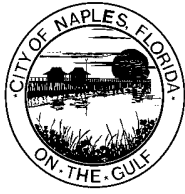
Type: Revenue Bonds
 Authorized and Issued: \$5,819,677
 Amount Outstanding - September 30, 2009 \$5,353,329
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.620%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2012	232,061	177,859	409,920
2013	240,462	169,459	409,921
2014	249,166	160,754	409,920
2015	258,186	151,734	409,920
2016	267,533	142,388	409,921
2017	277,217	132,703	409,920
2018	287,253	122,668	409,921
2019	297,651	112,269	409,920
2020	308,426	101,495	409,921
2021	319,591	90,330	409,921
2022	331,160	78,760	409,920
2023	343,148	66,772	409,920
2024	355,570	54,350	409,920
2025	368,442	41,479	409,921
2026	381,779	28,141	409,920
2027	<u>395,600</u>	<u>14,321</u>	<u>409,921</u>
Totals	\$4,913,245	\$1,645,483	\$6,558,728

Purpose: Pay off short term loan for the irrigation line extension project



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General Information

Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier City. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

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

Naples was incorporated on December 1, 1923. It is approximately 16 square miles in size and has 108 miles of streets. Naples has a full-time population of approximately 22,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Edison State College.



The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like “Fifth Avenue”, “Third Street” or “Tin City” and locals and their guests smile with delight from memories of good times had. With nine miles of white sugary sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach

destination. Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water, and has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive class tennis facility in Cambier Park, and Collier County attracts top players each year to events such as the Nuveen Masters Tournament.

General Information (continued)

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of property now called “the Naples Preserve”. This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City. The tract is on the same street as Fleischmann Park, a dynamic park with handball courts, Skate Park and other activities for the young at heart. The goal of the purchase of the Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

Other park areas managed by the City include the City Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Fleischmann Park, Lowdermilk Park, River Park, the City Tennis Center at Cambier, plus many other smaller neighborhood passive parks.

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb, and this human population growth has affected this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay’s sea grass beds have declined. In order to restore the mangroves, sea grasses, and oysters to what they once were, City Council, staff, residents, and all people who enjoy Naples Bay are working to improve the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City’s working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port. The City Dock offers a fueling station and a ship’s store.

In February 2005, John Villani, travel writer, arts critic and author of “The 100 Best Art Towns in America”, announced Naples as the number one Art Town in the nation for communities under 30,000. However, he said that Naples could rank as one of the top 10 arts cities in the nation in any population category because of its strong sense of support for the visual arts, performing arts, and music. Naples is a center of art activity, with sophisticated and serious art galleries representing the full spectrum of contemporary and traditional visual art genres. The Naples area has 128 art galleries, more than 500 artists, and at least 25 annual arts festivals.

Economy and Transportation

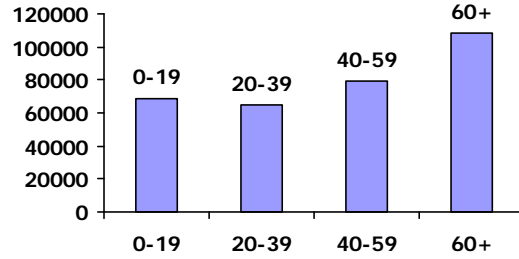
The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff’s Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or Tampa.

General Information (continued)

Demographics

Based on the most recent (2010) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.7% male, and 49.3% female, split relatively evenly among age groups, as shown on the adjacent graph. The median age in Collier County is 45.3 years old. The Naples' unemployment rate is 10.6% due to the economic slowdown.

Collier County Age Groups



Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total City area (10,200 acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

Business

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service. Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital.

City of Naples		
Top Ten Property Tax Payers		
Taxpayer	Value	% Total
Florida Power & Light	\$115,070,646	0.71%
The Moorings, Inc.	77,946,745	0.48%
Coalstland Center LP	75,922,109	0.47%
Sandra Gerry	49,086,667	0.30%
Gardner & Judith Larned	33,192,174	0.20%
Westbury Properties Inc.	32,414,883	0.20%
Arthur Allen Jr.	31,225,558	0.19%
Judith Herb Trust	27,135,749	0.17%
CenturyLink	25,126,015	0.15%
Panthers RPN Ltd	23,973,328	0.15%

Top Ten Principal Employers	
Employer	Employees
Collier County Public Schools	5,393
NCH Healthcare System	3,725
Collier County Government	1,727
Collier County Sheriff	1,387
Home Depot	1,012
Ritz-Carlton Hotel	743
Naples Grande Beach Resort	605
City of Naples	451
Naples Beach and Tennis Club	423
Collier County Health Department	235

General Information (continued)

Government

The City of Naples is a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for a four-year staggered term with the elections being held in January every two (even-numbered) years.



