

**City of Naples, Florida
Adopted Budget
Fiscal Year 2003-04**





City of Naples Principal Officers

Mayor

Bonnie R. MacKenzie

Vice-Mayor

Gary Galleberg

City Council

Joseph Herms
William R. MacIlvaine
Clark Russell
Penny Taylor
Tamela Wiseman

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

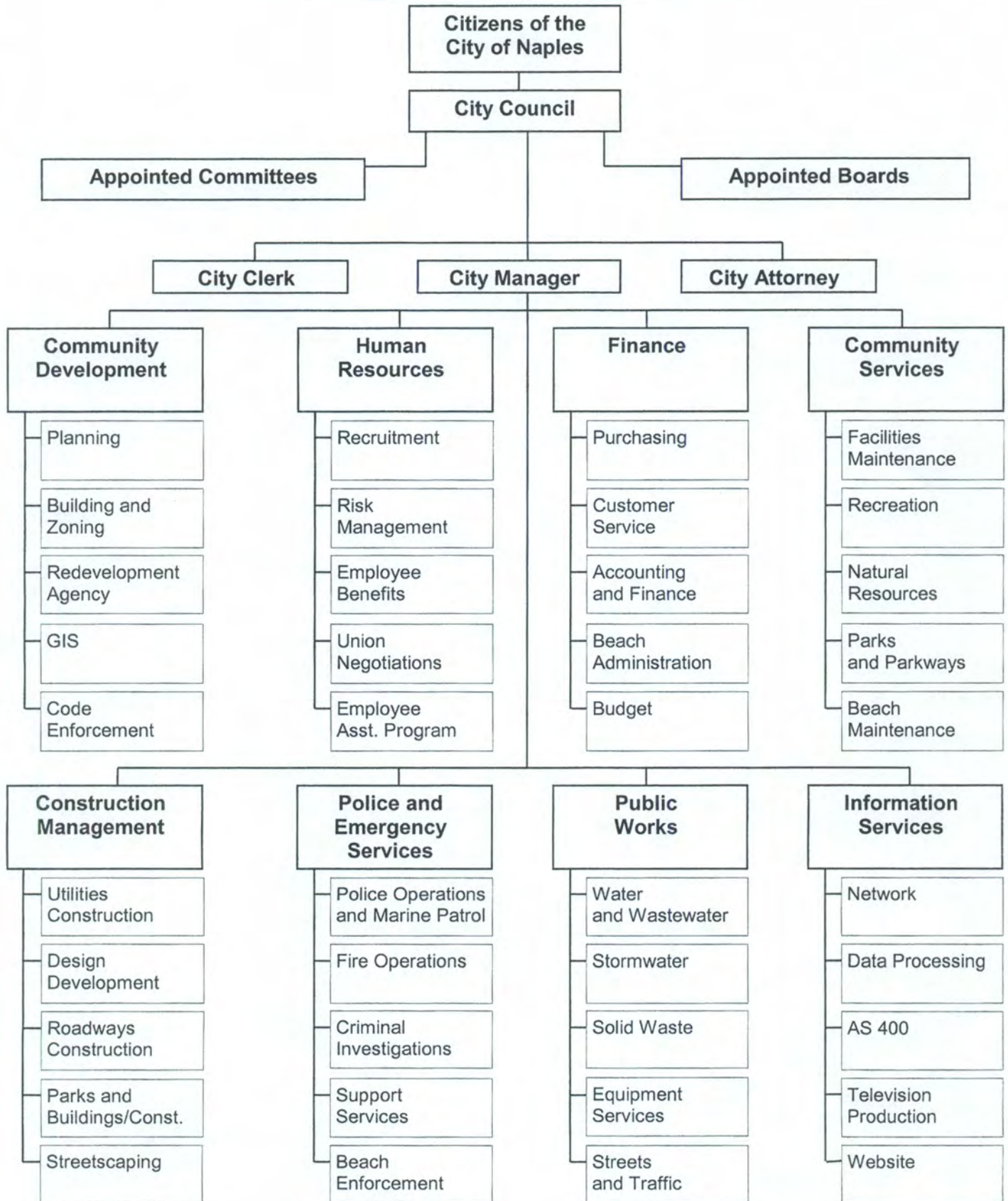
Dr. Robert E. Lee

Department Officials

Chief of Police and Emergency Services
Community Development Director
Community Services Director
Construction Management Director
Finance Director
Human Resources Director
Information Services Director
Public Works Director

Steven Moore
Ronald M. Lee
David M. Lykins
Ronald A. Wallace
Ann Marie S. Ricardi
Denise Perez
Stephen A. Weeks
Dan E. Mercer

City of Naples Organizational Chart



**CITY OF NAPLES, FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2003 – 2004**

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Executive Summary



City of Naples

October 1, 2003

Honorable Mayor & Members of City Council
735 Eighth Street South
Naples, FL 34102

Honorable Mayor MacKenzie & Members of City Council:

I am pleased to present to you the City of Naples' 2003-04 adopted budget.

The City Council adopted this budget on September 29, 2003. The budget is the result of the City Manager's recommendations combined with the guidance of the City Council and residents during public workshops and meetings.

This year's budget discussion focused on the following areas:

- Lowering the millage levy rate
- Keeping the employee benefit package reasonably priced for the city and the employee
- Ensuring the safety and beauty of Naples.

GENERAL INFORMATION

For 2003-04, the city will continue to face a slowing of revenue growth, while costs continue to increase. In particular, interest income and tourism dollars, such as those generated from sales taxes, are still depressed. Our goal in preparing this budget was to preserve the city's financial stability, ensure that city employees continue to be well provided for, and to ensure the continued safety and beauty that makes Naples the crown jewel of southwest Florida.

All departments were directed to review their operations and find ways to do "more with less", in accordance with Resolution 02-9876. As a staff, we will continue to seek and evaluate opportunities throughout the year. Among the staff discussions to accomplish that goal were early retirement options, reorganizations, privatization of services, changes of cellular phone services and the FPL (electric) conservation programs.

FINANCIAL INFORMATION

Each fund is presented with financial statements and narrative explaining the revenues and expenditures. This detailed information will help you understand the adopted budget. In this letter of transmittal, only the highlights of each fund will be noted.

For 2003-04, many fund balance projections will be shown using "Unrestricted Net Assets" based on the new financial reporting model (GASB34). Because the city's financial statements are not yet converted to GASB34, these projections will be preliminary and unaudited. However, they better present the financial situation of the funds than other available data.

City-wide, there were several financial issues affecting most funds:

- Interest income Investment earnings rate for 2003-04 is projected to be between 2% and 2.5%.
- Annual Raises For 2003-04, the budget estimates 5% increase for AFSCME and non-union raises. IAFF and FOP raises are presented in accordance with their current contracts.
- Health Insurance Health insurance expenses for 2003-04 are estimated to increase 10%, with the city picking up the increase.
- Pension Contribution Required pension contributions have increased for both the employee and the city for all three pension funds. The following chart represents the change in the City's contributions required for 2003-04

Pension Fund	2002-03 City Contribution	2003-04 City Contribution
General	3.5%	4.5%
Fire	0%	2.0%
Police	0%	6.3%

Budget Process

In the preparation of the city's annual budget process, each department was provided with a "base budget" (an amount equal to the approved operating budget for the prior year) plus increased funds to include salary requirements, increased cost of benefits, and charges from Equipment Services, plus any utility or other cost change mandated by a prior year's directive, such as an added building. Each department was required to submit a budget to continue operations and services within the base budget amount.

BUDGET HIGHLIGHTS

Reorganization offered the most potential for cutting costs and improving services. Department Directors and the City Manager worked together to develop a revised but more efficient organization structure. The following changes are included in this budget, affecting nearly every department.

Community Development Department

This new department has been formed from the following Departments, or portions thereof:

- Planning Department
- Development Services – Building & Zoning
- Development Services – Portions of Engineering
- Information Services – Geographic Information Systems Division

The Planning Director will become the Community Development Director. This Community Development Department concept will enhance coordination among these inter-related divisions and provide a "one-stop shop" for residents and the business community.

Construction Management Department

The former Director of Development Services will oversee this new eight member department. Employees transferred into this new internal service fund include engineers and inspectors from Public Works, Development Services, and Community Services Departments. They will manage all capital construction projects in the city, such as new buildings, streetscaping, major utility work, stormwater and public construction projects.

Information Services Department

This newly created department was formerly a division of the Finance Department, albeit in a different structure. This new department, reporting to the City Manager, will include Network Administration, AS400 Management and the Video Production Manager, the latter of whom was formerly part of the City Manager's office. The new IS Department will provide all city information services, such as the network, mainframe, website and television programming. Geographic Information Systems, as stated above, has been moved to the Community Development Department

Other Organizational Changes

Risk Management

The Risk Management division will be transferred from Finance to Human Resources, where they are currently housed and where their responsibilities are most related.

Natural Resources

The Natural Resources Division will be transferred from the City Managers' office to Community Services, and be relocated to the Riverside Circle location, where other permits are issued. Protection of the city's natural beauty and environment will be aligned and managed within the Community Services Department.

Community Services

Three Irrigation Technicians in Community Services will be transferred to the Public Works Department. Two of these will fill vacant positions in Utilities, and the third will be an additional position to assist in the added responsibilities related to irrigation and backflow.

The staff reorganization provided a reduction of 21.5 positions in the General Fund. Of these, six vacant positions were deleted, two were transferred to other funds to fill vacancies, and the remaining 13.5 were moved to other funds. The reductions to the General Fund are listed below, which are offset by a Customer Service Representative added to Finance, and a Recording Specialist position added to the City Clerk's office, for a net reduction of 19.5 positions.

	Deleted	Transferred to vacant positions in other funds	Moved to other funds.
City Manager's Office – Transfer the Video Production Manager to the Information Services Department	0	0	1
Natural Resources – Eliminate vacant Administrative Specialist	1	0	0
Natural Resources - Transfer the Natural Resources Division to Community Services, with half of the Natural Resources Manager charged to the Beach Fund	0	0	.5
Planning – Two positions will be half funded from the Building and Zoning Fund	0	0	1
Community Services – Move Irrigation Technicians to Utilities	0	2	1
Community Services – Eliminated vacant Service Worker II, Equipment Operator III and Crew Leader I	3	0	0
Community Services – Move Parks/ Parkways Design position to Construction Management	0	0	1
Community Services – Eliminate one vacant Recreation Specialist	1	0	0
Engineering – Eliminate vacant Deputy City Engineer	1	0	0
Engineering – Move two positions to the Building & Zoning Fund	0	0	2
Engineering – Move Utilities Inspector to Water and Sewer Utilities	0	0	1
Engineering – Move six positions to Construction Management Fund	0	0	6
Total	6	2	13.5

FUND SUMMARIES

GENERAL FUND

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

The Collier County Property Appraiser has determined that the city's taxable values are slightly more than \$11 billion for the coming year, an increase of 12% over the prior year. This budget decreases the mill levy from 1.113 to 1.110 mills, which will still generate approximately \$1.3 million more than last year to meet financial commitments for the new budget year. This increase however, is partly offset by a decrease in Investment Income, State Revenue Sharing, and General Use Sales Tax. Additional information regarding the General Fund Revenues can be found later in this document.

There is a total reduction of nineteen and a half positions in the General Fund, as described above.

WATER & SEWER FUND

The City of Naples operates a Water and Sewer Utility, providing services to approximately 15,000 water and 8,000 sewer accounts within the city and in adjacent unincorporated areas of Collier County. Operated as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital replacement, in an amount equal to the annual charge for depreciation of the system. Bond covenants require that the city maintain debt service coverage of 1.35 in the Water & Sewer Fund. These requirements are met in this budget.

Beginning in Fiscal Year 2000 the City Council authorized an increase in water and sewer rates to mirror the annual index used by the Florida Public Utilities Commission Deflator Index. This automatic annual rate adjustment to water/sewer rates will provide revenue to cover increases in expenses due to inflation or other such factors without significantly impacting the customer. However, this year, Council also implemented a new water rate structure. Therefore for 2003-04, the city will be using the new water rates and structure as approved by Council in March, and will adjust water and sewer rates by the index rate of 1.31%.

NAPLES BEACH FUND

The Naples Beach Fund is responsible for maintenance and enforcement activities along our beachfront. This fund is financed by meter collections, parking fines, an annual contribution from Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. 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. There are 13.1 positions budgeted in the Beach Fund, and the budgeted revenues are \$1,204,220.

SOLID WASTE FUND

The City of Naples operates a Solid Waste Utility Enterprise Fund, providing collection and disposal of solid waste material for residential and commercial customers. The City of Naples is one of the very few communities in Florida to offer back door service and is in a shrinking group of communities to offer twice a week service. Solid waste rates are comprised of two elements:

fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. Although allowed by City Code, this year's city fee will not be increased, however the Collier County Landfill rate will go up 2.25%. There are 25 positions in this budget, with revenues budgeted at \$5,565,824.

CITY DOCK FUND

The city owns and operates an 83-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 all costs of operation, including indirect costs. For Fiscal Year 2003-04, there are five positions budgeted in this fund, and the budgeted revenues are \$1,601,600.

STORMWATER FUND

The city's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, sweeping streets, and repairing the existing stormwater system. Revenues for this fund are generated from a \$4.00 per month per equivalent residential unit on the customer's utility bill. Effective October 1, 2003, this fund became part of the Public Works Department; it was formerly part of the Development Services Department.

The cost of stormwater operation and maintenance has increased to more than 50% of the utility charge, leaving insufficient capital funds to complete the overall master plan and system improvements. The proposed budget contemplated a rate increase, but based on public input, this increase was not implemented, and capital projects were reduced to keep the rates at the current level. The continued focus on operations and maintenance of the stormwater system is satisfactory, and staff will continue to review the revenues of this fund to ensure the rate payers are being properly charged.

The budget of this fund is \$1,901,269, with seven positions.

TENNIS FUND

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes twelve, state-of-the-art, tournament subsurface lighted clay courts, a pro shop with elevated viewing area, which allows views of Cambier Park and playground. Although the Tennis Fund is an enterprise fund it does not pay its full pro-rata share of central administration as is charged to all other enterprise funds. This is a decision made by City Council during budget discussions for Fiscal Year 2001, and staff has continued that commitment through this budget, although the amount charged is increasing. The debt service of this fund increased by \$35,000 this year, as the first year of principal came due for recent renovations. The Tennis Fund has a total of 4 positions budgeted, and budgeted revenues of \$471,200.

BUILDING AND ZONING FUND
(Community Development Department)

The Building and Zoning Fund was established as a special revenue fund separate from the General Fund several years ago, 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. For FY03-04, there are 27.5 positions budgeted, including a new division for Plans Review, plus half the costs of the Director and the Senior Administrative Assistant. The budgeted revenues are \$2,586,900.

CANAL MAINTENANCE TAXING DISTRICTS
(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two taxing districts: Moorings Bay and East Naples Bay. These two taxing districts were established for the purpose of financing dredging operations and maintenance of these two bay areas and for the retirement of existing debt. This budget provides for a continuation of the 0.5 mill tax levy for East Naples Bay Taxing District and a 0.025 mill levy for Moorings Bay Tax District.

COMMUNITY REDEVELOPMENT AGENCY

The Community Redevelopment Agency (CRA) 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.

The purpose of the CRA is to make infrastructure improvements to this section of the downtown. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between US 41 and 10th St, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront and rebuilding Menefee and Merrihue Parks on 5th Ave South. For 2003-04, the CRA budget is \$4,675,454, which includes over \$3,000,000 for the 41-10 improvements funded by a bond issued in March 2003.

STREETS FUND

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

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the city's Comprehensive Plan. Street impact fee revenue can be expended only for capital projects that enhance roadway capacity.

The 2003-04 budget for this fund is \$2,566,875 with five people budgeted.

DEBT SERVICE/UTILITY TAX FUND

The Debt Service/Utility Tax Fund is the fund through which the city's general obligation debt is paid. Revenue Sources used to pay the debt includes:

- Utility Taxes (FPL, Local Communications and Propane)
- The voted ad-valorem tax (to pay the Fleischmann Debt Service)
- Transfers in from the CRA and
- Transfers in from the East Naples Bay District.

The following bonds or debt are paid from this fund, as are Administrative Costs, after which any surplus is transferred to the Capital Projects fund.

- General Obligation Bond Series 2000 (Naples Preserve)
- Public Service Tax Refunding Revenue Bond Series 1993 (\$4.7 million)
- Public Service Tax Refunding Revenue Bond Series 2001 (\$9.3 Million)
- East Naples Bay

There are no positions budgeted in the Utility Tax Fund. Budgeted revenues are \$4,459,665. After all costs, \$2,223,253 will be transferred to the Capital Projects Fund.

RISK MANAGEMENT

The purpose of this fund is to efficiently acquire or assume the appropriate insurance related to risk management of the city, such as general liability, automobile, unemployment and workers compensation. The city protects itself from potential losses through a combination of self-insured retention and purchase of commercial insurance for primary and/or excess coverage, and an internal safety program. The costs of all these programs are charged back to each department based on loss experience and risk exposure. For 2003-04, the budget of this fund is \$2,559,848, a 10% increase over 2002-03.

EMPLOYEE BENEFITS

Changing slightly from the budget of 2002-03, this budget represents the cost of most of the employee (and dependent) benefits. In the past, it primarily represented only the health and dental insurance program. The budget for this fund is \$4,964,615, a 26% increase over 2002-03.

The Naples Health Insurance plan is a self-insured program. The city, using a Third Party Administrator (TPA), pays all medical and prescription costs to the medical providers. The city purchases excess liability coverage for major claims, to limit its exposure. The advantage of being self-insured is that there are fewer middlemen to pay. Additionally, if the city's workforce is kept healthy, we will have advantages over agencies whose employees do not pursue healthy lives. Finally, self-insurance allows the city to provide a more flexible medical plan. The disadvantage of being self-insured is that the city absorbs its own costs of any major illnesses, and there is risk potential due to an unbudgeted rise in claims. Unlike the health insurance program, dental insurance is a paid insurance program.

Part of the reason for the budgeted increase is due to the projected 10% rise in claims and fixed costs. The remainder of the increase (\$407,900) is due to a change in accounting and

budgeting practices which moved the Life, Vision and Long Term Disability insurances from a (non-budgeted) Trust and Agency Fund to this budgeted fund.

INFORMATION SERVICES

Information Services is one of the City's Internal Service Funds. The costs for the AS/400, Geographic Information Systems (GIS) and Network Divisions are allocated to the user funds, including the General Fund, Water & Sewer Fund, Solid Waste Fund and the Building and Zoning Fund, based on a formula combining use of staff time, number of personal computers, and number of applications supported. This fund is part of two separate departments, with the AS400 and Network Divisions part of the Information Services Department and the GIS Division reporting to the Community Development Director.

The budget for the Information Services Fund for 2003-04 is \$1,679,722, a 12% increase over the 2002-03 budget. For 2003-04, the Information Services budget uses \$197,847 of the unrestricted net cash (fund balance), which has been accumulating. There is no benefit for this fund to have a significant reserve, and this source will be used to fund a portion of the capital.

EQUIPMENT SERVICES

The Equipment Services Fund is an internal service fund, providing vehicle maintenance and fueling services for vehicles in the City's fleet. Repairs and services are billed monthly to the departments utilizing these services.

The budget for the Equipment Services Fund is \$1,668,278, a 1% increase over the prior year's budget.

CONSTRUCTION MANAGEMENT

This new internal service fund and department will be responsible for coordinating all major construction activities, either via contract with an outside firm or managing the project with department staff. The costs of this fund will be charged to projects in the same fashion as if an outside firm were managing the project. The total cost of this fund for 2003-04 is \$849,351.

OTHER INFORMATION

This year's budget includes a new section for each Department entitled "Goals and Objectives." Department Directors worked with their staff to identify specific goals and objectives with the intent of further clarifying the projects and services provided for in this budget. Throughout this fiscal year, employees can use this information to ensure that they are staying focused on the goals of the city, and following the intent of the city's budget.

Letter of Transmittal
October 1, 2003

SUMMARY

The City of Naples is not alone in having to adjust spending patterns and business plans due to the changing economy. Individuals and families have been affected by the downturn, local and state governments are struggling to carry out their missions, and businesses are likewise struggling, in some cases for their very survival.

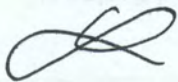
The role of the city government, in many ways, is similar to other organizations and private enterprise in that we must find ways to deliver services with fewer resources. However, because we are a government, our response must be different. Unlike the private sector, it is more difficult for the City of Naples to eliminate unprofitable services to make ends meet. A private business may decide to cut an entire product line or eliminate an entire service if it is not profitable, but the city cannot say we will not pick up garbage this year or we will not open the recreation centers this year. Naples must continue to provide core services (i.e. police, fire recreation, etc.) but must learn to do it more efficiently.

Fiscal Year 2003-04 will be a challenging year for the City of Naples. Internally, the city staff will challenge itself to improve organizational effectiveness and efficiencies. Implementing the organizational changes to improve services and reduce costs will still be a major undertaking. But the completion of this budget, with a tax rate decrease, also demonstrates that we have the will and the skill to meet that challenge.

I wish to acknowledge the directors and division heads that worked diligently to bring you this budget for FY 2003-04. Their teamwork and knowledge of the city's core services has been invaluable to developing a sustainable structure that changed to meet the needs of the city.

Finally, I wish to thank the Mayor and City Council members for your input and guidance in formulating policies that guide city operations. I look forward to implementing this 2003-2004 budget with you and the city staff.

Respectfully Submitted,



Dr. Robert E. Lee
City Manager

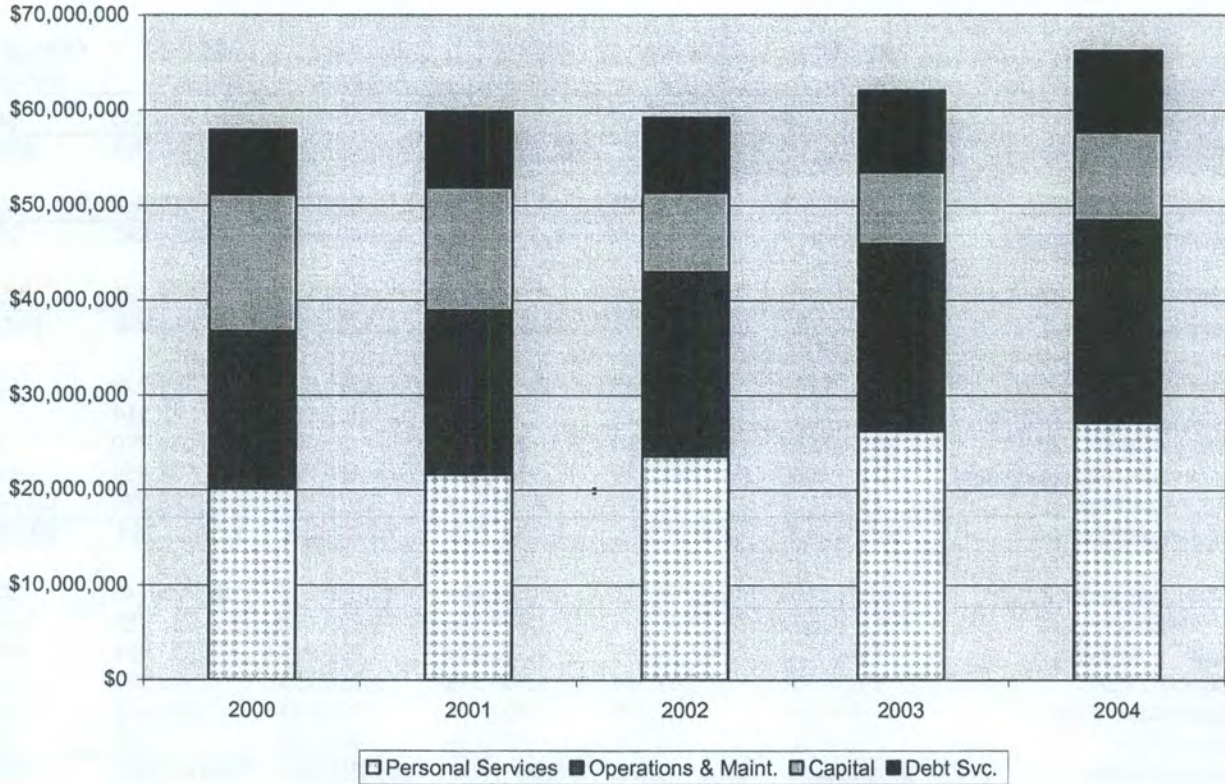
EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
 (TRANSFERS TO GENERAL FUND ELIMINATED)

FUND/SOURCE	BUDGET <u>1999-00</u>	BUDGET <u>2000-01</u>	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	APPROVED BUDGET <u>2003-04</u>
GENERAL					
Personal Services	\$13,207,547	\$14,215,162	\$15,612,645	\$17,596,543	\$17,732,271
Operating Expenses:					
Administration	684,116	1,020,578	1,042,456	928,386	975,494
Police & Emergency Services	938,202	1,008,393	1,095,180	1,118,374	1,145,371
Engineering	45,850	92,920	95,547	94,807	0
Community Services	1,929,888	2,122,817	2,270,960	2,378,388	2,705,132
Non-Departmental	2,240,324	2,131,545	2,836,412	2,487,822	2,945,115
Subtotal	19,045,927	20,591,415	22,953,200	24,604,320	25,503,383
WATER/SEWER					
Personal Services	3,645,693	3,812,904	3,998,782	4,513,114	4,817,494
Operating Expenses:					
Administration	991,964	1,033,143	1,097,824	1,372,600	1,535,397
Water Operations	2,316,000	2,491,550	2,672,812	2,764,560	2,961,442
Sewer Operations	1,135,550	1,094,480	1,112,187	1,268,050	1,300,745
Utilities Maintenance	497,400	523,725	523,426	525,736	553,336
Debt Service	5,022,653	5,016,243	4,893,279	4,882,736	4,878,769
Capital Expenditures (1)	3,276,636	4,959,406	2,830,515	2,144,825	1,572,063
Subtotal	16,885,896	18,931,451	17,128,825	17,471,621	17,619,246
SOLID WASTE					
Personal Services	1,253,076	1,315,253	1,250,517	1,209,639	1,262,951
Operating Expenses	2,128,234	2,200,102	2,607,899	2,694,246	2,945,444
Capital Expenditures	560,014	300,500	400,300	250,500	362,600
Subtotal	3,941,324	3,815,855	4,258,716	4,154,385	4,570,995
STORM WATER					
Personal Services	225,461	230,046	277,624	309,076	337,838
Operating Expenses	595,650	467,051	371,908	378,383	295,871
Debt Service	0	335,000	331,900	340,094	545,560
Capital Expenditures	1,915,930	4,111,910	731,500	1,007,000	500,000
Subtotal	2,737,041	5,144,007	1,712,932	2,034,553	1,679,269
CITY DOCK					
Personal Services	147,150	156,964	204,866	188,330	226,702
Operating Expenses	707,928	909,800	1,233,016	991,363	1,151,664
Debt Service	92,686	43,671	33,885	34,860	30,855
Capital Expenditures	233,600	0	105,000	0	40,000
Subtotal	1,181,364	1,110,435	1,576,767	1,214,553	1,449,221
TENNIS					
Personal Services	179,947	258,590	247,578	246,113	164,305
Operating Expenses	148,950	91,350	121,713	126,723	204,996
Debt Service	63,433	66,936	28,289	26,113	61,113
Capital Expenditures	0	32,000	11,000	0	0
Subtotal	392,330	448,876	408,580	398,949	430,414
MOORINGS BAY TAX DISTRICT					
Personal Services	2,500	2,500	2,500	2,500	2,500
Operating Expenses	18,750	18,750	18,750	18,750	18,750
Subtotal	21,250	21,250	21,250	21,250	21,250

EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
 (TRANSFERS TO GENERAL FUND ELIMINATED)

FUND/SOURCE	BUDGET <u>1999-00</u>	BUDGET <u>2000-01</u>	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	APPROVED BUDGET <u>2003-04</u>
EAST NAPLES BAY TAX DISTRICT					
Personal Services	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250
Operating Expenses	2,500	2,500	2,500	2,500	2,500
Debt Service	75,203	77,250	62,170	64,242	61,564
Subtotal	79,953	82,000	66,920	68,992	66,314
COMMUNITY DEVELOPMENT					
Personal Services	868,419	951,706	1,106,333	1,193,343	1,469,312
Operating Expenses	308,452	406,944	508,031	605,107	560,565
Capital Projects	2,531,600	84,950	155,454	30,132	64,961
Subtotal	3,708,471	1,443,600	1,769,818	1,828,582	2,094,838
STREETS					
Personal Services	186,980	196,477	248,967	310,055	319,165
Operating Expenses	1,460,600	1,239,570	1,434,520	1,569,742	1,324,710
Capital Projects	262,300	685,734	1,863,400	1,670,700	783,000
Subtotal	1,909,880	2,121,781	3,546,887	3,550,497	2,426,875
NAPLES BEACH					
Personal Services	386,507	436,684	511,838	530,685	613,208
Operating Expenses	264,113	300,600	252,909	315,552	340,842
Capital Projects	748,160	679,600	132,447	130,520	51,400
Subtotal	1,398,780	1,416,884	897,194	976,757	1,005,450
COMMUNITY REDEVELOPMENT					
Personal Services	0	86,199	89,379	139,227	185,938
Operating Expenses	105,000	125,925	140,864	71,200	249,115
Debt Service	242,600	132,600	157,048	955,455	856,196
Capital Expenditures	1,640,000	380,000	100,000	200,000	3,278,205
Subtotal	1,987,600	724,724	487,291	1,365,882	4,569,454
UTILITY TAX					
Operating Expenses	152,600	0	0	0	118,000
Debt Service	1,253,497	2,315,487	2,345,246	2,292,332	2,172,412
Capital Expenditures	3,219,100	1,727,322	2,052,274	2,121,596	2,531,038
Subtotal	4,625,197	4,042,809	4,397,520	4,413,928	4,821,450
TOTALS					
Personal Services	\$20,105,530	\$21,664,735	\$23,553,279	\$26,240,875	\$27,133,934
Operating Expenses	16,672,071	17,281,743	19,438,914	19,712,289	21,334,489
Debt Service	6,750,072	7,987,187	7,851,817	8,595,832	8,606,469
Capital Expenditures	14,387,340	12,961,422	8,381,890	7,555,273	9,183,267
GRAND TOTAL	\$57,915,013	\$59,895,087	\$59,225,900	\$62,104,269	\$66,258,159

**CITY OF NAPLES EXPENDITURE BUDGET
LAST FIVE FISCAL YEARS
(IN MILLIONS)**



Personal Services	\$20,105,530	\$21,664,735	\$23,553,279	\$26,240,875	\$27,133,934
Operating Expenses	16,672,071	17,281,743	19,438,914	19,712,289	21,334,489
Debt Service	6,750,072	7,987,187	7,851,817	8,595,832	8,606,469
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GRAND TOTAL	\$57,915,013	\$59,895,087	\$59,225,900	\$62,104,269	\$66,258,159

City of Naples
FY 2003-04 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund Description	1999-00 Actual	2000-01 Actual	2001-02 Actual	2002-03 Adopted	2003-04 Adopted	Change from 2002-03
001 General Fund	\$19,360,264	\$21,040,147	\$23,124,262	\$24,604,323	\$25,503,383	\$899,060
Governmental Funds	\$19,360,264	\$21,040,147	\$23,124,262	\$24,604,323	\$25,503,383	\$899,060
110 Building and Zoning	3,487,344	3,074,974	1,818,198	2,046,682	2,319,838	\$273,156
Special Revenue Funds	3,487,344	3,074,974	1,818,198	2,046,682	2,319,838	273,156
200 Utility Tax/ Debt Service	11,974,309	13,649,824	4,193,714	4,676,341	4,459,665	(\$216,676)
Debt Service Funds	11,974,309	13,649,824	4,193,714	4,676,341	4,459,665	(216,676)
340 Capital Project Funds	2,355,807	3,292,866	2,451,535	2,394,929	2,774,038	\$379,109
350 East Naples Bay District	75,393	77,417	62,366	68,992	78,814	\$9,822
360 Moorings Bay District	16,614	376,715	219,144	21,250	33,750	\$12,500
380 Community Redevelopment	2,184,682	467,935	719,273	1,460,782	4,675,454	\$3,214,672
390 Streets and Traffic	1,208,909	2,343,788	3,704,414	3,936,697	2,566,875	(\$1,369,822)
Capital Project Funds	5,841,405	6,558,721	7,156,732	7,882,650	10,128,931	\$2,246,281
420 Water and Sewer Fund	18,989,104	20,353,311	21,502,624	20,860,347	20,778,246	(\$82,101)
430 Naples Beach Fund	1,065,696	1,196,346	1,440,643	1,254,457	1,206,450	(\$48,007)
450 Solid Waste Fund	4,407,101	4,573,265	4,733,259	4,791,985	5,193,995	\$402,010
460 City Dock Fund	1,822,488	1,798,254	1,569,318	1,358,153	1,573,221	\$215,068
470 Storm Water Fund	917,342	1,035,295	1,387,054	2,299,453	1,901,269	(\$398,184)
480 Tennis Fund	394,728	436,674	424,704	420,999	454,414	\$33,415
Enterprise Funds	27,596,459	29,393,145	31,057,602	30,985,394	31,107,595	\$122,201
500 Self Insurance	1,489,212	1,727,574	2,585,136	2,320,814	2,559,848	\$239,034
510 Health Benefits	2,690,458	3,351,793	3,749,563	3,905,750	4,964,615	\$1,058,865
520 Information Systems	854,230	1,123,398	1,426,222	1,505,797	1,679,722	\$173,925
530 Equipment Services	1,571,255	1,761,035	1,683,798	1,648,044	1,651,076	\$3,032
540 Construction Management	0	0	0	0	849,351	\$849,351
Internal Service Funds	6,605,155	7,963,800	9,444,719	9,380,405	11,704,612	\$2,324,207
TOTAL	\$74,864,936	\$81,680,611	\$76,795,227	\$79,575,795	\$85,224,024	\$5,648,229

City of Naples, Florida Staffing Levels

Fund Department	Adopted FY01-02	Adopted FY02-03	Adopted FY03-04	Change
General Fund				
Mayor and City Council*	1	1	1	0.0
City Attorney	1	1	1	0.0
City Clerk	8	7	8	1.0
City Manager's Office	7	6.5	3	(3.5)
Human Resources	7	7	7	0.0
Community Dev./Planning	8	8	7	(1.0)
Development Services	10	10	0	(10.0)
Finance Department	18.8	20.8	21.8	1.0
PESD Fire Operations	59	59	59	0.0
PESD Admin	13	13	5	(8.0)
PESD CIB	19	19	18	(1.0)
PESD Police Operations	55.7	55.7	64.7	9.0
PESD Support Services	24	24	24	0.0
Community Serv Admin	3	3	5	2.0
Community Serv Parks/Pkys	32	30	22	(8.0)
Community Serv Recreation	16	17	16	(1.0)
Facilities Maintenance	10	10	10	0.0
TOTAL FUND	292.5	292	272.5	(19.5)
Water and Sewer Utility				
Administrative	8.5	8.5	8.5	0.0
Water	35	35	36	1.0
Wastewater	34	34.5	34.5	0.0
Utilities Maintenance	16	16	17	1.0
TOTAL FUND	93.5	94	96	2.0
Solid Waste Fund				
Administrative	3	4	3	(1.0)
Residential	13	14	14	0.0
Commercial	8	8	8	0.0
Horticultural	6	0	0	0.0
TOTAL FUND	30	26	25	(1.0)
Streets and Traffic	5	5	5	0.0
Comm Dev./ Building and Zoning	24.5	24.5	27.5	3.0
Comm. Redev. Agency	2.5	3.5	3.5	0.0
Stormwater	7	7	7	0.0
City Dock	5	4	5	1.0
Tennis	6	6.2	4	(2.2)
Naples Beach	13.3	12.6	13.1	0.5
Information Services	10	10	11	1.0
Equipment Services	11	11	11	0.0
Risk Management	2	2	2	0.0
Construction Management	0	0	8	8.0
All Funds	502.3	497.8	490.6	(7.2)

*Excludes elected positions

The above chart indicates the number of positions budgeted in each department.
Not all positions are filled, due to typical employee separations.

CITY OF NAPLES

PROPERTY TAX LEVIES & ASSESSED VALUATION

LAST 10 FISCAL YEARS

<u>YEAR</u>	<u>TAX LEVY</u>	<u>ASSESSED VALUATION</u>
1995	1.1800	\$4.06 BILLION
1996	1.1800	\$4.20 BILLION
1997	1.1800	\$4.50 BILLION
1998	1.1800	\$4.83 BILLION
1999	1.1800	\$5.14 BILLION
2000	1.1800	\$5.96 BILLION
2001	1.1800	\$6.80 BILLION
2002	1.1500	\$8.51 BILLION
2003	1.1130	\$9.95 BILLION
2004	1.1100	\$11.25 BILLION

COLLIER COUNTY

PROPERTY TAX LEVIES & ASSESSED VALUATION

LAST 10 FISCAL YEARS

<u>YEAR</u>	<u>TAX LEVY (1)</u>	<u>ASSESSED VALUATION</u>
1995	4.2340	\$16.00 BILLION
1996	4.0990	\$17.29 BILLION
1997	4.2883	\$18.08 BILLION
1998	4.2534	\$19.53 BILLION
1999	4.1397	\$21.34 BILLION
2000	4.0261	\$24.43 BILLION
2001	4.3453	\$27.74 BILLION
2002	4.6841	\$33.44 BILLION
2003	4.6841	\$39.49 BILLION
2004	4.6841	\$45.99 BILLION

(1) Countywide Levy plus Unincorporated Levy.

CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2004

<u>TAX UNIT</u>	<u>LEVY</u>	<u>PERCENT OF TOTAL</u>
CITY OF NAPLES	1.1100	8.8%
Voted Debt Service	0.0770	.6%
School District	6.5240	52.2%
Collier County	3.8772	31.0%
Water Management	0.2840	2.3%
Pollution Control	0.0347	.3%
Mosquito Control	0.1051	.9%
Big Cypress Basin	0.2425	1.9%
Conservation Collier	0.2500	2.0%
TOTAL	12.5045	100.0%

Example:

\$700,000	Residence
<u>(\$ 25,000)</u>	Homestead Exemption
\$675,000	Taxable Value

CITY OF NAPLES	749.25
Voted Debt Service	51.98
School District	4,403.70
Collier County	2,617.11
Water Management	191.70
Pollution Control	23.42
Mosquito Control	70.94
Big Cypress Basin	163.69
Conservation Collier	<u>168.75</u>
TOTAL	\$8,440.54

City of Naples, Florida

General Information



Location

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 awestruck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

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 the cultural and activity center of Collier County. Still the City is only miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 14 square miles in size and has 106.3 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 the northern states to the sunny south.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Gulfview Middle, Seagate Elementary, Lake Park Elementary and Naples High School. St. Anne's is a private school also situated in the City. Located near the City are Florida Gulf Coast University and Edison Community 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 miles of pristine Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination; parking is available at the end of nearly every street, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water. The City 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, with over fifty golf courses in the County, 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 Fleishmann Park, a dynamic park with handball courts, skatepark and other activities for the young at heart. The goal of the purchase of the Preserver 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.

Economy and Transportation

Based on the 2000 census, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples' per capita income was, at that time, estimated to be \$40,121, compared to the state average of \$27,764.

According the Federal census bureau, the largest business type in the Naples area is Retail, followed by Health Care/Social Services and Accommodations/Food Service.

The City of Naples is serviced by the Naples Municipal Airport. 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 reachable from Interstate 75, and is about a two-hour drive from Miami or Tampa.

Government

The City is managed with 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 four-year staggered terms. The current members of the legislative body are:

- Mayor Bonnie R. MacKenzie
- Vice Mayor Gary Galleberg
- R. Joseph Herms
- William R. MacIlvaine
- Clark Russell
- Penny Taylor
- Tamela E. Wiseman

General Information (continued)

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. Dr. Robert E. Lee was selected in June 2003 to be the City Manager.

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 streets construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse, recyclables and yard waste). 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:

Chief of Police and Emergency Services	Steven Moore
Community Development Director	Ronald M. Lee
Community Services Director	David M. Lykins
Construction Management Director	Ronald A. Wallace
Finance Director	Ann Marie S. Ricardi
Human Resources Director	Denise Perez
Information Services Director	Stephen A. Weeks
Public Works Director	Dan E. Mercer

Financial Policies and Operations

In 2002, the City of Naples adopted a fund balance policy, via Resolution 02-9845. The purpose of that resolution is to ensure that the reserves and financial stability of the City's operating funds are preserved.

The City has an Audit Committee, which advises and assists the City Manager in reference to the City's annual audit. That committee is established by the City Manager, in accordance with City Ordinance 94-7155.

Investment of city funds follows the guidelines established by Ordinance 01-9099. This ordinance was established in accordance with State Law, and ensures the safety of the funds entrusted to the City's care. Pension funds are governed by a separate ordinance.

The 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 a minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to 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.

General Information (continued)

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 the following fund types.

Governmental Funds

- General Fund
- Special Revenue Funds
 - *Building and Zoning*
- Debt Service Fund
- Capital Project Fund
 - *Community Redevelopment Agency*
 - *East Naples Bay and Moorings Bay Taxing Districts*
 - *Streets & Traffic*

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 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:

- **Enterprise Funds**
 - Water and Sewer
 - Naples Beach
 - Solid Waste
 - City Dock
 - Stormwater
 - Tennis
- **Internal Service Funds**
 - Risk Management
 - Employee Benefits
 - Information Services
 - Equipment Services
 - Construction Management

Budgets are prepared on the modified accrual basis of accounting for all funds. This means that 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; appropriations committed by way of contract or purchase order are rolled into the new fiscal year.

General Information (continued)

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-based retreats, leading to an informal goal-setting meeting. Additional inputs for future budgets will also be gathered from the Presidents Council, neighborhood associations and city committees.

During April, departments will begin preparing their budget requests using line-item budget formats. At the same time, Finance will begin assessing available and potential revenue sources.

Through this fiscal year, the operating portion of the budget was presented in two separate documents at two separate meetings. For next year, we will review that process to consider improving efficiency by combining the process into one proposed operating budget for presentation in late July.

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, or 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 (any capital change in excess of \$2,500) must have council approval by resolution.

City of Naples
BUDGET CALENDAR FY 2003-04



- May 27..... Deliver CIP & 1st half of operating Budgets to City Council
- June 4..... City Council Meeting
June 16-17 Budget Workshops
June 18..... City Council Meeting
- July 11 Meet with City Manager to review budget
July 14-16 Meetings with Department Directors
July 21-24 Final Budget Document Preparation
July 25 Budget Document to Manager for final review
July 30 Budget to Copy Center for reproduction
August 1 Deliver 2nd half of operating Budgets to City Council
- August 18-19..... Budget Workshops
August 18..... City Council Workshop
August 20..... City Council Meeting
- September 3..... City Council Meeting
September 15..... First Budget Hearing (5:05 PM)
September 17..... City Council Meeting
September 29..... Second Budget Hearing (5:05 PM)

General Fund

City of Naples

General Fund Revenue Analysis



Overview

Florida counties and municipalities have limited revenue sources. County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. Naples utilizes most of the allowable revenue sources. However, there are still several options available if the City needed to raise revenue. One option is to increase property taxes. The state limits the City to a maximum of 10 mills, and the City of Naples adopted millage rate is 1.110 mills. Another option is to increase utility taxes or telecommunication taxes, or to increase and add user charges, such as those at recreation facilities, planning or engineering.

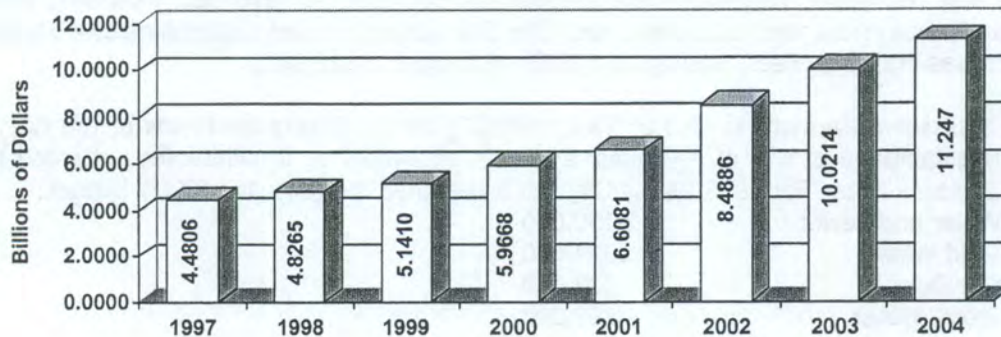
Revenue in the General Fund is separated into seven categories: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Service, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. These categories are established by the State of Florida's Uniform Accounting System, with which the City of Naples complies.

For Fiscal Year (abbreviated FY throughout this document) 2003-04, the budgeted revenues are \$25,331,689. An appropriated fund balance in the amount of \$171,694 brings the City's General Fund budget to \$25,503,383.

Local Taxes

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$11,604,498. The County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2003-04, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is \$11,247,507,971. The chart below shows the growth in taxable value for the past few years. As the table below shows, property values have steadily increased over the years, ranging from an increase of 6.5% to 24.7%. The average for the years shown is 14.2%.

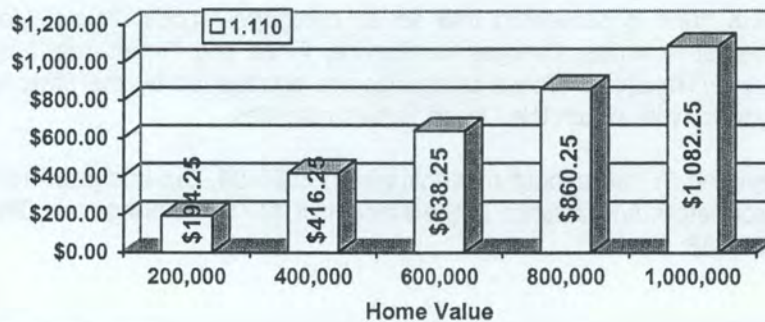


Increase in value over prior year	N/A	7.7%	6.5%	16.1%	14.1%	24.7%	18.1%	12.2%
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For Fiscal Year 2003-04, the proposed millage rate is lowered to 1.110 (or \$1.110 per thousand dollars of property value). Based on the 1.110 rate, the City would expect to collect a maximum of \$12,484,733. In accordance with Florida Statutes, the City reduces this by four percent (4%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2003-04 the budgeted tax revenue for Ad Valorem Taxes is \$11,986,498. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). For 2003-2004, \$382,000 of the City's Ad Valorem Taxes are to be reassigned to the CRA fund, leaving **\$11,604,498** as budgeted ad valorem tax income for the General Fund.

Below explains the impact of City property taxes on a home in Naples, assuming that the homeowner can use the \$25,000 Homestead Exemption:

Impact of Property Tax, Based on Home Value



Other Local Taxes

Until October 2001, Naples assessed non-exclusive Franchise Fees for the primary Electric, Telephone, Trolley and Cable Television companies. However, due to the State of Florida's new Simplified Telecommunications Tax, the City can no longer collect Telephone or Cable Franchise fees. The State has consolidated these fees in the new simplified Telecommunications Tax.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and it remains at 6%. It is expected to bring in \$2,440,000 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. For the first two years, revenues were prepaid and recorded as revenue. However, in March 2003, the prepayment was exhausted, and the City began receiving approximately \$1,100 per month in Gas Franchise Fees, leading to a 2003-04 budget of \$13,200.

Naples assesses a Payment in Lieu of Taxes (PILOT) on the Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is equivalent to franchise fees charged to the private sector utilities. For 2003-04 the City has established the following PILOT budget:

Water and Sewer	\$1,259,000
Solid Waste	\$334,000
City Dock	\$12,000
Storm Water	\$87,000

The new Simplified Telecommunications Tax passed by the Florida Legislature set the City's telecommunications tax rate at 3.3%. It is budgeted to bring in a total of \$1,852,280. These receipts are split equally between the General Fund (\$926,000) and the Utility Tax/Debt Service Fund (\$926,000).

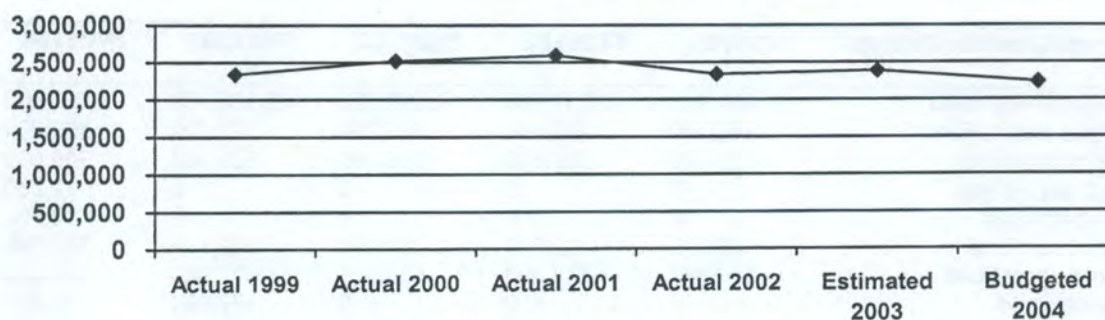
Licenses and Permits

The City of Naples is budgeted to collect \$264,500 in Licenses and Permits. The primary revenue in this category is the Occupational License Tax. Generally, the Occupational License Tax is 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. Assuming that the City complies with the state law that allows a 5% increase in rates every two years, City Occupational Licenses are projected to bring in \$203,500 for Fiscal Year 2003-04. This is based on an estimated 3,790 permits issued. Additionally, the City expects to collect \$45,000 from the County for the City's proportionate share of County Occupational Licenses. Minor revenues included in this section are address changes, contractor exams, engineering and special event permits.

Intergovernmental Revenue

Intergovernmental Revenue in the General Fund is budgeted at \$2,759,655. The largest source of intergovernmental revenue is the General Use Sales Tax, budgeted at \$2,231,600. This sales tax revenue represents a small portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is also available on its web site. This amount reflects a significant decrease from the Fiscal Year 2002-03 budget and a slight decrease from prior year collections. The projected decrease in this revenue is due to the economy and the low growth in City population.

General Use Sales Tax Collections



Another tax is the State Revenue Sharing program, expected to bring \$430,255 to the fund. The Municipal 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. The Department of Revenue requires 35.6% of the revenue to be used for transportation, so this amount is distributed to the Streets Fund. The balance of the Revenue Sharing money is distributed to the General Fund.

Other intergovernmental revenues are:

- **Mobile Home Licenses** \$10,000 (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 our limits.)
- **Firefighters Education** \$10,800 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$25,000
- **Alcohol Beverage License** \$52,000 (Distributed to the City per F.S. 561.342)

Charges for Services

Charges for Services reflects the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$5,002,100 in Charges for Services.

The City projects to collect \$200,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes \$295,000 in accordance with the City's contract to provide two fire officers (per shift) who are stationed at the Naples Municipal Airport (APF).

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

For Fiscal Year 2003-04, the amount that should be charged to each fund was calculated using a modified step-allocation plan, as in 2002-03. Bases for this plan include number of employees, square feet of buildings and number of purchase orders issued. For some funds, this made a significant change from calculations in 2001-02, when the fees were flat percentage based. The actual charges for some funds will take up to five years to be made accurate, as we gradually increase or decrease the charge. The reorganization of several departments in 2003-04 has caused additional changes, as some payments formerly made to the General Fund will now be made to the new internal service fund, Construction Management.

Administrative Charges to:	FY99/00	FY00/01	FY01/02	FY02/03	FY03/04
Water/Sewer Fund	1,937,936	2,034,800	2,199,700	\$2,130,700	1,900,000
Naples Beach Fund	246,300	258,600	283,200	277,700	201,000
Sanitation Fund	335,000	351,800	345,700	335,500	289,000
East Naples Bay	0	0	0	0	12,500
Moorings Bay	0	0	0	0	12,500
City Dock Fund	87,900	92,300	98,000	132,700	112,000
Stormwater Fund	166,800	175,100	123,075	177,900	135,000
Tennis Fund	0	0	0	22,050	24,000
Self Insurance Fund	51,200	53,800	41,850	83,100	65,500
Health Insurance Fund	84,900	89,100	0	19,600	31,000
Information Systems	0	0	0	90,000	85,000
Equipment Services Fund	111,400	117,000	124,900	131,100	139,000
Construction Management	0	0	0	0	41,000
Building and Zoning Fund	90,000	102,800	113,100	218,100	225,000
Utility Tax Fund	73,100	76,800	92,900	91,900	64,000
Capital Projects Fund	202,400	212,500	167,900	237,500	125,000
Community Redevel. Fund	24,800	42,600	75,900	94,900	106,000
Streets and Traffic Fund	348,100	365,500	375,000	386,200	140,000
Pensions Fund	27,800	29,200	29,500	31,000	31,000
Total	\$3,787,636	\$4,001,900	\$4,070,725	\$4,459,950	\$3,738,500

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. Revenue estimates from the Norris Community Center assume the construction of the new facility is complete and the facility is operating by mid-January.

Fleishmann Park	\$390,000
Norris Community Center (Cambier)	\$30,000
River Park Center	\$20,000
Gulfview Middle programming	\$1,500
Skate Park	\$175,500
Total	\$617,000

Fines and Forfeits

The General Fund is budgeted to receive \$343,000 in fines for FY 2003-04.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$260,000 for FY 2003-04, a \$60,000 increase over the budget of 2002-03. Fiscal 2002-03 was budgeted low due to the impact of 9-11; however, due to a partial tourist recovery and a reorganization of the traffic unit, collections are nearly back to the pre- 9-11 levels. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court System.

City Fines are budgeted at \$62,000, a decrease of \$28,000 from the budget of 2002-03. It appears that the budget of 2002-03 was overly optimistic, as revenues from the source have, in their best year, not exceeded \$73,000. Collections for 2002-03 seem to be about 25% higher than 2001, which was depressed due to the impact of September 11, 2001, and we are therefore confident that a projection of \$62,000 is conservatively accurate.

For 2003-04, the City added a \$2 per ticket charge to fund the school crossing guard program. Projected to bring in \$20,000, this new revenue is authorized by F.S. 318.21, and governed by Chapter 62 of the City Code.

Miscellaneous Income

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by a projected fund balance. For 2003-04, the assumed interest rate is 2.4%, and the projected average invested funds will be \$6,000,000. Therefore, Interest Income is budgeted at \$143,009.

The General Fund will collect \$124,218 from the Community Redevelopment Agency, as that fund continues to payback loans. Auction/Surplus Property proceeds are budgeted at \$1,000.

Other Income is budgeted at \$18,009. This estimate will cover revenues that are unusual and not classified elsewhere. Finally, the Community Redevelopment Agency is paying back a loan made several years ago, with an annual payment of \$124,218, and final payment due in 2011.

Summary

The General Fund Revenue for 2003-04 is budgeted at \$25,331,689. Adding to that the appropriated fund balance of \$171,694, the budget is \$25,503,383. With the ad valorem tax decreasing from 1.113 to 1.110, the city continues to have one of the lower tax rates in the State. There are minor rate increases noted above, including a \$2 per ticket charge for the crossing guard program, an increase to Occupational Licenses as allowed by state law, and an increase in the Naples Airport agreement for providing fire rescue services.

City of Naples General Fund

Fiscal Year 2003-04 Revenue Detail

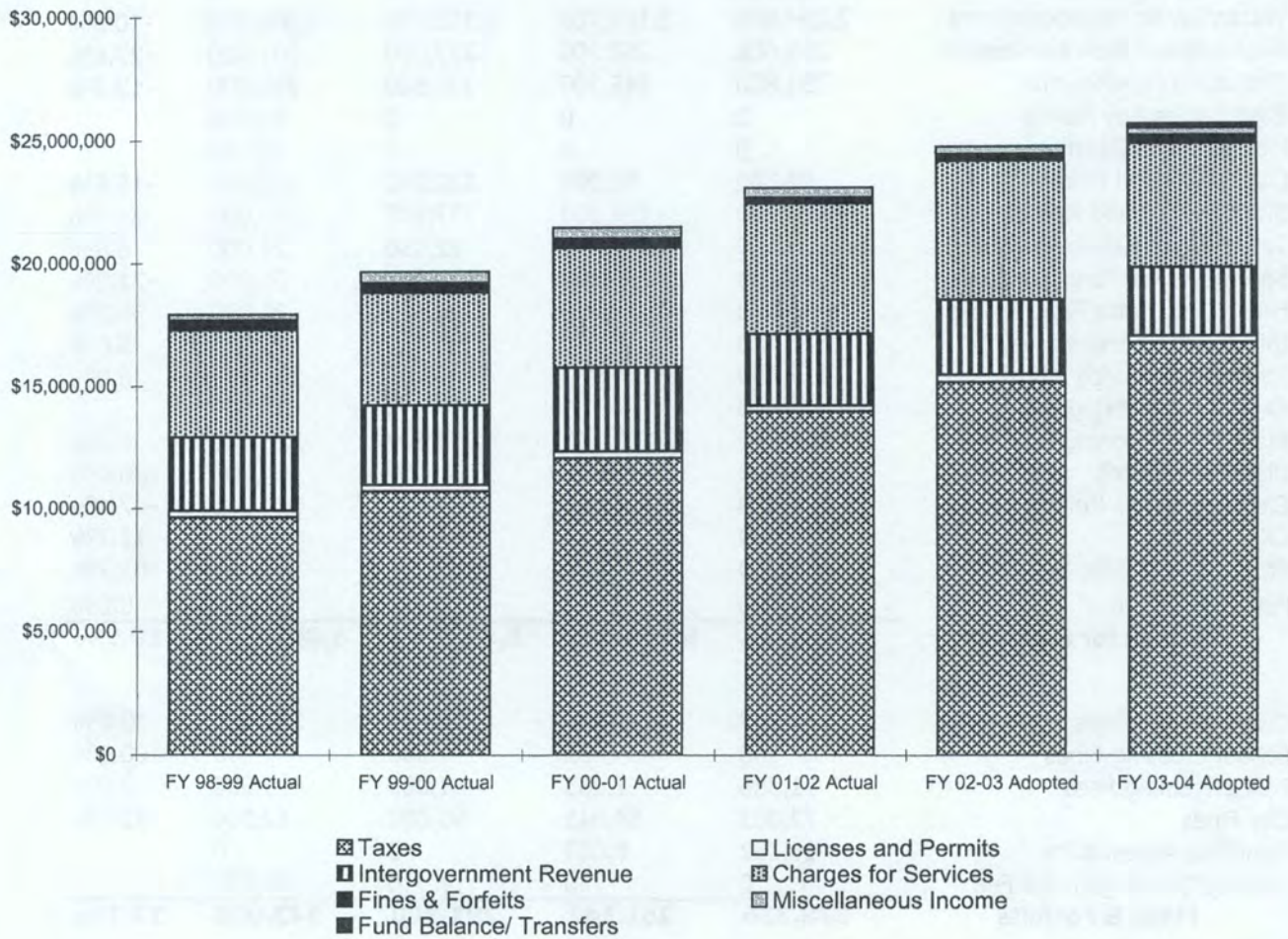
Description	FY 00-01 Actual	FY 01-02 Actual	FY 02-03 Adopted	FY 03-04 Adopted	Change
Ad Valorem Taxes	7,626,437	9,178,621	10,255,021	11,604,498	13.2%
Electric Franchise Fee	2,401,002	2,416,759	2,351,330	2,440,000	3.8%
Telephone Franchise	96,586	0	0	0	
Trolley Franchise	500	500	500	500	0.0%
Cable TV Franchise	231,029	51,341	0	0	
Payment in Lieu of Taxes	1,668,600	1,596,900	1,658,026	1,692,000	2.0%
Teco Gas Franchise	10,000	0	0	13,200	
Telecommunications Tax	0	671,844	813,079	926,000	13.9%
Taxes	12,034,154	13,915,965	15,077,956	16,676,198	10.6%
Occupational Licenses	215,632	176,497	250,000	203,500	-18.6%
County Occupational License	47,037	43,951	50,000	45,000	-10.0%
Address Changes	3,303	2,787	1,000	2,000	100.0%
Contractor Exams	6,478	8,358	10,000	8,500	-15.0%
Engineering Permits	515	1,700	500	500	0.0%
Special Events Permits	5,595	5,305	3,000	5,000	66.7%
Outdoor Dining Permits	705	210	0	0	
Licenses and Permits	279,265	238,808	314,500	264,500	-15.9%
Federal Grants	227,147	34,971	0	0	
State Revenue Sharing	466,646	429,579	434,264	430,255	-0.9%
Mobile Home Licenses	27,885	10,688	22,000	10,000	-54.5%
Firefighters Education	10,529	10,830	10,000	10,800	8.0%
Fuel Tax Refund	26,963	26,869	25,000	25,000	0.0%
Alcohol Beverage License	51,020	53,896	50,000	52,000	4.0%
General Use Sales Tax	2,589,911	2,332,893	2,467,000	2,231,600	-9.5%
Collier County Shared Grants	0	0	0	0	
Intergovernmental Rev.	3,400,101	2,899,726	3,008,264	2,759,655	-8.3%
Maps and Codes Fees	3,379	6,647	5,000	5,000	0.0%
Copies	4,238	2,185	4,000	2,500	-37.5%
Election Fees	0	1,000	0	0	
Planning Dept Fees	43,282	29,274	45,000	35,000	-22.2%
County Utility Billing Charge	0	0	0	36,000	
False Alarms/Reports	48,005	31,881	50,000	45,000	-10.0%
Investigation Fees	16,884	21,632	15,000	20,000	33.3%
Security Services	196,268	230,127	200,000	200,000	0.0%
Airport/Fire Contract	120,805	251,159	190,000	295,000	55.3%
Site Development Review Fee	0	0	50,000	0	
Zoning Certification Fee	0	0	7,500	0	
Coastal Setback Fee	0	0	1,000	0	
Lot Mowing Fees	3,129	4,419	8,000	4,000	-50.0%
Fleishmann Park	324,743	356,018	380,850	390,000	2.4%
Norris Community Center	49,772	47,674	25,000	30,000	20.0%
River Park Center	18,001	6,558	7,500	20,000	166.7%
GulfView Middle School	150	2,410	0	1,500	
Skate Park	0	152,413	158,500	175,500	10.7%
Recreation Programs	0	0	3,000	3,000	0.0%
Vending Machine Commission	4,353	1,724	2,000	1,100	-45.0%

City of Naples General Fund

Fiscal Year 2003-04 Revenue Detail

Description	FY 00-01 Actual	FY 01-02 Actual	FY 02-03 Adopted	FY 03-04 Adopted	Change
Pay Phone Commission	467	0	0	0	
Wilkinson House Rental	18,000	0	0	0	
Water/Sewer Reimbursement	2,034,800	2,199,700	2,130,700	1,900,000	-10.8%
Naples Beach Reimbursement	258,600	283,200	277,700	201,000	-27.6%
Sanitation Fund Reimb	351,800	345,700	335,500	289,000	-13.9%
East Naples Bay Reimb	0	0	0	12,500	
Moorings Bay Reimb	0	0	0	12,500	
City Dock Fund Reimb	92,300	98,000	132,700	112,000	-15.6%
Stormwater Fund Reimb	175,100	164,100	177,900	135,000	-24.1%
Tennis Fund Reimb	0	0	22,050	24,000	8.8%
Self Insurance Fund Reimb	53,800	55,800	83,100	65,500	-21.2%
Health Insurance Fund Reimb	89,100	0	19,600	31,000	58.2%
Information Services Reimb	0	0	90,000	85,000	-5.6%
Equipment Service Reimb	117,000	124,900	131,100	139,000	6.0%
Capital Engineering Reimb	0	0	0	41,000	
Building and Zoning Reimb	102,800	113,100	218,100	225,000	3.2%
Utility Tax Reimb	76,800	92,900	91,900	64,000	-30.4%
Capital Projects Reimb	212,500	167,900	237,500	125,000	-47.4%
CRA Reimb	42,600	75,900	94,900	106,000	11.7%
Streets and Traffic Reimb	365,500	375,000	386,200	140,000	-63.7%
Pensions Reimb	29,200	29,500	31,000	31,000	0.0%
Charges for Services	4,853,376	5,270,821	5,612,300	5,002,100	-10.9%
County Court Fines	288,577	187,703	200,000	260,000	30.0%
School Crossing Fines	148	52	300	0	-100.0%
Police Training Fees	1,386	1,263	1,000	1,000	0.0%
City Fines	72,063	54,041	90,000	62,000	-31.1%
Handicap Accessibility	16,162	8,083	0	0	
Parking/Crossing Guard Fee	0	0	0	20,000	
Fines & Forfeits	378,336	251,142	291,300	343,000	17.7%
Interest Earnings	348,662	155,202	250,000	143,009	-42.8%
GASB 31 Mark to Market	54,784	28,376	0	0	
Auction Proceeds/Surplus Sales	17,120	4,810	0	1,000	
CRA Repayment	0	0	0	124,218	
Other Income	26,842	208,610	50,000	18,009	-64.0%
FEMA	0	0	0	0	
Miscellaneous Income	447,408	396,998	300,000	286,236	-4.6%
Total General Fund Revenue	21,392,640	22,973,460	24,604,320	25,331,689	3.0%
Use of Fund Balance				171,694	
Total General Fund Budget	21,392,640	22,973,460	24,604,320	25,503,383	3.7%

City of Naples General Fund Revenue Sources



	FY 98-99 Actual	FY 99-00 Actual	FY 00-01 Actual	FY 01-02 Actual	FY 02-03 Adopted	FY 03-04 Adopted
Taxes	\$9,637,699	\$10,695,690	\$12,034,154	\$13,915,965	\$15,077,956	\$16,676,198
Licenses and Permits	259,440	265,683	279,265	238,808	314,500	264,500
Intergovernment Revenue	3,005,315	3,242,291	3,400,101	2,899,726	3,008,264	2,759,655
Charges for Services	4,371,791	4,567,807	4,853,376	5,270,821	5,612,300	5,002,100
Fines & Forfeits	388,530	395,528	378,336	251,142	291,300	343,000
Miscellaneous Income	245,087	454,247	447,408	396,998	300,000	286,236
Fund Balance/ Transfers	0	0	0	0	0	171,694
TOTAL	\$17,907,862	\$19,621,246	\$21,392,640	\$22,973,460	\$24,604,320	\$25,503,383

City of Naples, Florida

General Fund Budget Comparison Fiscal Year 2003-04

	FY99-00 Actual	FY00-01 Actual	FY01-02 Actual	FY02-03 Adopted	FY03-04 Adopted	Change
General Fund Revenue						
Local Taxes	10,695,690	12,034,154	13,915,965	15,077,956	16,676,198	1,598,242
Licenses and Permits	265,683	279,265	238,808	314,500	264,500	(50,000)
Intergovernmental	3,242,291	3,400,101	2,899,726	3,008,264	2,759,655	(248,609)
Charges for Service	4,567,807	4,853,376	5,270,821	5,612,300	5,002,100	(610,200)
Fines and Forfeits	395,528	378,336	251,142	291,300	343,000	51,700
Miscellaneous Income	454,247	447,408	396,998	300,000	286,236	(13,764)
TOTAL REVENUE	19,621,246	21,392,640	22,973,460	24,604,320	25,331,689	727,369
Expenditures						
Mayor and City Council	206,739	254,163	210,240	204,936	211,566	6,630
City Attorney	355,812	433,904	453,928	450,022	501,683	51,661
City Clerk	332,928	343,062	398,024	407,852	460,267	52,415
City Manager's Office	560,444	531,694	593,413	556,662	374,507	(182,155)
Human Resources	502,012	422,079	462,283	505,985	511,931	5,946
Planning	405,584	414,270	399,650	537,945	497,113	(40,832)
Development Services	528,264	619,669	677,553	750,594	0	(750,594)
Finance Department	845,649	914,198	1,016,151	1,298,548	1,467,915	169,367
Police/Fire PESD	9,518,642	10,072,743	10,805,864	11,788,315	12,817,591	1,029,276
Community Services	3,929,822	4,199,158	4,676,970	5,009,471	5,218,418	208,947
Non Departmental Maintenance	2,034,168	877,001	985,655	867,556	902,544	34,988
Non Departmental Other		1,697,109	1,681,684	2,026,437	2,338,926	312,489
Contingency	0	0	0	200,000	200,922	922
Transfers	140,200	261,097	762,847	0	0	0
TOTAL EXPENDITURES	19,360,264	21,040,147	23,124,262	24,604,323	25,503,383	899,060
Change in Financial Position	260,982	352,493	(150,802)	(3)	(171,694)	
For Reference purposes						
Combined PD/ES	9,518,642	10,072,743	10,805,864	11,788,315	12,817,591	1,029,276



**GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$1,154,208
Projected Revenues FY 2002-03	\$25,061,020
Projected Expenditures FY 2002-03	\$25,061,020
Net Increase/(Decrease) in Net Unrestricted Assets	\$0

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$1,154,208**

Add Fiscal Year 2003-04 Budgeted Revenues

Ad Valorem Tax	\$11,604,498	
Other Taxes	\$5,071,700	
Licenses & Permits	264,500	
Sales Tax	2,231,600	
Intergovernmental	528,055	
Charges for Services	642,500	
Recreation Revenues	621,100	
Fines & Forfeitures	343,000	
Transfers - Reimburse Admin.	3,738,500	
Other Revenue	286,236	
		<u>\$25,331,689</u>

TOTAL AVAILABLE RESOURCES: **\$26,485,897**

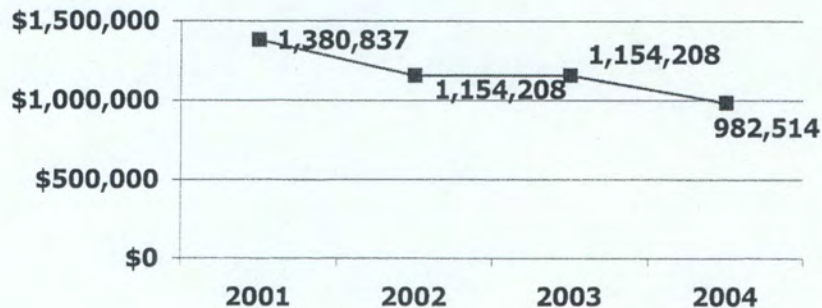
Less Fiscal Year 2003-04 Budgeted Expenditures

