

City of Naples, Florida



Norris Center (Reconstructed 2004)

Adopted Budget Fiscal Year 2005~2006



On Our Cover

In 1955, Lester and Dellora Norris donated a cottage, which became the first community center at Cambier Park. Mr. and Mrs. Norris paid for its reconstruction in 1964, and in 1987 it was named in their honor after they donated \$50,000 toward a \$170,000 renovation. Their foundation provided \$150,000 toward the newest Norris Community Center, constructed nearly two years after the Naples City Council approved the Community Services Advisory Board recommendation to replace the center rather than renovate the old one. Mayor Bonnie MacKenzie (b.1950 - d.2005) served as the master of ceremonies at the January 30, 2004 grand opening, which celebrated completion of the \$1.95 million project. The Norris Center reopened for public events on March 8, 2004, and hosts community activities such as musical events and children's summer camps.



City of Naples Principal Officers

Mayor

Bill Barnett

Vice-Mayor

Tamela Wiseman

City Council

William R. MacIlvaine

Johnny Nocera

Gary B. Price II

John Sorey III

Penny Taylor

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

Dr. Robert E. Lee

Department Directors

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

Robin D. Singer

David M. Lykins

Ronald A. Wallace

Ann Marie S. Ricardi

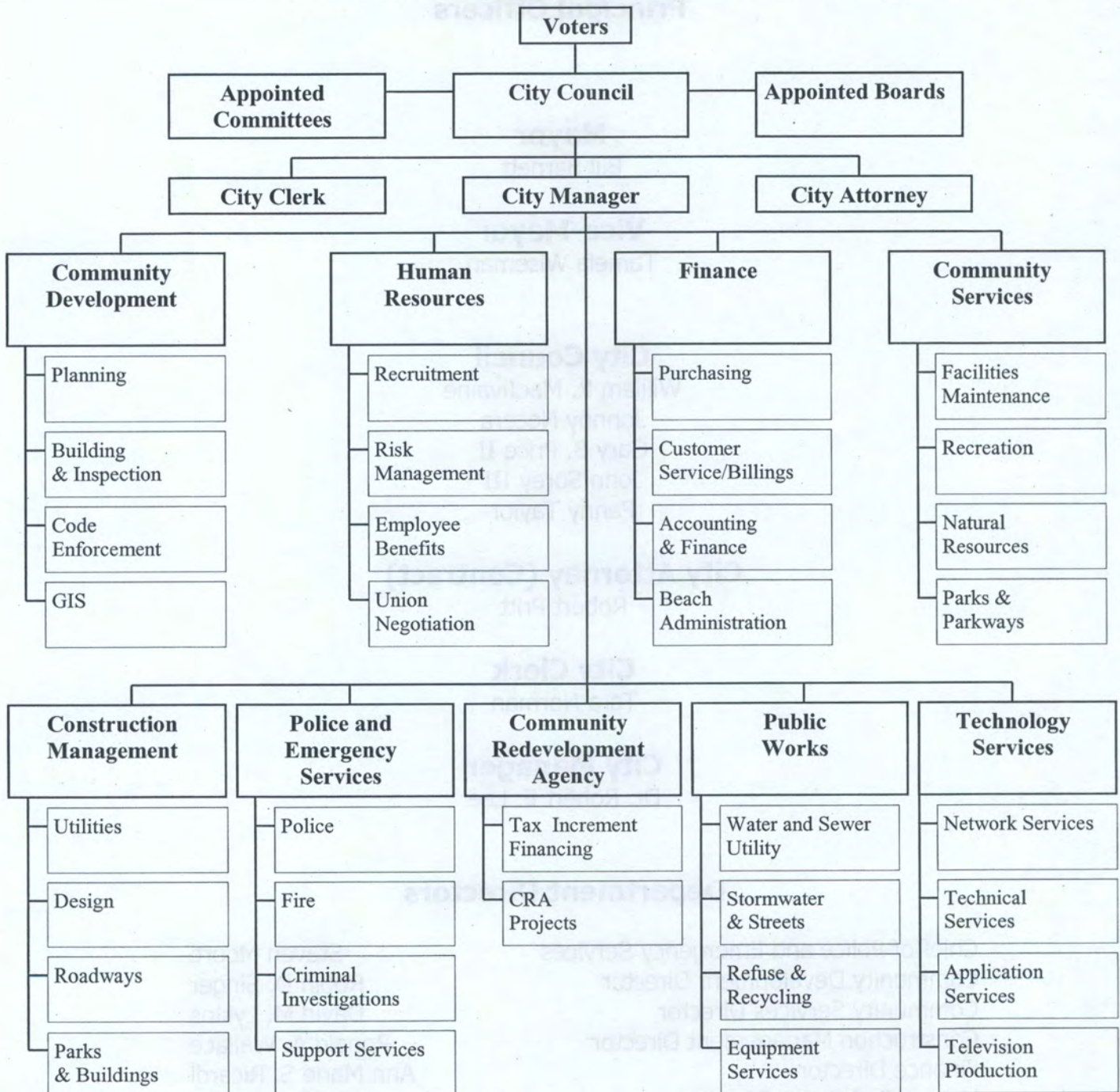
Denise K. Perez

Stephen A. Weeks

Dan Mercer



City of Naples Organizational Chart



CITY OF NAPLES, FLORIDA
Proposed Budget
Fiscal Year 2005-06

Table of Contents

	<u>PAGE</u>
EXECUTIVE SUMMARY	i
 GENERAL FUND	
Fund Summary	1
Mayor & City Council	15
City Attorney.....	19
City Clerk	25
City Manager	29
Human Resources	37
Community Development.....	43
Finance	51
Community Services	59
Police & Emergency Services	81
Non-Departmental.....	95
 SPECIAL REVENUE FUNDS	
Building Permits Fund.....	193
Community Development Block Grant	189
East Naples Bay/Moorings Bay Tax District	203
Community Redevelopment.....	213
Streets Fund	225
 ENTERPRISE FUNDS	
Water & Sewer Fund	105
Naples Beach Fund.....	133
Solid Waste Fund	149
City Dock Fund.....	163
Stormwater.....	171
Tennis Fund.....	181
 UTILITY TAX / CAPITAL PROJECTS FUND	 235
 INTERNAL SERVICE FUNDS	
• Risk Management	245
• Employee Benefits	253
• Technology Services.....	259
• Equipment Services.....	271
• Construction Management	279
 DEBT SERVICE SCHEDULES	 285
 SUPPLEMENTAL INFORMATION	 303

Table of Contents



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Executive Summary



City of Naples

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

October 15, 2005

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

Honorable Mayor and Members of City Council:

I am pleased to present to you the City of Naples' 2005-2006 adopted budget.

The adopted budget represents a collaboration of ideas from residents, City employees, and City Council Members. These ideas have been incorporated into a document that demonstrates a high level of service to City residents and provides for an efficient and effective plan to implement these services.

This year's adopted budget was developed with an emphasis on the following areas:

- **Maintenance of existing infrastructure**
- **Public safety and City aesthetics**
- **Responsiveness to community needs**
- **Employee quality and working conditions**
- **Fiscal conservatism**

This year's budget is again guided by the following "vision statement", which was developed using excerpts from the City's Comprehensive Plan.

Vision Statement

Naples shall remain a premier city by continuing to protect its natural resources, enhance City aesthetics, ensure public safety, and continue to improve the quality of life for all who live in the City and visit throughout the year.

The above vision statement is supported throughout this document with goals and objectives for each department and division, including specific timeframes for completion.

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

This budget document also includes an overview of the organization of each department and division, as well as a summary of all significant budget issues. Collectively, this information enables the average reader to comprehend the City's priorities and plans to fund essential City services at a level that exceeds most other cities.

New to this year's budget is a set of performance measures for operating departments. These efforts to benchmark municipal services, as well as highlight performance measures and accomplishments, will assist the City in quantifying service delivery to evaluate and improve upon City funding plans. Since this is the first year where benchmarking services are included in the budget, it is recognized that this goal setting method will improve after establishing base data.

Budget Overview

The key financial principles on which this budget has been developed include:

- Project revenues at realistic levels
- Fully fund operating requirements
- Maintain Undesignated Reserves at a fiscally responsible level

The taxable value in the City increased 13%, over the FY2004-05 taxable value. This enabled the 2005-06 adopted budget to have a decrease in the City's property tax rate from 1.16 mills to 1.14 mills. Comparisons with other full service cities show that the City of Naples will still have one of the lowest millage rates.

Last year's dramatic decrease in gas tax revenues (over \$540,000 annually), which are used for street improvements, continues to directly affect the General Fund. In order to maintain a responsible street overlay (resurfacing) program, this budget continues the practice of transferring \$280,000 from the General Fund to the Streets Fund to subsidize the resurfacing program.

The adopted budget provides for employee raises in accordance with union agreements. Only the Fire Union (IAFF) and Office and Professional Employees International Union (OPEIU) were not settled at the time of budget adoption but those negotiations were substantially complete. All employees will receive pay raises beginning October 1, 2005 (the beginning of the fiscal year). Previously, only employees covered by certain collective bargaining agreements received October 1st raises, while other employees received raises on January 1st. The October date treats all employees the same and enables the City to evaluate performances based on fiscal year goals as well as develop merit based pay programs tied to annual budget goals.

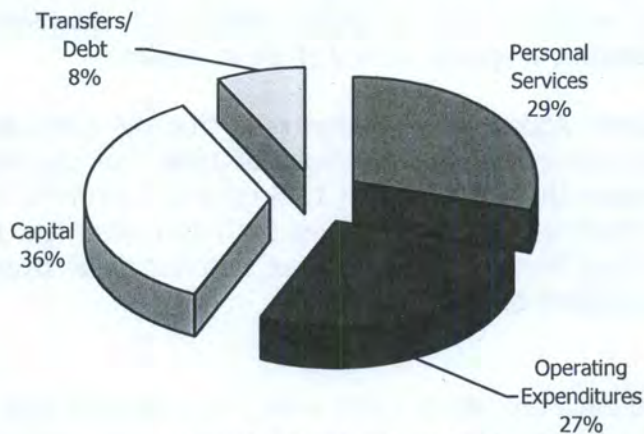
Health insurance expenses are budgeted to increase very slightly, but no premium increase is adopted for either the employee or employer. Instead, fund balance, which had a slight increase at the end of 2004-05, will be used to cover the increase in costs. The City has budgeted to fund employee pensions in accordance with pension actuarial reports.

Citywide, there is an increase of two positions in the 2005-06 budget:

- Permit Technician – Building Permits Fund
- Accounting Technician in Finance – General Fund

One change in the budgeting procedures used this year can be seen in the line-item analysis. Formerly, annual raises were budgeted in the line item 2900-General & Merit, but paid through the regular salary account. While that methodology showed the amount of the annual raise, it made accounting and tracking very difficult from year to year. For this year, budgeted raises are applied to salary accounts, and related benefits are included in their specific line items. Now, instead of having to make manual adjustments to determine what was budgeted for salaries, the line items will correctly represent the total budgeted salaries and benefits.

Below is a breakdown of the 2005-06 adopted expenditures by type.



Fund Balance Analysis

An important exercise in budget forecasting is the assessment of available net assets (surplus) and net income/(loss) for the previous four to five years to evaluate trends in the operating funds. In cases where the net assets and net income have decreased over the years, a plan should be put in place to ensure financial stability is maintained in each fund. Although there are many legitimate reasons why decreases can occur (i.e., one-time major capital expenditures), these decreases should not be regularly recurring. This year's budget includes a graph representing trends in fund balances, where applicable, for each fund. Financial experts generally agree that net assets for a fund should equal at least 15% of the total annual budget, and that a negative net income (i.e. loss) should be avoided. The City adopted a fund balance policy, by resolution 02-9845, which establishes limits and uses of fund balances for the major operating funds, and the City applies that policy to applicable funds.

In forecasting the financial stability of the City's funds, only the Tennis Fund is considered to be struggling, in terms of both net assets and cash flow. The plan for 2004-05 was to seek a major donor to fund the debt service, and this donation will be provided by December 2005. This generous contribution will provide \$500,000 over a period of five years, and will nearly fund the remaining debt service on the Cambier Park Tennis building.

The Beach Fund, Stormwater Fund, and Water and Sewer Fund have adequate net assets (reserves). However, these funds show a negative cash flow trend that should be monitored to prevent any future problems. The Building Fund, Solid Waste, and Dock Fund appear to be financially stable. The Streets Fund, although sufficiently satisfying the aforementioned forecasting benchmarks, continues to receive a subsidy from the General Fund. Given the recurring expenditures for infrastructure maintenance, a plan is being developed to utilize additional revenue sources to fund these necessary maintenance costs.

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 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 more than \$13.7 billion for the coming year, an increase of 13% over the prior year. This increase enables the City to decrease the tax rate from 1.16 mills to 1.14 mills. This tax base increase, combined with slight increases in major revenues such as Investment Income, Franchise Fee, State Revenue Sharing, and General Use Sales Tax, resulted in an overall revenue increase in the General Fund of \$1,822,847 or 6.6%.

Roll back rate

The City of Naples rolled back tax rate is 1.045 mills. The roll back rate is the tax rate that will yield the same revenue to the City as in the previous year, excluding new construction. Compared to the rollback rate, property taxes are increasing \$1.5 million. Part of this increase is allocated to the Community Redevelopment Agency Fund.

It is important to note that the City's property tax typically represents only 9.5% of the City taxpayers' property tax bill. The remaining taxes are used for County Government, School Board, and other taxing districts. Additionally, the total property taxes received by the City are less than the expenditures budgeted to operate the City's Police and Emergency Services Department.

Water & Sewer Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,300 water and 8,600 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 and the annual charge for depreciation of the system. Water and Sewer rates are scheduled to increase an amount equal to the Public Service Commission's Index (2.17%) in accordance with Chapter 66 of the City Code.

Naples Beach Fund

The Naples Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter collections, pay stations, parking fines, an annual cost sharing contract with Collier County, and payments from the concession operator at Lowdermilk Park and the Pier. Currently, residents of both the City of Naples and Collier County are eligible to receive a free beach-parking sticker, allowing free parking at Lowdermilk Park, the Fishing Pier, and all beach ends.

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. Naples is one of the few cities in Florida to offer back door service and 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. As directed by City Code, this year's City fee will be increased in accordance with the Consumers Price Index or 3.5%.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover all costs of operation, including indirect costs, in this enterprise fund.

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.

The cost of stormwater operation and maintenance has increased to more than 50% of the utility charge, limiting capital funds available to complete the overall master plan and system improvements. The updated Stormwater Master Plan will be completed by December 2005, and may affect some of the capital priorities of this fund.

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, and 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.

For fiscal year 2005-06, the City has received a commitment for a five-year contribution that will fund the debt service on the Tennis Center. This contribution enables the Tennis Center to have a positive cash flow again.

Building Permit Fund

(Community Development Department)

The Building Permit Fund was established as a special revenue fund separate from the General Fund to ensure compliance with Florida Statute 166.222, which restricts the use of building permit revenue to the inspections and enforcement of the provisions of the building code. For FY05-06, a Permit Technician position has been added to improve customer service.

Canal Maintenance Taxing Districts

(East Naples Bay District and Moorings Bay District)

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These taxing districts were established to finance dredging operations and maintenance of these two bay areas and for the retirement of existing debt. 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. The Doctor's Pass dredging project (Moorings Bay) will be completed during 2005. The East Naples Bay dredging project is engineering intensive, and during 2005-06, the engineering and design is projected to be completed, with construction planned for 2007.

Community Redevelopment Agency

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

The purpose of the CRA is to make infrastructure improvements within the Redevelopment District. So far, improvements have included a parking garage, street lighting, rebuilding 2nd, 3rd and 4th Avenues North between U.S. 41 and 10th Street, major improvements to 6th Avenue South, relocating the traffic signal on Goodlette Road at Bayfront, rebuilding Menefee and Merrihue Parks on 5th Avenue South, installing decorative lighting on U.S. 41, and streetscaping 10th Street from U.S. 41 to Central. The 2005-06 budget includes a \$5,000,000 bond issue to

fund the construction of a parking garage. Other projects include continued streetscaping, and a focus on Master Planning the River Park Neighborhood.

Streets Fund

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

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan. Street impact fee revenue can only be expended for capital projects that enhance roadway capacity. Reduced revenues, due to the recent fuel tax allocation change, have resulted in the fund having insufficient earned revenues to continue all desired capital projects. Therefore, the General Fund will provide an on-going subsidy to make up for the loss. For 2005-06, this subsidy is \$280,000. Additional revenue sources will be identified for future years to ensure that the City continues with a responsible streets and traffic program.

Internal Service Funds

The City has five Internal Service Funds. They include:

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

These funds receive their revenue from charges to the other operating funds of the City. The charges to these other funds are based on either actual use or historical trend. There were no significant changes to these funds, with no positions or major changes affecting operations.

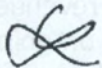
Conclusion

The annual budget is considered one of the most important documents the City Council approves each year. I want to express my gratitude to the many people who have contributed to this document, including residents who have provided needed input through their homeowners associations and neighborhood bus tours, City advisory board members who have made recommendations to City Council on many of the programs included in this budget, City employees who this year filled out individual budget survey forms and many of whom spent untold hours gathering information to enable expenditures to be appropriately forecasted, and especially to Mayor Barnett and all Members of City Council for their direction and support in the preparation of a fiscally sound and responsible budget.

I also want to give special acknowledgement to Finance Director Ann Marie Ricardi and Budget Manager Robin Johnson for their efforts to coordinate the compiling of all the final details needed, and to the Department Directors who contributed invaluable in developing the budget document. Last year, a performance-oriented budget was prepared and submitted and that format was continued in this adopted budget. The adopted budget also includes departmental charts to identify performance measures and benchmarking. Collectively, these performance instruments will enable the City to continue to evaluate service levels and improve upon funding plans.

The services and programs funded in this budget will enable Naples to continue to be the premier city in Florida. I look forward to implementing this financial plan with you and City staff.

Respectfully Submitted,



Dr. Robert E. Lee
City Manager

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 it is the cultural and activity center of Collier County. Still the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 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 all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Gulfview Middle, Seagate Elementary, Lake Park Elementary and Naples High School. St. Ann School 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 avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water, and has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities, 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 Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

Other park areas managed by the City include the City Pier, the beaches, the City Dock, Cambier Park and the Norris Community Center, Seagate Park, Fleischmann Park, Lowdermilk Park, River Park, the City Tennis Center at Cambier, plus many other smaller neighborhood passive parks.

In February 2005 John Villani, travel writer, arts critic and author of "The 100 Best Art Towns in America", announced Naples as the number one arts town in the nation for communities under 30,000. However, he said that Naples could rank as one of the top 10 arts cities in the nation in any population category because of its strong sense of support for the visual arts, performing arts, and music. Naples is a center of art activity, with sophisticated and serious art galleries representing the full spectrum of contemporary and traditional visual art genres. The Naples area has 128 art galleries, more than 500 artists, and at least 25 arts festivals.

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 to 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.

General Information (continued)

The current members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Tamela E. Wiseman
- William R. MacIvaine
- Johnny Nocera
- Gary B. Price II
- John Sorey III
- Penny Taylor

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 DirectorRobin D. Singer
Community Services DirectorDavid M. Lykins
Construction Management Director Ronald A. Wallace
Finance DirectorAnn Marie S. Ricardi
Human Resources DirectorDenise K. Perez
Information Services DirectorStephen A. Weeks
Public Works DirectorDan 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.

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)

In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. The City budgets the following fund types:

Governmental Funds

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

Proprietary Funds. Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business where the intent of the governing body is to ensure that costs of operating and providing services is completely or partially financed from user charges or (b) where the government body has determined that the periodic determination of net results of operations is appropriated for management control and accountability. Proprietary Funds include:

- ***Enterprise Funds***
 - Water and Sewer
 - Naples Beach
 - Solid Waste
 - City Dock
 - Stormwater
 - Tennis
- ***Internal Service Funds***
 - Risk Management
 - Employee Benefits
 - Technology 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, and 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 goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During 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.

The City's Five-Year Capital Improvement program is presented in June, in accordance with the City Code. The proposed budget document, a balanced and complete document, is presented to the City Council in late July for their review and discussion at August workshops.

The adopted budget may be amended in two ways. As described in the budget ordinance, the City Manager is authorized to transfer money within a fund, except that he cannot increase staffing levels, nor modify the intent of the Capital Improvement Budget. Changes that would increase the total budget of a fund, increase staffing levels, or modify the intent of the Capital Improvement Budget as defined in the ordinance must have council approval by resolution.



City of Naples

BUDGET PLANNING CALENDAR For Fiscal Year 2005-06

- March 1, 2005..... Finance to distribute Capital Improvement Project forms and instructions to departments
- March 16, 2005..... Budget Priority Setting with City Council
- April 8, 2005 Director priority setting retreat
- April 13, 2005 Capital Improvement Project requests due to Finance
- April 13, 2005 Finance to distributed Operating Budget instructions to departments
- April 13-May 3, 2005 City Manager meet Departments on Capital Improvement Project requests
- May 13 2005..... Community Redevelopment Agency budget due to City Manager
- May 16, 2005..... Draft Capital Improvement Project document due to City Manager for final review and approval
- May 18, 2005..... Internal Service Budgets, with goals and performance measures, due to Finance
- May 25, 2005..... All other Operating Budget requests due to Finance
- June 1, 2005..... Deliver CIP to City Council per City Code 2-371
Deliver CRA budget to City Manager
- May 31-June 14, 2005 City Manager & Departments meet on Operating Budgets
- June 13, 2005..... Council Workshop on CIP and to discuss maximum millage rate
- July 1, 2005..... Collier County to provide preliminary Taxable Value to the City.

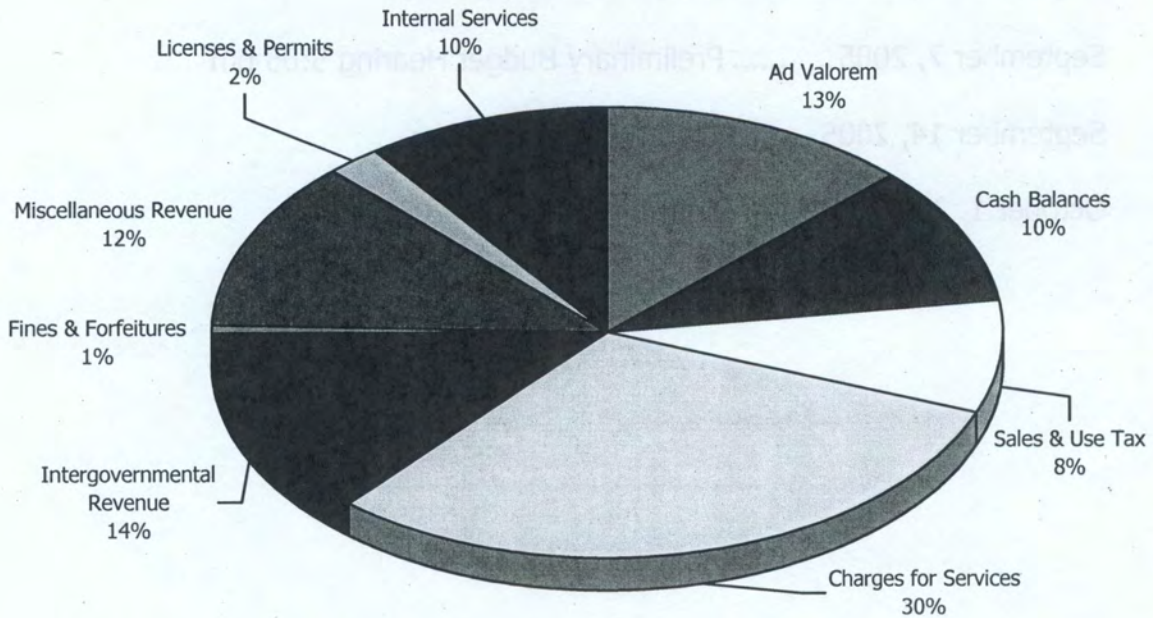
City of Naples
BUDGET PLANNING CALENDAR
 (continued)

- July 29, 2005 Deliver Preliminary Operating Budget to City Council
- August 4, 2005 Deadline for City to certify maximum mill levy and deliver to Tax Collector per Florida Statutes.
- August 15-17, 2005..... Budget Workshops
- September 7, 2005..... Preliminary Budget Hearing 5:05 pm
- September 14, 2005..... Final Hearing 5:05 pm
- October 1, 2005 Start of Fiscal Year 2005-06

Revenues

The information contained on the following pages is included in this document to provide the reader with an overview and multi-year perspective of the major revenue sources used to support the City of Naples budget. The following graph illustrates the major revenue sources and their relationship to the city budget as a whole:

Sources of City Government Revenue



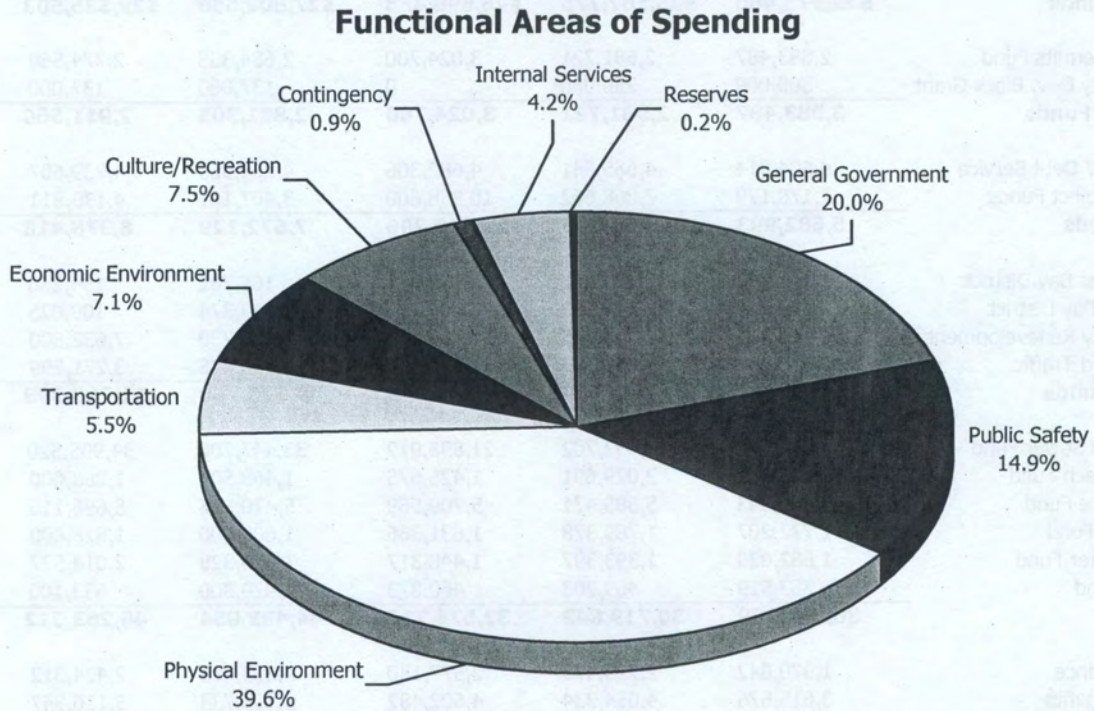
Description	Budget Amount	Percentage
Ad Valorem	\$ 15,706,918	12.8%
Cash Balances Used	12,076,192	9.9%
Sales & Use Taxes	10,028,500	8.2%
Charges for Services	37,317,010	30.4%
Intergovernmental Revenue	16,728,723	13.6%
Fines & Forfeitures	633,500	0.5%
Miscellaneous Revenue	14,922,282	12.2%
Licenses & Permits	2,854,700	2.3%
Internal Services	12,302,512	10.0%
Total	122,570,337	100.0%
Internal Transfers	(12,302,512)	
Net Total	\$ 110,267,825	

City of Naples
FY 2005-06 Revenue by Fund
(With Actual Revenue from Prior Years)

Fund	Description	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	Change from 2004-05
001	General Fund	\$22,973,460	\$25,167,775	\$26,698,453	\$27,502,656	29,325,503	1,822,847
Governmental Funds		\$22,973,460	\$25,167,775	\$26,698,453	\$27,502,656	\$29,325,503	\$1,822,847
110	Building Permits Fund	2,883,487	2,681,721	3,024,700	2,684,305	2,774,560	90,255
130	Community Dev. Block Grant	500,000	250,000	0	137,000	137,000	-
Special Revenue Funds		3,383,487	2,931,721	3,024,700	2,821,305	2,911,560	90,255
200	Utility Tax/ Debt Service	4,504,814	4,665,541	4,682,306	4,264,968	4,239,607	(25,361)
340	Capital Project Funds	1,178,179	7,068,662	10,858,600	3,407,161	4,138,811	731,650
Debt/Capital Funds		5,682,993	11,734,203	15,540,906	7,672,129	8,378,418	706,289
350	East Naples Bay District	107,600	139,072	150,661	165,781	194,266	28,485
360	Moorings Bay District	19,852	23,580	26,413	49,374	109,028	59,654
380	Community Redevelopment	1,166,201	4,564,715	1,782,759	2,050,730	7,632,800	5,582,070
390	Streets and Traffic	2,924,358	2,788,332	2,431,511	7,310,875	3,271,299	(4,039,576)
Capital Project Funds		4,218,011	7,515,699	4,391,344	9,576,760	11,207,393	1,630,633
420	Water and Sewer Fund	19,834,184	19,452,702	21,898,912	33,447,700	34,905,520	1,457,820
430	Naples Beach Fund	1,715,487	2,029,691	1,425,675	1,469,501	1,288,000	(181,501)
450	Solid Waste Fund	5,460,943	5,585,471	5,709,569	5,470,525	5,696,115	225,590
460	City Dock Fund	1,722,207	1,789,378	1,631,366	1,600,500	1,826,000	225,500
470	Storm Water Fund	1,582,029	1,393,397	1,448,317	1,516,328	2,014,577	498,249
480	Tennis Fund	552,519	469,203	460,873	929,300	533,100	(396,200)
Enterprise Funds		30,867,369	30,719,842	32,574,712	44,433,854	46,263,312	\$1,829,458
500	Self Insurance	1,970,842	2,729,479	2,577,140	2,363,412	2,424,312	60,900
510	Health Benefits	3,615,676	4,054,334	4,502,482	5,106,733	5,116,847	10,114
520	Technology Services	1,386,424	1,560,363	1,472,549	1,652,355	1,738,781	86,426
530	Equipment Services	1,934,322	1,708,178	1,921,387	1,991,728	2,241,752	250,024
540	Construction Management	0	0	766,237	837,000	886,267	49,267
Internal Service Funds		8,907,263	10,052,354	11,239,795	11,951,228	12,407,959	\$456,731
Cash Balances Used					12,459,136	12,076,192	(382,944)
TOTAL		\$76,032,583	\$88,121,594	\$93,469,910	\$116,417,068	\$122,570,337	\$6,153,269

Expenditures

The following graph represents the major functional areas of spending (operating and capital) within the City of Naples budget:



<u>Description</u>	<u>Amount</u>	<u>Percent</u>
General Government	\$ 24,495,301	20.0%
Public Safety	18,290,579	14.9%
Physical Environment	48,526,733	39.6%
Transportation	6,785,750	5.5%
Economic Environment	8,753,796	7.1%
Culture/Recreation	9,203,176	7.5%
Contingency	1,078,236	0.9%
Internal Services	5,172,100	4.2%
Reserves	264,666	0.2%
Total	122,570,337	100.0%
Internal Transfers	(12,302,512)	
Net Total	\$ 110,267,825	

Functional Areas of Spending (Continued)

The definitions below explain the categories described on the prior page.

General Government

Services in this functional area are provided for the benefit of the public and the governmental body as a whole.

Public Safety

The City of Naples provides services in this functional area for the security of persons and property. These areas include the Police, Fire and Emergency Rescue departments.

Physical Environment

Services in this functional area provide for safe, healthy and aesthetically clean living conditions through management of various elements of the environment. These areas include the Utilities, Solid Waste, and Stormwater departments.

Transportation

This functional area includes maintenance, administration, planning and construction for the City of Naples transportation network.

Economic Environment

Services that develop, diversify, expand and improve the economic condition of the City and its citizens.

Culture/Recreation

This functional area includes the provision and maintenance of cultural and recreational facilities and activities for the citizens and visitors of the City of Naples.

Contingency

This includes money set aside for a possible event or occurrence.

Internal Services

Internal services provide goods or services primarily to other government departments on a reimbursement basis.

Reserves

The levels of reserves budgeted are set by City policy, state law, and bond or debt covenants.

City of Naples
FY 2005-06 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund	Description	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Adopted	2005-06 Adopted	Change from 2004-05
001	General Fund	\$23,124,262	\$24,153,522	\$25,420,535	\$27,502,656	29,325,503	1,822,847
Governmental Funds		\$23,124,262	\$24,153,522	\$25,420,535	\$27,502,656	\$29,325,503	\$1,822,847
110	Building Permits Fund	1,818,198	1,969,150	2,167,671	2,515,381	2,589,685	74,304
130	Community Dev. Block Grant	864,117	25,885	2,888	137,000	137,000	-
Special Revenue Funds		2,682,315	1,995,035	2,170,559	2,652,381	2,726,685	74,304
200	Utility Tax/ Debt Service	4,193,714	10,385,649	9,696,772	4,404,456	4,239,607	(164,849)
340	Capital Project Funds	2,451,535	4,490,046	4,990,723	10,349,803	9,163,577	(1,186,226)
Debt/Capital Funds		6,645,249	14,875,695	14,687,495	14,754,259	13,403,184	(1,351,075)
350	East Naples Bay District	62,366	65,140	61,760	467,601	219,025	(248,576)
360	Moorings Bay District	219,144	4,579	31,605	562,580	98,200	(464,380)
380	Community Redevelopment	719,273	952,337	1,046,919	4,287,463	7,965,461	3,677,998
390	Streets and Traffic	3,704,414	4,100,575	2,220,256	7,301,873	3,778,329	(3,523,544)
Capital Project Funds		4,705,197	5,122,631	3,360,540	12,619,517	12,061,015	(558,502)
420	Water and Sewer Fund	21,502,624	20,308,962	20,783,837	35,384,023	40,137,714	4,753,691
430	Naples Beach Fund	1,440,645	1,526,263	1,584,055	1,489,809	1,376,021	(113,788)
450	Solid Waste Fund	4,733,259	4,850,670	5,086,097	5,475,042	5,933,431	458,389
460	City Dock Fund	1,569,318	1,681,244	1,486,488	1,537,114	1,791,179	254,065
470	Storm Water Fund	1,387,056	1,516,052	1,380,517	1,644,127	2,127,535	483,408
480	Tennis Fund	424,703	481,714	478,027	487,965	498,958	10,993
Enterprise Funds		31,057,605	30,364,905	30,799,021	46,018,080	51,864,838	\$5,846,758
500	Self Insurance	2,585,136	2,850,941	2,279,547	2,364,040	2,427,087	63,047
510	Health Benefits	3,749,563	3,039,558	4,964,615	5,106,733	5,325,259	218,526
520	Technology Services	1,426,224	1,551,973	1,638,569	1,881,238	1,806,781	(74,457)
530	Equipment Services	1,683,798	1,668,833	1,792,849	1,998,517	2,479,052	480,535
540	Construction Management	0	0	861,850	826,133	886,267	60,134
Internal Service Funds		9,444,721	9,111,305	11,537,430	12,176,661	12,924,446	\$747,785
Reserves					693,514	264,666	(428,848)
TOTAL		\$77,659,349	\$85,623,093	\$87,975,580	\$116,417,068	\$122,570,337	\$6,153,269

Changes in Fund Balance Fiscal Year 2005-06

Fund Balance is defined as "the excess of a fund's assets over its liabilities and reserves".

The following spreadsheet shows the actual FY04-05 beginning fund balance and the projected fund balance for the beginning of FY05-06. The year-end 05-06 ending fund balance is based on budgeted revenue and expenditures. The narrative following the chart highlights the significant changes and are discussed more thoroughly within each budget

Fund Title	Actual FY 04-05 Beginning Fund Balance	Projected FY 05-06 Beginning Fund Balance	FY 05-06 Budget		Budgeted FY 05-06 Ending Fund Balance
			Increase	Decrease	
General Fund	3,140,889	3,376,063	-	-	3,376,063
Special Revenue Funds					
Building Permits (110)	2,814,444	3,118,918	184,875	-	3,303,793
Utility Tax/ Debt Service (200)	260,260	195,677	-	-	195,677
Capital Projects Fund (340)	11,857,283	7,507,197	-	5,024,766	2,482,431
East Naples Bay District (350)	306,601	311,001	-	24,759	286,242
Moorings Bay District (360)	754,514	725,803	10,828	-	736,631
Community Redevelopment (380)	(1,238,445)	1,925,434	-	332,661	1,592,773
Streets and Traffic (390)	654,926	894,080	-	507,030	387,050
Total Special Revenue Funds	15,409,583	14,678,110	195,703	5,889,216	8,984,597
Enterprise Funds					
Water and Sewer (420)	17,664,830	15,110,743	-	5,232,194	9,878,549
Naples Beach Fund (430)	262,785	306,327	-	88,021	218,306
Solid Waste Fund (450)	3,257,050	3,370,460	-	237,316	3,133,144
City Dock Fund (460)	988,790	1,278,464	34,821	-	1,313,285
Storm Water Fund (470)	1,657,860	1,548,392	-	112,958	1,435,434
Tennis Fund (480)	40,302	30,629	34,142	-	64,771
Total Enterprise Funds	23,871,617	21,645,015	68,963	5,670,489	16,043,489
Internal Service Funds					
Self Insurance (500)	243,889	322,308	-	2,775	319,533
Employee Benefits (510)	1,250,789	1,040,857	-	208,412	832,445
Technology Services (520)	796,678	906,787	-	68,000	838,787
Equipment Services (530)	330,326	322,454	-	237,300	85,154
Construction Management (540)	-	48,277	-	-	48,277
Total Internal Service Funds	2,621,682	2,640,683	-	516,487	2,124,196
Total Changes to Fund Balance - Reserves/Cash Balances Used			\$264,666	\$12,076,192	

Changes in Fund Balance Fiscal Year 2005-06

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

Special Revenue Funds

The fund balance in the Capital Projects Fund (340) will decrease in 05-06 by \$5,024,766. This is largely attributable to the use of proceeds from the sale of the Wilkinson House and the Parks bond for capital projects at Fleischmann Park and the Pulling Property.

The Community Redevelopment Fund (380) reflects a decrease in fund balance of \$332,661. This budget includes \$900,000 in improvements to the streetscape, on street parking, and a master plan for River Park.

The Streets and Traffic Fund (390) reflects a decrease in fund balance of \$507,030. The City of Naples is continuing the annual improvement programs for the Streets, Signal System, Parking Lots, Sidewalks, and Alleys, while receiving a smaller portion of the Gas Tax due to the 5-year allocation between Collier County, City of Naples, Marco Island and Everglades City.

Enterprise Funds

The Water and Sewer Fund (420) reflects a decrease in fund balance of \$5,232,194. This is due to major capital improvements. The capital improvements that are not funded by new bond borrowing are estimated to cost \$6,133,500.

The Naples Beach Fund (430) reflects a decrease in fund balance of \$88,021. Capital improvements of \$116,185 include Beach Access Rehab, a Lowdermilk Park Pay Station, and replacement vehicles for police patrol and parks maintenance.

Internal Service Funds

The Employee Benefits Fund (510) reflects a decrease in fund balance of \$208,412. Expenditures in this budget increased by 4.3% which is similar to the Consumer Price Index increase, while revenues were not increased.

The Equipment Services Fund (530) reflects a decrease in fund balance of \$237,300. Capital improvements budgeted in this fund include \$250,000 for Facilities Improvements and \$60,000 for a truck lift.

NET EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
(Transfers to General Fund eliminated)

FUND/SOURCE	BUDGET 2001-02	BUDGET 2002-03	BUDGET 2003-04	BUDGET 2004-05	ADOPTED BUDGET 2005-06
GENERAL					
Personal Services	\$15,612,645	\$17,596,543	\$17,732,271	\$18,454,648	\$19,555,882
Operating Expenses:					
Administration	1,042,456	928,386	974,494	1,205,310	1,185,958
Police & Emergency Services	1,095,180	1,118,374	1,145,371	1,254,424	1,412,506
Engineering	95,547	94,807	-	-	-
Community Services	2,270,960	2,378,388	2,705,132	3,068,621	3,188,139
Non-Departmental	2,836,412	2,487,822	2,945,115	3,519,653	3,983,018
Subtotal	22,953,200	24,604,320	25,502,383	27,502,656	29,325,503
WATER/SEWER					
Personal Services	3,998,782	4,513,114	4,817,494	5,157,521	5,462,647
Operating Expenses:					
Administration	1,097,824	1,372,600	1,535,397	1,426,395	1,377,443
Water Operations	2,672,812	2,764,560	2,961,442	3,891,386	4,523,499
Sewer Operations	1,112,187	1,268,050	1,300,745	1,326,900	2,057,155
Utilities Maintenance	523,426	525,736	553,336	530,250	558,275
Debt Service	4,893,279	4,882,736	4,878,769	4,875,687	4,878,100
Capital Expenditures	2,830,515	2,144,825	1,572,063	15,102,755	18,179,875
Subtotal	17,128,825	17,471,621	17,619,246	32,310,894	37,036,994
NAPLES BEACH					
Personal Services	511,838	530,685	613,208	689,957	705,331
Operating Expenses	252,909	315,552	340,842	344,768	353,505
Capital Projects	132,447	130,520	51,400	254,084	116,185
Subtotal	897,194	976,757	1,005,450	1,288,809	1,175,021
SOLID WASTE					
Personal Services	1,250,517	1,209,639	1,262,951	1,326,949	1,379,539
Operating Expenses	2,607,899	2,694,246	2,945,444	3,114,144	3,390,892
Capital Expenditures	400,300	250,500	362,600	411,000	519,500
Subtotal	4,258,716	4,154,385	4,570,995	4,852,093	5,289,931
CITY DOCK					
Personal Services	204,866	188,330	226,702	225,670	243,547
Operating Expenses	1,233,016	991,363	1,151,664	1,066,118	1,132,280
Debt Service	33,885	34,860	30,855	29,397	32,477
Capital Expenditures	105,000	0	40,000	2,929	151,875
Subtotal	1,576,767	1,214,553	1,449,221	1,324,114	1,560,179
STORM WATER					
Personal Services	277,624	309,076	337,838	260,341	286,246
Operating Expenses	371,908	378,383	295,871	352,726	344,419
Debt Service	331,900	340,094	545,560	426,560	342,370
Capital Expenditures	731,500	1,007,000	500,000	479,500	1,029,500
Subtotal	1,712,932	2,034,553	1,679,269	1,519,127	2,002,535
TENNIS					
Personal Services	247,578	246,113	164,305	174,426	184,204
Operating Expenses	121,713	126,723	204,996	220,861	223,716
Debt Service	28,289	26,113	61,113	64,678	63,038
Capital Expenditures	11,000	0	0	0	-
Subtotal	408,580	398,949	430,414	459,965	470,958

**NET EXPENDITURE BUDGET SUMMARY
ALL OPERATING FUNDS
(Transfers to General Fund eliminated)**

FUND/SOURCE	BUDGET 2001-02	BUDGET 2002-03	BUDGET 2003-04	BUDGET 2004-05	ADOPTED BUDGET 2005-06
COMMUNITY DEVELOPMENT BLOCK GRANT					
Capital Projects	0	0	0	123,000	137,000
Subtotal	0	0	0	123,000	137,000
BUILDING PERMITS FUND					
Personal Services	1,106,333	1,193,343	1,469,312	1,487,609	1,597,024
Operating Expenses	508,031	605,107	560,565	637,392	687,161
Capital Projects	155,454	30,132	64,961	111,240	18,000
Subtotal	1,769,818	1,828,582	2,094,838	2,236,241	2,302,185
EAST NAPLES BAY TAX DISTRICT					
Personal Services	\$2,250	\$2,250	\$2,250	0	-
Operating Expenses	2,500	2,500	2,500	243,500	4,200
Debt Service	62,170	64,242	61,564	74,101	68,825
Capital Expenditures	0	0	0	150,000	146,000
Subtotal	66,920	68,992	66,314	467,601	219,025
MOORINGS BAY TAX DISTRICT					
Personal Services	2,500	2,500	2,500	0	-
Operating Expenses	18,750	18,750	18,750	52,000	98,200
Capital Expenditures	0	0	0	510,580	-
Subtotal	21,250	21,250	21,250	562,580	98,200
COMMUNITY REDEVELOPMENT					
Personal Services	89,379	139,227	185,938	305,817	334,121
Operating Expenses	140,864	71,200	249,115	334,765	853,546
Debt Service	157,048	955,455	856,196	797,434	799,994
Capital Expenditures	100,000	200,000	3,278,205	2,729,447	5,853,000
Subtotal	487,291	1,365,882	4,569,454	4,167,463	7,840,661
STREETS					
Personal Services	248,967	310,055	319,165	343,903	362,446
Operating Expenses	1,434,520	1,569,742	1,324,710	1,327,970	1,543,383
Capital Projects	1,863,400	1,670,700	783,000	5,510,000	1,752,500
Subtotal	3,546,887	3,550,497	2,426,875	7,181,873	3,658,329
UTILITY TAX					
Operating Expenses	0	0	118,000	3,000	178,900
Debt Service	2,345,246	2,292,332	2,172,412	1,864,026	1,863,832
Capital Expenditures	2,052,274	2,121,596	2,531,038	8,998,803	8,862,177
Subtotal	4,397,520	4,413,928	4,821,450	10,865,829	10,904,909
TOTALS					
Personal Services	23,553,279	26,240,875	27,133,934	28,426,841	30,110,987
Operating Expenses	19,438,914	19,712,289	21,333,489	23,920,183	27,096,195
Debt Service	7,851,817	8,595,832	8,606,469	8,131,883	8,048,636
Capital Expenditures	8,381,890	7,555,273	9,183,267	34,383,338	36,765,612
GRAND TOTAL	\$59,225,900	\$62,104,269	\$66,257,159	\$94,862,245	\$102,021,430

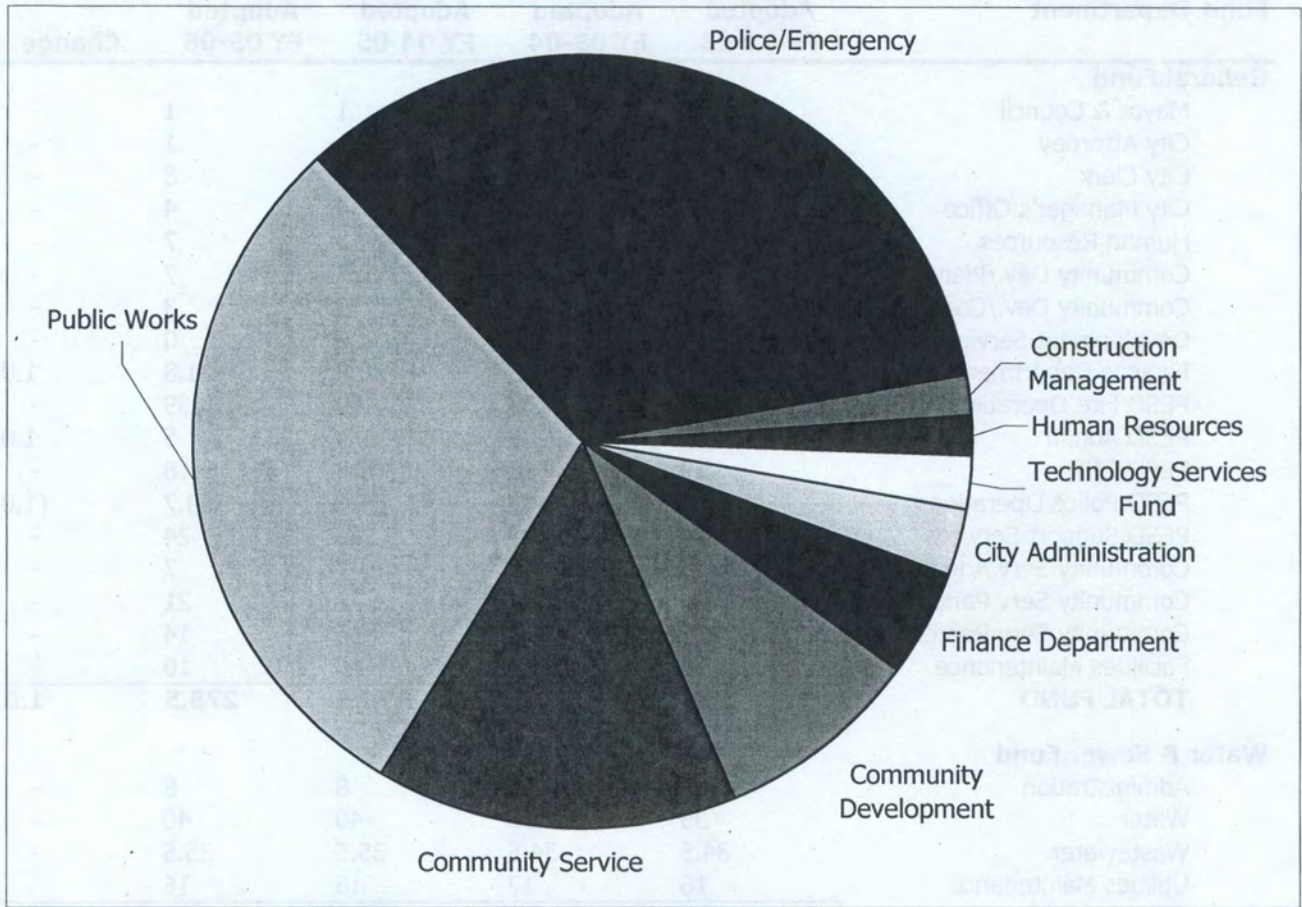
Administrative Charges	3,342,520
Payment in Lieu of Taxes	1,708,000
Utility Fund Transfer to CIP	2,309,275
Reserves	264,666
Internal Service Funds	12,924,446

\$ 122,570,337

City of Naples, Florida Staffing Levels

Fund Department	Adopted FY 02-03	Adopted FY 03-04	Adopted FY 04-05	Adopted FY 05-06	Change
General Fund					
Mayor & Council	1	1	1	1	-
City Attorney	1	1	1	1	-
City Clerk	7	8	8	8	-
City Manager's Office	6.5	3	4	4	-
Human Resources	7	7	7	7	-
Community Dev./Planning	8	7	7	7	-
Community Dev./Code Enf.	0	0	3	3	-
Development Services	10	0	0	0	-
Finance Department	20.8	21.8	20.8	21.8	1.0
PESD Fire Operations	59	59	59	59	-
PESD Admin	13	5	4	5	1.0
PESD CIB	19	18	18	18	-
PESD Police Operations	55.7	64.7	65.7	64.7	(1.0)
PESD Support Services	24	24	24	24	-
Community Serv Admin	3	5	7	7	-
Community Serv Parks/Pkys	30	22	21	21	-
Community Serv Recreation	17	16	14	14	-
Facilities Maintenance	10	10	10	10	-
TOTAL FUND	292	272.5	274.5	275.5	1.0
Water & Sewer Fund					
Administration	8.5	8.5	8	8	-
Water	35	36	40	40	-
Wastewater	34.5	34.5	35.5	35.5	-
Utilities Maintenance	16	17	16	16	-
TOTAL FUND	94	96	99.5	99.5	-
Solid Waste Fund					
Administration	4	3	3	3	-
Residential Collection	14	14	14	14	-
Commercial Collection	8	8	8	8	-
Horticultural Collection	0	0	0	0	-
TOTAL FUND	26	25	25	25	-
Streets & Traffic Fund	5	5	5.5	5.5	-
Building Permits Fund	24.5	27.5	26	27	1.0
Community Redevel Agency	3.5	3.5	6	6	-
Stormwater Fund	7	7	5.5	5.5	-
City Dock Fund	4	5	5	5	-
Tennis Fund	6.2	4	4	4	-
Naples Beach Fund	12.6	13.1	14.1	14.1	-
Technology Services Fund	10	11	11	11	-
Equipment Services Fund	11	11	11	11	-
Risk Management	2	2	2	2	-
Construction Management	0	8	8	8	-
GRAND TOTAL	497.8	490.6	497.1	499.1	2.0

Approved Staffing Levels FY05-06



Department	Adopted FY 05-06
Construction Management	8
Human Resources	9
Technology Services Fund	11
City Administration	14
Finance Department	22
Community Development	43
Community Service	75
Public Works	147
Police/Emergency	171
	499

CITY OF NAPLES
PROPERTY TAX LEVIES & ASSESSED VALUATION
LAST 10 FISCAL YEARS

<u>YEAR</u>	<u>TAX LEVY</u>	<u>ASSESSED VALUATION</u>
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	\$11.21 BILLION
2005	1.1600	\$12.17 BILLION
2006	1.1400	\$13.76 BILLION

COLLIER COUNTY
PROPERTY TAX LEVIES & ASSESSED VALUATION
LAST 10 FISCAL YEARS

<u>YEAR</u>	<u>TAX LEVY (1)</u>	<u>ASSESSED VALUATION</u>
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
2005	4.6841	\$51.26 BILLION
2006	4.6841	\$61.46 BILLION

(1) Countywide Levy plus Unincorporated Levy.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2006**

TAX UNIT	LEVY	PERCENT OF TOTAL
CITY OF NAPLES	1.1400	9.4%
Voted Debt Service	0.0439	.4%
School District	5.9730	49.5%
Collier County	3.8772	32.1%
Water Management	0.2840	2.4%
Pollution Control	0.0347	.3%
Mosquito Control	0.0830	.7%
Big Cypress Basin	0.2425	2.0%
Conservation Collier	0.2500	2.1%
Caribbean Gardens	0.1500	1.2%
TOTAL	12.0783	100.0%

Example:

\$700,000	residence
<u>(\$ 25,000)</u>	homestead exemption
\$675,000	taxable value

CITY OF NAPLES	769.50
Voted Debt Service	29.63
School District	4,031.78
Collier County	2,617.11
Water Management	191.70
Pollution Control	23.42
Mosquito Control	56.03
Big Cypress Basin	163.69
Conservation Collier	168.75
Caribbean Gardens	<u>101.25</u>
TOTAL	\$8,152.86

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 for 2005-06 is 1.140 mills. Other options are to add a new utility tax (such as water), increase telecommunication taxes, or to increase or add user charges.