The Members of the legislative body are:

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

Also pictured are City Clerk Tara Norman, City Attorney Robert Pitt and City Manager A. William Moss. Council Members have an office at City Hall. E-Mail may be directed to council@naplesgov.com and will reach the Mayor and all Council Members.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss was selected to be Naples' City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

The City's municipal services are authorized by Florida Statutes and by local Charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse recyclables and yard waste).

City of Naples Primary Assets	
Police Stations	1
Fire Stations	3
Streets (Miles)	106
Parks and Recreation	
Swimming Pools	1
Community Centers	3
Pier	1
Dock	1
Water Utility	
Active Accounts	16,495
Plants	1
Capacity per Day (MGD)	30
Sewer Utility	
Active Accounts	8,814
Plants	1
Capacity per Day (MGD)	10

General Information (continued)

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

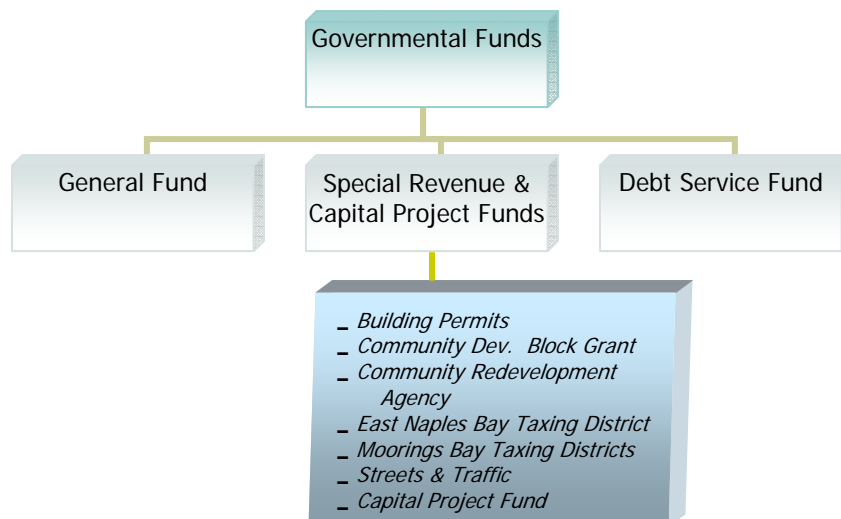
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2010
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager. A director, appointed by the City Manager, leads each department listed below:

The Financial Structure

City funds are organized according to standards established by the Governmental Accounting Standards Board (GASB) and the State of Florida's Uniform Accounting System. The City's computerized financial system is designed to provide timely and accurate feedback on the City's overall financial position, and includes, at minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to City Council on the overall financial status of the City. The City's annual financial statements are prepared by the Finance Department and audited by independent certified public accountants.

In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. The City budgets nine Governmental Funds, as shown on the following diagram:



General Information (continued)

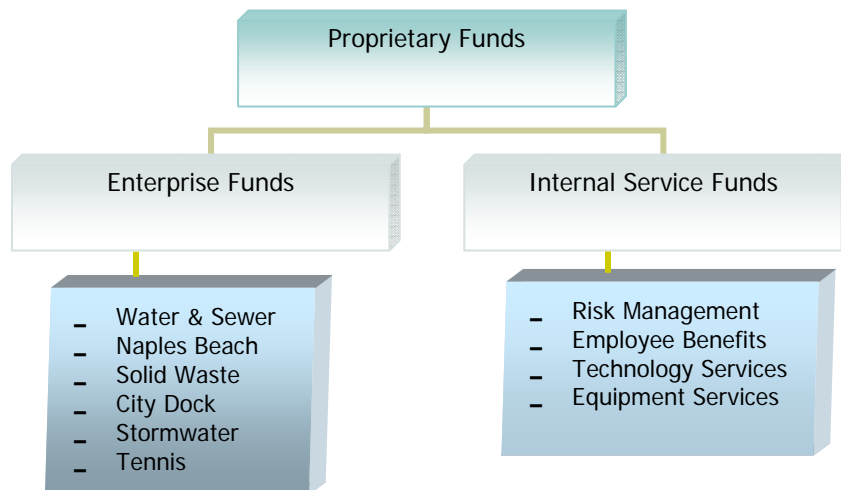
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of “special revenue fund” or “capital project fund” is less relevant. Both are treated the same.