Mayor & Council	211,566	
City Attorney	501,683	
City Clerk	460,267	
City Manager	374,507	
Human Resources	511,931	
Planning	497,113	
Finance	1,467,915	
Police & Emergency Services	12,817,591	
Engineering	0	
Community Services	5,218,418	
Non-Departmental	1,931,229	
Transfer - Self Insurance	1,310,241	
Contingency	200,922	
		<u>25,503,383</u>

BUDGETED CASH FLOW **(\$171,694)**

Projected Unrestricted Net Assets as of September 30, 2004 **\$982,514**

Four Year Trend-Unrestricted Net Assets



**FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	10,504,640	11,108,402	11,640,996	11,694,475	0.5%
10-30	OTHER SALARIES	469,442	591,057	598,462	614,623	2.7%
10-32	STATE INCENTIVE PAY	88,485	96,386	97,054	89,760	-7.5%
10-40	OVERTIME	656,703	723,883	457,353	543,656	18.9%
10-41	SPECIAL DUTY PAY	162,879	164,988	180,000	180,000	0.0%
10-42	HOLIDAY PAY	117,177	122,812	186,816	170,854	-8.5%
25-00	OTHER FRINGE BENEFITS	-3,695	0	0	0	0.0%
25-01	FICA	891,192	962,386	877,292	900,078	2.6%
25-03	RETIREMENT CONTRIBUTIONS	408,759	394,070	482,842	679,519	40.7%
25-04	LIFE/HEALTH INSURANCE	1,176,252	1,466,603	2,166,036	2,161,925	-0.2%
25-13	EARLY RETIREMENT INCENTIVE	0	0	0	178,164	0.0%
29-00	GENERAL & MERIT INCREASE	0	0	909,695	519,217	-42.9%
TOTAL PERSONAL EXPENSES		14,471,834	15,630,587	17,596,546	17,732,271	0.8%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	118,761	122,005	130,725	211,211	61.6%
30-02	HOUSING ASSISTANCE PMT	17,250	18,000	18,000	18,000	0.0%
30-05	COUNTY LAND FILL	233	0	1,500	1,000	-33.3%
30-10	AUTO MILEAGE	5,030	9,425	7,210	6,760	-6.2%
30-20	FACILITY OPERATING EXPENSE	441	0	0	0	0.0%
30-21	FLEISCHMANN PARK	165,670	161,736	0	30,000	0.0%
30-22	NORRIS COMMUNITY CENTER	31,229	31,457	0	0	0.0%
30-23	RIVER PARK CENTER	12,637	18,648	0	5,000	0.0%
30-24	SCHOOL SITES	3,159	11,918	0	0	0.0%
30-40	CAP PROJECT ENGINEER FEE	0	0	0	195,000	0.0%
30-61	PURCHASING CARD CHARGES	0	-350	50	0	-100.0%
31-00	PROFESSIONAL SERVICES	10,292	10,038	8,950	8,950	0.0%
31-01	PROFESSIONAL SERVICES	17,210	63,432	254,100	243,250	-4.3%
31-02	ACCOUNTING & AUDITING	71,045	87,205	77,600	101,650	31.0%
31-04	OTHER CONTRACTUAL SVCS	931,553	991,075	1,047,638	1,145,082	9.3%
31-07	MEDICAL SERVICES	18,923	21,131	21,220	18,235	-14.1%
31-50	ELECTION EXPENSE	1,635	35,876	0	37,000	0.0%
31-51	DOCUMENT IMAGING	3,367	7,113	7,000	7,000	0.0%
32-01	CITY ATTORNEY	211,349	184,476	206,503	210,000	1.7%
32-03	WILKINSON HOUSE ATTORNEY	116,805	65,641	0	12,500	0.0%
32-04	OTHER LEGAL SERVICES	0	0	0	28,000	0.0%
32-10	OUTSIDE COUNSEL	115,639	163,649	150,000	150,000	0.0%
32-11	CABLE ATTORNEY	31,453	19,155	0	1,500	0.0%
32-12	LABOR ATTORNEY	14,600	11,765	10,000	15,000	50.0%
32-21	HAMILTON HARBOR LITIGATION	79,150	0	0	0	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	130,342	0.0%
40-01	TRAVEL	26,088	25,868	43,339	0	-100.0%
40-02	SCHOOL AND TRAINING	84,690	83,116	94,298	0	-100.0%
40-03	SAFETY	0	0	50	0	-100.0%
40-22	MAYOR MACKENZIE	204	0	1,000	1,000	0.0%
40-24	COUNCILPERSON GALLEBERG	0	0	1,000	1,000	0.0%
40-25	COUNCILPERSON TAYLOR	0	0	1,000	1,000	0.0%
40-28	COUNCILPERSON HERMS	6	0	1,000	1,000	0.0%
40-29	COUNCILPERSON WISEMAN	0	1,242	1,000	1,000	0.0%
40-31	COUNCILPERSON MACILVAINE	0	0	1,000	1,000	0.0%
40-32	COUNCILPERSON RUSSELL	0	0	1,000	1,000	0.0%
41-00	COMMUNICATIONS	104,550	182,364	206,553	202,092	-2.2%
41-01	TELEPHONE	133,023	38,914	1,860	0	-100.0%
41-02	FAX & MODEMS	-1,962	0	1,616	0	-100.0%
41-03	RADIO & PAGER	0	0	250	0	-100.0%

**FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
42-00 TRANSPORTATION	27,502	17,513	30,000	37,000	23.3%
42-01 VEHICLES & EQUIPMENT	0	8	0	0	0.0%
42-02 POSTAGE & FREIGHT	57,562	70,592	72,000	83,930	16.6%
42-10 EQUIP.SERVICES - REPAIRS	687,567	724,177	591,792	569,353	-3.8%
42-11 EQUIP. SERVICES - FUEL	149,638	133,416	136,750	134,550	-1.6%
43-01 ELECTRICITY	543,496	548,804	394,600	300,978	-23.7%
43-02 WATER, SEWER, GARBAGE	213,427	196,212	275,477	324,553	17.8%
44-00 RENTALS & LEASES	24,893	21,934	26,750	33,250	24.3%
44-01 BUILDING RENTAL	43,370	45,540	47,800	0	-100.0%
44-02 EQUIPMENT RENTAL	0	414	0	5,000	0.0%
45-00 INSURANCE	0	0	0	16,500	0.0%
45-22 SELF INS. PROPERTY DAMAGE	599,100	773,180	1,056,201	1,310,241	24.1%
46-00 REPAIR AND MAINTENANCE	169,744	222,149	227,080	269,254	18.6%
46-02 BUILDINGS & GROUND MAINT.	1,799	0	7,367	7,267	-1.4%
46-03 EQUIP. MAINT. CONTRACTS	0	44	0	0	0.0%
46-04 EQUIP. MAINTENANCE	4,237	10,317	14,950	18,325	22.6%
46-06 OTHER MAINTENANCE	3,687	3,254	6,500	0	-100.0%
46-14 HYDRANT MAINTENANCE	249	497	614	1,742	183.7%
46-15 RED TIDE CLEAN UP	75	38,001	0	0	0.0%
47-00 PRINTING AND BINDING	39,075	37,246	52,500	69,420	32.2%
47-01 LEGAL ADS	32,706	39,603	39,300	39,500	0.5%
47-02 ADVERTISING (NON LEGAL)	12,074	21,494	28,170	23,170	-17.7%
47-03 COUNCIL PACKETS	5,926	2,416	0	0	0.0%
47-05 PHOTO AND VIDEO	0	0	500	0	-100.0%
47-06 DUPLICATING	11,552	1,972	13,750	12,300	-10.5%
47-07 NAPLES ANNUAL REPORT	0	0	0	12,000	0.0%
49-00 OTHER CURRENT CHARGES	205,378	66,379	44,377	42,582	-4.0%
49-02 INFORMATION SERVICES	430,135	519,400	570,949	591,945	3.7%
49-03 SPECIAL ECONOMIC DEV.	3,184	1,000	5,000	0	-100.0%
49-04 EMPLOYEE DEVELOPMENT	3,637	1,233	10,000	5,000	-50.0%
49-05 SPECIAL EVENTS	27,441	49,411	90,000	92,750	3.1%
49-06 AWARDS	10,436	15,558	15,000	15,000	0.0%
49-07 EMPLOYEE RECOGNITION	136	1,031	1,000	1,000	0.0%
49-51 WILKINSON HOUSE EXPENSES	36,822	6,257	2,620	10,520	301.5%
51-00 OFFICE SUPPLIES	52,375	48,181	52,500	62,975	20.0%
51-01 STATIONERY & PAPER	1,706	1,922	3,525	2,700	-23.4%
51-02 OTHER OFFICE SUPPLIES	3,351	2,939	3,400	4,900	44.1%
51-06 RESALE SUPPLIES	12,205	81,849	50,000	80,000	60.0%
52-00 OPERATING SUPPLIES	315,051	309,985	437,146	360,085	-17.6%
52-01 RECREATIONAL PGM. EXPENSE	5,370	4,175	6,000	12,000	100.0%
52-04 BATTERIES	0	0	200	0	-100.0%
52-07 UNIFORMS	61,556	64,388	72,313	85,382	18.1%
52-08 SHOP SUPPLIES	464	0	0	0	0.0%
52-09 OTHER CLOTHING	8,226	9,759	10,700	10,900	1.9%
52-10 JANITORIAL SUPPLIES	27,236	34,885	45,864	55,044	20.0%
52-23 VESTS	15,952	5,823	1,500	6,400	326.7%
52-31 TREE PLANTING & SUPPLIES	61,594	719	0	0	0.0%
52-41 POOL - OPERATING SUPPLIES	0	0	6,500	13,000	100.0%
52-42 BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0.0%
52-80 CHEMICALS	0	0	700	0	-100.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	3,399	2,555	2,450	2,650	8.2%
54-01 MEMBERSHIPS	15,990	15,407	19,980	28,424	42.3%
54-02 BOOKS, PUBS, SUBS.	8,429	10,216	10,740	10,678	-0.6%
TOTAL OPERATING EXPENSES	6,261,782	6,526,754	6,785,027	7,551,840	11.3%

**FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDING	10,055	163,445	0	0	0.0%
60-40 MACHINERY EQUIP	35,379	38,990	22,750	18,350	-19.3%
60-80 COMPUTER PURCHASES	0	1,639	0	0	0.0%
91-21 BOND SINKING FUND FD 200	134,100	154,200	0	0	0.0%
91-39 STREETS FUND	0	350,625	0	0	0.0%
91-51 HEALTH INSURANCE FUND	126,997	258,022	0	0	0.0%
99-01 OPERATING CONTINGENCY	0	0	200,000	200,922	0.5%
TOTAL NON-OPERATING EXPENSES	306,531	966,921	222,750	219,272	-1.6%
TOTAL EXPENSES	\$21,040,147	\$23,124,262	\$24,604,323	\$25,503,383	3.7%

FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND

ACCOUNT DESCRIPTION	01-01 ACTUAL	01-01 BUDGET	01-01 ORIGINAL BUDGET	01-01 APPROVED BUDGET	01-01 CHANGES
OPERATING EXPENSES	308,542	272,750	272,750	272,750	35,800
TOTAL NON-OPERATING EXPENSES	308,542	272,750	272,750	272,750	35,800
TOTAL EXPENSES	308,542	272,750	272,750	272,750	35,800
OPERATING GOVERNMENT	102,522	0	0	0	102,522
HEALTH INSURANCE FUND	0	0	0	0	0
STREETS FUND	0	0	0	0	0
ROAD BONDING FUND PD 200	104,100	0	0	0	104,100
OUTLET PURCHASES	0	0	0	0	0
ROAD FUND	1,229	0	0	0	1,229
ROAD FUND	32,219	32,219	32,219	32,219	0
IMPROVEMENT FUND	10,102	0	0	0	10,102
NON-OPERATING EXPENSES	0	0	0	0	0



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Mayor
&
City
Council

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Department Description

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

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

2003-04 Significant Budgetary Issues

The budget of this office is \$211,566, a \$6,630 (3.2%) increase from the \$204,936 budget of Fiscal Year 2002-03.

The budget for Personal Services is \$189,716 making up 90% of this Office's budget. This Office has a total of eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Administrative Coordinator. Personal Services have increased by \$6,230, in part due to the reclassification of that position from a Senior Administrative Specialist, which was part of a cost-saving reorganization of this office and the City Manager's office.

The budget for Operating Expenses is \$21,850. Major expenditures budgeted for this office include \$7,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and \$6,750 budgeted in Memberships, for membership in the Florida League of Cities, the Metropolitan Planning Organization and the South West Florida League of Cities.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Personal Services	\$199,832	\$183,486	\$189,716	\$6,230
Operating Expenses	10,408	21,450	21,850	400
Total	\$210,240	\$204,936	\$211,566	\$6,630

2003-04 Goals and Objectives

The Mayor and City Council are responsible for City-wide goals and accomplishments.



MAYOR AND CITY COUNCIL

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Mayor	\$20,000
6	6	6	Council Members	84,000
1	1	1	Administrative Coordinator-Mayor	30,642
8	8	8	Total Positions	\$134,642
			Regular Salaries	134,642
			Employer Payroll Expenses	51,360
			FY 2000 Early Retirement Incentive (1)	2,500
			General & Merit Increase	1,214
			Total Personal Services	\$189,716

(1) Payable through Fiscal Year 2015

Change	FY03/04 Budget	FY03/03 Actual	FY02/03 Actual	FY01/02 Actual
\$8,500	\$189,716	\$189,716	\$189,716	\$189,716
0	0	0	0	0
\$8,500	\$189,716	\$189,716	\$189,716	\$189,716

**FISCAL YEAR 2004
BUDGET DETAIL
MAYOR & CITY COUNCIL**

001.0101.511

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	199,122	156,136	128,542	134,642	4.7%
25-01 FICA	14,410	11,475	9,019	9,449	4.8%
25-03 RETIREMENT CONTRIBUTIONS	4,029	1,754	3,359	1,662	-50.5%
25-04 LIFE/HEALTH INSURANCE	25,432	30,467	41,066	40,249	-2.0%
25-13 EARLY RETIREMENT INCENTIVE	0	0	0	2,500	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	1,500	1,214	-19.1%
TOTAL PERSONAL SERVICES	242,993	199,832	183,486	189,716	3.4%
<u>OPERATING EXPENSES</u>					
30-10 AUTO MILEAGE	0	0	500	0	-100.0%
40-22 MAYOR MACKENZIE	204	0	1,000	1,000	0.0%
40-24 COUNCILPERSON GALLEBERG	0	0	1,000	1,000	0.0%
40-25 COUNCILPERSON TAYLOR	0	0	1,000	1,000	0.0%
40-28 COUNCILPERSON HERMS	6	0	1,000	1,000	0.0%
40-29 COUNCILPERSON WISEMAN	0	1,242	1,000	1,000	0.0%
40-31 COUNCILPERSON MACILVAINE	0	0	1,000	1,000	0.0%
40-32 COUNCILPERSON RUSSELL	0	0	1,000	1,000	0.0%
41-00 COMMUNICATIONS	1,688	3,881	3,000	3,900	30.0%
46-00 REPAIR AND MAINTENANCE	63	83	200	200	0.0%
47-00 PRINTING AND BINDING	903	907	1,000	1,000	0.0%
47-06 DUPLICATING	563	0	750	750	0.0%
49-00 OTHER CURRENT CHARGES	712	0	0	0	0.0%
49-03 SPECIAL ECONOMIC DEVELOPMENT	3,184	1,000	5,000	0	-100.0%
51-00 OFFICE SUPPLIES	583	395	750	750	0.0%
51-02 OTHER OFFICE SUPPLIES	1,454	1,178	1,500	1,500	0.0%
54-01 MEMBERSHIPS	1,810	1,722	1,750	6,750	285.7%
TOTAL OPERATING EXPENSES	11,170	10,408	21,450	21,850	1.9%
TOTAL EXPENSES	\$254,163	\$210,240	\$204,936	\$211,566	3.2%

FISCAL YEAR 2004
BUDGET DETAIL
MAYOR & CITY COUNCIL

ACCOUNT DESCRIPTION	01-01 ACTUAL	02-02 ORIGINAL BUDGET	03-03 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
TOTAL PERSONAL SERVICES	242,883	182,466	188,716	3.9%
PERSONAL SERVICES	192,473	152,347	157,985	3.7%
1-01 SALARIES & WAGES	149,310	114,777	119,647	4.3%
22-01 RETIREMENT CONTRIBUTIONS	4,023	3,827	4,023	5.0%
23-01 BULK RETIREMENT FUND FIVE	38,140	33,743	34,315	2.0%
25-01 BULK RETIREMENT FUND FIVE	0	0	0	0.0%
26-01 GENERAL & MERIT INCREASE	0	0	0	0.0%
38-01 AUTO LEASE	0	0	0	0.0%
40-01 AVIATION SERVICES	104	0	0	0.0%
40-02 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-03 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-04 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-05 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-06 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-07 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-08 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-09 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-10 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-11 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-12 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-13 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-14 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-15 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-16 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-17 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-18 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-19 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-20 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-21 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-22 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-23 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-24 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-25 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-26 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-27 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-28 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-29 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-30 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-31 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-32 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-33 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-34 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-35 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-36 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-37 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-38 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-39 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-40 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-41 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-42 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-43 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-44 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-45 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-46 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-47 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-48 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-49 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-50 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-51 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-52 COMMUNICATIONS SERVICES	0	0	0	0.0%
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40-58 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-59 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-60 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-61 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-62 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-63 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-64 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-65 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-66 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-67 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-68 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-69 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-70 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-71 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-72 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-73 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-74 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-75 COMMUNICATIONS SERVICES	0	0	0	0.0%
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40-82 COMMUNICATIONS SERVICES	0	0	0	0.0%
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40-92 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-93 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-94 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-95 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-96 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-97 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-98 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-99 COMMUNICATIONS SERVICES	0	0	0	0.0%
40-100 COMMUNICATIONS SERVICES	0	0	0	0.0%



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City Attorney

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Department Description

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

2003-04 Significant Budgetary Issues

The proposed budget of the City Attorney's office is \$501,683, a \$51,661 (11.5%) increase over the adopted FY02-03 budget.

The City Attorney's office has \$73,733 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a \$5,214 increase over the budget of 2002-03, primarily due to the general employee wage increase.

The Department has \$427,950 budgeted in Operating Expenses. The primary Operating Expenses are described below:

City Attorney Contract	\$210,000
Outside Counsel and City Attorney Litigation as needed	\$179,500
Labor Attorney	\$15,000

The Labor Attorney fees were paid from the Human Resources Department until FY02-03.

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

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Personal Services	\$66,279	\$68,519	\$73,733	\$5,214
Operating Expenses	387,649	381,503	427,950	46,447
Total	\$453,928	\$450,022	\$501,683	\$51,661

Departmental Summary Page (continued)

DEPARTMENT City Attorney's Office
FUND: General Fund

2003-04 Goals and Objectives

Minimize legal exposure for the City.

- With Risk Management, develop a plan for reacting to specific claims against the City, including sewer and trees.
- With Human Resources, review the changes to the Personnel policy and Union contracts to ensure all changes clarify and enhance the city's policies.

Improve the practice of preventive law on behalf of the City

- Update and revise the City Code and eliminate outmoded and inconsistent provisions.
- Recommend or conduct training sessions as needed to reduce potential liability of the city.
- Provide for continuing legal education of city attorney staff.

Prepare ordinances, resolutions, agreements, contracts and other legal instruments.

- Ensure the availability of blank or sample common instruments for departments' use.
- Help Departments reduce the amount of paperwork for minor issues.
- Improve coordination with the City Clerk's office for records management.

Category	Actual	Adopted	Change
Personnel Services	252,128	272,748	20,620
Operating Expenses	287,878	323,370	35,492
Total	540,006	596,118	56,112

CITY ATTORNEY

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Legal Coordinator	\$56,315
1	1	1	Total Positions	\$56,315
			Regular Salaries	56,315
			Employer Payroll Expenses	14,848
			General & Merit Increase	<u>2,570</u>
			Total Personal Services	<u><u>\$73,733</u></u>

**FISCAL YEAR 2004
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	51,295	54,540	51,433	56,315	9.5%
25-01 FICA	3,888	4,111	3,865	4,203	8.7%
25-03 RETIREMENT CONTRIBUTIONS	2,139	2,279	2,829	4,186	48.0%
25-04 LIFE/HEALTH INSURANCE	4,333	5,349	7,206	6,459	-10.4%
29-00 GENERAL & MERIT INCREASE	0	0	3,186	2,570	-19.3%
TOTAL PERSONAL SERVICES	61,655	66,279	68,519	73,733	7.6%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	2,470	2,500	2,500	0.0%
31-01 PROFESSIONAL SERVICES	45	2,333	5,000	5,000	0.0%
32-01 CITY ATTORNEY	211,349	184,476	206,503	210,000	1.7%
32-04 OTHER LEGAL SERVICES	0	0	0	28,000	0.0%
32-10 OUTSIDE COUNSEL	40,057	163,649	150,000	150,000	0.0%
32-11 CABLE ATTORNEY	31,453	19,155	0	1,500	0.0%
32-12 LABOR ATTORNEY	0	0	0	15,000	0.0%
32-21 HAMILTON HARBOR LITIGATION	79,150	0	0	0	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,500	0.0%
40-01 TRAVEL	664	1,971	1,500	0	-100.0%
40-02 SCHOOL AND TRAINING	15	190	1,000	0	-100.0%
41-00 COMMUNICATIONS	1,081	1,702	2,000	2,500	25.0%
46-04 EQUIP. MAINTENANCE	910	1,105	2,500	2,000	-20.0%
47-06 DUPLICATING	2	0	500	0	-100.0%
49-00 OTHER CURRENT CHARGES	429	3,153	2,500	2,500	0.0%
51-01 STATIONERY	1,304	1,288	1,500	1,500	0.0%
54-01 MEMBERSHIPS	439	463	500	450	-10.0%
54-02 BOOKS, PUBS, SUBS.	5,351	5,694	5,500	5,500	0.0%
TOTAL OPERATING EXPENSES	372,249	387,649	381,503	427,950	12.2%
TOTAL EXPENSES	\$433,904	\$453,928	\$450,022	\$501,683	11.5%

City Clerk

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Department Description

The Naples City Clerk maintains the official records of the City of Naples, and per the City Code, is the primary point of contact for official records of all proceedings of the City Council, appointed boards, committees and commissions of the City. In addition, the Clerk's Office directs the records retention program for all City records, and provides assistance to all persons, upon request, in accessing non-exempt City records, regardless of who the actual custodian of those City records may be, in conformance with the State of Florida Public Records Law, Chapter 119, Florida Statutes. The City Clerk reports directly to the City Council.

Other duties of the Naples City Clerk's office include giving notice of City Council meetings and keeping the journal of the City Council proceedings.

2003-04 Significant Budgetary Issues

The proposed budget of the City Clerk's Office is \$460,267, a 12.9% increase over the \$407,852 budget of Fiscal Year 2002-03.

The City Clerk's office has a total of eight (8) positions budgeted, one more than was budgeted in 2002-03. One minor adjustment was made for 2003-04. A Deputy City Clerk position replaced one Senior Administrative Specialist position. In addition, at the budget workshops, a Recording Specialist was added.

Operating Expenses, at \$81,050, represents 17% of this Department's budget. Of that amount, the larger expenses are listed below:

Legal Ads	\$28,000	
Professional Services	\$14,000	For supplements to the City Code and to the Comprehensive Development Code
Document Imaging	\$7,000	For State of Florida archiving services
Office/Operating Supplies	\$10,550	

Two budget items related to the functions of the City Clerk's Department are funded separately in the Information Services Fund. Specifically, individual licensing for the City Clerk Index software and the Log Notes software, together costing \$2,200, are funded.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted Budget	FY03/04 Adopted Budget	Change
Personal Services	\$311,515	\$321,557	\$379,217	\$57,660
Operating Expenses	82,711	84,295	81,050	(3,245)
Non-Operating	3,798	2,000	0	(2,000)
Total	\$398,024	\$407,852	\$460,267	\$52,415

CITY CLERK

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	City Clerk	\$66,150
0	1	1	Deputy City Clerk	35,875
3	3	4	Recording Specialist	108,871
2	1	1	Sr. Administrative Specialist	33,588
1	1	1	Administrative Specialist II	25,077
<hr/>	<hr/>	<hr/>		<hr/>
7	7	8	Total Positions	\$269,561
			Regular Salaries	269,561
			Other Salaries & Wages	1,500
			Overtime	4,000
			Employer Payroll Expenses	94,335
			General & Merit Increase	9,821
			Total Personal Services	<u>\$379,217</u>

**FISCAL YEAR 2004
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	223,740	239,551	225,838	269,561	19.4%
10-30	OTHER SALARIES	0	7,243	1,500	1,500	0.0%
10-40	OVERTIME	2,843	4,844	4,000	4,000	0.0%
25-01	FICA	16,867	18,069	16,936	20,314	19.9%
25-03	RETIREMENT CONTRIBUTIONS	7,889	7,987	10,311	17,848	73.1%
25-04	LIFE/HEALTH INSURANCE	27,538	33,821	48,752	56,173	15.2%
29-00	GENERAL & MERIT INCREASE	0	0	14,220	9,821	-30.9%
TOTAL PERSONAL SERVICES		278,877	311,515	321,557	379,217	17.9%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,066	2,790	2,750	3,500	27.3%
30-61	PURCHASING CARD CHARGES	0	-350	0	0	0.0%
31-01	PROFESSIONAL SERVICES	8,837	16,789	14,000	14,000	0.0%
31-51	DOCUMENT IMAGING	3,367	7,113	7,000	7,000	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	4,000	0.0%
40-01	TRAVEL	2,738	776	2,000	0	-100.0%
40-02	SCHOOL AND TRAINING	864	1,370	2,000	0	-100.0%
41-00	COMMUNICATIONS	1,983	5,220	3,500	4,500	28.6%
46-00	REPAIR AND MAINTENANCE	1,000	4,713	6,400	5,000	-21.9%
47-01	LEGAL ADS	24,507	30,929	28,000	28,000	0.0%
47-02	ADVERTISING (NON-LEGAL)	0	0	4,000	0	-100.0%
47-03	COUNCIL PACKETS	5,926	2,416	0	0	0.0%
47-06	DUPLICATING	2,520	0	3,500	3,500	0.0%
49-00	OTHER CURRENT CHARGES	278	2,000	4,095	3,000	-26.7%
51-00	OFFICE SUPPLIES	3,174	2,917	3,050	3,050	0.0%
52-00	OPERATING SUPPLIES	2,455	4,716	2,500	4,000	60.0%
54-01	MEMBERSHIPS	1,488	1,312	1,500	1,500	0.0%
TOTAL OPERATING EXPENSES		60,203	82,711	84,295	81,050	-3.8%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	3,982	3,798	2,000	0	-100.0%
TOTAL NON-OPERATING EXPENSES		3,982	3,798	2,000	0	-100.0%
TOTAL EXPENSES		\$343,062	\$398,024	\$407,852	\$460,267	12.9%

City Manager

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Manager
FUND: General Fund

Department Description

Until 2003-2004, the Naples City Manager's Office consisted of two separate divisions, each with separate duties and responsibilities. As part of a reorganization effort designed to better serve the residents, the second division, Natural Resources, has been transferred to the Community Services Department. In addition, the Video Production Manager position has been moved into the Information Services Fund.

The City Manager's office now consists of the City Manager and two Executive Assistants. The City Manager is a charter-mandated position and serves as the Chief Executive Officer (CEO) of the City.

2003-04 Significant Budgetary Issues

With the noted changes, the budget of the Department of the City Manager decreased \$182,155. There are a total of three positions budgeted, a decrease of 2.5 positions from FY02-03.

The **City Manager's** Division, budgeted at \$374,507, is increasing by \$944 over the budget of 2002-03. Personal Services increased \$14,044 or 4.7%. There are three (3) positions budgeted in this section, one less than 2002-03. This section increased despite the transfer of the Video Production Manager position, with an estimated 2003-04 cost of \$44,000, to the Information Services Fund. This net increase is the result of the general pay raises plus increased pay due to additional responsibilities. The latter is the result of eliminating a clerical position in the Natural Resources Division. When the position of Senior Administrative Specialist was vacated in Natural Resources, the department decided to eliminate the vacancy, and split the duties between the two Executive Assistants in the City Manager's Office and the Executive Secretary to the Mayor. The latter resulted in a reclassification from Executive Secretary to Administrative Coordinator

In addition, the City Manager's office added \$13,000 to the \$2,000 Other Salaries line item to fund an intern or Manager in Transition for special projects during the year.

Operating Expenses decreased \$13,100. One primary area of decrease is Professional Services, dropping by \$38,000 to \$0. This was intended to be for the City's share of Co-op with Collier County, which has never occurred. This decrease is partially offset by the addition of \$12,000 in a line-item called Naples Annual Report. This new cost represents a plan by the City Manager's office to publish and mail a report to the taxpayers and residents. Additionally, the Administrative Division has taken over the responsibility of the payment of the lease and maintenance of the Copier (\$9,900), which was formerly budgeted in non-departmental.

Departmental Summary Page (continued)

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

The **Natural Resources** Division's budget, with the 1.5 remaining positions, has been moved into the Community Services Department.

Financial Summary

City Manager	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Personal Services	\$397,377	\$297,213	\$311,257	\$14,044
Operating Expenses	49,570	76,350	63,250	(13,100)
Total	\$446,947	\$373,563	\$374,507	\$ 944

Natural Resources				
Personal Services	130,469	165,399	0	(165,399)
Operating Expenses	15,997	17,700	0	(17,700)
Total	\$146,466	\$183,099	\$ 0	(\$183,099)

Department	\$593,413	\$556,662	\$374,507	(\$182,155)
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2003-04 Goals and Objectives

Provide leadership in planning, directing, monitoring and communicating City administrative activities.

- Empower Department Directors to manage and be accountable for all aspects of their departments
- Encourage all employees to freely exceed expectations and continue to look for ways to improve City services.

Enhance Council/Manager and Employee/Manager communications and working relationships:

- Apprise City Council members of the City's financial condition along with other significant matters and make recommendations as desirable.
- Meet at least quarterly with City employees representing labor organizations and meet quarterly with a newly formed Citywide employee/ Manager committee.
- Meet at least quarterly with all City supervisors to enhance interdepartmental cooperation.
- Visit all employee work sites during the year and learn what services employees routinely provide and the practices used to provide them.

CITY MANAGER

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED	
ADMINISTRATION					
1	1	1	City Manager	\$130,000	
2	2	2	Executive Assistant	97,065	
1	1	0	Video Production Manager/Specialist	0	
<u>4</u>	<u>4</u>	<u>3</u>		<u>227,065</u>	
NATURAL RESOURCES					
1	1	0	Natural Resources Manager	0	
1	0	0	Administrative Specialist II	0	
0.5	0.5	0	Naturalist	0	
<u>2.5</u>	<u>1.5</u>	<u>0</u>		<u>0</u>	
6.5	5.5	3	Total Positions	\$227,065	
				Regular Salaries	227,065
				Other Salaries & Wages	15,000
				Overtime	2,000
				Employer Payroll Expenses	57,046
				General & Merit Increase	<u>10,146</u>
				Total Personal Services	<u><u>\$311,257</u></u>

**FISCAL YEAR 2004
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	389,791	419,685	341,450	227,065	-33.5%
10-30 OTHER SALARIES & WAGES	4,597	11,708	2,000	15,000	650.0%
10-40 OVERTIME	8,500	9,742	800	2,000	150.0%
25-01 FICA	27,083	28,384	25,733	17,003	-33.9%
25-03 RETIREMENT CONTRIBUTIONS	21,138	23,495	24,232	17,531	-27.7%
25-04 LIFE/HEALTH INSURANCE	29,008	34,832	46,902	22,512	-52.0%
29-00 GENERAL & MERIT INCREASE	0	0	21,495	10,146	-52.8%
TOTAL PERSONAL EXPENSES	480,117	527,846	462,612	311,257	-32.7%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,577	8,289	10,500	1,500	-85.7%
30-02 HOUSING ASSISTANCE PMT	17,250	18,000	18,000	18,000	0.0%
30-10 AUTO MILEAGE	4,167	4,200	4,200	4,800	14.3%
31-01 PROFESSIONAL SERVICES	0	0	38,000	0	-100.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,000	0.0%
40-01 TRAVEL	3,425	5,410	4,500	0	-100.0%
40-02 SCHOOL AND TRAINING	1,483	2,721	2,000	0	-100.0%
41-00 COMMUNICATIONS	3,911	8,461	6,000	6,950	15.8%
42-10 EQUIP. SERVICES - REPAIRS	2,141	3,005	500	0	-100.0%
42-11 EQUIP. SERVICES - FUEL	235	248	400	0	-100.0%
44-00 RENTALS & LEASES	0	0	0	9,900	0.0%
46-00 REPAIR AND MAINTENANCE	0	119	200	200	0.0%
47-00 PRINTING AND BINDING	3,953	5,370	1,100	1,000	-9.1%
47-01 LEGAL ADS	1,021	114	200	0	-100.0%
47-06 DUPLICATING	0	176	200	0	-100.0%
47-07 NAPLES ANNUAL REPORT	0	0	0	12,000	0.0%
51-00 OFFICE SUPPLIES	2,409	4,039	4,700	3,500	-25.5%
51-02 OTHER OFFICE SUPPLIES	0	81	100	0	-100.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	2,132	770	250	600	140.0%
54-01 MEMBERSHIPS	2,438	2,146	2,200	1,800	-18.2%
54-02 BOOKS, PUBS, SUBS	149	779	1,000	0	-100.0%
TOTAL OPERATING EXPENSES	49,291	63,928	94,050	63,250	-32.7%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP.	2,286	0	0	0	0.0%
60-80 COMPUTER PURCHASES	0	1,639	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	2,286	1,639	0	0	0.0%
TOTAL EXPENSES	\$531,694	\$593,413	\$556,662	\$374,507	-32.7%

**FISCAL YEAR 2004
BUDGET DETAIL
CITY MANAGER**

001.0401.512

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	293,247	319,432	218,654	227,065	3.8%
10-30 OTHER SALARIES	4,597	7,470	2,000	15,000	650.0%
10-40 OVERTIME	8,176	9,539	800	2,000	150.0%
25-01 FICA	19,815	20,645	16,429	17,003	3.5%
25-03 RETIREMENT CONTRIBUTIONS	14,187	16,061	15,311	17,531	14.5%
25-04 LIFE/HEALTH INSURANCE	19,884	24,230	30,261	22,512	-25.6%
29-00 GENERAL & MERIT INCREASE	0	0	13,758	10,146	-26.3%
TOTAL PERSONAL SERVICES	359,906	397,377	297,213	311,257	4.7%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	3,056	6,636	4,000	1,500	-62.5%
30-02 HOUSING ASSISTANCE PMT	17,250	18,000	18,000	18,000	0.0%
30-10 AUTO MILEAGE	4,167	4,200	4,200	4,800	14.3%
31-01 PROFESSIONAL SERVICES	0	0	38,000	0	-100.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,000	0.0%
40-01 TRAVEL	2,178	2,655	1,000	0	-100.0%
40-02 SCHOOL AND TRAINING	115	2,023	1,000	0	-100.0%
41-00 COMMUNICATIONS	3,185	5,958	5,000	6,950	39.0%
44-00 RENTALS & LEASES	0	0	0	9,900	0.0%
46-00 REPAIR AND MAINTENANCE	0	119	200	200	0.0%
47-00 PRINTING AND BINDING	3,881	5,299	1,000	1,000	0.0%
47-06 DUPLICATING	0	176	0	0	0.0%
47-07 NAPLES ANNUAL REPORT	0	0	0	12,000	0.0%
51-00 OFFICE SUPPLIES	2,114	3,242	3,500	3,500	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	904	587	250	600	140.0%
54-01 MEMBERSHIPS	475	675	200	1,800	800.0%
TOTAL OPERATING EXPENSES	37,325	49,570	76,350	63,250	-17.2%
TOTAL EXPENSES	\$397,231	\$446,947	\$373,563	\$374,507	0.3%

**FISCAL YEAR 2004
BUDGET DETAIL
NATURAL RESOURCES**

001.0404.537

		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	96,544	100,253	122,796	0	-100.0%
10-30	OTHER SALARIES & WAGES	0	4,238	0	0	0.0%
10-40	OVERTIME	324	203	0	0	0.0%
25-01	FICA	7,268	7,739	9,304	0	-100.0%
25-03	RETIREMENT CONTRIBUTIONS	6,951	7,434	8,921	0	-100.0%
25-04	LIFE/HEALTH INSURANCE	9,124	10,602	16,641	0	-100.0%
29-00	GENERAL & MERIT INCREASE	0	0	7,737	0	-100.0%
TOTAL PERSONAL SERVICES		120,211	130,469	165,399	0	-100.0%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,521	1,653	6,500	0	-100.0%
40-01	TRAVEL	1,247	2,755	3,500	0	-100.0%
40-02	SCHOOL AND TRAINING	1,368	698	1,000	0	-100.0%
41-00	COMMUNICATIONS	726	2,503	1,000	0	-100.0%
42-10	EQUIP. SERVICES - REPAIRS	2,141	3,005	500	0	-100.0%
42-11	EQUIP. SERVICES - FUEL	235	248	400	0	-100.0%
47-00	PRINTING AND BINDING	72	71	100	0	-100.0%
47-01	LEGAL ADS	1,021	114	200	0	-100.0%
47-06	DUPLICATING	0	0	200	0	-100.0%
51-00	OFFICE SUPPLIES	295	797	1,200	0	-100.0%
51-02	OTHER OFFICE SUPPLIES	0	81	100	0	-100.0%
54-00	BOOKS, PUBS, SUBS, MEMBS	1,228	183	0	0	0.0%
54-01	MEMBERSHIPS	1,963	1,471	2,000	0	-100.0%
54-02	BOOKS, PUBS, SUBS	149	779	1,000	0	-100.0%
TOTAL OPERATING EXPENSES		11,966	14,358	17,700	0	-100.0%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	2,286	0	0	0	0.0%
60-80	COMPUTER PURCHASES	0	1,639	0	0	0.0%
TOTAL NON-OPERATING EXPENSES		2,286	1,639	0	0	0.0%
TOTAL EXPENSES		\$134,463	\$146,466	\$183,099	\$0	-100.0%

This division was split between Community Services Administration and the Beach Fund.

Human Resources

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Department Description

The Human Resources Department handles all employment-related issues for the City of Naples. This includes recruitment, selection assistance, hiring, background checks, pay studies, discipline, retention, training and employee benefits. The Department is responsible for the management of all union contracts and ensures employees' compliance with the city's personnel rules and regulations. Effective October 1, 2003, the Human Resource Director is also responsible for Risk Management, an internal service fund.

2003-04 Significant Budgetary Issues

The budget of the Human Resources Department is \$511,931, an increase of \$5,946 over the adopted 2002-2003 budget.

There are seven positions budgeted in the Human Resources Department. Personal Services, representing 83% (\$424,427) of the department's budget, increased \$23,301, due to the general rate increase and the increased costs of employee benefits. However, as a measure to improve efficiency, the department has decreased the pay grade of a recently vacated position, a Human Resources Analyst, making it a Human Resource Coordinator, two pay grades lower. The net savings of this change, in part due to the retirement of a long-term employee, is approximately \$20,000.

Operating Costs decreased by \$17,355 from the budget of 2002-03, making the 2003-04 budget \$87,504. The following are the major line items of this department.

Professional Services	\$8,950	Background and records checks on new employees
Labor Attorney	\$0	Moved to City Attorney's office
Medical Services	\$18,235	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law; flu shots, etc.
Training and Travel	\$10,845	Includes Tuition Reimbursement for Human Resource employees per the Personnel Policy and departmental conferences and training.
Repair and Maintenance	\$4,660	Their copier's maintenance was formerly budgeted in "Non-Departmental", and is moved here for accountability.
Advertising	\$18,170	City wide employee advertising

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

Financial Summary

Human Resources 001-0403-551	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Personal Services	\$374,149	\$401,126	\$424,427	\$23,301
Operating Expenses	88,134	104,859	87,504	(17,355)
Total	\$462,283	\$505,985	\$511,931	\$5,946

2003-04 Goals and Objectives

Improve Recruitment/Selection process

- Reduce costs by moving responsibility of the employment background and criminal history checks from outside vendor back into Human Resources.
- Research more efficient ways to track and obtain employment applications via Internet.
- Update City Channel 12 to include more recruitment and benefit information for potential applicants and employees.
- Improve City Website for Human Resources Department to provide links to current position descriptions, benefit information, and online application process.

Issue a Request for Proposal (RFP) for Medical Services

- Analyze RFP results to determine if the City is receiving the best and most cost effective service for pre-employment physicals, drug testing, and employee assistance programs, or if there is an alternative program which would better serve the needs of the City.
- Ensure that the City is receiving the most cost effective medical services.

Negotiate a collective bargaining agreement between the City and the Fraternal Order of Police.

- Conduct wage and benefit analysis of other agencies for comparison in collective bargaining.

Ensure Departmental compliance with current law and best practices.

- Provide more training and communication relative to city policies and procedures to ensure comprehension and consistent application of policies, which may result in a reduction in grievances/arbitrations and lawsuits.
- Update the current Employee Policies and Procedures Manual.
- Generate policy and procedures for privacy rights under Health Insurance Portability and Accountability Act (HIPAA) to better protect the City against possible violations.

HUMAN RESOURCES

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Human Resources Director	\$73,137
1	1	1	Assistant HR Director	54,252
2	2	2	Human Resources Generalist	85,564
2	2	1	Human Resources Analyst	38,883
0	0	1	Human Resources Coordinator	28,155
1	1	1	Sr. Administrative Specialist	26,397
<hr/>				
7	7	7	Total Positions	\$306,388
			Regular Salaries	306,388
			Overtime	500
			Employer Payroll Expenses	103,054
			General & Merit Increase	14,485
			Total Personal Services	<u>\$424,427</u>

Note: this does not include the two positions from Risk Management. These are shown in the budget of the Risk Management Fund.

**FISCAL YEAR 2004
BUDGET DETAIL
HUMAN RESOURCES**

001.0403.551

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
<i>PERSONAL SERVICES</i>		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
10-20	REGULAR SALARIES & WAGES	275,833	277,484	283,561	306,388	8.1%
10-30	OTHER SALARIES & WAGES	1,210	26,278	6,000	0	-100.0%
10-40	OVERTIME	374	2,283	500	500	0.0%
25-01	FICA	20,577	22,610	20,717	22,344	7.9%
25-03	RETIREMENT CONTRIBUTIONS	11,072	10,290	12,028	21,090	75.3%
25-04	LIFE/HEALTH INSURANCE	27,043	35,204	58,716	59,620	1.5%
29-00	GENERAL & MERIT INCREASE	0	0	19,604	14,485	-26.1%
TOTAL PERSONAL SERVICES		336,109	374,149	401,126	424,427	5.8%
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	92	-45	0	0	0.0%
30-10	AUTO MILEAGE	66	2,146	500	0	-100.0%
31-00	PROFESSIONAL SERVICES	10,292	10,038	8,950	8,950	0.0%
31-04	OTHER CONTRACTUAL SVCS	7,200	7,399	7,500	0	-100.0%
31-07	MEDICAL SERVICES	18,923	21,131	21,220	18,235	-14.1%
32-12	LABOR ATTORNEY	14,600	11,765	10,000	0	-100.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	10,845	0.0%
40-01	TRAVEL	1,197	1,839	1,500	0	-100.0%
40-02	SCHOOL AND TRAINING	3,949	2,339	9,266	0	-100.0%
41-00	COMMUNICATIONS	2,657	3,758	4,763	4,960	4.1%
46-00	REPAIR AND MAINTENANCE	0	44	150	4,660	3006.7%
47-00	PRINTING AND BINDING	2,660	2,419	6,000	6,000	0.0%
47-02	ADVERTISING (NON LEGAL)	10,745	14,872	18,170	18,170	0.0%
47-06	DUPLICATING	3,739	0	0	0	0.0%
49-04	EMPLOYEE DEVELOPMENT	3,637	1,233	8,000	5,000	-37.5%
51-01	STATIONERY & PAPER	402	634	1,000	1,200	20.0%
51-02	OTHER OFFICE SUPPLIES	1,475	1,352	1,400	3,000	114.3%
52-00	OPERATING SUPPLIES	3,133	5,512	4,600	4,600	0.0%
54-01	MEMBERSHIPS	1,203	1,698	1,840	1,884	2.4%
TOTAL OPERATING EXPENSES		85,970	88,134	104,859	87,504	-16.6%
TOTAL EXPENSES		\$422,079	\$462,283	\$505,985	\$511,931	1.2%

Planning

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Development/Planning
FUND: General Fund

Department Description

The Naples Community Development Department is a newly combined department consisting of the Building and Zoning Division and the Planning Department. In the General Fund, the Planning Division of Community Development is responsible for overseeing the development of the City in accordance with the City of Naples Comprehensive Plan. This Division also manages the review process for granting zoning variances, planned developments, rezone requests and other land-use issues. In addition, the City's HUD (Housing and Urban Development) coordination is part of the Planning Department's responsibilities. The Department frequently consults with citizens, developers and contractors regarding pending construction and development projects.



In the General Fund are funded the six positions of the Planning Division, plus half the salaries of the Community Development Director and the Senior Administrative Specialist.

2003-04 Significant Budgetary Issues

The budget of the Community Development Department, Planning Division, decreased \$40,832. The most significant change is in Personal Services, which decreased due to the transfer of half of the salary for the Director and the Senior Administrative Specialist to the Building and Zoning fund. This Division has a total of eight positions budgeted, and funds seven Full-Time Equivalent (FTE) positions, as shown below.

Title	Grade	Budgeted FY01/02	Budgeted FY02/03	Budgeted FY03/04	FTEs Funded
Community Dev. Director	28	1	1	1	.5
Sr. Planner	21	1	1	1	1
Planner II	19	3	3	3	3
Planner I	16	1	1	1	1
Planning Technician	12	1	1	1	1
Sr. Administrative Specialist	8	1	1	1	.5
Total		8	8	8	7

Department Summary Page (continued)

DEPARTMENT Community Development/Planning
FUND: General Fund

The operating line-item budget totals \$48,760. Major expenditures in the operating line items of this Department's budget are Training and Travel totaling \$7,800, and Legal Ads totaling \$9,000.

Financial Summary

Planning 001-0504-515	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Personal Services	\$368,752	\$490,185	\$448,353	(\$41,832)
Operating Expenditures	30,898	47,760	48,760	1,000
Total	\$399,650	\$537,945	\$497,113	(\$40,832)

2003-04 Goals and Objectives

Implement the City's adopted Comprehensive Plan and Land Development Regulations.

Review and process land development petitions in accordance with the Comprehensive Plan and Code of Ordinances.

Administer Community Development Block Grant and associated housing programs.

Implement and administer Redevelopment activities in the Community Redevelopment Area, 5th Avenue Overlay District, and D-Downtown District.

Provide high quality customer service in accordance with Blue Ribbon Service Strategies.

Line	Grade	Position	FY01/02	FY02/03	FY03/04
1	1	Community Dev. Director	1	1	1
2	1	Community Dev. Specialist	1	1	1
3	3	Community Dev. Specialist	3	3	3
4	1	Community Dev. Specialist	1	1	1
5	1	Community Dev. Specialist	1	1	1
6	1	Community Dev. Specialist	1	1	1
7	1	Community Dev. Specialist	1	1	1
8	8	Community Dev. Specialist	8	8	8
		Total	10	10	10

COMMUNITY DEVELOPMENT

**FUND: 001 General Fund
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
PLANNING				
1	1	0.5	Community Development Director	\$35,880
1	1	1	Sr. Planner	62,815
3	3	3	Planner II	137,870
1	1	1	Planner I	32,382
1	1	1	Planning Technician	39,180
1	1	0.5	Sr. Administrative Specialist	14,327
<hr/>	<hr/>	<hr/>		<hr/>
8	8	7	Total Positions	\$322,454
			Regular Salaries	322,454
			Other Salaries & Wages	14,500
			Overtime	1,500
			Employer Payroll Expenses	93,458
			General & Merit Increase	16,441
				<hr/>
			Total Personal Services	<u>\$448,353</u>

1/2 of the Community Development Director and the Sr. Administrative Specialist are charged to the Building & Zoning Fund.

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT
PLANNING**

001.0504.515

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	310,206	299,765	351,449	322,454	-8.3%
10-30 OTHER SALARIES	8,680	0	4,500	14,500	222.2%
10-40 OVERTIME	180	103	1,500	1,500	0.0%
25-01 FICA	23,649	22,105	26,076	24,134	-7.4%
25-03 RETIREMENT CONTRIBUTIONS	10,569	11,156	16,513	21,826	32.2%
25-04 LIFE/HEALTH INSURANCE	31,862	35,623	68,457	47,498	-30.6%
29-00 GENERAL & MERIT INCREASE	0	0	21,690	16,441	-24.2%
TOTAL PERSONAL SERVICES	385,146	368,752	490,185	448,353	-8.5%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,408	5,201	7,000	7,000	0.0%
30-10 AUTO MILEAGE	0	0	60	160	166.7%
40-00 TRAINING & TRAVEL COSTS	0	0	0	7,800	0.0%
40-01 TRAVEL	531	794	2,500	0	-100.0%
40-02 SCHOOL AND TRAINING	4,509	4,078	6,300	0	-100.0%
41-00 COMMUNICATIONS	3,045	6,440	6,500	6,600	1.5%
42-10 EQUIP.SERVICES - REPAIRS	982	915	500	500	0.0%
42-11 EQUIP. SERVICES - FUEL	204	130	300	300	0.0%
46-00 REPAIR AND MAINTENANCE	921	906	3,000	3,000	0.0%
47-00 PRINTING AND BINDING	1,291	511	1,500	1,500	0.0%
47-01 LEGAL ADS	4,707	4,524	9,000	9,000	0.0%
47-06 DUPLICATING	396	88	1,500	1,300	-13.3%
51-00 OFFICE SUPPLIES	4,434	4,806	5,600	7,600	35.7%
54-01 MEMBERSHIPS	3,696	2,505	4,000	4,000	0.0%
TOTAL OPERATING EXPENSES	29,124	30,898	47,760	48,760	2.1%
TOTAL EXPENSES	\$414,270	\$399,650	\$537,945	\$497,113	-7.6%

Finance

City of Naples, Florida

Departmental Summary Page



DEPARTMENT **Finance Department**
FUND: **General Fund**

Department Description

The City of Naples Finance Department operates in two separate funds: General Fund and Beach Fund. In the General Fund, the Divisions of Finance/Accounting, Customer Service and Purchasing are assigned with a distinct yet clear set of financial responsibilities. Until 2003-04, the Finance Director was also responsible for Risk Management and Information Services. However, Risk Management has been transferred to the Human Resources Department, to consolidate efforts of providing excellent services to employees, and Information Services has become a separate department, reporting directly to the City Manager.

Finance/Accounting is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, payroll and the preparation of all City financial reports. In addition, this section is responsible for the preparation of the City's budget, the management of all debt and the investment of surplus funds. The Department also collects revenues for the City, such as parking fines and utility bills.

Customer Service provides assistance to utility customers, such as mailing out utility bills, and processing utility changes. In addition, this section issues beach parking permits, issues occupational licenses and reads water meters.

Purchasing is responsible for assisting departments in getting the most appropriate product and service at the most responsive price. It manages a warehouse operation of commonly used operating supplies, including meters, brooms, chemicals and preprinted forms. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City. In 2003-04, Purchasing will be relocating offices from the location shared with Community Services to offices within the Warehouse.

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

2003-04 Significant Budgetary Issues

The General Fund budget of the Finance Department at \$1,467,915 increased \$169,367 or 13% over the 2002-03 budget. Two changes caused the majority of that increase, described more fully below, but briefly include the addition of one Customer Service Representative in March 2003, and the correction of office supplies formerly charged to the Information Services Internal Service Fund.

Finance and Accounting, budgeted at \$788,741 shows an increase of \$72,798 over FY 2002-03. There are a total of 9.8 positions budgeted in this section, the same as budgeted in 2002-03. Therefore, the primary reason for the increase in personal services is increase is due to the increased cost of insurance, pensions, and general raises.

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

Operating Expenses increased \$37,735, primarily due to the increased cost of the 2003-04 audit (increasing \$24,050) and the transfer of certain costs, such as W-2s and toner, bought specifically for Finance, from the Information Services fund.

Customer Service, with a budget of \$385,166, is an increase of \$68,300 over FY 2002-03. In February 2003, the City entered into a contract with Collier County Utilities, transferring billing of water and sewer of certain shared accounts from the County to the City. Due to that addition of 5,700 accounts, a position of Customer Service Representative was added in March 2003. Concurrently, one Customer Service Representative position was reclassified/upgraded to a Billing and Collections Specialist.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) (\$28,930) and Printing, for utility bills and occupational licenses (\$17,920). The latter represents a significant increase, as these were formerly budgeted for and paid from the Information Services Fund.

Note there is a decrease of \$12,000 in Other Contractual Services. This line-item was previously used to pay Collier County Utilities, which was billing the City's water customers. Due to the change in billing noted above, in addition to eliminating that \$12,000, the City receives \$36,000 from Collier County, because the City's Customer Service Division now bills County sewer customers.

Purchasing, with a budget of \$294,008, is an increase of \$28,269 over FY 2002-03. With line items remaining constant, the reasons for this increase are the increased cost of employee benefit insurances and general raises. There are a total of five (5) positions budgeted in Purchasing.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Accounting	\$503,633	715,943	\$788,741	\$72,798
Customer Service	283,896	316,866	385,166	68,300
Purchasing	228,622	265,739	294,008	28,269
Total	\$1,016,151	\$1,298,548	\$1,467,915	\$169,367

2003-04 Goals and Objectives

Analyze city polices for compliance and accountability.

- a) Update Travel Policy and procedures.
- b) Update Computer Loan resolution.
- c) Revise Purchasing Ordinance and Procedures.
- d) Develop Finance Policies in accordance with Fitch's recommendations.

Improve Financial Reporting.

- a) Implement GASB 34.
- b) Develop Budget Document in accordance with GFOA standards.

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

Enhance Revenue Collections.

- a) Review stormwater charges.
- b) Pursue and reduce delinquent sewer assessments.
- c) Develop method to find and pursue unpaid occupational licenses.
- d) Train on electronic radio reads for enhanced meter reading.

Review opportunities for enhanced productivity and services.

- a) Seek alternate payment and collection methods.
- b) Review departmental operations for improved efficiencies.

FINANCE DEPARTMENT

**FUND : 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ACCOUNTING				
1	1	1	Finance Director	\$85,638
1	1	1	Comptroller	82,924
1	1	1	Budget & Investment Manager	58,930
1	1	1	Accounting Manager	50,343
1	1	1	Accountant	46,472
1	1	1	Finance Analyst	40,474
2	1	1	Accounting Clerk III	27,505
1	1	1	Accounting Clerk II	31,931
0	1	1	Sr. Administrative Specialist	29,283
0.8	0.8	0.8	Service Worker I (30 hours)	13,000
<u>9.8</u>	<u>9.8</u>	<u>9.8</u>		<u>466,500</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	51,751
2	2	2	Customer Service Representatives	42,061
0	1	1	Billing & Collection Specialist	26,331
2	2	2	Meter Reader	58,283
1	1	1	Meter Technician	28,424
<u>6</u>	<u>7</u>	<u>7</u>		<u>206,850</u>
PURCHASING				
1	1	1	Purchasing Manager	63,741
1	1	1	Buyer	43,664
1	1	1	Warehouse Coordinator	34,590
1	1	1	Parts Controller	29,321
1	1	1	Administrative Specialist II	29,490
<u>5</u>	<u>5</u>	<u>5</u>		<u>200,806</u>
20.8	21.8	21.8	Total Positions	\$874,156
			Regular Salaries	874,156
			Other Salaries & Wages	4,700
			Overtime	4,007
			Employer Payroll Expenses	300,767
			General & Merit Increase	39,155
			Total Personal Services	<u>\$1,222,785</u>

**FISCAL YEAR 2004
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	580,239	629,448	790,655	874,156	10.6%
10-30 OTHER SALARIES	8,368	11,980	8,800	4,700	-46.6%
10-40 OVERTIME	4,703	5,454	4,207	4,007	-4.8%
25-01 FICA	43,716	49,970	58,982	65,395	10.9%
25-03 RETIREMENT CONTRIBUTIONS	23,521	26,216	45,207	63,487	40.4%
25-04 LIFE/HEALTH INSURANCE	80,897	95,802	148,845	171,885	15.5%
29-00 GENERAL & MERIT INCREASE	0	0	49,383	39,155	-20.7%
TOTAL PERSONAL SERVICES	741,444	818,870	1,106,079	1,222,785	10.6%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	10,074	10,985	10,475	12,820	22.4%
30-10 AUTO MILEAGE	0	47	50	100	100.0%
31-02 ACCOUNTING & AUDITING	71,045	87,205	77,600	101,650	31.0%
31-04 OTHER CONTRACTUAL SVCS	21,672	20,377	21,200	9,900	-53.3%
40-00 TRAINING & TRAVEL COSTS	0	0	0	13,400	0.0%
40-01 TRAVEL	3,217	5,511	7,174	0	-100.0%
40-02 SCHOOL AND TRAINING	5,210	6,351	4,400	0	-100.0%
41-00 COMMUNICATIONS	6,403	14,127	9,944	16,744	68.4%
41-01 TELEPHONE	576	451	1,860	0	-100.0%
41-02 FAX & MODEMS	0	0	1,116	0	-100.0%
42-02 POSTAGE & FREIGHT	18,800	21,250	22,000	28,930	31.5%
42-10 EQUIP.SERVICES - REPAIRS	14,988	9,212	8,534	8,534	0.0%
42-11 EQUIP. SERVICES - FUEL	3,077	2,825	2,750	2,750	0.0%
46-00 REPAIR AND MAINTENANCE	3,418	3,679	3,000	3,000	0.0%
46-03 EQUIP. MAINT. CONTRACTS	0	44	0	0	0.0%
46-04 EQUIP. MAINTENANCE	0	0	1,450	1,325	-8.6%
47-00 PRINTING AND BINDING	2,686	2,240	7,300	25,220	245.5%
47-01 LEGAL ADS	2,471	4,036	2,100	2,300	9.5%
47-06 DUPLICATING	374	0	900	0	-100.0%
51-00 OFFICE SUPPLIES	3,358	3,769	4,200	11,715	178.9%
51-01 STATIONERY	0	0	25	0	-100.0%
51-02 OTHER OFFICE SUPPLIES	422	328	400	300	-25.0%
52-00 OPERATING SUPPLIES	1,149	1,863	2,141	2,800	30.8%
52-07 UNIFORMS	450	665	500	442	-11.6%
52-09 OTHER CLOTHING	400	558	800	800	0.0%
54-01 MEMBERSHIPS	796	947	1,350	1,300	-3.7%
54-02 BOOKS, PUBS, SUBS.	373	811	1,200	1,100	-8.3%
TOTAL OPERATING EXPENSES	170,959	197,281	192,469	245,130	27.4%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	1,795	0	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	1,795	0	0	0	0.0%
TOTAL EXPENSES	\$914,198	\$1,016,151	\$1,298,548	\$1,467,915	13.0%

**FISCAL YEAR 2004
BUDGET DETAIL
FINANCE
ACCOUNTING**

001.0706.513

		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	282,522	294,916	437,097	466,500	6.7%
10-30	OTHER SALARIES	8,368	11,980	5,000	3,200	-36.0%
10-40	OVERTIME	2,694	971	1,500	1,000	-33.3%
25-01	FICA	21,532	24,718	32,683	34,943	6.9%
25-03	RETIREMENT CONTRIBUTIONS	11,554	12,559	26,614	34,576	29.9%
25-04	LIFE/HEALTH INSURANCE	36,820	39,234	68,126	72,812	6.9%
29-00	GENERAL & MERIT INCREASE	0	0	27,573	20,625	-25.2%
TOTAL PERSONAL SERVICES		363,490	384,378	598,593	633,656	5.9%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,002	4,936	6,700	8,920	33.1%
31-02	ACCOUNTING & AUDITING	71,045	87,205	77,600	101,650	31.0%
31-04	OTHER CONTRACTUAL SVCS	9,672	8,377	9,200	9,900	7.6%
40-00	TRAINING & TRAVEL COSTS	0	0	0	9,000	0.0%
40-01	TRAVEL	1,705	2,416	5,000	0	-100.0%
40-02	SCHOOL AND TRAINING	3,563	4,848	2,000	0	-100.0%
41-00	COMMUNICATIONS	2,187	6,268	5,000	7,800	56.0%
46-03	EQUIP. MAINT. CONTRACTS	0	44	0	0	0.0%
47-00	PRINTING AND BINDING	1,753	1,252	6,200	7,300	17.7%
47-06	DUPLICATING	349	0	900	0	-100.0%
51-00	OFFICE SUPPLIES	2,583	2,981	3,200	8,965	180.2%
54-01	MEMBERSHIPS	376	490	750	800	6.7%
54-02	BOOKS, PUBS, SUBS.	0	438	800	750	-6.3%
TOTAL OPERATING EXPENSES		98,235	119,255	117,350	155,085	32.2%
TOTAL EXPENSES		\$461,725	\$503,633	\$715,943	\$788,741	10.2%

**FISCAL YEAR 2004
BUDGET DETAIL
FINANCE
CUSTOMER SERVICE**

001.0707.513

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	163,924	173,083	173,684	206,850	19.1%
10-30 OTHER SALARIES	0	0	3,000	1,500	-50.0%
10-40 OVERTIME	758	394	2,507	2,507	0.0%
25-01 FICA	12,177	12,946	12,952	15,437	19.2%
25-03 RETIREMENT CONTRIBUTIONS	6,200	6,553	8,700	13,995	60.9%
25-04 LIFE/HEALTH INSURANCE	28,318	35,224	48,509	63,720	31.4%
29-00 GENERAL & MERIT INCREASE	0	0	10,686	9,378	-12.2%
TOTAL PERSONAL SERVICES	211,377	228,200	260,038	313,387	20.5%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	1,674	2,219	1,000	1,100	10.0%
31-04 OTHER CONTRACTUAL SVCS	12,000	12,000	12,000	0	-100.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	2,650	0.0%
40-01 TRAVEL	-7	422	900	0	-100.0%
40-02 SCHOOL AND TRAINING	305	296	1,000	0	-100.0%
41-00 COMMUNICATIONS	2,883	4,446	4,944	4,944	0.0%
42-02 POSTAGE & FREIGHT	18,800	21,250	22,000	28,930	31.5%
42-10 EQUIP. SERVICES - REPAIRS	2,450	7,114	5,843	5,843	0.0%
42-11 EQUIP. SERVICES - FUEL	2,562	2,303	2,400	2,400	0.0%
46-00 REPAIR AND MAINTENANCE	1,959	2,326	3,000	3,000	0.0%
47-00 PRINTING AND BINDING	933	988	1,100	17,920	1529.1%
47-06 DUPLICATING	25	0	0	0	0.0%
51-00 OFFICE SUPPLIES	775	788	1,000	2,750	175.0%
52-00 OPERATING SUPPLIES	176	579	841	1,500	78.4%
52-07 UNIFORMS	450	665	500	442	-11.6%
52-09 OTHER CLOTHING	300	300	300	300	0.0%
TOTAL OPERATING EXPENSES	45,285	55,696	56,828	71,779	26.3%
TOTAL EXPENSES	\$256,662	\$283,896	\$316,866	\$385,166	21.6%

**FISCAL YEAR 2004
BUDGET DETAIL
FINANCE
PURCHASING**

001.0708.513

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	133,793	161,449	179,874	200,806	11.6%
10-30	OTHER SALARIES	0	0	800	0	-100.0%
10-40	OVERTIME	1,251	4,089	200	500	150.0%
25-01	FICA	10,007	12,306	13,347	15,015	12.5%
25-03	RETIREMENT CONTRIBUTIONS	5,767	7,104	9,893	14,916	50.8%
25-04	LIFE/HEALTH INSURANCE	15,759	21,344	32,210	35,353	9.8%
29-00	GENERAL & MERIT INCREASE	0	0	11,124	9,152	-17.7%
TOTAL PERSONAL SERVICES		166,577	206,292	247,448	275,742	11.4%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,398	3,830	2,775	2,800	0.9%
30-10	AUTO MILEAGE	0	47	50	100	100.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	1,750	0.0%
40-01	TRAVEL	1,519	2,673	1,274	0	-100.0%
40-02	SCHOOL AND TRAINING	1,342	1,207	1,400	0	-100.0%
41-00	COMMUNICATIONS	1,333	3,413	0	4,000	0.0%
41-01	TELEPHONE	576	451	1,860	0	-100.0%
41-02	FAX & MODEMS	0	0	1,116	0	-100.0%
42-10	EQUIP. SERVICES - REPAIRS	12,538	2,098	2,691	2,691	0.0%
42-11	EQUIP. SERVICES - FUEL	515	522	350	350	0.0%
46-00	REPAIR AND MAINTENANCE	1,459	1,353	0	0	0.0%
46-04	EQUIP. MAINTENANCE	0	0	1,450	1,325	-8.6%
47-01	LEGAL ADS	2,471	4,036	2,100	2,300	9.5%
51-01	STATIONERY	0	0	25	0	-100.0%
51-02	OTHER OFFICE SUPPLIES	422	328	400	300	-25.0%
52-00	OPERATING SUPPLIES	973	1,284	1,300	1,300	0.0%
52-09	OTHER CLOTHING	100	258	500	500	0.0%
54-01	MEMBERSHIPS	420	457	600	500	-16.7%
54-02	BOOKS, PUBS, SUBS,	373	373	400	350	-12.5%
TOTAL OPERATING EXPENSES		27,439	22,330	18,291	18,266	-0.1%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	1,795	0	0	0	0.0%
TOTAL NON-OPERATING EXPENSES		1,795	0	0	0	0.0%
TOTAL EXPENSES		\$195,811	\$228,622	\$265,739	\$294,008	10.6%

Community Services

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Department Description

In the General Fund, the Community Services Department consists of three major divisions, Administration, Parks and Parkways, and Recreation.

The **Parks and Parkways Division** handles the maintenance of the City rights of way and medians, as well as manages the over 20,000 trees contained within the City's landscape.

The **Recreation Division** is responsible for the Parks and Community Centers located throughout the City, including Cambier Park and the Norris Community Center, Fleischmann Park, River Park, Naples Preserve, and the recreation programs at Gulfview Middle School, Lake Park Elementary and Seagate Elementary.

Community Services **Administration** is responsible for the management of these sections, coordinates special events, Natural Resources (effective 10/1/2003) plus manages several areas shown elsewhere in this budget: These areas include: Facilities Maintenance (part of Non-Departmental in the General Fund), the City Dock Fund, Lowdermilk Park, the Tennis Fund, Facilities Maintenance in the Beach Fund, and Facilities Maintenance in the Community Redevelopment Agency Fund.

2003-04 Significant Budgetary Issues

The budget of Community Services Department is \$5,218,418. It increased \$208,947 or 4.2% over the adopted budget of FY02-03. There is a net decrease of 7 positions, explained below.

The **Administration** division budget is \$388,516, which represents a \$192,624, or nearly 100%, increase over the adopted budget of FY02-03. The Administration budget includes five employees, an increase of 2 employees. Two 0.5 Fulltime Equivalent (FTE) positions were transferred in from the Natural Resources Division of the City Manager's office. The goal of this change is to unite the city's efforts to protect the city's natural resources, and to improve city services to the customers. Natural Resources, with its personnel and operating expenses, make up approximately \$118,000 of the increase. Natural Resources in the City Manager's office consisted of 1.5 positions. However, when Natural Resources moved into this department, one-half of the Natural Resource Manager was determined to belong in the Beach Fund. Therefore, the increase to Community Services Administration does not represent the entire amount of the Natural Resources division.

Departmental Summary Page (continued)

DEPARTMENT	Community Services
FUND:	General Fund

One position was transferred into the Administration division from Parks and Parkways. This combined with the general raise, pension and health increases, comprise most of the increases in the Administrative Division. One additional change moves \$25,000 for Bay Clean up from Non-Departmental (line item 001-1480-519-3104) to this division.

The **Parks and Parkways** division, which handles the maintenance of the City rights of way and medians, has a 2003-04 budget of \$2,657,442, a \$170,896 decrease from the adopted budget of FY02-03.

Parks and Parkways Personal Service costs, proposed at \$951,433, has decreased \$316,849. This division shows a decrease of eight positions, from 30 to 22. Three vacant positions, Equipment Operator III, Service Worker II and Crew Leader I have been eliminated completely. Three Irrigation Technicians have been transferred from the General Fund to the Water and Sewer Utility Fund, as the functions, such as the installation of back-flow devices, are linked and would be best organized in that fund. One position, as previously stated, was transferred to Administration, and finally, one position, the Parks and Parkways Design Manager, has been transferred to the new Internal Service Fund "Construction Management", where he will continue to coordinate city-wide landscape design services, but his costs will be allocated to user departments.

Parks and Parkways Operating Expenses have a budget of \$1,706,009, an increase of \$145,953. The expansion of the median program, improved landscapes, and expanded parks have required an increase in the contracted costs of maintaining the city's green spaces. Additionally, new irrigation and expanded irrigation, along with higher water rates, added to the utility expense of this division. Major expenses of this operation include:

- Other Contractual Services, budgeted at \$1,011,390 is the cost for contractual maintenance of city medians and rights of ways, lot mowing, tree trimming, root pruning and the tree inoculation (lethal yellowing) program.
- Equipment Services and Fuel is budgeted at \$147,043.
- Utilities, including water, sewer, garbage and power is budgeted at \$207,020
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed eaters, irrigation parts, pesticides and sod are budgeted at \$262,000.