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.

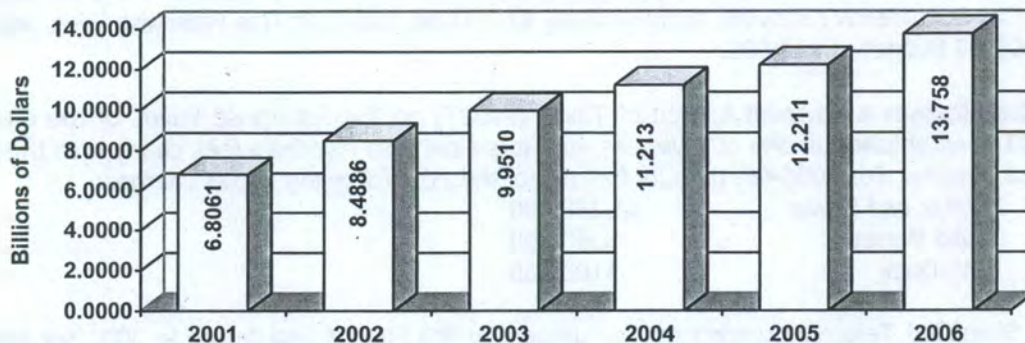
For Fiscal Year (abbreviated FY throughout this document) 2005-06, the revenues for the General Fund are \$29,325,503.

Local Taxes

Ad Valorem Taxes

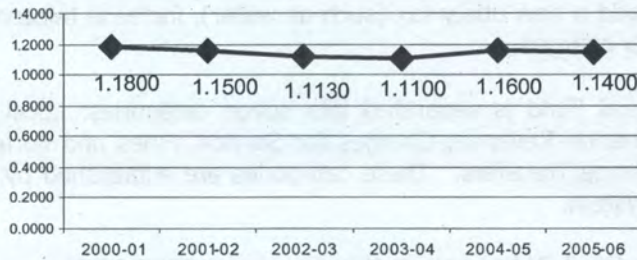
The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$14,315,020. The County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2005-06, the preliminary taxable value (per Property Appraiser's report DR420) of all properties within the City is \$13,758,295,489. The chart below shows the growth in taxable value for the past six years. As the table below shows, property values have steadily increased over the past five years, ranging from an increase of 8.9% to 24.7% with an average of 15% for the past five years. Note that the 2005 increase of 8.9% was the lowest rate of increase for the prior five years.

TAXABLE VALUE (in billions)



Increase in value over prior year	14.1%	24.7%	17.3%	12.6%	8.9%	12.7%
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For Fiscal Year 2005-06, the millage rate is 1.1400 (or \$1.1400 per thousand dollars of property value). Based on the 1.140 rate, the City would expect to collect a maximum of \$15,684,457. In accordance with Florida Statutes, the City reduces this by five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2005-06, the budgeted tax revenue for Ad Valorem Taxes would have been \$14,900,234. In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). For 2005-06, \$585,220 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$14,315,020** as budgeted ad valorem tax income for the General Fund. The Chart below shows the trend for the ad valorem tax rate.



There are 377 cities in Florida that reported a property tax rate to the State in 2004 (which is the most recent data available). According to the Florida Legislative Council on Intergovernmental Relations (LCIR), there were 61 cities with a population ranging from 15,000 to 40,000. Within this population range, Naples had the lowest tax rate in 2004 at 1.16. Then next highest above Naples was Marco Island at 1.54. However, within this population range, Naples also has the highest per capita taxable 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 the fee is now 5.9%. It is expected to bring in \$2,826,000 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$2,000 per month in Gas Franchise Fees, leading to a 2005-06 budget of \$24,000.

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 similar to franchise fees charged to the private sector utilities. For 2005-06, the City has established the following PILOT charges:

Water and Sewer	\$1,268,000
Solid Waste	\$340,000
City Dock	\$100,000

The Simplified Telecommunications Tax passed by the Florida Legislature in 2001 set the City's telecommunications tax rate at 3.3%. It is budgeted to bring in a total of \$1,536,000. These receipts are shared between the General Fund (\$745,000) and the Utility Tax/Debt Service Fund (\$791,000).

Licenses and Permits

The City of Naples is budgeted to collect \$289,500 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. State law allows the City to increase rates every two years. The last increase was November 2003 (for Fiscal Year 2004-2005), so the next opportunity to raise rates will be November 2005 (for Fiscal Year 2006-07). Therefore, there is no rate increase in this budget. The City Occupational Licenses are projected to bring in \$220,000 for Fiscal Year 2005-06. This is based on an estimated 3,800 permits issued.

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, special event permits, and outdoor dining permits.

Intergovernmental Revenue

Intergovernmental Revenue in the General Fund is budgeted at \$3,349,150. The largest source of intergovernmental revenue is the General Use Sales Tax, budgeted at \$2,630,650. 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.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$597,000 to the general fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. The Department of Revenue requires 28% 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** \$7,000 (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** \$10,500 (Firefighters who meet certain educational requirements receive supplemental pay from by the State.)
- **Fuel Tax Refund** \$25,000
- **Alcohol Beverage License** \$79,000 (Distributed to the City per F.S. 561.342)

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

Charges for Services

Charges for Services reflect the revenues related to services performed, whether received from private individuals or other governmental units. The General Fund is budgeted to collect \$5,287,615 in Charges for Services.

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

The amount that should be charged to each fund was calculated using a modified step-allocation plan. Bases for this plan include number of employees, square feet of buildings and number of purchase orders issued. Until 2001-02, the fees were flat percentage based. Modifying the charge to more accurately reflect the non-general fund's impact has been unfavorable to the general fund, with a nearly \$651,435 decrease since FY02/03. This improved method is both fair and well-documented. The 2005-06 allocation was prepared based on either no change or a minor (5%) increase, depending on the fund's history. The allocation will be formally recalculated for FY06/07.

Administrative Charges to:	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06
Water/Sewer Fund	2,199,700	\$2,130,700	1,900,000	1,818,720	1,832,720
Naples Beach Fund	283,200	277,700	201,000	201,000	201,000
Solid Waste Fund	345,700	335,500	289,000	289,000	303,500
East Naples Bay	0	0	12,500	0	0
Moorings Bay	0	0	12,500	0	0
City Dock Fund	98,000	132,700	112,000	125,000	131,000
Stormwater Fund	123,075	177,900	135,000	125,000	125,000
Tennis Fund	0	22,050	24,000	28,000	28,000
Self Insurance Fund	41,850	83,100	65,500	65,500	68,775
Health Insurance Fund	0	19,600	31,000	32,500	32,500
Technology Services	0	90,000	85,000	85,000	85,000
Equipment Services Fund	124,900	131,100	139,000	139,000	139,000
Construction Management	0	0	41,000	98,000	103,000
Building Permits Fund	113,100	218,100	225,000	279,140	287,500
Utility Tax Fund	92,900	91,900	64,000	64,000	64,000
Capital Projects Fund	167,900	237,500	125,000	125,000	125,000
Community Redevelopment Fund	75,900	94,900	106,000	120,000	124,800
Streets and Traffic Fund	375,000	386,200	140,000	120,000	120,000
Pensions Fund	29,500	31,000	31,000	34,020	35,720
Total	\$4,070,725	\$4,459,950	\$3,738,500	\$3,748,880	\$3,806,515

In 2003/04, the City originally planned to charge the taxing districts (East Naples Bay and Moorings Bay) for a portion of their overhead costs. However, such charges are prohibited in the Districts' enabling legislation.

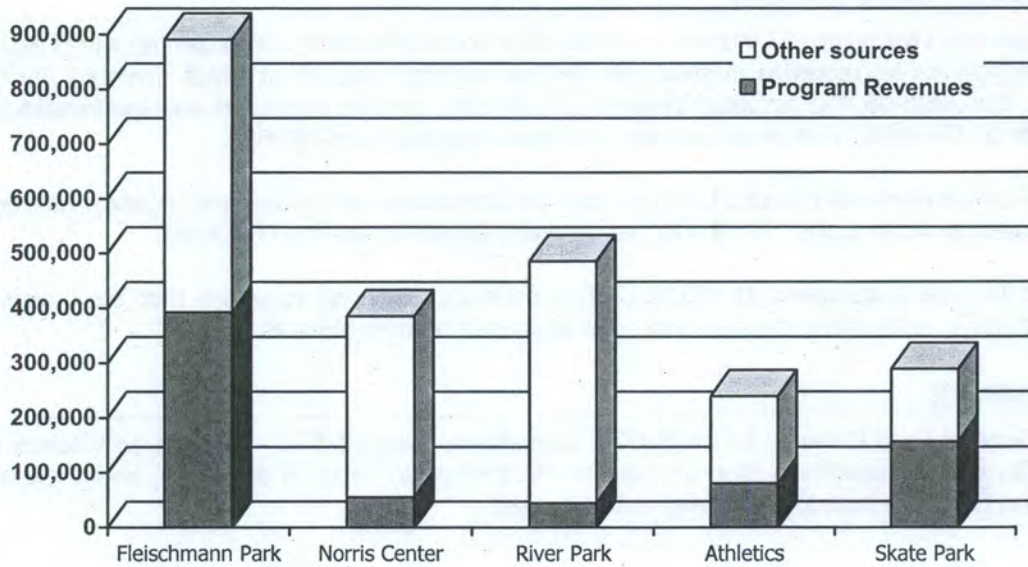
The City projects to collect \$230,000 in Security Services, which is a reimbursement to the City for special police services provided to private entities. In addition, the budget includes \$348,000 in accordance with the City's contract to provide fire service at the Naples Municipal Airport (APF).

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. Note that until 2003, the athletic programming revenue was included in Fleischmann Park's revenue. Therefore, trend history before that date is inconclusive.

Fleischmann Park	\$393,000
Norris Community Center (Cambier)	\$56,000
River Park Center	\$45,000
Athletic programming	\$80,800
Skate Park	\$152,500
Total	\$727,300

As the chart below shows, the revenues from the various programs cover only a small portion of the costs of running those services and sites. For example, the Skate Park and Fleischmann Park have program revenues (shown in the dark color) at nearly 50% of the program costs. Norris Center, River Park and the Athletics programs however, are primarily funded by taxes, with only limited program revenues. Because many of the City's recreation programs have a "free" element, such as basketball courts, or passive park areas, the significant funding from alternate sources, such as taxes, is expected.

**Recreation Program Total Expenses
With Funding Sources**



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

The County Utility Billing Charge of \$36,000 represents revenue from an interlocal agreement for the City issuing county sewer bills for properties served by city water. This agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause. During 2005-06, Finance staff will evaluate the sufficiency of the \$36,000 to see if an adjustment is due.

Fines and Forfeits

The General Fund is budgeted to receive \$371,500 in fines for FY 2005-06.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$276,000 for FY 2005-06. All non-parking ticket and violation revenues are collected by the County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court system, which will then be remitted to the City. New in 2005, City Code 62-158 authorizes an additional fee on citations allocated specifically for School Crossing Guards. Funds received are put into a reserve account, and may only be credited to revenue equal to the cost of the guards. Annually, the City receives and credits approximately \$20,000 per year for the guards

Police Training, at \$8,000, represents the funds received from a \$2 fee imposed in accordance with City Code Chapter 2-337.

City Fines are budgeted at \$60,000, which is consistent with receipts from prior years. In 2004-05 the City's Code Enforcement staff has been transferred into the General Fund, from the Building Permits fund, and with it came the approximately \$1,500 in fines assessed and collected for violations.

Miscellaneous Income

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For 2005-06, the assumed interest rate is 3.4%, and the projected average invested funds will be \$7,500,000. Therefore, Interest Income is budgeted at \$255,000.

The General Fund will collect \$124,218 from the Community Redevelopment Agency, as that fund continues to repay loans. For the full re-payment schedule, see the CRA Fund.

Other Income is budgeted at \$30,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements.

Summary

The General Fund Revenue for 2005-06 is budgeted at \$29,325,503. With the ad valorem tax at 1.1400, the city continues to enjoy one of the lowest tax rates in the State, and there are no general fund rate increases included in this budget.

City of Naples General Fund

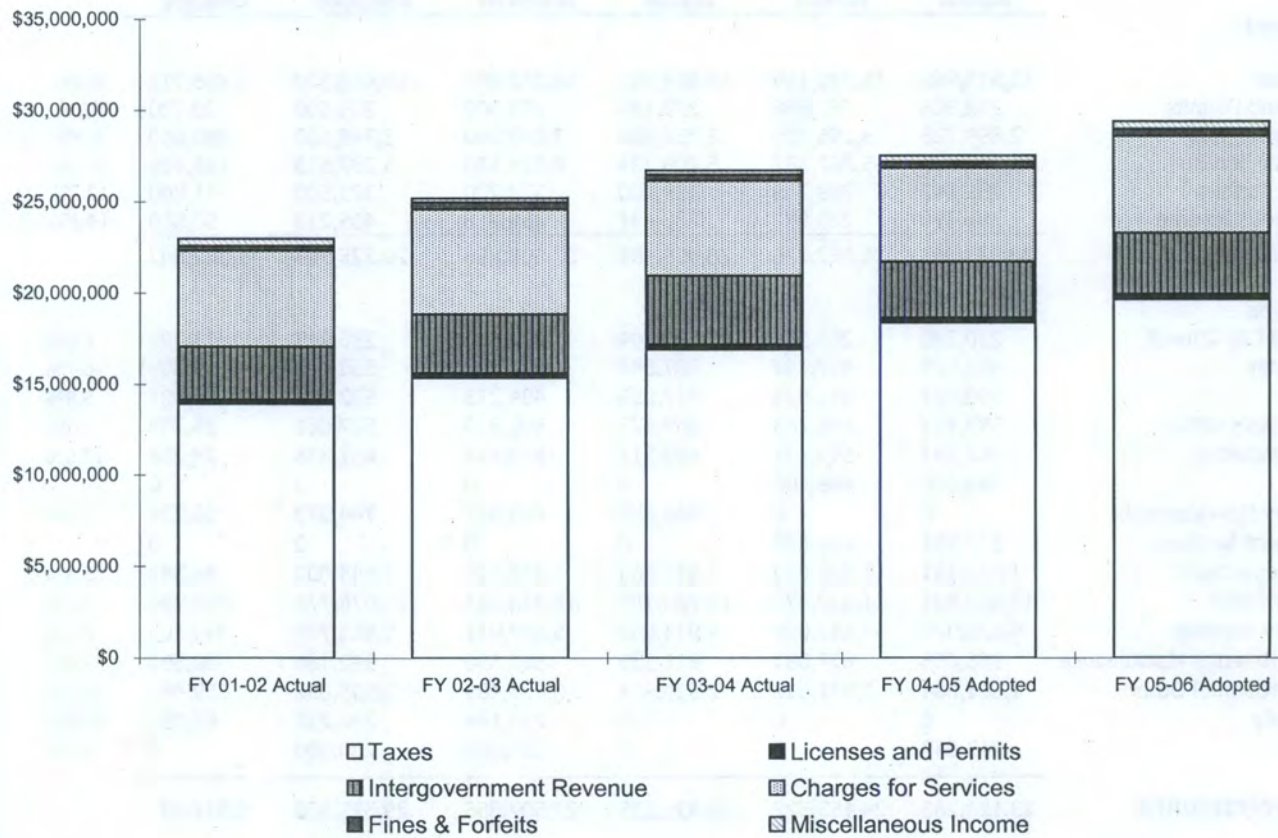
Fiscal Year 2005-06 Revenue Detail

Description	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Adopted	FY 05-06 Adopted	Change
Ad Valorem Taxes	10,346,126	11,637,357	13,141,950	14,315,020	8.9%
Electric Franchise Fee	2,612,351	2,958,793	2,684,000	2,826,000	5.3%
Trolley Franchise	500	500	500	500	0.0%
Payment in Lieu of Taxes	1,658,026	1,692,000	1,676,358	1,708,000	1.9%
Teco Gas Franchise	6,401	18,095	24,000	24,000	0.0%
Telecommunications Tax	725,755	578,168	826,000	745,000	-9.8%
Taxes	15,349,159	16,884,913	18,352,808	19,618,520	6.9%
Occupational Licenses	192,366	198,586	203,500	220,000	8.1%
County Occupational License	44,275	48,229	45,000	45,000	0.0%
Address Changes	2,781	4,166	3,000	3,000	0.0%
Contractor Exams	13,743	10,945	8,500	8,500	0.0%
Engineering Permits	2,950	4,236	2,000	2,000	0.0%
Special Events Permits	7,233	10,755	6,000	10,000	66.7%
Outdoor Dining Permits	520	2,268	800	1,000	25.0%
Licenses and Permits	263,868	279,185	268,800	289,500	7.7%
Federal Grants	12,165	458,970	0	0	0.0%
State Revenue Sharing	425,728	468,461	572,000	597,000	4.4%
Mobile Home Licenses	8,658	6,838	9,000	7,000	-22.2%
Firefighters Education	10,577	11,108	10,500	10,500	0.0%
Fuel Tax Refund	35,722	26,618	25,000	25,000	0.0%
Alcohol Beverage License	63,196	80,161	65,000	79,000	21.5%
General Use Sales Tax	2,560,660	2,596,520	2,337,000	2,630,650	12.6%
Collier County or TDC	80,000	109,804	50,000	0	-100.0%
Intergovernmental Rev.	3,196,706	3,758,480	3,068,500	3,349,150	9.1%
Maps and Codes Fees	5,830	2,980	5,000	3,000	-40.0%
Copies	3,677	7,412	3,000	3,000	0.0%
Planning Dept Fees	49,113	57,817	40,000	35,000	-12.5%
County Utility Billing Charge	18,000	36,000	36,000	36,000	0.0%
False Alarms/Reports	41,322	49,589	45,000	45,000	0.0%
Investigation Fees	22,064	26,755	20,000	22,000	10.0%
Security Services	231,782	266,951	200,000	230,000	15.0%
Airport/Fire Contract	259,204	303,176	320,000	348,000	8.8%
EMS Space Rental	0	6,450	25,800	25,800	0.0%
Lot Mowing Fees	2,205	309	4,000	4,000	0.0%
Fleischmann Park Fees	470,436	515,096	391,500	393,000	0.4%
Norris Community Center Fees	45,669	47,380	55,000	56,000	1.8%
River Park Center Fees	22,474	32,290	25,000	45,000	80.0%
School/Athletics Fees	1,749	9,779	71,950	80,800	12.3%
Skate Park Fees	126,387	122,414	131,000	152,500	16.4%
Recreation Programs	5,440	350	0	0	0.0%
Vending Machine Commission	2,033	11,484	2,000	2,000	0.0%
Water/Sewer Reimbursement	2,130,700	1,900,000	1,818,720	1,832,720	0.8%
Naples Beach Reimbursement	277,700	201,000	201,000	201,000	0.0%
Solid Waste Fund Reimb	335,500	289,000	289,000	303,500	5.0%
City Dock Fund Reimb	132,700	112,000	125,000	131,000	4.8%
Stormwater Fund Reimb	177,900	135,000	125,000	125,000	0.0%

City of Naples General Fund
Fiscal Year 2005-06 Revenue Detail

Description	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Adopted	FY 05-06 Adopted	Change
Tennis Fund Reimb	22,050	24,000	28,000	28,000	0.0%
Self Insurance Fund Reimb	83,100	65,500	65,500	68,775	5.0%
Health Insurance Fund Reimb	19,600	31,000	32,500	32,500	0.0%
Technology Services Reimb	90,000	85,000	85,000	85,000	0.0%
Equipment Service Reimb	131,100	139,000	139,000	139,000	0.0%
Construction Mgt Reimb	0	41,000	98,000	103,000	5.1%
Building Permits Reimb	218,100	225,000	279,140	287,500	3.0%
Utility Tax Reimb	91,900	64,000	64,000	64,000	0.0%
Capital Projects Reimb	237,500	125,000	125,000	125,000	0.0%
CRA Reimb	94,900	106,000	120,000	124,800	4.0%
Streets and Traffic Reimb	386,200	140,000	120,000	120,000	0.0%
Pensions Reimb	31,002	31,002	34,020	35,720	5.0%
Charges for Services	5,767,337	5,209,734	5,124,130	5,287,615	3.2%
County Court Fines	294,185	268,814	260,000	276,000	6.2%
School Crossing Fines	12	12	0	0	0.0%
Police Training Fees	1,412	3,269	1,200	8,000	566.7%
City Fines	66,286	50,225	62,000	60,000	-3.2%
Handicap Accessibility Fines	7,823	5,193	5,000	6,000	20.0%
Code Enforcement Fines	0	1,610	1,500	1,500	0.0%
Parking/Crossing Guard Fee	0	0	0	20,000	0.0%
Fines & Forfeits	369,718	329,123	329,700	371,500	12.7%
Interest Earnings	180,857	203,901	200,000	255,000	27.5%
GASB 31 Mark to Market	17,435	(12,737)	0	0	0.0%
Auction Proceeds/Surplus Sales	3,857	4,245	4,500	0	-100.0%
CRA Repayment	0	0	124,218	124,218	0.0%
Other Income	18,838	41,032	30,000	30,000	0.0%
Miscellaneous Income	220,987	236,441	358,718	409,218	14.1%
Total General Fund Revenue	25,167,775	26,697,876	27,502,656	29,325,503	6.6%

City of Naples General Fund Revenue Sources



	FY 01-02 Actual	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Adopted	FY 05-06 Adopted	% of General Fund Revenues
Taxes	\$13,915,965	\$15,349,159	\$16,884,913	\$18,352,808	\$19,618,520	66.90%
Licenses and Permits	238,808	263,868	279,185	268,800	289,500	0.99%
Intergovernment Revenue	2,899,726	3,196,706	3,758,480	3,068,500	3,349,150	11.42%
Charges for Services	5,270,821	5,767,337	5,209,734	5,124,130	5,287,615	18.03%
Fines & Forfeits	251,142	369,718	329,123	329,700	371,500	1.27%
Miscellaneous Income	396,998	220,987	236,441	358,718	409,218	1.40%
TOTAL	\$22,973,460	\$25,167,775	\$26,697,876	\$27,502,656	\$29,325,503	100.00%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2005-06