The City’s single Debt Service Fund tracks the current and future debt service requirements on general long-term debt.

Proprietary Funds. Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business where the intent of the governing body is to ensure that costs of operating and providing services is completely or partially financed from user charges or (b) where the government body has determined that the periodic determination of net results of operations is appropriated for management control and accountability. Proprietary Funds include:



General Information (continued)

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

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used.

Basis of Budgeting. Naples budgets are prepared similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

Budgeting Process. The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

General Information (continued)

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue plus use of fund balance equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases, but may also be used as a conscientiously applied program towards operations. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

The adopted budget may be amended in two ways. As described in the budget ordinance, the City Manager is authorized to transfer money within a fund, except that he cannot increase staffing levels, nor modify the intent of the Capital Improvement Budget. Changes that would increase the total budget of a fund, increase staffing levels, or modify the intent of the Capital Improvement Budget as defined in the ordinance must have Council approval by resolution.

The Finance Department provides monthly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide quarterly updates on the status of their goals and objectives, which are supplied in a separate report to City Council.

City of Naples

Vision Plan/Goals and Objectives

One characteristic of a good budget is that it should provide linkage with city goals and priorities. City's 10-year Vision Plan was adopted by City Council on June 13, 2007. This vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been integrated into this budget document. The matrix below shows some of the many objectives incorporated into the department budgets to meet these goals.

Goals	Department	Objectives
1 Preserve the Town's distinctive character and culture		
	Community Services	Plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2012
	Beach	Daily removal of trash or debris from Gulf beaches
	Dock	Promote the City Dock as the "go to" marina for all boaters
	Planning	Work with neighborhood associations to plan and implement neighborhood improvements
2 Make Naples the green jewel of Southwest Florida		
(a) Restore Naples Bay; protect beaches and other key waters	Natural Resources	Provide continued protection for Naples Bay sea grass beds and measure their density and distribution twice a year
	Natural Resources	Protect and enhance the estuarine habitat of Naples Bay, Moorings Bay and Clam Bay
	Stormwater	Improve flood control and enhance water quality treatment
(b) Promote community sustainability and environmental conservation	Solid Waste	Design and construct permanent recycling transfer station on airport property
	Dock	Work to establish on-going bay clean up procedures
	Building	Notify the public via newsletters and web-based tutorials to use local Building Department resources for Green building practices

Vision Plan (continued)

(c) Establish more open and green space in the City	Beach/Community Services	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination
	Community Services	Monitor, maintain and expand the City-wide Urban Tree Forest through internal staff and contracted services
	Planning	Amend the D Downtown regulations to better address allocations for density

3 Maintain an extraordinary quality of life for residents

(a) Maintain and improve public amenities for residents	Water & Sewer	Complete rehabilitation on 10 raw water wells within the Coastal Ridge Well Field to improve Gallon per minute yields
	Community Services	Coordinate appropriate seasonal planting schedules for City parks, medians and rights-of-way on a monthly basis
	Beach/Finance	Begin a five-year replacement program for parking meter heads to electronic audit.
	Technical Resources	Expand website notification system to make more information available to the public by automated emails

(b) Promote community health	Tennis	Maintain or increase current opportunities for tennis lessons, clinics, and increase sanctioned event tournament revenue
	Building Permits	Notify the public via newsletters and web-based tutorials to educate and promote community involvement in Green Practices
	Water/Sewer	Complete the cleaning, painting and resealing of all ground storage tanks (4)

(c) Enhance mobility in the City	CRA	Construct a cross walk at Four Corners, installing signals and enhancing pedestrian crossing
	Streets	Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways, including repaving program
	Planning	Determine with County if transportation concurrency and impact fees will continue

Vision Plan (continued)

(d) Maintain and enhance public safety	Fire	Coordinate training of all employees in Incident Command Managements to work with federal, state, and local governments in an emergency
	Police	To plan for innovative programs, policies, and procedures and service enhancements within the department and for the Naples community
	Dock	Maintain a partnership with law enforcement and fire patrol