The **Recreation** divisions' budgets are \$2,172,460, representing a \$293,844 increase over the adopted budget of FY02-03. This includes the expenses of the Recreation Administration, Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics/Gulfview and Naples Preserve. A major change in accounting procedures by the Community Services Department has created these above-mentioned divisions, to improve cost tracking and accountability. For the first year, 2002-03, proper allocation of costs was the primary objective of tracking expenses, and for 2003-04, the department will use the history to help improve budgeting.

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

In the combined Recreation divisions, there are 16 positions budgeted. One position, a vacant Recreation Specialist with an estimated salary and benefits of \$23,310, was deleted from the Recreation budget. In addition to those 16 positions budgeted, there is \$417,907 in "Other Salaries". This is used to pay temporary recreation workers for camps and after school programs. Examples of those programs are "Lake Park Pre-School Camp", "Fleischmann Park Christmas Camp", and "River Park/Anthony Park Elementary Camp".

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

	Division Revenue	Division Costs
Fleischmann Park	\$390,000	\$720,621
Norris Community Center (Cambier)	30,000	368,351
River Park Center	20,000	390,630
Athletics and Gulfview	1,500	206,649
Skate Park	175,500	251,486

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Administration	\$233,299	\$195,892	388,516	\$192,624
Parks and Parkways	2,565,055	2,828,338	2,657,442	-170,896
Recreation (all)	\$1,878,616	\$1,985,241	\$2,172,460	187,219
Total	\$4,676,970	\$5,009,471	\$5,218,418	\$208,947

2003-04 Goals and Objectives

Administration – Community Services

Provide the financial resources necessary to support the operations of the department.

- Determine budget allocations based on overall requests or service needs of community.
- Implement an appropriate fee policy for services to offset and recover costs where possible.
- Identify and obtain grants to supplement City authorized funding.
- Provide residents with memorial opportunities, including the living tree, bench or plaque memorial programs.

Provide a full range of public recreation facilities for residents and visitors

- Preserve existing and acquire available inventory of open space for utilization as passive or active park facilities.
- Maximize utilization of existing and established park properties to meet diverse activity interests of residents and participants.
- Expand public/private partnerships that encourage use of school sites and private facilities within the City to meet changing recreation needs of the community.

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Ensure City parks, services and facilities meet resident needs and provide positive experiences for families.

- Establish programs and service levels based on resident needs, community opportunities and agency philosophy.
- Ensure program selection and content, activities and opportunities are available upon individual differences, gender, age, social needs and community culture. Ensure program delivery and opportunity allows for availability of services to be provided through directed and self-directed programs, outreach, user services and facility rentals.

Naples Preserve – Community Services

Maintain the natural environment of the Naples Preserve.

- Provide methods for the removal of invasive plants through annual contracts.
- Organize and scheduled one or two volunteer workdays per year.
- Maintain an appropriate post and rail perimeter fence around the site.

Provide access to the unique plant and animal communities of the Preserve.

- Maintain the boardwalk system through monthly inspections.
- Clean boardwalk of pine needles and branches five days a week.

Enhance the visitors experience at the park

- Improved education by providing free self guided tour brochures at the chickee kiosk.
- Offer environmental lectures at the Hedges Family Visitors Center.
- Provide space at the Hedges Family Visitors Center for environmental displays from Partners of the Preserve.
- Support an active volunteer program at the Hedges Family Visitors Center.
- Provide materials and support to promote the volunteer run eco-center.

Parks and Parkways – Community Services

Maintain and improve the quality of the City urban forest.

- Select and contract with qualified tree maintenance contractors.
- Implement a fill-in tree-planting program to complete street tree plantings.
- Manage the Lethal Yellowing disease program through disease identification, removal and antibiotic treatment of susceptible palms.

Respond to environmental issues that affect the quality of life for residents and visitors.

- Provide a systematic approach to cleaning up dead fish from red tides.
- Reduce storm damage debris along streets and parks by utilizing contractors and division personnel efficiently.
- Remove floating debris in canals and bays at a minimum of three times a year.

Enhance the street medians program.

- Provide landscape and irrigation design specifications that result in low cost maintenance.
- Provide annual flower plantings three times a year. Install quality plant material through utilizing Florida Grades and Standards.

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Recreation – Community Services

Administration:

Develop elements of the Recreation Division into professional cost centers:

- Educate and train park supervisor's to fully understand their specific budgets and how it is an integral part of the overall divisional budget.
- Develop financial accountability standards at each cost center.
- Provide permitting and coordination services for special event organizations and film companies.
- Pre-plan and organize the hiring of temporary employees and contracted services in a timely manner.

Fleischmann Park:

Develop quality programs, activities and special events for youth and adults:

- Assist with the development of Fleischmann Park Master Plan.
- Develop and fully utilize school sites and other off-site facilities.

Skate Park:

Develop the Skate Park into a quality and safe skatepark that is enjoyed by the youth and parents of the community:

- Enhance and develop a full service retail/resale operation.
- Develop a skatepark layout in existing park and future skate park site master plan.
- Maintain and increase safety/maintenance checks on all current ramps.
- Develop quality programs, activities and special events for members.

Cambier/Norris Center:

Develop Cambier Park into a cultural arts facility for the community:

- Create a series of cultural events and activities with the planned opening of the new Norris Center, such as Thirty Days of Opening Nights.
- Develop and enhance the concert series for the Bandshell.
- Develop a quality volunteer program
- Create and promote positive marketing and advertising for cultural events.

River Park/Anthony Park:

Develop programs, activities and special events at the New River Park Center, the City Pool and Anthony Park to meet the needs of the entire community.

- Develop excellent customer service.
- Develop the city pool into a year round operation.
- Develop a quality volunteer program to assist with new facilities, events and activities.

Athletics/Gulfview:

Increase citywide athletic programs, activities and events for youth and adults.

- Create a full service sports and athletics division managed through Fleischmann Park.
- Develop and enhance quality athletic special events for all ages.
- Develop expanded activities in gymnasium at Gulfview Middle School.

COMMUNITY SERVICES

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ADMINISTRATION				
1	1	1	Community Services Director	\$73,137
0	0	0.5	Natural Resources Manager	41,462
1	1	1	Community Services Analyst	42,678
1	1	1	Sr. Administrative Specialist	32,051
0	0	0.5	Naturalist	16,629
0	0	1	Administrative Specialist II	31,139
<u>3</u>	<u>3</u>	<u>5</u>		<u>237,096</u>
PARKS & PARKWAYS				
1	1	0	Parks & Parkways Design/CIP Superintendent	0
1	1	1	Parks & Parkways Operations Superintendent	54,233
2	2	2	Parks & Parkways Supervisors	73,282
1	1	1	Contract Coordinator	36,686
1	0	0	Tradesworker	0
1	1	0	Equipment Operator III	0
2	2	2	Service Worker III	56,387
5	5	4	Crew Leader I	118,588
3	3	0	Irrigation Technician	0
1	2	1	Administrative Specialist II	25,888
12	12	11	Service Worker II	246,182
<u>30</u>	<u>30</u>	<u>22</u>		<u>611,246</u>
RECREATION/ADMINISTRATION				
1	1	1	Recreation Manager	58,766
1	1	1	Administrative Specialist II	31,482
<u>2</u>	<u>2</u>	<u>2</u>		<u>90,248</u>
RECREATION/FLEISCHMAN PARK				
1	1	1	Recreation Supervisor III	48,282
1	1	1	Recreation Supervisor I	36,785
0.5	0.5	0.5	Recreation Specialist	12,064
1	1	1	Recreation Aide	23,979
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>121,110</u>
RECREATION/SKATE PARK				
1	1	1	Recreation Supervisor I	31,067
<u>1</u>	<u>1</u>	<u>1</u>		<u>31,067</u>

COMMUNITY SERVICES
FUND: 001 GENERAL FUND
FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
RECREATION/CAMBIER PARK & NORRIS				
1	1	1	Recreation Supervisor II	48,282
1	1	1	Recreation Supervisor I	36,893
1	1	1	Recreation Specialist	25,091
1	1	1	Recreation Aide	26,721
<u>4</u>	<u>4</u>	<u>4</u>		<u>136,987</u>
RECREATION/RIVER PARK & ANTHONY PARK				
1	1	1	Recreation Supervisor II	48,282
2	2	1	Recreation Supervisor I	36,785
1	1	1	Recreation Specialist	30,955
<u>4</u>	<u>4</u>	<u>3</u>		<u>116,022</u>
RECREATION/ATHLETICS & GULFVIEW				
1	1	1	Recreation Supervisor I	35,621
1.5	1.5	1.5	Recreation Aide	34,715
<u>2.5</u>	<u>2.5</u>	<u>2.5</u>		<u>70,336</u>
50	50	43	Total Positions	\$1,414,112
			Regular Salaries	1,414,112
			Other Salaries & Wages	445,923
			Overtime	67,493
			Employer Payroll Expenses	515,320
			General & Merit Increase	<u>70,438</u>
			Total Personal Services	<u>\$2,513,286</u>

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,376,202	1,449,000	1,497,700	1,414,112	-5.6%
10-30 OTHER SALARIES	317,574	394,460	432,273	445,923	3.2%
10-40 OVERTIME	59,300	97,423	61,671	67,493	9.4%
25-00 OTHER FRINGE BENEFITS	(3,695)	0	0	0	0.0%
25-01 FICA	129,241	142,455	112,566	106,452	-5.4%
25-03 RETIREMENT CONTRIBUTIONS	47,889	50,282	62,191	87,623	40.9%
25-04 LIFE/HEALTH INSURANCE	191,513	230,646	371,332	321,245	-13.5%
29-00 GENERAL & MERIT INCREASE	0	0	93,350	70,438	-24.5%
TOTAL PERSONAL EXPENSES	2,118,024	2,364,266	2,631,083	2,513,286	-4.5%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	58,273	58,781	57,000	134,490	135.9%
30-05 COUNTY LAND FILL	233	0	1,500	1,000	-33.3%
30-10 AUTO MILEAGE	797	3,032	1,700	1,700	0.0%
30-20 FACILITY OPERATING EXPENSE	441	0	0	0	0.0%
30-21 FLEISCHMANN PARK	165,670	161,736	0	30,000	0.0%
30-22 NORRIS COMMUNITY CENTER	31,229	31,457	0	0	0.0%
30-23 RIVER PARK CENTER	12,637	18,648	0	5,000	0.0%
30-24 SCHOOL SITES	3,159	11,918	0	0	0.0%
30-61 PURCHASING CARD CHARGES	0	0	50	0	-100.0%
31-01 PROFESSIONAL SERVICES	0	0	187,000	164,000	-12.3%
31-04 OTHER CONTRACTUAL SVCS	807,804	869,666	913,825	1,074,060	17.5%
40-00 TRAINING & TRAVEL COSTS	0	0	0	17,660	0.0%
40-01 TRAVEL	3,186	907	5,300	0	-100.0%
40-02 SCHOOL AND TRAINING	4,526	7,403	6,510	0	-100.0%
41-00 COMMUNICATIONS	17,442	35,677	26,956	31,456	16.7%
41-02 FAX & MODEMS	383	0	500	0	-100.0%
41-03 RADIO & PAGER	0	0	250	0	-100.0%
42-00 TRANSPORTATION	29,725	17,513	30,000	37,000	23.3%
42-10 EQUIP. SERVICES - REPAIRS	150,198	124,231	138,777	125,295	-9.7%
42-11 EQUIP. SERVICES - FUEL	27,009	26,163	26,600	27,000	1.5%
43-01 ELECTRICITY	142,259	148,056	167,800	182,978	9.0%
43-02 WATER, SEWER, GARBAGE	155,087	139,782	214,000	255,223	19.3%
44-00 RENTALS & LEASES	7,032	5,572	4,000	5,000	25.0%
45-00 INSURANCE	0	0	0	16,500	0.0%
46-00 REPAIR AND MAINTENANCE	29,552	39,523	28,994	28,894	-0.3%
46-04 EQUIP. MAINTENANCE	2,448	8,047	10,000	15,000	50.0%
46-06 OTHER MAINTENANCE	3,687	3,254	6,500	0	-100.0%
47-00 PRINTING AND BINDING	22,134	22,036	31,000	30,100	-2.9%
47-01 LEGAL ADS	0	0	0	200	0.0%
47-02 ADVERTISING (NON-LEGAL)	1,329	6,622	6,000	5,000	-16.7%
47-05 PHOTO & VIDEO	0	0	500	0	-100.0%
47-06 DUPLICATING	3,779	1,433	5,800	6,750	16.4%
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0.0%
49-04 EMPLOYEE DEVELOPMENT	0	0	2,000	0	-100.0%
49-05 SPECIAL EVENTS	27,441	45,653	65,000	67,750	4.2%
51-00 OFFICE SUPPLIES	15,658	11,773	14,800	17,800	20.3%
51-01 STATIONERY	0	0	1,000	0	-100.0%
51-02 OTHER OFFICE SUPPLIES	0	0	0	100	0.0%
51-06 RESALE SUPPLIES	12,205	81,849	50,000	80,000	60.0%
52-00 OPERATING SUPPLIES	228,810	209,005	312,450	264,500	-15.3%
52-01 RECREATIONAL PGM. EXPENSE	5,370	4,175	6,000	12,000	100.0%
52-07 UNIFORMS	7,251	8,052	9,500	10,250	7.9%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
52-08 SHOP SUPPLIES	464	0	0	0	0.0%
52-09 OTHER CLOTHING	5,687	7,102	7,500	8,500	13.3%
52-10 JANITORIAL SUPPLIES	8,444	8,709	8,444	8,444	0.0%
52-31 TREE PLANTING & SUPPLIES	61,594	719	0	0	0.0%
52-41 POOL-OPERATING SUPPLIES	0	0	6,500	13,000	100.0%
52-42 BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	1,200	1,050	-12.5%
54-01 MEMBERSHIPS	2,645	3,230	3,340	5,940	77.8%
54-02 BOOKS, PUBS, SUBS.	422	487	0	1,400	0.0%
TOTAL OPERATING EXPENSES	2,068,302	2,134,503	2,375,588	2,702,332	13.8%
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	163,445	0	0	0.0%
60-40 MACHINERY EQUIP	12,832	14,756	2,800	2,800	0.0%
TOTAL NON-OPERATING EXPENSES	12,832	178,201	2,800	2,800	0.0%
TOTAL EXPENSES	\$4,199,158	\$4,676,970	\$5,009,471	\$5,218,418	4.2%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	134,944	166,922	131,693	237,096	80.0%
10-30 OTHER SALARIES	3,064	0	3,350	0	-100.0%
10-40 OVERTIME	4,570	11,161	2,500	7,500	200.0%
25-01 FICA	10,584	13,452	9,860	17,596	78.5%
25-03 RETIREMENT CONTRIBUTIONS	7,625	10,511	6,477	17,197	165.5%
25-04 LIFE/HEALTH INSURANCE	11,429	18,446	21,713	39,971	84.1%
29-00 GENERAL & MERIT INCREASE	0	0	8,149	12,526	53.7%
TOTAL PERSONAL SERVICES	172,216	220,492	183,742	331,886	80.6%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,018	2,780	3,000	4,000	33.3%
30-10 AUTO MILEAGE	75	175	200	150	-25.0%
30-61 PURCHASING CARD CHARGES	0	0	50	0	-100.0%
31-04 OTHER CONTRACTUAL SVCS	0	0	0	26,020	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	4,250	0.0%
40-01 TRAVEL	285	487	500	0	-100.0%
40-02 SCHOOL AND TRAINING	686	1,207	400	0	-100.0%
41-00 COMMUNICATIONS	2,408	5,972	4,000	6,600	65.0%
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	500	0.0%
42-11 EQUIP. SERVICES - FUEL	0	0	0	400	0.0%
43-01 ELECTRICITY	0	0	0	7,200	0.0%
46-00 REPAIR AND MAINTENANCE	0	44	100	0	-100.0%
47-00 PRINTING AND BINDING	0	740	1,000	100	-90.0%
47-01 LEGAL ADS	0	0	0	200	0.0%
47-06 DUPLICATING	128	0	300	250	-16.7%
51-00 OFFICE SUPPLIES	621	542	1,200	2,700	125.0%
51-02 OTHER OFFICE SUPPLIES	0	0	0	100	0.0%
52-00 OPERATING SUPPLIES	11	0	450	0	-100.0%
52-09 OTHER CLOTHING	200	200	0	0	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	300	150	-50.0%
54-01 MEMBERSHIPS	500	625	650	2,610	301.5%
54-02 BOOKS, PUBS, SUBS.	20	35	0	1,400	0.0%
TOTAL OPERATING EXPENSES	7,952	12,807	12,150	56,630	366.1%
TOTAL EXPENSES	\$180,168	\$233,299	\$195,892	\$388,516	98.3%

Natural Resources operating expenses were transferred from City Manager's Department. Total was \$15,260.

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	789,969	781,512	835,405	611,246	-26.8%
10-30 OTHER SALARIES	34,179	49,201	28,016	28,016	0.0%
10-40 OVERTIME	40,878	68,886	42,670	42,670	0.0%
25-00 OTHER FRINGE BENEFITS	-3,695	0	0	0	0.0%
25-01 FICA	63,299	66,435	62,110	46,293	-25.5%
25-03 RETIREMENT CONTRIBUTIONS	26,375	25,252	35,795	36,858	3.0%
25-04 LIFE/HEALTH INSURANCE	119,194	136,242	211,968	154,940	-26.9%
29-00 GENERAL & MERIT INCREASE	0	0	52,318	31,410	-40.0%
TOTAL PERSONAL SERVICES	1,070,199	1,127,528	1,268,282	951,433	-25.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	35,740	32,999	29,000	29,000	0.0%
30-05 COUNTY LAND FILL	233	0	1,500	1,000	-33.3%
30-10 AUTO MILEAGE	205	1,104	500	500	0.0%
31-04 OTHER CONTRACTUAL SVCS	798,425	859,627	899,475	1,011,390	12.4%
40-00 TRAINING & TRAVEL COSTS	0	0	0	4,910	0.0%
40-01 TRAVEL	349	186	1,800	0	-100.0%
40-02 SCHOOL AND TRAINING	1,164	3,301	3,110	0	-100.0%
41-00 COMMUNICATIONS	4,142	7,677	6,956	6,956	0.0%
42-10 EQUIP.SERVICES - REPAIRS	145,953	121,046	135,525	121,543	-10.3%
42-11 EQUIP. SERVICES - FUEL	26,332	25,379	25,500	25,500	0.0%
43-01 ELECTRICITY	7,811	18,836	11,000	21,720	97.5%
43-02 WATER, SEWER, GARBAGE	113,721	111,308	148,000	185,300	25.2%
44-00 RENTALS & LEASES	6,064	5,572	3,000	3,000	0.0%
46-00 REPAIR AND MAINTENANCE	14,038	20,252	15,100	15,100	0.0%
47-06 DUPLICATING	279	498	500	500	0.0%
51-00 OFFICE SUPPLIES	5,567	2,633	4,100	4,100	0.0%
52-00 OPERATING SUPPLIES	212,822	200,789	262,000	262,000	0.0%
52-07 UNIFORMS	6,766	6,333	7,000	7,000	0.0%
52-08 SHOP SUPPLIES	464	0	0	0	0.0%
52-09 OTHER CLOTHING	4,780	6,902	5,000	5,000	0.0%
52-31 TREE PLANTING & SUPPLIES	61,594	719	0	0	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	400	400	0.0%
54-01 MEMBERSHIPS	230	410	590	1,090	84.7%
54-02 BOOKS, PUBS, SUBS.	300	0	0	0	0.0%
TOTAL OPERATING EXPENSES	1,446,979	1,425,571	1,560,056	1,706,009	9.4%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP.	12,832	11,956	0	0	0.0%
TOTAL OPERATING EXPENSES	12,832	11,956	0	0	0.0%
TOTAL EXPENSES	\$2,530,010	\$2,565,055	\$2,828,338	\$2,657,442	-6.0%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION**

001.0914.572

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	451,289	500,566	0	0	0.0%
10-30	OTHER SALARIES	280,331	345,259	0	0	0.0%
10-40	OVERTIME	13,852	17,376	0	0	0.0%
25-01	FICA	55,358	62,568	0	0	0.0%
25-03	RETIREMENT CONTRIBUTIONS	13,889	14,519	0	0	0.0%
25-04	LIFE/HEALTH INSURANCE	60,890	75,958	0	0	0.0%
TOTAL PERSONAL SERVICES		875,609	1,016,246	0	0	0.0%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	19,515	23,002	0	0	0.0%
30-10	AUTO MILEAGE	517	1,753	0	0	0.0%
30-20	FACILITY OPERATING EXPENSE	441	0	0	0	0.0%
30-21	FLEISCHMANN PARK	165,670	161,736	0	0	0.0%
30-22	NORRIS COMMUNITY CENTER	31,229	31,457	0	0	0.0%
30-23	RIVER PARK CENTER	12,637	18,648	0	0	0.0%
30-24	GULFVIEW MIDDLE SCHOOL	3,159	11,918	0	0	0.0%
31-04	OTHER CONTRACTUAL SVCS	9,379	10,039	0	0	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	0	0.0%
40-01	TRAVEL	2,552	234	0	0	0.0%
40-02	SCHOOL AND TRAINING	2,676	2,895	0	0	0.0%
41-00	COMMUNICATIONS	10,892	22,028	0	0	0.0%
41-02	FAX & MODEMS	383	0	0	0	0.0%
42-00	TRANSPORTATION	29,725	17,513	0	0	0.0%
42-10	EQUIP. SERVICES - REPAIRS	4,245	3,185	0	0	0.0%
42-11	EQUIP. SERVICES - FUEL	677	784	0	0	0.0%
43-01	ELECTRICITY	134,448	129,220	0	0	0.0%
43-02	WATER, SEWER, GARBAGE	41,366	28,474	0	0	0.0%
44-00	RENTALS & LEASES	968	0	0	0	0.0%
46-00	REPAIR AND MAINTENANCE	15,514	19,227	0	0	0.0%
46-04	EQUIP. MAINTENANCE	2,448	8,047	0	0	0.0%
46-06	OTHER MAINTENANCE	3,687	3,254	0	0	0.0%
47-00	PRINTING AND BINDING	22,134	21,296	0	0	0.0%
47-02	ADVERTISING (NON-LEGAL)	1,329	6,622	0	0	0.0%
47-06	DUPLICATING	3,372	935	0	0	0.0%
49-00	OTHER CURRENT CHARGES	12,292	12,292	0	0	0.0%
49-05	SPECIAL EVENTS	27,441	45,653	0	0	0.0%
51-00	OFFICE SUPPLIES	9,470	8,598	0	0	0.0%
51-06	RESALE SUPPLIES	12,205	81,849	0	0	0.0%
52-00	OPERATING SUPPLIES	15,977	8,216	0	0	0.0%
52-01	RECREATIONAL PGM. EXPENSE	5,370	4,175	0	0	0.0%
52-07	UNIFORMS	485	1,719	0	0	0.0%
52-09	OTHER CLOTHING	707	0	0	0	0.0%
52-10	JANITORIAL SUPPLIES	8,444	8,709	0	0	0.0%
54-01	MEMBERSHIPS	1,915	2,195	0	0	0.0%
54-02	BOOKS, PUBS, SUBS.	102	452	0	0	0.0%
TOTAL OPERATING EXPENSES		613,371	696,125	0	0	0.0%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION**

001.0914.572

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>NON-OPERATING EXPENSES</i>						
60-30	IMPROVEMENTS OTHER THAN BLDGS	0	163,445	0	0	0.0%
60-40	MACHINERY EQUIPMENT	0	2,800	0	0	0.0%
TOTAL NON-OPERATING EXPENSES		0	166,245	0	0	0.0%
TOTAL EXPENSES		\$1,488,980	\$1,878,616	\$0	\$0	0.0%

This division has been separated into six new divisions within Recreation for tracking purposes.

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION ADMINISTRATION**

001.0920.572

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	75,029	90,248	20.3%
10-30	OTHER SALARIES	0	0	1,000	1,000	0.0%
10-40	OVERTIME	0	0	0	500	0.0%
25-01	FICA	0	0	4,170	6,572	57.6%
25-03	RETIREMENT CONTRIBUTIONS	0	0	2,084	4,824	131.5%
25-04	LIFE/HEALTH INSURANCE	0	0	15,177	22,581	48.8%
29-00	GENERAL & MERIT INCREASE	0	0	4,650	3,806	-18.2%
TOTAL PERSONAL SERVICES		0	0	102,110	129,531	26.9%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	5,000	8,990	79.8%
30-10	AUTO MILEAGE	0	0	300	300	0.0%
31-04	OTHER CONTRACTUAL SVCS	0	0	350	350	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,000	0.0%
40-01	TRAVEL	0	0	750	0	-100.0%
40-02	SCHOOL AND TRAINING	0	0	750	0	-100.0%
41-00	COMMUNICATIONS	0	0	3,000	3,000	0.0%
42-10	EQUIP. SERVICES - REPAIRS	0	0	3,252	3,252	0.0%
42-11	EQUIP. SERVICES - FUEL	0	0	1,100	1,100	0.0%
43-01	ELECTRICITY	0	0	6,000	0	-100.0%
46-00	REPAIR AND MAINTENANCE	0	0	1,500	0	-100.0%
47-00	PRINTING AND BINDING	0	0	30,000	30,000	0.0%
47-02	ADVERTISING (NON-LEGAL)	0	0	1,000	800	-20.0%
47-05	PHOTO & VIDEO	0	0	100	0	-100.0%
47-06	DUPLICATING	0	0	500	500	0.0%
49-04	EMPLOYEE DEVELOPMENT	0	0	250	0	-100.0%
49-05	SPECIAL EVENTS	0	0	5,000	6,500	30.0%
51-00	OFFICE SUPPLIES	0	0	500	1,000	100.0%
51-01	STATIONERY	0	0	1,000	0	-100.0%
52-00	OPERATING SUPPLIES	0	0	5,000	0	-100.0%
52-01	RECREATIONAL PGM. EXPENSE	0	0	6,000	12,000	100.0%
52-07	UNIFORMS	0	0	500	1,000	100.0%
54-00	BOOK, PUB, SUBS, MEMBS	0	0	500	500	0.0%
54-01	MEMBERSHIPS	0	0	1,140	1,000	-12.3%
TOTAL OPERATING EXPENSES		0	0	73,492	72,292	-1.6%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	0	2,800	2,800	0.0%
TOTAL NON-OPERATING EXPENSES		0	0	2,800	2,800	0.0%
TOTAL EXPENSES		\$0	\$0	\$178,402	\$204,623	14.7%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	0	0	97,431	121,110	24.3%
10-30 OTHER SALARIES	0	0	264,000	264,000	0.0%
10-40 OVERTIME	0	0	4,333	4,333	0.0%
25-01 FICA	0	0	12,602	9,093	-27.8%
25-03 RETIREMENT CONTRIBUTIONS	0	0	3,434	6,513	89.7%
25-04 LIFE/HEALTH INSURANCE	0	0	29,375	29,770	1.3%
29-00 GENERAL & MERIT INCREASE	0	0	6,038	5,406	-10.5%
TOTAL PERSONAL SERVICES	0	0	417,213	440,225	5.5%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	0	0	9,000	40,000	344.4%
30-10 AUTO MILEAGE	0	0	250	200	-20.0%
30-21 FLEISCHMANN PARK	0	0	0	30,000	0.0%
31-01 PROFESSIONAL SERVICES	0	0	120,000	60,000	-50.0%
31-04 OTHER CONTRACTUAL SVCS	0	0	8,000	6,000	-25.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,500	0.0%
40-01 TRAVEL	0	0	750	0	-100.0%
40-02 SCHOOL AND TRAINING	0	0	750	0	-100.0%
41-00 COMMUNICATIONS	0	0	5,000	5,600	12.0%
41-02 FAXES & MODEMS	0	0	500	0	-100.0%
41-03 RADIO & PAGER	0	0	100	0	-100.0%
42-00 TRANSPORTATION	0	0	25,000	32,000	28.0%
43-01 ELECTRICITY	0	0	60,626	60,626	0.0%
43-02 WATER, SEWER, & GARBAGE	0	0	20,500	22,000	7.3%
44-00 RENTALS & LEASES	0	0	500	500	0.0%
47-02 ADVERTISING (NON-LEGAL)	0	0	2,000	1,500	-25.0%
47-05 PHOTO & VIDEO	0	0	100	0	-100.0%
47-06 DUPLICATING	0	0	2,000	2,000	0.0%
49-04 EMPLOYEE DEVELOPMENT	0	0	500	0	-100.0%
49-05 SPECIAL EVENTS	0	0	12,750	12,000	-5.9%
51-00 OFFICE SUPPLIES	0	0	3,500	4,000	14.3%
52-00 OPERATING SUPPLIES	0	0	20,000	0	-100.0%
52-07 UNIFORMS	0	0	900	900	0.0%
52-09 OTHER CLOTHING	0	0	1,250	1,250	0.0%
54-01 MEMBERSHIPS	0	0	320	320	0.0%
TOTAL OPERATING EXPENSES	0	0	294,296	280,396	-4.7%
TOTAL EXPENSES	\$0	\$0	\$711,509	\$720,621	1.3%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

001.0922.572

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	32,402	31,067	-4.1%
10-30	OTHER SALARIES	0	0	50,000	67,000	34.0%
10-40	OVERTIME	0	0	678	1,000	47.5%
25-01	FICA	0	0	4,198	2,358	-43.8%
25-03	RETIREMENT CONTRIBUTIONS	0	0	1,101	1,670	51.7%
25-04	LIFE/HEALTH INSURANCE	0	0	7,513	5,753	-23.4%
29-00	GENERAL & MERIT INCREASE	0	0	2,008	1,388	-30.9%
TOTAL PERSONAL SERVICES		0	0	97,900	110,236	12.6%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	1,000	10,000	900.0%
30-10	AUTO MILEAGE	0	0	0	100	0.0%
31-01	PROFESSIONAL SERVICES	0	0	5,000	12,000	140.0%
31-04	OTHER CONTRACTUAL SVCS	0	0	0	1,200	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	1,000	0.0%
41-00	COMMUNICATIONS	0	0	0	500	0.0%
44-00	RENTALS & LEASES	0	0	0	500	0.0%
45-00	INSURANCE	0	0	0	16,500	0.0%
46-04	EQUIP. MAINTENANCE	0	0	10,000	15,000	50.0%
47-02	ADVERTISING (NON-LEGAL)	0	0	0	500	0.0%
47-06	DUPLICATING	0	0	500	500	0.0%
49-04	EMPLOYEE DEVELOPMENT	0	0	250	0	-100.0%
49-05	SPECIAL EVENTS	0	0	0	1,000	0.0%
51-00	OFFICE SUPPLIES	0	0	500	500	0.0%
51-06	RESALE SUPPLIES	0	0	50,000	80,000	60.0%
52-00	OPERATING SUPPLIES	0	0	2,500	1,000	-60.0%
52-07	UNIFORMS	0	0	250	250	0.0%
52-09	OTHER CLOTHING	0	0	0	500	0.0%
54-01	MEMBERSHIPS	0	0	100	200	100.0%
TOTAL OPERATING EXPENSES		0	0	70,100	141,250	101.5%
TOTAL EXPENSES		\$0	\$0	\$168,000	\$251,486	49.7%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	0	0	157,201	136,987	-12.9%
10-30 OTHER SALARIES	0	0	10,000	10,000	0.0%
10-40 OVERTIME	0	0	5,582	5,582	0.0%
25-01 FICA	0	0	9,277	10,397	12.1%
25-03 RETIREMENT CONTRIBUTIONS	0	0	7,172	9,822	36.9%
25-04 LIFE/HEALTH INSURANCE	0	0	40,933	31,263	-23.6%
29-00 GENERAL & MERIT INCREASE	0	0	9,742	6,230	-36.1%
TOTAL PERSONAL SERVICES	0	0	239,907	210,281	-12.3%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	0	0	2,500	10,000	300.0%
30-10 AUTO MILEAGE	0	0	250	150	-40.0%
31-01 PROFESSIONAL SERVICES	0	0	40,000	40,000	0.0%
31-04 OTHER CONTRACTUAL SVCS	0	0	2,000	4,000	100.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,500	0.0%
40-01 TRAVEL	0	0	750	0	-100.0%
40-02 SCHOOL AND TRAINING	0	0	750	0	-100.0%
41-00 COMMUNICATIONS	0	0	3,000	3,000	0.0%
41-03 RADIO & PAGER	0	0	50	0	-100.0%
43-01 ELECTRICITY	0	0	27,000	27,000	0.0%
43-02 WATER, SEWER, & GARBAGE	0	0	24,000	24,000	0.0%
44-00 RENTALS & LEASES	0	0	0	500	0.0%
47-02 ADVERTISING (NON-LEGAL)	0	0	2,000	1,200	-40.0%
47-05 PHOTO & VIDEO	0	0	100	0	-100.0%
47-06 DUPLICATING	0	0	500	500	0.0%
49-04 EMPLOYEE DEVELOPMENT	0	0	500	0	-100.0%
49-05 SPECIAL EVENTS	0	0	37,250	37,250	0.0%
51-00 OFFICE SUPPLIES	0	0	2,000	3,000	50.0%
52-00 OPERATING SUPPLIES	0	0	7,500	0	-100.0%
52-07 UNIFORMS	0	0	250	250	0.0%
52-09 OTHER CLOTHING	0	0	500	500	0.0%
52-42 BAND SHELL OPERATING SUPPLIES	0	0	5,000	5,000	0.0%
54-01 MEMBERSHIPS	0	0	220	220	0.0%
TOTAL OPERATING EXPENSES	0	0	156,120	158,070	1.2%
TOTAL EXPENSES	\$0	\$0	\$396,027	\$368,351	-7.0%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	129,415	116,022	-10.3%
10-30 OTHER SALARIES	0	0	65,715	65,715	0.0%
10-40 OVERTIME	0	0	5,406	5,406	0.0%
25-01 FICA	0	0	8,072	8,760	8.5%
25-03 RETIREMENT CONTRIBUTIONS	0	0	4,881	6,957	42.5%
25-04 LIFE/HEALTH INSURANCE	0	0	43,916	30,387	-30.8%
29-00 GENERAL & MERIT INCREASE	0	0	8,020	6,533	-18.5%
TOTAL PERSONAL SERVICES	0	0	265,425	239,780	-9.7%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	6,500	20,000	207.7%
30-10 AUTO MILEAGE	0	0	200	200	0.0%
30-23 RIVER PARK CENTER	0	0	0	5,000	0.0%
31-01 PROFESSIONAL SERVICES	0	0	13,500	10,000	-25.9%
31-04 OTHER CONTRACTUAL SVCS	0	0	4,000	4,000	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,500	0.0%
40-01 TRAVEL	0	0	750	0	-100.0%
40-02 SCHOOL AND TRAINING	0	0	750	0	-100.0%
41-00 COMMUNICATIONS	0	0	4,500	5,000	11.1%
41-03 RADIO & PAGER	0	0	100	0	-100.0%
42-00 TRANSPORTATION	0	0	5,000	5,000	0.0%
43-01 ELECTRICITY	0	0	50,000	50,000	0.0%
43-02 WATER, SEWER, & GARBAGE	0	0	21,077	21,000	-0.4%
44-00 RENTALS & LEASES	0	0	500	500	0.0%
46-06 OTHER MAINTENANCE	0	0	6,500	0	-100.0%
47-02 ADVERTISING (NON-LEGAL)	0	0	1,000	500	-50.0%
47-05 PHOTO & VIDEO	0	0	200	0	-100.0%
47-06 DUPLICATING	0	0	1,500	1,500	0.0%
49-04 EMPLOYEE DEVELOPMENT	0	0	500	0	-100.0%
49-05 SPECIAL EVENTS	0	0	10,000	10,000	0.0%
51-00 OFFICE SUPPLIES	0	0	2,500	2,000	-20.0%
52-00 OPERATING SUPPLIES	0	0	12,500	0	-100.0%
52-07 UNIFORMS	0	0	600	600	0.0%
52-09 OTHER CLOTHING	0	0	750	750	0.0%
52-41 POOL OPERATING SUPPLIES	0	0	6,500	13,000	100.0%
54-01 MEMBERSHIPS	0	0	320	300	-6.3%
TOTAL OPERATING EXPENSES	0	0	149,747	150,850	0.7%
TOTAL EXPENSES	\$0	\$0	\$415,172	\$390,630	-5.9%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

001.0925.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	39,124	70,336	79.8%
10-30 OTHER SALARIES	0	0	10,192	10,192	0.0%
10-40 OVERTIME	0	0	502	502	0.0%
25-01 FICA	0	0	2,277	5,383	136.4%
25-03 RETIREMENT CONTRIBUTIONS	0	0	1,247	3,782	203.3%
25-04 LIFE/HEALTH INSURANCE	0	0	737	6,580	792.8%
29-00 GENERAL & MERIT INCREASE	0	0	2,425	3,139	29.4%
TOTAL PERSONAL SERVICES	0	0	56,504	99,914	76.8%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	1,000	10,000	900.0%
30-10 AUTO MILEAGE	0	0	0	100	0.0%
31-01 PROFESSIONAL SERVICES	0	0	8,500	42,000	394.1%
31-04 OTHER CONTRACTUAL SVCS	0	0	0	800	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,000	0.0%
41-00 COMMUNICATIONS	0	0	500	800	60.0%
43-01 ELECTRICITY	0	0	13,174	14,632	11.1%
43-02 WATER, SEWER, & GARBAGE	0	0	423	423	0.0%
46-00 REPAIR & MAINTENANCE	0	0	12,294	12,294	0.0%
47-02 ADVERTISING (NON-LEGAL)	0	0	0	500	0.0%
47-06 DUPLICATING	0	0	0	1,000	0.0%
49-00 OTHER CURRENT CHARGES	0	0	12,292	12,292	0.0%
49-05 SPECIAL EVENTS	0	0	0	1,000	0.0%
51-00 OFFICE SUPPLIES	0	0	500	500	0.0%
52-00 OPERATING SUPPLIES	0	0	2,500	0	-100.0%
52-07 UNIFORMS	0	0	0	250	0.0%
52-09 OTHER CLOTHING	0	0	0	500	0.0%
52-10 JANITORIAL SUPPLIES	0	0	8,444	8,444	0.0%
54-01 MEMBERSHIPS	0	0	0	200	0.0%
TOTAL OPERATING EXPENSES	0	0	59,627	106,735	79.0%
TOTAL EXPENSES	\$0	\$0	\$116,131	\$206,649	77.9%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	2,500	0.0%
31-04	OTHER CONTRACTUAL SVCS	0	0	0	20,300	0.0%
43-01	ELECTRICITY	0	0	0	1,800	0.0%
43-02	WATER, SEWER, & GARBAGE	0	0	0	2,500	0.0%
46-00	REPAIR & MAINTENANCE	0	0	0	1,500	0.0%
52-00	OPERATING SUPPLIES	0	0	0	1,500	0.0%
TOTAL OPERATING EXPENSES		0	0	0	30,100	0.0%
TOTAL EXPENSES		\$0	\$0	\$0	\$30,100	0.0%

Police
&
Emergency
Services

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Department Description

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

Financially, the Department is separated into five separate divisions:

- **Administration** is responsible for the management of the Department, including recruitment, accreditation, training, emergency management and internal affairs.
- **Fire Operations** is responsible for fire suppression, response to medical emergencies, and fire prevention. The bureau also responds to incidents involving technical rescue operation, hazardous material incidents, and public service requests. Fire Operations responded to 4,458 incidents during 2002.
- **Police Operations** is the primary police force of the City, including sworn uniformed officers, uniformed Beach Safety Specialists, and School Crossing Guards in and around the Naples community. The City also has a K-9 Unit, a Marine Patrol Unit, a Motorcycle Traffic Unit, and Beach Specialist Unit.
- **Criminal Investigations** includes a General Investigation Section, a Vice & Narcotics Unit, a Technical Services Laboratory and a Property and Evidence facility.
- **Support Services Bureau (SSB)** administers the Department's primary information resources including telecommunications, public safety radio, computer-aided dispatch and the records management systems. It is also responsible for the maintenance of the equipment and facilities for Police.

2003-04 Significant Budgetary Issues

The budget of the Police and Emergency Services Department is \$12,817,591, an increase of 8.7% or \$1,029,276 over the adopted budget of 2002-03.

There are no additional positions included in this PESD budget, nor are there any position reductions. The budget includes 170.7 approved Full-Time-Equivalent positions. For 2003-04, the proposed budget required employee pension contribution of 8% for the Police Pension, 6.5% for Fire Pension, and the General Pension employees were to contribute 4.45%. The 2002-03 employee contribution rates were 3%, 3% and 2%, respectively. Subsequent contract negotiations changed employee contribution rates to 5.5%, 5.0% and 4.45% (delayed), with the government paying the amount in the proposed budget of 4.2%, .05% and 4.45%, plus the difference between the proposed and adopted employee contributions. This change increased this department by \$165,250.

Departmental Summary Page (continued)

DEPARTMENT	Police and Emergency Services Department (PESD)
FUND:	General Fund

Administration has a budget of \$508,422 , a decrease of \$441,641 from the adopted budget of FY02-03. For 2003-2004, the Administrative Division was reorganized, by moving non-administrative positions, primarily Police Officer positions, into the correct operating division. Personal Services is \$435,263 of this division's budget, representing a total of five positions.

PESD Administration's Operating Expenses are \$73,159. Major operating costs in these line-items are Schools and Training including tuition reimbursement (\$46,637) and Operating Supplies, such as range supplies, bike repairs and PAL/Explorer supplies (\$11,750) and CALEA law accreditation at \$3,830.

The budget for **Criminal Investigations** is \$1,316,005, an increase of \$87,359 over the adopted budget of FY02-03. Personal Services, budgeted at \$1,277,180 make up 97% of this division's budget, and is where the increase occurred. Within Personal Services, Pension Contribution makes up \$54,446 of the increase. Overtime was increased by \$10,950 to reflect historical trends, and the remaining increase is due to the union and general wage increases.

In the Criminal Investigation Division, Operating Expenses are \$37,825 the same as FY02-03. The major expense in this section is General Operating Supplies, which includes clothing allowance, audio/visual tapes, photo supplies, and narcotic test supplies (\$17,725). There is \$1,000 budgeted in Capital for a printer.

The budget for **Police Operations** is \$4,570,645, an increase of \$883,387 over the adopted budget of FY02-03. Personal Services, with a budget of \$4,524,360 or 99% of the budget, is where these increases occurred. Health Insurance makes up \$105,465 of the increase. Retirement contributions increased \$180,841. The remaining increase is due to the general wage increases and the transfer of nine positions from other divisions. Note that in 2003-04, there is a separate line item for early retirement incentive (\$118,529). This incentive was approved in 1994 and 2000, and until this year, was included in the retirement contribution line item. It has been separated to improve expense tracking.

In the Police Operations Division, Operating Expenses are budgeted at \$43,285. The major expenses in this section are General Operating Supplies, such as uniform allowance, flashlights, radio earphones, and canine supplies (\$27,735), and \$3,500 for the boat dock leases. There is also \$3,000 budgeted in Capital for a two replacement printers.

The budget for **Support Services** is \$1,821,330, an increase of \$106,951 over the adopted budget of FY02-03. Personal Services, with a budget of \$1,171,571, makes up \$88,760 of this section's increase. The increase is primarily due to the general wage increases, health insurance and retirement contributions, plus an increase to overtime to reflect increased wages.

Departmental Summary Page (continued)

DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Operating Expenses of this division are \$649,759, an increase of 2.8% or \$18,191 over last year, due to increased equipment maintenance and communications costs. The major expenses in this section are as follows:

- Contractual Services (\$36,992), which includes Custodial Services, Radio Maintenance and Facility Maintenance
- Communications (\$97,482) which includes the phone system, cell phones, and laptop data lines
- Vehicle Repairs and Fuel (\$320,765)
- Utilities such as Electricity and Water (\$100,330)
- Uniforms (\$25,377)
-

For Fiscal Year 2003-04, the budget for **Fire Operations** is \$4,601,189 a \$393,220 (9.3%) increase over the adopted budget of FY02-03.

In the Fire Operations, the largest expenditure is Personal Services, making up 92.6% of the budget. Personal Services, at \$4,263,846 increased \$387,689, partially due to the increased cost of health insurance (\$47,805) and retirement contributions (\$63,017). Also, *Overtime* costs increased by \$36,000 due to the increased wage level. The cost of implementing the union contract is the balance of the increase in Personal Services.

Operating Costs and Capital costs in the Fire Operations Division total \$337,343, and show an increase of \$5,531. Major expenditures in the Operating Costs line items are Schools and Training (\$9,300), Repair and Maintenance of SCUBA, SCBA, hose, and other equipment (\$15,350) Repair, Maintenance and Fuel for vehicles (\$196,692), Uniforms (\$44,313), Minor Supplies such as hand lights, chain saws, foam, fire extinguishers, and public education supplies (\$19,565). New this year is a \$3,500 contract for maintaining certain electronic sensor equipment.

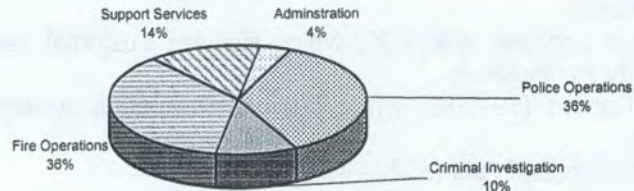
Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
PESD Administration	911,818	\$950,063	\$508,422	(\$441,641)
Criminal Investigations	1,052,099	1,228,646	1,316,005	87,359
Police Operations	3,217,584	3,687,258	4,570,645	883,387
Support Services	1,654,384	1,714,379	1,821,330	106,951
Fire Operations	3,955,755	4,207,969	4,601,189	393,220
Total	\$10,791,640	\$11,788,315	\$12,817,591	\$1,029,276

Departmental Summary Page (continued)

DEPARTMENT Police and Emergency Services Department (PESD)
FUND: General Fund

Budget by Section



2003-04 Goals and Objectives

Deliver highest quality police and emergency public services through technological and management advancements.

- Deploy improved citizen rescue services through addition of two agency staffed and equipped Advance Life Support (ALS) engines to the two county EMS units that ordinarily serve the city.
- Heighten agency response to potential terrorist/human hazardous material critical incidents through adoption of a District Response HazMat Team (DRT) and provision of level "C" personal protection equipment (PPE) for police personnel.
- Initiate coordinated strategies with adjacent fire districts in compliance with NFPA 1710.
- Evaluate and prepare administration and operations directives for successful police re-accreditation in 2004 per CALEA standards.

Provide highest quality communications and records services for internal and external customers through technological and management advancements.

- Upgrade communications center's E-911 services to include cellular call location details and new 911 phone consoles.
- Implement CAD "Geo-Mapping" software application in communications center to visually track incident and operations unit response locations.
- Adopt and install a "mapping tools" computer software application to enhance crime analysis and public information.
- Adopt and install "WINGS" and offender imaging computer software program applications and link PESD to local criminal justice and related databases for timely retrieval of strategic law enforcement information.

Improve ways and means for future delivery of public services through purposeful management and programmatic research and development.

- Expand current quality assurance initiative to include still untapped agency functions.
- Examine future opportunity to adopt National Fire Service Accreditation standards within the agency.
- Explore new local resources to encourage greater programmatic development and citizen participation in agency volunteer corps (VIPS) and community policing program.
- Upgrade agency productivity measures to better assess resource needs and service quality.

FINANCIAL STATEMENTS
FOR THE YEAR 2004

Account Name	2004	2003	2002
Administrative Expenses	11,760	11,760	11,760
Advertising Expenses	11,760	11,760	11,760
Depreciation	11,760	11,760	11,760
Interest	11,760	11,760	11,760
Insurance	11,760	11,760	11,760
Professional Fees	11,760	11,760	11,760
Repairs and Maintenance	11,760	11,760	11,760
Supplies	11,760	11,760	11,760
Travel	11,760	11,760	11,760
Utilities	11,760	11,760	11,760
Wages	11,760	11,760	11,760
Total	131,040	131,040	131,040



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POLICE & EMERGENCY SERVICES

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ADMINISTRATION				
1	1	1	Chief of Police & Emergency Svcs	\$94,088
1	1	1	Commander	79,908
1	1	1	Police Lieutenant	65,229
1	0	0	Police Sergeant	0
7	0	0	Police Officers	0
0	1	1	Sr. Administrative Specialist	32,380
2	1	1	Administrative Specialist II	35,766
<u>13</u>	<u>5</u>	<u>5</u>		<u>307,371</u>
CRIMINAL INVESTIGATIONS				
1	1	1	Commander	77,176
2	2	2	Police Sergeant	122,398
12	11	11	Police Officers	525,505
1	1	1	Property & Evidence Technician	37,585
1	1	1	Crime Analyst	38,199
1	1	1	Crime Scene Latent Examiner	33,910
1	1	1	Administrative Specialist II	31,132
<u>19</u>	<u>18</u>	<u>18</u>		<u>865,905</u>
PATROL OPERATIONS				
1	1	1	Deputy Chief	77,176
3	3	3	Police Lieutenants	206,387
7	8	8	Police Sergeants	482,155
40	48	48	Police Officers	2,055,772
2	2	2	Community Service Aides	60,661
1	1	1	Administrative Specialist II	35,766
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	45,648
<u>55.7</u>	<u>64.7</u>	<u>64.7</u>		<u>2,963,565</u>
SUPPORT SERVICES				
1	1	1	Services Administrator	69,883
1	1	1	Communications Manager	49,210
1	1	1	Records & Fiscal Services Manager	54,984
3	3	3	Communications Shift Supervisor	110,064
11	11	11	Public Safety Telecommunicator	316,654
1	1	1	Inventory Control Clerk	33,290
2	2	2	Administrative Specialist II	67,632
3	3	3	Records Specialist	75,656
1	1	1	Service Worker I	28,250
<u>24</u>	<u>24</u>	<u>24</u>		<u>805,623</u>

POLICE & EMERGENCY SERVICES

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
FIRE OPERATIONS				
1	1	1	Deputy Chief	76,245
5	5	5	Battalion Chief	342,249
12	12	12	Fire Lieutenants	686,013
38	37	37	Firefighters	1,566,403
2	2	2	Fire Inspectors	89,105
0	1	1	Fire Prevention Specialist	36,360
1	1	1	Administrative Specialist II	34,082
<u>59</u>	<u>59</u>	<u>59</u>		<u>2,830,457</u>
170.7	170.7	170.7	Total Positions	\$7,772,921
			Regular Salaries	7,772,921
			Other Salaries	129,000
			State Incentive Pay	89,760
			Overtime	444,156
			Special Duty Pay	180,000
			Holiday Pay	170,854
			Police Early Retirement Inc. (1)	118,529
			Fire Early Retirement Incentive (2)	57,135
			Employer Payroll Expenses	2,398,410
			General & Merit Increase	311,455
			Total Personal Services	<u>\$11,672,220</u>

- (1) Cost of Early Retirement Incentives:
 1994 Agreement: \$78,173 through Fiscal Year 2008
 2000 Agreement: \$40,356 through Fiscal Year 2014

- (2) Cost of 1994 Early Retirement Incentives:
 \$57,135 through Fiscal Year 2022

77	77	77	Total Police Certified Positions*
55	55	55	Total Fire Certified Positions

* not counting the officer funded in the CRA

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,428,700	6,851,845	7,212,967	7,772,921	7.8%
10-30 OTHER SALARIES	107,767	122,635	137,389	129,000	-6.1%
10-32 STATE INCENTIVE PAY	88,485	96,386	97,054	89,760	-7.5%
10-40 OVERTIME	564,241	580,349	370,675	444,156	19.8%
10-41 SPECIAL DUTY PAY	162,879	164,988	180,000	180,000	0.0%
10-42 HOLIDAY PAY	117,177	122,812	186,816	170,854	-8.5%
25-01 FICA	559,507	605,336	546,224	606,882	11.1%
25-03 RETIREMENT CONTRIBUTIONS	258,782	232,318	268,826	424,785	58.0%
25-04 LIFE/HEALTH INSURANCE	677,781	854,776	1,223,957	1,366,743	11.7%
25-13 EARLY RETIREMENT INCENTIVE	0	0	0	175,664	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	446,033	311,455	-30.2%
TOTAL PERSONAL EXPENSES	8,965,319	9,631,445	10,669,941	11,672,220	9.4%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,098	8,805	6,980	18,681	167.6%
31-01 PROFESSIONAL SERVICES	8,328	7,913	10,100	10,250	1.5%
31-04 OTHER CONTRACTUAL SVCS	42,279	47,828	39,713	41,122	3.5%
40-00 TRAINING & TRAVEL COSTS	0	0	0	70,587	0.0%
40-01 TRAVEL	10,929	7,811	17,865	0	-100.0%
40-02 SCHOOL AND TRAINING	62,163	55,900	59,522	0	-100.0%
41-00 COMMUNICATIONS	54,777	85,107	99,290	97,482	-1.8%
42-00 TRANSPORTATION	-2,223	0	0	0	0.0%
42-10 EQUIP. SERVICES - REPAIRS	491,063	555,556	417,957	417,957	0.0%
42-11 EQUIP. SERVICES - FUEL	110,955	95,331	99,500	99,500	0.0%
43-01 ELECTRICITY	65,953	59,904	69,000	63,000	-8.7%
43-02 WATER, SEWER, GARBAGE	22,789	23,365	21,852	37,330	70.8%
44-00 RENTALS & LEASES	16,469	14,994	21,350	18,350	-14.1%
46-00 REPAIR AND MAINTENANCE	29,526	31,609	33,636	35,300	4.9%
46-02 BUILDINGS & GROUND MAINT.	1,799	0	7,367	7,267	-1.4%
46-14 HYDRANT MAINTENANCE	249	497	614	1,742	183.7%
47-00 PRINTING AND BINDING	5,448	3,763	4,600	4,600	0.0%
49-00 OTHER CURRENT CHARGES	7,987	7,099	7,990	7,990	0.0%
49-06 AWARDS	0	907	0	0	0.0%
49-07 EMPLOYEE RECOGNITION	136	1,031	1,000	1,000	0.0%
51-00 OFFICE SUPPLIES	21,258	18,378	17,700	18,060	2.0%
52-00 OPERATING SUPPLIES	58,714	59,998	86,455	84,185	-2.6%
52-04 BATTERIES	0	0	200	0	-100.0%
52-07 UNIFORMS	49,427	50,859	57,813	69,690	20.5%
52-10 JANITORIAL SUPPLIES	8,408	7,920	11,600	11,600	0.0%
52-23 VEST	15,952	5,823	1,500	6,400	326.7%
54-00 BOOKS, PUBS, SUBS, MEMBS	1,267	1,785	1,000	1,000	0.0%
54-01 MEMBERSHIPS	1,292	1,160	2,880	4,050	40.6%
54-02 BOOKS, PUBS, SUBS.	2,134	2,317	2,940	2,678	-8.9%
TOTAL OPERATING EXPENSES	1,098,177	1,155,660	1,100,424	1,129,821	2.7%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	9,247	18,759	17,950	15,550	-13.4%
TOTAL NON-OPERATING EXPENSES	9,247	18,759	17,950	15,550	-13.4%
TOTAL EXPENSES	\$10,072,743	\$10,805,864	\$11,788,315	\$12,817,591	8.7%

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	621,766	659,059	663,185	307,371	-53.7%
10-30 OTHER SALARIES	0	0	1,503	0	-100.0%
10-32 STATE INCENTIVE PAY	12,654	14,491	14,244	4,680	-67.1%
10-40 OVERTIME	14,258	24,779	5,000	10,012	100.2%
10-42 HOLIDAY PAY	8,655	10,489	15,012	10,000	-33.4%
25-01 FICA	49,255	52,268	50,734	24,041	-52.6%
25-03 RETIREMENT CONTRIBUTIONS	5,958	6,495	7,182	25,958	261.4%
25-04 LIFE/HEALTH INSURANCE	50,543	69,864	82,273	44,380	-46.1%
29-00 GENERAL & MERIT INCREASE	0	0	32,946	8,821	-73.2%
TOTAL PERSONAL SERVICES	763,089	837,445	872,079	435,263	-50.1%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	701	637	1,400	1,400	0.0%
31-04 OTHER CONTRACTUAL SERVICES	4,590	8,038	2,410	3,830	58.9%
40-00 TRAINING & TRAVEL COSTS	0	0	0	46,637	0.0%
40-01 TRAVEL	6,513	2,502	8,540	0	-100.0%
40-02 SCHOOL AND TRAINING	46,348	41,548	38,692	0	-100.0%
46-00 REPAIR AND MAINTENANCE	94	0	0	0	0.0%
46-02 BUILDINGS & GROUND MAINT.	1,799	0	1,217	1,217	0.0%
47-00 PRINTING AND BINDING	5,448	3,763	4,000	4,000	0.0%
49-00 OTHER CURRENT CHARGES	743	413	1,000	0	-100.0%
49-06 AWARDS	0	907	0	0	0.0%
49-07 EMPLOYEE RECOGNITION	136	1,031	1,000	1,000	0.0%
51-00 OFFICE SUPPLIES	0	25	0	0	0.0%
52-00 OPERATING SUPPLIES	12,811	13,012	16,510	11,750	-28.8%
54-01 MEMBERSHIPS	837	485	1,015	1,325	30.5%
54-02 BOOKS, PUBS, SUBS.	1,829	2,012	2,200	2,000	-9.1%
TOTAL OPERATING EXPENSES	81,849	74,373	77,984	73,159	-6.2%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	1,160	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	0	1,160	0	0	0.0%
TOTAL EXPENSES	\$844,938	\$912,978	\$950,063	\$508,422	-46.5%

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	699,260	747,078	837,209	865,905	3.4%
10-32	STATE INCENTIVE PAY	15,375	16,027	19,314	19,200	-0.6%
10-40	OVERTIME	97,002	89,627	61,300	72,250	17.9%
10-42	HOLIDAY PAY	12,275	12,924	23,950	13,000	-45.7%
25-01	FICA	61,644	64,773	64,046	68,182	6.5%
25-03	RETIREMENT CONTRIBUTIONS	4,747	5,918	7,419	61,865	733.9%
25-04	LIFE/HEALTH INSURANCE	68,462	85,617	148,103	153,909	3.9%
29-00	GENERAL & MERIT INCREASE	0	0	28,480	22,869	-19.7%
TOTAL PERSONAL SERVICES		958,765	1,021,964	1,189,821	1,277,180	7.3%
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES	807	425	1,450	1,450	0.0%
31-04	OTHER CONTRACTUAL SVCS	245	456	300	300	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	7,000	0.0%
40-01	TRAVEL	1,670	2,603	4,000	0	-100.0%
40-02	SCHOOL AND TRAINING	1,399	2,142	3,000	0	-100.0%
44-00	RENTALS & LEASES	2,949	1,727	3,850	3,850	0.0%
49-00	OTHER CURRENT CHARGES	6,000	6,000	6,000	6,000	0.0%
51-00	OFFICE SUPPLIES	0	0	500	500	0.0%
52-00	OPERATING SUPPLIES	14,368	15,425	17,725	17,725	0.0%
54-00	BOOKS, PUBS, SUBS, MEMBS	703	417	1,000	1,000	0.0%
TOTAL OPERATING EXPENSES		28,141	29,195	37,825	37,825	0.0%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	760	940	1,000	1,000	0.0%
TOTAL NON-OPERATING EXPENSES		760	940	1,000	1,000	0.0%
TOTAL EXPENSES		\$987,666	\$1,052,099	\$1,228,646	\$1,316,005	7.1%

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,130,405	2,182,345	2,473,682	2,963,565	19.8%
10-30 OTHER SALARIES	0	0	5,676	0	-100.0%
10-32 STATE INCENTIVE PAY	49,888	54,885	52,993	55,440	4.6%
10-40 OVERTIME	149,650	148,123	56,275	62,994	11.9%
10-41 SPECIAL DUTY PAY	160,649	163,298	180,000	180,000	0.0%
10-42 HOLIDAY PAY	42,078	31,334	72,454	72,454	0.0%
25-01 FICA	190,144	207,789	181,619	233,495	28.6%
25-03 RETIREMENT CONTRIBUTIONS	157,675	127,152	148,978	211,290	41.8%
25-04 LIFE/HEALTH INSURANCE	220,157	273,580	382,838	488,303	27.5%
25-13 EARLY RETIREMENT INCENTIVE	0	0	0	118,529	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	94,558	138,290	46.2%
TOTAL PERSONAL SERVICES	3,100,646	3,188,506	3,649,073	4,524,360	24.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	661	108	1,800	1,800	0.0%
31-01 PROFESSIONAL SERVICES	1,641	683	2,000	2,000	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	5,000	0.0%
40-01 TRAVEL	1,142	1,405	1,000	0	-100.0%
40-02 SCHOOL AND TRAINING	3,232	1,722	4,000	0	-100.0%
44-00 RENTALS & LEASES	3,753	3,656	5,000	3,500	-30.0%
46-00 REPAIR AND MAINTENANCE	1,183	929	2,750	2,750	0.0%
52-00 OPERATING SUPPLIES	15,164	16,871	19,935	27,735	39.1%
52-07 UNIFORMS	0	35	0	0	0.0%
54-02 BOOKS, PUBS, SUBS.	148	164	500	500	0.0%
TOTAL OPERATING EXPENSES	26,924	25,573	36,985	43,285	17.0%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	1,416	3,505	1,200	3,000	150.0%
TOTAL NON-OPERATING EXPENSES	1,416	3,505	1,200	3,000	150.0%
TOTAL EXPENSES	\$3,128,986	\$3,217,584	\$3,687,258	\$4,570,645	24.0%

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	689,963	745,385	759,209	805,623	6.1%
10-30	OTHER SALARIES	0	0	1,500	0	-100.0%
10-40	OVERTIME	47,354	55,431	28,200	43,000	52.5%
25-01	FICA	55,498	59,990	56,904	59,604	4.7%
25-03	RETIREMENT CONTRIBUTIONS	22,721	24,033	34,174	51,070	49.4%
25-04	LIFE/HEALTH INSURANCE	86,170	96,942	156,080	177,683	13.8%
29-00	GENERAL & MERIT INCREASE	0	0	46,744	34,591	-26.0%
TOTAL PERSONAL SERVICES		901,706	981,781	1,082,811	1,171,571	8.2%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,700	1,379	1,680	1,680	0.0%
31-04	OTHER CONTRACTUAL SVCS	26,417	32,888	37,003	36,992	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,650	0.0%
40-01	TRAVEL	181	707	875	0	-100.0%
40-02	SCHOOL AND TRAINING	2,281	964	1,205	0	-100.0%
41-00	COMMUNICATIONS	54,777	85,107	99,290	97,482	-1.8%
42-00	TRANSPORTATION	-2,223	0	0	0	0.0%
42-10	EQUIP. SERVICES - REPAIRS	301,420	307,493	240,765	240,765	0.0%
42-11	EQUIP. SERVICES - FUEL	92,698	80,830	80,000	80,000	0.0%
43-01	ELECTRICITY	65,953	59,904	69,000	63,000	-8.7%
43-02	WATER, SEWER, GARBAGE	21,844	23,339	21,852	37,330	70.8%
44-00	RENTALS & LEASES	9,767	9,611	11,000	11,000	0.0%
46-00	REPAIR AND MAINTENANCE	14,822	14,918	16,351	17,200	5.2%
47-00	PRINTING AND BINDING	0	0	600	600	0.0%
49-00	OTHER CURRENT CHARGES	1,244	686	990	1,990	101.0%
51-00	OFFICE SUPPLIES	16,858	16,183	15,500	15,500	0.0%
52-00	OPERATING SUPPLIES	3,762	5,339	4,260	7,410	73.9%
52-07	UNIFORMS	22,654	23,138	25,377	25,377	0.0%
52-10	JANITORIAL SUPPLIES	3,298	3,578	3,600	3,600	0.0%
52-23	VESTS	15,952	5,823	1,500	6,400	326.7%
54-01	MEMBERSHIPS	455	575	550	605	10.0%
54-02	BOOKS, PUBS, SUBS.	157	141	170	178	4.7%
TOTAL OPERATING EXPENSES		654,017	672,603	631,568	649,759	2.9%
TOTAL EXPENSES		\$1,555,723	\$1,654,384	\$1,714,379	\$1,821,330	6.2%

**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
FIRE OPERATIONS**

001.0810.522

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,287,306	2,517,978	2,479,682	2,830,457	14.1%
10-30 OTHER SALARIES	107,767	122,635	128,710	129,000	0.2%
10-32 STATE INCENTIVE PAY	10,568	10,983	10,503	10,440	-0.6%
10-40 OVERTIME	255,977	262,389	219,900	255,900	16.4%
10-41 SPECIAL DUTY PAY	2,230	1,690	0	0	0.0%
10-42 HOLIDAY PAY	54,169	68,065	75,400	75,400	0.0%
25-01 FICA	202,966	220,516	192,921	221,560	14.8%
25-03 RETIREMENT CONTRIBUTIONS	67,681	68,720	71,073	74,602	5.0%
25-04 LIFE/HEALTH INSURANCE	252,449	328,773	454,663	502,468	10.5%
25-13 EARLY RETIREMENT INCENTIVE	0	0	0	57,135	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	243,305	106,884	-56.1%
TOTAL PERSONAL SERVICES	3,241,113	3,601,749	3,876,157	4,263,846	10.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,036	6,681	2,100	13,801	557.2%
31-01 PROFESSIONAL SERVICES	5,880	6,805	6,650	6,800	2.3%
31-04 OTHER CONTRACTUAL SVCS	11,027	6,446	0	0	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	9,300	0.0%
40-01 TRAVEL	1,423	594	3,450	0	-100.0%
40-02 SCHOOL AND TRAINING	8,903	9,524	12,625	0	-100.0%
42-10 EQUIP.SERVICES - REPAIRS	189,643	248,063	177,192	177,192	0.0%
42-11 EQUIP. SERVICES - FUEL	18,257	14,501	19,500	19,500	0.0%
43-02 WATER, SEWER, GARBAGE	945	26	0	0	0.0%
44-00 RENTALS & LEASES	0	0	1,500	0	-100.0%
46-00 REPAIR AND MAINTENANCE	13,427	15,762	14,535	15,350	5.6%
46-02 BUILDING MAINTENANCE	0	0	6,150	6,050	-1.6%
46-14 HYDRANT MAINTENANCE	249	497	614	1,742	183.7%
51-00 OFFICE SUPPLIES	4,400	2,170	1,700	2,060	21.2%
52-00 OPERATING SUPPLIES	12,609	9,351	28,025	19,565	-30.2%
52-04 BATTERIES	0	0	200	0	-100.0%
52-07 UNIFORMS	26,773	27,686	32,436	44,313	36.6%
52-10 JANITORIAL SUPPLIES	5,110	4,342	8,000	8,000	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	564	1,368	0	0	0.0%
54-01 MEMBERSHIPS	0	100	1,315	2,120	61.2%
54-02 BOOKS, PUBS, SUBS,	0	0	70	0	-100.0%
TOTAL OPERATING EXPENSES	307,246	353,916	316,062	325,793	3.1%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	7,071	13,154	15,750	11,550	-26.7%
TOTAL NON-OPERATING EXPENSES	7,071	13,154	15,750	11,550	-26.7%
TOTAL EXPENSES	\$3,555,430	\$3,968,819	\$4,207,969	\$4,601,189	9.3%

This division has been combined with Fire Prevention.

Non-
Departmental
Contingency

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Non-Departmental and Contingency
FUND: General Fund

Department Description

The City uses this section of the budget to account for items that have fund-wide impact and cannot efficiently be allocated to an individual department. It includes two separate Divisions:

Facilities Maintenance, which falls under the responsibility of the Community Services Director, is responsible for the repair, modification and maintenance of City owned facilities.

Non-Departmental is a grouping of accounts from which the City Manager or his designee has authority to expend that otherwise does not fit within a departmental category.

Also included here is the Contingency account, which is a reservation of current revenues for emergency-type needs for the fiscal year.

2003-04 Significant Budgetary Issues

The budget of Non-Departmental is \$3,241,470 and the Contingency is established at \$200,922.

The budget of **Facilities Maintenance** is \$902,544, an increase of \$34,988 (4%) over the adopted budget of FY02-03. Personal Services are budgeted at \$468,077, an increase of \$54,353. Facilities Maintenance has a total of 10 positions, the same as last year. The increase is due in part to the increased cost of health insurance and general raises, and in part due to the filling of a vacated position at a higher level.

Operating Expenses for Facilities Maintenance decreased by \$19,365, or 4.3%. The biggest change in Operating Expenses is the decrease in Electricity by \$102,800 to \$55,000. For FY02-03, Street Light Electricity was moved from the General Fund back into the Streets Fund. As part of that attempt to correctly allocate bills, during this year, electricity has been allocated to the correct recreation departments, leaving only the City Hall and related bills in Facility Maintenance. However, Facilities Maintenance has indicated that the power bills were still overbudgeted, and made an additional correction for 2003-04. Offsetting that decrease is an increase in Repair and Maintenance line item by \$37,500, to \$189,000 and an increase in Professional/Contractual Services by \$40,100 to \$70,000, due to more and larger facilities being maintained, including the River Park Center and the Norris Center.

Other major expenses in Facilities Maintenance include \$35,000 in Janitorial Supplies, and \$32,000 in the Water, Sewer and Garbage line item.