	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	Change	
	Actual	Actual	Actual	Adopted	Adopted		
General Fund Revenue							
Local Taxes	13,915,965	15,349,159	16,884,913	18,352,808	19,618,520	1,265,712	6.9%
Licenses and Permits	238,808	263,868	279,185	268,800	289,500	20,700	7.7%
Intergovernmental	2,899,726	3,196,706	3,758,480	3,068,500	3,349,150	280,650	9.1%
Charges for Service	5,270,821	5,767,337	5,209,734	5,124,130	5,287,615	163,485	3.2%
Fines and Forfeits	251,142	369,718	329,700	329,700	371,500	41,800	12.7%
Miscellaneous Income	396,998	220,987	236,441	358,718	409,218	50,500	14.1%
TOTAL REVENUE	22,973,460	25,167,775	26,698,453	27,502,656	29,325,503	1,822,847	
Expenditures							
Mayor and City Council	210,240	200,555	200,144	223,560	236,943	13,383	6.0%
City Attorney	453,928	497,747	587,844	592,122	552,223	(39,899)	-6.7%
City Clerk	398,024	391,834	457,856	494,273	522,794	28,521	5.8%
City Manager's Office	593,413	688,243	354,673	501,319	527,061	25,742	5.1%
Human Resources	462,283	559,521	490,311	573,132	651,335	78,203	13.6%
Planning	399,650	489,500	0	0	0	0	
Community Development	0	0	466,859	728,037	744,373	16,336	2.2%
Development Services	677,553	638,879	0	0	0	0	
Finance Department	1,016,151	1,328,043	1,431,864	1,458,659	1,543,002	84,343	5.8%
Police/Fire PESD	10,805,864	11,938,472	12,784,185	13,313,384	14,075,774	762,390	5.7%
Community Services	4,676,970	4,652,050	4,914,846	5,607,021	5,955,724	348,703	6.2%
Non Departmental Maintenance	985,655	827,031	811,539	861,596	942,186	80,590	9.4%
Non Departmental Other	1,681,684	1,941,647	2,920,414	2,636,409	2,995,852	359,443	13.6%
Contingency	0	0	0	233,144	298,236	65,092	27.9%
Transfers	762,847	0	0	280,000	280,000	0	0.0%
TOTAL EXPENDITURES	23,124,262	24,153,522	25,420,535	27,502,656	29,325,503	1,822,847	
Change in Financial Position	(150,802)	1,014,253	1,277,918	0	0		



**GENERAL FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$3,140,889
Projected Revenues FY 2004-05	\$27,697,028
Projected Expenditures FY 2004-05	\$27,461,854
Net Increase/(Decrease) in Net Unrestricted Assets	\$235,174

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$3,376,063**

Add Fiscal Year 2005-06 Budgeted Revenues

Ad Valorem Tax	\$14,315,020	
Other Taxes	\$5,303,500	
Licenses & Permits	289,500	
Sales Tax	2,630,650	
Other Intergovernmental	718,500	
Charges for Services	753,800	
Recreation Revenues	727,300	
Fines & Forfeitures	371,500	
Transfers - Reimburse Admin.	3,806,515	
Other Revenue	409,218	
		<u>\$29,325,503</u>

TOTAL AVAILABLE RESOURCES: **\$32,701,566**

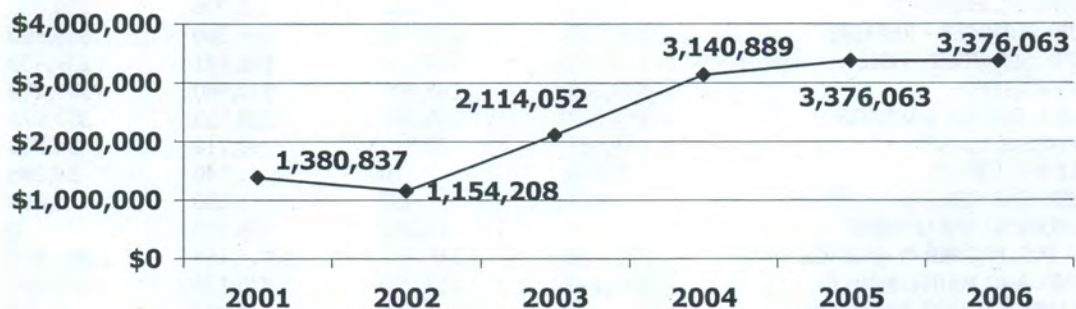
Less Fiscal Year 2005-06 Budgeted Expenditures

Mayor & Council	236,943	
City Attorney	552,223	
City Clerk	522,794	
City Manager	527,061	
Human Resources	651,335	
Community Development	744,373	
Finance	1,543,002	
Police & Emergency Services	14,075,774	
Community Services	5,955,724	
Facilities Maintenance	942,186	
Non Departmental	2,995,852	
Transfer - Streets Fund	280,000	
Contingency	298,236	
		<u>29,325,503</u>

BUDGETED CASH FLOW **\$0**

Projected Unrestricted Net Assets as of September 30, 2006 **\$3,376,063**

Six-Year Trend-Unrestricted Net Assets



**FISCAL YEAR 2005-06
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ADOPTED BUDGET	05 - 06 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	11,108,402	11,802,535	12,093,815	13,371,237	1,277,422
10-30	OTHER SALARIES	591,057	664,916	606,179	722,605	116,426
10-32	STATE INCENTIVE PAY	96,386	93,990	89,880	123,040	33,160
10-40	OVERTIME	723,883	679,480	513,921	558,044	44,123
10-41	SPECIAL DUTY PAY	164,988	196,516	180,000	197,000	17,000
10-42	HOLIDAY PAY	122,812	167,196	203,454	211,860	8,406
10-43	TSA GRANT OVERTIME	0	0	0	0	0
25-01	FICA	962,386	1,029,223	925,542	1,019,793	94,251
25-03	RETIREMENT CONTRIBUTIONS	394,070	724,155	731,905	744,232	12,327
25-04	LIFE/HEALTH INSURANCE	1,466,603	2,063,699	2,276,833	2,402,407	125,574
25-13	EARLY RETIREMENT INCENTIVE	0	178,164	175,664	175,664	0
29-00	GENERAL & MERIT INCREASE	0	0	657,455	30,000	(627,455)
TOTAL PERSONAL EXPENSES		15,630,587	17,599,874	18,454,648	19,555,882	1,101,234
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	122,005	199,594	277,010	308,193	31,183
30-02	HOUSING ALLOWANCE	18,000	18,000	18,000	18,000	0
30-05	COUNTY LAND FILL	0	3,998	5,000	5,000	0
30-10	AUTO MILEAGE	9,425	5,387	6,650	20,250	13,600
30-20	FIELD TRIPS	0	0	500	4,800	4,300
30-21	FLEISCHMANN PARK	161,736	27,607	40,000	45,000	5,000
30-22	NORRIS COMMUNITY CENTER	31,457	0	0	0	0
30-23	RIVER PARK CENTER	18,648	1,594	6,500	9,000	2,500
30-31	TV PRODUCTION EXPENDITURE	0	0	0	0	0
30-40	CONSTRUCTION MGT FEE	0	195,000	207,000	165,720	(41,280)
31-00	PROFESSIONAL SERVICES	10,038	27,471	22,900	33,617	10,717
31-01	PROFESSIONAL SERVICES	63,432	245,504	307,650	405,150	97,500
31-02	ACCOUNTING & AUDITING	87,205	101,147	106,500	106,500	0
31-04	OTHER CONTRACTUAL SVCS	991,075	990,583	1,307,559	1,366,433	58,874
31-07	MEDICAL SERVICES	21,131	17,881	37,300	36,625	(675)
31-10	FEMA MAP- ENGINEERING	0	50,000	0	25,000	25,000
31-30	CITY MANAGER SEARCH	0	216	0	0	0
31-50	ELECTION EXPENSE	35,876	112,121	40,000	56,000	16,000
31-51	DOCUMENT IMAGING	7,113	5,228	7,000	7,000	0
32-01	CITY ATTORNEY	184,476	194,859	210,000	210,000	0
32-03	WILKINSON HOUSE ATTORNEY	65,641	4,815	0	0	0
32-04	OTHER LEGAL SERVICES	0	14,640	28,000	18,000	(10,000)
32-10	LITIGATION COUNSEL	163,649	196,417	160,000	170,000	10,000
32-11	CABLE ATTORNEY	19,155	0	5,000	0	(5,000)
32-12	LABOR ATTORNEY	11,765	96,198	65,000	25,000	(40,000)
40-00	TRAINING & TRAVEL COSTS	0	104,990	175,491	173,597	(1,894)
41-00	COMMUNICATIONS	182,364	195,279	195,311	254,275	58,964
42-00	TRANSPORTATION	17,513	32,799	42,500	48,500	6,000
42-02	POSTAGE & FREIGHT	70,592	100,806	105,000	109,000	4,000
42-10	EQUIP. SERVICES - REPAIRS	724,177	629,954	625,500	686,890	61,390
42-11	EQUIP. SERVICES - FUEL	133,416	169,568	195,721	237,400	41,679
43-01	ELECTRICITY	548,804	285,391	312,960	329,229	16,269
43-02	WATER, SEWER, GARBAGE	196,212	285,841	338,558	337,973	(585)
44-00	RENTALS & LEASES	21,934	28,519	48,718	54,529	5,811
44-01	BUILDING RENTAL	45,540	0	51,740	54,288	2,548
44-02	EQUIPMENT RENTAL	414	457	1,000	1,000	0
45-00	INSURANCE- SKATE PARK	0	15,000	16,500	0	(16,500)
45-22	SELF INS. PROPERTY DAMAGE	773,180	1,310,241	1,414,154	1,613,456	199,302
46-00	REPAIR AND MAINTENANCE	222,149	212,790	270,126	249,567	(20,559)
46-02	BUILDINGS & GROUND MAINT.	0	1,775	5,800	7,300	1,500

**FISCAL YEAR 2005-06
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ADOPTED BUDGET	05 - 06 ADOPTED BUDGET	CHANGE
46-04 EQUIP. MAINTENANCE	10,317	15,487	18,325	22,000	3,675
46-10 STORM REPAIR COSTS		471,530	0	0	0
46-14 HYDRANT MAINTENANCE	497	1,453	2,200	500	(1,700)
46-15 RED TIDE CLEAN UP	38,001	24,552	50,000	50,000	0
47-00 PRINTING AND BINDING	37,246	45,976	67,110	65,602	(1,508)
47-01 LEGAL ADS	39,603	59,328	48,300	48,900	600
47-02 ADVERTISING (NON LEGAL)	21,494	12,312	27,900	31,650	3,750
47-06 DUPLICATING	1,972	4,588	11,800	15,908	4,108
47-07 NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
49-00 OTHER CURRENT CHARGES	66,379	27,347	38,892	36,392	(2,500)
49-02 INFORMATION SERVICES	519,400	591,945	721,835	797,471	75,636
49-04 EMPLOYEE DEVELOPMENT	1,233	703	5,000	7,600	2,600
49-05 SPECIAL EVENTS	49,411	66,642	94,000	107,000	13,000
49-06 AWARDS	15,558	11,173	14,700	28,000	13,300
49-07 EMPLOYEE RECOGNITION	1,031	353	1,000	2,000	1,000
49-51 WILKINSON HOUSE EXPENSES	6,257	2,590	0	0	0
51-00 OFFICE SUPPLIES	48,181	53,119	69,080	72,710	3,630
51-01 STATIONERY & PAPER	1,922	2,149	3,100	3,100	0
51-02 OTHER OFFICE SUPPLIES	2,939	3,929	4,150	3,700	(450)
51-06 RESALE SUPPLIES	81,849	67,855	85,000	85,000	0
52-00 OPERATING SUPPLIES	309,985	282,932	373,921	388,612	14,691
52-01 RECREATIONAL PGM. EXPENSE	4,175	8,360	0	0	0
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	64,388	78,935	75,762	72,275	(3,487)
52-09 OTHER CLOTHING	9,759	7,577	10,250	9,711	(539)
52-10 JANITORIAL SUPPLIES	34,885	39,373	55,044	38,044	(17,000)
52-23 VESTS	5,823	7,892	6,400	3,000	(3,400)
52-41 POOL - OPERATING SUPPLIES	0	8,713	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	0	1,000	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	2,555	701	2,000	2,024	24
54-01 MEMBERSHIPS	15,407	19,972	30,159	28,818	(1,341)
54-02 BOOKS, PUBS, SUBS.	10,216	6,790	9,338	8,846	(492)
TOTAL OPERATING EXPENSES	6,526,754	7,808,296	8,515,414	9,154,655	639,241
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	38,990	13,717	19,450	36,730	17,280
91-39 TRANSFER STREETS FUND	0	0	280,000	280,000	0
99-01 OPERATING CONTINGENCY	0	0	233,144	298,236	65,092
TOTAL NON-OPERATING EXPENSE	966,921	13,717	532,594	614,966	82,372
TOTAL EXPENSES	\$23,124,262	\$25,421,887	\$27,502,656	\$29,325,503	1,822,847

FISCAL YEAR 2002-03
BUDGET DETAIL
GENERAL FUND

ACCOUNT DESCRIPTION	02 - 02 ACTUALS	01 - 01 ACTUALS	04 - 02 ADOPTED BUDGET	02 - 02 ADOPTED BUDGET	CHANGES
48-01 FLOOR MAINTENANCE	10,312	12,000	12,000	12,000	0
48-02 STONE REPAIRS	0	0	0	0	0
48-03 FLOOR FINISHES	0	1,500	1,500	1,500	0
48-04 REPAIRS TO FLOOR	38,000	24,500	24,500	24,500	13,500
48-05 PAINTING AND STAINING	37,100	25,000	25,110	25,110	12,000
48-06 PAINT	38,000	25,000	25,000	25,000	13,000
48-07 PAINTING	0	0	0	0	0
48-08 PAINTING	0	0	0	0	0
48-09 PAINTING	0	0	0	0	0
48-10 PAINTING	0	0	0	0	0
48-11 PAINTING	0	0	0	0	0
48-12 PAINTING	0	0	0	0	0
48-13 PAINTING	0	0	0	0	0
48-14 PAINTING	0	0	0	0	0
48-15 PAINTING	0	0	0	0	0
48-16 PAINTING	0	0	0	0	0
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48-19 PAINTING	0	0	0	0	0
48-20 PAINTING	0	0	0	0	0
48-21 PAINTING	0	0	0	0	0
48-22 PAINTING	0	0	0	0	0
48-23 PAINTING	0	0	0	0	0
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48-26 PAINTING	0	0	0	0	0
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48-29 PAINTING	0	0	0	0	0
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48-36 PAINTING	0	0	0	0	0
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48-64 PAINTING	0	0	0	0	0
48-65 PAINTING	0	0	0	0	0
48-66 PAINTING	0	0	0	0	0
48-67 PAINTING	0	0	0	0	0
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48-69 PAINTING	0	0	0	0	0
48-70 PAINTING	0	0	0	0	0
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48-75 PAINTING	0	0	0	0	0
48-76 PAINTING	0	0	0	0	0
48-77 PAINTING	0	0	0	0	0
48-78 PAINTING	0	0	0	0	0
48-79 PAINTING	0	0	0	0	0
48-80 PAINTING	0	0	0	0	0
48-81 PAINTING	0	0	0	0	0
48-82 PAINTING	0	0	0	0	0
48-83 PAINTING	0	0	0	0	0
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48-91 PAINTING	0	0	0	0	0
48-92 PAINTING	0	0	0	0	0
48-93 PAINTING	0	0	0	0	0
48-94 PAINTING	0	0	0	0	0
48-95 PAINTING	0	0	0	0	0
48-96 PAINTING	0	0	0	0	0
48-97 PAINTING	0	0	0	0	0
48-98 PAINTING	0	0	0	0	0
48-99 PAINTING	0	0	0	0	0
48-100 PAINTING	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	90,622	12,512	22,922	22,922	67,700
TOTAL EXPENSES	622,124,281	622,422,801	621,202,658	621,202,658	2,921,623



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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.

2005-06 Goals and Objectives

Protect natural resources in the City through legislation and special project development.

- Adopt the tree canopy ordinance by October 2005.
- Adopt an amended tree ordinance to ensure that illegal removal of trees will result in substantial fines to the property owner by December 2005.
- Approve a construction contract to extend the use of reclaimed water in the City to reduce fresh water dumping in Naples Bay.
- Consider proposals to improve water quality that include ordinances to regulate landscaping and stormwater management.

Enhance aesthetics in the City through legislation and special project development.

- Adopt a new right-of-way ordinance by December 2005.
- Approve the next phase of public improvements for the Redevelopment District by January 2006.
- Approve a median landscaping plan for U.S. 41, north of 7th Avenue North, and award a contract for the implementation of the plan.
- Approve development of at least one new pocket park/neighborhood park utilizing existing property the City owns by September 2006.

Ensure public safety of all citizens and visitors through legislation and policy initiatives.

- Support continuation of the program to dredge Doctor's Pass, East Naples Bay, and the Aqualane Shores canals.
- Approve an updated Stormwater Master Plan by January 2006.
- Approve a contract to implement the first year of a five-year arterial walkway program that will include Neapolitan Way, 9th Street South, and Gulf Shore Blvd.

Departmental Summary Page (continued)

DEPARTMENT Mayor and City Council
FUND: General Fund

Improve the quality of life for all citizens and visitors through legislation and policy initiatives.

- Adopt a mechanical noise ordinance to ensure that residential neighborhoods are protected against unnecessary noise pollution by November 2005.
- Review and adopt the Evaluation and Appraisal Report (EAR) for the City's Comprehensive Plan segments due throughout the year.
- Continue to work with FEMA (in cooperation with Collier County) to develop more accurate flood maps for the City.

Improve the efficiencies of the City through legislation and special project development.

- Review and approve an annexation policy that addresses specific City procedures for pre-annexation matters and staff assignments for post-annexation notifications, interlocal agreements, and delivery of City services.
- Review/evaluate budget goals and objectives to identify where efficiencies have been accomplished and where further improvement is needed.

2005-06 Significant Budgetary Issues

The 2005-06 budget for the Mayor and City Council's Office is \$236,943, a \$13,383 or 6% increase over the budget adopted for Fiscal Year 2004-05.

The budget for Personal Services is \$201,143 making up 85% 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.

The budget for Operating Expenses is \$35,800. Major expenditures budgeted for this office include \$10,000 for Council Members' training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day), and \$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.

FUND: 001 GENERAL FUND

**MAYOR AND CITY COUNCIL
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Mayor	\$20,000
6	6	6	Council Members	84,000
1	1	1	Administrative Coordinator-Mayor	39,019
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	143,020
			Employer Payroll Expenses	58,123
			Total Personal Services	<u>\$201,143</u>

**FISCAL YEAR 2006
BUDGET DETAIL
MAYOR & CITY COUNCIL**

001.0101.511

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	134,926	134,230	136,174	143,020	6,846
25-01	FICA	9,550	9,675	9,614	10,218	604
25-03	RETIREMENT CONTRIBUTIONS	3,516	1,637	2,252	2,887	635
25-04	LIFE/HEALTH INSURANCE	40,553	37,718	41,592	45,018	3,426
25-13	EARLY RETIREMENT INC	0	2,500	0	0	0
29-00	GENERAL INCREASE	0	0	1,388	0	(1,388)
TOTAL PERSONAL SERVICES		188,545	185,760	191,020	201,143	10,123
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	0	1,400	1,400	0
40-00	TRAINING & TRAVEL	1,350	2,605	10,000	10,000	0
41-00	COMMUNICATIONS	5,081	5,007	5,340	8,600	3,260
44-00	RENTALS & LEASES	0	0	3,000	3,000	0
46-00	REPAIR AND MAINTENANCE	0	0	200	200	0
47-00	PRINTING AND BINDING	187	692	1,200	1,200	0
47-02	ADVERTISING	0	0	1,000	1,000	0
47-06	DUPLICATING	715	0	750	750	0
49-03	SPECIAL ECONOMIC DEVELOPMENT	1,966	0	0	0	0
51-00	OFFICE SUPPLIES	292	1,105	1,200	1,200	0
51-02	OTHER OFFICE SUPPLIES	297	1,279	1,700	1,700	0
54-01	MEMBERSHIPS	2,122	3,696	6,750	6,750	0
TOTAL OPERATING EXPENSES		12,010	14,384	32,540	35,800	3,260
TOTAL EXPENSES		\$200,555	\$200,144	\$223,560	\$236,943	\$13,383

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 the city attorney, to "perform such duties as directed by the Council for a term and at compensation to be fixed by Council." The Council has selected to contract with a law firm to represent the city in legal matters. The City has an in-house paralegal employee to assist as needed.

2005-06 Goals and Objectives

Minimize legal exposure for the City.

- Attend and provide legal advice at all regular meetings of City Council Planning Advisory Board and Code Enforcement Board, monitor or attend workshops as needed and assist committees as needed in special circumstances.
- Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).

Continue to improve the practice of preventive law on behalf of the City

- Recommend or conduct training sessions as needed to reduce potential liability of the city. (Annually or as needed).
- Provide for continuing legal education of legal department staff.
- Update advertising notice requirements and adoption procedures.
- Complete recodification project by March 2006
- Prepare Charter revisions by March 2006
- Prepare annexation guideline by December 2005
- Draft Land Development Code Amendments.

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

- Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Ensure the availability of blank or sample common legal documents such as liens, releases, and resolutions for department use.
- Continue to streamline the processing of legislation and contracts with the City Manager's and City Clerk's offices.
- Continue to assist staff with ordinances pertaining to speed limits, right-of-way and elections. (Ordinances have been drafted and are in various stages of review and revision.)
- Prepare a litigation report to City Council. (Monthly basis).

Departmental Summary Page (continued)

DEPARTMENT City Attorney's Office
FUND: General Fund

Work on Special Projects, including:

Annexation ordinance	October 2005
Boat Speed ordinance	October 2005
Subdivision ordinance	October 2005
Pension ordinance	December 2005
FEMA Mapping Ordinance	December 2005

2005-06 Significant Budgetary Issues

The 2005-06 budget of the City Attorney's office is \$552,223, a \$39,899 decrease from the adopted FY04-05 budget.

The City Attorney's office has \$83,313 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department. This represents a \$5,101 increase over the budget of 2004-05 primarily due to the general employee wage increase.

The Department has \$468,910 budgeted in Operating Expenses. This is a decrease of \$45,000 from the adopted budget. The primary decrease is in the Labor Attorney line item. The Human Resources Department has modified one of its positions to be a Labor Relations Manager. It is expected that this position, with the requisite skills, will reduce the city's dependence on the labor attorney.

Professional Services (includes \$22,500 for recodification)	\$30,200
City Attorney Contract	\$210,000
City Attorney Litigation as needed	\$170,000
Labor Attorney	\$25,000

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

Departmental Summary Page (continued)

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

2005-06 Performance Measures and Benchmarking

Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Litigation Cases	23	32	37	36
Code Enforcement Cases	177	39	35	26
Resolutions Drafted/Reviewed	449	396	374	353
Ordinances Drafted/Reviewed	42	39	43	18
Legal Opinions & Other Memos	172	238	262	257
Council Contracts	135	120	141	90
City Manager Approved Contracts	Not applicable	Not applicable	4	29
Other Legal Documents Drafted	21	28	32	61
Invoices Processed	Not applicable	Not applicable	178	248
Special Assessments Collected	\$334	\$1,208	\$543	\$31,400*
False Alarms Collected	\$1,208	\$874	\$543	\$1,200*
Attorneys Fees Recovered	Not available	Not available	Not available	\$100,000*

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Legal Coordinator	\$65,191
DEPARTMENT TOTALS :				
1	1	1	Regular Salaries	65,191
			Employer Payroll Expenses	18,122
			Total Personal Services	\$83,313

**FISCAL YEAR 2006
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	58,518	58,979	59,131	65,191	6,060
25-01 FICA	4,378	4,370	4,374	4,899	525
25-03 RETIREMENT CONTRIBUTIONS	3,096	5,344	5,322	6,128	806
25-04 LIFE/HEALTH INSURANCE	6,848	6,376	6,835	7,095	260
29-00 GENERAL INCREASE	0	0	2,550	0	(2,550)
TOTAL PERSONAL SERVICES	72,840	75,069	78,212	83,313	5,101
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	316	1,909	5,000	5,000	0
31-01 PROFESSIONAL SERVICES	1,581	1,454	30,200	30,200	0
32-01 CITY ATTORNEY	211,388	194,859	210,000	210,000	0
32-04 OTHER LEGAL SERVICES	0	14,640	28,000	18,000	(10,000)
32-10 LITIGATION	192,390	196,417	160,000	170,000	10,000
32-11 CABLE ATTORNEY	0	0	5,000	0	(5,000)
32-12 LABOR ATTORNEY	0	94,375	65,000	25,000	(40,000)
32-21 HAMILTON HARBOR LITIGATION	10,117	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,081	1,235	1,500	1,500	0
41-00 COMMUNICATIONS	1,283	1,110	1,500	1,500	0
46-04 EQUIP. MAINTENANCE	485	1,572	2,000	2,000	0
49-00 OTHER CURRENT CHARGES	1,095	126	0	0	0
51-00 OFFICE SUPPLIES	-133	376	0	0	0
51-01 STATIONERY	696	1,139	1,500	1,500	0
54-01 MEMBERSHIPS	359	409	440	440	0
54-02 BOOKS, PUBS, SUBS.	4,249	3,154	3,770	3,770	0
TOTAL OPERATING EXPENSES	424,907	512,775	513,910	468,910	(45,000)
TOTAL EXPENSES	\$497,747	\$587,844	\$592,122	\$552,223	(39,899)



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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, and coordinating City elections.