4 Strengthen the economic health and vitality of the City		
Police		Initiate a software database program for improved management oversight of employee performance, crime trends and workloads
Solid Waste		Involve drivers in re-routing customer stops
Finance		Prepare a banking RFP to evaluate the services and costs of qualified institutions

5 Maintain and enhance governance capacity for public service and leadership		
City Manager		Provide City Council adequate background information about ongoing City issues so they can make well informed decisions.
Community Services		Maintain a computerized data base of program participants at actively programmed parks to identify users and report quarterly
Planning		After testing the business tax receipt zoning approval form, create an online version and promote easier approval process



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Agenda Item 2-b (1)
Special Meeting of 9/21/11

ORDINANCE 11-12952

AN ORDINANCE DETERMINING AND FIXING THE 2011 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS AND FOR THE VOTED DEBT SERVICE; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida mandated a procedure for County Property Appraisers to calculate the total taxable value for each taxing authority and for the subsequent calculation of rolled back millage rate; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City has been certified by the County Property Appraiser as \$14,588,544,386; and

WHEREAS, the City of Naples Florida has made the necessary rolled back millage calculation as required by law and found it to be 1.2157 mills; and

WHEREAS, in 2000, the citizens of Naples approved the issuance of General Obligation Bonds Series 2000 for \$9.3 million to purchase a tract of land now known as the Naples Preserve, which were partially refunded by General Obligation Bonds Series 2004; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a budget;

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

Section 1. That the 2011 tax levy and millage rate for the City of Naples is 1.1800, which is 2.94% under the rolled-back millage rate.

Section 2. That the voted debt service millage for the City of Naples is 0.0426.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations	
1.1800 mills.	\$16,353,769
Voted Debt Service	
0.0426 mills.	\$590,399

Section 4. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Ordinance 11- 12952

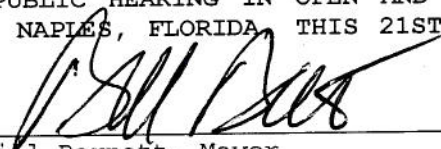
Page 2

Section 5. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 6. This ordinance shall take effect October 1, 2011, upon adoption at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011

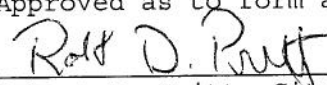


Bill Barnett, Mayor

Attest:



Jessica P. Rowenberry for
Vera A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2011\11- 12952

Date filed with City Clerk: 9-21-11

Agenda Item 2-b (2)
 Special Meeting of 9/21/11

ORDINANCE 11-12953

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY AND THE PUBLIC SERVICE TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the several departments of the City, including utilities, and contributes to the sinking funds of the City to pay interest on and to provide for the retirement of bonds; and

WHEREAS, on July 29, 2011, the City Council received a preliminary budget document, a copy of which is retained in the City Clerk's office as a public record; and

WHEREAS, on August 15, 2011, the City Council, at a public workshop, reviewed that document and recommended changes which are incorporated by reference; and

WHEREAS, these changes and any others may be adopted at the public hearings as part of the budget; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and equaling the amounts adopted in this ordinance shall be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples has conducted public hearings on the fiscal year 2011-12 budget on September 7 and September 21, 2011, in accordance with state law;

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

Section 1. This Ordinance shall be known as the "Budget Ordinance of the City of Naples" for its fiscal year 2011-12 and shall serve to appropriate the sums provided for herein.

Section 2. The several amounts listed below are declared to be the estimated revenues and expenditures of the City and appropriated to the funds, functions, programs and agencies set forth.

(a) General Fund	
Revenues	
Taxes	\$20,171,265
Licenses and Permits	\$3,867,135
Intergovernmental Revenue	\$3,189,000
Charges for Services	\$5,317,432
Fines & Forfeits	\$178,200
Miscellaneous Income	\$268,500
Total	\$32,991,532

Expenditures

Mayor and City Council	359,682
City Attorney	503,828
City Clerk	513,312
City Manager's Office	1,118,410
Planning Department	427,979
Finance Department	1,630,801
Police Department	10,793,759
Fire Services	7,972,640
Community Services	6,579,658
Human Resources	473,491
Non Departmental	2,782,663
Contingency	500,000
Transfers	50,000
Total	\$33,706,223

Use of Fund Balance \$714,691

(b) Public Service Tax Fund

Revenues

Taxes	\$3,472,369
Miscellaneous Income	982,069
Total	\$4,454,438

Expenditures

Debt Service	2,311,983
Transfers Out	2,321,361
TOTAL	\$4,633,344

Use of Fund Balance \$178,906

(c) Special Revenue/Capital Funds:

(1) Building Permits Fund

Revenues

Licenses and Permits	\$1,951,200
Charges for Services	265,186
Miscellaneous Revenue	44,000
Total	2,260,386

Expenditures

Total Building Permits Department \$2,746,997

Use of Fund Balance \$486,611

(2) Community Development Block Grant Fund

Revenues

Intergovernmental Revenue	\$110,945
Total	\$110,945

Expenditures

CDBG Projects and Expenses	100,945
TOTAL	\$100,945

(3) Business Improvement District Fund

Revenues

Special Assessments	\$285,354
Total	\$285,354

Expenditures

BID Expenses	285,354
TOTAL	\$285,354

Ordinance 11- 12953

Page 3

(4) Capital Projects Fund	
Revenues	
Transfers In	\$2,298,164
Assessment Payment	61,500
Miscellaneous Revenue	88,000
Total	\$2,447,664
Expenditures	
Transfers Out	70,549
Capital Expenditures	3,497,495
Total	\$3,568,044
Use of Fund Balance	\$1,120,380

(5) Community Redevelopment Agency	
Revenues	
Taxes	\$476,120
Intergovernmental Revenue	1,438,240
Miscellaneous Revenue	37,730
Total	1,952,090
Expenditures	
CRA Admin., Debt & Capital	1,494,472
CRA Law Enforcement	318,925
CRA Maintenance	338,315
Total	\$2,151,712
Use of Fund Balance	\$199,622

(6) Streets & Traffic	
Revenues	
Taxes	\$1,590,000
Intergovernmental Revenue	364,000
Miscellaneous Revenue	51,000
Total	2,005,000
Expenditures	
Streets & Traffic Operations	2,401,368
Capital	285,000
Total	\$2,686,368
Use of Fund Balance	\$681,368

(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund	
Revenues	
Charges for Services	29,115,750
Non-operating Revenue	1,091,000
Total	30,206,860
Expenditures	
Administration	5,522,338
Debt	3,062,389
Water Production	5,917,281
Water Distribution	2,431,959
Wastewater Treatment	3,435,925
Wastewater Collection	1,474,855
Utilities Maintenance	1,719,553

Customer Service	245,069
Capital Projects	<u>5,082,000</u>
Total	\$28,891,369
 (2) Naples Beach Fund	
Revenues	
Intergovernmental Revenue	\$556,500
Charges for Services	737,200
Fines	265,000
Miscellaneous Revenue	<u>26,600</u>
Total	1,585,300
Expenditures	
Beach Fund	<u>1,370,988</u>
Total	\$1,370,988
 (3) Solid Waste Fund	
Revenues	
Charges for Services	\$6,192,000
Miscellaneous Revenue	<u>41,800</u>
Total	6,233,800
Expenditures	
Solid Waste Expenditures	<u>7,919,022</u>
Total	\$7,919,022
Use of Fund Balance	\$1,685,222
 (4) City Dock Fund	
Revenues	
Charges for Services	\$1,443,500
Miscellaneous Revenue	<u>1,500</u>
Total	\$1,445,000
Expenditures	
City Dock Expenditures	<u>1,287,093</u>
Total	\$1,287,093
 (5) Stormwater Fund	
Revenues	
Charges for Services	\$4,400,000
Miscellaneous Revenue	<u>37,500</u>
Total	4,437,500
Expenditures	
Stormwater Expenditures	1,365,261
Capital	<u>2,920,000</u>
Total	\$4,285,261
 (6) Tennis Fund	
Revenues	
Charges for Services/Transfer	\$471,400
Miscellaneous Revenue	<u>3,200</u>
Total	\$474,600
Expenditures	
Tennis Expenditures	\$518,171
Capital	<u>45,000</u>
Total	\$563,171
Use of Fund Balance	\$88,571

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

Self Insurance/Risk Management	\$3,149,543
Employee Benefits	\$6,160,578
Technology Services	\$1,916,407
Equipment Services	\$2,479,041