Departmental Summary Page (continued)

DEPARTMENT	Non-Departmental and Contingency
FUND:	General Fund

Non-Departmental has a budget of \$2,338,926. There are no positions budgeted. The following summarized the expenditures:

General and Merit	\$29,200	Contractual Holiday bonus
Copier Paper	\$15,720	For the common copier in the City Manager's office
Construction Management	\$195,000	Non-allocated and General Fund requested services of the Construction Management Fund
Elections Expense	\$37,000	
Communications	\$25,000	Telimage phone line for City Hall
Postage and Freight	\$55,000	Postage meter and overnight shipping
Self Insurance	\$1,310,241	General Fund share of Risk Management Fund
Information Services	\$591,945	General Fund share of Information Services Fund
Special Events	\$25,000	For Council's direction for services provided
Awards	\$15,000	Frames, certificates and monetary longevity awards per Personnel Policy
Wilkinson House Expenses	\$10,520	Estimated annual costs for house maintenance
Wilkinson House Attorney	\$12,500	
Other Charges	\$16,800	Kazoo Band Supplies \$1,800, Collier County Tax Roll \$7,500, Hurricane supplies, training, and perishables \$6,500, and honorariums for employees and immediate family \$1,000

Contingency is annually budgeted at \$200,922 and is reserved for unbudgeted and emergency type expenditures that erupt throughout the year. Only Council has the authority to direct staff to use funds from Contingency.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Actual	Change
Facilities Maintenance	\$985,655	\$867,556	\$902,544	\$34,988
Non-Departmental	1,681,444	2,026,437	2,338,926	312,489
Contingency	0	\$200,000	200,922	922
Total	\$2,667,099	\$3,093,993	\$3,442,392	\$348,399

2003-04 Goals and Objectives

Provide public areas and facilities that are safe and functional.

- Develop frequency and quality standards of preventative maintenance tasks.
- Develop and implement consistent reviews of facility conditions through monthly, quarterly and annual inspection programs.

Departmental Summary Page (continued)

DEPARTMENT **Non-Departmental and Contingency**
FUND: **General Fund**

Provide quality, well-maintained, clean and safe playgrounds.

- Insure all playgrounds will consist of equipment that is purchased from an equipment manufacturer with adequate liability insurance.
- Insure all equipment is installed according to manufacturers specifications.
- Inspect, repair and consistently maintain equipment according to national playground safety program standards.

Provide clean, attractive and aesthetically pleasing facilities.

- Establish a detailed proactive preventative maintenance program to insure buildings meet user and community standards.
- Establish a detailed proactive custodial maintenance program to insure facilities remain clean and attractive at all times. Install and utilize only quality materials in rehabilitation projects to insure standards of quality are maintained.

**NON DEPARTMENTAL
FACILITIES MAINTENANCE**

**FUND : 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Facilities Maintenance Superintendent	\$55,297
0	1	1	Facilities Maintenance Supervisor	44,598
1	0	0	Lead Tradesworker	0
2	4	4	Tradesworker	116,419
1	0	0	Service Worker III	0
5	4	4	Service Worker II	100,547
<hr/>	<hr/>	<hr/>		<hr/>
10	10	10	Total Positions	\$316,861
			Regular Salaries	316,861
			Other Salaries	4,000
			Overtime	20,000
			Employer Payroll Expenses	112,924
			General & Merit Increase	43,492
				<hr/>
			Total Personal Services	<u>\$497,277</u>

**FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	230,346	254,438	274,867	316,861	15.3%
10-30 OTHER SALARIES	18,666	16,753	6,000	4,000	-33.3%
10-40 OVERTIME	14,333	21,786	10,000	20,000	100.0%
25-01 FICA	18,496	21,490	20,332	23,902	17.6%
25-03 RETIREMENT CONTRIBUTIONS	6,940	8,132	11,638	19,481	67.4%
25-04 LIFE/HEALTH INSURANCE	36,055	50,055	74,017	69,541	-6.0%
29-00 GENERAL & MERIT INCREASE	0	0	209,317	43,492	-79.2%
TOTAL PERSONAL EXPENSES	324,836	372,654	606,171	497,277	-18.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	28,048	24,149	31,720	30,720	-3.2%
30-40 CAPITAL PROJECT ENGINEER FEE	0	0	0	195,000	0.0%
31-01 PROFESSIONAL SERVICES	0	36,397	0	50,000	0.0%
31-04 OTHER CONTRACTUAL SVCS	38,937	44,603	54,900	20,000	-63.6%
31-50 ELECTION EXPENSE	1,635	35,876	0	37,000	0.0%
32-03 WILKINSON HOUSE ATTORNEY	116,805	65,641	0	12,500	0.0%
32-10 OUTSIDE COUNSEL	75,582	0	0	0	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,550	0.0%
40-01 TRAVEL	0	16	0	0	0.0%
40-02 SCHOOL AND TRAINING	165	184	300	0	-100.0%
41-00 COMMUNICATIONS	5,937	8,030	36,600	27,000	-26.2%
41-01 TELEPHONE	132,447	38,463	0	0	0.0%
41-02 FAX & MODEMS	-2,345	0	0	0	0.0%
42-01 VEHICLES & EQUIPMENT	0	8	0	0	0.0%
42-02 POSTAGE & FREIGHT	38,762	49,342	50,000	55,000	10.0%
42-10 EQUIP.SERVICES - REPAIRS	22,709	21,001	17,067	17,067	0.0%
42-11 EQUIP. SERVICES - FUEL	5,093	6,124	4,000	5,000	25.0%
43-01 ELECTRICITY	335,284	340,844	157,800	55,000	-65.1%
43-02 WATER, SEWER, GARBAGE	35,551	33,065	39,625	32,000	-19.2%
44-02 EQUIPMENT RENTAL	0	414	0	5,000	0.0%
45-22 SELF INS. PROPERTY DAMAGE	599,100	773,180	1,056,201	1,310,241	24.1%
46-00 REPAIR AND MAINTENANCE	105,264	141,473	151,500	189,000	24.8%
46-15 RED TIDE CLEAN-UP	75	38,001	0	0	0.0%
49-00 OTHER CURRENT CHARGES	183,680	41,835	17,500	16,800	-4.0%
49-02 INFORMATION SERVICES	430,135	519,400	570,949	591,945	3.7%
49-05 SPECIAL EVENTS	0	3,758	25,000	25,000	0.0%
49-06 AWARDS	10,436	14,651	15,000	15,000	0.0%
49-51 WILKINSON HOUSE EXPENSES	36,822	6,257	2,620	10,520	301.5%
51-00 OFFICE SUPPLIES	403	1,115	300	500	66.7%
52-00 OPERATING SUPPLIES	16,786	24,394	24,000	0	-100.0%
52-07 UNIFORMS	4,428	4,812	4,500	5,000	11.1%
52-09 OTHER CLOTHING	1,739	1,599	1,600	1,600	0.0%
52-10 JANITORIAL SUPPLIES	10,384	18,256	25,820	35,000	35.6%
52-80 CHEMICALS	0	0	700	0	-100.0%
54-01 MEMBERSHIPS	120	120	120	750	525.0%
TOTAL OPERATING EXPENSES	2,233,982	2,293,008	2,287,822	2,744,193	19.9%
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	10,055	0	0	0	0.0%
60-40 MACHINERY EQUIP	5,237	1,677	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	15,292	1,677	0	0	0.0%
TOTAL EXPENSES	\$2,574,110	\$2,667,339	\$2,893,993	\$3,241,470	12.0%

fees to cover all operating expenses, including depreciation of fixed assets, and a pass-through "tipping" fee for disposal at the Collier County landfill. Although allowed by City Code, this year's city fee will not be increased, however the Collier County Landfill rate will go up 2.25%. There are 25 positions in this budget, with revenues budgeted at \$5,565,824.

CITY DOCK FUND

The city owns and operates an 83-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 all costs of operation, including indirect costs. For Fiscal Year 2003-04, there are five positions budgeted in this fund, and the budgeted revenues are \$1,601,600.

STORMWATER FUND

The city's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, sweeping streets, and repairing the existing stormwater system. Revenues for this fund are generated from a \$4.00 per month per equivalent residential unit on the customer's utility bill. Effective October 1, 2003, this fund became part of the Public Works Department; it was formerly part of the Development Services Department.

The cost of stormwater operation and maintenance has increased to more than 50% of the utility charge, leaving insufficient capital funds to complete the overall master plan and system improvements. The proposed budget contemplated a rate increase, but based on public input, this increase was not implemented, and capital projects were reduced to keep the rates at the current level. The continued focus on operations and maintenance of the stormwater system is satisfactory, and staff will continue to review the revenues of this fund to ensure the rate payers are being properly charged.

The budget of this fund is \$1,901,269, with seven positions.

TENNIS FUND

Revenues to support the Tennis Fund are generated from memberships, daily play, and retail sales. The tennis facility includes twelve, state-of-the-art, tournament subsurface lighted clay courts, a pro shop with elevated viewing area, which allows views of Cambier Park and playground. Although the Tennis Fund is an enterprise fund it does not pay its full pro-rata share of central administration as is charged to all other enterprise funds. This is a decision made by City Council during budget discussions for Fiscal Year 2001, and staff has continued that commitment through this budget, although the amount charged is increasing. The debt service of this fund increased by \$35,000 this year, as the first year of principal came due for recent renovations. The Tennis Fund has a total of 4 positions budgeted, and budgeted revenues of \$471,200.

**FISCAL YEAR 2004
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,315	0	0	0	0.0%
25-01 FICA	0	41	0	0	0.0%
25-03 RETIREMENT CONTRIBUTIONS	0	39	0	0	0.0%
25-04 LIFE/HEALTH INSURANCE	0	160	0	0	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	192,447	29,200	-84.8%
TOTAL PERSONAL SERVICES	3,315	240	192,447	29,200	-84.8%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	14,935	6,445	16,720	15,720	-6.0%
30-40 CAPITAL PROJECT ENGINEER FEE	0	0	0	195,000	0.0%
31-01 PROFESSIONAL SERVICES	0	36,397	0	0	0.0%
31-04 OTHER CONTRACTUAL SVCS	26,731	23,474	25,000	0	-100.0%
31-50 ELECTION EXPENSE	1,635	35,876	0	37,000	0.0%
32-03 WILKINSON HOUSE ATTORNEY	116,805	65,641	0	12,500	0.0%
32-10 OUTSIDE COUNSEL	75,582	0	0	0	0.0%
41-00 COMMUNICATIONS	4,566	6,640	35,000	25,000	-28.6%
41-01 TELEPHONE	132,447	38,463	0	0	0.0%
41-02 FAX & MODEMS	-2,345	0	0	0	0.0%
42-01 VEHICLES & EQUIPMENT	0	8	0	0	0.0%
42-02 POSTAGE & FREIGHT	38,762	49,342	50,000	55,000	10.0%
45-22 SELF INS. PROPERTY DAMAGE	599,100	773,180	1,056,201	1,310,241	24.1%
46-15 RED TIDE CLEAN-UP	75	38,001	0	0	0.0%
49-00 OTHER CURRENT CHARGES	183,680	41,835	17,500	16,800	-4.0%
49-02 INFORMATION SERVICES	430,135	519,400	570,949	591,945	3.7%
49-05 SPECIAL EVENTS	0	3,758	25,000	25,000	0.0%
49-06 AWARDS	10,436	14,651	15,000	15,000	0.0%
49-51 WILKINSON HOUSE EXPENSES	36,822	6,257	2,620	10,520	301.5%
51-00 OFFICE SUPPLIES	0	761	0	0	0.0%
52-00 OPERATING SUPPLIES	14,373	21,315	20,000	0	-100.0%
TOTAL OPERATING EXPENSES	1,683,739	1,681,444	1,833,990	2,309,726	25.9%
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	10,055	0	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	10,055	0	0	0	0.0%
TOTAL EXPENSES	\$1,697,109	\$1,681,684	\$2,026,437	\$2,338,926	15.4%

**FISCAL YEAR 2004
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
NON-OPERATING EXPENSES					
99-01 OPERATING CONTINGENCY	0	0	200,000	200,922	0.5%
TOTAL NON-OPERATING EXPENSES	0	0	200,000	200,922	0.5%
TOTAL EXPENSES	\$0	\$0	\$200,000	\$200,922	0.5%

**FISCAL YEAR 2004
BUDGET DETAIL
TRANSFERS OUT**

001.7575.581

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>						
91-21	BOND SINKING FUND FD200	134,100	154,200	0	0	0.0%
91-39	STREETS FUND	0	350,625	0	0	0.0%
91-51	HEALTH INSURANCE FUND	126,997	258,022	0	0	0.0%
TOTAL NON-OPERATING EXPENSES		261,097	762,847	0	0	0.0%
TOTAL EXPENSES		\$261,097	\$762,847	\$0	\$0	0.0%

City of Naples, Florida

Departmental Summary Page



DEPARTMENT **Development Services/Engineering**
FUND: **General Fund**

Department Description

The Development Services Department was eliminated effective October 1, 2003. The attached sheets are shown for reference purposes.

2003-04 Significant Budgetary Issues

The ten employees of this department and their corresponding costs have been transferred as follows: Six were transferred to the new Construction Management Fund (an Internal Service Fund), two were transferred into the Building Fund, one was transferred to Water and Sewer Utilities, and one position was abolished.

DEVELOPMENT SERVICES/ENGINEERING

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	0	Development Services Director	\$0
1	1	0	Assistant City Engineer	0
1	1	0	Construction Project Coordinator	0
1	1	0	Engineering Design Supervisor	0
1	1	0	Sr. Engineering Technician	0
1	1	0	Plans Review Engineer	0
2	2	0	Utilities Inspector	0
1	1	0	Utility Permit Coordinator	0
1	1	0	Sr. Administrative Specialist	0
<hr/>				
10	10	0	Total Positions	\$0
			Regular Salaries	0
			Other Salaries & Wages	0
			Overtime	0
			Employer Payroll Expenses	0
			General & Merit Increase	0
			<hr/>	
			Total Personal Services	<u>\$0</u>

These employees have been transferred to the Capital Projects Engineering/Construction Fund and Community Development Department.

**FISCAL YEAR 2004
BUDGET DETAIL
DEVELOPMENT SERVICES
ENGINEERING**

001.0601.541

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02-03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	441,746	476,510	482,534	0	-100.0%
10-40 OVERTIME	2,229	1,899	4,000	0	-100.0%
25-01 FICA	33,758	36,381	36,842	0	-100.0%
25-03 RETIREMENT CONTRIBUTIONS	14,791	20,161	25,708	0	-100.0%
25-04 LIFE/HEALTH INSURANCE	44,790	60,028	76,786	0	-100.0%
29-00 GENERAL & MERIT INCREASE	0	0	29,917	0	-100.0%
TOTAL PERSONAL SERVICES	537,314	594,979	655,787	0	-100.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,125	580	1,800	0	-100.0%
30-10 AUTO MILEAGE	0	0	200	0	-100.0%
31-04 OTHER CONTRACTUAL SVCS	13,661	1,202	10,500	0	-100.0%
40-01 TRAVEL	201	833	1,000	0	-100.0%
40-02 SCHOOL AND TRAINING	1,806	2,580	3,000	0	-100.0%
40-03 SAFETY	0	0	50	0	-100.0%
41-00 COMMUNICATIONS	5,626	9,961	8,000	0	-100.0%
42-10 EQUIP. SERVICES - REPAIRS	5,486	10,257	8,457	0	-100.0%
42-11 EQUIP. SERVICES - FUEL	3,065	2,595	3,200	0	-100.0%
44-00 RENTALS & LEASES	1,392	1,368	1,400	0	-100.0%
44-01 BUILDING RENTAL	43,370	45,540	47,800	0	-100.0%
46-04 EQUIP. MAINTENANCE	879	1,165	1,000	0	-100.0%
47-06 DUPLICATING	179	275	600	0	-100.0%
51-00 OFFICE SUPPLIES	1,098	989	1,400	0	-100.0%
52-00 OPERATING SUPPLIES	4,004	4,497	5,000	0	-100.0%
52-09 OTHER CLOTHING	400	500	800	0	-100.0%
54-01 MEMBERSHIPS	63	104	500	0	-100.0%
54-02 BOOKS, PUBS, SUBS.	0	128	100	0	-100.0%
TOTAL OPERATING EXPENSES	82,355	82,574	94,807	0	-100.0%
TOTAL EXPENSES	\$619,669	\$677,553	\$750,594	\$0	-100.0%

This Department has been transferred to the newly created internal service fund, Construction Management.

Enterprise Funds

Water

&

Sewer

City of Naples, Florida

Fund Summary Page



FUND: Water and Sewer Utility (Fund 420)

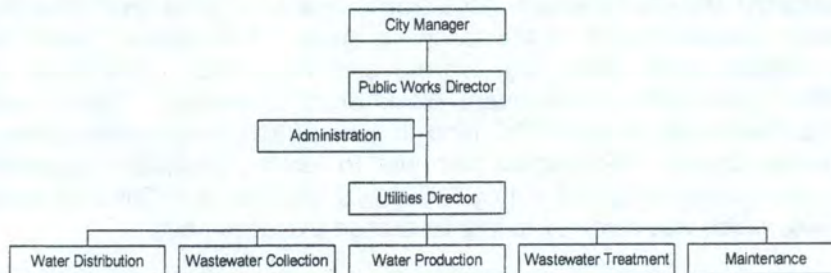
Fund Description

The City began providing water to its residents in 1958, when its first water plant was constructed. The plant was located where the planning department is now, but at the time, the building was the combined police department and water plant. In 1977, the city established a franchise area for water and sewer service in the City, creating the foundation for the system that now serves approximately 17,000 water accounts, 8,600 sewer accounts and 70 reuse accounts. The Utility Service area is primarily within the City but includes several adjacent unincorporated areas of Collier County.

This fund was established to track the revenues and expenditures of the Utility, to ensure that users of the service pay for the costs of the system. Affiliated divisions include Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collections, and Utility Maintenance.

In 1996, the City's Utilities Department started the Neapolitan Springs Bottled Water Company. The City began the program by bottling 1-gallon containers for hurricane and disaster relief, and also provided the water during line repairs at no charge to customers. This program has been expanded to include 1/2-liter and 1-liter bottles and 5-gallon containers. The 1/2-liter and 1-liter bottles are sold to the public at several City facilities including the City Dock and Naples Pier.

The Water and Sewer Fund is part of the Public Works Department, reporting to the Public Works Director.



2003-04 Significant Budgetary Issues

The budget for the all sections of the Water and Sewer fund is \$20,778,246.

Revenues

There are two major types of income to the Water and Sewer fund.

- Water Sales
- Sewer Service Sales

Fund Summary Page (continued)

FUND: Water and Sewer Utility

Water revenue is \$11,600,813, and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges. On September 3, 2002 staff presented an overview to the City Council of the Water and Reclaimed Water Rate Study prepared by Hartman & Associates. The Water Rate Study recommended a three-tier block structure that reduces the bimonthly water consumption in tier 1, adjusts the limit in tier 2 and adds a new tier 3 for all usage above the maximum limit of tier 2. City Council approved this new rate structure on February 19, 2003 and is effective beginning October 1, 2003.

Another source of income for the Water & Sewer Fund is Reuse Water. Primarily, reuse is used at golf courses; with usage at many of the City's parks, parkways and recreation facilities; other customers include some multi-family, commercial, schools and library grounds. Lines are not currently extended into residential neighborhoods. The Reclaimed Water Rate Study recommended three rates based on customer classes. The customer classes are General Service, which consists of residential and commercial customers, Governmental/Institutional, which consists of County facilities such as schools and libraries, and Bulk Service, which consist of the City facilities and golf courses. With the rate adjustment re-use water is expected to bring in \$525,000.

These new rates and estimated revenues are included in this document.

Sewer revenue is \$9,306,000, and includes primarily the base and use charges, connection fees and surcharges. Sewer rates are adjusted annually in accordance with the State of Florida's Public Service Commission's price index. The index adjustment for October 1, 2003 is 1.31% and is included in this document.

The fund has surplus cash throughout the year and is expected to earn \$400,000 in investment income.

The fund has budgeted \$90,000 in Special Assessment revenues. This represents the expected payments on sewer line extensions in the following areas: Twin Lakes, Coach House Lane, Coconut Creek, Seagate, Avion Park, Big Cypress and West Blvd. Also there is budgeted \$250,000 in CDBG (Community Development Block Grant) revenues. This is related to an \$800,000 loan this fund made to the CDBG fund in June 2001 for the construction of the new River Park Recreation Center. The original plan was to receive \$160,000 repayment over five years; however, we received \$500,000 during FY2001-02 and late in FY2002-03 we received an additional \$250,000, which was received to late to change this document.

There is a \$640,000 revenue budgeted for the Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year.

Finally, the fund shows a positive cash flow of \$1,508,567 and debt service coverage of 2.11, well in excess of the City's required debt service coverage of 1.35.

Expenditures

There are 96 approved positions in the Utility Department, making it one of the largest departments of the City. The Fund is made of six separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities

Fund Summary Page (continued)

FUND: Water and Sewer Utility

Maintenance. Expenditures for the fund total \$20,778,246, a decrease of 0.39% from last year's adopted budget.

Administration

The budget for Administration is \$10,128,290 a 0.75% decrease from the adopted budget of FY02-03.

Administration	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Adopted
Personal Services	447,321	560,643	555,124
Operating Expenditures	5,244,580	4,761,326	4,594,397
Capital/Debt/Non Operating	2,167,011	4,882,736	4,978,769
Total	\$7,858,912	\$10,204,705	\$10,128,290

The Administration division includes eight and a half positions and when compared to FY 02-03 there is no increase. However, the Budget & CIP Manager was transferred to the newly created internal service fund, Construction Management and there was one position transferred here from the Administration division of the Solid Waste Fund. Personal service expenses in Administration total \$555,124 a slight decrease of \$5,519 from FY 02-03.

Administration Operating Expenditures, \$4,594,397, decreased \$166,929, or 3.51%. The decreases in operating expenses are a result of a more accurate calculation of the charges for Administration, Information Services, and Self Insurance Property Damage line items. The following four line items comprise 96% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	\$1,900,000
Taxes (Payment in Lieu of Taxes Franchise Fee)	\$1,259,000
Self Insurance Charge	\$651,854
Information Services Charges	\$448,830

Administration's Non-Operating costs are composed entirely of debt service payments (principal and interest) on the Utility Debt and \$100,000 of operating contingency.

Water Production

The budget for Water Production is \$3,262,823 a 7.47% increase over the adopted budget of FY02-03.

Water Production	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Adopted
Personal Services	793,057	704,817	748,621
Operating Expenditures	3,770,605	2,331,155	2,514,202
Capital/Non Operating	0	0	0
Total	\$4,563,662	\$3,035,972	\$3,262,823
Capital Projects		615,500	398,500

Fund Summary Page (continued)

FUND: Water and Sewer Utility

The Water Production division includes fourteen positions, for a total personal services expense of \$748,621, or \$43,804 more than FY02-03.

Water Production's Operating Expenditures, \$2,514,202, increased \$183,047, or 7.85%. The following three line items comprise 91.5% of this section of the budget:

Chemicals (for water treatment)	\$1,071,700
Electricity (for wells and water plant)	\$966,000
Contractual Services (mostly sludge hauling)	\$237,255

The remaining \$239,247 of this division's expenses includes items such as other utility services, supplies, and repair and maintenance of the plant and equipment.

Water Distribution

The budget for Water Distribution is \$1,465,466, a 6.51% increase over the adopted budget of FY02-03.

Water Distribution	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Adopted
Personal Services	732,299	930,442	1,018,226
Operating Expenditures	1,310,962	433,405	441,740
Capital	0	12,000	5,500
Total	\$2,043,261	\$1,375,847	\$1,465,466
Capital Projects		480,000	687,000

The Water Distribution's division includes 22 positions, (an increase of one from last year) for a total personal services expense of \$1,018,226, or \$87,784 more than FY02-03. This division reduced the number of vacant Utilities Technicians by two and transferred three Irrigation Technicians into this division from Parks and Parkways. The remainder of the increase is due to the rising health insurance costs, pension contributions and general raises.

Water Distribution's Operating Expenditures, \$441,740, increased \$8,335, or 1.92%. The major function of this division is to ensure the supply of water gets to its destination, therefore, its major costs include meters and related supplies, and line repair and maintenance supplies, such as rock, sod, pipes, and road repairs.

Water Distribution's Capital Expenditures, \$687,000, includes Water Transmission Mains, Electronic Read Water Meters and a tapping machine.

Wastewater Treatment

The budget for Wastewater Treatment is \$2,033,829, a 2.64% increase over the adopted budget of FY02-03.

Fund Summary Page (continued)

FUND: Water and Sewer Utility

Wastewater Treatment	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Adopted
Personal Services	754,882	930,817	965,329
Operating Expenditures	3,385,089	1,050,690	1,063,000
Capital	0	0	5,500
Total	\$4,139,971	\$1,981,507	\$2,033,829
Capital Projects	0	373,825	143,063

The Wastewater Treatment division includes 19.5 positions, same as last year for a total personal services expense of \$965,329 or \$34,512 more than FY02-03. The increase is health insurance, pension contributions and general raises.

Wastewater Treatment Plant's Operating Expenditures, \$1,063,000 increased \$12,310, or 1.17%. The following four items make up 88% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$80,000
Electricity (for plant)	\$525,000
Chemicals	\$243,000
Equipment and Plant Maintenance	\$90,000

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

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 \$931,947, a \$55,621 increase over the adopted budget of FY02-03.

Wastewater Collection	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Adopted
Personal Services	517,597	658,966	699,702
Operating Expenditures	848,152	217,360	226,245
Capital	0	0	6,000
Total	\$1,365,749	\$876,326	\$931,947
Capital Projects	0	520,500	287,500

The Wastewater Collection division includes 15 positions, (same as last year) for a total personal services expense of \$699,702, or 6.18% more than FY02-03. This would be due to the rising health insurance costs, pension contributions and general raises.

Wastewater Collection Operating Expenditures, \$226,245 increased \$8,885, or 4.09%. The primary function of this division is to ensure wastewater gets to its destination; therefore, its major costs include vehicle maintenance and line repair and maintenance supplies, such as rock, sod, pipes, and road repairs.

General Information (continued)

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-based retreats, leading to an informal goal-setting meeting. Additional inputs for future budgets will also be gathered from the Presidents Council, neighborhood associations and city committees.

During April, departments will begin preparing their budget requests using line-item budget formats. At the same time, Finance will begin assessing available and potential revenue sources.

Through this fiscal year, the operating portion of the budget was presented in two separate documents at two separate meetings. For next year, we will review that process to consider improving efficiency by combining the process into one proposed operating budget for presentation in late July.

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, or 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 (any capital change in excess of \$2,500) must have council approval by resolution.

Fund Summary Page (continued)

FUND: Water and Sewer Utility

2003-04 Goals and Objectives

Establish a level of service that provides the highest quality water to the residents of the Naples area, while increasing the efficient treatment of wastewater, expanding the reclaimed water program and reducing demand on underground aquifers.

- Establish a water rate structure to promote water conservation and to increase revenues for education programs and other improvements as needed.
- Increase water meter change out policy from 10 to 15 years.
- Provide a Vulnerability Assessment on utility facilities to comply with the Homeland Security directives. Install additional security equipment.
- Increase accuracy and efficiency of water meter reading.
- Improve water storage tank sites pumping capability.
- Maintain accuracy of large water meters.
- Maintain aesthetics of Utility facilities.
- Improve the wastewater collection system by reducing Inflow/Infiltration.
- Improve and upgrade two utility buildings. Wastewater Collections and Utilities Maintenance.

Total Debt Service budgeted for the Water & Sewer Fund is \$4,878,769.

Series 2002	Principal \$805,000	Interest \$551,960
Series 2001	1,425,000	178,200
SRF Pre Con	39,715	29,380
SRF WasteWtr	1,137,947	552,219
SRF Port Royal Tank	105,773	53,575



WATER & SEWER FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$3,170,354
Projected Revenues FY 2002-03	\$20,352,044
Projected Expenditures FY 2002-03	\$20,860,347
Net Increase/(Decrease) in Net Unrestricted Assets	-\$508,303

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$2,662,051**

Add Fiscal Year 2003-04 Budgeted Revenues

OPERATING:		
Water Sales	\$11,600,813	
Sewer Charges	9,306,000	
Other Operating	0	\$20,906,813
NON-OPERATING		
Interest Income	\$400,000	
System Development Charges	640,000	
Payments on Assessments	90,000	
Re-Payment CDBG (2)	250,000	\$1,380,000
		\$22,286,813

TOTAL AVAILABLE RESOURCES: **\$24,948,864**

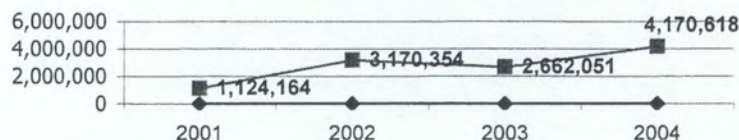
Less Fiscal Year 2003-04 Budgeted Expenditures

Administration	1,280,427	
Water Production	3,262,823	
Water Distribution	1,465,466	
Wastewater Treatment	2,033,829	
Wastewater Collection	931,947	
Utilities Maintenance	1,383,828	
Debt Principal (Parity Debt)	2,230,000	
Debt Interest (Parity Debt)	730,160	
State Revolving Loan - Princ.	1,283,435	
State Revolving Loan - Int.	635,174	
Transfer - General Fund Admin.	1,900,000	
Transfer - Capital Project Engineer	158,240	
Transfer - Pmt in Lieu of Taxes	1,259,000	
Transfer - Self Insurance	651,854	
Capital Projects:		
C.I.P. Program	824,000	
Repair and Replacement	748,063	
Depreciation	-	\$20,778,246

BUDGETED CASH FLOW **\$1,508,567**

Projected Unrestricted Net Assets as of September 30, 2004 **\$4,170,618**

Four Year Trend-Unrestricted Net Assets





WATER & SEWER FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2003-04

Add Fiscal Year 2003-04 Budgeted Revenues

OPERATING:		
Water Sales	\$11,600,813	
Sewer Charges	9,306,000	
Other Operating	<u>0</u>	\$20,906,813
NON-OPERATING		
Interest Income	\$400,000	
		<u>400,000</u>
		<u>\$21,306,813</u>

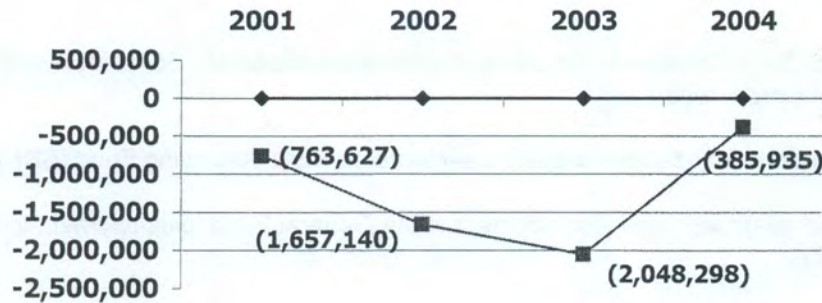
Less Fiscal Year 2003-04 Budgeted Expenditures

Administration	1,280,427	
Water Production	3,262,823	
Water Distribution	1,465,466	
Wastewater Treatment	2,033,829	
Wastewater Collection	931,947	
Utilities Maintenance	1,383,828	
Debt Principal (Parity Debt)	-	
Debt Interest (Parity Debt)	730,160	
State Revolving Loan - Princ.	-	
State Revolving Loan - Int.	635,174	
Transfer - General Fund Admin.	1,900,000	
Transfer - Capital Project Engineer	158,240	
Transfer - Pmt in Lieu of Taxes (1)	1,259,000	
Transfer - Self Insurance	651,854	
Capital Projects	-	
Depreciation	<u>6,000,000</u>	<u>\$21,692,748</u>

BUDGETED NET INCOME

(\$385,935)

Four Trend - Net Income/(Loss)





WATER & SEWER FUND
DEBT SERVICE COVERAGE
Fiscal Year 2003-04
(\$000's Omitted)

OPERATING REVENUES		\$20,907
OPERATING EXPENSES:		
WATER SYSTEM:		
WATER PRODUCTION	\$3,263	
WATER DISTRIBUTION	1,465	
SEWER SYSTEM:		
WASTEWATER TREATMENT	2,034	
WASTEWATER COLLECTION	932	
UTILITIES MAINTENANCE	1,384	
ADMINISTRATION	1,280	
SELF-INSURANCE	652	11,010
OPERATING INCOME		\$9,897
OTHER INCOME:		
INTEREST INCOME	\$400	
SYSTEM DEVELOPMENT (1)	N/A	400
NET REVENUES AVAILABLE FOR DEBT SERVICE, RENEWAL & REPLACEMENT, INTERFUND TRANSFER & CAPITAL REQUIREMENTS		\$10,297
DEBT SERVICE REQUIREMENTS (2)		\$4,879
DEBT SERVICE COVERAGE (1)		2.11
INTERFUND TRANSFER (3)		\$3,317

- (1) City of Naples Bond Covenants require debt service coverage of 1.35, exclusive of system development revenues.
- (2) Includes both bonded indebtedness and payments on State Revolving Fund (SRF) Loans.
- (3) Administrative overhead allocation payment to the General Fund, plus payment-in-lieu-of-taxes (PILOT).



**CITY OF NAPLES
WATER / SEWER FUND
REVENUE SUMMARY**

CLASSIFICATIONS:	<u>ACTUAL</u> 1999-00	<u>ACTUAL</u> 2000-01	<u>ACTUAL</u> 2001-02	<u>PROJECTED</u> 2002-03	<u>BUDGET</u> 2003-04
WATER:					
Water Sales	\$8,397,396	\$7,868,100	\$8,326,000	\$8,510,000	\$10,419,813
Water Surcharge	743,675	770,569	800,000	830,000	910,000
Hydrant	10,302	23,319	15,000	15,000	15,000
Tapping Fees	150,357	123,038	125,000	125,000	105,000
Installation Fees	33,788	36,168	25,000	30,000	30,000
Connection Charges	51,735	15,890	25,000	25,000	15,000
Delinquent Fees	85,507	85,114	75,000	101,000	80,000
Miscellaneous	27,406	19,549	25,000	35,000	26,000
Total Water	\$9,500,166	\$8,941,747	\$9,416,000	\$9,671,000	\$11,600,813
SEWER					
Service Charges	\$7,848,539	\$7,865,748	\$8,247,800	\$8,430,000	\$8,200,000
Sewer Surcharge	521,066	476,882	520,000	540,000	550,000
Connection Charges	39,149	24,527	30,000	30,000	20,000
Inspection	1,020	1,242	1,000	1,000	1,000
Re-Use Water	72,637	45,265	50,000	50,000	525,000
Miscellaneous	2,618	5,089	5,000	5,000	10,000
Total Sewer	\$8,485,029	\$8,418,753	\$8,853,800	\$9,056,000	\$9,306,000
NON-OPERATING					
System Development	\$1,274,815	\$943,125	\$700,000	\$700,000	\$640,000
Interest Income	935,176	1,189,659	800,000	500,000	400,000
Fund Transfers	37,800	-	-	-	-
State Revolving Loan	393,496	-	2,000,000	165,044	-
Assessment Payment	121,127	86,916	100,000	100,000	90,000
Sale of Property	2,461,529	-	-	-	-
Bond Proceeds	-	7,275,000 (1)	13,270,000 (2)	-	-
Re-Payment CDBG	-	-	160,000	160,000	250,000
Total Non-Operating	\$5,223,943	\$9,494,700	\$17,030,000	\$1,625,044	\$1,380,000
TOTAL WATER & SEWER	<u>\$23,209,138</u>	<u>\$26,855,200</u>	<u>\$35,299,800</u>	<u>\$20,352,044</u>	<u>\$22,286,813</u>

(1) Refunding Series 1991 and 1992A Water & Sewer Revenue Bonds.

(2) Refunding Series 1992 Water & Sewer Revenue Bonds.

WATER & SEWER FUND

**FUND: 420 WATER & SEWER FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ADMINISTRATION				
1	1	1	Public Works Director	\$96,697
1	1	1	Utilities Director	76,529
1	1	0	Budget & CIP Manager	0
0	1	1	Public Information Project Coord.	49,256
1	1	1	Public Works Analyst	34,588
1	0	0	Admin. Coordinator Public Works	0
0	1	1	Sr. Admin. Specialist	28,546
2	2	2	Administrative Specialist II	62,060
1	1	1	Administrative Specialist I	28,927
0.5	0.5	0.5	Tradesworker	18,228
<u>8.5</u>	<u>9.5</u>	<u>8.5</u>		<u>394,831</u>
WATER PRODUCTION				
1	1	1	Treatment Plant Supervisor	48,518
10	10	10	Plant Operator	359,818
1	1	1	Utilities Maintenance Technician I	28,595
1	1	1	Equipment Operator III	32,868
1	1	1	Service Worker III	30,437
<u>14</u>	<u>14</u>	<u>14</u>		<u>500,236</u>
WATER DISTRIBUTION				
1	1	1	Distribution Supervisor	54,149
2	2	2	Cross Control Technician	70,896
4	4	4	Sr. Utilities Technician	124,713
9	9	7	Utilities Technician	192,975
0	0	3	Irrigation Technician	93,008
2	3	3	Utilities Locator	103,454
1	0	0	Parts Controller	0
1	1	1	Equipment Operator IV	32,040
1	1	1	Administrative Specialist II	29,070
<u>21</u>	<u>21</u>	<u>22</u>		<u>700,305</u>

**FUND: 420 WATER & SEWER FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
WASTEWATER TREATMENT				
1	1	1	Treatment Plant Supervisor	52,566
1	1	1	Industrial Waste Technician	43,798
1	1	1	Laboratory & Field Technician	42,469
13	13	13	Plant Operator	402,773
1	1	1	Utilities Maintenance Technician I	37,582
1	1	1	Centrifuge & Press Operator	38,199
1	1	1	Service Worker III	32,219
0.5	0.5	0.5	Naturalist	16,629
<u>19.5</u>	<u>19.5</u>	<u>19.5</u>		<u>666,235</u>
WASTEWATER COLLECTION				
1	1	1	Collections Supervisor	46,533
1	1	1	Utilities Coordinator	44,469
3	3	3	Sr. Utilities Technician	99,567
0	1	1	Equipment Operator V	35,556
2	1	1	Equipment Operator IV	26,191
1	1	1	Utilities Locator	31,635
7	7	7	Utilities Technician	177,877
<u>15</u>	<u>15</u>	<u>15</u>		<u>461,828</u>
UTILITIES MAINTENANCE				
1	1	1	Utilities Maintenance Supervisor	50,556
4	4	4	Instrument Technician	147,093
0	0	1	Utility Inspector	42,901
3	3	3	Utilities Maintenance Technician II	109,121
5	5	5	Utilities Maintenance Technician I	138,428
1	1	1	Tradesworker (Painter)	29,177
1	1	1	Service Worker III	25,686
1	1	1	Service Worker I	20,996
<u>16</u>	<u>16</u>	<u>17</u>		<u>563,958</u>
94	95	96	Total Positions	\$3,287,393
			Regular Salaries	3,287,393
			Other Salaries	34,912
			Overtime	155,920
			Employer Payroll Expenses	1,190,620
			General & Merit Increase	148,649
			Total Personal Services	<u>\$4,817,494</u>

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420						
ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	2,726,628	2,881,858	3,063,827	3,287,393	7.30%
10-30	OTHER SALARIES	26,168	22,685	11,500	34,912	203.58%
10-40	OVERTIME	143,271	239,499	122,920	155,920	26.85%
25-01	FICA	216,283	226,603	228,747	245,935	7.51%
25-03	RETIREMENT CONTRIBUTIONS	111,236	114,691	156,172	225,686	44.51%
25-04	LIFE/HEALTH INSURANCE	345,174	425,227	659,212	718,999	9.07%
29-00	GENERAL & MERIT INC.	0	0	270,736	148,649	-45.09%
TOTAL PERSONAL SERVICES		3,568,760	3,910,563	4,513,114	4,817,494	6.74%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	29,436	31,055	31,800	34,200	7.55%
30-01	CITY ADMINISTRATION	2,034,800	2,199,700	2,130,700	1,900,000	-10.83%
30-05	COUNTY LAND FILL	393	2,563	3,000	3,000	0.00%
30-07	SMALL TOOLS	7,836	8,704	12,000	16,900	40.83%
30-40	CAP PROJECTS ENGINEER FEE	0	0	0	158,240	0.00%
30-51	BOTTLED WATER	12,647	11,875	15,000	15,000	0.00%
30-61	PURCHASING CARD CHARGES	0	-1,399	0	0	0.00%
30-91	LOSS ON DISPOSAL FIXED ASSETS	42,496	11,302	0	0	0.00%
31-00	PROFESSIONAL SERVICES	17,744	26,073	16,500	21,000	27.27%
31-01	PROFESSIONAL SERVICES	8,220	747	15,000	15,000	0.00%
31-04	OTHER PROFESSIONAL SERV	259,893	265,570	335,000	342,255	2.17%
32-10	OUTSIDE COUNSEL	137,091	345,647	0	0	0.00%
38-01	PAYMENTS IN LIEU OF TAXES	1,287,500	1,215,400	1,258,026	1,259,000	0.08%
40-00	TRAINING & TRAVEL COSTS	65	344	1,000	33,150	3215.00%
40-01	TRAVEL	2,883	2,583	4,900	0	-100.00%
40-02	SCHOOL AND TRAINING	10,916	14,951	16,500	0	-100.00%
40-03	SAFETY	6,861	6,802	11,500	16,500	43.48%
40-04	SAFETY PROGRAMS	312	28	2,450	2,500	2.04%
41-00	COMMUNICATIONS	1,461	1,327	400	24,400	6000.00%
41-01	TELEPHONE	19,861	31,237	35,840	12,600	-64.84%
41-02	FAX & MODEMS	150	31	500	500	0.00%
41-03	RADIO & PAGER	1,546	998	8,215	3,850	-53.13%
42-02	POSTAGE & FREIGHT	3,637	3,227	1,450	950	-34.48%
42-10	EQUIP. SERVICES - REPAIRS	200,048	234,818	215,936	219,081	1.46%
42-11	EQUIP. SERVICES - FUEL	49,709	46,629	50,400	51,900	2.98%
43-01	ELECTRICITY	1,581,617	1,591,406	1,664,200	1,675,400	0.67%
43-02	WATER, SEWER, GARBAGE	28,639	41,194	51,700	56,700	9.67%
44-00	RENTALS & LEASES	4,316	3,145	0	0	0.00%
44-02	EQUIPMENT RENTAL	7,209	6,720	11,950	14,650	22.59%
45-22	SELF INS. PROPERTY DAMAGE	424,300	573,564	711,212	651,854	-8.35%
46-00	REPAIR AND MAINTENANCE	44,772	78,568	80,000	81,300	1.63%
46-02	BUILDINGS & GROUND MAINT.	61,256	89,839	75,920	80,400	5.90%
46-03	EQUIP. MAINT. CONTRACTS	9,735	9,877	10,000	10,000	0.00%
46-04	EQUIPMENT MAINTENANCE	159,665	170,523	175,000	207,500	18.57%
46-06	OTHER MAINTENANCE	2,170	1,518	2,500	2,000	-20.00%
46-12	ROAD REPAIRS	20,155	40,179	30,000	40,000	33.33%
47-00	PRINTING AND BINDING	288	8,291	12,200	14,650	20.08%
47-02	ADVERTISING (NON-LEGAL)	0	0	1,500	1,500	0.00%
47-05	PHOTO AND VIDEO	0	10	250	250	0.00%
47-06	DUPLICATING	2,485	70	2,500	2,500	0.00%
49-00	OTHER CURRENT CHARGES	18,686	23,379	19,100	19,050	-0.26%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420						
ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04	
49-02 INFORMATION SERVICES	395,135	478,396	495,665	448,830	-9.45%	
49-04 EMPLOYEE DEVELOPMENT	422	0	2,400	2,400	0.00%	
49-08 HAZARDOUS WASTE DISPOSAL	1,047	735	1,000	1,000	0.00%	
51-00 OFFICE SUPPLIES	4,646	6,312	5,200	7,800	50.00%	
51-01 STATIONERY	1,512	1,174	1,750	1,400	-20.00%	
51-02 OTHER OFFICE SUPPLIES	125	46	1,000	2,400	140.00%	
51-03 OFFICE EQUIPMENT <\$250	1,713	134	1,200	700	-41.67%	
52-00 OPERATING SUPPLIES	120,015	171,549	156,500	163,800	4.66%	
52-02 FUEL	11,477	14,921	20,000	25,000	25.00%	
52-03 OIL & LUBE	3,484	4,998	5,200	5,000	-3.85%	
52-07 UNIFORMS	18,369	18,564	21,600	22,470	4.03%	
52-09 OTHER CLOTHING	8,335	11,476	10,150	11,150	9.85%	
52-10 JANITORIAL SUPPLIES	1,667	1,554	2,550	2,650	3.92%	
52-21 NEW INSTALLATIONS SUPPLY	29,987	54,321	30,000	28,000	-6.67%	
52-22 REPAIR SUPPLIES	226,623	216,064	200,000	200,000	0.00%	
52-80 CHEMICALS	1,291,740	1,277,579	1,348,608	1,446,200	7.24%	
52-99 INVENTORY (OVER/SHORT)	49,334	73,405	0	0	0.00%	
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	200	200	0.00%	
54-01 MEMBERSHIPS	2,350	2,352	2,500	5,300	112.00%	
54-02 BOOKS, PUBS, SUBS	0	0	0	840	0.00%	
59-00 DEPRECIATION/AMORTIZATION	6,032,019	5,966,486	0	0	0.00%	
59-01 AMORTIZATION	52,559	26,489	0	0	0.00%	
TOTAL OPERATING EXPENSES	14,753,357	15,425,050	9,319,672	9,362,920	0.46%	
<u>NON-OPERATING EXPENSES</u>						
60-20 BUILDINGS	0	0	37,500	55,000	46.67%	
60-30 IMPROVEMENTS O/T BUILDING	0	0	183,000	155,000	-15.30%	
60-38 LATERALS AND MAINS	0	0	550,000	400,000	-27.27%	
60-39 RENEWAL & REPLACEMENT	0	0	366,000	0	-100.00%	
60-40 MACHINERY EQUIP	0	0	916,500	868,563	-5.23%	
60-70 VEHICLES	0	0	91,825	126,000	37.22%	
60-80 COMPUTER PURCHASES	0	0	0	14,500	0.00%	
70-11 PRINCIPAL	0	0	3,440,224	3,513,435	2.13%	
70-12 INTEREST	1,985,286	2,011,189	1,442,512	1,365,334	-5.35%	
70-15 INTEREST ON DEPOSITS	1,386	9,036	0	0	0.00%	
70-21 AMORTIZATION	0	61,501	0	0	0.00%	
70-30 CURRENT YR BOND EXP	5,616	2,958	0	0	0.00%	
91-51 HEALTH INSURANCE	38,906	82,327	0	0	0.00%	
99-01 OPERATING CONTINGENCY	0	0	0	100,000	0.00%	
TOTAL NON-OPERATING EXPENSES	2,031,194	2,167,011	7,027,561	6,597,832	-6.11%	
TOTAL EXPENSES	\$20,353,311	\$21,502,624	\$20,860,347	\$20,778,246	-0.39%	

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	192,695	300,260	394,642	394,831	0.05%
10-30	OTHER SALARIES	1,080	2	1,000	6,392	539.20%
10-40	OVERTIME	1,261	73,823	3,500	0	-100.00%
25-01	FICA	13,928	19,490	29,396	29,090	-1.04%
25-03	RETIREMENT CONTRIBUTIONS	11,648	15,404	24,612	30,693	24.71%
25-04	LIFE/HEALTH INSURANCE	21,593	38,342	72,280	73,077	1.10%
29-00	GENERAL & MERIT INC.	0	0	35,213	21,041	-40.25%
TOTAL PERSONAL SERVICES		242,205	447,321	560,643	555,124	-0.98%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	8,312	6,866	7,500	7,500	0.00%
30-01	CITY ADMINISTRATION	2,034,800	2,199,700	2,130,700	1,900,000	-10.83%
30-40	CAP PROJECTS ENGINEER FEE	0	0	0	158,240	0.00%
30-51	BOTTLED WATER	12,647	11,875	15,000	15,000	0.00%
30-61	PURCHASING CARD CHARGES	0	-1,399	0	0	0.00%
30-91	LOSS ON DISPOSAL FIXED ASSETS	22,935	0	0	0	0.00%
31-00	PROFESSIONAL SERVICES	4,402	4,029	0	0	0.00%
31-01	PROFESSIONAL SERVICES	8,220	747	15,000	15,000	0.00%
31-04	OTHER CONTRACTUAL SERVICES	9,598	4,150	10,000	10,000	0.00%
32-10	OUTSIDE COUNSEL	137,091	345,647	0	0	0.00%
38-01	PAYMENT IN LIEU OF TAXES	1,287,500	1,215,400	1,258,026	1,259,000	0.08%
40-00	TRAINING & TRAVEL COSTS	65	318	1,000	9,700	870.00%
40-01	TRAVEL	5	607	1,200	0	-100.00%
40-02	SCHOOL AND TRAINING	278	4,145	3,500	0	-100.00%
41-00	COMMUNICATIONS	1,426	1,327	400	9,700	2325.00%
41-01	TELEPHONE	2,863	7,807	11,200	3,000	-73.21%
41-02	FAX & MODEMS	150	0	500	500	0.00%
42-10	EQUIP.SERVICES - REPAIRS	1,157	506	2,153	2,153	0.00%
42-11	EQUIP. SERVICES - FUEL	1,327	674	1,400	1,400	0.00%
43-01	ELECTRICITY	22,733	23,786	24,000	25,200	5.00%
43-02	WATER, SEWER, GARBAGE	5,720	15,113	25,800	26,000	0.78%
45-22	SELF INS. PROPERTY DAMAGE	424,300	573,564	711,212	651,854	-8.35%
46-00	REPAIR AND MAINTENANCE	3,841	1,248	3,500	3,500	0.00%
46-02	BUILDINGS & GROUND MAINT.	15,723	20,286	20,920	22,500	7.55%
47-00	PRINTING AND BINDING	75	2,301	2,000	2,000	0.00%
47-02	ADVERTISING (NON LEGAL)	0	0	1,500	1,500	0.00%
47-06	DUPLICATING	2,485	70	2,500	2,500	0.00%
49-00	OTHER CURRENT CHARGES	4,586	10,078	3,500	3,500	0.00%
49-02	INFORMATION SERVICES	395,135	478,396	495,665	448,830	-9.45%
49-04	EMPLOYEE DEVELOPMENT	422	0	2,400	2,400	0.00%
51-00	OFFICE SUPPLIES	978	3,115	2,500	2,500	0.00%
51-01	STATIONERY	483	426	750	750	0.00%
51-02	OTHER OFFICE SUPPLIES	0	0	0	1,500	0.00%
52-00	OPERATING SUPPLIES	5,073	6,785	4,500	4,500	0.00%
52-07	UNIFORMS	68	0	0	570	0.00%
52-09	OTHER CLOTHING	377	469	500	1,100	120.00%
54-01	MEMBERSHIPS	2,170	2,352	2,500	2,500	0.00%
59-00	DEPRECIATION/AMORTIZATION	318,821	277,703	0	0	0.00%
59-01	AMORTIZATION	52,559	26,489	0	0	0.00%
TOTAL OPERATING EXPENSES		4,788,325	5,244,580	4,761,326	4,594,397	-3.51%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	0	3,440,224	3,513,435	2.13%
70-12 INTEREST	1,985,286	2,011,189	1,442,512	1,365,334	-5.35%
70-15 INTEREST ON DEPOSITS	1,386	9,036	0	0	0.00%
70-21 AMORTIZATION	0	61,501	0	0	0.00%
70-30 CURRENT YR BOND EXP	5,616	2,958	0	0	0.00%
91-51 HEALTH INSURANCE	38,906	82,327	0	0	0.00%
99-01 OPERATING CONTINGENCY	0	0	0	100,000	0.00%
TOTAL NON-OPERATING EXPENSES	2,031,194	2,167,011	4,882,736	4,978,769	1.97%
TOTAL EXPENSES	\$7,061,724	\$7,858,912	\$10,204,705	\$10,128,290	-0.75%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	552,019	577,271	484,195	500,236	3.31%
10-40 OVERTIME	49,441	63,277	15,000	50,000	233.33%
25-01 FICA	44,556	47,664	35,785	37,188	3.92%
25-03 RETIREMENT CONTRIBUTIONS	23,816	22,856	25,340	35,450	39.90%
25-04 LIFE/HEALTH INSURANCE	61,565	81,989	101,630	102,957	1.31%
29-00 GENERAL & MERIT INC.	0	0	42,867	22,790	-46.84%
TOTAL PERSONAL SERVICES	731,397	793,057	704,817	748,621	3.31%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	8,246	6,553	7,000	7,000	0.00%
30-07 SMALL TOOLS	0	575	1,500	2,700	80.00%
30-91 LOSS ON DISP. FIXED ASSETS	4,163	134	0	0	0.00%
31-00 PROFESSIONAL SERVICES	2,387	13,448	6,500	6,500	0.00%
31-04 OTHER CONTRACTUAL SERVICES	177,179	183,994	200,000	237,255	18.63%
40-00 TRAINING & TRAVEL COSTS	0	0	0	2,500	0.00%
40-01 TRAVEL	374	240	500	0	-100.00%
40-02 SCHOOL AND TRAINING	2,567	1,673	2,000	0	-100.00%
40-03 SAFETY	342	1,389	1,900	2,400	26.32%
40-04 SAFETY PROGRAMS	0	0	500	0	-100.00%
41-00 COMMUNICATIONS	0	0	0	2,700	0.00%
41-01 TELEPHONE	7,237	7,916	5,000	600	-88.00%
41-03 RADIO & PAGER	202	360	800	800	0.00%
42-02 POSTAGE & FREIGHT	2,988	2,872	200	200	0.00%
42-10 EQUIP. SERVICES - REPAIRS	6,657	2,713	8,397	8,397	0.00%
42-11 EQUIP. SERVICES - FUEL	588	886	1,000	1,000	0.00%
43-01 ELECTRICITY	948,086	940,026	966,000	966,000	0.00%
43-02 WATER, SEWER, GARBAGE	8,076	8,580	6,900	7,700	11.59%
44-02 EQUIPMENT RENTAL	62	293	1,250	2,950	136.00%
46-00 REPAIR AND MAINTENANCE	10,936	27,573	25,000	26,300	5.20%
46-02 BUILDINGS & GROUND MAINT.	26,134	50,398	30,000	32,900	9.67%
46-04 EQUIP. MAINTENANCE	41,285	59,202	50,000	82,500	65.00%
46-06 OTHER MAINTENANCE	36	44	0	0	0.00%
47-00 PRINTING AND BINDING	213	5,990	10,000	12,000	20.00%
49-00 OTHER CURRENT CHARGES	4,840	2,517	3,800	3,800	0.00%
51-00 OFFICE SUPPLIES	1,335	1,228	1,500	1,500	0.00%
52-00 OPERATING SUPPLIES	12,939	21,512	18,000	18,000	0.00%
52-02 FUEL	6,848	3,746	7,500	7,500	0.00%
52-03 OIL & LUBE	1,475	1,772	2,500	3,000	20.00%
52-07 UNIFORMS	3,145	2,967	3,500	3,500	0.00%
52-09 OTHER CLOTHING	1,715	2,406	1,800	1,800	0.00%
52-10 JANITORIAL SUPPLIES	591	454	1,000	1,000	0.00%
52-80 CHEMICALS	929,881	935,088	967,108	1,071,700	10.81%
59-00 DEPRECIATION/AMORTIZATION	1,569,362	1,484,056	0	0	0.00%
TOTAL OPERATING EXPENSES	3,779,889	3,770,605	2,331,155	2,514,202	7.85%
TOTAL EXPENSES	\$4,511,286	\$4,563,662	\$3,035,972	\$3,262,823	7.47%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	491,002	539,843	614,621	700,305	13.94%
10-30 OTHER SALARIES	6,960	5,460	7,500	6,000	-20.00%
10-40 OVERTIME	38,021	41,492	42,000	42,000	0.00%
25-01 FICA	40,839	44,357	46,490	53,155	14.34%
25-03 RETIREMENT CONTRIBUTIONS	18,116	21,037	29,463	47,655	61.75%
25-04 LIFE/HEALTH INSURANCE	61,486	80,110	136,215	138,980	2.03%
29-00 GENERAL & MERIT INC.	0	0	54,153	30,131	-44.36%
TOTAL PERSONAL SERVICES	656,424	732,299	930,442	1,018,226	13.94%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,737	8,014	7,000	8,400	20.00%
30-07 SMALL TOOLS	3,265	5,619	3,500	5,700	62.86%
30-91 LOSS ON DISP. FIXED ASSETS	2,828	10,240	0	0	0.00%
31-00 PROFESSIONAL SERVICES	0	0	0	4,500	0.00%
31-04 OTHER CONTRACTUAL SERVICES	0	18,747	45,000	15,000	-66.67%
40-00 TRAINING & TRAVEL COSTS	0	0	0	9,600	0.00%
40-01 TRAVEL	916	1,362	1,700	0	-100.00%
40-02 SCHOOL AND TRAINING	1,793	3,703	2,900	0	-100.00%
40-03 SAFETY	953	1,246	2,100	4,600	119.05%
40-04 SAFETY PROGRAMS	180	0	300	1,000	233.33%
41-00 COMMUNICATIONS	0	0	0	3,300	0.00%
41-01 TELEPHONE	2,466	4,973	6,000	4,200	-30.00%
41-02 FAX & MODEMS	0	31	0	0	0.00%
41-03 RADIO & PAGER	166	54	2,000	700	-65.00%
42-10 EQUIP.SERVICES - REPAIRS	79,240	77,517	76,855	80,000	4.09%
42-11 EQUIP. SERVICES - FUEL	21,448	21,575	20,500	22,000	7.32%
44-02 EQUIPMENT RENTAL	75	1,413	200	200	0.00%
46-00 REPAIR AND MAINTENANCE	897	660	1,000	1,000	0.00%
46-04 EQUIP. MAINTENANCE	689	234	1,000	1,000	0.00%
46-12 ROAD REPAIRS	5,380	22,074	10,000	20,000	100.00%
47-00 PRINTING AND BINDING	0	0	200	650	225.00%
49-00 OTHER CURRENT CHARGES	585	2,050	2,000	2,000	0.00%
51-00 OFFICE SUPPLIES	1,244	1,065	1,200	2,600	116.67%
51-03 OFFICE EQUIP. < \$250	13	0	200	200	0.00%
52-00 OPERATING SUPPLIES	12,801	35,587	12,000	18,800	56.67%
52-07 UNIFORMS	5,315	5,219	5,500	5,500	0.00%
52-09 OTHER CLOTHING	1,450	2,263	2,250	2,250	0.00%
52-21 NEW INSTALLATIONS SUPPLY	29,987	54,321	30,000	28,000	-6.67%
52-22 REPAIR SUPPLIES	226,623	216,064	200,000	200,000	0.00%
54-02 BOOKS, PUBS, SUBS.	0	0	0	540	0.00%
59-00 DEPRECIATION/AMORTIZATION	745,948	816,931	0	0	0.00%
TOTAL OPERATING EXPENSES	1,148,999	1,310,962	433,405	441,740	1.92%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	12,000	5,500	-54.17%
TOTAL NON-OPERATING EXPENSES	0	0	12,000	5,500	-54.17%
TOTAL EXPENSES	\$1,805,423	\$2,043,261	\$1,375,847	\$1,465,466	6.51%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	592,586	574,256	634,829	666,235	4.95%
10-30	OTHER SALARIES	1,500	1,000	3,000	6,000	100.00%
10-40	OVERTIME	24,499	21,500	21,500	23,000	6.98%
25-01	FICA	46,619	44,638	47,470	50,153	5.65%
25-03	RETIREMENT CONTRIBUTIONS	23,678	23,061	32,190	45,329	40.82%
25-04	LIFE/HEALTH INSURANCE	75,190	90,427	135,739	144,425	6.40%
29-00	GENERAL & MERIT INC.	0	0	56,089	30,187	-46.18%
TOTAL PERSONAL SERVICES		764,072	754,882	930,817	965,329	3.71%
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	4,360	7,748	6,000	7,000	16.67%
30-07	SMALL TOOLS	0	0	1,000	1,000	0.00%
30-91	LOSS ON DISP. OF FIXED ASSETS	4,627	928	0	0	0.00%
31-00	PROFESSIONAL SERVICES	10,955	8,596	10,000	10,000	0.00%
31-04	OTHER CONTRACTUAL SERVICES	73,116	58,679	80,000	80,000	0.00%
40-00	TRAINING & TRAVEL COSTS	0	0	0	3,600	0.00%
40-01	TRAVEL	760	71	500	0	-100.00%
40-02	SCHOOL AND TRAINING	2,084	1,558	1,600	0	-100.00%
40-03	SAFETY	1,146	1,240	1,000	1,500	50.00%
40-04	SAFETY PROGRAMS	0	0	1,000	0	-100.00%
41-00	COMMUNICATIONS	0	0	0	3,300	0.00%
41-01	TELEPHONE	1,622	3,320	4,440	600	-86.49%
41-03	RADIO & PAGER	77	261	2,500	1,000	-60.00%
42-02	POSTAGE & FREIGHT	106	34	150	350	133.33%
42-10	EQUIP. SERVICES - REPAIRS	9,877	20,713	12,500	12,500	0.00%
42-11	EQUIP. SERVICES - FUEL	2,758	1,746	2,500	2,500	0.00%
43-01	ELECTRICITY	458,716	478,731	515,000	525,000	1.94%
43-02	WATER, SEWER, GARBAGE	12,857	14,796	16,000	19,000	18.75%
44-00	RENTALS & LEASES	4,316	3,145	0	0	0.00%
44-02	EQUIPMENT RENTAL	350	2,729	5,000	6,000	20.00%
46-00	REPAIR AND MAINTENANCE	22,654	34,025	35,000	35,000	0.00%
46-02	BUILDINGS & GROUND MAINT.	16,742	15,919	20,000	20,000	0.00%
46-04	EQUIP. MAINTENANCE	29,662	33,585	35,000	35,000	0.00%
46-06	OTHER MAINTENANCE	414	44	500	0	-100.00%
49-00	OTHER CURRENT CHARGES	8,385	7,279	7,800	7,750	-0.64%
49-08	HAZARDOUS WASTE DISPOSAL	983	735	1,000	1,000	0.00%
51-00	OFFICE SUPPLIES	1,089	904	0	0	0.00%
51-01	STATIONERY	0	0	300	300	0.00%
51-02	OTHER OFFICE SUPPLIES	17	0	600	700	16.67%
51-03	OFFICE EQUIPMENT < \$250	0	0	100	0	-100.00%
52-00	OPERATING SUPPLIES	19,039	18,127	22,000	22,000	0.00%
52-02	FUEL	3,781	10,184	10,000	15,000	50.00%
52-03	OIL & LUBE	1,843	3,122	2,000	2,000	0.00%
52-07	UNIFORMS	3,600	4,122	4,200	4,500	7.14%
52-09	OTHER CLOTHING	1,700	2,962	2,000	2,400	20.00%
52-10	JANITORIAL SUPPLIES	788	941	1,000	1,000	0.00%
52-80	CHEMICALS	233,702	219,686	250,000	243,000	-2.80%
54-01	MEMBERSHIPS	180	0	0	0	0.00%
59-00	DEPRECIATION/AMORTIZATION	2,427,667	2,429,159	0	0	0.00%
TOTAL OPERATING EXPENSES		3,359,973	3,385,089	1,050,690	1,063,000	1.17%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	0	5,500	0.00%
TOTAL NON-OPERATING EXPENSES	0	0	0	5,500	0.00%
TOTAL EXPENSES	\$4,124,045	\$4,139,971	\$1,981,507	\$2,033,829	2.64%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	381,285	393,671	443,541	461,828	4.12%
10-30 OTHER SALARIES	5,655	5,250	0	5,600	0.00%
10-40 OVERTIME	15,575	9,462	20,000	20,000	0.00%
25-01 FICA	29,890	30,513	33,211	34,433	3.68%
25-03 RETIREMENT CONTRIBUTIONS	14,301	14,704	21,159	30,114	42.32%
25-04 LIFE/HEALTH INSURANCE	61,767	63,997	101,980	126,831	24.37%
29-00 GENERAL & MERIT INC.	0	0	39,075	20,896	-46.52%
TOTAL PERSONAL SERVICES	508,473	517,597	658,966	699,702	6.18%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	1,772	773	1,300	1,300	0.00%
30-05 COUNTY LAND FILL	393	2,563	3,000	3,000	0.00%
30-07 SMALL TOOLS	569	636	1,000	2,500	150.00%
30-91 LOSS ON DISPOSAL OF FIXED ASSETS	4,460	0	0	0	0.00%
40-00 TRAINING & TRAVEL COSTS	0	26	0	4,500	0.00%
40-01 TRAVEL	789	283	500	0	-100.00%
40-02 SCHOOL AND TRAINING	1,765	1,980	2,500	0	-100.00%
40-03 SAFETY	1,502	943	1,500	3,000	100.00%
40-04 SAFETY PROGRAMS	23	28	150	1,000	566.67%
41-00 COMMUNICATIONS	0	0	0	2,700	0.00%
41-01 TELEPHONE	2,227	3,458	4,800	2,400	-50.00%
41-03 RADIO & PAGER	504	120	965	750	-22.28%
42-02 POSTAGE & FREIGHT	90	165	400	400	0.00%
42-10 EQUIP.SERVICES - REPAIRS	75,611	87,220	88,695	88,695	0.00%
42-11 EQUIP. SERVICES - FUEL	14,820	12,575	14,000	14,000	0.00%
43-01 ELECTRICITY	4,107	3,911	4,200	4,200	0.00%
44-02 EQUIPMENT RENTAL	4,279	1,053	500	500	0.00%
46-00 REPAIR AND MAINTENANCE	3,000	0	500	500	0.00%
46-02 BUILDINGS & GROUND MAINT.	750	667	500	500	0.00%
46-04 EQUIP. MAINTENANCE	3,523	2,099	4,000	4,000	0.00%
46-12 ROAD REPAIRS	14,775	18,105	20,000	20,000	0.00%
47-05 PHOTO AND VIDEO	0	10	250	250	0.00%
49-00 OTHER CURRENT CHARGES	161	1,455	1,000	1,000	0.00%
51-01 STATIONERY	91	106	350	350	0.00%
51-02 OTHER OFFICE SUPPLIES	73	46	200	200	0.00%
51-03 OFFICE EQUIP. < \$250	1,130	0	250	500	100.00%
52-00 OPERATING SUPPLIES	43,879	45,885	60,000	60,000	0.00%
52-07 UNIFORMS	2,840	2,731	3,600	3,600	0.00%
52-09 OTHER CLOTHING	1,509	1,447	1,500	1,500	0.00%
52-10 JANITORIAL SUPPLIES	93	25	200	300	50.00%
52-80 CHEMICALS	1,412	380	1,500	1,500	0.00%
54-01 MEMBERSHIPS	0	0	0	2,800	0.00%
54-02 BOOKS, PUBS, SUBS.	0	0	0	300	0.00%
59-00 DEPRECIATION/AMORTIZATION	643,297	659,462	0	0	0.00%
TOTAL OPERATING EXPENSES	829,444	848,152	217,360	226,245	4.09%
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY EQUIPMENT	0	0	0	6,000	0.00%
TOTAL NON-OPERATING EXPENSES	0	0	0	6,000	0.00%
TOTAL EXPENSES	\$1,337,917	\$1,365,749	\$876,326	\$931,947	6.35%

**FISCAL YEAR 2004
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	517,041	496,557	491,999	563,958	14.63%
10-30 OTHER SALARIES	10,973	10,973	0	10,920	0.00%
10-40 OVERTIME	14,474	29,945	20,920	20,920	0.00%
25-01 FICA	40,451	39,941	36,395	41,916	15.17%
25-03 RETIREMENT CONTRIBUTIONS	19,677	17,629	23,408	36,445	55.69%
25-04 LIFE/HEALTH INSURANCE	63,573	70,362	111,368	132,729	19.18%
29-00 GENERAL & MERIT INC.	0	0	43,339	23,604	-45.54%
TOTAL PERSONAL SERVICES	666,189	665,407	727,429	830,492	14.17%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,009	1,101	3,000	3,000	0.00%
30-07 SMALL TOOLS	4,002	1,874	5,000	5,000	0.00%
30-91 LOSS ON DISPOSAL FIXED ASSETS	3,483	0	0	0	0.00%
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,250	0.00%
40-01 TRAVEL	39	20	500	0	-100.00%
40-02 SCHOOL AND TRAINING	2,429	1,892	4,000	0	-100.00%
40-03 SAFETY	2,918	1,984	5,000	5,000	0.00%
40-04 SAFETY PROGRAMS	109	0	500	500	0.00%
41-00 COMMUNICATIONS	35	0	0	2,700	0.00%
41-01 TELEPHONE	3,446	3,763	4,400	1,800	-59.09%
41-03 RADIO & PAGER	597	203	1,950	600	-69.23%
42-02 POSTAGE & FREIGHT	453	156	700	0	-100.00%
42-10 EQUIP.SERVICES - REPAIRS	27,506	46,149	27,336	27,336	0.00%
42-11 EQUIP. SERVICES - FUEL	8,768	9,173	11,000	11,000	0.00%
43-01 ELECTRICITY	147,975	144,952	155,000	155,000	0.00%
43-02 WATER, SEWER, GARBAGE	1,986	2,705	3,000	4,000	33.33%
44-02 EQUIPMENT RENTAL	2,443	1,232	5,000	5,000	0.00%
46-00 REPAIR AND MAINTENANCE	3,444	15,062	15,000	15,000	0.00%
46-02 BUILDINGS & GROUND MAINT.	1,907	2,569	4,500	4,500	0.00%
46-03 EQUIP. MAINT. CONTRACTS	9,735	9,877	10,000	10,000	0.00%
46-04 EQUIP. MAINTENANCE	84,506	75,403	85,000	85,000	0.00%
46-06 OTHER MAINTENANCE	1,720	1,430	2,000	2,000	0.00%
49-00 OTHER CURRENT CHARGES	129	0	1,000	1,000	0.00%
49-08 HAZARDOUS WASTE DISPOSAL	64	0	0	0	0.00%
51-00 OFFICE SUPPLIES	0	0	0	1,200	0.00%
51-01 STATIONERY	938	642	600	0	-100.00%
51-02 OTHER OFFICE SUPPLIES	35	0	200	0	-100.00%
51-03 OFFICE EQUIP. < \$250	570	134	400	0	-100.00%
52-00 OPERATING SUPPLIES	26,284	43,653	40,000	40,500	1.25%
52-02 FUEL	848	991	2,500	2,500	0.00%
52-03 OIL & LUBE	166	104	700	0	-100.00%
52-07 UNIFORMS	3,401	3,525	4,800	4,800	0.00%
52-09 OTHER CLOTHING	1,584	1,929	2,100	2,100	0.00%
52-10 JANITORIAL SUPPLIES	195	134	350	350	0.00%
52-80 CHEMICALS	126,745	122,425	130,000	130,000	0.00%
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	200	200	0.00%
59-00 DEPRECIATION	326,924	299,175	0	0	0.00%
TOTAL OPERATING EXPENSES	797,393	792,257	525,736	523,336	-0.46%
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	4,000	30,000	650.00%
TOTAL NON-OPERATING EXPENSES	0	0	4,000	30,000	650.00%
TOTAL EXPENSES	\$1,463,582	\$1,457,664	\$1,257,165	\$1,383,828	10.08%