2005-06 Goals and Objectives

Assist other departments in the management of City records.

- Finalize an organization-wide records management manual by December 2005.
- Coordinate an organization-wide records inventory by June 2006.

Continue to enhance internal and external customer service.

- Survey City Council, Board, and Committee members to determine the degree of satisfaction with the minutes prepared for each by September 2006.
- Continue to enhance staff skills, particularly in the area of composition and editing, but also including cross-training of Recording Specialists as support for various functions such as legislation processing and records dispositioning. This is ongoing as workload permits.

2005-06 Significant Budgetary Issues

The budget of the City Clerk's Office is \$522,794, a \$28,521 or 5.8% increase over the budget adopted for Fiscal Year 2004-05.

Personal Services expense makes up 83% of the City Clerk's budget. The City Clerk's office has a total of eight (8) positions budgeted, no new positions. The only increases are related to the general pay raise and the related costs of benefits.

Departmental Summary Page (continued)

DEPARTMENT City Clerk's Office
FUND: General Fund

Operating Expenses, at \$89,858, is 4% higher than the FY04-05 budget. The larger expenses are listed below:

Legal Ads	\$32,000	This amount assumes passage of an ordinance regarding publication of agendas, which will reduce costs from the current year.
Professional Services	\$14,000	For supplements to the City Code and to the Comprehensive Development Code
Document Imaging	\$7,000	For State of Florida archiving services

The City budgets for the elections costs in "non-departmental". For 2005-06, there is \$56,000 included for a potential special election.

2005-06 Performance Measures and Benchmarking

Activity	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Board/committee appointments processed	34	60	60	60
Legislation processed	450	401	408	410
Meeting hours logged	263*	339	372	380
Public records requested - external	215	204	193	200

* Prior to assuming responsibility for all board/committee minutes

Estimated 2004-05 based on seven months' experience

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	City Clerk	\$72,765
1	1	1	Deputy City Clerk	41,530
4	4	4	Recording Specialist	126,878
1	1	1	Sr. Administrative Specialist	38,882
1	1	1	Administrative Specialist II	29,030

DEPARTMENT TOTALS :

8	8	8	Regular Salaries	309,085
			Other Salaries & Wages	0
			Overtime	4,000
			Employer Payroll Expenses	119,851
			Total Personal Services	<u>\$432,936</u>

**FISCAL YEAR 2006
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	234,614	266,396	280,848	309,085	28,237
10-30	OTHER SALARIES	1,596	0	1,500	0	(1,500)
10-40	OVERTIME	2,128	3,087	4,000	4,000	0
25-01	FICA	17,671	20,009	20,809	22,834	2,025
25-03	RETIREMENT CONTRIBUTIONS	9,979	20,172	22,970	26,519	3,549
25-04	LIFE/HEALTH INSURANCE	44,623	57,296	65,984	70,498	4,514
29-00	GENERAL INCREASE	0	0	12,112	0	(12,112)
TOTAL PERSONAL SERVICES		310,611	366,960	408,223	432,936	24,713
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,267	3,307	3,500	3,900	400
30-61	PURCHASING CARD CHARGES	0	0	0	0	0
31-01	PROFESSIONAL SERVICES	12,347	12,454	14,000	14,000	0
31-51	DOCUMENT IMAGING	-311	5,228	7,000	7,000	0
40-00	TRAINING & TRAVEL COSTS	2,320	2,034	4,000	4,000	0
41-00	COMMUNICATIONS	6,364	5,551	6,500	6,800	300
46-00	REPAIR AND MAINTENANCE	4,011	3,269	5,000	5,000	0
47-01	LEGAL ADS	35,104	47,134	32,000	32,000	0
47-02	ADVERTISING (NON-LEGAL)	7,734	0	0	0	0
47-06	DUPLICATING	153	2,314	3,500	6,608	3,108
49-00	OTHER CURRENT CHARGES	2,086	1,253	2,000	2,000	0
51-00	OFFICE SUPPLIES	2,943	3,069	3,050	3,050	0
52-00	OPERATING SUPPLIES	4,405	3,768	4,000	4,000	0
54-01	MEMBERSHIPS	1,621	1,515	1,500	1,500	0
TOTAL OPERATING EXPENSES		81,044	90,896	86,050	89,858	3,808
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	179	0	0	0	0
TOTAL NON-OPERATING EXPENSES		179	0	0	0	0
TOTAL EXPENSES		\$391,834	\$457,856	\$494,273	\$522,794	\$ 28,521

City Manager

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Manager
FUND: General Fund

Department Description

The City Manager serves as chief executive officer and head of the administrative branch of the city government. In accordance with the City Charter, the City Manager is responsible to council for the proper administration of all departments, except the legal department and the City Clerk, and to that end, he shall have power and is required to:

- (a) Enforce all laws, ordinances and contracts of the City.
- (b) Appoint and remove any officers and employees of the city, except those appointed by the City Council.
- (c) Prepare the capital improvement program and the annual city budget, submit each to the City Council, and be responsible for the administration of the approved documents.
- (d) Prepare and submit to City Council within ninety (90) days after the end of each fiscal year a complete report on the finances and administrative activities of the city for the preceding year.
- (e) Perform such other duties as may be prescribe or required by the City Council.

2005-06 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.
- Be respectful in all communications and require all employees to do the same.

Enhance interdepartmental cooperation and employee communications through a series of City Manager/employee meetings and site visits and contribute information to the monthly employee newsletter.

- Meet monthly with all Department Directors, both individually and as a group, to assist in completing departmental goals.
- Meet quarterly with all supervisors to answer questions on City policy, facilitate divisional updates from those attending the meetings, and encourage discussion on ideas to improve City services.
- Meet monthly with an employee committee represented by all departments to empower employees to develop programs to improve employee recognition and communication and to answer questions on City policy.

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

- Continue to formally recognize City employees through the employee incentive program, the quarterly City Council employee awards program, and the annual employee appreciation luncheon.
- Visit employee worksites throughout the year and spend time working along side employees on a monthly basis to understand job responsibilities and "get to know" the employees better.
- Write a monthly column in the employee newsletter and respond to employee questions through the "Ask the City Manager" section within this newsletter.

Enhance Council/Manager communications and working relationships through consistent and professional communications.

- Whenever possible inform all City Council members about major events or issues before they become newsworthy.
- Provide all City Council members the same information so all members can make informed decisions.
- Prepare thorough, yet concise, agenda packets for all meetings of the City Council.
- Whenever possible, schedule workshop items/issues well in advance of the scheduled workshop to enable Council members and City staff an opportunity to better prepare for deliberations.

Enhance communications and working relationships with City residents, members of the business community, homeowner associations, and other non-profit organizations.

- Provide a weekly City Manager update on the City website describing the status of City services, construction and beautification projects, and other information of interest to residents and visitors.
- Host a monthly meeting of the Presidents of each homeowner association at City Hall to provide updates on City services and to discuss neighborhood issues and ideas to improve services.
- Schedule meetings with representatives from the Chamber of Commerce and other business and professional associations to discuss issues of interest to the business community and cooperatively develop balanced solutions where residential and commercial concerns conflict.

Enhance intergovernmental cooperation with Collier County and other governmental jurisdictions.

- Meet monthly with the County Manager to discuss City/County issues and to develop solutions for City Council and County Commission considerations.
- Exchange City Council and County Commission agendas at least two days before scheduled meetings to keep each other informed on items under consideration.
- Schedule at least two Council/Commission workshops to discuss issues affecting both agencies and seek consensus on resolutions that best serve the citizens.
- Schedule meetings throughout the year with regional, state, and federal agencies (i.e., MPO, SFWMD, DEP, etc.) to discuss intergovernmental grants, permits, and other important issues on behalf of the City.

Departmental Summary Page (continued)

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

2005-06 Significant Budgetary Issues

The budget for the City Manager's Office is \$527,061, a \$25,742 or 5% increase over the budget adopted for Fiscal Year 2004-05.

The City Manager's Office has a total of four positions budgeted. The Other Salaries line item \$12,300, will be used to fund an intern or Manager in Transition for special projects during the year, and will fund the car allowance for the Assistant to the City Manager. Overtime was eliminated as all employees are now salaried.

Operating Expenses increased 13%, or \$1,285. The \$12,000 line item entitled Naples Annual Report represents a plan by the City Manager's office to publish and distribute a report to the citizens.

2005-06 Performance Measures and Benchmarking

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Complete City Council initiatives and all budgeted goals and objectives	Not Available	Not Available	84%	90%
Coordinate City Council Agenda Process including creating and distributing bi-weekly agendas:				
Number of meetings	71	56	53	53
Number of agenda items	586	627	510	510
Total pages and copies	Not Available	99,000	84,000	84,000

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
			ADMINISTRATION	
1	1	1	City Manager	\$142,884
0	1	1	Assistant to the City Manager	94,769
2	2	2	Executive Assistant to City Manager	111,593
<u>3</u>	<u>4</u>	<u>4</u>		<u>349,246</u>

DEPARTMENT TOTALS:

3	4	4	Regular Salaries	349,246
			Other Salaries	12,300
			Overtime	0
			Employer Payroll Expenses	94,112
			Total Personal Services	<u>\$455,658</u>

2004-05	2005-06	2006-07	2007-08	2008-09
3	4	4		
0	1	1		
2	2	2		
<u>3</u>	<u>4</u>	<u>4</u>		

**FISCAL YEAR 2006
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	430,468	235,207	321,076	349,246	28,170
10-30 OTHER SALARIES & WAGES	0	0	7,500	12,300	4,800
10-40 OVERTIME	6,663	1,396	2,000	0	(2,000)
25-01 FICA	29,268	20,357	24,279	26,477	2,198
25-03 RETIREMENT CONTRIBUTIONS	131,615	19,041	27,857	30,732	2,875
25-04 LIFE/HEALTH INSURANCE	36,258	22,977	34,585	36,903	2,318
29-00 GENERAL INCREASE	0	0	13,904	0	(13,904)
TOTAL PERSONAL EXPENSES	634,272	298,978	431,201	455,658	24,457
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,324	5,828	5,500	5,720	220
30-02 HOUSING ALLOWANCE	17,250	18,000	18,000	18,000	0
30-10 AUTO MILEAGE	4,150	4,800	4,800	4,800	0
30-31 TV PRODUCTION EXPENSES	7,582	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	1,500	0	0	0
40-00 TRAINING & TRAVEL COSTS	4,970	2,133	3,000	3,000	0
41-00 COMMUNICATIONS	11,206	7,075	6,950	7,228	278
42-10 EQUIP.SERVICES - REPAIRS	213	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	239	0	0	0	0
44-00 RENTALS & LEASES	0	12,174	12,768	13,279	511
46-00 REPAIR AND MAINTENANCE	44	44	200	200	0
47-00 PRINTING AND BINDING	249	152	1,000	1,040	40
47-01 LEGAL ADS	309	0	0	0	0
47-06 DUPLICATING	-43	0	0	0	0
47-07 NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
51-00 OFFICE SUPPLIES	3,024	2,339	3,500	3,640	140
54-00 BOOKS, PUBS, SUBS, MEMBS	303	86	600	624	24
54-01 MEMBERSHIPS	2,860	1,564	1,800	1,872	72
54-02 BOOKS, PUBS, SUBS	291	0	0	0	0
TOTAL OPERATING EXPENSES	53,971	55,695	70,118	71,403	1,285
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$688,243	\$354,673	\$501,319	\$527,061	\$25,742

**FISCAL YEAR 2006
BUDGET DETAIL
CITY MANAGER**

001.0401.512

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	316,306	235,207	321,076	349,246	28,170
10-30	OTHER SALARIES	0	0	7,500	12,300	4,800
10-40	OVERTIME	6,663	1,396	2,000	0	(2,000)
25-01	FICA	20,981	20,357	24,279	26,477	2,198
25-03	RETIREMENT CONTRIBUTIONS	123,333	19,041	27,857	30,732	2,875
25-04	LIFE/HEALTH INSURANCE	24,422	22,977	34,585	36,903	2,318
29-00	GENERAL INCREASE	0	0	13,904	0	(13,904)
TOTAL PERSONAL SERVICES		491,705	298,978	431,201	455,658	24,457
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	524	5,828	5,500	5,720	220
30-02	HOUSING ASSISTANCE PMT	17,250	18,000	18,000	18,000	0
30-10	AUTO MILEAGE	4,150	4,800	4,800	4,800	0
31-01	PROFESSIONAL SERVICES	0	1,500	0	0	0
40-00	TRAINING & TRAVEL COSTS	2,406	2,133	3,000	3,000	0
41-00	COMMUNICATIONS	9,114	7,075	6,950	7,228	278
44-00	RENTALS & LEASES	0	12,174	12,768	13,279	511
46-00	REPAIR AND MAINTENANCE	44	44	200	200	0
47-00	PRINTING AND BINDING	183	152	1,000	1,040	40
47-07	NAPLES ANNUAL REPORT	0	0	12,000	12,000	0
51-00	OFFICE SUPPLIES	2,662	2,339	3,500	3,640	140
54-00	BOOKS, PUBS, SUBS, MEMBS	303	86	600	624	24
54-01	MEMBERSHIPS	1,286	1,564	1,800	1,872	72
TOTAL OPERATING EXPENSES		45,504	55,695	70,118	71,403	1,285
TOTAL EXPENSES		\$537,209	\$354,673	\$501,319	\$527,061	\$25,742

**FISCAL YEAR 2006
BUDGET DETAIL
NATURAL RESOURCES**

001.0404.537

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	114,162	0	0	0	0
10-30 OTHER SALARIES & WAGES	0	0	0	0	0
10-40 OVERTIME	0	0	0	0	0
25-01 FICA	8,287	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	8,282	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	11,836	0	0	0	0
TOTAL PERSONAL SERVICES	142,567	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	800	0	0	0	0
40-01 TRAVEL	2,078	0	0	0	0
40-02 SCHOOL AND TRAINING	486	0	0	0	0
41-00 COMMUNICATIONS	2,092	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	213	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	239	0	0	0	0
47-00 PRINTING AND BINDING	66	0	0	0	0
47-01 LEGAL ADS	309	0	0	0	0
47-06 DUPLICATING	-43	0	0	0	0
51-00 OFFICE SUPPLIES	362	0	0	0	0
51-02 OTHER OFFICE SUPPLIES	0	0	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	1,574	0	0	0	0
54-02 BOOKS, PUBS, SUBS	291	0	0	0	0
TOTAL OPERATING EXPENSES	8,467	0	0	0	0
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$151,034	\$0	\$0	\$0	\$0

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

NATURAL RESOURCES
BUDGET DETAIL
FISCAL YEAR 2006

CHANGE	05-05 APPROVED BUDGET	04-05 ORIGINAL BUDGET	03-04 ACTUALS	02-03 ACTUALS	ACCOUNT DESCRIPTION
0	0	0	0	14,187	PERSONNEL SERVICES
0	0	0	0	0	10-20 PERSONNEL SERVICES & WAGES
0	0	0	0	0	17-00 OTHER SALARIES & WAGES
0	0	0	0	0	10-30 OVERTIME
0	0	0	0	0	3200 FICA
0	0	0	0	0	3201 RETIREMENT CONTRIBUTIONS
0	0	0	0	0	3204 LEAVES & ABSENCES
0	0	0	0	0	TOTAL PERSONNEL
0	0	0	0	0	PERSONNEL EXPENSE
0	0	0	0	0	30-00 OVERTIME
0	0	0	0	0	41-01 TRAVEL
0	0	0	0	0	41-02 POSTAGE AND FREIGHT
0	0	0	0	0	41-03 COMMUNICATIONS
0	0	0	0	0	41-10 SUPPLIES
0	0	0	0	0	41-11 EQUIPMENT
0	0	0	0	0	41-12 PRINTING AND REPRODUCTION
0	0	0	0	0	41-13 TRAVEL
0	0	0	0	0	41-14 TRAVEL EXPENSE
0	0	0	0	0	41-15 TRAVEL EXPENSE
0	0	0	0	0	41-16 TRAVEL EXPENSE
0	0	0	0	0	41-17 TRAVEL EXPENSE
0	0	0	0	0	41-18 TRAVEL EXPENSE
0	0	0	0	0	41-19 TRAVEL EXPENSE
0	0	0	0	0	41-20 TRAVEL EXPENSE
0	0	0	0	0	41-21 TRAVEL EXPENSE
0	0	0	0	0	41-22 TRAVEL EXPENSE
0	0	0	0	0	41-23 TRAVEL EXPENSE
0	0	0	0	0	41-24 TRAVEL EXPENSE
0	0	0	0	0	41-25 TRAVEL EXPENSE
0	0	0	0	0	41-26 TRAVEL EXPENSE
0	0	0	0	0	41-27 TRAVEL EXPENSE
0	0	0	0	0	41-28 TRAVEL EXPENSE
0	0	0	0	0	41-29 TRAVEL EXPENSE
0	0	0	0	0	41-30 TRAVEL EXPENSE
0	0	0	0	0	41-31 TRAVEL EXPENSE
0	0	0	0	0	41-32 TRAVEL EXPENSE
0	0	0	0	0	41-33 TRAVEL EXPENSE
0	0	0	0	0	41-34 TRAVEL EXPENSE
0	0	0	0	0	41-35 TRAVEL EXPENSE
0	0	0	0	0	41-36 TRAVEL EXPENSE
0	0	0	0	0	41-37 TRAVEL EXPENSE
0	0	0	0	0	41-38 TRAVEL EXPENSE
0	0	0	0	0	41-39 TRAVEL EXPENSE
0	0	0	0	0	41-40 TRAVEL EXPENSE
0	0	0	0	0	41-41 TRAVEL EXPENSE
0	0	0	0	0	41-42 TRAVEL EXPENSE
0	0	0	0	0	41-43 TRAVEL EXPENSE
0	0	0	0	0	41-44 TRAVEL EXPENSE
0	0	0	0	0	41-45 TRAVEL EXPENSE
0	0	0	0	0	41-46 TRAVEL EXPENSE
0	0	0	0	0	41-47 TRAVEL EXPENSE
0	0	0	0	0	41-48 TRAVEL EXPENSE
0	0	0	0	0	41-49 TRAVEL EXPENSE
0	0	0	0	0	41-50 TRAVEL EXPENSE
0	0	0	0	0	41-51 TRAVEL EXPENSE
0	0	0	0	0	41-52 TRAVEL EXPENSE
0	0	0	0	0	41-53 TRAVEL EXPENSE
0	0	0	0	0	41-54 TRAVEL EXPENSE
0	0	0	0	0	41-55 TRAVEL EXPENSE
0	0	0	0	0	41-56 TRAVEL EXPENSE
0	0	0	0	0	41-57 TRAVEL EXPENSE
0	0	0	0	0	41-58 TRAVEL EXPENSE
0	0	0	0	0	41-59 TRAVEL EXPENSE
0	0	0	0	0	41-60 TRAVEL EXPENSE
0	0	0	0	0	41-61 TRAVEL EXPENSE
0	0	0	0	0	41-62 TRAVEL EXPENSE
0	0	0	0	0	41-63 TRAVEL EXPENSE
0	0	0	0	0	41-64 TRAVEL EXPENSE
0	0	0	0	0	41-65 TRAVEL EXPENSE
0	0	0	0	0	41-66 TRAVEL EXPENSE
0	0	0	0	0	41-67 TRAVEL EXPENSE
0	0	0	0	0	41-68 TRAVEL EXPENSE
0	0	0	0	0	41-69 TRAVEL EXPENSE
0	0	0	0	0	41-70 TRAVEL EXPENSE
0	0	0	0	0	41-71 TRAVEL EXPENSE
0	0	0	0	0	41-72 TRAVEL EXPENSE
0	0	0	0	0	41-73 TRAVEL EXPENSE
0	0	0	0	0	41-74 TRAVEL EXPENSE
0	0	0	0	0	41-75 TRAVEL EXPENSE
0	0	0	0	0	41-76 TRAVEL EXPENSE
0	0	0	0	0	41-77 TRAVEL EXPENSE
0	0	0	0	0	41-78 TRAVEL EXPENSE
0	0	0	0	0	41-79 TRAVEL EXPENSE
0	0	0	0	0	41-80 TRAVEL EXPENSE
0	0	0	0	0	41-81 TRAVEL EXPENSE
0	0	0	0	0	41-82 TRAVEL EXPENSE
0	0	0	0	0	41-83 TRAVEL EXPENSE
0	0	0	0	0	41-84 TRAVEL EXPENSE
0	0	0	0	0	41-85 TRAVEL EXPENSE
0	0	0	0	0	41-86 TRAVEL EXPENSE
0	0	0	0	0	41-87 TRAVEL EXPENSE
0	0	0	0	0	41-88 TRAVEL EXPENSE
0	0	0	0	0	41-89 TRAVEL EXPENSE
0	0	0	0	0	41-90 TRAVEL EXPENSE
0	0	0	0	0	41-91 TRAVEL EXPENSE
0	0	0	0	0	41-92 TRAVEL EXPENSE
0	0	0	0	0	41-93 TRAVEL EXPENSE
0	0	0	0	0	41-94 TRAVEL EXPENSE
0	0	0	0	0	41-95 TRAVEL EXPENSE
0	0	0	0	0	41-96 TRAVEL EXPENSE
0	0	0	0	0	41-97 TRAVEL EXPENSE
0	0	0	0	0	41-98 TRAVEL EXPENSE
0	0	0	0	0	41-99 TRAVEL EXPENSE
0	0	0	0	0	41-100 TRAVEL EXPENSE
0	0	0	0	0	TOTAL TRAVEL EXPENSE
0	0	0	0	0	TOTAL OPERATIONAL EXPENSES
0	0	0	0	0	TOTAL OPERATIONAL EXPENSES



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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. The Human Resource Director is also responsible for Risk Management and Employee Benefits, which are both Internal Services Funds discussed later in this document.

2005-06 Goals and Objectives

Negotiate collective bargaining agreements between the City and its bargaining units.

- Commence negotiations with Fraternal Order of Police, Collier County Lodge 38; completion by September 2006.
- Commence negotiations with Fraternal Order of Police, Supervisors Unit; completion by September 2006.
- Commence negotiations with Government Supervisors Association of Florida/Office of Professional Employees International Union – Professional/Supervisory Unit; completion by September 2006.
- Commence negotiations with Government Supervisors Association of Florida/Office of Professional Employees International Union – Professional/Non-Supervisory Unit; completion by September 2006.
- Commence negotiations with American Federation of State, County, and Municipal Employees; completion by September 2006.

Improve Recruitment/Selection/Retention Process.

- Modify the new employee orientation program to provide training in the areas of ethics, policies & procedures, historical information about Naples and best practices; October 2005.
- Provide a comprehensive supervisory training program to supervisors in the areas of recruiting, interviewing, and selecting employees, as well as coaching, leading, and evaluating employees to assist in selecting and retaining the best qualified employees; March 2006.
- Participate in local and regional job fairs to increase pool of qualified candidates; each quarter.
- Ensure the City's pay structure remains fair and equitable for recruitment and retention of qualified applicants by researching and reviewing state and regional survey data; September 2006.

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

Ensure Departmental and employee compliance with current laws, policies, procedures, and best practices.

- Provide employee training and communication relative to federal & state laws, and city policies & procedures, which may result in a reduction in grievances and arbitrations; March 2006.
- Work cooperatively with the bargaining units to build positive working relationships and provide labor relations training to supervisors to aid in reducing discipline and grievances; June 2006.

2005-06 Significant Budgetary Issues

The budget of the Human Resources Department is \$651,335, an increase of \$78,203 over the adopted 2004-05 budget.

There are seven positions budgeted in the Human Resources Department, representing the same number as budgeted for 2004-05. Personal Services, representing 81% (\$525,851) of the department's budget, increased 18%, due to the annual wage increase and a revised job description for the Labor Relations Manager, which increased the position's pay grade.

Operating Costs, budgeted at \$125,484 decreased by \$1,902 from the 2004-05 budget.

The following are the major line items of this department:

Professional Services	\$22,800	This is for background and records checks on new employees. It also includes \$7,500 for arbitration costs
Medical Services	\$36,625	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Training and Travel	\$8,070	Includes Tuition Reimbursement for Human Resource employees per the Personnel Policy and departmental conferences and training.
Advertising	\$19,000	City wide employee advertising, including \$5,200 for Lee Pitts Live, \$10,000 with the Naples Daily News, plus ads in trade newsletters.