- Section 3.** Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Council acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.
- Section 4.** Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Council approval via resolution. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager without City Council approval, excluding:
- (a) The authorization of additional regular positions.
 - (b) Capital Improvements as defined in Section 5.
 - (c) Spending money or transferring money from budgeted Contingency Accounts.
- Section 5.** Appendix A is the document that represents the City of Naples Five Year Capital Improvement Program presented to City Council in June 2010 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2011-12 budget. Budget adjustments which modify the intent of the Capital Improvement Budget for Fiscal Year 2011-12 require City Council approval by resolution.
- Section 6.** Appendix B represents the amount available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves in accordance with Florida Statutes 166.241.
- Section 7.** on October 1, 2011, the Finance Director is authorized to reserve, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.
- Section 8.** The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.
- Section 9.** With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.
- Section 10.** The City Manager, through the Finance Director, is hereby authorized to disburse moneys for the purpose of meeting the

Ordinance 11- 12953

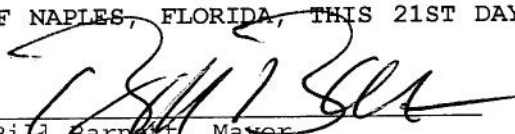
expenses and expenditures as appropriated.

Section 11. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 12. This ordinance shall take effect October 1, 2011, after adoption at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.

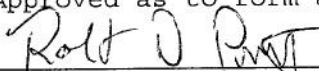
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011.


Bill Barnett, Mayor

Attest:


Cara A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2011\11-12953

Date filed with City Clerk: 9-21-11

Ordinance 11-12953

Page 7

Appendix A

This was the 148-page Capital Improvement Plan document that was presented to Council in June 2011.

(On file in the City Clerk's Office)

Appendix B

Fund Title	Actual	Projected	FY 11-12 Budget		Net	Budgeted
	09/30/2010 Fund Balance	09/30/2011 Fund Balance	Revenues	Expenditures	Change	09/30/2012 Fund Balance
General Fund	\$13,460,937	\$13,810,952	\$32,991,532	\$33,706,223	(\$714,691)	\$13,096,261
Special Revenue Funds						
Building Permits (110)	4,761,819	4,371,035	2,260,386	2,746,997	(486,611)	3,884,424
Community Dev. Block Grant	15,789	25,789	110,945	100,945	10,000	35,789
Business Improvement Dist	0	0	285,354	285,354	0	0
Pub Svc Tax/ Debt Service	1,884,501	1,122,767	4,454,438	4,633,344	(178,906)	943,861
Capital Projects Fund (340)	5,095,407	4,838,650	2,447,664	3,568,044	(1,120,380)	3,718,270
East Naples Bay District (350)	1,051,807	192,807	184,840	180,250	4,590	197,397
Moorings Bay District (360)	1,011,198	1,036,918	42,380	19,250	23,130	1,060,048
Community Redevelopment (380)	2,912,807	2,127,346	1,952,090	2,151,712	(199,622)	1,927,724
Streets and Traffic (390)	4,128,030	2,995,035	2,005,000	2,686,368	(681,368)	2,313,667
Total Special Revenue Funds	\$20,861,358	\$16,710,347	\$13,743,097	\$16,372,264	(\$2,629,167)	\$14,081,180
Enterprise Funds						
Water and Sewer (420)	16,009,497	10,333,050	30,206,750	28,891,369	1,315,381	11,648,431
Naples Beach Fund (430)	1,504,532	1,887,294	1,585,300	1,370,988	214,312	2,101,606
Solid Waste Fund (450)	5,742,690	4,874,172	6,233,800	7,919,022	(1,685,222)	3,188,950
City Dock Fund (460)	81,653	155,073	1,445,000	1,287,093	157,907	312,980
Storm Water Fund (470)	4,915,944	5,625,171	4,437,500	4,285,261	152,239	5,777,410
Tennis Fund (480)	315,576	280,298	474,600	563,171	(88,571)	191,727
Total Enterprise Funds	\$28,569,892	\$23,155,058	\$44,382,950	\$44,316,904	\$66,046	\$23,221,104
Internal Service Funds						
Risk Management (500)	1,534,223	1,558,124	2,881,820	3,149,543	(267,723)	1,290,401
Employee Benefits (510)	677,871	373,244	6,122,894	6,160,578	(37,684)	335,560
Technology Services (520)	423,895	487,172	1,847,079	1,916,407	(69,328)	417,844
Equipment Services (530)	313,667	348,074	2,487,065	2,479,041	8,024	356,098
Total Internal Service Funds	2,949,656	2,766,614	13,338,858	13,705,569	(366,711)	2,399,903
TOTAL	\$65,841,843	\$56,442,971	\$104,456,437	\$108,100,960	(\$3,644,523)	\$52,798,448

Agenda Item 2-c (1)
Special Meeting of 9/21/11

ORDINANCE 11-12954

AN ORDINANCE DETERMINING AND FIXING THE 2011 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 7, 2011, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Naples Bay Taxing District has been certified by the County Property Appraiser as \$379,363,209;

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

Section 1. That the 2011 tax levy and millage rate for the East Naples Bay Special Taxing District is 0.5000, which is 4.3% under the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District
0.5000 mills \$180,340

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.