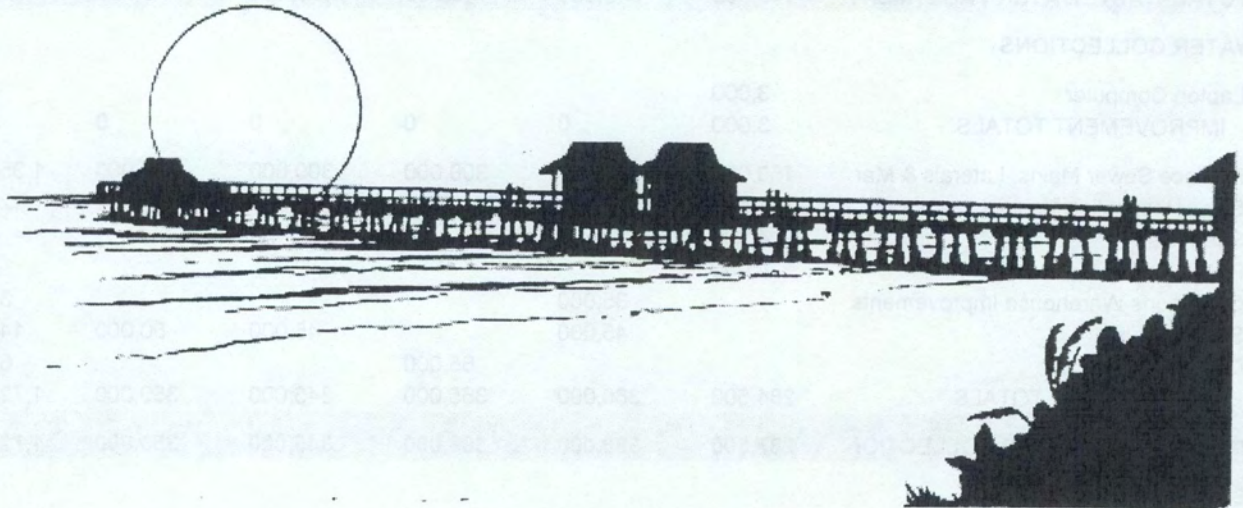
CIP PROJECTS - WATER/SEWER FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
WATER/SEWER ADMINISTRATION							
04J02	Elevator Electronics	10,000					10,000
04J03	Laptop Computer	3,000					3,000
05J05	Color Laser Printer		3,000				3,000
	REPLACEMENT TOTALS	13,000	3,000	0	0	0	16,000
GRAND TOTAL WATER/SEWER ADMINISTRATION		13,000	3,000	0	0	0	16,000
WATER PRODUCTION							
04K26	Secure High Speed Wireless Network	15,000					15,000
03K07	Water Plant Security System	100,000					100,000
05K13	Water Plant Painting - 600		20,000	20,000	20,000	20,000	80,000
05K24	Water Quality Improvement		10,000,000	10,000,000			20,000,000
05K11	Pond Dredging		80,000				80,000
05K42	Pavement to #3 & #4 Accelerators		20,000				20,000
05K25	Landscaping Solana Pump Station - 392		50,000				50,000
	IMPROVEMENT TOTALS	115,000	10,170,000	10,020,000	20,000	20,000	20,345,000
04K34	Vacuum Press Rebuild	30,000		30,000		30,000	90,000
04K36	Effluent Flow MAG Meters	45,000					45,000
04K03	Filter Media	22,000	22,000	22,000	22,000	22,000	110,000
04K50	Delroyd Gearbox Rebuild	27,000	28,000	29,000	30,000	30,000	144,000
04K20	HSP Control Upgrades	20,000	20,000				40,000
04K41	East Naples Pump Station	50,000					50,000
03K23	Plant Data Charts - 619	15,000					15,000
04K31	Spectrophotometer	4,500					4,500
04K21	Washwater Transfer & Sludge Pumps	20,000	20,000	20,000	20,000	20,000	100,000
04K29	Risk Management Program	50,000					50,000
05K30	Influent MAG Flow Meters		50,000	100,000			150,000
05K27	Air Conditioner Replacement		6,500	6,500			13,000
05K35	Operators Truck		25,300				25,300
05K37	Roof Replacement		20,000				20,000
05K38	High Service Pump Rebuilds		15,000	17,000		20,000	52,000
05K43	Generator Switch Gear		70,000				70,000
	REPLACEMENT TOTALS	283,500	276,800	224,500	72,000	122,000	978,800
GRAND TOTAL WATER PRODUCTION		398,500	10,446,800	10,244,500	92,000	142,000	21,323,800
WATER DISTRIBUTION							
04L02	Water Transmission Mains	250,000	300,000	300,000	300,000	300,000	1,450,000
04L35	Service Truck Hoist	5,000					5,000
04L06	Electronic Read Water Meters	400,000	500,000	500,000	500,000	400,000	2,300,000
04L30	Large Meter Tester	8,000					8,000
05L28	Mini Excavator (Track Hoe)		38,000				38,000
05L15	Equipment Storage Canopy		60,000				60,000
05L31	Ground Penetrating Radar Machine		45,000				45,000
	IMPROVEMENT TOTALS	663,000	943,000	800,000	800,000	700,000	3,906,000
04L32	Tapping Machine/Hydraulic Unit	21,000					21,000
04L33	Pipe Locating Machine	3,000					3,000
05L29	Service Truck Replacement		43,000				43,000
05L34	Tapping Machine w/ Line Stopping Equip		43,000				43,000
	REPLACEMENT TOTALS	24,000	86,000	0	0	0	110,000
GRAND TOTAL WATER DISTRIBUTION		687,000	1,029,000	800,000	800,000	700,000	4,016,000

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
WASTEWATER TREATMENT							
05M22	Metal HIP Roof		75,000				75,000
	IMPROVEMENT TOTALS	0	75,000	0	0	0	75,000
04M28	Refurbish Parkson Bar Screen	35,000					35,000
04M40	Sludge Processing Belts	15,000					15,000
04M07	Reuse Water Transfer Pumps	25,000	26,000	27,000	27,000		105,000
04M20	Return Activated Sludge VFD	27,563	28,941	30,388	31,907		118,799
04M27	Computers	5,500	6,000	6,500			18,000
04M13	Floating Mixer/Filter/PS Subm. Pumps	15,000	16,000	17,000	18,000	19,000	85,000
04M39	Reroof Sludge Dewatering Bldg.	20,000					20,000
05M41	Generator Electronic Replacement		40,000				40,000
05M42	Grit Classifier		35,000				35,000
05M10	Filter Rehabilitation		77,000		40,000	40,000	157,000
05M21	Return Mixed Liquor Pumps/Motor		36,750		38,588		75,338
06M18	Service Truck			33,000			33,000
	REPLACEMENT TOTALS	143,063	265,691	113,888	155,495	59,000	737,137
GRAND TOTAL WASTEWATER TREATMENT		143,063	340,691	113,888	155,495	59,000	812,137
WASTEWATER COLLECTIONS							
04N20	Laptop Computer	3,000					3,000
	IMPROVEMENT TOTALS	3,000	0	0	0	0	3,000
04N04	Replace Sewer Mains, Laterals & Mar	150,000	300,000	300,000	300,000	300,000	1,350,000
04N19	Sewer Inspection Vehicle	126,000					126,000
04N21	Street Saw	4,500					4,500
04N22	Plate Compactor	4,000					4,000
03N08	Collections Warehouse Improvements		35,000				35,000
05N23	Service Truck		45,000		45,000	50,000	140,000
06N25	Dump Truck			65,000			65,000
	REPLACEMENT TOTALS	284,500	380,000	365,000	345,000	350,000	1,724,500
GRAND TOTAL WASTEWATER COLLECTIONS		287,500	380,000	365,000	345,000	350,000	1,727,500
UTILITIES MAINTENANCE							
04X18	Pump Wash Down Station	5,000					5,000
04X17	Laptop Computer	3,000					3,000
04X14	Replace Maintenance Shop	35,000	350,000				385,000
05X27	Reline Pump Station Wet Wells		18,000	19,000	19,000	20,000	76,000
05X10	Standby Generators for WW P.S.		70,000	65,000	65,000	65,000	265,000
	IMPROVEMENT TOTALS	43,000	438,000	84,000	84,000	85,000	734,000
05X01	Wellfield Equipment Upgrades		70,000	55,000	50,000	50,000	225,000
05X03	L.S. Conversion P.S. (24) Parkshore		75,000	75,000	75,000	75,000	300,000
05X04	L.S. Sumpersible Pumps		53,500	55,500	57,500	60,375	226,875
05X06	Service Truck Replacement		70,000	25,000	35,000	35,000	165,000
05X07	P.S. Power Svc/Control Panel Upgrades		31,500	34,500	36,225	38,500	140,725
	REPLACEMENT TOTALS	0	300,000	245,000	253,725	258,875	1,057,600
GRAND TOTAL UTILITIES MAINTENANCE		43,000	738,000	329,000	337,725	343,875	1,791,600
TOTAL WATER/SEWER FUND		1,572,063	12,937,491	11,852,388	1,730,220	1,594,875	29,687,037

PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
WESTWATER TREATMENT						
04102 Metal HRP Roof	0	0	0	15,000	15,000	30,000
IMPROVEMENT TOTALS						
04105 Retention Pylonon Bar Screen	15,000					15,000
04106 Sludge Thickening Ponds	15,000					15,000
04107 Sludge Thickener Ponds	28,000	27,000	25,000			80,000
04108 Retain Aeration Sludge VRU	21,000	20,000	18,000			59,000
04109 Compressors	5,000	5,000				10,000
04110 Posing Aeration 2 Super Ponds	15,000	15,000	15,000			45,000
04111 Posing Sludge Thickening Pond	20,000					20,000
04112 Generator Electrical Redesign	40,000					40,000
04113 Oil Classifier	35,000					35,000
04114 Filter Replacement	77,000	40,000				117,000
04115 Retain Mixed Liquor Pumping	35,700	35,000	35,000			105,700
04116 Retain Tank	145,000	125,000	112,500	50,000		432,500
IMPROVEMENT TOTALS	145,000	385,000	352,500	15,000		897,500

PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
WESTWATER DUCT BOLLONS						
04120 Lagoon Outflow	3,000	0	0	0	0	3,000
IMPROVEMENT TOTALS	3,000	0	0	0	0	3,000
04121 Sludge Pond 1 Upgrade & Mat	1,000,000	1,000,000	1,000,000			3,000,000
04122 Duct	1,000					1,000
04123 Duct	1,000					1,000
04124 Sludge Pond 2 Upgrade	1,000,000	1,000,000	1,000,000			3,000,000
04125 Duct	1,000					1,000
04126 Duct	1,000					1,000
04127 Duct	1,000					1,000
04128 Public West Down Station	2,000					2,000
04129 Lumpy Ponds	2,000					2,000
04130 Retain Maintenance Pond	10,000	10,000	10,000			30,000
04131 Retain Pump Station West Pond	10,000	10,000	10,000			30,000
04132 Sludge Classifier for WWR 2	15,000	15,000	15,000			45,000
IMPROVEMENT TOTALS	15,000	30,000	30,000			75,000
04133 Wellfield Equipment Upgrade	70,000	70,000	70,000			210,000
04134 L-20 Generator P-2 20 Ponds	15,000	15,000	15,000			45,000
04135 L-20 Generator Pumps	25,000	25,000	25,000			75,000
04136 Retain Tank Replacement	10,000	10,000	10,000			30,000
04137 Retain Power Plant for Pump Station	31,000	31,000	31,000			93,000
IMPROVEMENT TOTALS	151,000	151,000	151,000			453,000
04138 Retain Tank	25,000	25,000	25,000			75,000
04139 Retain Tank	25,000	25,000	25,000			75,000
04140 Retain Tank	25,000	25,000	25,000			75,000
04141 Retain Tank	25,000	25,000	25,000			75,000
04142 Retain Tank	25,000	25,000	25,000			75,000
04143 Retain Tank	25,000	25,000	25,000			75,000
04144 Retain Tank	25,000	25,000	25,000			75,000
04145 Retain Tank	25,000	25,000	25,000			75,000
04146 Retain Tank	25,000	25,000	25,000			75,000
04147 Retain Tank	25,000	25,000	25,000			75,000
04148 Retain Tank	25,000	25,000	25,000			75,000
04149 Retain Tank	25,000	25,000	25,000			75,000
04150 Retain Tank	25,000	25,000	25,000			75,000



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Naples
Beach
Fund

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services Department
DEPARTMENT: Finance Department
DEPARTMENT: Police and Emergency Services Department
FUND: Naples Beach Fund

Fund Description

Naples and Beaches. Naples is defined by its beautiful beaches. There are 37 beach access points in the city, beginning at Sea Gate 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:

- **Administration**- which is responsible for the revenues, collections and general operations of the fund
- **Fishing Pier**-where the costs of operating the City Pier are tracked, such as the fishing permit and utilities
- **Maintenance**- for general beach clean up
- **Lowdermilk Park** – to track cost of this beach-front park
- **Enforcement**-for Security Specialists who monitor parking violations

The above Sections of the Beach Fund have separate reporting authority. Administration reports to the Finance Department, the Fishing Pier, Lowdermilk Park and Maintenance are part of the Community Services Department, and Enforcement is part of the Police and Emergency Services.

2003-04 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,206,450, including an operating contingency of \$5,690.

REVENUES

The following list identifies the revenue sources to the Naples Beach Fund, plus there is a use of fund balance in the amount of \$2,230 due to the change in pension funding between first and second reading of the budget.

Collier County	\$480,000	Interlocal agreement for sharing of beach by County residents
Meter Collections	\$410,000	Beach meters charge 25 cents for 20 minutes
Fishing Pier	\$42,000	Revenue from concessions at the pier
Lowdermilk Park	\$23,000	Revenues from the concessions at the park
City Fines	\$200,000	Parking meter fine violations
Late Fees	\$23,000	The City charges a fee for late payment on fines
Collection Agency	\$23,000	Fees from accounts turned over to the collection agency
CAT/Boat Storage Fee	\$720	Fees from beachside boat storage
Fireworks Donations	\$2,500	

Fund Summary Page (continued)

FUND: Naples Beach Fund

EXPENDITURES

Administration (Finance Department)

The budget of the Administration Division is \$410,001, a decrease of \$137,659 from the adopted budget of 2002-03.

Personal Services, budgeted at \$95,441 includes two positions, which is no change from the prior year. Increased expenses due to raises and increased cost of insurance were offset by a decrease in line-item "Other Salaries", which was reduced by \$4,600. That line-item was originally set up to hire temporary meter maintenance position during vacations. However, in-house personnel have absorbed that duty.

Operating Expenses decreased \$143,300 to \$308,870. The primary reason for this decrease is a reduction in the General Fund Reimbursement, from \$277,700 to \$201,000. This reduction is part of a planned improvement to the city's cost allocation program. Self Insurance Charges also had a significant decrease, to \$21,645, due to low claims history and limited physical facilities of the beach. These interfund charges are for the entire fund. Special Events, which represents the funds for the annual July 4 fireworks, is budgeted at \$35,000.

Fishing Pier

The budget of the Fishing Pier is \$26,650, a \$350 decrease from the 2002-03 budget. There are no personnel in this division, and the primary expenditures are the Water/Sewer/Garbage service, budgeted at \$7,500 Electricity, budgeted at \$5,000, and Repair and Maintenance, budgeted at \$7,800.

Maintenance

The budget of the Maintenance Division is \$334,803; a \$125,456 or 60% increase over the 2002-03 budget.

Personal Services increased \$67,106 to \$186,103. There are 4.1 employees (3 full-time, 1 part-time, and 1 half funded here) assigned to this division. New this year is the position that is half-funded. The Natural Resources Manager, previously assigned to the City Manager's office, has been reassigned to the Community Services Department. It was concurrently determined that he spends at least 50% of his time on Beach-related projects, and therefore, half of his salary related costs, approximately \$50,000; have been charged here. The remainder of the increase is due to raises and the increased cost of employee benefits.

Operating Expenses are budgeted at \$148,700, an increase of \$58,350. The major operating expenses are \$49,000 for refuse collection, \$35,000 for contracted maintenance at beach-ends, and \$15,000 for janitorial and operating supplies.

Enforcement

The budget of the Enforcement Division is \$358,096, a 5.3% increase over the 2002-03 budget.

The major cost in this division is the Personal Services. Budgeted at \$331,664, this represents an increase of 4.9% over the adopted budget of 2002-03. There are 7 Security Specialists in this division; no change from the prior year's budget.

Fund Summary Page (continued)

FUND: Naples Beach Fund

Operating costs increased \$2,700 to \$26,432. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$16,432. Other costs include Printing for tickets (\$4,000), Supplies (\$4,000), and Employee Training Costs (\$1,000).

Lowdermilk Park

For 2003-04, a new division has been established to track the expenses of the Lowdermilk Park. Lowdermilk Park is located on the beach near Banyan Boulevard. All of the revenues earned from the Lowdermilk Concession and Parking support the Beach Fund. The estimated costs of Lowdermilk Park are \$25,500, and include items such as Electricity (\$7,200), Water/Sewer (\$1,180), Janitorial and Operating Supplies (\$6,500) and contracted maintenance (\$3,000). The estimated revenues are \$23,000, which help to offset the costs of this park.

Capital

In addition to the operational costs of the fund, the following capital projects are scheduled. Except for the \$10,900 Beach Clean-up Vehicle, all capital items requested are replacements for current equipment.

ATV Trailer- Replacement	\$2,500
Ranger - Replacement (Custodial Use)	\$15,000
Beach Clean-up Vehicle & Trailer	\$10,900
Beach Patrol ATV Replacement (scheduled)	\$5,000
Refuse Collection Pickup Truck - Replacement	\$18,000
Total	\$51,400

These Capital projects and expenditures have been reviewed and determined to have negligible impact on this fund's future operating budget.

Financial Summary

Beach Fund	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted
Revenues	\$1,715,487	\$1,127,720	\$1,204,220
Administration	495,406	547,660	410,001
Fishing Pier	13,067	\$27,000	26,650
Maintenance	186,383	209,347	334,803
Enforcement	340,581	339,930	358,096
Lowdermilk Park	0	0	25,500
Capital/Depreciation	405,208	130,520	51,400
Total Expenditures	1,440,645	1,254,457	1,206,450
Change in Position	\$274,842	(\$126,737)	(2,230)

DEPARTMENT: Community Services
FUND: Naples Beach Fund

2003-04 Goals and Objectives

Provide clean and aesthetically pleasing facilities.

- Establish a detailed proactive preventative maintenance program to ensure beach-ends meet user and community standards.
- Establish a detailed proactive custodial maintenance program to ensure facilities remain clean and attractive at all times.
- Install and utilize only quality materials in rehabilitation projects to ensure standards of quality are maintained.

Retain financial strength to ensure beach is well maintained.

- Review beach-end parking rate structure.
- Improve the program of pursuing delinquent parking ticket violations.
- Develop improved guidelines for meter and sign maintenance.

Account	FY2003 Actual	FY2003 Adopted	FY2004 Adopted
Average	\$1,715,461	\$1,617,720	\$1,654,210
Administration	495,403	547,800	418,001
Contract Fee	13,081	22,000	26,000
Maintenance	106,383	208,247	238,000
Equipment	240,981	225,000	428,000
Construction	0	0	0
Capital Expenditures	807,706	1,000,000	1,000,000
Total Expenditures	1,663,471	1,782,847	1,730,001
Change in	\$51,990	(165,127)	(75,791)



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$2,072,346
Projected Revenues FY 2002-03	\$2,022,276
Projected Expenditures FY 2002-03	\$2,609,433
Net Increase/(Decrease) in Net Unrestricted Assets	(\$587,157)
<i>*Estimated via GASB 34 and subject to change</i>	
Expected Unrestricted Net Assets as of Sept. 30, 2003	\$1,485,189

Add Fiscal Year 2003-04 Budgeted Revenues

Collier County	480,000	
Fishing Pier Contract	\$42,000	
Lowdermilk Contract	23,000	
Meter Collections	410,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	46,000	
Tourist Devel. Tax	0	
Miscellaneous Revenue	3,220	<u>\$1,204,220</u>

TOTAL AVAILABLE RESOURCES **\$2,689,409**

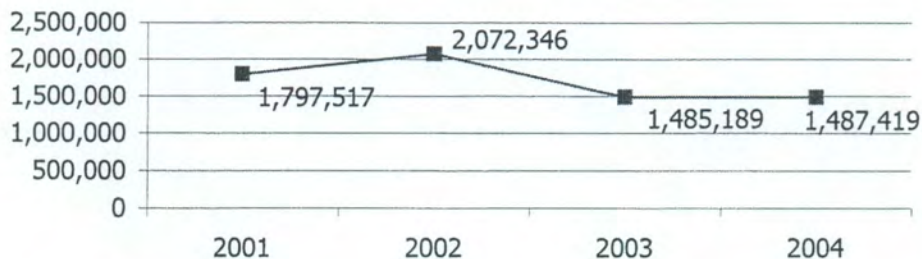
Less Fiscal Year 2003-04 Budgeted Expenditures

Personal Services	\$613,208	
Operations & Maintenance	313,507	
Transfer - Admin.	201,000	
Transfer - Self Insurance	21,645	
Capital Projects	51,400	
Contingency	5,690	<u>\$1,206,450</u>

BUDGETED CASH FLOW **(\$2,230)**

Projected Unrestricted Net Assets as of September 30, 2004 **\$1,487,419**

Four Year Trend-Unrestricted Net Assets





NAPLES BEACH FUND
STATEMENT OF REVENUES, EXPENDITURES AND NET INCOME
 Fiscal Year 2003-04

ADD: BUDGETED REVENUES:

Fishing Pier Contract	\$42,000	
Lowdermilk Contract	23,000	
Meter Collections	410,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	46,000	
Collier County	480,000	
Tourist Devel. Tax	0	
Other Revenue	3,220	\$1,204,220

LESS: BUDGETED EXPENDITURES:

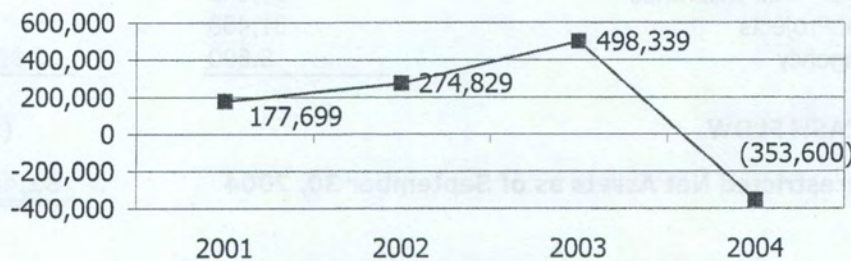
Personal Services	613,208	
Operations & Maintenance	313,507	
Transfer - Administration (1)	201,000	
Transfer - Self Insurance	21,645	
Capital Projects	-	
Depreciation	405,000	
Contingency	5,690	\$1,560,050

BUDGETED NET INCOME

(\$355,830)

(1) Includes parks maintenance expense and cost of one police officer.

Four Year Trend-Net Income (Loss)





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

	<u>ACTUAL 1999-2000</u>	<u>ACTUAL 2000-01</u>	<u>ACTUAL 2001-02</u>	<u>BUDGET 2002-03</u>	<u>BUDGET 2003-04</u>
COLLIER COUNTY SHARED	252,122	235,845	241,034	300,000	480,000
METER COLLECTIONS	411,949	412,847	395,901	400,000	410,000
FISHING PIER CONTRACT	42,210	40,683	39,833	40,000	42,000
LOWDERMILK CONTRACT	26,337	23,245	23,771	20,000	23,000
PARKING TICKETS	291,596	270,545	185,857	240,000	200,000
OTHER FINES & FORFEITURES	-	-	45,529	40,000	46,000
DEP GRANTS	-	-	0	255,741	-
TOURIST DEVEL. TAX (1)	1,053,458	349,933	769,339	713,815	0
FEMA REIMBURSEMENT	-	-	-	-	-
OTHER REVENUE	<u>26,819</u>	<u>40,946</u>	<u>14,223</u>	<u>12,720</u>	<u>3,220</u>
TOTAL BEACH FUND	<u>\$2,104,491</u>	<u>\$1,374,044</u>	<u>\$1,715,487</u>	<u>\$2,022,276</u>	<u>\$1,204,220</u>

BEACH FUND
FUND: 430 BEACH FUND
FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ADMINISTRATION				
1	1	1	Accountant	\$38,811
1	1	1	Meter Technician	31,931
<u>2</u>	<u>2</u>	<u>2</u>		<u>70,742</u>
MAINTENANCE				
0	0	0.5	Natural Resources Manager	41,462
1.6	1.6	1.6	Service Worker III	44,932
1	1	1	Service Worker II	21,871
1	1	1	Service Worker I	19,996
<u>3.6</u>	<u>3.6</u>	<u>4.1</u>		<u>128,261</u>
ENFORCEMENT				
7	7	7	Security Specialist	224,731
<u>7</u>	<u>7</u>	<u>7</u>		<u>224,731</u>
12.6	12.6	13.1	Total Positions	\$423,734
				Regular Salaries 423,734
				Overtime 18,200
				Employer Payroll Expenses 153,136
				General & Merit Increase 18,138
				<u>Total Personal Services \$613,208</u>

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND**

FUND 430

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	282,454	340,691	356,766	423,734	18.8%
10-30	OTHER SALARIES	7,240	11,404	4,600	0	-100.0%
10-40	OVERTIME	17,734	25,901	11,940	18,200	52.4%
25-01	FICA	22,370	27,044	26,494	31,739	19.8%
25-03	RETIREMENT CONTRIBUTIONS	10,492	11,548	16,806	28,695	70.7%
25-04	LIFE/HEALTH INSURANCE	42,715	56,198	82,520	92,702	12.3%
29-00	GENERAL & MERIT INCREASE	0	0	31,559	18,138	-42.5%
TOTAL PERSONAL EXPENSES		383,005	472,786	530,685	613,208	15.6%
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	26,028	12,300	19,600	25,900	32.1%
30-01	CITY ADMINISTRATION	258,600	283,200	277,700	201,000	-27.6%
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	12,569	669	0	0	0.0%
31-01	PROFESSIONAL SERVICES	0	0	0	35,000	0.0%
31-04	OTHER CONTRACTUAL SVCS	0	147	0	3,000	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,000	0.0%
40-01	TRAVEL	0	217	1,500	0	-100.0%
40-02	SCHOOL AND TRAINING	0	500	1,500	0	-100.0%
41-00	COMMUNICATIONS	214	312	1,000	1,420	42.0%
41-01	TELEPHONE	412	312	0	400	0.0%
42-02	POSTAGE & FREIGHT	3,400	4,000	6,000	6,000	0.0%
42-10	EQUIP.SERVICES - REPAIRS	18,470	39,544	18,822	18,822	0.0%
42-11	EQUIP. SERVICES - FUEL	6,126	7,368	6,700	9,500	41.8%
43-01	ELECTRICITY	5,099	4,624	6,000	17,300	188.3%
43-02	WATER, SEWER, GARBAGE	41,477	49,783	49,000	57,680	17.7%
44-00	RENTALS & LEASES	3,399	1,639	2,000	3,400	70.0%
44-02	EQUIPMENT RENTAL	7,027	0	0	0	0.0%
45-22	SELF INS. PROPERTY DAMAGE	70,400	66,804	82,907	21,645	-73.9%
46-00	REPAIR AND MAINTENANCE	18,073	22,284	21,500	29,900	39.1%
47-00	PRINTING AND BINDING	3,136	2,478	4,000	4,000	0.0%
47-06	DUPLICATING	299	0	300	300	0.0%
49-02	INFORMATION SERVICES	0	0	37,173	32,120	-13.6%
49-05	SPECIAL EVENTS	30,312	41,286	35,000	35,000	0.0%
51-00	OFFICE SUPPLIES	500	635	500	500	0.0%
52-00	OPERATING SUPPLIES	7,934	14,054	16,500	6,700	-59.4%
52-04	BATTERIES	0	0	5,000	3,000	-40.0%
52-07	UNIFORMS	150	135	200	700	250.0%
52-09	OTHER CLOTHING	300	300	350	100	-71.4%
52-10	JANITORIAL SUPPLIES	0	0	0	20,550	0.0%
54-00	BOOKS,PUB,SUB,& MEMB	100	20	0	215	0.0%
59-00	DEPRECIATION	293,560	405,208	0	0	0.0%
TOTAL OPERATING EXPENSES		807,585	957,819	593,252	536,152	-9.6%
<i>NON-OPERATING EXPENSES</i>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	75,000	0	-100.0%
60-40	MACHINERY EQUIP	0	0	5,000	18,400	268.0%
60-70	VEHICLES	0	0	34,900	33,000	-5.4%
60-81	COMPUTER SOFTWARE	0	0	15,620	0	-100.0%
91-51	HEALTH INSURANCE	5,756	10,040	0	0	0.0%
99-01	CONTINGENCY	0	0	0	5,690	0.0%
TOTAL NON-OPERATING EXPENSES		5,756	10,040	130,520	57,090	-56.3%
TOTAL EXPENSES		\$1,196,346	\$1,440,645	\$1,254,457	\$1,206,450	-3.8%

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	50,597	66,457	66,382	70,742	6.6%
10-30 OTHER SALARIES	0	0	4,600	0	-100.0%
10-40 OVERTIME	0	56	0	0	0.0%
25-01 FICA	3,734	4,855	4,888	5,225	6.9%
25-03 RETIREMENT CONTRIBUTIONS	1,306	1,734	2,942	4,451	51.3%
25-04 LIFE/HEALTH INSURANCE	5,778	8,096	10,850	11,820	8.9%
29-00 GENERAL & MERIT INCREASE	0	0	5,828	3,203	-45.0%
TOTAL PERSONAL SERVICES	61,415	81,198	95,490	95,441	-0.1%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	509	414	500	500	0.0%
30-01 CITY ADMINISTRATION	258,600	283,200	277,700	201,000	-27.6%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,000	0.0%
40-01 TRAVEL	0	217	1,000	0	-100.0%
40-02 SCHOOL AND TRAINING	0	500	500	0	-100.0%
41-00 COMMUNICATIONS	64	0	500	500	0.0%
42-02 POSTAGE & FREIGHT	3,400	4,000	6,000	6,000	0.0%
42-10 EQUIP.SERVICES - REPAIRS	1,039	1,067	690	690	0.0%
42-11 EQUIP. SERVICES - FUEL	1,133	1,079	1,100	1,100	0.0%
45-22 SELF INS. PROPERTY DAMAGE	70,400	66,804	82,907	21,645	-73.9%
46-00 REPAIR AND MAINTENANCE	3,274	4,769	3,000	5,000	66.7%
47-06 DUPLICATING	299	0	300	300	0.0%
49-02 INFORMATION SERVICES	0	0	37,173	32,120	-13.6%
49-05 SPECIAL EVENTS	30,312	41,286	35,000	35,000	0.0%
51-00 OFFICE SUPPLIES	500	577	500	500	0.0%
52-04 BATTERIES	0	0	5,000	3,000	-40.0%
52-07 UNIFORMS	150	135	200	200	0.0%
52-09 OTHER CLOTHING	100	100	100	100	0.0%
54-00 BOOKS,PUB,SUB,& MEMB	100	20	0	215	0.0%
TOTAL OPERATING EXPENSES	369,880	404,168	452,170	308,870	-31.7%
<u>NON-OPERATING EXPENSES</u>					
91-51 HEALTH INSURANCE	5,756	10,040	0	0	0.0%
99-01 OPERATING CONTINGENCY	0	0	0	5,690	0.0%
TOTAL NON-OPERATING EXPENSES	5,756	10,040	0	5,690	0.0%
TOTAL EXPENSES	\$437,051	\$495,406	\$547,660	\$410,001	-25.1%

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
<u>OPERATING EXPENSES</u>		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE FY 03 - 04
30-00	OPERATING EXPENDITURES	652	19	500	700	40.0%
31-04	OTHER CONTRACTUAL SVCS	0	147	0	0	0.0%
41-00	COMMUNICATIONS	150	312	500	500	0.0%
43-01	ELECTRICITY	5,099	4,624	6,000	5,000	-16.7%
43-02	WATER, SEWER, GARBAGE	0	0	15,000	7,500	-50.0%
44-00	RENTALS AND LEASES	3,399	1,639	2,000	3,400	70.0%
46-00	REPAIR AND MAINTENANCE	1,105	6,268	2,500	7,800	212.0%
51-00	OFFICE SUPPLIES	0	58	0	0	0.0%
52-00	OPERATING SUPPLIES	89	0	500	0	-100.0%
52-10	JANITORIAL SUPPLIES	0	0	0	1,750	0.0%
TOTAL OPERATING EXPENSES		10,494	13,067	27,000	26,650	-1.3%
TOTAL EXPENSES		\$10,494	\$13,067	\$27,000	\$26,650	-1.3%

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	40,105	58,309	81,605	128,261	57.2%
10-30	OTHER SALARIES	7,240	11,404	0	0	0.0%
10-40	OVERTIME	2,815	3,670	1,000	3,500	250.0%
25-01	FICA	3,247	4,720	6,221	9,807	57.6%
25-03	RETIREMENT CONTRIBUTIONS	991	1,233	2,856	8,658	203.2%
25-04	LIFE/HEALTH INSURANCE	5,692	9,887	20,205	31,994	58.3%
29-00	GENERAL & MERIT INCREASE	0	0	7,110	3,883	-45.4%
TOTAL PERSONAL SERVICES		60,090	89,223	118,997	186,103	56.4%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	24,867	11,867	18,000	20,000	11.1%
31-01	PROFESSIONAL SERVICES	0	0	0	35,000	0.0%
42-10	EQUIP. SERVICES - REPAIRS	7,041	9,253	8,000	8,000	0.0%
42-11	EQUIP. SERVICES - FUEL	1,344	1,038	2,100	2,100	0.0%
43-01	ELECTRICITY	0	0	0	5,100	0.0%
43-02	WATER, SEWER, GARBAGE	41,477	49,783	34,000	49,000	44.1%
46-00	REPAIR AND MAINTENANCE	13,694	11,247	16,000	14,000	-12.5%
52-00	OPERATING SUPPLIES	5,654	13,772	12,000	0	-100.0%
52-07	UNIFORMS	0	0	0	500	0.0%
52-09	OTHER CLOTHING	200	200	250	0	-100.0%
52-10	JANITORIAL SUPPLIES	0	0	0	15,000	0.0%
TOTAL OPERATING EXPENSES		94,277	97,160	90,350	148,700	64.6%
TOTAL EXPENSES		\$154,367	\$186,383	\$209,347	\$334,803	59.9%

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	191,752	215,925	208,779	224,731	7.6%
10-40 OVERTIME	14,919	22,175	10,940	14,700	34.4%
25-01 FICA	15,389	17,469	15,385	16,707	8.6%
25-03 RETIREMENT CONTRIBUTIONS	8,195	8,581	11,008	15,586	41.6%
25-04 LIFE/HEALTH INSURANCE	31,245	38,215	51,465	48,888	-5.0%
29-00 GENERAL & MERIT INCREASE	0	0	18,621	11,052	-40.6%
TOTAL PERSONAL SERVICES	261,500	302,365	316,198	331,664	4.9%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	600	600	0.0%
30-91 LOSS ON DISPOSAL OF FIXED ASSETS	12,569	669	0	0	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,000	0.0%
40-01 TRAINING	0	0	500	0	-100.0%
40-02 SCHOOL AND TRAINING	0	0	1,000	0	-100.0%
41-01 TELEPHONE	412	312	0	400	0.0%
42-10 EQUIP.SERVICES - REPAIRS	10,390	29,224	10,132	10,132	0.0%
42-11 EQUIP. SERVICES - FUEL	3,649	5,251	3,500	6,300	80.0%
44-02 EQUIPMENT RENTAL	7,027	0	0	0	0.0%
47-00 PRINTING AND BINDING	3,136	2,478	4,000	4,000	0.0%
52-00 OPERATING SUPPLIES	2,191	282	4,000	4,000	0.0%
59-00 DEPRECIATION	293,560	405,208	0	0	0.0%
TOTAL OPERATING EXPENSES	332,934	443,424	23,732	26,432	11.4%
TOTAL EXPENSES	\$594,434	\$745,789	\$339,930	\$358,096	5.3%

**FISCAL YEAR 2004
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	4,100	0.0%
31-04	OTHER CONTRACTUAL SERVICES	0	0	0	3,000	0.0%
41-00	COMMUNICATIONS	0	0	0	420	0.0%
43-01	ELECTRICITY	0	0	0	7,200	0.0%
43-02	WATER, SEWER, GARBAGE	0	0	0	1,180	0.0%
46-00	REPAIR & MAINTENANCE	0	0	0	3,100	0.0%
52-00	OPERATING SUPPLIES	0	0	0	2,700	0.0%
52-10	JANITORIAL SUPPLIES	0	0	0	3,800	0.0%
TOTAL OPERATING EXPENSES		0	0	0	25,500	0.0%
TOTAL EXPENSES		\$0	\$0	\$0	\$25,500	0.0%

CIP PROJECTS - NAPLES BEACH FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
BEACH FUND							
04R11	Beach Service Vehicle & Trailer	10,900	12,000				22,900
	IMPROVEMENT TOTALS	10,900	12,000	0	0	0	22,900
04R01	Ranger with Dumpster	18,000					18,000
04R06	Beach Patrol A.T.V.	5,000		5,000		5,000	15,000
04R03	ATV Trailer	2,500					2,500
04R09	Ford Ranger	15,000					15,000
07R12	Beach Patrol Pick-Up Truck				50,700		50,700
	REPLACEMENT TOTALS	40,500	0	5,000	50,700	5,000	101,200
GRAND TOTAL BEACH FUND		51,400	12,000	5,000	50,700	5,000	124,100

CIP PROJECTS - NAPLES BEACH FUND

PROJECT	DEPT	DEPT	DEPT	DEPT	DEPT	DEPT	DEPT	PROJECT	CIP
DESCRIPTION	2004	2005	2006	2007	2008	2009	2010	DESCRIPTION	PROJECT
BEACH FUND									
BEACH SERVICE VEHICLE & TRAILER	19,800								04711
IMPROVEMENT TOTALS	19,800	12,000	0	0	0				
RAMPAGE WITH DUNECASTLE	18,000								04707
BEACH PANEL A (TV)	12,000		8,000						04708
ATV TRAILER	2,500								04703
TRAILER	18,000								04705
BEACH PANEL B (TRAILER)			22,700						04712
FACILITY TOTALS	40,800	0	30,700	2,500					
GRAND TOTALS									
	60,600	12,000	32,700	2,500					



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**Solid
Waste
Fund**

City of Naples, Florida

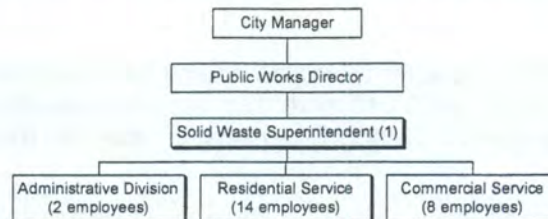
Fund Summary Page



FUND: Solid Waste (Fund 450)

Fund Description

The Solid Waste Fund is under the responsibility of the Public Works Department.



It is responsible for the collection and disposal of commercial, residential, horticultural and recycling materials. The Residential Unit collects from more than 5,700 single-family homes and 6,300 multi-family units. The Commercial Unit collects from approximately 525 commercial customers and 350 condominiums.

2003-04 Significant Budgetary Issues

The Solid Waste Fund budget for FY03-04 is \$5,565,824, which includes a reservation of fund balance in the amount of \$371,829. A reservation of fund balance means that budgeted expenditures are less than the budgeted revenues. Budgeted expenditures are \$5,193,995, compared to last years budgeted expenditures (excluding reserve) of \$4,791,985.

Revenues

Revenues into the fund total \$5,565,824. There are three categories of revenue in this fund.

The primary revenue to the fund is the Solid Waste Fee for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. The city adjusts the fee annually in an amount equal to the Public Service Commission Price Index. For 2003-2004, the rate budgeted for residential collection is scheduled to remain \$227.70, or \$37.95 bi-monthly, with the City waiving the annual increase for one year. At the current rate, the Fund will get \$5,460,824.

The City charges for Special Pick-ups, such as demolition debris. For 2003-04, the fund is budgeted to collect \$80,000.

Interest Earnings are budgeted at \$25,000.

Expenditures

There are four separate divisions in the Solid Waste Fund. There are 25 budgeted positions, which represents a decrease of one position, a Solid Waste Supervisor that was reclassified and transferred to the Water and Sewer Department.

Fund Summary Page (continued)

FUND: Solid Waste

Administration

Administration coordinates the activities of this fund, and is where the overhead-type costs are budgeted. The budget is \$1,401,110. The budget increased \$63,506 or 4.75%. Major costs include three budgeted positions, a curbside recycling service contract (\$246,000), Payment in Lieu of Taxes (\$334,00), Self Insurance for the Solid Waste Fund (\$170,834) and General Fund Reimbursement (\$289,000). In addition, Solid Waste Administration budgets \$45,000 for Operating Contingency and \$15,000 for Capital Contingency.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,149,901, which is \$92,649 more than last year's adopted budget of \$1,057,252. The primary cost of the Residential Division is personal services for the 14 employees, costing \$679,446.

Other major costs include charges for waste taken to the County Landfill (\$253,501), and costs to operate and maintain the solid waste collection vehicles (\$206,094).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2003-04 is \$412,804, an increase of \$30,736 (8%) over the adopted 2002-03 budget, which includes the contract for service plus \$10,000 for tree trimming in alleys to ensure vehicle access.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$1,882,580, which is 6.7% more than last year's adopted budget.

The Commercial Division has 8 employees with a cost of \$444,600, a 13% increase over the prior year. This larger increase is in part due to the increased budget request in the Overtime line item, which is budgeted at \$42,000, \$24,000 more than the adopted budget of 2002-03. This increase reflects the historical trend in overtime.

Other major costs in the Commercial Division are the County Landfill costs, at \$884,812 (based on an estimated 25,790 tons of waste), \$166,757 to haul compactors, \$239,951 to fuel and maintain the solid waste collection vehicles, \$46,800 for compactor dumpster rentals, and \$75,800 to replace 75 multifamily recycling carts and update the GPS Software.

Capital Projects

Capital Projects totaling \$347,600 are detailed in the City's Capital Improvement Program. These projects include:

Commercial Front-end Loading Refuse Truck	\$165,000
Residential Satellite Collection Vehicles	\$54,600
Container Delivery Vehicle	\$64,000
8 CY Side Load Refuse Vehicle	\$64,000

Fund Summary Page (continued)

FUND: Solid Waste

Financial Summary

The following financial summary is based on the accounting divisions of the fund.

	FY01-02 Actual	FY02-03 Budget	FY03-04 Adopted
Revenues	5,451,477	5,338,227	5,565,824
Administration*	1,357,811	1,337,604	\$1,401,110
Residential	967,282	1,057,252	1,149,901
Horticulture	607,096	382,068	412,804
Commercial	1,801,070	1,764,561	1,882,580
Capital	0	250,500	347,600
Total Expenditures	4,733,259	4,791,985	5,193,995
Change in Financial Position	\$718,218	\$546,242	\$371,829

2003-04 Goals and Objectives

Commercial Operations

- a) Improve productivity by adjusting/improving routes
- b) Reduce number of stops in commercial front-end service.

Horticultural Operations

- a) Train and educate contract vendor employees on customer service, collection locations, regulations, and routing improvements.

Residential Recycling Operations

- a) Increase residential recycling tonnage and participation.
- b) Conduct onsite visits to willing residential customers on trash analysis and surveys.
- c) Distribute additional garbage grams to education customers on the benefits of recycling.

Administration and Supervisory Staff

- a) Increase training of staff to include best practices in the solid waste industry.
- b) Become active in SWANA organization.
- c) Conduct frequent skill training and customer service training



**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$1,756,336
Projected Revenues FY 2002-03	\$5,384,227
Projected Expenditures FY 2002-03	\$5,543,039
Net Increase/(Decrease) in Net Unrestricted Assets	(\$158,812)

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$1,597,524**

Add Fiscal Year 2003-04 Budgeted Revenues

Solid Waste Fees	\$5,540,824	
Other Income	25,000	<u>\$5,565,824</u>

TOTAL AVAILABLE RESOURCES: **\$7,163,348**

Less Fiscal Year 2003-04 Budgeted Expenditures

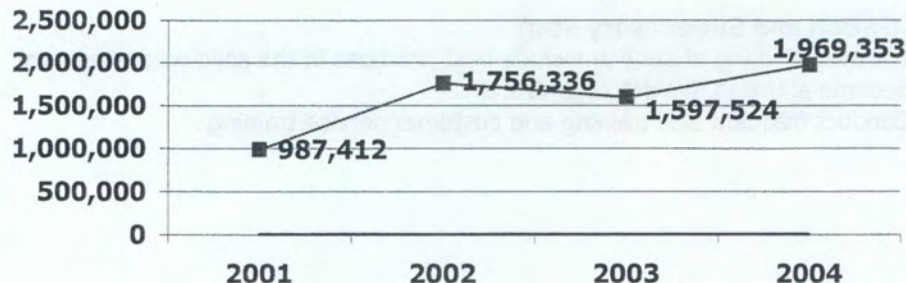
Administration	\$592,276	
Residential Pick-up	896,400	
Horticultural Waste	412,804	
Commercial Pick-up	997,768	
Landfill Charges	1,138,313	
Transfer - Administration	289,000	
Transfer - Self Insurance	170,834	
Transfer - Pmt in Lieu of Taxes (1)	334,000	
Capital Outlay	362,600	
Depreciation	-	<u>\$5,193,995</u>

BUDGETED CASH FLOW **\$371,829**

Projected Unrestricted Net Assets as of September 30, 2004 **\$1,969,353**

(1) 6% of operating revenues.

Four Year Trend - Unrestricted Net Assets





SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2003-04

ADD: BUDGETED REVENUES:

Solid Waste Fees	\$5,540,824	
Other Income	25,000	
	<u>5,565,824</u>	\$5,565,824

LESS: BUDGETED EXPENDITURES:

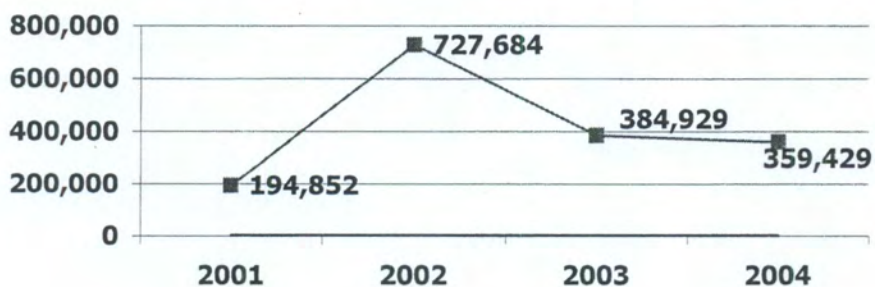
Administration	592,276	
Residential Pick-up	896,400	
Horticultural Waste	412,804	
Commercial Pick-up	997,768	
Landfill Charges	1,138,313	
Transfer - Administration	289,000	
Transfer - Self Insurance	170,834	
Transfer - Pmt in Lieu of Taxes	334,000	
Capital Outlay	-	
Depreciation	375,000	
	<u>5,206,395</u>	\$5,206,395

BUDGETED NET INCOME

\$359,429

NOTE: Budget schedule prepared on the full accrual accounting basis, consistent with preparation of annual audit report.

Four Year Trend - Net Income





CITY OF NAPLES SOLID WASTE FUND REVENUE SUMMARY

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	PROJECTED 2002-03	BUDGET 2003-04
SOLID WASTE FEES	\$4,264,267	\$4,534,944	\$5,266,159	\$5,253,227	\$5,460,824
SPECIAL PICK-UP FEES	62,294	80,224	106,116	106,000	80,000
LANDFILL FEES	313,712	110,136	19,004	-	-
SALE OF SURPLUS	3,040	8,663	10,725	-	-
OTHER REVENUE	37,940	34,145	49,471	25,000	25,000
TOTAL SOLID WASTE	<u>\$4,681,253</u>	<u>\$4,768,112</u>	<u>\$5,451,475</u>	<u>\$5,384,227</u>	<u>\$5,565,824</u>

NOTE: Budget figures prepared on the full accrual accounting basis. Consistent with
provision of annual state report.

Four Year Trends - Net Income



SOLID WASTE FUND
FUND: 450 SOLID WASTE FUND
FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$51,500
1	0	0	Solid Waste Supervisor	0
1	1	1	Administrative Specialist II	28,815
1	1	1	Customer Service Representative	22,964
4	3	3		<u>103,279</u>
RESIDENTIAL				
1	1	1	Solid Waste Supervisor	48,533
1	1	1	Equipment Operator III	36,633
4	4	4	Crew Leader III	146,066
8	8	8	Service Worker III	216,480
14	14	14		<u>447,712</u>
COMMERCIAL				
1	1	1	Solid Waste Supervisor	46,483
6	6	6	Equipment Operator V	208,343
1	1	1	Service Worker III	29,926
8	8	8		<u>284,752</u>
26	25	25	Total Positions	835,743
			Regular Salaries	835,743
			Overtime	84,500
			FY 2000 Retirement Incentive (1)	6,128
			Employer Payroll Expenses	298,559
			General & Merit Increase	38,021
			Total Personal Services	<u><u>\$1,262,951</u></u>

(1) Payable through FY 2015.

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450				02 - 03	03 - 04	PERCENT
ACCOUNT DESCRIPTION		00 - 01	01 - 02	ORIGINAL	APPROVED	CHANGE
		ACTUALS	ACTUALS	BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	915,663	920,214	817,450	835,743	2.24%
10-30	OTHER SALARIES	3,999	1,000	0	0	0.00%
10-40	OVERTIME	76,692	93,926	37,500	84,500	125.33%
25-01	FICA	74,987	72,847	60,925	62,415	2.45%
25-03	RETIREMENT CONTRIBUTIONS	39,826	34,516	47,003	53,162	13.10%
25-04	LIFE/HEALTH INSURANCE	124,185	141,676	176,779	182,982	3.51%
25-13	EARLY RETIREMENT INCENTIVE	0	0	0	6,128	0.00%
29-00	GENERAL & MERIT INC.	0	0	69,982	38,021	-45.67%
TOTAL PERSONAL SERVICES		1,235,352	1,264,179	1,209,639	1,262,951	4.41%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,008	2,807	1,600	1,600	0.00%
30-01	CITY ADMINISTRATION	351,800	345,700	335,500	289,000	-13.86%
30-05	COUNTY LANDFILL	890,052	1,045,717	1,093,532	1,138,313	4.10%
30-61	PURCHASING CARD CHARGES	0	-867	0	0	0.00%
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	1,716	0	0	0	0.00%
31-04	OTHER CONTRACTUAL SERVICES	536,602	482,900	737,160	829,761	12.56%
38-01	PAYMENTS IN LIEU OF TAXES	278,100	284,100	302,100	334,000	10.56%
40-00	TRAINING & TRAVEL COSTS	0	0	0	3,670	0.00%
40-01	TRAVEL	31	6	720	0	-100.00%
40-02	SCHOOL AND TRAINING	713	1,833	2,950	0	-100.00%
40-04	SAFETY PROGRAMS	91	591	1,100	1,100	0.00%
41-00	COMMUNICATIONS	2,488	4,574	0	4,900	0.00%
41-01	TELEPHONE	3,473	3,932	7,800	3,000	-61.54%
41-03	RADIO & PAGER	126	0	1,200	1,200	0.00%
42-10	EQUIP. SERVICES - REPAIRS	479,634	536,506	384,986	386,306	0.34%
42-11	EQUIP. SERVICES - FUEL	82,566	64,659	63,600	66,000	3.77%
43-01	ELECTRICITY	7,914	7,000	10,680	12,520	17.23%
43-02	WATER, SEWER, GARBAGE	2,765	6,452	3,500	3,500	0.00%
44-02	EQUIPMENT RENTAL	27,081	35,429	44,100	48,000	8.84%
45-22	SELF INS. PROPERTY DAMAGE	74,700	81,124	112,635	170,834	51.67%
46-00	REPAIR AND MAINTENANCE	12,707	7,314	6,000	6,000	0.00%
47-00	PRINTING AND BINDING	3,833	825	4,500	4,500	0.00%
47-02	ADVERTISING (NON-LEGAL)	873	0	1,500	1,500	0.00%
47-06	DUPLICATING	0	1,143	1,200	1,200	0.00%
49-02	INFORMATION SERVICES	98,647	123,016	120,463	110,720	-8.09%
51-00	OFFICE SUPPLIES	2,100	1,729	1,700	1,700	0.00%
51-01	STATIONARY	0	138	0	0	0.00%
51-02	OTHER OFFICE SUPPLIES	0	11	0	0	0.00%
52-00	OPERATING SUPPLIES	17,064	21,999	16,800	16,800	0.00%
52-07	UNIFORMS	6,141	6,624	6,120	6,120	0.00%
52-09	OTHER CLOTHING	3,310	3,723	3,200	3,200	0.00%
52-10	JANITORIAL SUPPLIES	1,611	1,118	600	600	0.00%
52-51	SOLID WASTE DUMPSTERS	79,451	64,777	65,000	75,800	16.62%
54-01	MEMBERSHIPS	319	867	1,300	1,300	0.00%
54-02	BOOKS, PUBS, SUBS.	168	183	300	300	0.00%
59-00	DEPRECIATION	351,970	305,038	0	0	0.00%
TOTAL OPERATING EXPENSES		3,323,054	3,440,968	3,331,846	3,523,444	5.75%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450						
ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<i>NON-OPERATING EXPENSES</i>						
60-30	IMPROVEMENTS O/T/ BUILDING	0	0	54,000	0	-100.00%
60-40	MACHINERY EQUIP	0	0	24,000	0	-100.00%
60-70	VEHICLES	0	0	172,500	347,600	101.51%
91-51	HEALTH INSURANCE	14,858	28,112	0	0	0.00%
99-01	OPERATING CONTINGENCY	0	0	0	45,000	0.00%
99-02	CAPITAL CONTINGENCY	0	0	0	15,000	0.00%
TOTAL NON-OPERATING EXPENSES		14,858	28,112	250,500	407,600	62.71%
TOTAL EXPENSES		\$4,573,264	\$4,733,259	\$4,791,985	\$5,193,995	8.39%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	112,684	136,973	141,541	103,279	-27.03%
10-30 OTHER SALARIES	3,999	0	0	0	0.00%
10-40 OVERTIME	131	845	500	500	0.00%
25-01 FICA	8,423	7,181	10,396	7,919	-23.83%
25-03 RETIREMENT CONTRIBUTIONS	3,891	3,279	6,728	7,075	5.16%
25-04 LIFE/HEALTH INSURANCE	11,802	16,754	24,687	15,423	-37.53%
29-00 GENERAL & MERIT INC.	0	0	10,743	4,709	-56.17%
TOTAL PERSONAL SERVICES	140,930	165,032	194,595	138,905	-28.62%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,034	908	550	550	0.00%
30-01 CITY ADMINISTRATION	351,800	345,700	335,500	289,000	-13.86%
30-61 PURCHASING CARD CHARGES	0	-867	0	0	0.00%
30-91 LOSS ON DISPOSAL OF FIXED ASSETS	1,716	0	0	0	0.00%
31-04 OTHER CONTRACTUAL SERVICES	245,460	246,849	226,800	250,200	10.32%
38-01 PAYMENTS IN LIEU OF TAXES	278,100	284,100	302,100	334,000	10.56%
40-00 TRAINING & TRAVEL COSTS	0	0	0	2,420	0.00%
40-01 TRAVEL	31	-5	520	0	-100.00%
40-02 SCHOOL AND TRAINING	626	341	1,900	0	-100.00%
41-00 COMMUNICATIONS	2,488	4,574	0	4,900	0.00%
41-01 TELEPHONE	3,473	3,408	7,800	3,000	-61.54%
41-03 RADIO & PAGER	54	0	400	400	0.00%
42-10 EQUIP. SERVICES - REPAIRS	595	3,788	5,261	5,261	0.00%
42-11 EQUIP. SERVICES - FUEL	558	434	1,000	1,000	0.00%
43-01 ELECTRICITY	7,169	4,990	5,400	7,240	34.07%
43-02 WATER, SEWER, GARBAGE	2,765	6,452	3,500	3,500	0.00%
44-02 EQUIPMENT RENTAL	0	0	1,200	1,200	0.00%
45-22 SELF INS. PROPERTY DAMAGE	74,700	81,124	112,635	170,834	51.67%
46-00 REPAIR AND MAINTENANCE	11,672	6,828	4,500	4,500	0.00%
47-00 PRINTING AND BINDING	3,833	825	4,500	4,500	0.00%
47-02 ADVERTISING (NON-LEGAL)	873	0	1,500	1,500	0.00%
47-06 DUPLICATING	0	1,143	1,200	1,200	0.00%
49-02 INFORMATION SERVICES	98,647	123,016	120,463	110,720	-8.09%
51-00 OFFICE SUPPLIES	2,100	1,729	1,700	1,700	0.00%
51-01 STATIONARY	0	138	0	0	0.00%
51-02 OTHER OFFICE SUPPLIES	0	11	0	0	0.00%
52-00 OPERATING SUPPLIES	2,968	1,960	1,500	1,500	0.00%
52-07 UNIFORMS	0	311	400	400	0.00%
52-09 OTHER CLOTHING	510	401	480	480	0.00%
52-10 OFFICE SUPPLIES	1,611	1,106	600	600	0.00%
54-01 MEMBERSHIPS	319	867	1,300	1,300	0.00%
54-02 BOOKS, PUBS, SUBS.	168	183	300	300	0.00%
59-00 DEPRECIATION	36,121	44,353	0	0	0.00%
TOTAL OPERATING EXPENSES	1,129,391	1,164,667	1,143,009	1,202,205	5.18%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>NON-OPERATING EXPENSES</i>					
91-51 HEALTH INSURANCE	14,858	28,112	0	0	0.00%
99-01 OPERATING CONTINGENCY	0	0	0	45,000	0.00%
99-02 CAPITAL CONTINGENCY	0	0	0	15,000	0.00%
TOTAL NON-OPERATING EXPENSES	14,858	28,112	0	60,000	0.00%
TOTAL EXPENSES	\$1,285,179	\$1,357,811	\$1,337,604	\$1,401,110	4.75%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534				02 - 03	03 - 04	PERCENT
ACCOUNT DESCRIPTION		00 - 01	01 - 02	ORIGINAL	APPROVED	CHANGE
		ACTUALS	ACTUALS	BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	356,080	345,507	413,432	447,712	8.29%
10-40	OVERTIME	29,760	30,730	19,000	42,000	121.05%
25-01	FICA	29,560	28,099	30,892	33,297	7.79%
25-03	RETIREMENT CONTRIBUTIONS	13,410	13,795	20,882	31,774	52.16%
25-04	LIFE/HEALTH INSURANCE	54,890	58,703	93,300	104,309	11.80%
29-00	GENERAL & MERIT INC.	0	0	36,486	20,354	-44.21%
TOTAL PERSONAL SERVICES		483,700	476,834	613,992	679,446	10.66%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	616	507	550	550	0.00%
30-05	COUNTY LAND FILL	168,152	224,164	243,706	253,501	4.02%
40-00	TRAINING & TRAVEL COSTS	0	0	0	650	0.00%
40-01	TRAVEL	0	12	100	0	-100.00%
40-02	SCHOOL AND TRAINING	87	1,183	550	0	-100.00%
40-04	SAFETY PROGRAMS	91	95	600	600	0.00%
41-03	RADIO & PAGER	0	0	400	400	0.00%
42-10	EQUIP.SERVICES - REPAIRS	187,833	179,156	163,094	178,094	9.20%
42-11	EQUIP. SERVICES - FUEL	19,537	17,861	25,600	28,000	9.38%
52-00	OPERATING SUPPLIES	1,992	2,460	3,300	3,300	0.00%
52-07	UNIFORMS	2,763	2,853	3,640	3,640	0.00%
52-09	OTHER CLOTHING	1,380	1,300	1,720	1,720	0.00%
52-10	JANITORIAL SUPPLIES	0	12	0	0	0.00%
59-00	DEPRECIATION	91,376	60,845	0	0	0.00%
TOTAL OPERATING EXPENSES		473,827	490,448	443,260	470,455	6.14%
TOTAL EXPENSES		\$957,527	\$967,282	\$1,057,252	\$1,149,901	8.76%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	228,066	193,145	5,076	0	-100.00%
10-30 OTHER SALARIES	0	1,000	0	0	0.00%
10-40 OVERTIME	16,314	21,118	0	0	0.00%
25-01 FICA	18,304	16,092	374	0	-100.00%
25-03 RETIREMENT CONTRIBUTIONS	7,980	7,183	230	0	-100.00%
25-04 LIFE/HEALTH INSURANCE	30,601	29,967	1,388	0	-100.00%
TOTAL PERSONAL SERVICES	301,265	268,505	7,068	0	-100.00%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	435	1,265	0	0	0.00%
30-05 COUNTY LAND FILL	3,066	6,346	0	0	0.00%
31-04 OTHER CONTRACTUAL SERVICES	165,289	93,030	360,000	412,804	14.67%
40-02 SCHOOL AND TRAINING	0	96	0	0	0.00%
40-04 SAFETY PROGRAMS	0	333	0	0	0.00%
41-03 RADIO & PAGER	48	0	0	0	0.00%
42-10 EQUIP.SERVICES - REPAIRS	111,968	115,739	15,000	0	-100.00%
42-11 EQUIP. SERVICES - FUEL	27,765	17,386	0	0	0.00%
44-02 EQUIPMENT RENTAL	3,193	2,279	0	0	0.00%
52-00 OPERATING SUPPLIES	4,343	4,312	0	0	0.00%
52-07 UNIFORMS	1,729	1,480	0	0	0.00%
52-09 OTHER CLOTHING	800	789	0	0	0.00%
59-00 DEPRECIATION	99,745	95,536	0	0	0.00%
TOTAL OPERATING EXPENSES	418,381	338,591	375,000	412,804	10.08%
TOTAL EXPENSES	\$719,646	\$607,096	\$382,068	\$412,804	8.04%

**FISCAL YEAR 2004
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	218,833	244,589	257,401	284,752	10.63%
10-40	OVERTIME	30,487	41,233	18,000	42,000	133.33%
25-01	FICA	18,700	21,475	19,263	21,199	10.05%
25-03	RETIREMENT CONTRIBUTIONS	14,545	10,259	19,163	14,313	-25.31%
25-04	LIFE/HEALTH INSURANCE	26,892	36,252	57,404	63,250	10.18%
25-13	EARLY RETIREMENT INCENTIVE	0	0	0	6,128	0.00%
29-00	GENERAL & MERIT INC.	0	0	22,753	12,958	-43.05%
TOTAL PERSONAL SERVICES		309,457	353,808	393,984	444,600	12.85%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,923	127	500	500	0.00%
30-05	COUNTY LAND FILL	718,834	815,207	849,826	884,812	4.12%
31-04	OTHER CONTRACTUAL SERVICES	125,853	143,021	150,360	166,757	10.91%
40-00	TRAINING & TRAVEL COSTS	0	0	0	600	0.00%
40-01	TRAVEL	0	-1	100	0	-100.00%
40-02	SCHOOL AND TRAINING	0	213	500	0	-100.00%
40-04	SAFETY PROGRAMS	0	163	500	500	0.00%
41-01	TELEPHONE	0	524	0	0	0.00%
41-03	RADIO & PAGER	24	0	400	400	0.00%
42-10	EQUIP.SERVICES - REPAIRS	179,238	237,823	201,631	202,951	0.65%
42-11	EQUIP. SERVICES - FUEL	34,706	28,978	37,000	37,000	0.00%
43-01	ELECTRICITY	745	2,010	5,280	5,280	0.00%
44-02	EQUIPMENT RENTAL	23,888	33,150	42,900	46,800	9.09%
46-00	REPAIR AND MAINTENANCE	1,035	486	1,500	1,500	0.00%
52-00	OPERATING SUPPLIES	7,761	13,267	12,000	12,000	0.00%
52-07	UNIFORMS	1,649	1,980	2,080	2,080	0.00%
52-09	OTHER CLOTHING	620	1,233	1,000	1,000	0.00%
52-51	SOLID WASTE DUMPSTERS	79,451	64,777	65,000	75,800	16.62%
59-00	DEPRECIATION	124,728	104,304	0	0	0.00%
TOTAL OPERATING EXPENSES		1,301,455	1,447,262	1,370,577	1,437,980	4.92%
TOTAL EXPENSES		\$1,610,912	\$1,801,070	\$1,764,561	\$1,882,580	6.69%

CIP PROJECTS - SOLID WASTE

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
SOLID WASTE							
05P17	Roll-Off Compactor Infrastructure		13,000	13,500		14,000	40,500
	IMPROVEMENT TOTALS	0	13,000	13,500	0	14,000	40,500
04P11	Commercial Front-End Loading Refuse Tru	165,000		175,050	180,300		520,350
04P21	Residential Satellite Collection Vehicles	54,600	28,100	29,000	29,800	30,700	172,200
04P28	Container Delivery Vehicle	64,000					64,000
04P29	8 CU. YD. Side Load Refuse Vehicle	64,000					64,000
05P33	Residential Refuse Truck		154,900		159,500		314,400
	REPLACEMENT TOTALS	347,600	183,000	204,050	369,600	30,700	1,134,950
GRAND TOTAL SOLID WASTE		347,600	196,000	217,550	369,600	44,700	1,175,450

CIP PROJECTS - SOLID WASTE

PROJECT	DEPT	DEPT	DEPT	DEPT	DEPT	PROJECT	DEPT
TOTAL	REQUEST	REQUEST	REQUEST	REQUEST	REQUEST	DESCRIPTION	DESCRIPTION
2008	2008	2007	2006	2005	2004		
40,000	14,000		13,500	13,000		Rel OC Community Infrastructure	DEPT
40,000	14,000	0	13,500	13,000	0	WATER BENTONITE	WATER BENTONITE
500,000		187,500	175,000	150,000	150,000	Container Recycling Loading Bays	Container Recycling Loading Bays
11,000	30,000	20,000	20,000	20,000	20,000	Container Recycling C Sector Vehicles	Container Recycling C Sector Vehicles
50,000					50,000	Container Recycling Vehicles	Container Recycling Vehicles
50,000					50,000	W-CY 10' Rear Load Refuse Vehicles	W-CY 10' Rear Load Refuse Vehicles
11,000		100,000	100,000	100,000		Wastewater Treatment Plant	Wastewater Treatment Plant
1,000,000	30,000	300,000	300,000	300,000	300,000	REPLACEMENT	REPLACEMENT

Approved by the Board of Directors on 11/11/08



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City
Dock
Fund

City of Naples, Florida

Fund Summary Page



DEPARTMENT **Community Services**
FUND: **City Dock Fund**

Fund Description

The City Dock Fund is an enterprise fund that manages an 83-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of gasoline, bait, snacks and beverages. The minor costs of maintaining the adjacent boat launch are also authorized through the Dock Fund.

The City Dock is a part of the City's Community Services Department.

2003-04 Significant Budgetary Issues

The budget of the Dock Fund for FY03-04 is \$1,601,600. There is a budgeted surplus of \$28,379.

Revenues

Revenues into this fund total \$1,601,600. This is a slight increase from the budget of 2002-03 due to the increased sales of fuel. Fuel sales make up 68% of this fund's revenue, and the sales were down the past two years due to the tourism and economic slow-down. Additionally, the Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$10,000, to more accurately reflect the trend in receipts there, including the \$60 annual parking permit and meter collections.

Expenditures

Personal Services, budgeted at \$226,702 represents a 20% increase over the adopted budget of FY02-03. There are 5 positions budgeted, representing one additional over the adopted budget of 2002-03. This additional position, a Fuel Attendant, costs \$22,946 plus benefits, and was added to ensure proper fuel monitoring at the Dock.

Operating expenditures for this fund total \$1,275,664. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	\$112,000
Fuel	\$880,000
Resale Supplies (bait, soda, etc)	\$60,000
Utilities (electricity, water, sewer, garbage)	\$55,000
Submerged Land Lease and Storage Rental	\$17,300

Capital is budgeted at \$40,000 and represents the expected costs of replacement fuel lines, which are required to be replaced prior to January 2004.

Non-operating expenses total \$30,855. This represents principal and interest for the 1993 series bonds issued in the amount of \$601,811.

Departmental Summary Page (continued)

DEPARTMENT **Community Services**
FUND: **City Dock Fund**

Financial Summary

City Dock 460-0915-572	FY01/02 Actual	FY02/03 Budget	FY03/04 Adopted
Revenues	\$1,722,207	1,553,500	1,601,600
Personal Services	183,008	188,330	226,702
Operating Expense	1,370,582	1,134,963	1,275,664
Capital Outlay, Debt	15,728	34,860	70,855
Total Expenditures	1,569,318	1,358,153	1,573,221
Change in Financial Position	\$152,889	\$195,347	\$28,379

2003-04 Goals and Objectives

Provide a municipal marina that is fiscally sound and meets boat owner and community needs.