Departmental Summary Page (continued)

DEPARTMENT **Human Resources Department**
FUND: **General Fund**

2005-06 Performance Measures and Benchmarking

Description	FY 02-03	FY 03-04	FY 04-05	FY 05-06
Human Resources Expenditures	\$559,521	\$511,931	\$573,132	615,730
Total Number of FTE Employees	497.8	490.6	497.1	497.1
Total Number of Seasonal Employees	Not available	108	88	88
Positions Recruited (FTE & Seasonal)	161	205	236	200
Number of Applicants	2,099	1,844	1,771	1,800
In-House Training Programs Offered	Not available	Not available	10	15
Fitness/Wellness Program Participation	18	27	43	50
EAP Utilization	16	24	33	45
Percent Turnover	9.64%	14.47%	17.11%	11.06%
Average Operating Cost per Employee	\$1,124	\$855	\$980*	\$1,052
Average Advertising Cost per Applicant	\$7.77	\$9.85	\$10.72**	\$10.56
Grievances - AFSCME (220 represented)	Not available	16	15	12
Grievances - GSAF/OPEIU (43)	Not available	Not available	1	0
Grievances - FOP (63)	Not available	2	1	0
Grievances - IAFF (50)	Not available	1	2	0
Grievances - Non-Bargaining (121)	Not available	0	0	0

* Expenditures / Full Time Employees + Seasonal Employees = Average Cost per Employee

** Advertising Budget / Total Applications = Cost per Applicant

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Human Resources Director	\$93,344
1	0	0	Assistant Human Resources Director	0
0	1	1	Labor Relations Manager	88,199
2	2	1	Human Resources Generalist	47,262
1	1	1	Sr. Human Resource Generalist	52,092
0	0	1	* Training Coordinator	50,715
1	1	1	Human Resources Coordinator	32,330
1	1	1	Sr. Administrative Specialist	29,484

DEPARTMENT TOTALS :

*Formerly titled Human Resources Analyst

7	7	7	Regular Salaries	393,426
			Overtime	2,000
			Employer Payroll Expenses	130,425
			Total Personal Services	<u>\$525,851</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 2006
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	328,277	321,155	321,527	393,426	71,899
10-30 OTHER SALARIES & WAGES	4,410	0	0	2,500	2,500
10-40 OVERTIME	535	2,527	1,000	2,000	1,000
25-01 FICA	24,605	23,888	23,816	29,557	5,741
25-03 RETIREMENT CONTRIBUTIONS	16,296	25,008	26,972	31,926	4,954
25-04 LIFE/HEALTH INSURANCE	56,183	51,938	58,565	66,442	7,877
29-00 GENERAL INCREASE	0	0	13,866	0	(13,866)
TOTAL PERSONAL SERVICES	430,306	424,516	445,746	525,851	80,105
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
31-00 PROFESSIONAL SERVICES	3,558	12,623	22,900	22,800	(100)
31-07 MEDICAL SERVICES	22,853	17,881	37,300	36,625	(675)
32-12 LABOR ATTORNEY	52,582	1,823	0	0	0
40-00 TRAINING & TRAVEL COSTS	0	3,783	9,750	8,070	(1,680)
41-00 COMMUNICATIONS	4,448	4,065	5,220	5,420	200
46-00 REPAIR AND MAINTENANCE	44	5,084	7,882	5,928	(1,954)
47-00 PRINTING AND BINDING	123	2,680	4,500	5,000	500
47-02 ADVERTISING (NON LEGAL)	16,309	9,755	22,000	19,000	(3,000)
49-04 EMPLOYEE DEVELOPMENT	2,639	703	5,000	7,600	2,600
51-01 STATIONERY & PAPER	872	1,010	1,600	1,600	0
51-02 OTHER OFFICE SUPPLIES	1,317	2,106	2,000	2,000	0
52-00 OPERATING SUPPLIES	4,064	2,429	7,350	9,550	2,200
54-01 MEMBERSHIPS	1,780	1,853	1,884	1,891	7
TOTAL OPERATING EXPENSES	110,589	65,795	127,386	125,484	(1,902)
TOTAL EXPENSES	\$540,895	\$490,311	\$573,132	\$651,335	78,203

FISCAL YEAR 2005
BUDGET DETAIL
HUMAN RESOURCES

ACCOUNT DESCRIPTION	05-03 ACTUALS	05-04 ACTUALS	05-05 ORIGINAL BUDGET	05-06 APPROVED BUDGET	PLANUM
PERSONNEL SERVICES					
10-00 PERSONNEL SALARIES & WAGES	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
10-10 OTHER SALARIES & WAGES	0	0	0	0	0
10-40 OVERTIME	0	0	0	0	0
20-00 FICA	212,500	212,500	212,500	212,500	212,500
25-00 RETIREMENT CONTRIBUTIONS	212,500	212,500	212,500	212,500	212,500
25-10 LEAFY HEALTH INSURANCE	0	0	0	0	0
25-20 GROUP LIFE INSURANCE	0	0	0	0	0
TOTAL PERSONNEL SERVICES	2,337,500	2,337,500	2,337,500	2,337,500	2,337,500
PERSONNEL SUPPLIES					
30-00 OFFICE SUPPLIES	0	0	0	0	0
31-00 PROFESSIONAL FEES	0	0	0	0	0
31-05 MEDICAL SUPPLIES	0	0	0	0	0
32-00 TRAVEL ATTENDANCE	0	0	0	0	0
40-00 TRAINING & TRAVEL	0	0	0	0	0
41-00 COMMUNICATIONS	0	0	0	0	0
45-00 RETIREMENT PLAN	0	0	0	0	0
47-00 PRINTING AND REPRODUCTION	0	0	0	0	0
47-10 ACCOUNTING SERVICES	0	0	0	0	0
47-20 EMPLOYEE BENEFITS	0	0	0	0	0
47-30 STATISTICS & RESEARCH	0	0	0	0	0
47-40 OTHER EMPLOYEE BENEFITS	0	0	0	0	0
47-50 DUES AND SUBSCRIPTIONS	0	0	0	0	0
47-60 MEMBERSHIP	0	0	0	0	0
TOTAL PERSONNEL SUPPLIES	0	0	0	0	0
TOTAL HUMAN RESOURCES	2,337,500	2,337,500	2,337,500	2,337,500	2,337,500



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Community Development

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Development Department
FUND: General Fund

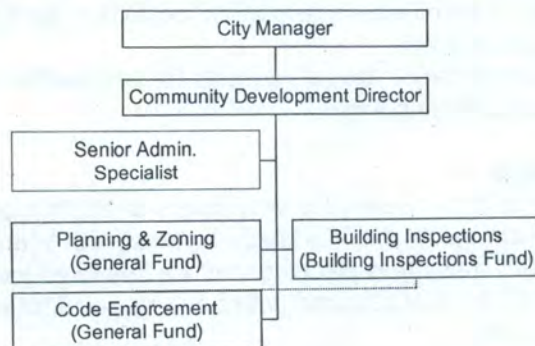
Department Description

The Community Development Department operates in two separate funds: the General Fund and the Building Inspections Fund. In the General Fund, the two divisions are as follows:

Planning & Zoning 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, Planning manages the City's HUD (Housing and Urban Development) program and the Community Development Block Grant funds.

Codes Enforcement is responsible for the investigation of complaints and the proactive review of properties in the city that are (or may be) in violation of a city code. The Code Enforcement Division's goal is to gain voluntary compliance with City Codes. The Division addresses issues that affect health, safety, property values, general public well-being and the environment. The City of Naples Code Enforcement Board meets the fourth Thursday of each month at 3:00 p.m. in Council Chambers.

Building Inspections will be discussed separately and later in this document.



2005-06 Goals and Objectives

Ensure continued city-wide Long Range/Comprehensive Planning

- Amend and update the City's Comprehensive Plan as necessary to address and resolve planning issues identified in the Evaluation and Appraisal Report (EAR) as completed and submitted to the Florida Department of Community Affairs in 2005. The EAR is to be transmitted December of 2005. Comprehensive Plan amendments are to be complete twelve months after a finding of sufficiency, which should be in the summer of 2007.

Department Summary Page (continued)

DEPARTMENT **Community Development**
FUND: **General Fund**

- Provide staff support to the CRA Manager in the update of the Carver-River Park Neighborhood sub area plan. The needs assessment is to be complete by January 2006. The RFP and subsequent master plan update should be complete by September 2006.
- Participate in review of the 5th Avenue Plan with the City Manager, CRA Manager, CRA Advisory Board, Planning Advisory Board, and City Council. Amendments to the 5th Avenue Overlay and D Downtown will be ready for presentation in October 2005.
- Coordinate preparation of a Manatee Protection Plan as required through a stipulated settlement with the Florida Department of Community Affairs by March 2006.
- Prioritize list of workshop items and priorities as developed by the Planning Advisory Board on April 13, 2005 and prepare reports and recommendations for the consideration of the Planning Advisory Board and City Council in the resolution of identified priorities (ongoing). It is expected that the PAB priorities will be addressed by June, 2006.

Plan Review and Permitting (Current Planning)

- Continue to review and process land development petitions in accordance with the Comprehensive Plan and Comprehensive Land Development Code (ongoing).
- Review the Comprehensive Land Development Code and prepare draft amendments as recommended to address planning, zoning, and development issues and enhance the land development and permitting process. This will be in coordination with the Attorney's Office re-codification of the Code of Ordinances. Expected completion date is March 2006.

Enhance Level of Customer Service

- Review and improve internal policies and procedures to ensure the delivery of unsurpassed levels of excellence in responsive customer service. Assessment to be complete by December 2005.
- Respond to all residents' and citizens' requests for information and technical assistance promptly and accurately (ongoing).

Professional Development

- Provide staff training as necessary for all planners to attain professional certification through the American Institute of Certified Planners (AICP) (ongoing)
- Provide HTE and GIS training to planning staff for improved levels of service and efficiency in the fulfillment of required duties and responsibilities. Expected completion date is December, 2005.
- Attend relevant conferences and training programs as necessary to remain educated and informed with regard to latest planning issues, trends, and requirements (ongoing)

Community Development Block Grant Program

- Continue to administer the Community Development Block Grant Program (CDBG) through Collier County (Ongoing)

Department Summary Page (continued)

DEPARTMENT	Community Development
FUND:	General Fund

2005-06 Significant Budgetary Issues

The budget of the Community Development Department in the General Fund is \$744,373 a \$16,636 increase over the 2004-05 budget. There are no additional positions requested, and no significant changes from the prior year.

Planning & Zoning

The budget of the Planning & Zoning Division decreased by \$11,116 to \$564,981. This decrease is partly due to long-term employees leaving and being replaced with less senior employees.

The operating line-item budget totals \$107,663, an increase of \$6,837 over the adopted 04-05 budget. The major change is the addition of a car allowance for the Planning Administrator and Community Development Director, who were formerly assigned vehicles.

Codes Enforcement

Until FY04-05, Codes Enforcement was funded from the Building Permits Fund, as its functions were considered part of the city's construction industry. However, that was changed, and this budget continues with Codes Enforcement being considered part of the General Fund.

The Budget for Codes Enforcement is \$179,392, an increase of \$27,452 over the prior year's budget. A significant portion of this increase is in overtime. The 2004-05 budget did not budget sufficiently for the overtime related to codes.

There is no increase in staffing levels; Code Enforcement includes the same three positions that were budgeted last year.

Operating budget expenses are \$18,625, which includes building rental, uniforms, supplies, and maintenance of the Code Enforcement vehicles.

Department Summary Page (continued)

DEPARTMENT	Community Development
FUND:	General Fund

2005-06 Performance Measures and Benchmarking

The following performance measures will be utilized by the Planning Division to evaluate performance and efficiency within the 2005-2006 fiscal year:

Inputs

- Direct Expenditures
- Number of Employees/Staff hours used

Outputs

- Area Plans and studies completed
- Petitions Processed/Staff reports prepared and presented (Annexations, site plans, Rezone petitions, Subdivision plans, Comprehensive Plan Amendments, Variances)
- Internal and external customers assisted
- Goals and Objectives completed within assigned time-frame

Efficiency

- Staff hours per customer request or project completed
- Staff hours per agenda item
- %CDBG funds expended v. total funds available

Service Quality

- Number of days to respond to customer requests
- Customer satisfaction survey

Outcomes

- State requirements or mandates complied with
- Plans completed, housing units constructed, retail space developed, projects developed, sidewalks constructed, etc.

FUND: 001 General Fund
COMMUNITY DEVELOPMENT
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
PLANNING & ZONING				
0.5	0.5	0.5	Community Development Director	\$45,938
1	0	0	Sr. Planner	
0	1	1	* Planning Administrator	79,264
3	2	2	Planner II	91,508
1	2	2	Planner I	64,672
1	1	1	Planning Technician	45,159
0.5	0.5	0.5	Sr. Administrative Specialist	16,585
7	7	7		<u>343,126</u>
CODE ENFORCEMENT				
0	2	2	Code Enforcement Inspector	\$62,450
0	1	1	Administrative Specialist II	35,633
0	3	3		<u>98,083</u>
DEPARTMENT TOTALS :				
7	10	10	Regular Salaries	441,209
			Other Salaries & Wages	4,800
			Overtime	11,500
			Employer Payroll Expenses	160,576
			Total Personal Services	<u>\$618,085</u>

* Reflects a title change

One-half of the Community Development Director and the One-half of the Sr. Administrative Specialist are charged to the Building Inspections Fund.

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY DEVELOPMENT
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	355,916	325,255	435,886	441,209	5,323
10-30 OTHER SALARIES	0	0	14,500	4,800	(9,700)
10-40 OVERTIME	162	296	1,700	11,500	9,800
25-01 FICA	26,384	24,359	32,647	33,324	677
25-03 RETIREMENT CONTRIBUTIONS	16,003	27,677	35,975	34,414	(1,561)
25-04 LIFE/HEALTH INSURANCE	53,617	43,707	74,166	92,838	18,672
29-00 GENERAL INCREASE	0	0	19,843	0	(19,843)
TOTAL PERSONAL SERVICES	452,082	421,294	614,717	618,085	3,368
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,749	3,421	6,280	3,880	(2,400)
30-10 AUTO MILEAGE	0	70	300	9,300	9,000
31-01 PROFESSIONAL SERVICES	0	9,990	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	6,518	4,040	8,300	8,300	0
41-00 COMMUNICATIONS	6,200	6,495	7,000	8,620	1,620
42-10 EQUIP. SERVICES - REPAIRS	506	925	1,500	4,600	3,100
42-11 EQUIP. SERVICES - FUEL	165	168	2,700	1,400	(1,300)
44-01 BUILDING RENTAL	0	0	51,740	54,288	2,548
46-00 REPAIR AND MAINTENANCE	855	1,011	3,000	3,000	0
47-00 PRINTING AND BINDING	1,103	1,031	2,000	2,000	0
47-01 LEGAL ADS	8,474	8,628	12,000	12,000	0
47-06 DUPLICATING	1,059	755	1,300	1,300	0
51-00 OFFICE SUPPLIES	4,221	5,215	8,200	8,000	(200)
52-07 UNIFORMS	0	0	0	600	600
52-09 OTHER CLOTHING	0	0	0	0	0
54-01 MEMBERSHIPS	3,568	3,816	4,000	4,000	0
TOTAL OPERATING EXPENSE	37,418	45,565	113,320	126,288	12,968
TOTAL EXPENSES	\$489,500	\$466,859	\$728,037	\$744,373	16,336

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING & ZONING DIVISION**

001.0504.515

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	355,916	325,255	338,815	343,126	4,311
10-30 OTHER SALARIES	0	0	14,500	4,800	(9,700)
10-40 OVERTIME	162	296	1,500	1,500	0
25-01 FICA	26,384	24,359	25,290	26,003	713
25-03 RETIREMENT CONTRIBUTIONS	16,003	27,677	28,312	26,443	(1,869)
25-04 LIFE/HEALTH INSURANCE	53,617	43,707	51,197	55,446	4,249
29-00 GENERAL INCREASE	0	0	15,657	0	(15,657)
TOTAL PERSONAL SERVICES	452,082	421,294	475,271	457,318	(17,953)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,749	3,421	6,280	3,880	(2,400)
30-10 AUTO MILEAGE	0	70	300	9,300	9,000
31-01 PROFESSIONAL SERVICES	0	9,990	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	6,518	4,040	7,800	7,800	0
41-00 COMMUNICATIONS	6,200	6,495	7,000	8,620	1,620
42-10 EQUIP. SERVICES - REPAIRS	506	925	500	600	100
42-11 EQUIP. SERVICES - FUEL	165	168	300	400	100
44-01 BUILDING RENTAL	0	0	43,746	42,263	(1,483)
46-00 REPAIR AND MAINTENANCE	855	1,011	3,000	3,000	0
47-00 PRINTING AND BINDING	1,103	1,031	2,000	2,000	0
47-01 LEGAL ADS	8,474	8,628	12,000	12,000	0
47-06 DUPLICATING	1,059	755	1,300	1,300	0
51-00 OFFICE SUPPLIES	4,221	5,215	7,600	7,500	(100)
54-01 MEMBERSHIPS	3,568	3,816	4,000	4,000	0
TOTAL OPERATING EXPENSES	37,418	45,565	100,826	107,663	6,837
TOTAL EXPENSES	\$489,500	\$466,859	\$576,097	\$564,981	(11,116)

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY DEVELOPMENT DEPARTMENT
CODE ENFORCEMENT DIVISION**

001.0505.529

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	0	0	97,071	98,083	1,012
10-40	OVERTIME	0	0	200	10,000	9,800
25-01	FICA	0	0	7,357	7,321	(36)
25-03	RETIREMENT CONTRIBUTIONS	0	0	7,663	7,971	308
25-04	LIFE/HEALTH INSURANCE	0	0	22,969	37,392	14,423
29-00	GENERAL INCREASE	0	0	4,186	0	(4,186)
TOTAL PERSONAL SERVICES		0	0	139,446	160,767	21,321
<u>OPERATING EXPENSES</u>						
40-00	TRAINING & TRAVEL COSTS	0	0	500	500	0
42-10	EQUIP. SERVICES - REPAIRS	0	0	1,000	4,000	3,000
42-11	EQUIP. SERVICES - FUEL	0	0	2,400	1,000	(1,400)
44-01	BUILDING RENTAL	0	0	7,994	12,025	4,031
51-00	OFFICE SUPPLIES	0	0	600	500	(100)
52-07	UNIFORMS	0	0	0	600	600
52-09	OTHER CLOTHING	0	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	12,494	18,625	6,131
TOTAL EXPENSES		\$0	\$0	\$151,940	\$179,392	27,452

Code Enforcement expenditures were previously in the Building Permits Fund.

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 set of financial responsibilities.

Finance/Accounting is responsible for all general accounting duties of the City, such as fixed assets, accounts payable, annual audit, payroll and the preparation of all City financial reports such as the Comprehensive Annual Financial Report. 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 assists utility customers by 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.

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

2005-06 Goals and Objectives

Enhance Revenue Collections

- Implement the Click2Gov application for occupational licenses by March 2006.
- Analyze increasing the cost of **visitor** beach parking permits by December 2005.
- Implement credit card payment processing at the cashier's station by January 2006.
- Develop a new format for the Utility Reminder Notice by November 2005.
- Implement and train meter readers on new handhelds by February 2006.
- Train meter readers on upload/download procedure by March 2006.
- Conduct zero-read audit in summer 2006.
- Pursue delinquent sewer assessments with direct contact for delinquencies in December 2005 and June 2006.
- Update the Revenue Manual by March 2006.

Continue to simplify the process of obtaining goods and services

- Provide annual training to major user departments to reduce "bid to contract" confusion and delays, by January 2006.
- Streamline contract processes for efficiency and clarity by January 2006.

Departmental Summary Page (continued)

DEPARTMENT	Finance Department
FUND:	General Fund

Improve the efficiency of grant processing

- Develop a grant policy by December 2005.
- Train other departments on their grant responsibilities by January 2006.
- Prepare a grant schedule for the independent auditors by July 2006.

Enhance customer service and efficiency

- Train all accounting employees on Click2Gov website by November 2005.
- Develop schedule for HTE web training for employees by January 2006.
- Implement HTE's Global Financial application by June 2006.
- Due to the expiration of the audit contract, bid the September 2006 audit in February 2006 with an award in March 2006.

2005-06 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,543,002, an increase of \$84,343 over the adopted 2004-05 budget.

Finance and Accounting, budgeted at \$901,359 shows an increase of \$63,523 (7%) over FY 2004-05. There are 10.8 positions budgeted in this section, one position more than in 2004-05. This added position, an Accounting Technician, will enhance customer service by reducing wait time at the counter, and will improve accountability by centralizing all bank reconciliation functions.

Operating Expenses decreased \$984, due to the outsourcing of the investment service. The Finance Department no longer has the expense of maintaining its own investment software. Major expenses of this division are the annual audit contract, which is \$85,000, plus single audit fees at \$15,000, and auditor expenses, such as lodging and travel, estimated at \$6,500, for a total estimated audit cost of \$106,500. Other Contractual Services includes one off-site storage unit for accounts payable and related records.

Customer Service, with a budget of \$404,215, is an increase of \$12,187 (3%) over FY 2004-05. There is no major increase in this section's expenditures.

Major Operating Expenditures in Customer Service include Postage (primarily for Utility Bills) (\$31,000), and Printing for utility bills and occupational licenses (\$13,002). Uniforms and Clothing are the required shoes and shirts for the utility Meter Readers.

Purchasing, with a budget of \$237,428, is an increase of \$8,633 over the FY2004-05 budget. There are four (4) positions budgeted in Purchasing. The only significant change is the replacement of an old copier, with operating costs of \$1,325, to a copier with an annual lease of \$2,500.

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2005-06 Performance Measures and Benchmarking

Description	Naples	Fort Myers	Marco Island	Cape Coral
Fitch Bond Rating.	AAA	A	AA	A
Per Capita Taxable Value	\$501,853	\$53,230	\$413,978	\$60,613

Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Purchasing Card Transactions	1,949	1,961	2,102	2,300
Purchase Orders Issued	3,502	3,481	3,480	3,390
Bids and Quotes	93	149	150	150
Visitor Parking Passes Sold (currently \$10/each)	2,169	3,095	4,900	5,600
Occupational Licenses Issued	3,627	3,823	4,107	4,207
Utility Bills issued	87,161	103,554	105,891	106,190

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ACCOUNTING				
1	1	1	Finance Director	\$99,136
1	1	1	Comptroller	94,113
1	1	1	Budget & Investment Manager	55,649
1	1	1	Accounting Manager	59,177
1	1	1	Pension & Financial Accountant	55,502
1	1	1	Finance Analyst	48,106
0	0	1	Accounting Technician	28,846
1	1	1	Accounting Clerk III	31,840
1	1	1	Accounting Clerk II	25,563
1	1	1	Sr. Administrative Specialist	33,899
0.8	0.8	0.8	Service Worker I (30 hours)	15,050
9.8	9.8	10.8		546,881
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	58,480
2	2	2	Customer Service Representative	48,708
1	1	1	Billing & Collection Specialist	30,481
2	2	2	Meter Reader	47,195
1	1	1	Meter Technician	32,904
7	7	7		217,768
PURCHASING				
1	1	1	Purchasing Manager	56,454
1	1	1	Buyer	42,423
1	1	1	Warehouse Coordinator	31,513
1	0	0	Parts Controller	0
1	1	1	Administrative Specialist II	28,072
5	4	4		158,462
DEPARTMENT TOTALS :				
21.8	20.8	21.8	Regular Salaries	923,111
			Other Salaries & Wages	5,700
			Overtime	6,100
			Employer Payroll Expenses	339,876
			Total Personal Services	\$1,274,787

**FISCAL YEAR 2006
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	856,782	881,125	848,186	923,111	74,925
10-30 OTHER SALARIES	0	5,053	6,700	5,700	(1,000)
10-40 OVERTIME	4,924	4,129	4,157	6,100	1,943
25-01 FICA	65,739	66,528	63,219	68,757	5,538
25-03 RETIREMENT CONTRIBUTIONS	46,172	69,575	72,846	80,557	7,711
25-04 LIFE/HEALTH INSURANCE	152,684	162,493	163,847	190,562	26,715
29-00 GENERAL INCREASE	0	0	37,718	0	(37,718)
TOTAL PERSONAL SERVICES	1,126,301	1,188,903	1,196,673	1,274,787	78,114
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,925	22,271	17,360	17,960	600
31-02 ACCOUNTING & AUDITING	95,997	101,147	106,500	106,500	0
31-04 OTHER CONTRACTUAL SVCS	15,953	11,635	10,240	7,000	(3,240)
40-00 TRAINING & TRAVEL COSTS	15	9,204	16,100	16,100	0
40-01 TRAVEL	6,115	0	0	0	0
40-02 SCHOOL AND TRAINING	3,014	0	0	0	0
41-00 COMMUNICATIONS	15,112	14,091	16,500	19,088	2,588
41-01 TELEPHONE	0	0	0	0	0
42-02 POSTAGE & FREIGHT	22,722	28,458	30,000	31,000	1,000
42-10 EQUIP. SERVICES - REPAIRS	7,651	8,523	10,000	15,000	5,000
42-11 EQUIP. SERVICES - FUEL	3,073	4,446	4,300	7,400	3,100
44-00 RENTALS & LEASES	0	0	0	2,500	2,500
46-00 REPAIR AND MAINTENANCE	2,700	2,156	3,150	1,670	(1,480)
46-03 EQUIP. MAINT. CONTRACTS	0	0	0	0	0
46-04 EQUIP. MAINTENANCE	1,547	1,428	1,325	0	(1,325)
47-00 PRINTING AND BINDING	7,267	21,855	24,810	21,262	(3,548)
47-01 LEGAL ADS	3,451	3,404	3,500	4,100	600
51-00 OFFICE SUPPLIES	4,046	8,925	10,450	10,800	350
51-01 STATIONERY	24	0	0	0	0
51-02 OTHER OFFICE SUPPLIES	379	29	450	0	(450)
52-00 OPERATING SUPPLIES	2,218	2,932	3,736	4,500	764
52-07 UNIFORMS	537	420	500	625	125
52-09 OTHER CLOTHING	981	651	700	700	0
54-01 MEMBERSHIPS	1,480	853	1,465	1,410	(55)
54-02 BOOKS, PUBS, SUBS.	455	533	900	600	(300)
TOTAL OPERATING EXPENSES	201,742	242,961	261,986	268,215	6,229
TOTAL EXPENSES	\$1,328,043	\$1,431,864	\$1,458,659	\$1,543,002	84,343