Section 5. This ordinance shall take effect October 1, 2011, after approval at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.


Ordinance 11- 12954

Page 2

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011.


Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2011\11-12954

Approved as to form and legality:


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-21-11

Agenda Item 2-c (2)
Special Meeting of 9/21/11

ORDINANCE 11- 12955

AN ORDINANCE DETERMINING AND FIXING THE 2011 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 7, 2011, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Moorings Bay Taxing District has been certified by the County Property Appraiser as \$1,383,769,513;

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

Section 1. That the 2011 tax levy and millage rate for the Moorings Bay Special Taxing District is .0252, representing a 5.3% decrease under the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District
0.0252 mills \$33,130

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

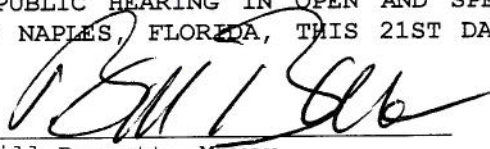
Section 5. This ordinance shall take effect October 1, 2011, upon approval at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.

Ordinance 11- 12955

Page 2

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011.



Bill Barnett, Mayor

Attest:


Cara A. Norman, City Clerk

M: \REF\COUNCIL\ORD\2011\11- 12955

Approved as to form and legality:



Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-21-11

Agenda Item 2-d (1)
Special Meeting of 9/21/11

ORDINANCE 11-12956

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the East Naples Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and public hearing on the fiscal year 2011-12 budget;

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

Section 1. That the budget for the East Naples Bay Special Taxing District for the fiscal year commencing October 1, 2011, and ending September 30, 2012 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the East Naples Bay Special Taxing District for the fiscal year ending September 30, 2012, there is hereby appropriated out of any monies in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sum of money shown below:

SPECIAL REVENUE FUND:
East Naples Bay Special Taxing District \$180,250

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements.

Section 4. on October 1, 2011, the Finance Director is authorized to reserve the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Ordinance 11- 12956

Page 2

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

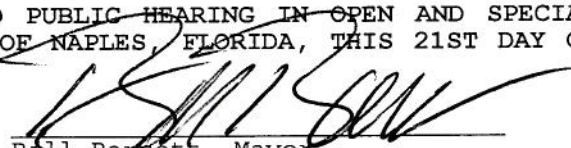
Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect October 1, 2011, upon second reading.

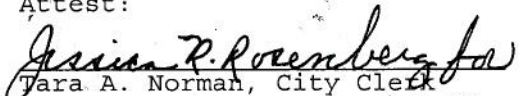
APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.

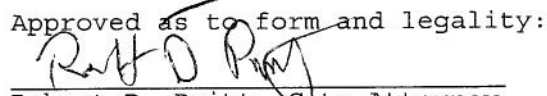
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011.



Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2011\11-12956

Approved as to form and legality:


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-21-11

Agenda Item 2-d (2)
Special Meeting of 9/21/11

ORDINANCE 11- 12957

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the Moorings Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held workshops and public hearings on the fiscal year 2011-12 budget;

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

Section 1. That the budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2011, and ending September 30, 2012 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District for the fiscal year ending September 30, 2011, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown below:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$19,250

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions
- (b) Capital Improvements

Section 4. on October 1, 2011, the Finance Director is authorized to reserve, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2010-11. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

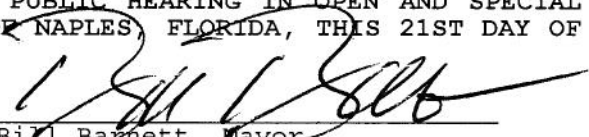
Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Ordinance 11-12957

- Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.
- Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.
- Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.
- Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.
- Section 10. This ordinance shall take effect October 1, 2011, after approval at second reading.