- Maintain public access to waterfront facilities that meets user needs of the boating public.
- Provide waterfront facilities that are safe and meet demands of future use and growth.
- Insure operation remains economically viable through appropriate levels of rental fees, retail services and transient lodging.

Provide facilities and services that are responsive to changing needs of the boating public.

- Provide appropriate level of rental slips to meet changes in boat ownership, providing priority to City residents.
- Provide excellent customer service to all guests and tenants requesting service at the marina.
- Provide assistance to boaters through review and issuance of occupational license, fishing charters and emergency assistance.

Provide facilities that are safe and maintained in a quality manner.

- Establish comprehensive preventative maintenance program to insure user safety of all facilities and equipment.
- Maintain fuel dock and service that exceeds all local and state fire codes.
- Provide for safety of vessels and pedestrians through daily monitoring of facility use.



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$743,138
Projected Revenues FY 2002-03	\$1,553,500
Projected Expenditures FY 2002-03	\$1,452,921
Net Increase/(Decrease) in Net Unrestricted Assets	\$100,579

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$843,717**

Add Fiscal Year 2003-04 Budgeted Revenues

Dock Rentals	\$400,000	
Fuel Sales	1,100,000	
Bait & Misc. Sales	90,000	
Other Charges for Services	10,000	
Interest Income	1,600	
	1,600	\$1,601,600

TOTAL AVAILABLE RESOURCES: **\$2,445,317**

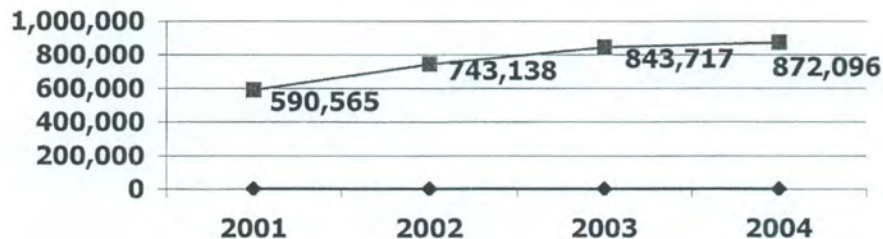
Less Fiscal Year 2003-04 Budgeted Expenditures

Personal Services	\$226,702	
Fuel Purchases	880,000	
Resale Inventory	60,000	
Operations & Maintenance	198,506	
Transfer - Administration	112,000	
Transfer - Self Insurance	13,158	
Transfer - Pmt in Lieu of Taxes	12,000	
Debt Service Principal	26,621	
Debt Service Interest	4,234	
Capital Expenditures	40,000	
Depreciation	-	
	-	\$1,573,221

BUDGETED CASH FLOW **\$28,379**

Projected Unrestricted Net Assets as of September 30, 2004 **\$872,096**

Four Year Trend-Unrestricted Net Assets





DOCK FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
 Fiscal Year 2003-04

ADD: BUDGETED REVENUES:

Dock Rentals	\$400,000	
Fuel Sales	1,100,000	
Bait & Misc. Sales	90,000	
Other Charges for Services	10,000	
Interest Income	1,600	\$1,601,600

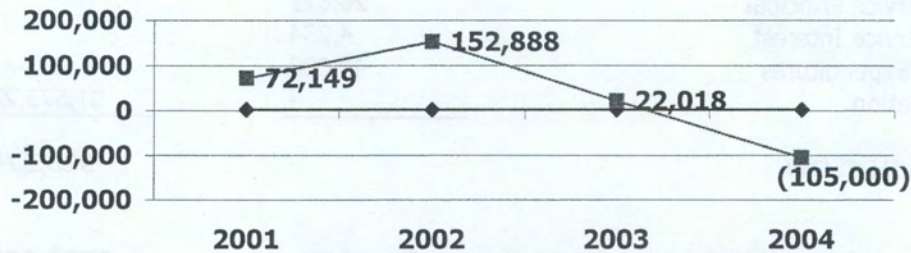
LESS: BUDGETED EXPENDITURES:

Personal Services	\$226,702	
Fuel Purchases	880,000	
Resale Inventory	60,000	
Operations & Maintenance	198,506	
Transfer - Administration	112,000	
Transfer - Self Insurance	13,158	
Transfer - Pmt in Lieu of Taxes	12,000	
Debt Service Principal	-	
Debt Service Interest	4,234	
Capital Expenditures	-	
Depreciation	200,000	\$1,706,600

BUDGETED NET INCOME

(\$105,000)

Four Year Trend - Net Income (Loss)





**CITY OF NAPLES
CITY DOCK FUND
REVENUE SUMMARY**

	<u>ACTUAL 1999-2000</u>	<u>ACTUAL 2000-01</u>	<u>ACTUAL 2001-02</u>	<u>PROJECTED 2002-03</u>	<u>BUDGET 2003-04</u>
DOCK RENTALS	\$323,423	\$355,495	\$434,785	\$450,000	\$400,000
FUEL SALES	1,255,622	1,401,946	1,154,630	1,100,000	1,100,000
BAIT & MISC. SALES	118,523	98,391	88,719	86,500	90,000
OTHER CHARGES FOR SVCS	2,880	2,880	30,352	33,600	10,000
COLLIER COUNTY GRANT	18,000	-	-	-	-
OTHER	<u>5,977</u>	<u>11,690</u>	<u>13,721</u>	<u>10,300</u>	<u>1,600</u>
TOTAL CITY DOCK	<u>\$1,724,425</u>	<u>\$1,870,402</u>	<u>\$1,722,207</u>	<u>\$1,680,400</u>	<u>\$1,601,600</u>

CITY DOCK FUND

**FUND: 460 CITY DOCK FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Dockmaster	\$47,043
3	3	3	Dockkeeper	87,984
0	1	1	Fuel Attendant	22,946
<hr/>				<hr/>
4	5	5	Total Positions	\$157,973
			Regular Salaries	157,973
			Overtime	6,000
			Employer Payroll Expenses	56,612
			General & Merit Increase	6,117
			<hr/>	<hr/>
			Total Personal Services	\$226,702

**FISCAL YEAR 2004
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	88,517	135,765	124,587	157,973	26.8%
10-30 OTHER SALARIES	8,213	0	0	0	0.0%
10-40 OVERTIME	19,500	10,940	11,000	6,000	-45.5%
25-01 FICA	8,749	10,740	9,391	11,947	27.2%
25-03 RETIREMENT CONTRIBUTIONS	2,730	4,980	5,995	10,330	72.3%
25-04 LIFE/HEALTH INSURANCE	11,282	20,583	26,345	34,335	30.3%
29-00 GENERAL & MERIT INCREASE	0	0	11,012	6,117	-44.5%
TOTAL PERSONAL SERVICES	138,991	183,008	188,330	226,702	20.4%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	21,530	42,714	15,000	35,830	138.9%
30-01 CITY ADMINISTRATION	92,300	98,000	132,700	112,000	-15.6%
30-91 LOSS ON DISPOSAL FIXED ASSETS	2,584	11,106	0	0	0.0%
31-04 OTHER CONTRACTUAL SERVICES	0	1,440	0	0	0.0%
38-01 PAYMENT IN LIEU OF TAXES	13,600	11,600	10,900	12,000	10.1%
40-00 TRAINING AND TRAVEL COSTS	0	0	0	1,250	0.0%
40-01 TRAVEL	0	10	1,500	0	-100.0%
40-02 SCHOOL AND TRAINING	575	2,411	2,000	0	-100.0%
41-00 COMMUNICATIONS	1,650	3,019	3,000	3,000	0.0%
42-10 EQUIP.SERVICES - REPAIRS	547	3,551	3,316	3,316	0.0%
42-11 EQUIP. SERVICES - FUEL	170	308	450	450	0.0%
43-01 ELECTRICITY	39,907	21,534	30,000	25,000	-16.7%
43-02 WATER, SEWER, GARBAGE	3,949	52,290	15,000	30,000	100.0%
43-03 OTHER	0	0	3,500	0	-100.0%
44-00 RENTALS & LEASES	14,711	23,874	20,000	17,300	-13.5%
45-22 SELF INS. PROPERTY DAMAGE	4,700	5,472	6,274	13,158	109.7%
46-00 REPAIR AND MAINTENANCE	27,844	27,175	30,000	30,000	0.0%
47-02 ADVERTISING (NON LEGAL)	12,015	5,383	10,000	7,500	-25.0%
49-00 OTHER CURRENT CHARGES	150	19	150	0	-100.0%
49-02 INFORMATION SERVICES	0	0	37,173	33,110	-10.9%
51-00 OFFICE SUPPLIES	244	100	1,500	500	-66.7%
51-06 RESALE SUPPLIES	74,845	45,110	75,000	60,000	-20.0%
52-00 OPERATING SUPPLIES	6,762	4,667	10,000	9,000	-10.0%
52-02 FUEL	1,135,661	822,763	725,000	880,000	21.4%
52-09 OTHER CLOTHING	1,125	1,139	1,000	1,000	0.0%
54-00 BOOKS, PUBS, SUBS, MEMBS	605	625	500	500	0.0%
54-01 MEMBERSHIPS	0	60	1,000	750	-25.0%
59-00 DEPRECIATION/AMORTIZATION	185,376	184,926	0	0	0.0%
59-01 AMORTIZATION	1,286	1,286	0	0	0.0%
TOTAL OPERATING EXPENSES	1,642,136	1,370,582	1,134,963	1,275,664	12.4%
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	40,000	0.0%
70-11 PRINCIPAL	0	0	26,671	26,621	-0.2%
70-12 INTEREST	15,408	11,712	8,189	4,234	-48.3%
91-51 HEALTH INSURANCE	1,719	4,016	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	17,127	15,728	34,860	70,855	103.3%
TOTAL EXPENSES	\$1,798,254	\$1,569,318	\$1,358,153	\$1,573,221	15.8%

CIP PROJECTS - CITY DOCK FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
04Q04	Fuel Line Replacement	40,000					40,000
	IMPROVEMENT TOTALS	40,000	0	0	0	0	40,000
GRAND TOTAL CITY DOCK FUND		40,000	0	0	0	0	40,000

Stormwater Fund

City of Naples, Florida

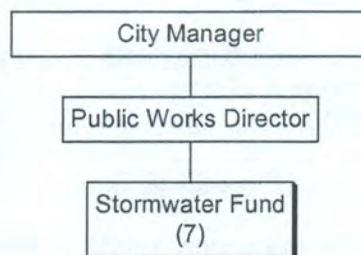
Fund Summary Page



FUND: Stormwater Fund

Fund Description

The Stormwater Fund is one of the funds under the responsibility of the Public Works Department.



This fund was established in 1993 with the goal of master planning a stormwater discharge system for the City, providing water quality monitoring, sweeping streets and repairing the existing stormwater system. The fund was established for the exclusive use of the stormwater management utility, which, according to Chapter 66 of the City Code can include:

- (1) Administrative costs associated with the management of the stormwater management utility
- (2) Planning and engineering
- (3) Operation and maintenance of the system
- (4) Funding of pollution abatement devices constructed on stormwater systems discharging to the surface waters
- (5) Debt service financing

2003-04 Significant Budgetary Issues

The budget of the Stormwater Fund for FY03-04 is \$1,901,269 which includes the use of cash reserves in the amount of \$341,785.

Revenues

Revenues into the fund total \$1,559,484. The remainder of the fund's budget (\$341,785) is the use of fund balance.

The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. This is a flat fee, which in general, is \$4 per month, or \$48 per year per equivalent residential unit. The total for this revenue is \$1,508,156, showing only a slight increase from FY02-03, due to an improved billing base. A rate increase was proposed for 2003-04, however the suggestion was withdrawn after discussion at budget hearings.

Fund Summary Page (continued)

FUND: Stormwater Fund

An additional revenue source is the Interfund Transfer from the Redevelopment Fund, budgeted at \$36,328. This is the repayment of an interfund loan by the Community Redevelopment Agency. The repayment schedule shows that final payment will be made in 7 years.

Expenditures

Personal Services cost \$337,838 for the 7 approved positions, a 9.3% increase over FY02-03. The primary reason for the increase is health insurance and general pay increases.

Operating expenditures for this fund total \$517,871. Three quarters of these expenses are made up of the following five line-items:

City Administration (General Fund Reimbursement)	\$135,000
Other Contractual Services (Emergency Repairs).....	\$50,000
Payment in Lieu of Taxes (PILOT).....	\$87,000
Fuel and Equipment Repair.....	\$57,000
County Landfill (for disposal of street sweeping)	\$45,000

One interesting area of increase is in the County landfill charges. With two street sweepers, street sweeping is a major component of this fund. The County considers the material swept hazardous material. Therefore, the sweepings materials require special handling and special charges.

Non-Operating Expenditures include \$545,560 for debt service (principal and interest) on the current and future State Revolving Loans.

The fund also includes \$500,000 for the following capital improvements:

Swale Restoration Program.....	\$200,000
Outfall Pipe Cleaning, Lining & Replacement.....	\$300,000

One project which was originally proposed to be funded from the Stormwater Fund, the Burning Tree Corridor (\$114,450), has been moved to the Public Service Tax Fund.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted
Revenues	\$1,582,029	\$2,022,925	\$1,559,484
Personal Services	240,496	309,076	337,838
Operating Expenses	561,553	643,283	517,871
Capital, Debt & Depreciation	585,007	1,347,094	1,045,560
Total Expenditures	\$1,387,056	\$2,299,453	\$1,901,269
Change in Financial Position	\$194,973	(\$276,528)	(\$341,785)

Fund Summary Page (continued)

FUND: Stormwater Fund

2003-04 Goals and Objectives

Continue with implementation of the Stormwater Master Plan.

- Review revenue options to fund the projects.
- Review the projects in the plan to ensure current applicability to city needs.

Continue a proactive approach to repairing and improving the stormwater system.

- Review or revise scheduling of stormwater system maintenance.
- Develop programs to improve water quantity and water quality deficiencies throughout the City.



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$1,015,928
Projected Revenues FY 2002-03	\$2,022,925
Projected Expenditures FY 2002-03	\$2,299,453
Net Increase/(Decrease) in Net Unrestricted Assets	(\$276,528)
<i>*Estimated via GASB 34 and subject to change</i>	
Expected Unrestricted Net Assets as of Sept. 30, 2003	\$739,400

Add Fiscal Year 2003-04 Budgeted Revenues		
Stormwater Fees	\$1,508,156	
Other Income	15,000	
Transfer - 10th Street Stormwater (1)	36,328	<u>1,559,484</u>

TOTAL AVAILABLE RESOURCES: **\$2,298,884**

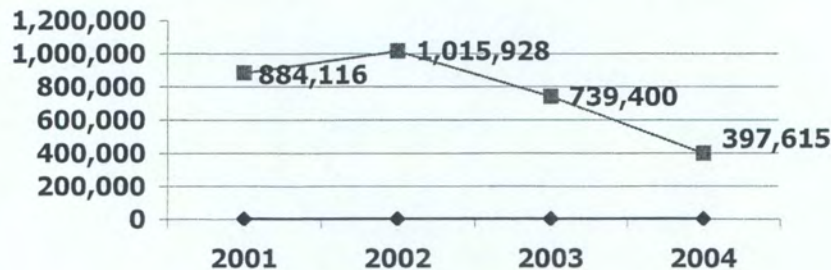
Less Fiscal Year 2003-04 Budgeted Expenditures		
Personal Services	\$337,838	
Operations & Maintenance	189,730	
Storm Drain Repairs	50,000	
Lake Maintenance	15,000	
State Revolving Loan - Principal	319,920	
State Revolving Loan - Interest	225,640	
CIP	500,000	
Transfers:		
General Fund Admin.	135,000	
Capital Project Engineer	25,000	
Self-Insurance	16,141	
Payment in Lieu of Taxes	87,000	<u>\$1,901,269</u>

BUDGETED CASH FLOW **(\$341,785)**

Projected Unrestricted Net Assets as of September 30, 2004 **\$397,615**

(1) Community Redevelopment responsible for capital project. Annual repayment through FY 2020.

Four Year Trend - Unrestricted Net Assets





**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 1999-00</u>	<u>ACTUAL 2000-01</u>	<u>ACTUAL 2001-02</u>	<u>PROJECTED 2002-03</u>	<u>BUDGET 2003-04</u>
STORMWATER FEES (1)	\$1,363,527	\$1,383,238	\$1,364,397	\$1,420,000	1,508,156
INTEREST EARNED	26,336	67,172	24,001	30,000	15,000
STATE REVOLVING LOAN	2,134,246	893,468	-	500,000	-
TRF - 10TH ST STORMWATER	-	72,925	-	72,925	36,328
OTHER	-	134	193,631	-	-
TOTAL STORMWATER	<u>\$3,524,109</u>	<u>\$2,416,937</u>	<u>\$1,582,029</u>	<u>\$2,022,925</u>	<u>\$1,559,484</u>

(1) \$4.00 Monthly per equivalent residential unit (ERU); for commercial properties, one ERU per 1,932 square feet of impervious surface.

STORMWATER FUND

**FUND: 470 STORMWATER FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Civil Engineer	\$51,603
1	1	1	Laboratory & Field Technician	36,106
2	2	2	Equipment Operator III	56,910
1	1	1	Crew Leader II	30,467
1	1	1	Service Worker I	22,277
1	1	1	Administrative Specialist I	29,644
<hr/>	<hr/>	<hr/>		<hr/>
7	7	7	Total Positions	\$227,007
			Regular Salaries	227,007
			Overtime	2,500
			Employer Payroll Expenses	98,069
			General & Merit Increase	10,262
				<hr/>
			Total Personal Services	<u>\$337,838</u>

**FISCAL YEAR 2004
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	163,731	182,355	209,381	227,007	8.42%
10-40 OVERTIME	2,151	2,933	1,000	2,500	150.00%
25-01 FICA	12,497	13,967	16,424	16,621	1.20%
25-03 RETIREMENT CONTRIBUTIONS	6,058	8,118	9,213	16,271	76.61%
25-04 LIFE/HEALTH INSURANCE	22,619	33,123	50,876	65,177	28.11%
29-00 GENERAL & MERIT INC.	0	0	22,182	10,262	-53.74%
TOTAL PERSONAL SERVICES	207,056	240,496	309,076	337,838	9.31%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,685	-823	3,500	3,500	0.00%
30-01 CITY ADMINISTRATION	175,100	164,100	177,900	135,000	-24.11%
30-05 COUNTY LANDFILL	0	4,500	7,000	45,000	542.86%
30-07 SMALL TOOLS	233	114	500	500	0.00%
30-40 CAP PROJECT ENGINEER FEE	0	0	0	25,000	0.00%
30-91 LOSS ON DISP. FIXED ASSETS	301	731	0	0	0.00%
31-00 PROFESSIONAL SERVICES	0	2,375	0	0	0.00%
31-01 PROFESSIONAL SERVICES	18,757	873	45,000	7,500	-83.33%
31-04 OTHER CONTRACTUAL SERVICES	180,178	211,849	200,000	50,000	-75.00%
32-10 OUTSIDE COUNSEL	0	9,774	0	25,000	0.00%
38-01 PAYMENTS IN LIEU OF TAXES	89,400	85,800	87,000	87,000	0.00%
40-00 TRAINING & TRAVEL COSTS	729	377	1,500	4,400	193.33%
40-02 SCHOOL AND TRAINING	870	650	1,500	0	-100.00%
40-03 SAFETY	0	16	500	500	0.00%
42-02 POSTAGE & FREIGHT	17	0	50	50	0.00%
42-10 EQUIP.SERVICES - REPAIRS	59,066	36,819	47,008	50,000	6.36%
42-11 EQUIP. SERVICES - FUEL	5,177	5,129	7,000	7,000	0.00%
43-01 ELECTRICITY	5,795	14,132	12,600	20,000	58.73%
44-02 EQUIPMENT RENTAL	0	0	1,000	1,000	0.00%
45-22 SELF INS. PROPERTY DAMAGE	8,100	4,748	6,125	16,141	163.53%
46-00 REPAIR AND MAINTENANCE	2,101	443	2,500	2,500	0.00%
46-02 BUILDINGS & GROUND MAINT.	0	0	600	0	-100.00%
46-04 EQUIP. MAINTENANCE	0	30	1,500	1,500	0.00%
46-08 LAKE MAINTENANCE	9,540	9,540	15,000	15,000	0.00%
46-12 ROAD REPAIRS	89	424	8,000	1,000	-87.50%
47-05 PHOTO AND VIDEO	0	0	2,000	0	-100.00%
49-00 OTHER CURRENT CHARGES	100	0	1,000	0	-100.00%
49-02 INFORMATION SERVICES	0	0	0	7,880	0.00%
51-00 OFFICE SUPPLIES	197	25	700	700	0.00%
51-03 OFFICE EQUIP. < \$250	220	842	500	500	0.00%
52-00 OPERATING SUPPLIES	5,352	6,797	10,000	8,000	-20.00%
52-02 FUEL	1,000	871	1,500	1,500	0.00%
52-03 OIL & LUBE	0	0	100	0	-100.00%
52-07 UNIFORMS	907	898	1,000	1,000	0.00%
52-09 OTHER CLOTHING	564	519	700	700	0.00%
59-00 DEPRECIATION	198,854	518,398	0	0	0.00%
TOTAL OPERATING EXPENSES	764,332	1,079,951	643,283	517,871	-19.50%

**FISCAL YEAR 2004
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	1,007,000	500,000	-50.35%
70-11 PRINCIPAL	0	0	168,337	319,920	90.05%
70-12 INTEREST	61,069	61,589	171,757	225,640	31.37%
91-51 HEALTH INSURANCE	2,838	5,020	0	0	0.00%
TOTAL NON-OPERATING EXPENSES	63,907	66,609	1,347,094	1,045,560	-22.38%
TOTAL EXPENSES	\$1,035,295	\$1,387,056	\$2,299,453	\$1,901,269	-17.32%

CIP PROJECTS - STORMWATER

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
STORMWATER							
04V02	Outfall Pipe Cleaning, Lining & Repl	300,000	300,000	300,000	300,000		1,200,000
04V12	Swale Restoration Program	200,000	200,000	200,000			600,000
05V28	Basin V *		2,000,000				2,000,000
05V08	Central Ave. Basin VI *		500,000				500,000
05V14	Phase I of Basin III Design *		3,500,000	1,500,000			5,000,000
	IMPROVEMENT TOTALS	500,000	6,500,000	500,000	300,000	0	7,800,000
GRAND TOTAL STORMWATER		500,000	6,500,000	500,000	300,000	0	7,800,000

* Projects are subject to State Revolving Loan Funds and a Rate Increase.

CIP PROJECTS - STORMWATER

PROJECT TOTAL	DEPT REQUEST 2012	DEPT REQUEST 2013	DEPT REQUEST 2014	DEPT REQUEST 2015	DEPT REQUEST 2016	DEPT REQUEST 2017	PROJECT DESCRIPTION
1,234,567		300,000	200,000	300,000	400,000	434,567	Stormwater Treatment Plant
500,000			200,000	300,000			Stormwater Treatment Plant
1,200,000			2,000,000	2,000,000			Stormwater Treatment Plant
500,000			500,000				Stormwater Treatment Plant
2,500,000			2,500,000				Stormwater Treatment Plant
7,500,000	0	100,000	1,500,000	6,500,000	500,000		APPROXIMATE TOTALS



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Tennis Fund

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: Tennis Fund

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the Cambier Park Tennis Facility. 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. Cambier Park was deeded by donation to the City of Naples by "The Naples Company" on February 23, 1961 by Jane & Arthur Russell and Julius & Imra Lesser.

Today, the programming at the Cambier Park 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. In 1999, Cambier Park Tennis Center was the recipient of the 'Court-of-the-Year' award presented annually by Tennis Industry Magazine. The Tennis Center has its own web site where on-line reservations can be made at www.cambiartennis.com.

2003-04 Significant Budgetary Issues

The budget of the Tennis Fund for FY03-04 is \$471,200, which includes a surplus of revenues over expenses in the amount of \$16,786.

Revenues

Revenues into the fund total \$471,200.

The primary revenue to the fund is the Membership fee, budgeted at \$160,000 for 2003-04. Resident's adult membership is \$350 per year, and non-city resident membership is \$465. Junior membership is only \$15 for a resident and \$20 for a non-resident. Rates have been deemed competitive and fair with surrounding agencies and are not proposed to increase for 2003-04.

In addition to membership revenue, the fund charges for daily play, lessons, clinics, and tournaments. There is also \$45,000 expected from the resale of merchandise and \$10,000 for racquet restrings.

Expenditures

Expenditures into the fund total \$454,414.

Personal Services represents 36% of this funds budget and includes 4.0 positions, a decrease from the 6.2 budgeted in 2002-03. Personal Services cost \$164,305. The position of Head Tennis Professional has been eliminated, and the courts now use contracted "tennis pros" to fill that need.

Fund Summary Page (continued)

DEPARTMENT: Community Services
FUND: Tennis Fund

Operating Expenses totaling \$228,996 represents a 54% (\$80,223) increase over the FY02-03 budget. This change is primarily due to sub-contracting the teaching responsibilities of the head tennis professional. The Head Tennis Professional salary and benefits would have cost approximately \$55,000. The Contractual Services line-item formerly included only \$38,950 for contracting tennis instructors. With the revised structure and \$93,500 budgeted for Professional Services, the tennis facility now has the opportunity to have a wider availability of instructors.

Other major costs of this fund are Resale Supplies at \$31,000, tournament costs for \$26,000, General Fund Administrative costs for \$24,000, and Contractual Services (for pest control, fire alarms, etc) for \$5,050. The remaining costs in this budget are primarily related to the repair and maintenance of the facility.

The budget includes the payment for debt service and interest totaling \$61,113. A recommendation by the Community Services Advisory Board that expense be moved to the Debt Service Fund was considered and denied. Debt Service increased by \$35,000 due to the first principal installment becoming due.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
Revenues	\$552,519	\$418,000	\$471,200	\$53,200
Personal Services	188,926	246,113	164,305	(\$81,808)
Operating Expenses	206,568	148,773	228,996	80,223
Capital, Transfer, Debt	29,209	26,113	61,113	35,000
Total Expenditures	424,703	420,999	454,414	33,415
Change in Financial Position	\$127,816	(\$2,999)	\$16,786	N/A

2003-04 Goals and Objectives

Provide quality tennis programs, events and activities under the guidelines of an enterprise fund.

- Create positive marketing and member relations processes.
- Ensure that the enterprise fund continues to maintain a break-even format.
- Pre-plan and organize the hiring of temporary employees, contracted instructors and other contracted services in a timely manner.
- Develop a full service retail/resale operation.
- Create "non-peak" hours membership fee program.
- Develop a general membership drive program to increase membership. Promote outreach services to meet the needs of target customers.



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$29,006
Projected Revenues FY 2002-03	\$438,300
Projected Expenditures FY 2002-03	\$411,241
Net Increase/(Decrease) in Net Unrestricted Assets	\$27,059

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$56,065**

Add Fiscal Year 2003-04 Budgeted Revenues

Memberships	\$160,000	
Daily Play	36,000	
Lessons	40,000	
Clinics	100,000	
Tournaments	38,000	
Sponsorships/Tournaments	30,000	
League/Tencap Fees	5,000	
Restrings	10,000	
Retail Sales	45,000	
Other Income	7,200	\$471,200

TOTAL AVAILABLE RESOURCES **\$527,265**

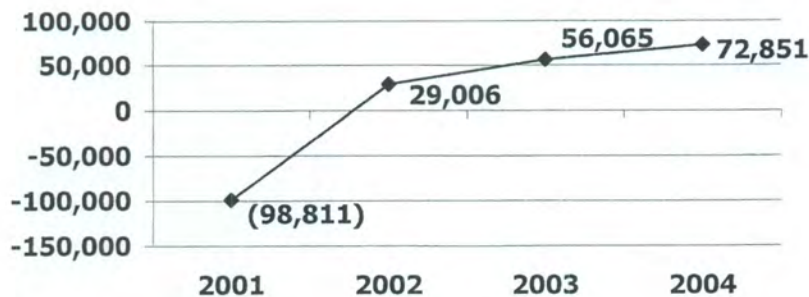
Less Fiscal Year 2003-04 Budgeted Expenditures

Personal Services	\$164,305	
Operating Expenses	190,900	
Debt Principal	35,000	
Debt Interest	26,113	
Transfer - Administration	24,000	
Transfer - Self Insurance	14,096	\$454,414

BUDGETED CASH FLOW **\$16,786**

ENDING BALANCE - UNDESIGNATED RESERVES **\$72,851**

Four Year Trend - Unrestricted Net Assets





CITY OF NAPLES TENNIS ENTERPRISE FUND REVENUE SUMMARY

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	PROJECTED 2002-03	BUDGET 2003-04
MEMBERSHIPS	\$116,139	\$161,369	\$148,251	\$155,000	\$160,000
DAILY PLAY	33,762	37,305	34,369	35,000	36,000
LESSONS/CLINICS	114,783	121,999	106,229	121,800	140,000
OTHER INCOME	10,672	11,447	13,925	11,500	12,200
TOURNAMENTS	30,343	38,482	39,589	36,000	38,000
SPONSORSHIPS/TOURNAMENTS	28,000	42,105	21,250	31,000	30,000
RETAIL SALES	48,811	36,378	35,034	38,000	45,000
RESTRINGS	-	12,083	9,872	10,000	10,000
REDEVELOPMENT TRANSFER	-	-	144,000	-	-
BOND PROCEEDS	-	600,000	-	-	-
TOTAL TENNIS FUND	<u>\$382,510</u>	<u>\$1,061,168</u>	<u>\$552,519</u>	<u>\$438,300</u>	<u>\$471,200</u>

TENNIS FUND
FUND: 480 TENNIS FUND
FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Tennis Supervisor	\$38,571
1	0	0	Head Tennis Professional	0
1	2.5	2.5	Recreation Specialist	64,893
3.2	0.5	0.5	Recreation Aide	11,373
<hr/>				
6.2	4	4	Total Positions	\$114,837
			Regular Salaries	114,837
			Overtime	3,000
			Employer Payroll Expenses	41,289
			General & Merit Increase	5,179
			Total Personal Services	<u>\$164,305</u>

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	141,257	121,190	168,078	114,837	-31.7%
10-30	OTHER SALARIES	51,370	38,183	10,000	0	-100.0%
10-40	OVERTIME	3,576	3,562	3,000	3,000	0.0%
25-01	FICA	14,530	11,948	12,750	8,673	-32.0%
25-03	RETIREMENT CONTRIBUTIONS	4,000	2,214	6,137	6,998	14.0%
25-04	LIFE/HEALTH INSURANCE	9,926	11,829	33,548	25,618	-23.6%
29-00	GENERAL & MERIT INCREASE	0	0	12,600	5,179	-58.9%
TOTAL PERSONAL SERVICES		224,659	188,926	246,113	164,305	-33.2%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	25,033	31,650	13,500	1,000	-92.6%
30-01	CITY ADMINISTRATION	0	0	22,050	24,000	8.8%
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	314	0	0	0	0.0%
31-01	PROFESSIONAL SERVICES	0	0	0	93,500	0.0%
31-04	OTHER CONTRACTUAL SVCS	51,798	63,910	44,000	5,050	-88.5%
40-00	TRAINING & TRAVEL COSTS	0	0	0	330	0.0%
40-01	TRAVEL	330	0	330	0	-100.0%
41-00	COMMUNICATIONS	3,521	8,518	5,000	6,000	20.0%
42-10	EQUIP.SERVICES - REPAIRS	508	2,236	583	1,000	71.5%
43-01	ELECTRICITY	4,348	0	8,050	8,450	5.0%
43-02	WATER, SEWER, GARBAGE	-2,556	2,823	3,750	0	-100.0%
45-22	SELF INS PROPERTY DAMAGE	3,600	7,148	9,710	14,096	45.2%
46-00	REPAIR AND MAINTENANCE	4,071	5,580	10,000	10,000	0.0%
47-00	PRINTING AND BINDING	1,112	1,207	1,000	1,000	0.0%
47-06	DUPLICATING	361	0	250	1,500	500.0%
49-02	INFORMATION SERVICES	0	0	0	3,670	0.0%
49-05	SPECIAL EVENTS/TOURNAMENTS	0	0	0	26,000	0.0%
51-00	OFFICE SUPPLIES	2,520	204	1,300	1,500	15.4%
51-06	RESALE SUPPLIES	22,721	31,315	25,000	31,000	24.0%
52-00	OPERATING SUPPLIES	7,993	3,565	4,000	300	-92.5%
54-01	MEMBERSHIPS	948	25	250	600	140.0%
59-00	DEPRECIATION/AMORTIZATION	44,267	48,148	0	0	0.0%
59-01	AMORTIZATION	1,768	239	0	0	0.0%
TOTAL OPERATING EXPENSES		172,657	206,568	148,773	228,996	53.9%
<u>NON-OPERATING EXPENSES</u>						
70-11	PRINCIPAL	0	0	0	35,000	0.0%
70-12	INTEREST	30,903	27,201	26,113	26,113	0.0%
70-40	EXTRAORDINARY LOSS-BONDS	5,686	0	0	0	0.0%
91-51	HEALTH INSURANCE	2,769	2,008	0	0	0.0%
TOTAL NON-OPERATING EXPENSES		39,358	29,209	26,113	61,113	134.0%
TOTAL EXPENSES		\$436,674	\$424,703	\$420,999	\$454,414	7.9%

CIP PROJECTS - TENNIS FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
TENNIS FUND							
05G35	Lines on Tennis Courts		9,000				9,000
05G36	Chickee Hut Roofs		18,600				18,600
05G37	Rebuild Decks at Tennis Center		6,000				6,000
06G38	Wind Screen Replacement			6,000			6,000
	REPLACEMENT TOTALS	0	33,600	6,000	0	0	39,600
GRAND TOTAL CITY TENNIS FUND		0	33,600	6,000	0	0	39,600

CIP PROJECTS - TENNIS FUND

PROJECT TOTAL	DEPT REQUEST 2008	DEPT REQUEST 2007	DEPT REQUEST 2006	DEPT REQUEST 2005	DEPT REQUEST 2004	CIP PROJECT DESCRIPTION	PROJECT
2,300				8,000		Base and 1st Floor	00033
18,800				18,800		2nd Floor	00034
2,000				8,000		Final Deck of Tennis Center	00035
6,100			8,000			Wind Screen for Deck	00036
29,300	0	0	8,000	26,800	0	REPLACEMENT TOTALS	
TOTALS FOR ALL TENNIS FUND							



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Special Revenue Funds

Building & Zoning

City of Naples, Florida

Fund Summary Page



FUND: Building and Zoning Fund
DEPARTMENT: Community Development Department

Fund Description

The Building and Zoning Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the city. Building and Zoning is a part of the Community Development Department, a newly created department of the city, which combines the Planning Department with the Building and Zoning functions, to improve services provided to the residents and guests of the City.



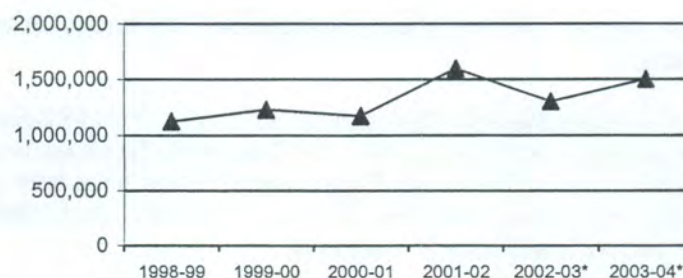
2003-04 Significant Budgetary Issues

The budget of the Building and Zoning Fund for FY03-04 is \$2,586,900, of which \$267,062 is reserved to improve the fund balance, such that total budgeted expenditures are \$2,319,838.

Revenues

The primary revenue to the Building and Zoning Fund is building construction permits and inspection fees. Fees are charged for all buildings and structures being built or altered. The fee structure is established by Ordinance and can be seen in Chapter 118 Article IV of the City Code. Below is the trend for Building Permits (excluding specialty permits like plumbing or mechanical) for this fund; years with an asterisk are budgeted not actual.

Building Permit Revenue



Fund Summary Page (continued)

FUND: Building and Zoning Fund
DEPARTMENT: Community Development Department

The Building and Zoning Fund constructed a two-story facility in 2000, and rents space to the Information Systems fund, the Streets and Traffic Fund and the Construction Management Fund. These rates are based on \$12.13 per square foot for rental and maintenance, the same rate as charged for FY 02-03. The square footage assigned to each section is shown below:

Information Systems	6,990	(\$84,800)
Construction Management	3,940	(\$47,800)
Streets and Traffic	3,940	(\$47,800)

Additional revenues to the fund include interest income, code enforcement fines and copies.

Expenditures

For 2003-2004, the Building and Zoning Fund is separated into two divisions; the original Building and Zoning Division, and the new Plans Review Division. Plans Review consists of two employees transferred from the former Engineering Department in the General Fund, and their associated costs.

Expenditures for the **Building and Zoning Division** are 13% more than budgeted for 2003-04 and total \$2,319,838.

The Building and Zoning Division now includes half of the Community Development Director and half of the Senior Administrative Assistant as budgeted positions, increasing the budgeted positions to 25.5. Personal Services (Salaries and benefits) are budgeted at \$1,352,592 for FY03-04, which is 13.3% higher than last year's budget of \$1,193,343.

Other Operating Expenses are budgeted at \$775,905 a \$47,302 decrease from the adopted budget of FY02-03. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	\$225,000	
Electricity, Water, Sewer, Garbage	\$53,000	
Phone Costs	\$33,832	
Insurance	\$79,129	(decreased)
Information Services Charges	\$244,720	(decreased)
Equipment Fuel and Repair	\$33,323	
Training and related travel	\$15,680	
Outside Counsel	\$4,500	
Demolition Projects	\$5,000	

Capital Outlay includes \$64,961 for Field Inspection Notebook Computers, Scanner Work Station, and a Replacement Vehicle.

Expenditures for the new **Plans Review Division** are \$126,380. This includes two positions, for a budgeted personal services cost of \$116,720, and Operating Expenses totaling \$9,660. For 2003-2004, the operating costs of the former Engineering Division have been pro-rated between the Construction Management Fund, and this division. This may need adjustment during the year, as the functions and costs are actually separated.

Fund Summary Page (continued)

FUND: Building and Zoning Fund

Financial Summary

	FY00/01 Actual	FY01/02 Actual	FY02/03 Budget	FY03/04 Adopted
Revenues	\$2,092,469	\$2,883,486	\$2,367,600	\$2,586,900
Building & Zoning	3,074,974	1,818,200	2,055,411	2,193,458
Plans Review	0	0	0	126,380
Total Expenditures	\$3,074,974	\$1,818,200	\$2,055,411	\$2,319,838
Change in Financial Position	(\$982,505)	\$1,065,286	\$312,189	\$267,062

2003-04 Goals and Objectives

Enhance Compliance with City Codes

- Improve the enforcement procedures through continuing education programs and training for code enforcement officers and inspectors
- Link Code Enforcement with Land Management's informational database
- Educate the public through neighborhood associations
- Structure a penalty system of fines that will support the enforcement procedure financially

Improve Service to Contractors

- Update the Building & Zoning Handbook and offer copies for sale (CD and/or handbook) to contractors, realtors, and insurance companies
- Increase multiple licensing among the inspectors
- Fund code reference updates and new technical library editions

Expand and improve technology and customer service

- Install wireless computers in vehicles to communicate directly with City's HTE & Selectron systems.
- Purchase digital cameras or Samsung i700-type equipment for enhanced detail of inspection situations for file and support
- Cross-train inspectors and plan reviewers



**COMMUNITY DEVELOPMENT
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$1,281,728
Projected Revenues FY 2002-03	\$2,367,600
Projected Expenditures FY 2002-03	\$2,055,411
Net Increase/(Decrease) in Net Unrestricted Assets	\$312,189

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$1,593,917**

Add Fiscal Year 2003-04 Budgeted Revenues

Building Permits	\$1,500,000	
Other Licenses & Permits	891,300	
Charges for Services	184,600	
Fines & Forfeitures	1,000	
Miscellaneous Revenue	10,000	\$2,586,900

TOTAL AVAILABLE RESOURCES **\$4,180,817**

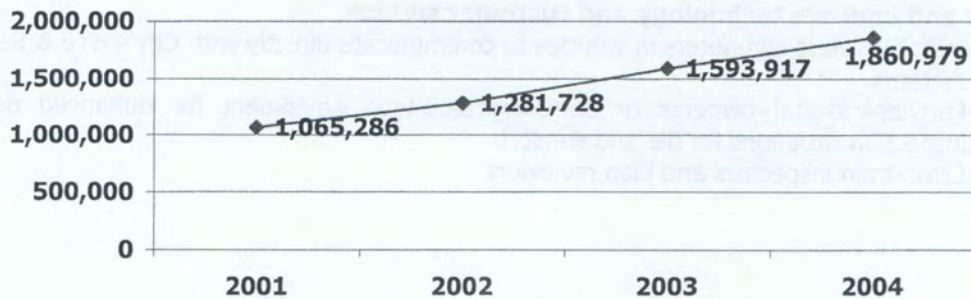
Less Fiscal Year 2003-04 Budgeted Expenditures

Personal Services	\$1,469,312	
Operating Expenses	236,716	
Information Services	244,720	
Transfer - Self-Insurance	79,129	
Transfer - Administration	225,000	
Capital Expenses	64,961	\$2,319,838

BUDGETED CASH FLOW **\$267,062**

Projected Unrestricted Net Assets as of September 30, 2004 **\$1,860,979**

Four Year Trend-Unrestricted Net Assets





CITY OF NAPLES COMMUNITY DEVELOPMENT REVENUE SUMMARY

	<u>ACTUAL 1999-00</u>	<u>ACTUAL 2000-01</u>	<u>ACTUAL 2001-02</u>	<u>PROJECTED 2002-03</u>	<u>BUDGET 2003-04</u>
BUILDING PERMITS	\$1,225,866	\$1,170,417	\$1,596,437	\$1,300,000	\$1,500,000
OTHER LICENSES & PERMIT	751,766	680,339	1,049,101	757,500	891,300
CHARGES FOR SERVICES	3,859	173,061	177,490	184,900	184,600
FINES & FORFEITURES	807	4,720	11,867	1,000	1,000
OTHER REVENUE	<u>185,764</u>	<u>63,933</u>	<u>48,592</u>	<u>15,000</u>	<u>10,000</u>
TOTAL BUILDING & ZONING FUND	<u>\$2,168,062</u>	<u>\$2,092,470</u>	<u>\$2,883,487</u>	<u>\$2,258,400</u>	<u>\$2,586,900</u>

COMMUNITY DEVELOPMENT FUND

**FUND: 110 COMMUNITY DEVELOPMENT
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
BUILDING & ZONING				
0	0	0.5	Community Development Director	\$35,880
0	0	0.5	Sr. Administrative Specialist	14,327
1	1	1	Building Official	80,016
0	1	1	Deputy Building Official	55,904
1	1	1	Sr. Building Inspector	47,112
6	5	5	Building Inspector	188,933
1	1	1	Sr. Plans Examiner	41,467
1	1	1	Plans Examiner	46,801
2	2	2	Zoning Enforcement Inspector	72,545
1	1	1	FEMA Support Services Manager	34,962
1	1	1	Land Management Coordinator	28,310
1	1	1	Sr. Permit Coordinator	37,179
1	1	1	Code Enforcement Specialist	26,686
1	1	1	Sr. Administrative Specialist	37,365
3	3	3	Permit Specialist	68,910
1	1	1	Administrative Specialist I	22,081
1	1	1	Fire Inspector	34,962
2	2	2	Records Clerk	50,885
0.5	0.5	0.5	Tradesworker	18,228
<u>24.5</u>	<u>24.5</u>	<u>25.5</u>		<u>942,553</u>
PLANS REVIEW				
0	0	1	Plans Review Engineer	51,603
0	0	1	Utilities Permit Coordinator	28,158
<u>0</u>	<u>0</u>	<u>2</u>		<u>79,761</u>
24.5	24.5	27.5	Total Positions	\$1,022,314
			Regular Salaries	1,022,314
			Other Salaries & Wages	26,000
			Overtime	9,500
			Employer Payroll Expenses	362,785
			General & Merit Increase	48,713
			Total Personal Services	<u>\$1,469,312</u>

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	739,604	755,743	835,262	1,022,314	22.4%
10-30 OTHER SALARIES	23,342	20,747	26,000	26,000	0.0%
10-40 OVERTIME	27,810	41,375	7,000	9,500	35.7%
25-01 FICA	58,890	60,817	62,029	75,992	22.5%
25-03 RETIREMENT CONTRIBUTIONS	22,423	25,306	37,365	63,977	71.2%
25-04 LIFE/HEALTH INSURANCE	81,534	107,119	177,497	222,816	25.5%
29-00 GENERAL & MERIT, INCREASE	0	0	48,190	48,713	1.1%
TOTAL PERSONAL SERVICES	953,603	1,011,107	1,193,343	1,469,312	23.1%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	24,384	12,594	8,000	3,800	-52.5%
30-01 CITY ADMINISTRATION	102,800	113,100	218,100	225,000	3.2%
30-10 AUTO MILEAGE	0	0	0	100	0.0%
31-00 PROFESSIONAL SERVICES	7,632	4,486	4,500	1,000	-77.8%
32-10 OUTSIDE COUNSEL	14,711	13,722	0	4,500	0.0%
34-01 DEMOLITION	0	0	0	5,000	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	16,730	0.0%
40-01 TRAVEL	3,952	6,104	9,000	0	-100.0%
40-02 SCHOOL AND TRAINING	1,539	5,395	6,680	0	-100.0%
41-00 COMMUNICATIONS	10,168	19,892	35,832	37,092	3.5%
42-10 EQUIP.SERVICES - REPAIRS	21,388	9,046	25,323	27,323	7.9%
42-11 EQUIP. SERVICES - FUEL	7,111	7,177	8,000	9,400	17.5%
43-01 ELECTRICITY	27,749	42,058	38,000	38,000	0.0%
43-02 WATER, SEWER, GARBAGE	8,908	10,523	15,000	15,000	0.0%
44-01 BUILDING RENTAL	883	0	0	0	0.0%
45-22 SELF INS. PROPERTY DAMAGE	39,900	71,208	102,262	79,129	-22.6%
46-00 REPAIR AND MAINTENANCE	2,756	3,970	4,221	4,221	0.0%
46-02 BUILDINGS & GROUND MAINT.	11,478	33,376	23,700	28,700	21.1%
47-00 PRINTING AND BINDING	3,828	5,218	16,000	16,000	0.0%
47-06 DUPLICATING	0	249	3,200	3,200	0.0%
49-00 OTHER CURRENT CHARGES	0	4,622	0	0	0.0%
49-02 INFORMATION SERVICES	208,254	246,032	282,889	244,720	-13.5%
51-00 OFFICE SUPPLIES	2,428	2,733	2,100	2,900	38.1%
51-02 OTHER OFFICE SUPPLIES	26	0	0	0	0.0%
52-00 OPERATING SUPPLIES	14,589	12,547	10,000	12,000	20.0%
52-07 UNIFORMS	2,344	3,796	3,500	3,700	5.7%
52-09 OTHER CLOTHING	600	1,107	1,000	1,000	0.0%
54-01 MEMBERSHIPS	5,969	6,273	5,900	7,050	19.5%
TOTAL OPERATING EXPENSES	523,397	635,228	823,207	785,565	-4.6%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT**

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	1,445,949	12,423	0	0	0.0%
60-40 MACHINERY & EQUIPMENT	64,231	8,275	0	15,361	0.0%
60-70 VEHICLES	72,373	22,177	0	22,000	0.0%
60-80 COMPUTER PURCHASES	5,435	30,909	30,132	27,600	-8.4%
60-81 COMPUTER SOFTWARE	0	81,011	0	0	0.0%
91-51 HEALTH INSURANCE	9,986	17,068	0	0	0.0%
TOTAL NON-OPERATING EXPENSE	1,597,974	171,863	30,132	64,961	115.6%
TOTAL EXPENSES	\$3,074,974	\$1,818,198	\$2,046,682	\$2,319,838	13.3%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT
BUILDING & ZONING**

110.0602.524

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	739,604	755,743	835,262	942,553	12.8%
10-30 OTHER SALARIES	23,342	20,747	26,000	26,000	0.0%
10-40 OVERTIME	27,810	41,375	7,000	7,000	0.0%
25-01 FICA	58,890	60,817	62,029	69,930	12.7%
25-03 RETIREMENT CONTRIBUTIONS	22,423	25,306	37,365	58,583	56.8%
25-04 LIFE/HEALTH INSURANCE	81,534	107,119	177,497	208,209	17.3%
29-00 GENERAL & MERIT, INCREASE	0	0	48,190	40,317	-16.3%
TOTAL PERSONAL SERVICES	953,603	1,011,107	1,193,343	1,352,592	13.3%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	24,384	12,594	8,000	3,000	-62.5%
30-01 CITY ADMINISTRATION	102,800	113,100	218,100	225,000	3.2%
31-00 PROFESSIONAL SERVICES	7,632	4,486	4,500	1,000	-77.8%
32-10 OUTSIDE COUNSEL	14,711	13,722	0	4,500	0.0%
34-01 DEMOLITION	0	0	0	5,000	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	15,680	0.0%
40-01 TRAVEL	3,952	6,104	9,000	0	-100.0%
40-02 SCHOOL AND TRAINING	1,539	5,395	6,680	0	-100.0%
41-00 COMMUNICATIONS	10,168	19,892	35,832	33,832	-5.6%
42-10 EQUIP. SERVICES - REPAIRS	21,388	9,046	25,323	25,323	0.0%
42-11 EQUIP. SERVICES - FUEL	7,111	7,177	8,000	8,000	0.0%
43-01 ELECTRICITY	27,749	42,058	38,000	38,000	0.0%
43-02 WATER, SEWER, GARBAGE	8,908	10,523	15,000	15,000	0.0%
44-01 BUILDING RENTAL	883	0	0	0	0.0%
45-22 SELF INS. PROPERTY DAMAGE	39,900	71,208	102,262	79,129	-22.6%
46-00 REPAIR AND MAINTENANCE	2,756	3,970	4,221	4,221	0.0%
46-02 BUILDINGS & GROUND MAINT.	11,478	33,376	23,700	28,700	21.1%
47-00 PRINTING AND BINDING	3,828	5,218	16,000	16,000	0.0%
47-06 DUPLICATING	0	249	3,200	3,200	0.0%
49-00 OTHER CURRENT CHARGES	0	4,622	0	0	0.0%
49-02 INFORMATION SERVICES	208,254	246,032	282,889	244,720	-13.5%
51-00 OFFICE SUPPLIES	2,428	2,733	2,100	2,100	0.0%
51-02 OTHER OFFICE SUPPLIES	26	0	0	0	0.0%
52-00 OPERATING SUPPLIES	14,589	12,547	10,000	12,000	20.0%
52-07 UNIFORMS	2,344	3,796	3,500	3,500	0.0%
52-09 OTHER CLOTHING	600	1,107	1,000	1,000	0.0%
54-01 MEMBERSHIPS	5,969	6,273	5,900	7,000	18.6%
TOTAL OPERATING EXPENSES	523,397	635,228	823,207	775,905	-5.7%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT
BUILDING & ZONING**

110.0602.524

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	1,445,949	12,423	0	0	0.0%
60-40 MACHINERY & EQUIPMENT	64,231	8,275	0	15,361	0.0%
60-70 VEHICLES	72,373	22,177	0	22,000	0.0%
60-80 COMPUTER PURCHASES	5,435	30,909	30,132	27,600	-8.4%
60-81 COMPUTER SOFTWARE	0	81,011	0	0	0.0%
91-51 HEALTH INSURANCE	9,986	17,068	0	0	0.0%
TOTAL NON-OPERATING EXPENSE	1,597,974	171,863	30,132	64,961	115.6%
TOTAL EXPENSES	\$3,074,974	\$1,818,198	\$2,046,682	\$2,193,458	7.2%

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY DEVELOPMENT
PLANS REVIEW**

110.0603.515

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02-03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	79,761	0.0%
10-40 OVERTIME	0	0	0	2,500	0.0%
25-01 FICA	0	0	0	6,062	0.0%
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	5,394	0.0%
25-04 LIFE/HEALTH INSURANCE	0	0	0	14,607	0.0%
29-00 GENERAL & MERIT INCREASE	0	0	0	8,396	0.0%
TOTAL PERSONAL SERVICES	0	0	0	116,720	0.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	800	0.0%
30-10 AUTO MILEAGE	0	0	0	100	0.0%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,050	0.0%
41-00 COMMUNICATIONS	0	0	0	3,260	0.0%
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	2,000	0.0%
42-11 EQUIP. SERVICES - FUEL	0	0	0	1,400	0.0%
51-00 OFFICE SUPPLIES	0	0	0	800	0.0%
52-07 UNIFORMS	0	0	0	200	0.0%
54-01 MEMBERSHIPS	0	0	0	50	0.0%
TOTAL OPERATING EXPENSES	0	0	0	9,660	0.0%
TOTAL EXPENSES	\$0	\$0	\$0	\$126,380	0.0%

CIP PROJECTS - BUILDING & ZONING FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
BUILDING & ZONING							
03B12	Field Inspection Notebooks	27,600			27,600		55,200
04B07	Scanner Work Station	15,361					15,361
	IMPROVEMENT TOTALS	42,961	0	0	27,600	0	70,561
04B01	Replacement Vehicle	22,000					22,000
	REPLACEMENT TOTALS	22,000	0	0	0	0	22,000
GRAND TOTAL BUILDING & ZONING		64,961	0	0	27,600	0	92,561

Taxing Districts

City of Naples, Florida

Fund Summary Page



FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1988 to accomplish dredging and canal maintenance for these two areas. The East Naples Bay Special Taxing District encompasses the waterfront subdivisions of Golden Shores, Oyster Bay and Royal Harbor. The Moorings Bay Special Taxing District includes all of the waterfront properties around the Moorings Bay System, from Seagate Drive south to Banyan Boulevard, in the subdivisions of Coquina Sands, the Moorings, and Park Shore. Administration of the Districts is handled by the Construction Management Department and the Community Services/Natural Resources office. Both Districts have an advisory board to collect public input.

2003-04 Significant Budgetary Issues

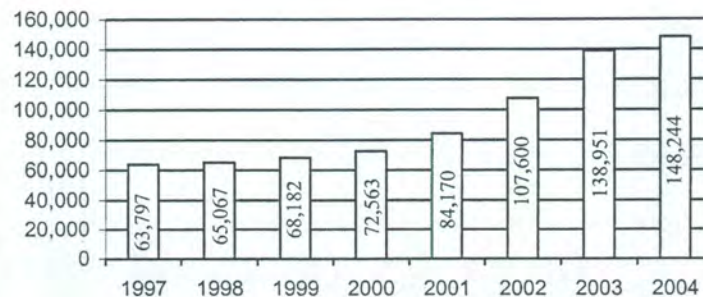
EAST NAPLES BAY

The budget for the East Naples Bay Taxing District is \$150,244.

Revenues

The tax rate for the East Naples Bay Taxing District remained at 0.5000. With a taxable value of \$312,091,427, and a collection rate of 95%, this fund is projecting to collect \$148,244 in property tax. The chart below shows the past five years of collections, with projections for FY02-03 and FY03-04.

Property Taxes



In addition to the property taxes, the fund should receive approximately \$2,000 in interest income, based on approximately \$133,000 in investable assets, and an interest rate of 1.5%.

Fund Summary Page (continued)

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

Expenditures

Expenditures for East Naples Bay District total \$78,814, with the budgeted surplus of revenues over expenditures being held for future needs. The largest expenditure in the East Naples Bay District is a transfer to the Debt Service Fund to pay the annual debt service on a Series 1993 revenue bond, with an original amount of \$562,582. Final maturity on the bonds is July 2006. Its 9/30/03 outstanding balance is \$185,000.

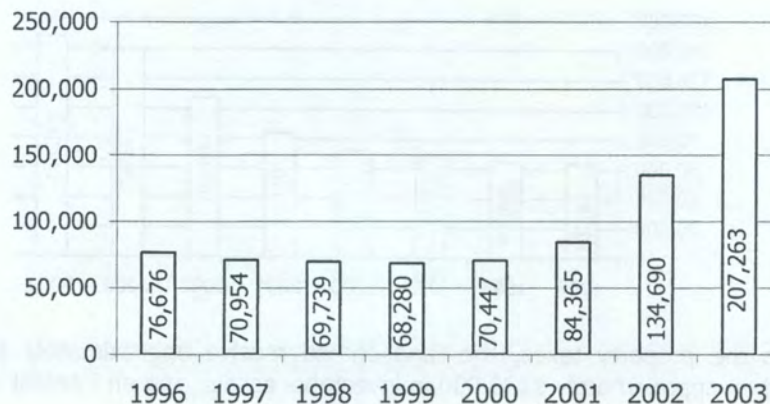
The remaining budgeted expenditures of the District (\$17,250) include a transfer to the General Fund in the amount of \$12,500 to offset the costs associated with managing these taxing districts. This is the first year to charge the taxing districts for a transfer and the State of Florida verified the legality of such a charge. Additional expenditures are for miscellaneous costs such as tax roll postage, usually costing less than \$50 and the annual special district fee in the amount of \$175. Traditionally, these are the only operating expenditures of the district. There are no capital expenditures budgeted for FY03-04.

Financial Summary

East Naples Bay	FY00/01 Actual	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Budget
Revenues	\$91,333	\$112,690	\$141,565	\$150,244
Expenditures	77,416	62,366	68,992	78,814
Change in Position	\$13,917	\$50,324	\$72,573	\$71,430

The below chart shows the trend in Fund Balance for the East Naples Bay District.

**East Naples Bay
Fund Balance**



Fund Summary Page (continued)

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

MOORINGS BAY

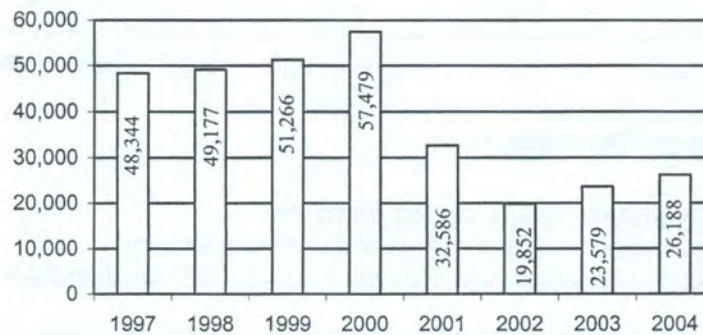
The budget for the Moorings Bay Taxing District is \$46,188.

Revenues

The tax rate for the Moorings Bay Taxing District remained at 0.0250. The taxable value of the district is \$1,102,663,288, a 12% increase over the prior year's taxable value. Assuming a collection rate of 95%, this fund is projecting to collect \$26,188 in property tax.

The chart below shows the past five years of tax collections, with projections for FY02-03 and FY03-04.

Moorings Bay Property Taxes



In addition to the property taxes, the fund should receive approximately \$20,000 in interest income assuming an interest rate of 1.5%.

Expenditures

Expenditures for the Moorings Bay District total \$33,750, with the budgeted surplus of revenues over expenditures being held for future needs. Budgeted expenditures are of the operating nature and include as-needed supplies such as channel markers or engineering services. There are no specific projects budgeted and there are no capital expenditures budgeted for FY03-04.

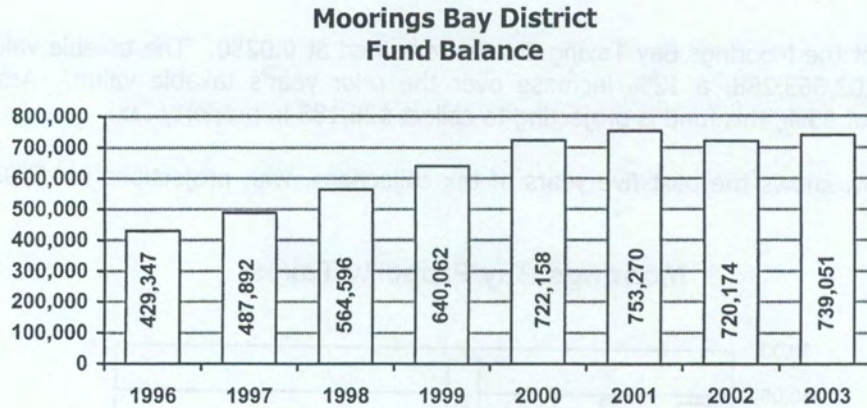
Financial Summary

Moorings Bay	FY00/01 Actual	FY01/02 Actual	FY02/03 Original Budget	FY03/04 Budget
Revenues	\$407,828	\$186,048	\$63,315	\$46,188
Expenditures	\$376,716	219,144	21,250	33,750
Change in Position	\$31,112	\$(33,096)	\$42,065	\$12,438

Fund Summary Page (continued)

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

The below chart shows the trend in Fund Balance for the Moorings Bay District.



2003-04 Goals and Objectives

Deliver high quality service to the taxing districts.

- Conduct regular meetings to ensure districts are represented.
- Promote education of employees and board members of duties and goals of Districts.

Continue dredging and/or canal maintenance in accordance with enabling ordinances

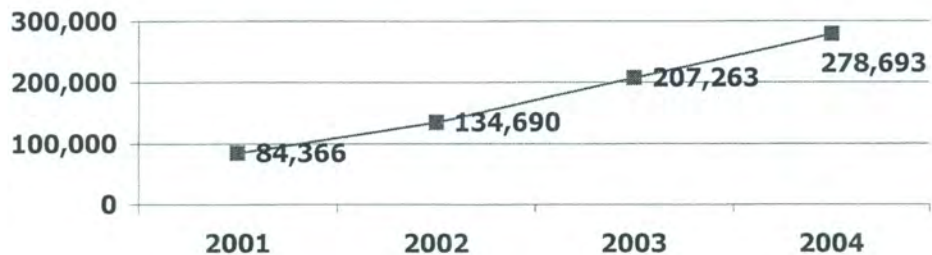
- Determine needs of canals.
- Improve budgeting efforts to ensure sufficient funds are available for continued programming.



**EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002		\$134,690
Projected Revenues FY 2002-03		\$141,565
Projected Expenditures FY 2002-03		\$68,992
Net Increase/(Decrease) in Net Unrestricted Assets		\$72,573
<i>*Estimated via GASB 34 and subject to change</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2003		\$207,263
Add Fiscal Year 2003-04 Budgeted Revenues		
Property Tax (at 0.5 mills)	148,244	
Miscellaneous Income	<u>2,000</u>	<u>\$150,244</u>
TOTAL AVAILABLE RESOURCES		\$357,507
Less Fiscal Year 2003-04 Budgeted Expenditures		
Operations & Maintenance	4,750	
City Administration	12,500	
Debt Service	<u>61,564</u>	<u>\$78,814</u>
BUDGETED CASH FLOW		\$71,430
Projected Unrestricted Net Assets as of September 30, 2004		<u>\$278,693</u>

Four Year Trend - Unrestricted Net Assets



**FISCAL YEAR 2004
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	2,000	2,000	0.0%
25-00 OTHER FRINGE BENEFITS	0	0	250	250	0.0%
TOTAL PERSONAL SERVICES	0	0	2,250	2,250	0.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	14	21	250	250	0.0%
30-01 CITY ADMINISTRATION	0	0	0	12,500	0.0%
46-00 REPAIR AND MAINTENANCE	0	0	1,000	1,000	0.0%
49-00 OTHER CURRENT CHARGES	175	175	1,000	1,000	0.0%
52-00 OPERATING SUPPLIES	0	0	250	250	0.0%
TOTAL OPERATING EXPENSES	189	196	2,500	15,000	500.0%
<u>NON-OPERATING EXPENSES</u>					
91-00 TRANSFERS OUT	77,228	62,170	64,242	61,564	-4.2%
TOTAL NON-OPERATING EXPENSES	77,228	62,170	64,242	61,564	-4.2%
TOTAL EXPENSES	\$77,417	\$62,366	\$68,992	\$78,814	14.2%



MAYOR AND CITY COUNCIL

**FUND: 001 GENERAL FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Mayor	\$20,000
6	6	6	Council Members	84,000
1	1	1	Administrative Coordinator-Mayor	30,642
8	8	8	Total Positions	\$134,642
			Regular Salaries	134,642
			Employer Payroll Expenses	51,360
			FY 2000 Early Retirement Incentive (1)	2,500
			General & Merit Increase	1,214
			Total Personal Services	\$189,716

(1) Payable through Fiscal Year 2015

Change	FY03/04 Budget	FY03/03 Actual	FY02/03 Actual
\$8,500	\$189,716	\$189,716	\$189,716
0	189,716	189,716	189,716
\$8,500	\$189,716	\$189,716	\$189,716

**FISCAL YEAR 2004
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	2,000	2,000	0.0%
25-00 OTHER FRINGE BENEFITS	0	0	500	500	0.0%
TOTAL PERSONAL SERVICES	0	0	2,500	2,500	0.0%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5	5,831	3,500	3,500	0.0%
30-01 CITY ADMINISTRATION	0	0	0	12,500	0.0%
31-01 PROFESSIONAL SERVICES	0	0	10,000	10,000	0.0%
31-04 OTHER CONTRACTUAL SVCS	19,883	6,678	2,000	2,000	0.0%
46-00 REPAIR AND MAINTENANCE	0	810	2,000	2,000	0.0%
49-00 OTHER CURRENT CHARGES	175	175	1,000	1,000	0.0%
52-00 OPERATING SUPPLIES	0	0	250	250	0.0%
TOTAL OPERATING EXPENSES	20,063	13,494	18,750	31,250	66.7%
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	356,652	205,650	0	0	0.0%
TOTAL NON-OPERATING EXPENSES	356,652	205,650	0	0	0.0%
TOTAL EXPENSES	\$376,715	\$219,144	\$21,250	\$33,750	58.8%

Community Redevelopment

City of Naples, Florida

Fund Summary Page



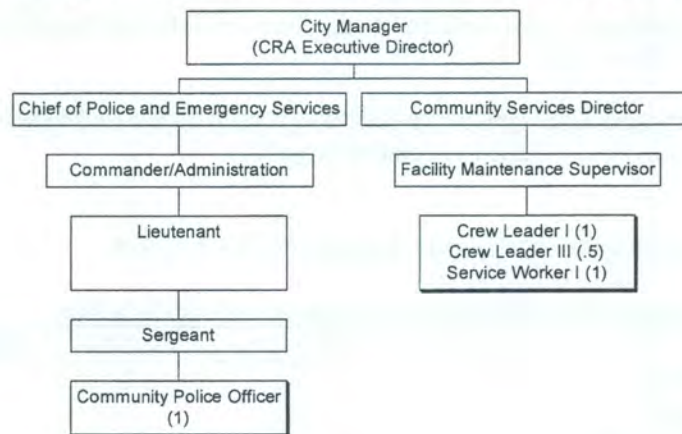
FUND: Community Redevelopment Agency

Fund Description

The Community Redevelopment Agency (CRA) Fund is the fund used to account for the City's only Tax Increment Financing District. The CRA was created in 1994 by resolutions number 94-7098 and 94-7099, which generally establish the boundaries as 7th Avenue North, the Gordon River, 6th Avenue South and 3rd Street. The actual boundaries are defined within the enabling legislation.

The purpose of the CRA is to make infrastructure improvements to this section of the city. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between US 41 and 10th St, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront and rebuilding Menefee and Merrihue Parks on 5th Ave South.

The CRA Board is the City Council, and the Executive Director is the City Manager.



2003-04 Significant Budgetary Issues

The budget of the Community Redevelopment Agency for FY03-04 is \$4,675,454. Excluding the appropriation of the proceeds from the 2003 CRA bond (\$2,981,354), the budget is \$1,694,100.

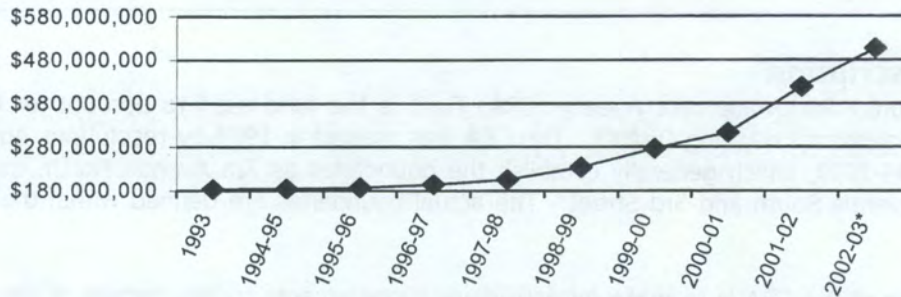
Revenues

The primary revenue earned by the CRA is Ad Valorem Taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the tax increase due to increased property values within the District. The CRA receives TIF money from the City and the County, using the 1993 property tax value as a base. The following chart shows the growth in taxable value since the base year, when values were slightly less than \$184 million, to its current value in excess of \$500 million.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Taxable Value in the TIF



The amount of tax revenue expected from the TIF is \$1,570,130, with \$382,000 from the City (based on a 1.110 tax rate) and \$1,188,130 from Collier County.

In addition to the property taxes, the fund should receive approximately \$58,000 in interest income, based on approximately \$3,900,000 in investable assets, and an interest rate of 1.5%.

There is \$3,027,324 budgeted from fund balance. This includes \$2,981,354 in bond proceeds, from a bond issued in March 2003.

Finally, this budget proposes appropriating \$45,970 in fund balance to balance the budget, using this source to pay for certain capital improvement projects.

Expenditures

Expenditures for Community Redevelopment Agency total \$4,675,454.