**FISCAL YEAR 2006
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	CHANGE
		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	468,859	495,832	485,581	546,881	61,300
10-30	OTHER SALARIES	0	2,743	4,200	4,200	0
10-40	OVERTIME	373	1,050	1,000	1,500	500
25-01	FICA	35,149	37,223	36,039	40,675	4,636
25-03	RETIREMENT CONTRIBUTIONS	26,045	41,372	43,429	49,019	5,590
25-04	LIFE/HEALTH INSURANCE	66,755	77,096	79,371	92,793	13,422
29-00	GENERAL INCREASE	0	0	20,941	0	(20,941)
TOTAL PERSONAL SERVICES		597,181	655,316	670,561	735,068	64,507
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,276	7,910	14,060	14,660	600
31-02	ACCOUNTING & AUDITING	95,997	101,147	106,500	106,500	0
31-04	OTHER CONTRACTUAL SVCS	9,744	11,635	10,240	7,000	(3,240)
40-00	TRAINING & TRAVEL COSTS	15	6,619	11,150	11,150	0
41-00	COMMUNICATIONS	6,722	6,828	7,600	9,256	1,656
47-00	PRINTING AND BINDING	6,234	9,039	8,260	8,260	0
51-00	OFFICE SUPPLIES	3,092	7,057	8,000	8,000	0
54-01	MEMBERSHIPS	745	733	965	965	0
54-02	BOOKS, PUBS, SUBS.	55	507	500	500	0
TOTAL OPERATING EXPENSES		133,577	151,475	167,275	166,291	(984)
TOTAL EXPENSES		\$730,758	\$806,791	\$837,836	\$901,359	63,523

**FISCAL YEAR 2006
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	202,655	214,342	211,913	217,768	5,855
10-30 OTHER SALARIES	0	2,310	1,500	1,500	0
10-40 OVERTIME	3,901	2,482	2,507	3,950	1,443
25-01 FICA	15,384	16,306	15,734	15,962	228
25-03 RETIREMENT CONTRIBUTIONS	9,068	16,916	17,134	18,683	1,549
25-04 LIFE/HEALTH INSURANCE	52,810	63,163	59,765	66,073	6,308
29-00 GENERAL INCREASE	0	0	9,139	0	(9,139)
TOTAL PERSONAL SERVICES	283,818	315,519	317,692	323,936	6,244
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	921	1,113	500	500	0
40-00 TRAINING & TRAVEL COSTS	0	1,898	3,200	3,200	0
41-00 COMMUNICATIONS	4,715	3,997	4,900	5,832	932
42-02 POSTAGE & FREIGHT	22,722	28,458	30,000	31,000	1,000
42-10 EQUIP. SERVICES - REPAIRS	6,428	6,010	7,000	12,000	5,000
42-11 EQUIP. SERVICES - FUEL	2,563	3,416	3,600	6,500	2,900
46-00 REPAIR AND MAINTENANCE	2,656	2,112	3,000	1,520	(1,480)
47-00 PRINTING AND BINDING	1,033	12,816	16,550	13,002	(3,548)
51-00 OFFICE SUPPLIES	954	1,856	2,450	2,800	350
52-00 OPERATING SUPPLIES	836	1,501	2,336	3,000	664
52-07 UNIFORMS	537	420	500	625	125
52-09 OTHER CLOTHING	300	200	300	300	0
TOTAL OPERATING EXPENSES	50,897	63,797	74,336	80,279	5,943
TOTAL EXPENSES	\$334,715	\$379,316	\$392,028	\$404,215	12,187

**FISCAL YEAR 2006
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	CHANGE
		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	185,268	170,951	150,692	158,462	7,770
10-30	OTHER SALARIES	0	0	1,000	0	(1,000)
10-40	OVERTIME	650	597	650	650	0
25-01	FICA	15,206	12,999	11,446	12,120	674
25-03	RETIREMENT CONTRIBUTIONS	11,059	11,287	12,283	12,855	572
25-04	LIFE/HEALTH INSURANCE	33,119	22,234	24,711	31,696	6,985
29-00	GENERAL INCREASE	0	0	7,638	0	(7,638)
TOTAL PERSONAL SERVICES		245,302	218,068	208,420	215,783	7,363
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,728	13,248	2,800	2,800	0
40-00	TRAINING & TRAVEL COSTS	0	687	1,750	1,750	0
41-00	COMMUNICATIONS	3,675	3,266	4,000	4,000	0
41-01	TELEPHONE	0	0	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	1,223	2,513	3,000	3,000	0
42-11	EQUIP. SERVICES - FUEL	510	1,030	700	900	200
44-00	RENTALS & LEASES	510	0	0	2,500	2,500
46-00	REPAIR AND MAINTENANCE	44	44	150	150	0
46-04	EQUIP. MAINTENANCE	1,547	1,428	1,325	0	(1,325)
47-01	LEGAL ADS	3,451	3,404	3,500	4,100	600
51-01	STATIONERY	24	12	0	0	0
51-02	OTHER OFFICE SUPPLIES	379	29	450	0	(450)
52-00	OPERATING SUPPLIES	1,382	1,431	1,400	1,500	100
52-09	OTHER CLOTHING	681	451	400	400	0
54-01	MEMBERSHIPS	735	120	500	445	(55)
54-02	BOOKS, PUBS, SUBS,	400	26	400	100	(300)
TOTAL OPERATING EXPENSES		17,778	27,689	20,375	21,645	1,270
TOTAL EXPENSES		\$263,080	\$245,757	\$228,795	\$237,428	8,633

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.

Community Services **Administration** is responsible for the management of these sections, coordinates special events and Natural Resources, and 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.

The **Parks and Parkways Division** handles the maintenance of the City rights-of-way and medians, as well as manages the over 22,000 trees contained within the City's landscape.

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

2005-06 Goals and Objectives

Provide administrative support and oversight for all services and divisions within the Department and provide a full range of public recreation facilities and services for residents and visitors.

- Evaluate and prepare an annual fiscal management plan for the department that meets the overall services requested by City residents by July 1st annually.
- Establish a formal open space acquisition program to preserve vacant open space for future passive or active public park facilities by November 2005.
- Regularly monitor all divisions of Community Services, including the General Fund, the Beach Fund, Tennis Fund, Taxing Districts, and the Dock Fund.

Restore water quality in Naples Bay and the Gulf of Mexico

- Construct one demonstration filter marsh by February 2006.
- Enter into environmental education partnership for eco-friendly landscaping techniques with Rookery Bay, Florida Yards and Neighborhoods, and Green Homes Inc. by December 2005.
- Construct oyster reef substrate in three locations in Naples Bay by October 2005.
- Develop a SWIM Plan for Naples Bay by June 2006.
- Organize stakeholders group to develop Basin Management Action Plan that will address Total Maximum Daily Loads in Naples Bay by December 2005.
- Replant 500 feet of shoreline along Naples Bay with mangroves by June 2006.

Departmental Summary Page (continued)

DEPARTMENT	Community Services
FUND:	General Fund

Provide continuing support concerning environmental matters.

- Respond to City Council and citizen environmental inquiries within three working days.
- Coordinate with federal, state, and local environmental agencies by attending meetings and serving on committees that address the City's environmental concerns on a continuing basis.

Provide environmental education related to the restoration of Naples Bay and the Gulf, and maintenance of beaches and inlets.

- Develop a core of 10 or more volunteers to provide environmental talks at the Naples Preserve and the Pier by January 2006.
- Develop a management plan for the Naples Preserve by June 2006.

Parks and Parkways

Provide management and oversight of all citywide landscape maintenance operations for park and street tree resources, recreation facilities, streets and public facilities.

- Maintain a citywide urban tree forest through the coordinated efforts of internal and external staff and contracted resources for tree trimming, removal, replacement, and donation programs on a daily basis.
- Plant an average of 250 quality trees where vacancies exist, adhering to the Florida Grades and Standards of Tree Selection so as to establish a street tree canopy and increase property values. Utilize 100% of budgeted amount with completion by September 2006.
- Administer an expanded inoculation schedule for the treatment of Lethal Yellowing disease throughout the citywide urban forest on a monthly basis.
- Implement an Invasive Exotic Removal and Annual Maintenance Program by October 2005 – Remove 80% of exotics within City parks and reduce reoccurrence removal cost by 95% with completion by September 2006.

Plant and care for the street medians and parks landscape program.

- Adopt a plan to ensure that future landscape design efforts for citywide medians contain replacement elements that result in low cost maintenance, acceptable appearance and water conservation on an annual basis.
- Implement a Plant Restoration Program beginning in October 2005 to identify mature plant material that requires replacement due to age and unsightliness and replace with plant materials that require minimal irrigation, pest management and overall maintenance. Utilize 100% of budgeted amount with completion by September 2006.
- Install only quality plant materials throughout the City that are designed to enhance appropriate native and ornamental plant selections through utilizing standards of water conservation as promoted through the Florida Grades and Standards and the Florida Yards and Neighborhoods Programs on an annual basis.

Departmental Summary Page (continued)

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

Recreation – Fleischmann Park, Norris Center, River Park, Anthony Park
Manage Recreation Division resources by providing quality and diverse recreation activities that enrich people's lives and promote healthy lifestyles.

- Obtain and install electronic software that will allow Internet users to access program services and submit electronic program registrations via e-mail by January 2006.
- Achieve a 10% increase in financial sponsorship or in-kind donations for performing arts programs and services offered by September 2006.
- Achieve and maintain an 80% or higher customer service satisfaction rating with all programs and services by September 2006.
- Achieve a 5% increase in summer camp programs at school sites by May 2006.
- Develop and coordinate two new life-skills and/or educational training classes for adults and teens by June 2006.
- Develop a program to expand by 5% the number of volunteers that assist with all scheduled performing arts programs and services offered through Cambier Park before January 2006.
- Provide a method for expanding annual programming throughout a 12-month calendar year within the Norris Center that increases cultural arts class registrations by 10% before September 2006.
- Develop expanded social, recreational, cultural and educational programs at the River Park Center, the River Park Pool and at Anthony Park that increases by 10% the level of programs offered during the previous year by September 2006.
- Increase youth swim lesson registrations by 20% before September 2006.

Athletics at Fleischmann, Gulfview & Sea Gate School

Provide youth and adults of all ability levels the opportunity to participate in recreational or competitive sports and outdoor education activities that promote healthy and active lifestyles, and coordinate and facilitate use of sports fields.

- Expand by 10% citywide athletic programs, activities and events for youth and adults by utilizing all school site facilities and park areas creating a full service sports and athletics division by September 2006.
- Provide a method to achieve and maintain an 80% or higher customer service satisfaction rating with all program services by September 2006.
- Provide a method to ensure that 100% of sports officials, coaches and volunteers attend trainings to promote sportsmanship and safety in all sport leagues offered through the City by September 2006.

Naples Preserve

Preserve and maintain the natural environment of the Naples Preserve.

- Provide environmentally acceptable methods for the removal of exotic or invasive plants to insure the protection and continued growth of native plants and the prevention of litter and debris accumulation from the boardwalk and the preserve property on a daily basis.

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

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

- Maintain a quality pedestrian boardwalk system that allows for visual observation of the diverse plant and animal communities within the site through self-directed or guided tours on a daily basis.
- Develop and implement a revised maintenance and inspection program for the boardwalk by July 2006.

Enhance the visitor's educational experience at the site.

- Complete the installation of educational exhibits and an interactive eco-center for displays of environmentally sensitive conservation sites located throughout Collier County by March 2006.
- Maintain an organized docent program with trained guides, speakers and organized lectures.
- Provide brochures and maps indicating unique points of interest along the boardwalk on a daily basis.
- Offer twenty-four environmental lectures at the Hedges Family Visitors Center on an annual basis each calendar year.

2005-06 Significant Budgetary Issues

The budget of Community Services Department is \$5,955,724. It increased \$348,703 or 6.2% over the adopted budget of FY04-05.

The **Administration** division budget is \$649,576, which represents a \$52,053, or 8.7% increase over the adopted budget of FY04-05. The largest increase was in Contractual Services to pay for water sampling, projected at \$16,300.

The line item Operating Expenditures, budgeted at \$40,000, includes general operating costs plus the following programs that reflect cost increases:

Ambassador Volunteer Programs	10,000
Parade Costs (Christmas and July 4)	8,000
Fireworks Administrative Expenses	2,000

The **Parks and Parkways** division, which handles the maintenance of the City rights-of-way and medians, has a FY05-06 budget of \$2,995,353, a \$123,516 increase (4.3%) over the adopted budget of FY04-05.

Parks and Parkways Personal Service cost, at \$958,432, has increased \$79,763 or 9%. There are 21 positions budgeted.

Departmental Summary Page (continued)

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

Parks and Parkways Operating Expenses have a budget of \$2,036,921, an increase of \$43,756. Major expenses of this operation include:

- Other Contractual Services, budgeted at \$1,228,835, 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. This increased \$43,128.
 Broken down into specific categories, Other Contractual Services includes:
 - Mowing contracts \$464,235
 - Tree Trimming/Exotic removal \$431,000
 - Lethal Yellowing inoculations \$90,000
 - Root Pruning \$20,000
 - Pesticide/Herbicide applications \$50,000
 - Pocket Park \$20,000
 - Other Specialized Services \$153,600
 (Bee removal, indoor plant maintenance, rodent control, temporary labor)
- Equipment Services and Fuel is budgeted at \$185,000
- Utilities, including water, sewer, garbage and power is budgeted at \$220,000
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed-eaters, pesticides and sod are budgeted at \$262,000.

The **Recreation** divisions' budgets are \$2,310,795, representing a \$183,134 (9%) increase over the \$2,127,661 adopted budget of all the recreation divisions for FY04-05. This includes the expenses of Fleischmann Park, Skate Park, Cambier Park, River & Anthony Park, Athletics/Gulfview and Naples Preserve.

In the combined Recreation divisions, there are 14 positions budgeted representing no change in positions. In addition to those 14 positions budgeted, there is \$537,000 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 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	Percent of Expense
Fleischmann Park	\$393,000	\$891,048	44%
Norris Community Center (Cambier)	56,000	\$385,661	15%
River Park Center	45,000	485,411	9%
Athletics and School Site Activities	80,800	239,442	34%
Skate Park	152,500	289,233	53%

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2005-06 Performance Measures and Benchmarking

Parks and Parkways Division

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Number of Trees Maintained	21,598	21,800	22,435	22,714
Number of Special Event Permits Processed	169	173	175	175
Volunteer Hours Recorded	4,384	4,912	5,100	5,300
Number of Preserve Visitors	2,799	5,972	6,151	6,335
Number of New Trees Planted	202	635	279	250
Tons of Exotic Trees Removed	15	20	35	35

2005-06 Performance Measures and Benchmarking

Recreation Divisions

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral
Coed Softball (Adult)	40 Teams / \$575	34 Teams / \$760	48 Teams / \$450	32 Teams / \$450
Flag Football (Adult)	24 Teams / \$600	NA	NA	30 Teams / \$450
Basketball (Youth)	240 / \$67	315 / \$30	260 / \$45	90 / \$40
Basketball (Adult)	8 Teams / \$250	16 Teams / \$450	12 Teams / \$225	6 Teams / \$200
Flag Football (Youth)	135 / \$38	315 / \$30	219 / \$45	NA
Volleyball (Youth)	120 / \$60	45 / \$47	210 / \$55	NA
Volleyball (Adults)	301 / \$3	265 / \$2	12 Teams / \$200	NA
Pre K Athletics	189 / \$40	171 / \$36	148 / \$25	106 / \$40
Martial Arts	148 / \$54	135 / \$48	72 / \$25	221 / \$49

PERFORMANCE MEASURES	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Leagues Adult - Teams	71	65	86	97
Leagues Youth - Teams	32	56	90	104
Tournament Adult - Teams	24	10	18	26
Tournament Youth - Teams	0	3	14	16
Special Events - Participants	1004	1313	1130	1520
Camps, Classes, Clinics - Participants	194	396	621	770

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2005-06 Performance Measures and Benchmarking
Recreation Divisions

The Edge Skate Park:

BENCHMARKS	The Edge SP	East Naples SP	Golden Gate SP	Bonita SP
Annual Fee	\$10	\$10 / \$75	\$10 / \$75	\$10
Session Fee	N/A	N/A	N/A	N/A
Private / Public	Public	Public	Public	Public
Size	15000	25000	20000	18000
Members	1800	500	1000	650

PERFORMANCE MEASURES	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Attendance				
Skate Park Members	3000	2400	1800	2500
Skate Park Campers	215	200	190	250
Skate Park Special Events	750	935	1200	1500

Recreation:

BENCHMARKS	Lee County-	Collier County-Veteran's Community Center	Collier County-Golden Gate Community Center	City of Naples Fleischmann Park and River Park
Afterschool Programs # kids registered	30	30	45	40
Summer Day camp # kids registered	60	215	165	250
Specialty Camps # camps offered	0	6	2	88
Toddler Recreation Classes offered weekly	6	3	3	17
Gymnastics Classes Offered weekly	1	0	0	12 k
Dance Classes (all ages) offered weekly	2	10	7	23
Martial Arts Classes (all ages) offered weekly	1	2	2	9
Special Events (annual)	6	6	12	12

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

**2005-06 Performance Measures and Benchmarking
 Recreation Divisions**

PERFORMANCE MEASURES		Actual 2003-04	Estimated 2004-05	Projected 2005-06
Afterschool	FP	35	40	50
# Participants	RP	12	10	(Combined)
	NC	0	0	0
Day Camps	FP	200	250	275
# Participants	RP	40	75	90
	NC	0	0	0
Specialty Camps	FP	77	82	88
# camps offered	RP	0	22	30
	NC	0	7	12
Meetings, clubs	FP	5	6	8
	RP	10	12	15
	NC	9	11	13
Gymnastics	FP	13	15	12
# classes per session	RP	0	0	0
	NC	0	0	0
Dance Classes	FP	9	11	13
Kids and adults	RP	0	5	11
Per session	NC	0	15	20
Martial Arts	FP	5	5	6
# classes offered	RP	2	2	2
per session	NC	0	1	3
Productions	FP	2	2	1
Total # shows	RP	0	6	10
(Music/theater)	NC	19	109	115
Evaluation Forms:				
Cultural Heritage	RP	0	37 Excellent	50
Bunnymania	FP	22 great	0	50
Spooktacular	FP	25 great	50 great	75
Chillie Willie	FP	10 great	15 excellent	20
Specialty Camps	FP	48 great	21 great	50
	RP	0	(Combined)	(Combined)

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Community Services Director	\$93,344
0	0	1	Assistant Director	72,475
0.5	0.5	0.5	Natural Resources Manager	44,432
1	1	0	Recreation Manager	0
1	1	1	Community Services Analyst	49,191
1	1	1	Sr. Administrative Specialist	37,103
0.5	0.5	0.5	Naturalist	19,250
2	2	2	Administrative Specialist II	65,455
<u>7</u>	<u>7</u>	<u>7</u>		<u>381,250</u>
PARKS & PARKWAYS				
1	1	1	P & P Operations Superintendent	65,322
2	1	1	Parks & Parkways Supervisor	39,618
1	1	1	Contract Coordinator	54,811
2	2	2	Service Worker III	53,373
4	4	4	Crew Leader I	137,281
1	1	1	Administrative Specialist II	29,969
11	11	11	Service Worker II	274,796
<u>22</u>	<u>21</u>	<u>21</u>		<u>655,170</u>
RECREATION/FLEISCHMANN PARK				
1	1	1	Recreation Services Manager	46,638
1	1	1	Recreation Supervisor III	37,613
0.5	0	0	Recreation Specialist	0
0	0.5	0.5	Creative Arts Coordinator	16,625
1	1	1	Recreation Assistant	26,436
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>127,312</u>
RECREATION/SKATE PARK				
1	1	1	Athletic Services Manager	43,669
<u>1</u>	<u>1</u>	<u>1</u>		<u>43,669</u>
RECREATION/CAMBIER PARK & NORRIS				
1	1	1	Cultural Arts Services Manager	55,650
1	1	1	Recreation Supervisor	42,524
1	1	1	Recreation Coordinator	29,045
1	1	1	Recreation Assistant	30,933
<u>4</u>	<u>4</u>	<u>4</u>		<u>158,152</u>

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
RECREATION/ RIVER PARK & ANTHONY PARK				
1	1	1	River Park/Anthony Park Manager	55,650
1	1	1	Recreation Supervisor	42,399
1	1	1	Recreation Coordinator	26,599
<u>3</u>	<u>3</u>	<u>3</u>		<u>124,648</u>
RECREATION/ATHLETICS & GULFVIEW				
1	1	1	Athletic Supervisor	41,057
1.5	1.5	1.5	Recreation Assistant	39,008
<u>2.5</u>	<u>2.5</u>	<u>2.5</u>		<u>80,065</u>
DEPARTMENT TOTALS :				
43	42	42	Regular Salaries	1,570,266
			Other Salaries & Wages	541,800
			Overtime	49,100
			Employer Payroll Expenses	606,419
			Total Personal Services	<u>\$2,767,585</u>

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,483,508	1,395,009	1,423,598	1,570,266	146,668
10-30 OTHER SALARIES	462,205	541,075	441,482	541,800	100,318
10-40 OVERTIME	79,326	47,256	46,920	49,100	2,180
25-01 FICA	150,823	149,412	106,573	117,935	11,362
25-03 RETIREMENT CONTRIBUTIONS	59,772	104,849	110,021	127,415	17,394
25-04 LIFE/HEALTH INSURANCE	296,063	308,481	346,464	361,069	14,605
29-00 GENERAL INCREASE	0	0	63,342	0	(63,342)
TOTAL PERSONAL EXPENSES	2,531,697	2,546,082	2,538,400	2,767,585	229,185
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	99,745	148,714	172,990	209,000	36,010
30-05 COUNTY LAND FILL	0	0	5,000	5,000	0
30-10 AUTO MILEAGE	771	517	1,550	1,350	(200)
30-20 FIELD TRIPS	0	0	500	4,800	4,300
30-21 FLEISCHMANN PARK FIELD TRIPS	1,706	27,607	40,000	45,000	5,000
30-23 RIVER PARK CENTER	474	1,594	6,500	9,000	2,500
30-24 SCHOOL SITES	0	0	2,000	0	(2,000)
31-01 PROFESSIONAL SERVICES	156,165	128,269	188,000	190,500	2,500
31-04 OTHER CONTRACTUAL SVCS	845,579	923,048	1,217,507	1,269,135	51,628
40-00 TRAINING & TRAVEL COSTS	8,447	13,702	28,420	25,600	(2,820)
41-00 COMMUNICATIONS	44,838	40,072	36,441	60,180	23,739
42-00 TRANSPORTATION	29,170	32,799	42,500	48,500	6,000
42-10 EQUIP. SERVICES - REPAIRS	88,524	148,206	149,000	150,000	1,000
42-11 EQUIP. SERVICES - FUEL	28,834	32,038	42,600	48,600	6,000
43-01 ELECTRICITY	110,713	158,736	191,960	193,365	1,405
43-02 WATER, SEWER, GARBAGE	178,178	201,163	259,923	247,423	(12,500)
44-00 RENTALS & LEASES	2,225	2,636	12,100	14,100	2,000
45-00 SKATE PARK INSURANCE	0	15,000	16,500	0	(16,500)
46-00 REPAIR AND MAINTENANCE	22,806	16,956	28,894	19,294	(9,600)
46-04 EQUIP. MAINTENANCE	6,541	12,487	15,000	20,000	5,000
46-15 RED TIDE CLEAN-UP	0	24,552	50,000	50,000	0
47-00 PRINTING AND BINDING	21,689	18,609	30,000	31,500	1,500
47-01 LEGAL ADS	0	162	800	800	0
47-02 ADVERTISING (NON-LEGAL)	2,432	2,557	4,900	11,650	6,750
47-06 DUPLICATING	2,984	1,519	6,250	7,250	1,000
49-00 OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05 SPECIAL EVENTS	51,134	54,619	69,000	82,000	13,000
51-00 OFFICE SUPPLIES	13,357	16,080	24,000	27,000	3,000
51-06 RESALE SUPPLIES	66,820	67,855	85,000	85,000	0
52-00 OPERATING SUPPLIES	284,660	192,243	269,500	262,000	(7,500)
52-01 RECREATIONAL PGM. EXPENSE	5,685	8,360	0	0	0
52-07 UNIFORMS	7,269	7,565	10,100	11,500	1,400
52-09 OTHER CLOTHING	6,653	5,344	9,250	8,111	(1,139)
52-10 JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
52-41 POOL-OPERATING SUPPLIES	764	8,713	15,000	15,000	0
52-42 BAND SHELL OPERATING SUPPLIES	0	1,000	5,000	5,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	116	16	200	200	0
54-01 MEMBERSHIPS	2,083	3,465	7,500	6,745	(755)
54-02 BOOKS, PUBS, SUBS.	36	1,087	1,200	0	(1,200)
TOTAL OPERATING EXPENSES	2,120,353	2,338,026	3,065,821	3,185,339	119,518

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	6,389	2,800	2,800	0
TOTAL NON-OPERATING EXPENSES	0	6,389	2,800	2,800	0
TOTAL EXPENSES	\$ 4,652,050	\$ 4,890,497	\$5,607,021	\$5,955,724	\$348,703

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	
<i>PERSONAL SERVICES</i>		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
10-20	REGULAR SALARIES & WAGES	156,963	261,281	339,102	381,250	42,148
10-30	OTHER SALARIES	156,963	0	0	4,800	4,800
10-40	OVERTIME	6,144	18,544	10,000	10,000	0
25-01	FICA	12,315	21,038	25,312	28,706	3,394
25-03	RETIREMENT CONTRIBUTIONS	8,234	23,654	28,122	32,191	4,069
25-04	LIFE/HEALTH INSURANCE	21,996	42,164	65,473	63,529	(1,944)
29-00	GENERAL INCREASE	0	0	14,624	0	(14,624)
TOTAL PERSONAL SERVICES		362,615	366,681	482,633	520,476	37,843
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	3,341	5,231	30,990	40,000	9,010
30-10	AUTO MILEAGE	124	215	300	250	(50)
31-04	OTHER CONTRACTUAL SVCS	0	3,800	2,300	17,400	15,100
40-00	TRAINING & TRAVEL COSTS	60	6,226	7,500	5,500	(2,000)
41-00	COMMUNICATIONS	7,538	8,625	9,500	11,000	1,500
42-10	EQUIP. SERVICES - REPAIRS	21	622	6,000	2,000	(4,000)
42-11	EQUIP. SERVICES - FUEL	0	333	1,800	1,600	(200)
43-01	ELECTRICITY	0	6,080	7,000	7,000	0
46-00	REPAIR AND MAINTENANCE	44	44	0	0	0
47-00	PRINTING AND BINDING	0	13,702	30,000	31,500	1,500
47-01	LEGAL ADS	0		800	800	0
47-06	DUPLICATING	0	162	250	250	0
51-00	OFFICE SUPPLIES	1,146	2,720	6,000	6,500	500
52-00	OPERATING SUPPLIES	351	69	4,500	0	(4,500)
52-09	OTHER CLOTHING	0	0	250	300	50
54-00	BOOKS, PUBS, SUBS, MEMBS	46	16	200	200	0
54-01	MEMBERSHIPS	647	1,594	3,500	2,000	(1,500)
54-02	BOOKS, PUBS, SUBS.	36	1,087	1,200	0	(1,200)
TOTAL OPERATING EXPENSES		13,354	50,526	112,090	126,300	14,210
<i>NON-OPERATING EXPENSES</i>						
60-40	MACHINERY EQUIP.	0	0	2,800	2,800	0
TOTAL OPERATING EXPENSES		0	0	2,800	2,800	0
TOTAL EXPENSES		\$375,969	\$417,207	\$597,523	\$649,576	52,053

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 it is the cultural and activity center of Collier County. Still the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 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 all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Gulfview Middle, Seagate Elementary, Lake Park Elementary and Naples High School. St. Ann School 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 avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing, both salt and fresh water, and has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities, 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.