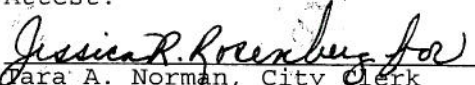
APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2011.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2011.



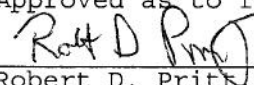
Bill Barnett, Mayor

Attest:



Jessica R. Roenby for
Cara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2011\11-12957

Date filed with City Clerk: 9-21-11

increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

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

- T -

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

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

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance surpluses to use to help maintain a stable tax rate.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on

the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – Now called Public Service Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles

GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Company name of City's software, which runs the accounting, budget payroll, purchasing, customer billing and permitting programs.

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

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

PC = Personal computer
PILOT = Payment in Lieu of Taxes

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

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

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

RESOLUTION 09-12512

A RESOLUTION AMENDING THE FINANCIAL POLICY FOR THE CITY AS ADOPTED BY RESOLUTION 08-12140; ADDING THE FUND BALANCE POLICY TO THE FINANCIAL POLICY; REPEALING AND SUPERSEDING CURRENT FINANCIAL POLICY ADOPTED BY RESOLUTION 08-12140; REPEALING AND SUPERSEDING CURRENT FUND BALANCE POLICY ADOPTED BY RESOLUTION 02-9845; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget; and

WHEREAS, the purpose of a set of Financial Policies is to demonstrate that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the City's financial goals and strategies; and

WHEREAS, by Resolution 02-9845, City Council adopted the Fund Balance Policy of the City; and

WHEREAS, in September 2008, by Resolution 08-12140, City Council adopted the Financial Policy of the City; and

WHEREAS, it is appropriate to consider and update this policy during budgetary planning;

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

Section 1. That the Financial Policy of the City, including policies for budgetary and financial planning, financial reporting, capital improvement, debt management, and fund balance is hereby amended and the amended policy is attached hereto and made a part hereof.

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

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

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

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

Date filed with City Clerk: _____

Resolution 09-12512

Financial Policy



The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Annually, the city will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The City will use a method to fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year. Generally, the Administrative Service Charges will use only three bases, and the costs of the department or divisions listed below them will be allocated to all funds on that basis.
6. The City will charge a Payment in Lieu of Taxes (PILOT) to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.
7. After adoption, the budget shall be posted to the City's website.
8. As part of the preparation of the annual operating budget, the City shall review its fees for services. Fees shall be analyzed as to whether the city intends to recover full cost of providing the service or when the city may charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the full cost of operations. The Tennis Fund, the City Dock, Solid Waste

Resolution 09-12512

and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
10. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.
11. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
12. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.
13. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
14. The City shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.
2. The City shall prepare monthly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.

Resolution 09-12512

2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$10,000 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve the city's current bond rating in order to minimize borrowing costs and preserve access to credit.
2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.
3. City will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.
5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.
6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained
7. Debt will not be issued for periods longer than the useful life of the project.
8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. Please see Ordinance 08-11973, which was passed in March 2008. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

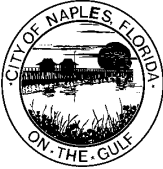
Resolution 09-12512

VI. Fund Balance Policy

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

Resolution 09-12512

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



BUDGET GLOSSARY

- A -

Accrual Basis of Accounting – A method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes – Latin for “value-based” tax and commonly referred to as “property tax”. This is the tax levied on both real and personal property according to the property’s value and the millage (or tax) rate.

AFSCME – American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.

Annual Budget – A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation – A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Asset – Resources owned or held by a government which has monetary value.

- B -

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar – The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message – The opening section of the budget that provides City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous Fiscal Years, and recommendations regarding the financial policy for the upcoming period.

- C -

Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets. The City’s threshold for capital purchases is \$2,500.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$10,000 and have a useful life of two years or more.

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

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

- D -

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

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

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

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

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

- F -

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

Fixed Assets - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific

purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

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

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

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

- I -

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

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

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

Interfund Charges – These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

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

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

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

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

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

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

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

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization’s activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

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

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

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

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

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

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

Public Service Taxes Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

- R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

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

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

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

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual

increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

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

- T -

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

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

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance surpluses to use to help maintain a stable tax rate.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on

the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – Now called Public Service Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles

GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Company name of City's software, which runs the accounting, budget payroll, purchasing, customer billing and permitting programs.

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

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

PC = Personal computer
PILOT = Payment in Lieu of Taxes

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

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

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