The Department has three and a half positions budgeted, as shown below:

Position	FY00-01	FY01-02	FY02-03	FY03-04
Police Officer	1	1	1	1
Crew Leader I	1	1	1	1
Service Worker II	0	0	1	1
Crew Leader III	0	.5	0.5	0.5
Total	2	2.5	2.5	3.5

This shows no change in positions over 2002-03. Personal Services (Salaries and benefits) are budgeted at \$185,938 for FY03-04. The major increase is in Overtime, where the Police Department has requested an additional \$12,500 as a grant match for Police Homeland Security, which if awarded, will enable an additional police officer to be on duty. We have also added \$15,000 in overtime to manage the needs of 5th Avenue on weekends.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Other Operating Expenses are budgeted at \$355,115. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	\$106,000
Capital Project Admin Fee	180,000
Electricity	\$17,200
Repair & Maintenance (such as elevator maintenance)	\$23,920
Garage Monitoring (Contractual Services)	\$6,600
Operating Supplies	\$15,600

Non Operating Expenditures include Capital and Debt Services and are budgeted at \$4,134,401

Debt service for the fund is budgeted at \$856,195. This includes \$461,130 for a debt service payment related to the debt issued in March 2003. That bond refunded the Parking Garage debt and added nearly \$3,000,000 in additional debt for improvements to the 41-10 area. As shown on the following pages, the CRA was loaned capital moneys from several other city funds. The City has established a payback schedule, which includes a 3.5% interest rate. The debt service on these interfund loans is \$395,065.

There is \$3,278,205 budgeted for Capital Improvements. These are fully explained in the Capital Improvement Program, and include \$2,833,205 for capital improvements to the 41-10 area, \$250,000 for 12th Avenue Infrastructure Improvements, US41 Medians for \$55,000, Fifth Avenue Landscaping for \$50,000 and Fifth Avenue Lighting for \$90,000.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03-04 Adopted
Revenues	\$1,166,201	\$1,574,198	\$1,648,130
Personal Services	\$92,758	\$139,227	\$185,938
Operating Expenses	138,655	166,100	355,115
Capital, Transfer, Debt	487,860	1,155,455	4,134,401
Total Expenditures	\$719,273	\$1,460,782	\$4,675,454
Change in Financial Position	\$446,928	\$113,416	(\$3,027,324)

2003-04 Goals and Objectives

Implement the 41-10 Master Plan

- Obtain consensus for projects.
- Complete 41-10 improvements.

Enhance and Upgrade Fifth Avenue

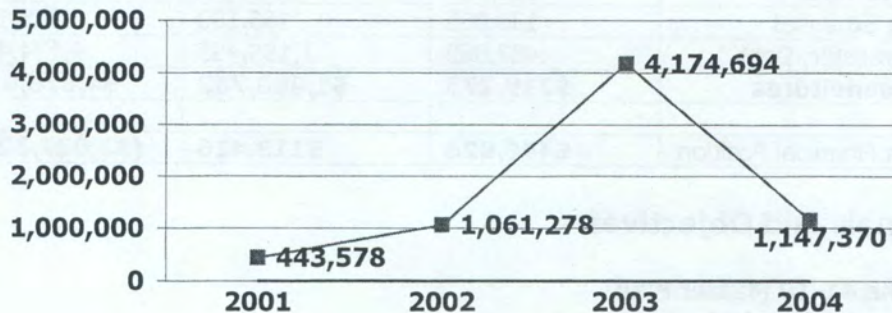
- Expand visibility of public safety during events.
- Upgrade and replace landscaping and lighting.



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002		\$1,061,278
Projected Revenues FY 2002-03		\$4,574,198
Projected Expenditures FY 2002-03		\$1,460,782
Net Increase/(Decrease) in Net Unrestricted Assets		\$3,113,416
<i>*Estimated via GASB 34 and subject to change</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2003		\$4,174,694
Add Fiscal Year 2003-04 Budgeted Revenues		
Tax Increment Financing City 1.1100 mills	\$382,000	
Tax Increment Financing County 3.8772 mills	1,188,130	
Other Income	78,000	<u>\$1,648,130</u>
TOTAL AVAILABLE RESOURCES:		\$5,822,824
Less Fiscal Year 2003-04 Budgeted Expenditures		
Personal Services	\$185,938	
Operating Expenses	69,115	
Transfer - Administration	106,000	
Transfer - Capital Project Engineer	180,000	
Capital Improvements	3,278,205	
Debt Service - Principal	250,000	
Debt Service - Interest	211,130	
Transfer - Other Funds	395,066	<u>\$4,675,454</u>
BUDGETED CASH FLOW		(\$3,027,324)
Projected Unrestricted Net Assets as of September 30, 2004		<u>\$1,147,370</u>

Four Year Trend - Unrestricted Net Assets





**FISCAL YEAR 2004
COMMUNITY REDEVELOPMENT FUND
DEBT SERVICE COVERAGE CALCULATION
(\$000'S OMITTED)**

OPERATING REVENUES	\$1,570
OPERATING EXPENSES:	<u>255</u>
OPERATING INCOME	\$1,315
INTEREST INCOME	78
NET REVENUES AVAILABLE FOR DEBT SERVICE, CAPITAL REQUIREMENTS AND INTERFUND TRANSFERS	<u><u>\$1,393</u></u>
DEBT SERVICE REQUIREMENTS(1)	\$461
DEBT SERVICE COVERAGE	3.02
INTERFUND TRANSFER	\$681

(1) Includes payments on the Series 2003 CRA Debt.



CITY OF NAPLES
COMMUNITY REDEVELOPMENT AGENCY
REVENUE SUMMARY

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	PROJECTED 2002-03	BUDGET 2003-04
TAX INCREMENTS	\$413,448	\$575,298	\$1,118,269	\$1,504,877	\$1,570,130
BOND PROCEEDS	-	-	-	3,000,000	-
OTHER INCOME	684	-	-	-	-
INTEREST INCOME	<u>53,394</u>	<u>76,203</u>	<u>47,932</u>	<u>45,000</u>	<u>78,000</u>
TOTAL REDEVELOPMENT	<u>\$467,526</u>	<u>\$651,501</u>	<u>\$1,166,201</u>	<u>\$4,549,877</u>	<u>\$1,648,130</u>

**City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule**

Fund/Purpose	9/30/03 Balance	Payoff (years*)	Interest rate	Annual debt Pymt
General -Plaza	418,516	10	3.50%	55,315
General - 5th Ave S	402,454	10	3.50%	53,192
General Tennis Deficit	95,529	8	3.50%	15,711
Stormwater-6th Ae S	88,452	8	3.50%	14,548
Stormwater-6th Ae S	60,620	4	3.50%	21,780
Streets - 6th Ave S	418,489	10	3.50%	55,311
Streets 5th Ave S	109,589	8	3.50%	18,024
Utility Tax 6th Ave S	291,123	10	3.50%	38,477
Utility Tax 3rd Ave N	134,978	8	3.50%	22,200
Utility Tax 5th Ave S	127,827	8	3.50%	21,024
Utility Tax Goodlete Rd	205,917	8	3.50%	33,867
Utility Tax Menefe/Merrihue Park	37,887	4	3.50%	13,613
Utility Tax 5th Ave Side Streets	194,595	8	3.50%	32,005
Total	2,585,976			395,065

** Basis:*

Less than \$100,000 outstanding, 4 years

Less than \$300,000 outstanding, 8 years

Otherwise 10 years

This repayment schedule was designed to repay all outstanding interfund debt over a ten-year period, at an annual interest rate of 3.5%.

COMMUNITY REDEVELOPMENT FUND
FUND: 380 COMMUNITY REDEVELOPMENT
FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Community Police Officer	\$40,551
1	1	1	Crew Leader I	28,370
1	1	1	Service Worker II	22,746
0.5	0.5	0.5	Crew Leader III	15,318
<hr/>				
3.5	3.5	3.5	Total Positions	\$106,985
			Regular Salaries	106,985
			State Incentive Pay	960
			Overtime	29,500
			Holiday Pay	1,560
			Employer Payroll Expenses	42,612
			General & Merit Increase	4,321
				<hr/>
			Total Personal Services	<u>\$185,938</u>

**FISCAL YEAR 2004
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND**

380.0506.552

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	31,714	82,322	90,840	106,985	17.77%
10-32 STATE INCENTIVE PAY	237	759	960	960	0.00%
10-40 OVERTIME	1,338	2,211	2,000	29,500	1375.00%
10-42 HOLIDAY PAY	1,347	1,347	1,350	1,560	15.56%
25-01 FICA	2,654	3,000	6,949	8,295	19.37%
25-03 RETIREMENT CONTRIBUTIONS	0	28	3,392	7,044	107.67%
25-04 LIFE/HEALTH INSURANCE	2,499	3,091	27,169	27,273	0.38%
29-00 GENERAL & MERIT INC.	0	0	6,567	4,321	-34.20%
TOTAL PERSONAL SERVICES	39,789	92,758	139,227	185,938	33.55%
<i>OPERATING EXPENSES</i>					
30-01 CITY ADMINISTRATION	42,600	75,900	94,900	106,000	11.70%
30-40 CAP PROJECT ENGINEER FEE	0	0	0	180,000	0.00%
31-01 PROFESSIONAL SERVICES	5,420	32,875	6,000	5,400	-10.00%
31-04 OTHER CONTRACTUAL SERVICES	6,920	2,686	6,000	6,600	10.00%
32-10 OUTSIDE COUNSEL	0	0	25,000	0	-100.00%
43-01 ELECTRICITY	14,900	15,479	16,200	17,200	6.17%
46-00 REPAIR & MAINTENANCE	690	5,408	5,000	23,920	378.40%
49-00 OTHER CURRENT CHARGES	8,812	5,396	10,000	0	-100.00%
52-00 OPERATING SUPPLIES	2,002	911	3,000	15,600	420.00%
54-01 MEMBERSHIPS	0	0	0	395	0.00%
TOTAL OPERATING EXPENSES	81,344	138,655	166,100	355,115	113.80%
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T/ BUILDING	138,445	186,812	200,000	3,278,205	1539.10%
60-40 MACHINERY & EQUIPMENT	2,000	0	0	0	0.00%
70-10 INTEREST PAYMENTS	0	0	395,065	0	-100.00%
70-11 PRINCIPAL	0	0	50,000	250,000	400.00%
70-12 INTEREST	0	0	510,390	211,130	-58.63%
91-01 GENERAL FUND	0	0	0	124,218	0.00%
91-21 BOND SINKING FUND FD2000	132,600	157,048	0	0	0.00%
91-34 CAPITAL PROJECTS FUND	0	0	0	161,185	0.00%
91-39 STREETS & TRAFFIC FUND	0	0	0	73,335	0.00%
91-47 STORMWATER FUND	72,926	0	0	36,328	0.00%
91-48 TENNIS FUND	0	144,000	0	0	0.00%
91-51 HEALTH INSURANCE	831	0	0	0	0.00%
TOTAL NON-OPERATING EXPENSES	346,802	487,860	1,155,455	4,134,401	257.82%
TOTAL EXPENSES	\$467,935	\$719,273	\$1,460,782	\$4,675,454	220.07%

CIP PROJECTS - COMMUNITY REDEVELOPMENT FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
COMMUNITY REDEVELOPMENT							
00C12	41-10 Master Plan	2,833,205					2,833,205
04C14	Fifth Ave. Decorative Lighting	90,000					90,000
04C16	12 Avenue Improvements	250,000					250,000
	IMPROVEMENT TOTALS	3,173,205	0	0	0	0	3,173,205
04C13	U.S. 41 Medians Located in TIF District	55,000					55,000
04C15	Fifth Ave. Street Landscaping	50,000					50,000
	REPLACEMENT TOTALS	105,000	0	0	0	0	105,000
GRAND TOTAL COMMUNITY REDEV.		3,278,205	0	0	0	0	3,278,205

Streets Fund

City of Naples, Florida

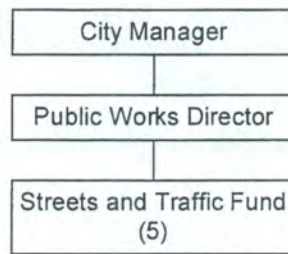
Fund Summary Page



FUND: Streets and Traffic Fund (Fund 390)

Fund Description

The Streets and Traffic Fund was established in its current format in 1992 to consolidate all revenue sources and expenditures related to streets and traffic control. This fund is under the responsibility of the Public Works Director.



2003-04 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY03-04 is \$2,566,875. This includes the use of \$43,540 of fund balance.

Revenues

Revenues into this fund total \$2,523,335.

The primary revenue in the fund is the Local Option Fuel Tax. Budgeted at \$1,140,000, 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 14.19% of the county-wide collections.

Collier County also participates in the second type of local fuel tax, called the five-cent option. The City budgeted to receive \$840,000, 14.48% of the County's collection.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. At least thirty-five percent of the City's collections are to be dedicated to transportation; for FY03-04, the transportation-dedicated portion of the revenue sharing program is \$230,000. Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are usually provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities based on transportation expenditures, in accordance with state law and an intergovernmental agreement with the County.

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

The fund is expected to receive \$35,000 in interest earnings and \$5,000 in miscellaneous revenues.

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

Finally, the fund has two other incoming sources for 2003-04. Several years ago, this fund provided a loan the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive \$73,335, which includes approximately \$20,000 in interest, the balance would be principal repayment.

Finally, to balance, this fund uses \$43,540 in unrestricted net assets, reducing the estimated unrestricted net assets to \$725,361.

Expenditures

The Fund has five positions budgeted, as shown below:

Position	FY00-01	FY01-02	FY02-03	FY03-04
Traffic Engineer	1	1	1	1
Signal Technician	2	2	2	2
Traffic Control Technician	1	2	2	2
Total	4	5	5	5

Personal Services (Salaries and benefits) are budgeted at \$319,165, a \$9,110 increase (3%) over FY02-03. As there are no additional positions, the increase is due to merit pay raises and the increased cost of health insurance and pension.

Operating Expenses for this fund are \$1,464,710, a \$341,232 (19%) decrease from last year's adopted budget.

The Major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$140,000
Street Light Electricity (moved to this fund in 2002-03)	\$267,000
Street Overlay Program	\$500,000
Insurance	\$87,825
Building Rental	\$47,800
Contractual Services	\$175,000

Non-Operating Expenditures at \$783,000 includes capital improvements which are outlined later in this section, and further in the CIP document.

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

Financial Summary

	FY 01-02 Actual	FY02/03 Adopted	FY03-04 Adopted
Revenues	\$2,924,358	\$2,409,000	\$2,523,335
Personal Services	\$243,431	\$310,055	\$319,165
Operating Expenses	1,433,221	1,805,942	1,464,710
Capital, Transfer, Debt	2,027,762	1,820,700	783,000
Total Expenditures	3,704,414	3,936,697	2,566,875
Change in Financial Position	(\$780,056)	(\$1,527,697)	(\$43,540)

2003-04 Goals and Objectives

Monitor, upgrade and enhance the Traffic Signal Network throughout the City.

Maintain a high level of quality for City roadways through capital improvement projects and the Annual Overlay Program.

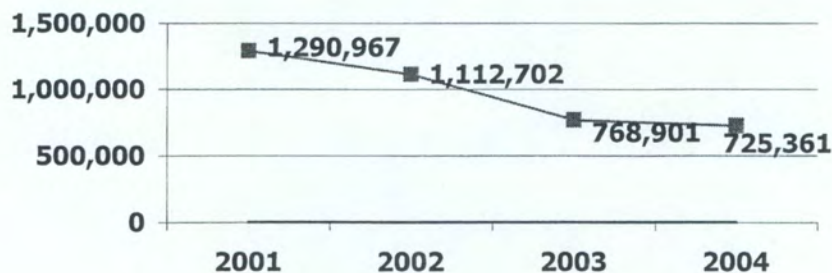
Improve coordination and cooperation between FDOT and Collier County on present and future roadway programs that impact the City of Naples.



STREETS FUND
FINANCIAL SUMMARY
 Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002		\$1,112,702
Projected Revenues FY 2002-03		\$2,492,896
Projected Expenditures FY 2002-03		<u>\$2,836,697</u>
Net Increase/(Decrease) in Net Unrestricted Assets		<u>-\$343,801</u>
<i>*Estimated via GASB 34 and subject to change</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2003		\$768,901
Add Fis Add Fiscal Year 2003-04 Budgeted Revenues		
6-Cent Gas Tax	1,140,000	
5-Cent Gas Tax (2)	840,000	
Road Impact Fees (3)	200,000	
State Shared Revenue	230,000	
Other Income	40,000	
Re-Paymt-Comm Redevel	<u>73,335</u>	<u>2,523,335</u>
TOTAL AVAILABLE RESOURCES		\$3,292,236
Less Fiscal Year 2003-04 Budgeted Expenditures		
Personal Services	\$319,165	
Contract Repair	175,000	
Operations & Maintenance	424,085	
Transfer - Self-Insurance	87,825	
Transfer - Reimbursed Admin.	140,000	
Transfer - Capital Project Engineer	90,000	
Transfer - Building Rental	47,800	
Overlay Program (2)	500,000	
CIP Projects	<u>783,000</u>	<u>2,566,875</u>
BUDGETED CASH FLOW		(\$43,540)
Projected Unrestricted Net Assets as of September 30, 2004		<u><u>\$725,361</u></u>

Four Year Trend - Unrestricted Net Assets





**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	<u>ACTUAL 1999-00</u>	<u>ACTUAL 2000-01</u>	<u>ACTUAL 2001-02</u>	<u>PROJECTED 2002-03</u>	<u>BUDGET 2003-04</u>
6-CENT LOCAL GAS TAX	\$985,026 (1)	\$1,038,212	\$1,125,666	\$1,140,000	\$1,140,000
5-CENT LOCAL GAS TAX (2)	763,483	807,989	879,679	840,000	840,000
STATE REV. SHARING	178,104	186,282	236,071	204,000	230,000
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
OTHER INCOME	241,548	354,906	124,738	24,600	40,000
TRANSFER-GENERAL FUND	-	-	350,625	-	-
TRANSFER-RISK MANGMNT	-	-	7,579	-	-
TRANSFER-CRA	-	-	-	83,896	73,335
TOTAL STREETS	<u>\$2,368,161</u>	<u>\$2,587,389</u>	<u>\$2,924,358</u>	<u>\$2,492,496</u>	<u>\$2,523,335</u>

STREETS FUND

**FUND: 390 STREETS FUND
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Traffic Engineer	\$79,725
2	2	2	Signal Technician	68,555
2	2	2	Traffic Control Technician	76,398
<hr/>				
5	5	5	Total Positions	\$224,678
			Regular Salaries	224,678
			Overtime	8,460
			Employer Payroll Expenses	75,804
			General & Merit Increase	10,223
			<hr/>	
			Total Personal Services	<hr/> \$319,165 <hr/>

**FISCAL YEAR 2004
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	171,104	186,195	215,411	224,678	4.30%
10-30 OTHER SALARIES	5,460	5,460	0	0	0.00%
10-40 OVERTIME	4,656	6,208	8,460	8,460	0.00%
25-01 FICA	13,594	14,862	16,205	16,878	4.15%
25-03 RETIREMENT CONTRIBUTIONS	4,780	8,077	11,320	16,138	42.56%
25-04 LIFE/HEALTH INSURANCE	16,064	22,629	39,580	42,788	8.11%
29-00 GENERAL & MERIT INC.	0	0	19,079	10,223	-46.42%
TOTAL PERSONAL SERVICES	215,658	243,431	310,055	319,165	2.94%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	89	285	500	500	0.00%
30-01 CITY ADMINISTRATION	365,500	375,000	386,200	140,000	-63.75%
30-40 CAP PROJECT ENGINEER FEE	0	0	0	90,000	0.00%
31-01 PROFESSIONAL SERVICES	0	299	20,000	20,000	0.00%
31-04 OTHER CONTRACTUAL SVCS	149,868	199,579	175,000	175,000	0.00%
31-42 GAS TAX OVERLAY	494,949	578,874	600,000	500,000	-16.67%
40-00 TRAINING & TRAVEL COSTS	0	0	0	1,000	0.00%
40-01 TRAVEL	24	45	200	0	-100.00%
40-02 SCHOOL AND TRAINING	0	36	500	0	-100.00%
40-03 SAFETY	0	0	300	0	-100.00%
41-00 COMMUNICATIONS	2,836	3,699	2,000	3,000	50.00%
41-01 TELEPHONE	3,360	3,294	3,100	3,500	12.90%
42-00 TRANSPORTATION	371	0	0	0	0.00%
42-02 POSTAGE & FREIGHT	398	766	1,000	500	-50.00%
42-10 EQUIP.SERVICES - REPAIRS	18,646	4,757	16,155	16,155	0.00%
42-11 EQUIP. SERVICES - FUEL	3,021	1,853	4,000	4,000	0.00%
43-01 ELECTRICITY	0	0	267,000	267,000	0.00%
43-02 WATER, SEWER, GARBAGE	1,072	3,768	1,000	6,000	500.00%
44-01 BUILDING RENTAL	0	45,540	47,800	47,800	0.00%
44-02 EQUIPMENT RENTAL	43,529	267	500	500	0.00%
45-22 SELF INS. PROPERTY DAMAGE	124,061	145,958	184,637	87,825	-52.43%
46-00 REPAIR AND MAINTENANCE	22,621	7,464	5,000	5,000	0.00%
46-04 EQUIP. MAINTENANCE	938	717	3,000	3,000	0.00%
46-06 OTHER MAINTENANCE	55,996	28,260	40,000	40,000	0.00%
46-07 MARINE SIGN MAINT.	12,822	5,437	15,000	15,000	0.00%
46-09 STREET LIGHT & POLE MAINT.	130	10,717	15,000	15,000	0.00%
49-02 INFORMATION SERVICES	0	0	0	6,380	0.00%
51-00 OFFICE SUPPLIES	137	813	800	800	0.00%
52-00 OPERATING SUPPLIES	11,899	14,702	15,000	15,000	0.00%
52-07 UNIFORMS	598	441	1,200	500	-58.33%
52-09 OTHER CLOTHING	300	300	500	700	40.00%
54-01 MEMBERSHIPS	50	50	50	50	0.00%
54-02 BOOKS, PUBS, SUBS.	236	300	500	500	0.00%
TOTAL OPERATING EXPENSES	1,313,451	1,433,221	1,805,942	1,464,710	-18.89%

**FISCAL YEAR 2004
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	18,000	0.00%
60-30 IMPROVEMENTS O/T BUILDING	481,386	1,357,581	1,590,700	635,000	-60.08%
60-40 MACHINERY EQUIP	331,325	631,667	80,000	130,000	62.50%
60-70 VEHICLES	0	22,450	0	0	0.00%
91-51 HEALTH INSURANCE	1,968	16,064	0	0	0.00%
99-01 OPERATING CONTINGENCY	0	0	150,000	0	-100.00%
TOTAL NON-OPERATING EXPENSES	814,679	2,027,762	1,820,700	783,000	-56.99%
TOTAL EXPENSES	\$2,343,788	\$3,704,414	\$3,936,697	\$2,566,875	-34.80%

CIP PROJECTS - STREETS & TRAFFIC

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
STREETS & TRAFFIC							
04U28	2002 Overlay Program (1)	500,000	600,000	600,000	600,000	600,000	2,900,000
04U31	Alley Surfacing Program (1)	100,000	100,000	100,000	100,000	100,000	500,000
04U01	Signal System Improvement Program	80,000	120,000	120,000	110,000	110,000	540,000
04U29	Annual Sidewalk Improvement Program (1)	100,000	100,000	100,000	100,000		400,000
04U18	Street Enhancement/Impv. Program	200,000	500,000	500,000	500,000	500,000	2,200,000
01U35	Burning Tree Corridor Project (2)	200,000		315,000			515,000
04U17	R/W Acquisition for Signal System	18,000					18,000
	IMPROVEMENT TOTALS	1,198,000	1,420,000	1,735,000	1,410,000	1,310,000	7,073,000
04U23	Annual Street Lighting Impv.	35,000	35,000	35,000	35,000	35,000	175,000
04U09	Signal System Component Upgrades	50,000	55,000	60,000	65,000	70,000	300,000
	REPLACEMENT TOTALS	85,000	90,000	95,000	100,000	105,000	475,000

GRAND TOTAL STREETS & TRAFFIC	1,283,000	1,510,000	1,830,000	1,510,000	1,415,000	7,548,000
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- (1) Projects funded with proceeds of 5 cent Gas Tax, as identified in City Comprehensive Plan.
 (2) Projects funded with Roadway Impact Fees.

Utility Tax/
Capital
Projects
Fund

City of Naples, Florida

Fund Summary Page



FUND: **Utility Tax Debt Service Fund**
 Utility Tax Capital Improvement Fund

Fund Description

The Utility Tax Debt Service Fund is the fund that was established to account for the City's debt service on outstanding Utility Tax Revenue Bonds and the City's General Obligation Bonds. This fund does not include bond issues for the enterprise funds. Information on debt service for the enterprise funds can be located in the appropriate sections. The taxes levied in the Utility Tax Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. Once the debt service obligations have been met then the remainder of the revenues in this fund is transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures.

Capital improvement projects include items involving expenditures of more than \$2,500 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 capital improvement budget document was provided to the elected officials in accordance with Chapter 2, Section 371 of the Code of Ordinances by June 1, 2003.

2003-04 Significant Budgetary Issues

Utility Tax Debt Service Fund **Revenues**

In 2000 the citizens of Naples voted to issue a general obligation (GO) bond to purchase a tract of land that was virtually undisturbed and maintain it as "Naples Preserve." With this vote also came a voted ad valorem proceed to pay for the debt service on this GO debt. The mill rate is set each year to just satisfy that year's debt service. The other revenue earned by the Utility Tax Debt Service Fund is from utility taxes on Electric, Telecommunication, and Propane in addition to ad valorem proceeds from the voted debt service and have been estimated as follows:

Ad Valorem Tax	\$822,860
Florida Power & Light	2,005,500
Teco Gas	7,500
Propane	145,000
Telecommunication	926,140

Other revenues are generated from interest income, and transfers in from the Community Redevelopment Agency and the East Naples Bay Taxing District, and Non-Road Impact Fees.

Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund
Utility Tax Capital Improvement Fund

Expenditures

The majority of the expenditures in this fund are for debt service obligations. The City of Naples has \$7,410,000 of General Obligation Debt outstanding and \$10,786,089 for the Utility Tax Bonds as of September 30, 2003. For FY 2003-04 the total debt service payments for principal and interest will be \$2,172,412.

After calculating the debt service and other costs of this fund, the balance is transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2003-04, the transfer from the Utility Tax Debt Service Fund to Utility Tax Capital Improvement Fund for capital improvements purchases is \$2,223,253.

Utility Tax Capital Improvement Fund

In addition to the transfer in from the Debt Service Fund, the Capital Improvement fund receives Interest, non-road impact fees, assessment payments and a repayment from the Community Redevelopment Agency.

The major purchases will be a Citywide Beautification Program, Cambier Park Landscaping, Banyan Boulevard Medians and rehabilitation of Fire Station #2. In all, there is \$2,292,292 in capital projects budgeted. There is also a \$243,000 Administrative Chargeback for overhead costs, and a capital contingency of \$238,746.

Please refer to the last page of this section for a complete listing of the projects funded for FY03-04.



UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$0
Projected Revenues FY 2002-03	\$9,634,866
Projected Expenditures FY 2002-03	\$9,634,866
Net Increase/(Decrease) in Net Unrestricted Assets	\$0

*Estimated via GASB 34 and subject to change

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$0**

ADD: BUDGETED REVENUES:

Ad Valorem Tax	\$822,860	
Utility Tax		
Florida Power & Light	2,005,500	
Teco Gas	7,500	
Propane Sales	145,000	
Local Telecommunications Tax	926,140	
Interest Earned	30,000	
Transfer - Parking Garage Bonds	461,101	
Transfer - East Naples Bay Debt	61,564	\$4,459,665

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$822,860
Utility Tax Bonds:	
Principal	321,162
Interest	505,725
East Naples Bay Debt Service	61,564
Parking Garage Debt Service	461,101
TRF - Admin. Reimbursement	64,000

TRF - Capital Improvements **2,223,253** **\$4,459,665**

BUDGETED CASH FLOW **\$0**

**UTILITY TAX FUND / DEBT SERVICE FUND
REVENUE SUMMARY**

	ACTUAL 1999-00	ACTUAL 2000-01	PROJECTED 2001-02	BUDGET 2002-03	BUDGET 2003-04
AD VALOREM TAX	-	829,534	839,000	825,360	822,860
FLORIDA POWER & LIGHT	1,978,993	2,017,479	1,800,000	1,980,000	2,005,500
TELEPHONE	620,929	678,380	58,000	-	-
LOCAL COMM. TAX	-	-	1,110,000	1,444,000	926,140
PROPANE	141,554	179,097	130,000	144,000	145,000
TECO	-	-	-	-	7,500
BOND PROCEEDS	8,460,000 (1)	9,845,000 (2)	-	-	-
INTEREST INCOME	253,384	618,667	123,334	213,400	205,000
GRANTS	131,435	164,333	175,112	-	-
NON-STREET IMPACT FEES	295,820	218,738	190,000	164,600	164,600
OTHER INCOME	1,819	44,604	15,705	15,000	15,000
FUND RAISING	287,200	2,530	147,516	-	-
ASSESSMENT PAYMENTS	28,368	34,486	40,000	35,000	35,000
TRANSFER - OTHER FUNDS	127,700	134,100	154,200	-	161,185
TRF - E. NAPLES BAY	75,203	77,228	62,170	64,242	61,564
TRF - PARKING GARAGE	132,600	132,600	157,048	180,340	461,101
HISTORICAL SOCIETY	<u>278,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL UTILITY TAX FUND	<u><u>\$12,813,252</u></u>	<u><u>\$14,976,776</u></u>	<u><u>\$5,002,085</u></u>	<u><u>\$5,065,942</u></u>	<u><u>\$5,010,450</u></u>

(1) Naples Preserve Bond Issue.

(2) Park Improvements Bond Issue, refunding 1997 Public Service Tax Bonds.

CIP PROJECTS - UTILITY TAX FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
DEVELOPMENT SERVICES/ENGINEERING							
01Y18	Burning Tree Corridor Project	129,450	15,000				144,450
04Y04	Citywide Beautification Program	250,000	500,000	500,000	500,000		1,750,000
05Y03	Parking Lot Repairs		100,000	100,000			200,000
	IMPROVEMENT TOTALS	379,450	615,000	600,000	500,000	0	2,094,450
04Y02	Truck Replacement	22,255					22,255
	REPLACEMENT TOTALS	22,255	0	0	0	0	22,255
GRAND TOTAL DEVELOPMENT SERVICES//		401,705	615,000	600,000	500,000	0	2,116,705
CITY MANAGER							
04A10	Video File Server	73,500	130,000				203,500
	IMPROVEMENT TOTALS	73,500	130,000	0	0	0	203,500
04A11	HP Color LaserJet 5500 Printer	5,000					5,000
	REPLACEMENT TOTALS	5,000	0	0	0	0	5,000
GRAND TOTAL CITY MANAGER		78,500	130,000	0	0	0	208,500
COMMUNITY SERVICES ADMINISTRATION							
05G23	Admin Bldg Renovations		30,000				30,000
	IMPROVEMENT TOTALS	0	30,000	0	0	0	30,000
SUB TOTAL CS/ADMINISTRATION		0	30,000	0	0	0	30,000
PARKS & PARKWAYS							
04F23	Cambier Park/Norris Landscaping	158,872					158,872
04F49	Banyan Boulevard Medians	156,855					156,855
04F26	Tree Planting Program	75,000	75,000	75,000	75,000	75,000	375,000
04F02	Cul-De-Sac Renovations	56,000	56,000	56,000	56,000	56,000	280,000
03F21	Communication System Enhancemen	27,650					27,650
05F42	Tree Maintenance Service Vehicle		41,000				41,000
	IMPROVEMENT TOTALS	474,377	131,000	131,000	131,000	131,000	998,377
04F22	Dump Truck	74,000	82,000	90,000			246,000
04F14	Infield Grooming Machine	11,500					11,500
04F10	Tractor Replacement	21,000					21,000
04F55	Replace Irrigation Infrastructure	61,000	63,000	64,000	67,000		255,000
04F13	Mower Replacement 72" Rider	15,000					15,000
04F29	City Hall Landscape Renovations	5,000	24,000				29,000
06F30	6th Ave. North			28,800			28,800
08F31	Water Truck					65,000	65,000
	REPLACEMENT TOTALS	187,500	169,000	182,800	67,000	65,000	671,300
SUB TOTAL CS/PARKS & PARKWAYS		661,877	300,000	313,800	198,000	196,000	1,669,677

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
RECREATION							
04G10	Norris Center Furniture & Equip IMPROVEMENT TOTALS	150,000 150,000	0	0	0	0	150,000 150,000
04G05	Facility Upgrades/Renovations	60,000	60,000	60,000			180,000
05G27	7 Passenger Van		20,000				20,000
05G28	Bandshell Audio System		50,000				50,000
05G29	Fleischmann Park Playground		100,000				100,000
05G32	Lowdermilk Park Playground		32,000				32,000
05G33	Cambier Park Playground		30,000				30,000
05G02	Recreation Vehicle		20,000				20,000
06G34	Floor Resurface-Gulfview School			52,000			52,000
06G35	Replace River Park Pool REPLACEMENT TOTALS	60,000 60,000	312,000	612,000	0	0	500,000 984,000
SUB TOTAL CS/RECREATION		210,000	312,000	612,000	0	0	1,134,000
GRAND TOTAL COMMUNITY SERVICES		871,877	642,000	925,800	198,000	196,000	2,833,677
NON-DEPARTMENTAL/MAINTENANCE							
04I10	Sign Replacement IMPROVEMENT TOTALS	50,000 50,000	50,000	50,000		0	150,000 150,000
04I06	Maintenance Service Truck REPLACEMENT TOTALS	27,000 27,000	0	27,000	0	0	54,000 54,000
GRAND TOTAL NON-DEPARTMENTAL/MAIN		77,000	50,000	77,000	0	0	204,000
PESD							
04H35	Fingerprint Downflow Fume Hood	2,990					2,990
04H41	Headqrtrs Landscaping (west bounda	44,000					44,000
05E 31	Lap Top Computers Fire Engine Co.		27,000				27,000
05E 32	Blitzfire Monitor		2,500				2,500
05E 24	Thermal Imaging Camera IMPROVEMENT TOTALS	46,990 46,990	29,500	0	0	0	22,000 76,490
04H01	Patrol Vehicles	165,600	145,600	182,000	182,000	182,000	857,200
03E 15	Fire Station #2 Rehab Design	450,000					450,000
04H04	C.I.B. Vehicles	55,720	58,506	61,431	64,502	67,727	307,886
04H44	800 MHA Radios Replacement	36,000	36,000	36,000	36,000	36,000	180,000
04E 34	Carpet Replacement	5,000					5,000
03E 18	Self Contained Breathing Apparatus	14,000					14,000
04H48	Document Shredder	3,400					3,400
04H31	Boat Motors	12,000	12,000	12,000	12,000	12,000	60,000
03E 17	Fire Station Painting	18,000					18,000
04H49	Administration Printer	6,000					6,000
04E 13	Tow Vehicle for Dept. Trailers	35,000					35,000
04H33	Locker Room/Bathroom Renovations	10,000	10,000	10,000	10,000		40,000
04E 35	Furniture Replacement	2,500	2,500	2,500	2,500	2,500	12,500
04H50	Barricade Trailer	3,000					3,000
05H02	In-Car Cameras		30,000				30,000
05E 26	Fire Safety House Tow Vehicle		25,000				25,000
05E 37	Boat Motor Replacement		14,000				14,000
05E 38	Fire Apparatus Replacement		295,000		850,000	350,000	1,495,000
05E 20	Breathing Air System		10,000				10,000

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
05E 25	Battalion Chief Vehicle		40,000				40,000
05E 23	Fireboat		135,000				135,000
05E 22	Impact Response Team Equip. Trailer		20,000				20,000
06E 11	Fire Station #1 Remodel			250,000			250,000
06H16	Boat Hull			37,000	37,000		74,000
06E 10	Fire Safety House Upgrades			10,000			10,000
07H51	CSA Pick-up Trucks				50,700		50,700
08E 39	Staff Vehicle Replacement					33,000	33,000
	REPLACEMENT TOTALS	816,220	833,606	600,931	1,244,702	683,227	4,178,686
GRAND TOTAL PESD		863,210	863,106	600,931	1,244,702	683,227	4,255,176
TOTAL UTILITY TAX		2,292,292	2,300,106	2,203,731	1,942,702	879,227	9,618,058

Internal Service Funds

Risk Management

City of Naples, Florida

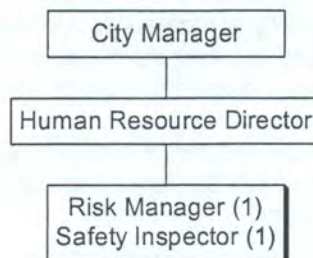
Departmental Summary Page



DEPARTMENT Human Resources
FUND: Risk Management Fund

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. Until September 2003, Risk Management was part of the Finance Department. A city-wide reorganization effort designed to group like-functions and improve operational efficiencies has resulted in this fund being transferred to the responsibility of the Human Resources Director.



2003-04 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,559,848 a 10% increase over the 2002-03 budget of \$2,320,814.

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for insurances and risk management. These charges were calculated by the Risk Management team based on a four-year analysis of several major factors, including number of worker's compensation claims, number of vehicles, and level of job-related risk. This new method changed several departments' charges considerably, such as Building and Zoning, which decreased by more than 50%.

Expenditures

Personal Services

This fund includes expenditures for two full time employees, a Risk Manager and a Safety Inspector. Personal Services have increased \$10,172 over the 2002-03 budget of \$141,414, or 7%. The primary reason for this increase is the cost of increased health insurance, pension, and the merit raises.

Departmental Summary Page (continued)

DEPARTMENT **Human Resources**
FUND: **Risk Management Fund**

Operating Costs

There are two components of the operating costs of this fund.

First are the costs required to support the two staff members and the jobs they perform, such as fuel, overhead, training materials, telephones, and supplies. This budget includes \$19,350 for staff operating costs, a decrease of \$6,950 from the prior years budget of \$26,300. The reason for the decrease is due to a major reduction in operation supplies. The Risk Manager was carrying and supplying a substantial amount of safety equipment and distributing it. We have found that this was a duplication of effort, as the employee's department and supervisor have that primary responsibility. In addition, the Risk Fund was re-supplying all city building medical kits. Because the Risk Department had no control over how these were used, the ongoing funding of these kits has been assigned to the user departments. It is hoped that by returning the responsibility of the kits and the safety equipment to the departments, they will better control the supplies and ensure the responsible use and maintenance of all safety equipment, while the Risk staff can return to a monitoring role, instead of a supply role.

The second component is the cost of the insurance program, including purchased insurance and self-insurance. At \$2,323,412, this is clearly the largest portion of the budget. The following list summarizes the insurances and their costs.

Professional Services (\$163,000)

Third Party Claims Admin Fees	\$70,000
Audit & Actuarial	\$3,000
Brokerage Service Fees	\$90,000

Insurance & Bonds (\$1,363,912)

Governmental Package Premium	\$458,150
Excess Workers Comp Premium	\$84,390
State Workers Comp Fees	\$84,000
Excess Property Insurance Premium	\$630,180
National Flood Insurance Program	\$78,000
Boiler & Machinery	\$15,180
Excess Crime	\$2,187
AD&D	\$5,560
Fiduciary Liability	\$6,265

Other Funding (\$796,500)

Claims Funding	794,000
Medical Testing	2,500

Broken out between classes of insurance, the cost for the above \$2,323,412 insurance is as follows.

Worker's Compensation	\$1,159,847
Property	\$766,376
Automobile	\$110,494
General Liability	\$286,695

Departmental Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

In addition to those components, the Fund also is charged \$65,500 in City Administration fees.

2003-04 Goals and Objectives

Update Risk Management Policies and Procedures

- Revise Management Policy #12 – Risk Management Program
- Develop Claims Handling Procedures
- Develop Sewer Back-Up and Tree Root Claim Policy
- Revise City's standard insurance requirements for purchasing and service agreements

Reduce the City's workers' compensation loss experience

- Increase safety awareness Citywide
- Increase participation in Safety Committee meetings and ensure meetings are held quarterly.
- Reduce workers' compensation claim costs for medical and ancillary services.

Improve the City's Insurance Program

- Reduce the cost of insurance by evaluating alternate insurance programs and structure.
- Conduct a property appraisal of all City owned property to ensure accurate representation of values and exposures.



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002 **\$73,358**

Projected Revenues FY 2002-03	\$2,292,279
Projected Expenditures FY 2002-03	<u>\$2,320,814</u>
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$28,535)</u>

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$44,823**

Add Fiscal Year 2003-04 Budgeted Revenues

Charges for Services:

General Fund	\$1,435,291	
Water & Sewer Fund	651,854	
Solid Waste Fund	170,834	
Beach Fund	21,645	
City Dock	13,175	
Streets Fund	87,825	
Equipment Services Fund	24,468	
Stormwater Fund	16,141	
Information Services Fund	42,879	
Building & Zoning Fund	79,215	
Tennis Fund	14,120	<u>\$2,557,447</u>

TOTAL AVAILABLE RESOURCES **\$2,602,270**

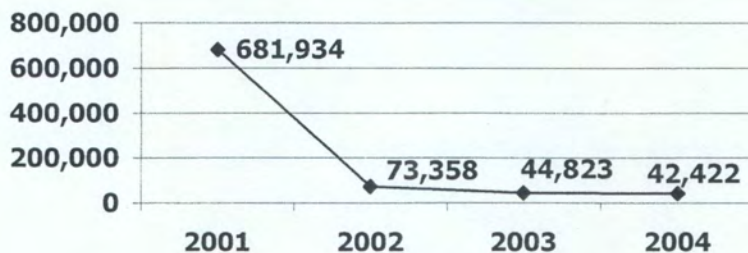
Less Fiscal Year 2003-04 Budgeted Expenditures

Premiums - Excess Insurance	\$2,157,912	
Claims Management Services	163,000	
Personal Services	151,586	
Operating Expenses	21,850	
Transfer - Administration	65,500	<u>\$2,559,848</u>

BUDGETED CASH FLOW **(\$2,401)**

Projected Unrestricted Net Assets as of September 30, 2004 **\$42,422**

Four Year Trend - Unrestricted Net Assets



RISK MANAGEMENT

**FUND: 500 RISK MANAGEMENT
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Risk Manager	\$65,559
1	1	1	Safety & Fire Inspector	45,315
2	2	2	Total Positions	110,874
			Regular Salaries	\$110,874
			Overtime	1,000
			Employer Payroll Expenses	34,744
			General & Merit Increase	4,968
			Total Personal Services	\$151,586

**FISCAL YEAR 2004
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION		00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	44,323	78,751	101,552	110,874	9.18%
10-40	OVERTIME	0	331	1,000	1,000	0.00%
25-01	FICA	3,402	5,271	7,699	8,225	6.83%
25-03	RETIREMENT CONTRIBUTIONS	890	1,022	3,554	6,013	69.19%
25-04	LIFE/HEALTH INSURANCE	5,018	7,884	18,754	20,506	9.34%
29-00	GENERAL & MERIT INC.	0	0	8,855	4,968	-43.90%
TOTAL PERSONAL SERVICES		53,633	93,259	141,414	151,586	7.19%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	72	425	600	0	-100.00%
30-01	CITY ADMINISTRATION	53,800	55,800	83,100	65,500	-21.18%
31-04	OTHER CONTRACTUAL SVCS	0	0	0	163,000	0.00%
31-05	FIXED COSTS	0	0	70,000	0	-100.00%
31-07	MEDICAL SERVICES	0	0	0	2,500	0.00%
32-10	OUTSIDE COUNSEL	6,158	933	0	0	0.00%
40-00	TRAINING & TRAVEL COSTS	0	0	0	2,250	0.00%
40-01	TRAVEL	70	1,464	3,000	0	-100.00%
40-02	SCHOOL AND TRAINING	0	580	1,000	0	-100.00%
40-03	SAFETY	1,863	3,479	4,500	4,500	0.00%
41-01	TELEPHONE	642	2,086	1,500	2,400	60.00%
42-10	EQUIP. SERVICES - REPAIRS	293	640	500	500	0.00%
42-11	EQUIP. SERVICES - FUEL	499	546	500	500	0.00%
45-00	INSURANCE	739,611	949,198	1,300,000	0	-100.00%
45-01	UNEMPLOYMENT COMPENSATION	3,266	5,817	0	0	0.00%
45-10	W/C STATE ASSESSMENTS	65,585	60,869	0	84,000	0.00%
45-11	W/C CURRENT YEAR	285,259	299,575	325,000	964,291	196.70%
45-20	GEN. LIABILTY & BUS PKG	128,107	112,520	150,000	247,337	64.89%
45-21	AUTO COLLISION	19,384	46,014	75,000	99,247	32.33%
45-22	SELF INS. PROPERTY DAMAGE	326,301	918,145	150,000	763,037	408.69%
46-00	REPAIR AND MAINTENANCE	26,829	0	0	0	0.00%
47-00	PRINTING AND BINDING	630	0	500	220	-56.00%
49-00	OTHER CURRENT CHARGES	120	1,225	600	600	0.00%
51-00	OFFICE SUPPLIES	16	880	1,000	1,000	0.00%
51-03	OFFICE EQUIPMENT <\$250	0	30	1,000	500	-50.00%
52-00	OPERATING SUPPLIES	7,468	13,434	10,000	5,000	-50.00%
52-09	OTHER CLOTHING	86	277	300	300	0.00%
54-01	MEMBERSHIPS	130	660	800	1,080	35.00%
54-02	BOOKS, PUBS, SUBS.	320	420	500	500	0.00%
59-00	DEPRECIATION/AMOTIZATION	6,885	7,273	0	0	0.00%
TOTAL OPERATING EXPENSES		1,673,394	2,482,290	2,179,400	2,408,262	10.50%
<u>NON-OPERATING EXPENSES</u>						
91-39	STREETS & TRAFFIC FUND	0	7,579	0	0	0.00%
91-51	HEALTH INSURANCE	547	2,008	0	0	0.00%
TOTAL NON-OPERATING EXPENSES		547	9,587	0	0	0.00%
TOTAL EXPENSES		\$1,727,574	\$2,585,136	\$2,320,814	\$2,559,848	10.30%

Employee Benefits

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City-Wide
FUND: Employee Benefits Fund (Fund 510)

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. Until 2003-04, this fund was called Health Benefits Fund. As the Employee Benefits Fund, it includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City has a contract with Metlife for dental insurance.
- Life Insurance The City has a contract with Hartford Life Insurance.
- Vision Insurance The City has a contract with Vision Care Plan for this insurance, which is fully paid by the employee.
- Long Term Disability The City has a contract with Hartford Life Insurance to provide this insurance.

For 2003-04, the latter three items have been moved into this fund to improve budgeting and cost recognition; they were formerly paid from a trust fund. This does not represent any cost increase to the city.

2003-04 Significant Budgetary Issues

Revenues

The budget of this fund is \$4,964,615. 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

City Contributions are budgeted from the Personal Services section of each individual's department. The contributions are as follows:

Health	\$3,534,535
Life	\$210,030
Disability	\$94,430
Dental	<u>\$147,383</u>
Total City Contributions	\$3,986,378

Employee (or former employee) contributions are deducted from an employee's pay or billed.

Health	\$457,728
Health/Retiree/Cobra	\$224,300
Life	\$85,610
Flex Benefits	\$75,000
Vision	\$17,825
Dental	<u>\$85,150</u>
Total Employee Contributions	\$945,613

Departmental Summary Page (continued)

DEPARTMENT City Wide
FUND: Employee Benefit Fund

Other minor revenues to this fund include interest earnings (\$3,800), Other Income (\$20,000) and Beginning Cash Balance (\$8,824).

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs.

The self-insured health insurance program is the largest expense of this fund. For calendar year 2002, health and prescription claims were approximately \$3,015 per participant for 1,008 participants. We expect these claims to climb by approximately 15% annually. For Fiscal Year 03-04, health claims are estimated to be \$2,800 per participant, and prescription claims are expected to be approximately \$904 per participant. Fixed costs are \$53.33 for single coverage, and \$99.66 for family coverage.

Accordingly, the costs associated with the health insurance program are:

Fixed costs (for the third party administrator, excess insurance)	\$511,100
Health Claims	\$2,822,320
Prescription Claims	\$875,000
Total Self Insurance Costs	\$4,208,420

Costs for purchased insurance are expected as follows:

Dental	\$234,000
Long Term Disability	\$94,430
Life Insurance	\$295,640
Vision Insurance	\$17,825

For a complete understanding of the benefits provided to city employees, please see the union contracts and employee manuals, or contact the Human Resource Director.

Other costs of the fund are the City Administration cost of \$31,000, the Employee Funded Flex Benefit (\$75,000), and the Health/Fitness Reimbursement (\$4,800). There is \$3,500 budgeted for an actuary study to assure the soundness of the self-insurance plan and rates.



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$15,253
Projected Revenues FY 2002-03	\$3,905,750
Projected Expenditures FY 2002-03	\$3,905,750
Net Increase/(Decrease) in Net Unrestricted Assets	\$0

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$15,253**

Add Fiscal Year 2003-04 Budgeted Revenues

Health Insurance Coverage: (See detail on page 2)		
City Paid	\$3,534,535	
Employee Paid	457,728	
Dental Coverage:		
City Paid	147,383	
Employee Paid	85,150	
Retiree & COBRA Coverage	224,300	
Flexible Spending	75,000	
Life Insurance		
City Paid	210,030	
Employee Paid	85,610	
Vision Insurance (Employee paid)	17,825	
Long Term Disability	94,430	
Other Income	23,800	
	<u>4,955,791</u>	<u>\$4,955,791</u>

TOTAL AVAILABLE RESOURCES: **\$4,971,044**

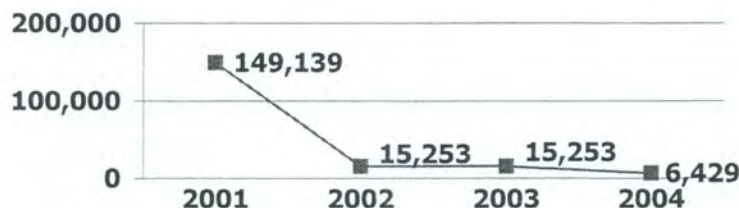
Less Fiscal Year 2003-04 Budgeted Expenditures

Operating Expenses	\$3,500	
Transfer-Administration	31,000	
Insurance & Claims Administration	511,100	
Loss Pool (3)	2,822,320	
Dental Insurance	234,000	
Long-Term Disability	94,430	
Life Insurance	295,640	
Vision Insurance	17,825	
Prescriptions (4)	875,000	
Flexible Spending	75,000	
Fitness Reimbursement	4,800	
	<u>4,964,615</u>	<u>4,964,615</u>

BUDGETED CASH FLOW **(\$8,824)**

Projected Unrestricted Net Assets as of September 30, 2004 **\$6,429**

Four Year Trend - Unrestricted Net Assets



**FISCAL YEAR 2004
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02 - 03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	6,428,700	6,851,845	7,212,967	7,772,921	7.8%
10-30	OTHER SALARIES	107,767	122,635	137,389	129,000	-6.1%
10-32	STATE INCENTIVE PAY	88,485	96,386	97,054	89,760	-7.5%
10-40	OVERTIME	564,241	580,349	370,675	444,156	19.8%
10-41	SPECIAL DUTY PAY	162,879	164,988	180,000	180,000	0.0%
10-42	HOLIDAY PAY	117,177	122,812	186,816	170,854	-8.5%
25-01	FICA	559,507	605,336	546,224	606,882	11.1%
25-03	RETIREMENT CONTRIBUTIONS	258,782	232,318	268,826	424,785	58.0%
25-04	LIFE/HEALTH INSURANCE	677,781	854,776	1,223,957	1,366,743	11.7%
25-13	EARLY RETIREMENT INCENTIVE	0	0	0	175,664	0.0%
29-00	GENERAL & MERIT INCREASE	0	0	446,033	311,455	-30.2%
TOTAL PERSONAL EXPENSES		8,965,319	9,631,445	10,669,941	11,672,220	9.4%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	11,098	8,805	6,980	18,681	167.6%
31-01	PROFESSIONAL SERVICES	8,328	7,913	10,100	10,250	1.5%
31-04	OTHER CONTRACTUAL SVCS	42,279	47,828	39,713	41,122	3.5%
40-00	TRAINING & TRAVEL COSTS	0	0	0	70,587	0.0%
40-01	TRAVEL	10,929	7,811	17,865	0	-100.0%
40-02	SCHOOL AND TRAINING	62,163	55,900	59,522	0	-100.0%
41-00	COMMUNICATIONS	54,777	85,107	99,290	97,482	-1.8%
42-00	TRANSPORTATION	-2,223	0	0	0	0.0%
42-10	EQUIP. SERVICES - REPAIRS	491,063	555,556	417,957	417,957	0.0%
42-11	EQUIP. SERVICES - FUEL	110,955	95,331	99,500	99,500	0.0%
43-01	ELECTRICITY	65,953	59,904	69,000	63,000	-8.7%
43-02	WATER, SEWER, GARBAGE	22,789	23,365	21,852	37,330	70.8%
44-00	RENTALS & LEASES	16,469	14,994	21,350	18,350	-14.1%
46-00	REPAIR AND MAINTENANCE	29,526	31,609	33,636	35,300	4.9%
46-02	BUILDINGS & GROUND MAINT.	1,799	0	7,367	7,267	-1.4%
46-14	HYDRANT MAINTENANCE	249	497	614	1,742	183.7%
47-00	PRINTING AND BINDING	5,448	3,763	4,600	4,600	0.0%
49-00	OTHER CURRENT CHARGES	7,987	7,099	7,990	7,990	0.0%
49-06	AWARDS	0	907	0	0	0.0%
49-07	EMPLOYEE RECOGNITION	136	1,031	1,000	1,000	0.0%
51-00	OFFICE SUPPLIES	21,258	18,378	17,700	18,060	2.0%
52-00	OPERATING SUPPLIES	58,714	59,998	86,455	84,185	-2.6%
52-04	BATTERIES	0	0	200	0	-100.0%
52-07	UNIFORMS	49,427	50,859	57,813	69,690	20.5%
52-10	JANITORIAL SUPPLIES	8,408	7,920	11,600	11,600	0.0%
52-23	VEST	15,952	5,823	1,500	6,400	326.7%
54-00	BOOKS, PUBS, SUBS, MEMBS	1,267	1,785	1,000	1,000	0.0%
54-01	MEMBERSHIPS	1,292	1,160	2,880	4,050	40.6%
54-02	BOOKS, PUBS, SUBS.	2,134	2,317	2,940	2,678	-8.9%
TOTAL OPERATING EXPENSES		1,098,177	1,155,660	1,100,424	1,129,821	2.7%
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	9,247	18,759	17,950	15,550	-13.4%
TOTAL NON-OPERATING EXPENSES		9,247	18,759	17,950	15,550	-13.4%
TOTAL EXPENSES		\$10,072,743	\$10,805,864	\$11,788,315	\$12,817,591	8.7%

**FISCAL YEAR 2004
BUDGET DETAIL
HEALTH BENEFITS FUND**

510.7173.519

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	3,500	3,500	0.00%
30-01 CITY ADMINISTRATION	89,100	0	19,600	31,000	58.16%
31-05 FIXED COSTS	266,040	361,386	403,910	511,100	26.54%
31-06 FLEX FIXED COST	0	0	12,490	0	-100.00%
31-08 ALLIED DENTAL DESIGN	126,760	184,229	190,100	234,000	23.09%
31-14 LONG TERM DISABILITY	0	0	0	94,430	0.00%
31-15 LIFE INSURANCE	0	0	0	295,640	0.00%
31-16 VISION INSURANCE	0	0	0	17,825	0.00%
31-31 SICK CHILD CARE SERVICES	3,000	3,000	0	0	0.00%
45-02 HEALTH PAID CLAIMS	2,204,067	2,610,587	2,488,500	2,822,320	13.41%
45-03 SCRIPT CARD EXPENSES	581,814	489,824	702,650	875,000	24.53%
45-06 EMPLOYEE FLEX	74,385	94,431	80,000	75,000	-6.25%
45-09 HEALTH REIMBURSE/FITNESS	6,627	6,106	5,000	4,800	-4.00%
TOTAL OPERATING EXPENSES	3,351,793	3,749,563	3,905,750	4,964,615	27.11%
TOTAL EXPENSES	\$3,351,793	\$3,749,563	\$3,905,750	\$4,964,615	27.11%

Information Services

City of Naples, Florida

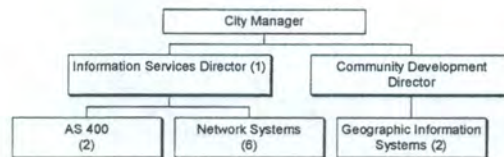
Fund Summary Page



DEPARTMENT Information Services and
Community Development
FUND: Information Services Fund

Department Description

The Information Services Fund is an internal service type fund that provides all technological services to the city. For 2003-04, this department has been reorganized. Formerly, the fund fell under the responsibility of the Finance Department. Effective October 1, 2003, Information Services has been changed to a Department status, reporting directly to the City Manager. Geographic Information Systems has been transferred to Community Development Department, but its costs remain in this fund, to be charged out in the same manner as the other internal service fund costs.



The three divisions of this fund are

- AS400This division of the Information Services Department is responsible for the AS400 and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs.
- Network SystemsThis division of the Information Services Department 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.
- Geographic Information (GIS) ...This division of the Community Development Department is responsible for creating, implementing, maintaining and sharing the city's GIS and mapping systems.

The Information Services staff is integral in supporting the City's internal operations. It supports an extensive system of networks, hardware and software that is combined to form an integrated enterprise-wide information technology system. This environment provides an effective and efficient method for providing City-wide information management delivery. Information Services is responsible for managing all computer related purchases, asset tracking and software licensing.

2003-04 Significant Budgetary Issues

The budget for the Information Services Fund is \$1,679,722, an 11.6% increase over the adopted 2002-03 budget of \$1,505,797.

Fund Summary Page (continued)

DEPARTMENT Information Services and
Community Development
FUND: Information Services Fund

Revenues

The primary sources of revenues for this internal service fund are the charges to each fund for services. Below are the charges, compared to the prior year.

Fund	FY02/03	FY03/04
General Fund	\$570,949	\$591,945
Water and Sewer Fund	\$495,665	\$448,830
Solid Waste	\$120,463	\$110,720
Building and Zoning	\$282,889	\$244,720
City Dock	\$37,173	\$33,110
Naples Beach	\$37,173	\$32,120
Streets	0	\$6,380
Stormwater	0	\$7,880
Tennis	0	\$3,670
Total Interfund Charges	1,544,312	1,479,375

In prior years, a simple percentage method was applied. The 2003-04 charges were calculated using a formula of number of personal computers, service calls, users and transactions. These charges are fixed for the 2003-04 year, and will be charged monthly.

For 2003-04, this fund will use \$197,847 of unrestricted net assets to fund capital projects. This internal service fund has no minimum fund balance requirement, and staff recommends using surpluses when available to fund one-time expenditures, such as capital.

Expenditures

AS400

The AS400 division's budget is \$341,690 a 3.4% increase over the adopted budget of 2002-03. There are two employees in the AS400 Division with a cost of \$165,856, which includes all salary and benefits. Compared to the prior fiscal year's budgeted personal services cost of \$152,605, this represents an 8.7% increase.

Aside from personal services, the major expenditures in this division are Software Maintenance agreements, budgeted at \$120,528. This includes \$95,489 in HTE support agreements. This division also has budgeted \$27,190 in capital for an electronic archiving system, project 04T09.

Network Systems

The Network Systems budget is \$1,146,799; 16%, or \$157,533 more than the adopted 2002-03 budget. There are seven positions in this budget, including the Television Production Manager, which was transferred from the General Fund. Other increases in the Personal Services line items are the new cost for on-call coverage for the PESD at \$105 per week, and the request for \$15,000 for a departmental reorganization and pay plan implementation.

Fund Summary Page (continued)

DEPARTMENT Information Services and
Community Development
FUND: Information Services Fund

Other major costs of this division are the cost for City Administration, budgeted at \$85,000, cost for building rental (paid to the Building and Zoning Department) in the amount of \$84,800, software maintenance agreements for \$170,088 (including Microsoft for \$88,884 and the PESD's Visionair at \$50,648)

Capital projects in the Network Division include the Network Server Replacement for \$45,000, PC Replacement Program for \$120,000, and a Backup for the Storage Network for \$28,000.

Geographic Information Systems (GIS)

The GIS budget is \$191,233, a 2.8% (or \$5,159) increase over the adopted 2002-03 budget. There are two positions in this division with personal services cost of \$153,792. Personal Services increased 7.6% over the prior year. Other operating costs total \$37,441, with major costs of \$15,300 for software maintenance and \$7,860 for operating supplies related to the mapping system.

Financial Summary

Information Services Fund	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted
Revenues	\$1,386,424	\$1,546,812	\$1,481,875
Information Services Department			
AS400	360,059	330,457	385,768
Network Systems	897,120	1,030,281	1,102,721
Community Development Department			
GIS	169,045	186,074	191,233
Total Expenditures	\$1,426,224	\$1,546,812	\$1,679,722
Change in Position	(\$39,800)	0	(\$197,847)

2003-04 Goals and Objectives

Provide timely and effective information solutions to all customers.

- Provide additional backup solution to extend and enhance archival capabilities
- Upgrade the Police mobile infrastructure to 3rd generation technology to provide increased throughput / bandwidth for enhanced officer resources

Evaluate emerging technologies and implement proven technology solutions.

- Upgrade Internet bandwidth to ensure Website accessibility for all citizens and users
- Develop a five-year technology plan

Community Development Department

This new department has been formed from the following Departments, or portions thereof:

- Planning Department
- Development Services – Building & Zoning
- Development Services – Portions of Engineering
- Information Services – Geographic Information Systems Division

The Planning Director will become the Community Development Director. This Community Development Department concept will enhance coordination among these inter-related divisions and provide a "one-stop shop" for residents and the business community.

Construction Management Department

The former Director of Development Services will oversee this new eight member department. Employees transferred into this new internal service fund include engineers and inspectors from Public Works, Development Services, and Community Services Departments. They will manage all capital construction projects in the city, such as new buildings, streetscaping, major utility work, stormwater and public construction projects.

Information Services Department

This newly created department was formerly a division of the Finance Department, albeit in a different structure. This new department, reporting to the City Manager, will include Network Administration, AS400 Management and the Video Production Manager, the latter of whom was formerly part of the City Manager's office. The new IS Department will provide all city information services, such as the network, mainframe, website and television programming. Geographic Information Systems, as stated above, has been moved to the Community Development Department

Other Organizational Changes

Risk Management

The Risk Management division will be transferred from Finance to Human Resources, where they are currently housed and where their responsibilities are most related.

Natural Resources

The Natural Resources Division will be transferred from the City Managers' office to Community Services, and be relocated to the Riverside Circle location, where other permits are issued. Protection of the city's natural beauty and environment will be aligned and managed within the Community Services Department.

Community Services

Three Irrigation Technicians in Community Services will be transferred to the Public Works Department. Two of these will fill vacant positions in Utilities, and the third will be an additional position to assist in the added responsibilities related to irrigation and backflow.

INFORMATION SERVICES

**FUND: 520 INFORMATION SERVICES
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
AS 400				
1	1	1	Data Processing Manager	\$63,741
1	1	1	Programmer Analyst	57,346
<u>2</u>	<u>2</u>	<u>2</u>		<u>121,087</u>
NETWORK SYSTEM				
1	1	1	Information Services Manager	75,960
2	2	2	Sr. Network Specialist	114,963
2	2	2	Network Specialist	81,383
0	0	1	Video Production Manager	34,017
1	1	1	Technical Support Analyst I	36,711
<u>6</u>	<u>6</u>	<u>7</u>		<u>343,034</u>
GIS				
1	1	1	GIS Manager	72,526
1	1	1	GIS Specialist	44,264
<u>2</u>	<u>2</u>	<u>2</u>		<u>116,790</u>
10	10	11	Total Positions	\$580,911
			Regular Salaries	580,911
			Other Salaries & Wages	20,460
			Overtime	13,865
			Employer Payroll Expenses	165,306
			General & Merit Increase	24,896
			Total Personal Services	<u><u>\$805,438</u></u>

**FISCAL YEAR 2004
BUDGET DETAIL
INFORMATION SERVICES
DEPARTMENT SUMMARY**

FUND 520

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	435,552	545,704	504,089	580,911	15.24%
10-30 OTHER SALARIES	0	2,205	0	20,460	0.00%
10-40 OVERTIME	4	6,747	3,000	13,865	362.17%
25-01 FICA	33,047	37,825	38,188	43,854	14.84%
25-03 RETIREMENT CONTRIBUTIONS	17,463	19,426	25,941	40,556	56.34%
25-04 LIFE/HEALTH INSURANCE	35,195	46,562	63,627	80,896	27.14%
29-00 GENERAL & MERIT INC.	0	0	44,579	24,896	-44.15%
TOTAL PERSONAL SERVICES	521,261	658,469	679,424	805,438	18.55%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,771	11,269	19,522	17,500	-10.36%
30-01 CITY ADMINISTRATION	0	0	90,000	85,000	-5.56%
30-91 LOSS ON DISPOSAL OF FIXED ASSET:	0	3,340	0	0	0.00%
31-01 PROFESSIONAL SERVICES	15,606	8,762	21,000	16,000	-23.81%
40-00 TRAINING & TRAVEL COSTS	0	0	0	24,010	0.00%
40-01 TRAVEL	4,202	3,363	5,805	0	-100.00%
40-02 SCHOOL AND TRAINING	9,862	11,813	13,375	0	-100.00%
41-00 COMMUNICATIONS	193	1,112	1,152	1,152	0.00%
41-01 TELEPHONE	2,292	3,834	3,354	3,486	3.94%
41-02 FAX & MODEMS	20,654	18,319	19,364	24,106	24.49%
41-03 RADIO & PAGER	568	498	1,200	1,200	0.00%
42-10 EQUIP. SERVICES - REPAIRS	233	13	500	500	0.00%
42-11 EQUIP. SERVICES - FUEL	87	73	200	200	0.00%
44-01 BUILDING RENTAL	76,890	80,735	84,800	84,800	0.00%
45-22 SELF INS. PROPERTY DAMAGE	4,100	7,084	9,112	42,879	370.58%
46-16 HARDWARE MAINTENANCE	19,931	23,059	31,206	29,450	-5.63%
46-17 SOFTWARE MAINTENANCE	178,896	244,008	300,304	305,916	1.87%
47-00 PRINTING AND BINDING	6	1,775	1,890	1,890	0.00%
47-06 DUPLICATING	200	0	220	220	0.00%
51-00 OFFICE SUPPLIES	255	117	700	675	-3.57%
52-00 OPERATING SUPPLIES	14,453	15,711	29,974	13,535	-54.84%
54-00 BOOKS, PUBS, SUBS, MEMBS	485	994	1,450	1,450	0.00%
54-01 MEMBERSHIPS	0	165	125	125	0.00%
59-00 DEPRECIATION	236,536	321,671	0	0	0.00%
TOTAL OPERATING EXPENSES	598,220	757,715	635,253	654,094	2.97%
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	0	167,500	193,000	15.22%
60-81 COMPUTER SOFTWARE	0	0	23,620	27,190	15.11%
91-51 HEALTH INSURANCE	3,917	10,040	0	0	0.00%
TOTAL NON-OPERATING EXPENSES	3,917	10,040	191,120	220,190	15.21%
TOTAL EXPENSES	\$1,123,398	\$1,426,224	\$1,505,797	\$1,679,722	11.55%

**FISCAL YEAR 2004
BUDGET DETAIL
INFORMATION SERVICES
AS400**

520.0709.590

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	114,127	117,888	114,557	121,087	5.70%
10-40 OVERTIME	0	4,046	0	6,865	0.00%
25-01 FICA	8,550	9,124	8,558	9,036	5.59%
25-03 RETIREMENT CONTRIBUTIONS	3,728	4,017	5,220	7,935	52.01%
25-04 LIFE/HEALTH INSURANCE	9,039	10,891	14,178	15,450	8.97%
29-00 GENERAL & MERIT INC.	0	0	10,092	5,483	-45.67%
TOTAL PERSONAL SERVICES	135,444	145,966	152,605	165,856	8.68%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,941	7,270	13,322	11,300	-15.18%
30-91 LOSS ON DISPOSAL OF FIXED ASSETS	0	300	0	0	0.00%
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,350	0.00%
40-01 TRAVEL	1,227	729	1,555	0	-100.00%
40-02 SCHOOL AND TRAINING	325	325	375	0	-100.00%
41-01 TELEPHONE	1,583	1,216	768	900	17.19%
41-02 FAX & MODEMS	254	948	1,152	1,450	25.87%
45-22 SELF INS. PROPERTY DAMAGE	1,025	1,400	2,091	2,391	14.35%
46-16 HARDWARE MAINTENANCE	2,217	4,473	7,306	5,550	-24.04%
46-17 SOFTWARE MAINTENANCE	68,944	89,257	110,824	120,528	8.76%
51-00 OFFICE SUPPLIES	9	0	100	75	-25.00%
52-00 OPERATING SUPPLIES	11,551	8,703	21,614	2,975	-86.24%
54-00 BOOKS, PUBS, SUBS, MEMBS	80	0	0	0	0.00%
54-01 MEMBERSHIPS	0	120	125	125	0.00%
59-00 DEPRECIATION	66,567	99,352	0	0	0.00%
TOTAL OPERATING EXPENSES	163,723	214,093	159,232	148,644	-6.65%
<u>NON-OPERATING EXPENSES</u>					
60-81 COMPUTER SOFTWARE	0	0	18,620	27,190	46.03%
TOTAL NON-OPERATING EXPENSES	0	0	18,620	27,190	46.03%
TOTAL EXPENSES	\$299,167	\$360,059	\$330,457	\$341,690	3.40%

**FISCAL YEAR 2004
BUDGET DETAIL
INFORMATION SERVICES
NETWORK SERVICES**

520.0710.590 ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	229,513	336,045	282,866	343,034	21.27%
10-30 OTHER SALARIES & WAGES	0	2,205	0	20,460	0.00%
10-40 OVERTIME	4	2,686	3,000	7,000	133.33%
25-01 FICA	17,449	21,689	21,487	25,881	20.45%
25-03 RETIREMENT CONTRIBUTIONS	9,619	11,384	14,855	23,903	60.91%
25-04 LIFE/HEALTH INSURANCE	18,222	27,565	36,643	51,427	40.35%
29-00 GENERAL & MERIT INC.	0	0	25,035	14,085	-43.74%
TOTAL PERSONAL SERVICES	274,807	401,574	383,886	485,790	26.55%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,996	3,248	5,200	5,200	0.00%
30-01 CITY ADMINISTRATION	0	0	90,000	85,000	-5.56%
30-91 LOSS ON DISPOSAL OF FIXED ASSET	0	3,040	0	0	0.00%
31-01 PROFESSIONAL SERVICES	15,606	8,762	21,000	16,000	-23.81%
40-00 TRAINING & TRAVEL COSTS	0	0	0	16,460	0.00%
40-01 TRAVEL	1,277	970	2,050	0	-100.00%
40-02 SCHOOL AND TRAINING	7,737	8,483	10,000	0	-100.00%
41-00 COMMUNICATIONS	193	1,027	1,152	1,152	0.00%
41-01 TELEPHONE	242	1,336	1,536	1,536	0.00%
41-02 FAX & MODEMS	20,400	17,371	18,212	22,656	24.40%
41-03 RADIO & PAGER	568	498	1,200	1,200	0.00%
42-10 EQUIP. SERVICES - REPAIRS	233	13	500	500	0.00%
42-11 EQUIP. SERVICES - FUEL	87	73	200	200	0.00%
44-01 BUILDING RENTAL	76,890	80,735	84,800	84,800	0.00%
45-22 SELF INS. PROPERTY DAMAGE	2,050	4,284	4,930	38,097	672.76%
46-16 HARDWARE MAINTENANCE	16,322	16,258	21,100	21,100	0.00%
46-17 SOFTWARE MAINTENANCE	93,419	139,264	174,180	170,088	-2.35%
47-06 DUPLICATING	111	0	120	120	0.00%
51-00 OFFICE SUPPLIES	244	35	500	500	0.00%
52-00 OPERATING SUPPLIES	2	0	500	2,700	440.00%
54-00 BOOKS, PUBS, SUBS, MEMBS	310	400	700	700	0.00%
54-01 MEMBERSHIPS	0	45	0	0	0.00%
59-00 DEPRECIATION	143,928	199,664	0	0	0.00%
TOTAL OPERATING EXPENSES	381,615	485,506	437,880	468,009	6.88%
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	0	167,500	193,000	15.22%
91-51 HEALTH INSURANCE	3,917	10,040	0	0	0.00%
TOTAL NON-OPERATING EXPENSES	3,917	10,040	167,500	193,000	15.22%
TOTAL EXPENSES	\$660,339	\$897,120	\$989,266	\$1,146,799	15.92%

**FISCAL YEAR 2004
BUDGET DETAIL
INFORMATION SERVICES
GIS**

520.0711.590

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL BUDGET	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	91,912	91,771	106,666	116,790	9.49%
10-40 OVERTIME	0	15	0	0	0.00%
25-01 FICA	7,048	7,012	8,143	8,937	9.75%
25-03 RETIREMENT CONTRIBUTIONS	4,116	4,025	5,866	8,718	48.62%
25-04 LIFE/HEALTH INSURANCE	7,934	8,106	12,806	14,019	9.47%
29-00 GENERAL & MERIT INC.	0	0	9,452	5,328	-43.63%
TOTAL PERSONAL SERVICES	111,010	110,929	142,933	153,792	7.60%
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	834	751	1,000	1,000	0.00%
40-00 TRAINING & TRAVEL COSTS	0	0	0	4,200	0.00%
40-01 TRAVEL	1,698	1,664	2,200	0	-100.00%
40-02 SCHOOL AND TRAINING	1,800	3,005	3,000	0	-100.00%
41-00 COMMUNICATIONS	0	85	0	0	0.00%
41-01 TELEPHONE	467	1,282	1,050	1,050	0.00%
45-22 SELF INS. PROPERTY DAMAGE	1,025	1,400	2,091	2,391	14.35%
46-16 HARDWARE MAINTENANCE	1,392	2,328	2,800	2,800	0.00%
46-17 SOFTWARE MAINTENANCE	16,533	15,487	15,300	15,300	0.00%
47-00 PRINTING AND BINDING	6	1,775	1,890	1,890	0.00%
47-06 DUPLICATING	89	0	100	100	0.00%
51-00 OFFICE SUPPLIES	2	82	100	100	0.00%
52-00 OPERATING SUPPLIES	2,900	7,008	7,860	7,860	0.00%
54-00 BOOKS, PUBS, SUBS, MEMBS	95	594	750	750	0.00%
59-00 DEPRECIATION	26,041	22,655	0	0	0.00%
TOTAL OPERATING EXPENSES	52,882	58,116	38,141	37,441	-1.84%
<u>NON-OPERATING EXPENSES</u>					
60-81 COMPUTER SOFTWARE	0	0	5,000	0	-100.00%
TOTAL NON-OPERATING EXPENSES	0	0	5,000	0	-100.00%
TOTAL EXPENSES	\$163,892	\$169,045	\$186,074	\$191,233	2.77%

CIP PROJECTS - INFORMATION SERVICES

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
INFORMATION SERVICES							
04T09	Finance Electronic Archiving System	27,190					27,190
04T10	Storage Area Network Backup System	28,000	8,000	8,000			44,000
05T08	HTE - Mapping Tool		34,323				34,323
05T26	HTE - Upgrade Fixed Assets		21,650				21,650
	IMPROVEMENT TOTALS	55,190	63,973	8,000	0	0	127,163
04T16	PC Replacement Program	120,000	100,000	100,000	100,000	100,000	520,000
04T07	Server Replacements	45,000	45,000	45,000	45,000	45,000	225,000
	REPLACEMENT TOTALS	165,000	145,000	145,000	145,000	145,000	745,000
GRAND TOTAL INFORMATION SERVICES		220,190	208,973	153,000	145,000	145,000	872,163

Equipment Services

City of Naples, Florida

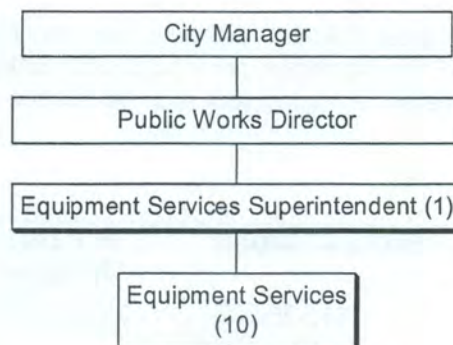
Departmental Summary Page



DEPARTMENT Public Works
FUND: Equipment Services Fund

Department Description

The Equipment Services Fund is an internal service type fund under the management of the Public Works Department. The ten employees of this fund are responsible for the acquisition or replacement, maintenance and repair of approximately 710 units of City owned vehicles and equipment. The Department is responsible for the upkeep and maintenance of the vehicle wash facility and the fuel depot, which has two 12,000 gallon tanks. Additionally, the division is responsible for back up power services at Naples Police and Emergency Services Department facilities.



2003-04 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$1,668,278, a 1.2% increase over the 2002-03 budget of \$1,648,044.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services bills each department every month, using a fully weighted labor rate, plus costs for services provided. The budgeted charges are based on the historic trend.

The Fund also provides fuel to Collier County Emergency Medical Services (EMS), where any of their vehicles may fuel at the City's fuel site. They are billed monthly for this service.

Expenditures

Personal Services

This fund includes expenditures for eleven (11) full time employees, the same as budgeted in the current year. For 2003-04, the proposed budget for personal services is \$583,602, a 3% increase over 2002-03.

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services Fund**

Operating Costs

Operating expenditures of this fund total \$1,040,841. The largest items in this department are:

Sublet repairs	\$120,000	(such as transmissions, painting, body work)
Operating Supplies	\$200,000	(vehicle and equipment parts)
Fuel	\$320,000	(Based on approximately \$108,860 gallons of Diesel at \$1.30 and 153,650 of Unleaded Gas at approximately \$1.20 per gallon)
Tires	\$120,000	
City Administrative Costs	\$139,000	

Capital Costs and Contingency

Capital costs in this fund total \$22,485, for renovations to the parts office and restrooms and for renovations to the vehicle wash rack.

Contingency and reserved funds total \$19,220. Although internal service funds do not generally require a contingency, this fund has significant price fluctuation potential, especially in fuel and oil, and this represents approximately 2% budgetary price fluctuation.

Financial Summary

Equipment Services Fund	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted
Revenues	\$1,934,322	\$1,648,044	\$1,654,296
Personal Services	529,239	566,735	571,750
Operating Expenses	1,144,519	1,065,309	1,040,841
Capital	10,040	16,000	38,485
Total Expenditures	\$1,683,798	\$1,648,044	\$1,651,076
Change in Position	\$250,524	\$0	\$3,220

2003-04 Goals and Objectives

Improve the division's operations economically and environmentally by reducing operational cost

- Build more Solid Waste truck mounted dumpers, replacing the high maintenance scooters.
- Research the viability of adding alternate fuel vehicles into the fleet.

Decrease the down time for vehicles

- Send new police cruisers out for equipment installations.
- Improve visibility (such as strobe lighting, warning signals) of road vehicles to reduce accident related service requirements.



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2003-04**

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002	\$162,416
Projected Revenues FY 2002-03	\$1,648,044
Projected Expenditures FY 2002-03	\$1,620,974
Net Increase/(Decrease) in Net Unrestricted Assets	\$27,070

**Estimated via GASB 34 and subject to change*

Expected Unrestricted Net Assets as of Sept. 30, 2003 **\$189,486**

Add Fiscal Year 2003-04 Budgeted Revenues

Charges for Services:

Solid Waste Fund	\$452,306	
General Fund	703,903	
Water & Sewer Fund	270,981	
Streets Fund	20,155	
Beach Parking	28,322	
Tennis Fund	1,000	
Dock Fund	3,766	
Building & Zoning	36,723	
Equipment Services	11,600	
Risk Management	1,000	
Construction Management	10,000	
Storm Drainage	57,000	
Information Services	700	
Collier County - EMS Fuel Sales	54,040	
Miscellaneous	2,800	
		<u>\$1,654,296</u>

TOTAL AVAILABLE RESOURCES **\$1,843,782**

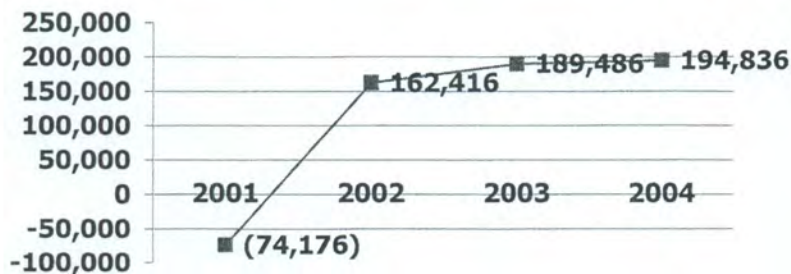
Less Fiscal Year 2003-04 Budgeted Expenditures

Personal Services	\$571,750	
Operations & Maintenance	877,373	
Transfer - Self Insurance	24,468	
Transfer - Reimbursed Admin.	139,000	
Capital Expenditures	22,485	
Contingency	16,000	
		<u>\$1,651,076</u>

BUDGETED CASH FLOW **\$3,220**

Projected Unrestricted Net Assets as of September 30, 2004 **\$192,706**

Four Year Trend - Unrestricted Net Assets



EQUIPMENT SERVICES

FUND: 530 EQUIPMENT SERVICES FISCAL YEAR 2004

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
1	1	1	Equipment Services Superintendent	\$59,920
1	1	1	Service Coordinator	43,261
2	2	2	Lead Mechanic	79,176
4	4	4	Mechanic II	131,680
1	1	1	Auto Parts Controller	27,000
1	1	1	Administrative Specialist II	34,637
1	1	1	Service Worker III	28,235
<hr/>				
11	11	11	Total Positions	\$403,909
			Regular Salaries	403,909
			Other Salaries & Wages	3,000
			Overtime	15,000
			Employer Payroll Expenses	131,501
			General & Merit Increase	<u>18,340</u>
			Total Personal Services	\$571,750

**FISCAL YEAR 2004
BUDGET DETAIL
EQUIPMENT SERVICES**

530.1326.590

ACCOUNT DESCRIPTION	00 - 01 ACTUALS	01 - 02 ACTUALS	02 - 03 ORIGINAL APPROVED	03 - 04 APPROVED BUDGET	PERCENT CHANGE FY 03 - 04
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	357,808	395,750	386,438	403,909	4.52%
10-30 OTHER SALARIES	0	0	0	3,000	0.00%
10-40 OVERTIME	13,315	28,235	15,460	15,000	-2.98%
25-01 FICA	27,337	30,094	28,329	30,124	6.34%
25-03 RETIREMENT CONTRIBUTIONS	15,300	16,071	20,639	28,276	37.00%
25-04 LIFE/HEALTH INSURANCE	53,025	59,089	81,638	73,101	-10.46%
29-00 GENERAL & MERIT INC.	0	0	34,231	18,340	-46.42%
TOTAL PERSONAL SERVICES	466,785	529,239	566,735	571,750	0.88%
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	5,052	4,649	5,000	5,000	0.00%
30-01 CITY ADMINISTRATION	117,000	124,900	131,100	139,000	6.03%
30-07 SMALL TOOLS	2,100	2,100	2,100	2,100	0.00%
31-04 OTHER CONTRACTUAL SVCS	4,644	6,311	6,630	6,753	1.86%
40-00 TRAINING & TRAVEL COSTS	0	0	0	3,900	0.00%
40-01 TRAVEL	619	97	400	0	-100.00%
40-02 SCHOOL AND TRAINING	3,064	4,206	3,500	0	-100.00%
41-00 COMMUNICATIONS	0	0	0	6,420	0.00%
41-01 TELEPHONE	3,449	5,997	6,600	1,800	-72.73%
41-03 RADIO & PAGER	216	61	115	0	-100.00%
42-10 EQUIP.SERVICES - REPAIRS	10,451	16,944	8,583	10,000	16.51%
42-11 EQUIP. SERVICES - FUEL	2,156	1,590	1,600	1,600	0.00%
43-01 ELECTRICITY	15,266	13,732	17,000	17,000	0.00%
43-02 WATER, SEWER, GARBAGE	9,244	6,638	9,800	9,000	-8.16%
45-22 SELF INS. PROPERTY DAMAGE	96,800	8,700	11,204	24,468	118.39%
46-00 REPAIR AND MAINTENANCE	4,605	6,022	5,000	5,000	0.00%
46-03 EQUIP. MAINT. CONTRACTS	295	0	1,500	1,500	0.00%
46-10 SUBLET REPAIRS	195,090	196,121	109,290	120,000	9.80%
49-00 OTHER CURRENT CHARGES	100	0	15,000	5,000	-66.67%
49-08 HAZARDOUS WASTE DISPOSAL	3,915	3,854	3,500	3,500	0.00%
51-00 OFFICE SUPPLIES	578	685	500	500	0.00%
51-01 STATIONERY	493	385	500	500	0.00%
52-00 OPERATING SUPPLIES	263,062	241,884	230,198	200,000	-13.12%
52-02 FUEL	333,949	289,136	338,600	320,000	-5.49%
52-03 OIL & LUBE	15,957	18,660	16,000	16,000	0.00%
52-04 BATTERIES	8,608	9,033	7,000	7,000	0.00%
52-06 TIRES	148,063	129,159	119,789	120,000	0.18%
52-07 UNIFORMS	4,213	4,291	3,700	3,700	0.00%
52-08 SHOP SUPPLIES	11,879	10,554	10,000	10,000	0.00%
52-09 OTHER CLOTHING	1,015	1,282	1,100	1,100	0.00%
59-00 DEPRECIATION	27,230	37,528	0	0	0.00%
TOTAL OPERATING EXPENSES	1,289,113	1,144,519	1,065,309	1,040,841	-2.30%
<i>NON-OPERATING EXPENSES</i>					
60-20 BUILDINGS	0	0	0	7,485	0.00%
60-30 IMPROVEMENTS OTHER THAN BLDGS	0	0	0	15,000	0.00%
60-40 MACHINERY EQUIPMENT	0	0	0	0	0.00%
91-51 HEALTH INSURANCE	5,137	10,040	0	0	0.00%
99-00 CONTINGENCY	0	0	16,000	16,000	0.00%
TOTAL NON-OPERATING EXPENSES	5,137	10,040	16,000	38,485	140.53%
TOTAL EXPENSES	\$1,761,035	\$1,683,798	\$1,648,044	\$1,651,076	0.18%

CIP PROJECTS - EQUIPMENT SERVICES FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2004	DEPT REQUEST 2005	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	PROJECT TOTAL
EQUIPMENT SERVICES							
04S14	Parts Office & Bathroom Renovation	7,485					7,485
05S12	Building Enhancements		85,000	41,750	78,000		204,750
	IMPROVEMENT TOTALS	7,485	85,000	41,750	78,000	0	212,235
04S05	Vehicle Wash Rack Renovation	15,000					15,000
	REPLACEMENT TOTALS	15,000	0	0	0	0	15,000
GRAND TOTAL EQUIPMENT SERVICES		22,485	85,000	41,750	78,000	0	227,235

Construction Management

City of Naples, Florida

Fund Summary Page



DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)

Department Description

For 2003-04, a reorganization has created this new Internal Service Fund, which will perform most construction management and engineering services for the City. Formerly, most of these costs were funded within the General Fund. By pulling this out of the General Fund, costs will be charged directly to a project.

2003-04 Significant Budgetary Issues

Revenues

The intent of this fund is to recover its costs by charging Construction Management and Design services directly to a budgeted project. For 2003-04, the revenues were estimated by multiplying budgeted funds' construction related projects by 6%. Below shows the results of that calculation.

General Fund	\$195,000
Utility Tax	\$118,000
Water/Sewer	\$158,240
CRA	\$180,000
Streets	\$90,000
Storm Drainage.....	\$25,000
Prior Years Projects.....	\$80,761

This is an unsophisticated estimate for 2003-04, and refinements in the calculation process will be made during the fiscal year. The actual details of billings will be developed and reviewed with the City's accounting staff to ensure accountability. There is also \$2,350 budgeted for Miscellaneous Revenue.

Expenditures

The budget of the Construction Management Department is \$849,351.

Personal Services, budgeted at \$598,211 funds eight positions, including one transferred in from the Water and Sewer Utility, one from Community Services, and the remaining six from the former Engineering Division of the Development Services Department, now dissolved. Note that one position, a vacant Assistant City Engineer (with a prior year cost of more than \$75,000) was eliminated in this process.

Fund Summary Page (continued)

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**

The operating line-item budget totals \$251,140. One major expenditure of this Department's budget is Building Rental (\$47,800) as payment for the Department's share of their office space, which is shared with Information Systems, Streets Maintenance, and Building and Zoning. Research with the City's Auditors and State law indicates that this payment is prudent and reasonable. Additionally, the Department will be paying \$41,000 to the General Fund, in reimbursement for administrative charges, like the costs of accounting, auditing, human resources, etc. The fund also has an expense of \$125,010 for Self Insurance Charge. This portion of the City's Insurance Charge was formerly paid from the General Fund, Non Departmental, but was deemed to be the result of this section's operations, and is therefore charged to this fund.

For 2003-2004, the other operating costs of the former Engineering Division have been split pro-rata between this fund, and the new Plans Review Division of the Building and Zoning Fund. This may need adjustment during the year, as the functions and costs are actually separated.

Financial Summary

	FY01/02 Actual	FY02/03 Adopted	FY03/04 Adopted	Change
540-1501-590				
Personal Services	0	0	598,211	N/A
Operating Expenses			251,140	N/A
Total			\$849,351	N/A

2003-04 Goals and Objectives

Generate savings with in-house engineering services that exceed the Department Operating Budget.

- Design a majority of City infrastructure projects with City staff.
- Provide construction management and inspection services with City staff.

Key Projects:

- *Construction of lighting and landscaping improvements on U.S. 41 from 10th Street to 7th Avenue North.*
- *Construction of landscape medians on Banyan Blvd.*
- *3rd Street and 3rd Avenue traffic calming design and construction.*
- *Design, permitting and construction of Burning Tree Drive improvements as outlined by the Royal Poinciana Annexation Agreement.*
- *Continue to assess City roadways for inclusion in the Annual Pavement Overlay and Improvement Program.*

Fund Summary Page (continued)

DEPARTMENT **Construction Management**
FUND: **Construction Management (an Internal Service Fund)**

Maintain a high level of quality of the City's infrastructure and facilities through capital improvement programs.

- Coordinate and implement large-scale water quantity and quality projects as outlined in the Stormwater Master Plan (Basin III, Basin V).
- Enhance City streets through the Boulevard/Roadway Beautification Program.

Provide exemplary engineering service to other City Departments and to the public.

- Develop procedures for coordinating and implementing Capital Improvement Projects for other departments to be managed by the Construction Management Fund.
- Provide technical assistance as required, to staff and citizens or as directed by the City Manager.

Plan long term Capital Improvement Projects with various departments for future budget years.

- Forecast and plan future facility and infrastructure improvements based on growth and necessity.
- Review available and future funding sources for implementation of projects. Special emphasis will be placed on seeking intergovernmental grants.



CONSTRUCTION MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2003-04

Beginning Balance - Unrestricted Net Assets* as of Sept. 30, 2002		\$0
Projected Revenues FY 2002-03		\$0
Projected Expenditures FY 2002-03		\$0
Net Increase/(Decrease) in Net Unrestricted Assets		\$0
<i>*Estimated via GASB 34 and subject to change</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2003		\$0
Add Fiscal Year 2003-04 Budgeted Revenues		
Charges for Services:		
General Fund	\$195,000	
Utility Tax Capital Projects	118,000	
Water & Sewer Fund	158,240	
Community Redevelopment Agency	180,000	
Streets Fund	90,000	
Storm Drainage	25,000	
Carryforward Funds for Existing Projects	80,761	
Miscellaneous	2,350	
		<u>\$849,351</u>
TOTAL AVAILABLE RESOURCES		\$849,351
Less Fiscal Year 2003-04 Budgeted Expenditures		
Personal Services	\$598,211	
Operations & Maintenance	37,330	
Transfer - Self Insurance	125,010	
Transfer - Reimbursed Admin.	41,000	
Transfer - Building Rental	47,800	
		<u>\$849,351</u>
BUDGETED CASH FLOW		\$0
Projected Unrestricted Net Assets as of September 30, 2004		\$0

CONSTRUCTION MANAGEMENT FUND

**FUND: 540 CONSTRUCTION MANAGEMENT
FISCAL YEAR 2004**

2003 Base Budget	2003 Revised Budget	2004 Approved Positions	JOB TITLE	FY 2004 APPROVED
0	0	1	Construction Management Director	\$90,576
0	0	1	Parks & Parkways Design Superintendent	72,624
0	0	1	Budget & CIP Manager	66,938
0	0	1	Construction Project Coordinator	60,542
0	0	1	Engineering Design Supervisor	41,463
0	0	1	Sr. Engineering Technician	47,734
0	0	1	Utilities Inspector	35,902
0	0	1	Sr. Administrative Specialist	30,293
<hr/>				
0	0	8	Total Positions	\$446,072
			Regular Salaries	446,072
			Employer Payroll Expenses	138,653
			General & Merit Increase	13,486
			Total Personal Services	<u>\$598,211</u>

**FISCAL YEAR 2004
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND**

540.1501.590

ACCOUNT DESCRIPTION		00 - 01	01 - 02	02-03	03 - 04	PERCENT
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	FY 03 - 04
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	0	446,072	0.0%
25-01	FICA	0	0	0	33,605	0.0%
25-03	RETIREMENT CONTRIBUTIONS	0	0	0	33,129	0.0%
25-04	LIFE/HEALTH INSURANCE	0	0	0	71,919	0.0%
29-00	GENERAL & MERIT INCREASE	0	0	0	13,486	0.0%
TOTAL PERSONAL SERVICES		0	0	0	598,211	0.0%
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	0	3,200	0.0%
30-01	CITY ADMINISTRATION	0	0	0	41,000	0.0%
31-04	OTHER CONTRACTUAL SERVICES	0	0	0	5,000	0.0%
40-00	TRAINING & TRAVEL COSTS	0	0	0	3,000	0.0%
41-00	COMMUNICATIONS	0	0	0	6,540	0.0%
42-10	EQUIP. SERVICES - REPAIRS	0	0	0	8,000	0.0%
42-11	EQUIP. SERVICES - FUEL	0	0	0	2,000	0.0%
44-00	RENTALS & LEASES	0	0	0	1,440	0.0%
44-01	BUILDING RENTAL	0	0	0	47,800	0.0%
45-22	SELF INSURANCE	0	0	0	125,010	0.0%
46-04	EQUIP. MAINTENANCE	0	0	0	1,000	0.0%
51-00	OFFICE SUPPLIES	0	0	0	2,000	0.0%
52-00	OPERATING SUPPLIES	0	0	0	4,000	0.0%
52-09	OTHER CLOTHING	0	0	0	600	0.0%
54-01	MEMBERSHIPS	0	0	0	500	0.0%
54-02	BOOKS, PUBS, SUBS.	0	0	0	50	0.0%
TOTAL OPERATING EXPENSES		0	0	0	251,140	0.0%
TOTAL EXPENSES		\$0	\$0	\$0	\$849,351	0.0%

Debt
Service
Schedules

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>
2004	\$3,375,000	\$1,849,540	\$5,224,540
2005	\$3,450,000	\$1,712,250	\$5,162,250
2006	\$3,595,000	\$1,566,361	\$5,161,361
2007	\$2,145,000	\$1,414,142	\$3,559,142
2008	\$2,245,000	\$1,319,277	\$3,564,277
2009	\$2,370,000	\$1,216,305	\$3,586,305
2010	\$2,475,000	\$1,110,040	\$3,585,040
2011	\$2,600,000	\$999,421	\$3,599,421
2012	\$2,715,000	\$882,584	\$3,597,584
2013	\$2,855,000	\$752,429	\$3,607,429
2014	\$2,995,000	\$614,802	\$3,609,802
2015	\$3,150,000	\$469,297	\$3,619,297
2016	\$1,090,000	\$337,887	\$1,427,887
2017	\$1,135,000	\$289,307	\$1,424,307
2018	\$1,185,000	\$238,340	\$1,423,340
2019	\$1,235,000	\$184,857	\$1,419,857
2020	\$1,285,000	\$128,284	\$1,413,284
2021	\$1,340,000	\$69,184	\$1,409,184
2022	\$415,000	\$7,552	\$422,552
Totals	\$41,655,000	\$15,161,859	\$56,816,859

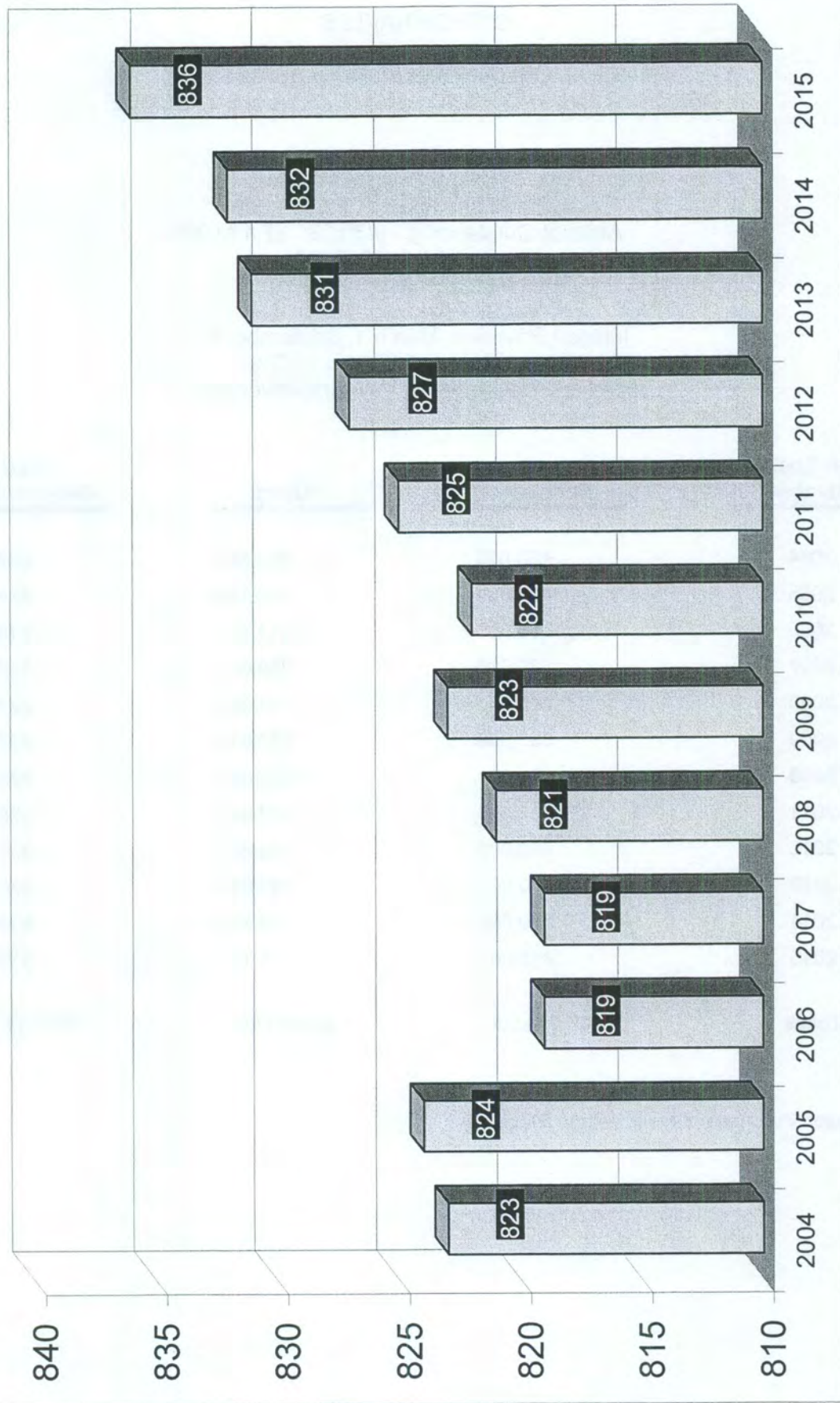
CITY OF NAPLES

GENERAL OBLIGATION DEBT
SUMMARY

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	460,000	362,860	822,860
2005	485,000	339,235	824,235
2006	505,000	314,485	819,485
2007	530,000	288,610	818,610
2008	560,000	261,360	821,360
2009	590,000	232,610	822,610
2010	620,000	202,360	822,360
2011	655,000	170,485	825,485
2012	690,000	136,868	826,868
2013	730,000	100,830	830,830
2014	770,000	62,208	832,208
2015	815,000	21,190	836,190
Totals	\$7,410,000	\$2,493,101	\$9,903,101

General Obligation Debt Service

(\$000's Omitted)



CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2000
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
 Authorized and Issued: \$8,460,000
 Amount Outstanding - 9/30/03: \$7,410,000
 Dated: March 15, 2000
 Final Maturity: March 1, 2015
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 5.00% to 5.20%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	460,000	362,860	822,860
2005	485,000	339,235	824,235
2006	505,000	314,485	819,485
2007	530,000	288,610	818,610
2008	560,000	261,360	821,360
2009	590,000	232,610	822,610
2010	620,000	202,360	822,360
2011	655,000	170,485	825,485
2012	690,000	136,868	826,868
2013	730,000	100,830	830,830
2014	770,000	62,208	832,208
2015	815,000	21,190	836,190
Totals	\$7,410,000	\$2,493,101	\$9,903,101

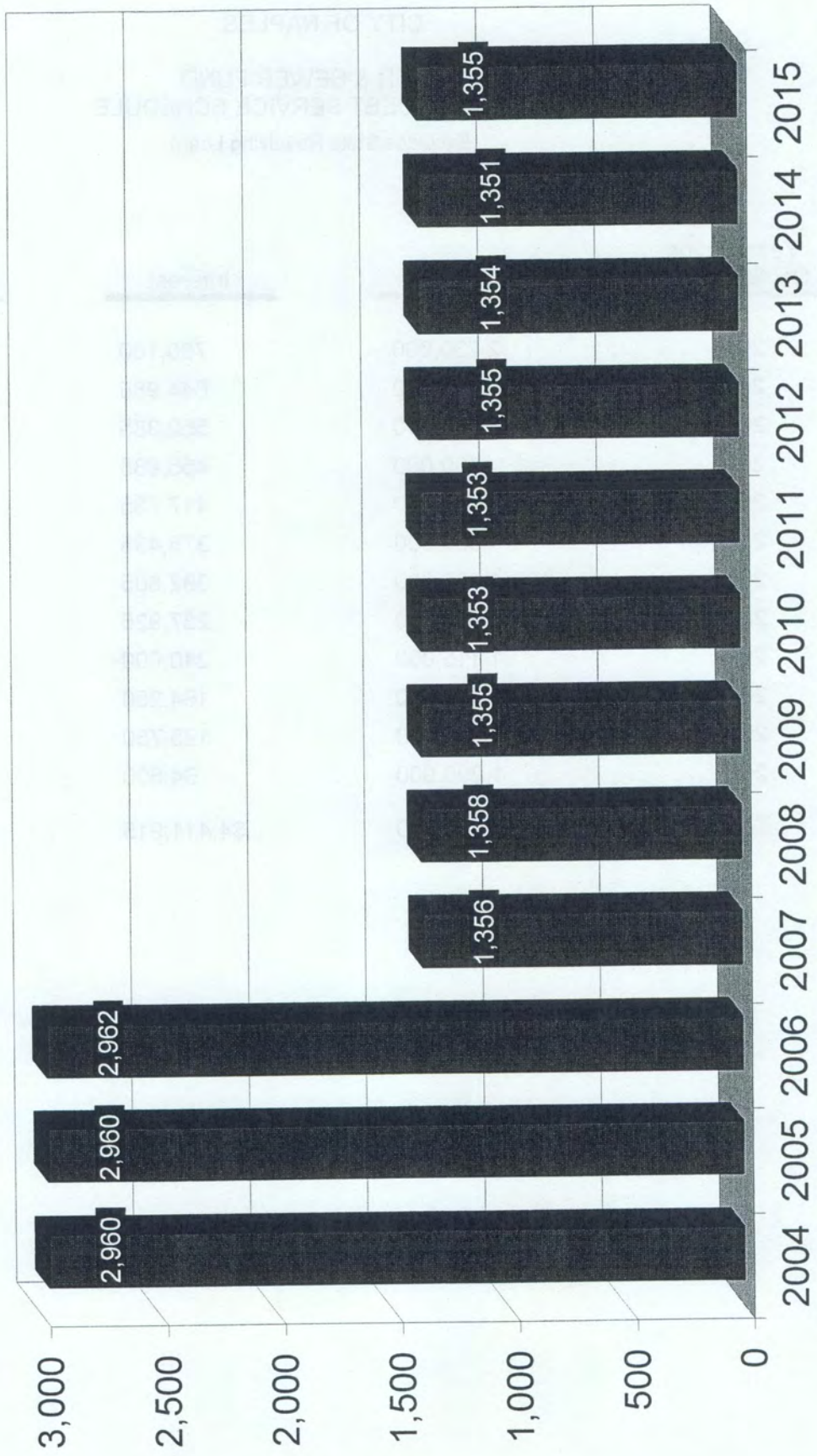
Purpose: Purchase of Fleischmann Property

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>
2004	2,230,000	730,160	2,960,160
2005	2,315,000	644,985	2,959,985
2006	2,410,000	552,385	2,962,385
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	1,290,000	64,500	1,354,500
Totals	\$16,660,000	\$4,411,915	\$21,071,915

Water & Sewer Fund

Combined Debt Service
(\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2002
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$12,980,000
 Amount Outstanding - 9/30/03 \$12,205,000
 Dated: June 4, 2002
 Final Maturity: September 1, 2015
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.50% to 5.00%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	805,000	551,960	1,356,960
2005	830,000	523,785	1,353,785
2006	865,000	490,585	1,355,585
2007	900,000	455,985	1,355,985
2008	940,000	417,735	1,357,735
2009	980,000	375,435	1,355,435
2010	1,020,000	332,805	1,352,805
2011	1,065,000	287,925	1,352,925
2012	1,115,000	240,000	1,355,000
2013	1,170,000	184,250	1,354,250
2014	1,225,000	125,750	1,350,750
2015	1,290,000	64,500	1,354,500
Totals	\$12,205,000	\$4,050,715	\$16,255,715

CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2001
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$7,275,000
 Amount Outstanding - 9/30/03 \$4,455,000
 Dated: June 1, 2001
 Final Maturity: September 1, 2006
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 4.000%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

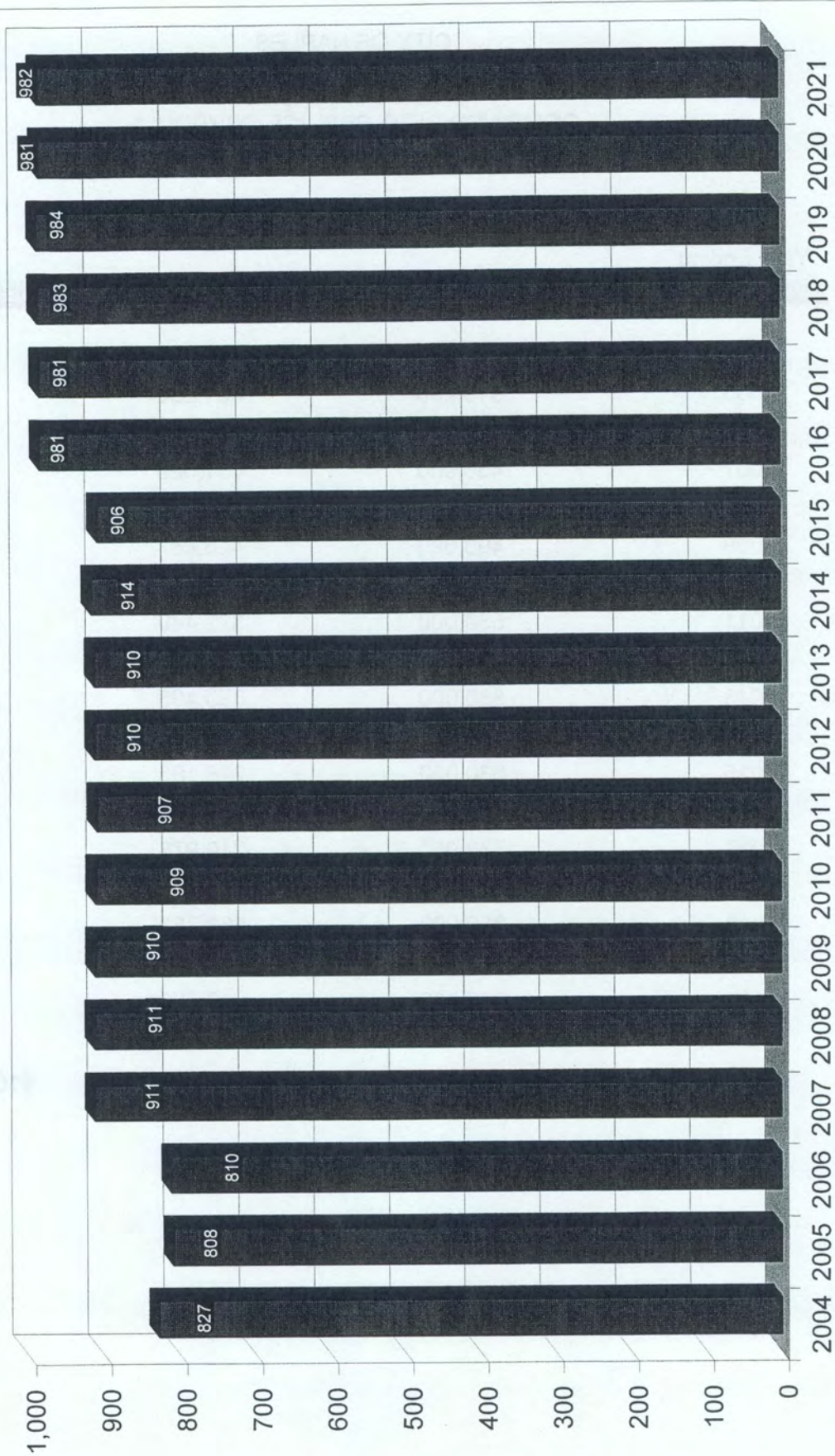
<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	1,425,000	178,200	1,603,200
2005	1,485,000	121,200	1,606,200
2006	1,545,000	61,800	1,606,800
Totals	\$4,455,000	\$361,200	\$4,816,200

CITY OF NAPLES
 UTILITY TAX FUND
 COMBINED DEBT SERVICE SCHEDULE

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	321,162	505,725	826,887
2005	316,290	491,268	807,558
2006	333,637	476,588	810,225
2007	450,000	461,026	911,026
2008	470,000	441,193	911,193
2009	490,000	420,487	910,487
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	\$10,786,089	\$5,741,001	\$16,527,090

Utility Tax Fund

Combined Debt Service
(\$000's omitted)



CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$4,700,607
 Amount Outstanding - 9/30/03 \$941,089
 Dated: May 1, 1993
 Final Maturity: July 1, 2009
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.600% to 5.125%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	161,162	47,825	208,987
2005	171,290	39,928	211,218
2006	183,637	31,193	214,830
2007	135,000	21,781	156,781
2008	140,000	14,863	154,863
2009	150,000	7,687	157,687
Totals	\$941,089	\$163,277	\$1,104,366

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
 UTILITY TAX DEBT SERVICE FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$9,845,000
 Amount Outstanding - 9/30/03 \$9,845,000
 Dated: June 1, 2001
 Final Maturity: July 1, 2021
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 4.100% to 5.000%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	160,000	457,900	617,900
2005	145,000	451,340	596,340
2006	150,000	445,395	595,395
2007	315,000	439,245	754,245
2008	330,000	426,330	756,330
2009	340,000	412,800	752,800
2010	510,000	398,860	908,860
2011	530,000	377,440	907,440
2012	555,000	354,915	909,915
2013	580,000	330,495	910,495
2014	610,000	304,395	914,395
2015	630,000	276,183	906,183
2016	735,000	246,258	981,258
2017	770,000	210,978	980,978
2018	810,000	173,440	983,440
2019	850,000	133,750	983,750
2020	890,000	91,250	981,250
2021	935,000	46,750	981,750
Totals	\$9,845,000	\$5,577,724	\$15,422,724

Purpose: Funding for parks capital projects.

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
 EAST NAPLES BAY TAX DISTRICT ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$562,582
 Amount Outstanding - 9/30/03 \$185,000
 Dated: May 1, 1993
 Final Maturity: July 1, 2006
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.600% to 5.125%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	52,217	9,347	61,564
2005	67,313	6,788	74,101
2006	65,470	3,355	68,825
Totals	\$185,000	\$19,490	\$204,490

CITY OF NAPLES

PUBLIC SERVICE TAX REVENUE REFUNDING BONDS, SERIES 1993
 CITY DOCK FUND ALLOCATION
 DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$601,811
 Amount Outstanding - 9/30/03 \$83,911
 Dated: May 1, 1993
 Final Maturity: July 1, 2006
 Principal Payment: July 1
 Interest Payment: January 1, July 1
 Interest Rate: 2.600% to 5.125%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	26,621	4,234	30,855
2005	26,397	2,929	29,326
2006	30,893	1,583	32,476
Totals	\$83,911	\$8,746	\$92,657

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001
TENNIS FUND ALLOCATION
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
Authorized and Issued: \$605,000
Amount Outstanding - 9/30/03 \$605,000
Dated: June 1, 2001
Final Maturity: July 1, 2015
Principal Payment: July 1
Interest Payment: January 1, July 1
Interest Rate: 4.100% to 4.750%
Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2004	35,000	26,113	61,113
2005	40,000	24,678	64,678
2006	40,000	23,038	63,038
2007	45,000	21,398	66,398
2008	45,000	19,553	64,553
2009	50,000	17,708	67,708
2010	50,000	15,658	65,658
2011	55,000	13,558	68,558
2012	55,000	11,220	66,220
2013	60,000	8,800	68,800
2014	60,000	6,100	66,100
2015	70,000	3,325	73,325
Totals	\$605,000	\$191,149	\$796,149

Purpose: Development of Cambier Park Tennis Center.

CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: Revenue Bonds
 Authorized and Issued: \$5,925,000
 Amount Outstanding - 09/30/03 \$5,925,000
 Dated: March 10, 2003
 Final Maturity: December 1, 2021
 Principal Payment: December 1
 Interest Payment: June 1, December 1
 Interest Rate: 3.58%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	250,000	211,101	461,101
2005	200,000	202,367	402,367
2006	210,000	194,927	404,927
2007	220,000	187,123	407,123
2008	230,000	179,436	409,436
2009	260,000	170,065	430,065
2010	275,000	160,357	435,357
2011	295,000	150,013	445,013
2012	300,000	139,581	439,581
2013	315,000	128,054	443,054
2014	330,000	116,349	446,349
2015	345,000	104,099	449,099
2016	355,000	91,629	446,629
2017	365,000	78,329	443,329
2018	375,000	64,900	439,900
2019	385,000	51,107	436,107
2020	395,000	37,034	432,034
2021	405,000	22,434	427,434
2022	415,000	7,552	422,552
Totals	\$5,925,000	\$2,296,457	\$8,221,457

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

Supplemental Information

ORDINANCE 03-10190

AN ORDINANCE DETERMINING AND FIXING THE 2003 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2003 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property\$11,247,507,971

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the operating millage rate for the City of Naples, exclusive of Dependent Taxing Districts for the year 2003 be, and the same is, hereby fixed and determined to be 1.1100 mills.

Section 2. That the voted debt service millage rate for the City of Naples, excluding Dependent Taxing Districts for the year 2003 be, and the same is, hereby fixed and determined to be 0.0770 mills.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund Operations
1.1100 mills\$11,860,497
Voted Debt Service
0.0770 mills\$822,755

Section 4. The current year proposed aggregate millage rate of 1.1263 mills exceeds the current year aggregate rolled back rate of 1.0462 mills by 7.6563 percent.

Section 5. 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 6. 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 7. This ordinance shall take effect immediately upon approval at second reading.

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

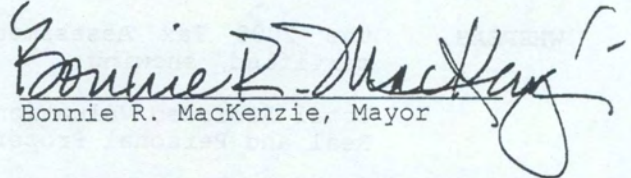
Jessica R. Rosenberg
Title Deputy City Clerk

Ordinance 03-10190

Page 2

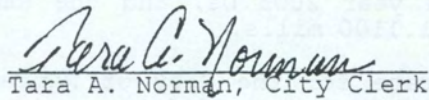
APPROVED AT FIRST READING THIS 15TH DAY OF SEPTEMBER, 2003.

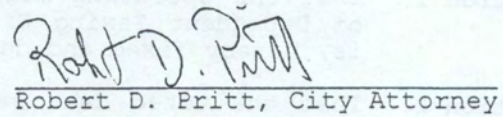
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 29TH DAY OF SEPTEMBER, 2003.


Bonnie R. MacKenzie, Mayor

Attest:

Approved as to form and legality:


Tara A. Norman, City Clerk


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

ORDINANCE 03-10192

AN ORDINANCE DETERMINING AND FIXING THE 2003 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2003 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property. \$312,091,427

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the East Naples Bay Special Taxing District for the year 2003 be, and the same is, hereby fixed and determined to be 0.5000.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings 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 \$148,243

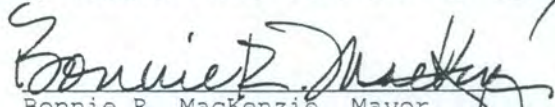
Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

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 immediately upon approval at second reading.

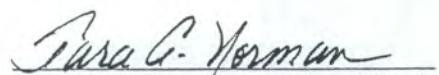
APPROVED AT FIRST READING THIS 15TH DAY OF SEPTEMBER, 2003.


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 29TH DAY OF SEPTEMBER, 2003.


Bonnie R. MacKenzie, Mayor

Attest:

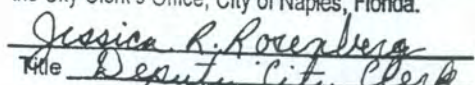
Approved as to form and legality:


Tara A. Norman, City Clerk


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.


Title Deputy City Clerk

Agenda Item 2-b (2)
Special Meeting of 09/29/03

ORDINANCE 03-10193

AN ORDINANCE DETERMINING AND FIXING THE 2003 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT, FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the 2003 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property \$1,102,663,288

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the tax levy and millage rate for the Moorings Bay Special Taxing District for the year 2003 be, and the same is, hereby fixed and determined to be 0.0250.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and findings of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District
0.0250 mills \$26,188

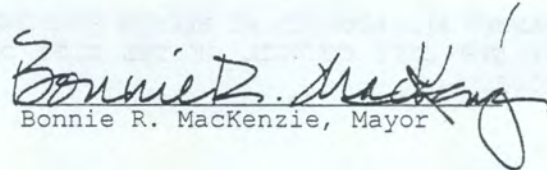
Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

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 immediately upon approval at second reading.

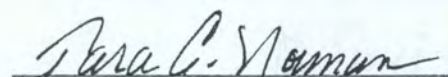
APPROVED AT FIRST READING THIS 15TH DAY OF SEPTEMBER, 2003.

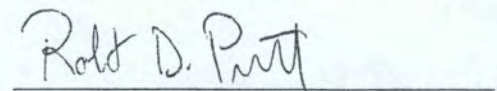
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 29TH DAY OF SEPTEMBER, 2003.


Bonnie R. MacKenzie, Mayor

Attest:

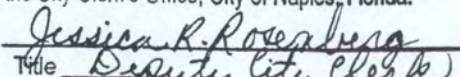
Approved as to form and legality:


Tara A. Norman, City Clerk


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.


Title Deputy City Clerk

Agenda Item 2-a (2)
Special Meeting of 9/29/03

ORDINANCE 03-10191

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2003 AND ENDING SEPTEMBER 30, 2004; 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 UTILITY TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2003, AND ENDING SEPTEMBER 30, 2004; 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, the City of Naples has held a series of workshops and public hearings on the fiscal year 2003-04 budget;

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 2003-04 and shall serve to appropriate the sums provided for herein. When read in conjunction with Exhibit A, shall provide for the revenues and expenditures of each fund.

Section 2. Appendix A is deemed the Budget of the City of Naples in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances. The total appropriated funds are \$85,111,460.

(a) For the General Fund, the following amounts shall be appropriated:

	<u>Division</u>	<u>Department</u>	<u>Fund</u>
GENERAL FUND:			
Mayor & City Council		\$211,566	
City Attorney		501,683	
City Clerk		460,267	
City Manager		374,507	
Human Resources		511,931	
Community Development/Planning		497,113	
Finance			
Accounting	788,741		
Customer Service	385,166		
Purchasing	<u>294,008</u>	1,467,915	
Community Services			
Administration	388,516		
Parks & Parkways	2,657,442		
Recreation	<u>2,172,460</u>	5,218,418	

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

Jessica R. Rosenberg
Title Deputy City Clerk

Ordinance 03-10191

Page 2

Police & Emergency Svcs			
Administration	508,422		
Criminal Invest.	1,316,005		
Police Operations	4,570,645		
Support Services	1,821,330		
Fire Operations	<u>4,601,189</u>	12,817,591	
Non-Departmental		3,241,470	
Contingency		<u>200,922</u>	
FUND TOTAL			\$25,503,383

(b) For the Utility Tax Fund, the following amounts shall be appropriated:

UTILITY TAX/DEBT SERVICE FUND:			
Debt Service	2,172,412		
Transfers Out	2,287,253		
FUND TOTAL			\$4,459,665

(c) For the Special Revenue/Capital Funds, the following amounts shall be appropriated:

SPECIAL REVENUE/CAPITAL FUNDS:			
Building & Zoning			\$2,319,838
Capital Projects Fund			\$2,774,038
Community Redevelopment			\$4,675,454
Streets & Traffic			\$2,566,875

(d) For the Enterprise Funds, the following amounts shall be appropriated:

WATER/SEWER ENTERPRISE FUND:		\$20,778,246
NAPLES BEACH FUND		\$1,206,450
SOLID WASTE ENTERPRISE FUND:		\$5,193,995
CITY DOCK ENTERPRISE FUND:		\$1,573,221
STORMWATER ENTERPRISE FUND:		\$1,901,269
TENNIS ENTERPRISE FUND:		\$454,414

(e) For the Internal Service Funds, the following amounts shall be appropriated:

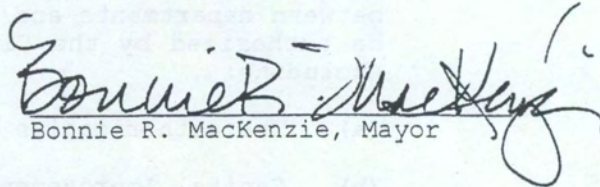
INTERNAL SERVICE FUNDS:		
Self Insurance/Risk Management		\$2,559,848
Health Benefits		\$4,964,615
Information Services		\$1,679,722
Equipment Services		\$1,651,076
Construction Management		\$849,351

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.
- Section 5.** Appendix A includes the City of Naples's Five Year Capital Improvement Program. The first year of the Five Year Capital Improvement Program is called the Capital Improvement Budget, which is the only funded portion of this Program. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2003-04 require City Council approval via resolution. Capital items costing less than \$2,500 are not part of the Capital Improvement Budget and may therefore be adjusted by the City Manager in accordance with Section 4.
- Section 6.** The Finance Director is authorized to reserve at October 1, 2003 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2002-03. 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 7.** 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 8.** 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 9.** 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 10.** 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 11.** This Ordinance, which includes the first year of the City of Naples's Five-Year Capital Improvement Program, shall take effect on October 1, 2003.

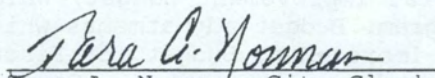
APPROVED AT FIRST READING THIS 15th DAY OF SEPTEMBER, 2003.

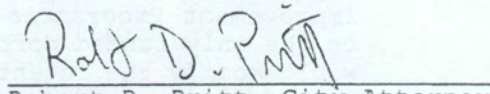
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 29th DAY OF SEPTEMBER, 2003.


Bonnie R. MacKenzie, Mayor

Attest:

Approved as to form and legality:


Tara A. Norman, City Clerk


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

Agenda Item 2-c (1)
Special Meeting of 09/29/03

ORDINANCE 03-10194

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2003 AND ENDING SEPTEMBER 30, 2004; 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, 2003 AND ENDING SEPTEMBER 30, 2004; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the East Naples Bay Special Taxing District and appropriates 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 series of workshops and public hearings on the fiscal year 2003-04 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, 2003 and ending September 30, 2004 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, 2004, 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 sums of money shown in the following schedule:

SPECIAL REVENUE FUND:

East Naples Bay Special Taxing District	\$150,244
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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 immediately upon approval at second reading.

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.

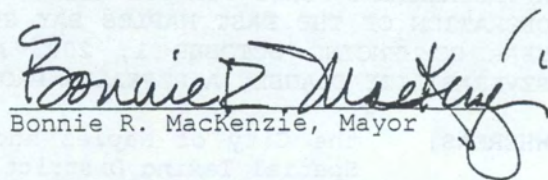
Jessica R. Lovelace
Title Deputy City Clerk

Ordinance 03-10194

Page 2

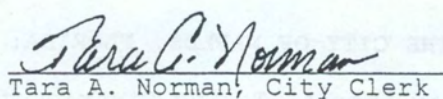
APPROVED AT FIRST READING THIS 15TH DAY OF SEPTEMBER, 2003.

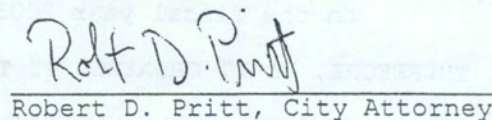
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 29TH DAY OF SEPTEMBER, 2003.


Bonnie R. MacKenzie, Mayor

Attest:

Approved as to form and legality:


Tara A. Norman, City Clerk


Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

ORDINANCE 03-10195

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2003 AND ENDING SEPTEMBER 30, 2004; 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, 2003 AND ENDING SEPTEMBER 30, 2004; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget for the Moorings Bay Special Taxing District and appropriates 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 series of workshops and public hearings on the fiscal year 2003-04 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, 2003 and ending September 30, 2004 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, 2004, 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 in the following schedule:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$46,188


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.

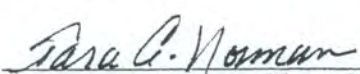
Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

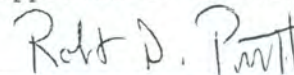
Section 5. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 15TH DAY OF SEPTEMBER, 2003.

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 29TH DAY OF SEPTEMBER, 2003.

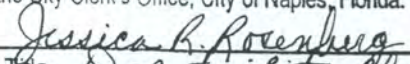

Bonnie R. MacKenzie, Mayor

Attest:

Tara A. Norman, City Clerk

Approved as to form and legality:

Robert D. Pritt, City Attorney

Date filed with City Clerk: 9/30/03

I hereby certify that the above and foregoing is a true and correct copy of records appearing in the files of the City Clerk's Office, City of Naples, Florida.


The Deputy City Clerk

City of Naples
Glossary of Terms

AFSCME	American Federation of State, County and Municipal Employees. The union and bargaining unit for certain city employees
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.
Accrual Accounting	A basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred. For example, in accrual accounting, revenue which was earned on October 15, but for which payment was not received until November, would be recorded as revenue in October.
Ad Valorem Tax	Latin for "value-based" tax, this is 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. For 2002-03, the tax rate is \$1.14 per thousand dollars of property value.
Appropriated Fund Balance	A budgetary use of prior year cash reserves. In Naples's budget, Appropriated Fund Balance appears as a revenue item in a budget when the fund plans to use prior year cash reserves. Technically, however, this is not a revenue source.
Appropriation	A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of time. Naples's appropriations are for an annual budget, from October to September.
Assessed Valuation	A value established for real and personal property for use as a basis for levying property taxes.
Budget	A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.
Budgetary Basis	The basis of accounting used to estimate sources and uses of funds in the budget. Generally, Naples uses a modified accrual method, which is considered conservative, because it recognizes revenues when they are measurable and available, and expenditures are recognized when the related liability is incurred.
CDBG	<u>C</u> ommunity <u>D</u> evelopment <u>B</u> lock <u>G</u> rant. A group of federal grants used for improving blighted or impoverished areas.
CSA	See Competitive Salary Adjustment

CSBG	<u>C</u> ommunity <u>S</u> ervices <u>B</u> lock <u>G</u> rant. A group of federal grants that are used to assist people who meet 125% of the federal poverty guidelines. Types of programs include employment, education, housing, emergency assistance (for food and housing), prevention of starvation and malnutrition, and transportation.
Capital Improvements Programs (CIP)	A plan for capital outlay to be incurred over a fixed number of years. The first year of a CIP is usually called the Capital Budget.
Capital Outlay (minor)	
Capital Outlay (major)	A
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.
DEP	<u>D</u> eartment of <u>E</u> nvironmental <u>P</u> rotection. The state governmental agency with oversight responsibility for regulations of environmental issues, including stormwater, wastewater, beaches, wetlands, and hazardous materials. The DEP is the result of a merger of the old Department of Natural Resources and Department of Environmental Regulation.
Debt Service	The amount of the principal and interest payment on a loan or bond.
Encumbrance	The commitment of appropriated funds to purchase an item or service.
Enterprise Fund	A proprietary accounting fund in which the services provided are financed and operated like those of a private business. The rate schedules of enterprise funds are generally established to ensure that revenue are adequate to meet all necessary expenses. The City has established Enterprise Funds for its water and sewer utility.
FEMA	<u>F</u> ederal <u>E</u> mergency <u>M</u> anagement <u>A</u> gency. A federal agency that provides assistance during emergencies, and provides grants for emergencies, including emergency food and shelter.
Fixed Asset	Any item of project with a value of more than \$500, and a useful life of more than one year.
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 fund's assets over its liabilities and reserves. Some people call it a fund surplus.

GIS	<u>Geographic Information System</u> -A computer program that is used to locate infrastructure and structure within the City, using specific data points. Naples is designing a GIS system that will include water lines, sewer lines, fire hydrants, roads, bridges, ditches and buildings, and will cross reference data for each location such as crime, land value, taxes, building permits and code violations.
GPS	<u>Global Positioning System</u> - A series of mapping points used to determine location.
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.
Homestead Exemption	A property owner may receive up to \$25,000 exemption on the value of his property for the home in which he lives. For example, if a homeowner lives in his house, which is assessed at \$100,000, he only pays taxes on \$75,000, which is the assessed value minus the full homestead exemption.
IAFF	International Association of Fire Fighters. The union and bargaining unit for the fire fighters and paramedics.
Impact Fees	Charges imposed by governments against new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth. The purpose of the charge is to impose upon the newcomer, rather the current population, the cost of new facilities necessitated by his arrival.
Interfund Transfers	The movement of moneys between funds of the same governmental entity.
Interfund Charges	These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. A major example in Naples would be Fleet Service Charges or administrative charges from the General Fund to the other operating funds.
Internal Service Charges	Specific Interfund Charges from an Internal Service Fund like Fleet Maintenance to a user, based on a logical allocation of cost.
Internal Service Fund	A separate accounting entity or fund that provides goods and services to another entity within the same government. Charges are made to the user department as if provided by an outside entity.
Mill	The property tax rate that is based on the valuation of property. A tax rate of one (1) mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Step Allocation Method	A mathematical method of charging (or allocating) service department costs (such as Finance, Human Resources or City Clerk) to production departments (such as Road Maintenance, Solid Waste and Utilities). The backup for the city's process can be found in the Finance Department.
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.
Ordinance	A special order of the Council which requires two public reading and ten days of public notice prior to passage.
Personal Services	All costs related to compensating employees, including salaries, and benefits.
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.
Revenue Bond	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.
Value Adjustment Board (VAB)	The VAB is the second of three options for a property owner to contest the value of his property. (The first is visiting the Appraiser directly, the final option is to file suit in the Circuit Court.) The VAB is established in accordance with Florida state law, and is composed of three county Council Members and two school board members.

**CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2003**

Grade 4 (\$19,996-\$30,363)

ACCOUNTING CLERK I
METER READER
SCHOOL CROSSING GUARD
SERVICE WORKER I

Grade 5 (\$21,030-\$31,931)

ACCOUNTING CLERK II
ADMINISTRATIVE SPECIALIST I
CUSTOMER SERVICE REPRESENTATIVE
EQUIPMENT OPERATOR I
METER TECHNICIAN
RECORDS CLERK (B&Z)
RECREATION AIDE
SERVICE WORKER II
UTILITIES TECHNICIAN I

Grade 6 (\$22,062-\$33,498)

CREW LEADER I
EQUIPMENT OPERATOR II
PERMIT SPECIALIST
PLANT OPERATOR I (TRAINEE)

Grade 7 (\$23,094-\$35,065)

ACCOUNTING CLERK III
ADMINISTRATIVE SPECIALIST II
CREW LEADER II
DOCKKEEPER
INVENTORY CONTROL CLERK
RECORDS SPECIALIST (PESD)
SERVICE WORKER III
UTILITIES TECHNICIAN II

Grade 8 (\$24,126-\$36,633)

BILLING & COLLECTION SPECIALIST
EQUIPMENT OPERATOR III
MECHANIC I
RECORDING SPECIALIST
RECREATION SPECIALIST
SENIOR ADMINISTRATIVE SPECIALIST
TECHNICAL SUPPORT ANALYST I

Grade 9 (\$25,127-\$38,199)

CENTRIFUGE & PRESS OPERATOR
CODE ENFORCEMENT/PERMIT SPECIALIST
COMMUNITY SERVICE AIDE
CREW LEADER III
CRIME ANALYST
PARTS CONTROLLER
PUBLIC SAFETY TELECOMMUNICATOR I
SECURITY SPECIALIST
TRAFFIC CONTROL TECHNICIAN

**CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2003**

Grade 10 (\$26,191-\$39,767)

ADMINISTRATIVE COOR-PUBLIC WORKS
EQUIPMENT OPERATOR IV
FINANCE ANALYST
HUMAN RESOURCES COORDINATOR
IRRIGATION TECHNICIAN
MECHANIC II
PLANT OPERATOR II
TRADESWORKER
UTILITIES MAINTENANCE TECHNICIAN I
UTILITIES PERMIT COORDINATOR
UTILITIES TECHNICIAN III

Grade 11 (\$27,222-\$41,333)

EQUIPMENT OPERATOR V
LAND MANAGEMENT COORDINATOR
PROPERTY/EVIDENCE TECHNICIAN
PUBLIC SAFETY TELECOMMUNICATOR II
SIGNAL TECHNICIAN
UTILITIES MAINTENANCE COORDINATOR
WAREHOUSE COORDINATOR
ZONING ENFORCEMENT INSPECTOR

Grade 12 (\$28,253-\$42,901)

CROSS CONNECTION CONTROL TECHNICIAN
HUMAN RESOURCES ANALYST
LEAD MECHANIC
PLANNING TECHNICIAN
PLANT OPERATOR III
UTILITIES INSPECTOR
UTILITIES LOCATOR
UTILITIES MAINTENANCE TECHNICIAN II

Grade 13 (\$29,286-\$44,469)

BUYER
INSTRUMENT TECHNICIAN
RECREATION SUPERVISOR I
SENIOR UTILITIES TECHNICIAN
SOLID WASTE COORDINATOR
UTILITIES COORDINATOR

Grade 14 (\$30,318-\$46,036)

INDUSTRIAL WASTE TECHNICIAN
LABORATORY & FIELD TECHNICIAN
PLANT OPERATOR IV

**CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2003**

Grade 15 (\$31,351-\$47,603)
COMMUNICATIONS SHIFT SUPERVISOR
COMMUNITY SERVICES ANALYST
CONTRACT COORDINATOR
CRIME SCENE/LATENT EXAMINER
DEPUTY CITY CLERK
HEAD TENNIS PROFESSIONAL
HUMAN RESOURCES GENERALIST
NATURALIST
PARKS & PARKWAYS SUPERVISOR
PUBLIC WORKS ANALYST
SERVICE COORDINATOR

Grade 16 (\$32,382-\$49,170)
DOCKMASTER
EXECUTIVE ASSISTANT
NETWORK SPECIALIST
PLANNER I
RECREATION SUPERVISOR II
VIDEO PROGRAMMING & PROD MGR

Grade 17 (\$33,414-\$50,737)
ACCOUNTANT
BUILDING INSPECTOR I
CUSTOMER SERVICE MANAGER
GIS SPECIALIST

Grade 18 (\$34,962-\$53,087)
BUILDING INSPECTOR II
COLLECTIONS SUPERVISOR
CONTRACTS & SYSTEMS MANAGER
DISTRIBUTION SUPERVISOR
FEMA SUPPORT SERVICES COORDINATOR
FIRE INSPECTOR
PUBLIC INFORMATION PROJECT COORDINA
PREVENTION SPECIALIST
RECREATION SUPERVISOR III
SAFETY INSPECTOR
SENIOR ENGINEERING TECHNICIAN
SENIOR PERMIT COORDINATOR
SOLID WASTE SUPERVISOR
SUPPORT SERVICES COORDINATOR
TENNIS DIRECTOR
UTILITIES MAINTENANCE SUPERVISOR

Grade 19 (\$37,027-\$56,222)
ACCOUNTING MANAGER
BUILDING INSPECTOR III
ENGINEER II
FACILITIES MAINTENANCE SUPERVISOR
HARBORMASTER
PLANNER II
PLANS EXAMINER
PROGRAMMER ANALYST

CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2003

Grade 20 (\$39,091-\$59,355)

BUDGET & INVESTMENT MANAGER
BUILDING INSPECTOR III
COMMUNICATIONS MANAGER
CONSTRUCTION PROJECT COORDINATOR
ENGINEERING DESIGN SUPERVISOR
LEGAL COORDINATOR
PLANS REVIEW ENGINEER
RECORDS & FISCAL SERVICES MANAGER
SENIOR BUILDING INSPECTOR
SENIOR NETWORK SPECIALIST
SENIOR PLANS EXAMINER
TREATMENT PLANT SUPERVISOR

Grade 21 (\$41,156-\$62,491)

ASST HUMAN RESOURCES DIRECTOR
DATA PROCESSING MANAGER
PURCHASING MANAGER
SENIOR PLANNER

Grade 22 (\$43,220-\$65,625)

BUDGET & CIP MANAGER PW
EQUIPMENT SERVICES SUPERINTENDENT
SOLID WASTE SUPERINTENDENT

Grade 24 (\$47,348-\$71,894)

DEPUTY BUILDING OFFICIAL
FACILITIES MAINTENANCE SUPERINTENDENT
GIS MANAGER
PARKS & PARKWAYS SUPERINTENDENT
PARKS & PKWYS DESIGN/CIP SUPT
RECREATION MANAGER
RISK MANAGER

Grade 25 (\$49,414-\$75,029)

UTILITIES DIRECTOR

Grade 26 (\$51,476-\$78,162)

CIVIL ENGINEER
TRAFFIC ENGINEER

Grade 27 (\$53,542-\$81,298)

ASSISTANT CITY ENGINEER
BUILDING OFFICIAL
COMPTROLLER
INFORMATION SERVICES MANAGER
NATURAL RESOURCES MANAGER
SERVICES ADMINISTRATOR

**CITY OF NAPLES
PAY AND CLASSIFICATION PLAN
EFFECTIVE: JANUARY 1, 2003**

Grade 28 (\$56,121-\$96,528)

COMMUNITY SERVICES DIRECTOR
DEVELOPMENT SERVICES DIRECTOR
FINANCE DIRECTOR
HUMAN RESOURCES DIRECTOR
PLANNING DIRECTOR

Grade 31 (\$66,957-\$97,759)

CHIEF OF POLICE/EMERGENCY SERVICES
PUBLIC WORKS DIRECTOR

Grade 32 (\$71,087-\$103,788)

ASSISTANT CITY MANAGER