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION ADMINISTRATION**

001.0920.572

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	75,475	75,708	0	0	0
10-30	OTHER SALARIES	227	0	0	0	0
10-40	OVERTIME	93	0	0	0	0
25-01	FICA	5,622	5,563	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	2,075	3,385	0	0	0
25-04	LIFE/HEALTH INSURANCE	12,923	16,079	0	0	0
29-00	GENERAL INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES		96,415	100,735	0	0	0
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,921	13,500	0	0	0
30-10	AUTO MILEAGE	2	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	0	10,124	0	0	0
40-00	TRAINING & TRAVEL COSTS	512	1,891	0	0	0
40-01	TRAVEL	0	0	0	0	0
40-02	SCHOOL AND TRAINING	0	0	0	0	0
41-00	COMMUNICATIONS	7,213	1,813	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	4,223	9,722	0	0	0
42-11	EQUIP. SERVICES - FUEL	1,178	1,492	0	0	0
43-01	ELECTRICITY	5,246	0	0	0	0
46-00	REPAIR AND MAINTENANCE	602	0	0	0	0
47-00	PRINTING AND BINDING	21,689	18,554	0	0	0
47-02	ADVERTISING (NON-LEGAL)	710	631	0	0	0
47-06	DUPLICATING	362	146	0	0	0
49-04	EMPLOYEE DEVELOPMENT	241	0	0	0	0
49-05	SPECIAL EVENTS	5,052	3,841	0	0	0
51-00	OFFICE SUPPLIES	346	968	0	0	0
52-00	OPERATING SUPPLIES	1,821	0	0	0	0
52-01	RECREATIONAL PGM. EXPENSE	5,685	8,360	0	0	0
52-07	UNIFORMS	231	386	0	0	0
54-00	BOOK, PUB, SUBS, MEMBS	0	0	0	0	0
54-01	MEMBERSHIPS	575	424	0	0	0
TOTAL OPERATING EXPENSES		60,609	71,852	0	0	0
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	1,794	0	0	0
TOTAL NON-OPERATING EXPENSES		0	1,794	0	0	0
TOTAL EXPENSES		\$157,024	\$174,381	\$0	\$0	\$0

This division was combined with Community Services Administration.

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0921.572

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	115,242	106,209	117,039	127,312	10,273
10-30	OTHER SALARIES	325,756	363,106	275,000	330,000	55,000
10-40	OVERTIME	6,559	8,672	4,330	6,500	2,170
25-01	FICA	33,625	36,368	8,755	9,505	750
25-03	RETIREMENT CONTRIBUTIONS	3,406	6,577	8,193	9,950	1,757
25-04	LIFE/HEALTH INSURANCE	23,761	22,953	33,823	25,316	(8,507)
29-00	GENERAL INCREASE	0	0	5,594	0	(5,594)
TOTAL PERSONAL SERVICES		508,349	543,885	452,734	508,583	55,849
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	31,238	51,818	45,000	50,000	5,000
30-10	AUTO MILEAGE	0	0	200	200	0
30-21	FIELD TRIPS-FLEISCHMANN	1,706	27,607	40,000	45,000	5,000
31-01	PROFESSIONAL SERVICES	104,255	57,867	80,000	80,000	0
31-04	OTHER CONTRACTUAL SVCS	4,631	6,314	6,000	6,400	400
40-00	TRAINING & TRAVEL COSTS	1,087	637	4,500	4,500	0
41-00	COMMUNICATIONS	8,050	8,860	6,000	13,000	7,000
42-00	TRANSPORTATION	24,999	27,799	35,000	40,000	5,000
42-10	EQUIP. SERVICES - REPAIRS	0	0	1,500	8,000	6,500
42-11	EQUIP. SERVICES - FUEL	0	0	400	2,000	1,600
43-01	ELECTRICITY	36,092	59,610	60,626	70,365	9,739
43-02	WATER, SEWER, & GARBAGE	28,497	23,670	22,000	23,000	1,000
44-00	RENTALS & LEASES	0	370	500	1,000	500
47-02	ADVERTISING (NON-LEGAL)	1,722	1,451	1,500	4,200	2,700
47-06	DUPLICATING	1,874	645	2,000	2,000	0
49-05	SPECIAL EVENTS	13,072	11,807	13,000	17,000	4,000
51-00	OFFICE SUPPLIES	5,931	3,658	6,000	7,000	1,000
51-06	RESALE SUPPLIES	0	0	5,000	5,000	0
52-07	UNIFORMS	876	750	1,000	1,500	500
52-09	OTHER CLOTHING	797	1,224	1,500	1,800	300
54-01	MEMBERSHIPS	329	241	400	500	100
TOTAL EXPENSES		\$832,648	\$828,213	\$784,860	\$891,048	\$106,188

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/SKATE PARK**

001.0922.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	30,372	63,540	39,781	43,669	3,888
10-30 OTHER SALARIES	43,904	60,721	85,590	91,000	5,410
10-40 OVERTIME	1,140	463	1,000	500	(500)
25-01 FICA	5,750	7,638	3,026	3,192	166
25-03 RETIREMENT CONTRIBUTIONS	1,088	2,627	2,785	3,232	447
25-04 LIFE/HEALTH INSURANCE	5,321	6,847	6,418	12,640	6,222
29-00 GENERAL INCREASE	0	0	1,716	0	(1,716)
TOTAL PERSONAL SERVICES	87,575	141,836	140,316	154,233	13,917
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	6,014	10,537	15,000	15,000	0
30-10 AUTO MILEAGE	0	0	100	0	(100)
30-20 FIELD TRIPS	0	0	500	4,800	4,300
31-01 PROFESSIONAL SERVICES	13,743	8,177	6,000	3,500	(2,500)
31-04 OTHER CONTRACTUAL SVCS	0	1,164	1,500	1,500	0
40-00 TRAINING & TRAVEL COSTS	0	926	1,500	1,500	0
41-00 COMMUNICATIONS	489	930	1,000	1,000	0
44-00 RENTALS & LEASES	0	0	500	1,000	500
45-00 INSURANCE	0	15,000	16,500	0	(16,500)
46-04 EQUIP. MAINTENANCE	6,541	12,487	15,000	20,000	5,000
47-02 ADVERTISING (NON-LEGAL)	0	475	500	500	0
47-06 DUPLICATING	0	0	500	500	0
49-04 EMPLOYEE DEVELOPMENT	250	0	0	0	0
49-05 SPECIAL EVENTS	0	0	3,000	4,000	1,000
51-00 OFFICE SUPPLIES	247	328	500	500	0
51-06 RESALE SUPPLIES	66,820	67,855	80,000	80,000	0
52-07 UNIFORMS	167	238	500	500	0
52-09 OTHER CLOTHING	0	331	500	500	0
54-01 MEMBERSHIPS	107	133	200	200	0
TOTAL OPERATING EXPENSES	94,406	118,581	143,300	135,000	(8,300)
TOTAL EXPENSES	\$181,981	\$260,417	\$283,616	\$289,233	5,617

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,699	149,845	143,836	158,152	14,316
10-30 OTHER SALARIES	1,495	22,004	5,000	5,000	0
10-40 OVERTIME	3,087	3,872	5,582	6,000	418
25-01 FICA	10,858	13,296	10,841	11,922	1,081
25-03 RETIREMENT CONTRIBUTIONS	7,053	12,476	12,419	14,285	1,866
25-04 LIFE/HEALTH INSURANCE	28,920	32,117	33,412	35,302	1,890
29-00 GENERAL INCREASE	0	0	6,203	0	(6,203)
TOTAL PERSONAL SERVICES	190,112	233,610	217,293	230,661	13,368
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,980	11,434	10,000	15,000	5,000
30-10 AUTO MILEAGE	56	0	150	100	(50)
31-01 PROFESSIONAL SERVICES	24,267	18,197	40,000	25,000	(15,000)
31-04 OTHER CONTRACTUAL SVCS	794	3,481	4,000	3,500	(500)
40-00 TRAINING & TRAVEL COSTS	1,456	682	2,000	2,000	0
41-00 COMMUNICATIONS	3,331	3,068	3,000	6,500	3,500
43-01 ELECTRICITY	16,825	32,014	27,000	35,500	8,500
43-02 WATER, SEWER, & GARBAGE	12,960	7,303	24,000	12,500	(11,500)
44-00 RENTALS & LEASES	0	0	500	1,500	1,000
47-02 ADVERTISING (NON-LEGAL)	0	0	1,200	2,450	1,250
47-06 DUPLICATING	0	0	500	500	0
49-05 SPECIAL EVENTS	26,989	32,607	40,000	40,000	0
51-00 OFFICE SUPPLIES	1,361	2,453	4,000	4,000	0
52-07 UNIFORMS	0	0	500	500	0
52-09 OTHER CLOTHING	0	319	500	500	0
52-42 BAND SHELL OPERATING SUPPLIES	0	1,000	5,000	5,000	0
54-01 MEMBERSHIPS	22	23	250	450	200
TOTAL OPERATING EXPENSES	94,711	112,581	162,600	155,000	(7,600)
TOTAL EXPENSES	\$284,823	\$346,191	\$379,893	\$385,661	5,768

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	128,692	125,779	121,822	124,648	2,826
10-30 OTHER SALARIES	63,794	92,092	65,700	110,000	44,300
10-40 OVERTIME	7,431	5,249	5,406	5,500	94
25-01 FICA	15,156	16,929	9,180	9,545	365
25-03 RETIREMENT CONTRIBUTIONS	5,437	9,602	9,300	10,072	772
25-04 LIFE/HEALTH INSURANCE	32,803	35,078	36,330	34,346	(1,984)
29-00 GENERAL INCREASE	0	0	5,254	0	(5,254)
TOTAL PERSONAL SERVICES	253,313	284,729	252,992	294,111	41,119
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,545	18,379	22,000	25,000	3,000
30-10 AUTO MILEAGE	284	0	200	200	0
30-23 FIELD TRIPS-RIVER PARK CENTER	474	1,594	6,500	9,000	2,500
31-01 PROFESSIONAL SERVICES	6,409	6,873	12,000	28,000	16,000
31-04 OTHER CONTRACTUAL SVCS	2,011	1,509	4,000	4,000	0
40-00 TRAINING & TRAVEL COSTS	488	1,348	2,500	3,600	1,100
40-02 SCHOOL AND TRAINING	0	48	0	0	0
41-00 COMMUNICATIONS	7,744	8,448	6,000	18,000	12,000
42-00 TRANSPORTATION	4,171	5,000	7,500	8,500	1,000
42-10 EQUIP. SERVICES - REPAIRS	0	0	1,500	0	(1,500)
42-11 EQUIP. SERVICES - FUEL	0	0	400	0	(400)
43-01 ELECTRICITY	8,583	17,295	50,000	31,000	(19,000)
43-02 WATER, SEWER, & GARBAGE	15,913	9,070	21,000	19,000	(2,000)
44-00 RENTALS & LEASES	0	0	1,000	1,000	0
46-06 OTHER MAINTENANCE	7,926	0	0	0	0
47-02 ADVERTISING (NON-LEGAL)	0	0	1,200	3,500	2,300
47-06 DUPLICATING	264	0	1,500	1,500	0
49-05 SPECIAL EVENTS	6,021	5,746	12,000	17,000	5,000
51-00 OFFICE SUPPLIES	0	610	2,000	3,500	1,500
52-00 OPERATING SUPPLIES	14,084	0	0	0	0
52-07 UNIFORMS	0	487	600	1,500	900
52-09 OTHER CLOTHING	0	446	1,000	1,500	500
52-41 POOL OPERATING SUPPLIES	764	8,713	15,000	15,000	0
54-01 MEMBERSHIPS	253	335	350	500	150
TOTAL OPERATING EXPENSES	87,934	85,901	168,250	191,300	23,050
TOTAL EXPENSES	\$341,247	\$370,630	\$421,242	\$485,411	64,169

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/ATHLETICS & GULFVIEW**

001.0925.572

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	42,152	39,344	73,949	80,065	6,116
10-30	OTHER SALARIES	0	3,120	10,192	1,000	(9,192)
10-40	OVERTIME	936	784	502	500	(2)
25-01	FICA	3,296	3,308	5,659	6,128	469
25-03	RETIREMENT CONTRIBUTIONS	1,258	3,484	5,177	5,925	748
25-04	LIFE/HEALTH INSURANCE	686	704	14,646	7,471	(7,175)
29-00	GENERAL INCREASE	0	0	3,638		(3,638)
TOTAL PERSONAL SERVICES		48,328	50,744	113,763	101,089	(12,674)
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	998	6,372	15,000	16,000	1,000
30-10	AUTO MILEAGE	0	0	100	100	0
30-24	FIELD TRIPS-SCHOOL SITES	0	0	2,000	0	(2,000)
31-01	PROFESSIONAL SERVICES	7,491	37,155	50,000	54,000	4,000
31-04	OTHER CONTRACTUAL SVCS	0	300	1,000	500	(500)
40-00	TRAINING & TRAVEL COSTS	0	220	2,000	2,000	0
41-00	COMMUNICATIONS	1,340	1,509	1,500	3,000	1,500
43-01	ELECTRICITY	14,171	13,702	15,534	18,000	2,466
43-02	WATER, SEWER, & GARBAGE	423	423	423	423	0
44-00	RENTALS & LEASES	0		600	600	0
46-00	REPAIR & MAINTENANCE	12,294	12,294	12,294	12,294	0
47-02	ADVERTISING (NON-LEGAL)	0	0	500	1,000	500
47-06	DUPLICATING	0	637	1,000	2,000	1,000
49-00	OTHER CURRENT CHARGES	12,292	12,292	12,292	12,292	0
49-05	SPECIAL EVENTS	0	618	1,000	4,000	3,000
51-00	OFFICE SUPPLIES	307	497	1,000	1,000	0
52-00	OPERATING SUPPLIES	874	0	0	0	0
52-07	UNIFORMS	0	254	500	500	0
52-09	OTHER CLOTHING	0	0	500	0	(500)
52-10	JANITORIAL SUPPLIES	8,444	8,444	8,444	8,444	0
54-01	MEMBERSHIPS	0	90	1,800	2,200	400
TOTAL OPERATING EXPENSES		58,634	94,807	127,487	138,353	10,866
TOTAL EXPENSES		\$106,962	\$145,551	\$241,250	\$239,442	-\$1,808

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	1,648	5,000	8,000	3,000
31-04 OTHER CONTRACTUAL SVCS	0	12,128	13,000	7,000	(6,000)
43-01 ELECTRICITY	0	758	1,800	1,500	(300)
43-02 WATER, SEWER, & GARBAGE	0	0	2,500	2,500	0
46-00 REPAIR & MAINTENANCE	0	571	1,500	1,000	(500)
52-00 OPERATING SUPPLIES	0	908	3,000	0	(3,000)
TOTAL OPERATING EXPENSES	0	16,013	26,800	20,000	(6,800)
TOTAL EXPENSES	\$0	\$16,013	\$26,800	\$20,000	(6,800)

REGISTRATION SERVICES
CURRENTLY SERVICES
BUDGET DETAIL
FISCAL YEAR 2018



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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 4,700 incidents during 2004.
- **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 and 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.

Departmental Summary Page (continued)

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

2005-06 Goals and Objectives

Deliver Highest Quality Police and Emergency Services Through Technological and Management Advancements

- Support employee development by having staff attend training schools that provide the necessary skills, knowledge and abilities to improve service provided. Schools will include economics crimes, crime prevention, youth and citizen outreach, and specialized tactical and disaster training. These schools will be attended throughout the budget year.
- Support and expand the Advance Life Support (ALS) Engines program and the expansion of Automated External Defibrillators (AED) program to install a unit in all department emergency vehicles and in all City facilities by January 2006.
- Continue efforts to improve functionality of the Records Management System (RMS) and Computer Aided Dispatch (CAD) to provide quality assurance measures and appropriate benchmarking data for management review, by April 2006.
- Build upon the success of the 2005 Re-accreditation from CALEA and implement improved management processes to facilitate the preparation for the next re-accreditation throughout the year.
- Continue review and replacement of equipment, vehicles, and facilities to enable personnel to provide service level desired by citizens. Complete budgeted CIP items within fiscal year and continue 5-year plan.
- Continue management, monitoring and input for various annexation proposals. Planning will ensure quality service is provided to new and current citizens, on an ongoing basis.
- Continue Grant Program initiatives, including Firefighter wellness, Fire wireless technology for apparatus, radio interoperability, data sharing initiative, and seek new programs to improve service and equipment/vehicles. This is ongoing throughout the year with each grant having specific timelines.

Provide Highest Quality Communications and Records Services for Internal and External Customers through Technological and Management Advancements.

- Redevelop the agency's web sites to provide higher quality and more useful information. Provide advancements in interactive and/or online report processing and public records request processing. Initial steps by March 2006.
- Continue coordination of technological advancements within the Communications Center to provide improved intake, recording, dispatching, and mapping of emergency calls. Continue throughout the year.
- Continue to develop and expand quality assurance initiatives on an ongoing basis throughout the year. Examples are:

Monthly: Petty Cash inspection, Cell phone plan compliance, Credit Card compliance, Case file Maintenance, Citation Quality Report, Marine and Ordinance Citation filings, Random Call in-take review, Traffic Unit & Crash Review, Officer Activity Report, COP Area Reports, Fire Safety Unit Report, Automated UCR Report, Traffic Crash Reports to Florida DMV

Annually: Use of Force Review, Pursuit Review, Staffing/Manpower Allocation Review, Specialty Personnel Review.

Departmental Summary Page (continued)

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

Promote Public safety through Service, Integrity and Professionalism.

- Prevent, reduce and deter crime and the fear of crime. Accomplished through a variety of programs including Community Policing. Measured through citizen surveys completed by May 2006.
- Enhance traffic safety through education and enforcement. Includes monthly crash analysis, focused enforcement efforts, and educational efforts from high school driver education classes to state and federal safety programs with media blitzes. Throughout the year.
- Safeguard property and protect individual rights. Continual monitoring of crime patterns, participation in countywide COMSTAT, and deploying resources to address issues. Additionally, by providing training, having in-car cameras, and the work of the Professional Standards Unit, ensure the rights of all citizens are protected. These efforts continue throughout the year.

2005-06 Significant Budgetary Issues

The budget of the Police and Emergency Services Department is \$14,075,774, an increase of 5.7% over the adopted budget of 2004-05.

Note that there are also two Police Officers in the budget of the CRA Fund, which is not shown in the General Fund budget. Thus, two certified Police Officers do not show in this budget.

Administration has a budget of \$439,359, an increase of \$24,657 or 6% from the adopted budget of FY04-05

PESD Administration's Operating Expenses are \$91,400. The major operating costs are:

- Schools and Training at \$59,572, which includes \$30,000 for department-wide tuition reimbursement and \$19,344 for eight recruits to attend the academy, plus training for the employees of this division.
- Operating Supplies at \$13,850, which includes range supplies, bike repairs, PAL/Explorer supplies and costs of law accreditation.

The budget for **Criminal Investigations** is \$1,471,249, an increase of \$112,925 over the adopted budget of FY04-05. Personal Services, budgeted at \$1,422,299 make up 97% of this division's budget, and is where most of the increase occurred. Personal Services increased primarily due to the annual contractual raise.

In the Criminal Investigation Division, Operating Expenses are \$44,800. The major expense in this section is General Operating Supplies, which includes clothing allowance, audio/visual tapes, photo supplies, and narcotic test supplies. Again this year there is \$2,500 budgeted, in Rentals and Leases, for the City to participate in a criminal data sharing/law enforcement consortium.

Departmental Summary Page (continued)

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

The budget for **Police Operations** is \$4,925,190, an increase of \$245,970 over the adopted budget of FY04-05. Personal Services, with a budget of \$4,856,445 makes up 99% of the budget. Reasons for increase include the annual contractual raise and the related benefits. This division shows a slight increase (\$20,000) in budgeted overtime, as it was previously underbudgeted. In addition, there is a car allowance now budgeted for the Deputy Chief, in the amount of \$4,200.

In the Police Operations Division, Operating Expenses are budgeted at \$58,145. The major expenses in this section are General Operating Supplies \$34,795, which includes items such as uniform allowance, flashlights, radio earphones, and canine supplies. The increase for 2005-06 is due to the increased uniform maintenance allowance (from \$200 to \$300) in accordance with the contract.

Capital costs, budgeted at \$10,600, are for the purchase of one Laser Radar and the replacement of other equipment.

The budget for **Support Services** is \$2,113,152, an increase of \$157,147 over the adopted budget of FY04-05. Personal Services includes \$15,000 to fund the over hire of a Telecommunications officer, who will be used as needed. The remaining increase in the Support Services Personal Services is primarily due to the annual contractual raise.

Operating Expenses of this division are \$782,110, an increase of \$77,189 over last year, due to increased equipment maintenance and communications costs. As a reminder, this division pays for the most of the general operating costs for the entire department. The major expenses in this section are as follows:

- Contractual Services (\$39,390), which includes Custodial Services, Radio Maintenance and Facility Maintenance.
- Communications (\$123,939), which includes the phone system, cell phones, and laptop data lines. The large increase is to account for an expanded laptop system. The laptops are budgeted in the Capital Project fund, and will enable each officer to have his own computer, rather than assigning them to the vehicle, and there will be an increased telecommunications cost associated with the new connections.
- Vehicle Repairs and Fuel (\$395,000)
- Utilities such as Electricity and Water (\$131,414)
- Uniforms (\$20,550)

For Fiscal Year 2005-06, the budget for **Fire Operations** is \$5,126,824, a \$214,591 (4%) increase over the adopted budget of FY04-05.

In the Fire Operations, the largest expenditure is Personal Services, making up 92% of the budget. Personal Services, at \$4,714,573 increased \$165,539. There are no positions added to this section, an estimated cost of implementing the union contract, including pay raises, is the cause for increases in Personal Services.

Departmental Summary Page (continued)

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

Operating Costs in the Fire Operations Division total \$402,121 and show an increase of \$52,072. Major expenditures in the Operating Costs line items are Schools and Training (\$13,574), Repair and Maintenance of SCUBA, SCBA, hose, and other equipment (\$14,290), Repair, Maintenance and Fuel for vehicles (\$260,000), and Uniforms (\$34,000).

Machinery and Equipment in the amount of \$10,130 includes:

Multi-Media Projector	\$1,500
Multi-Media Laptop Computer	1,500
Carbide Chain Saws (2)	2,200
Positive Pressure Ventilator	1,880
Electric Smoke Ejector	1,050
Technical Trailer Storage System	2,000

2005-06 Performance Measures and Benchmarking

Benchmarking compares current city activity to similar cities for the same period.

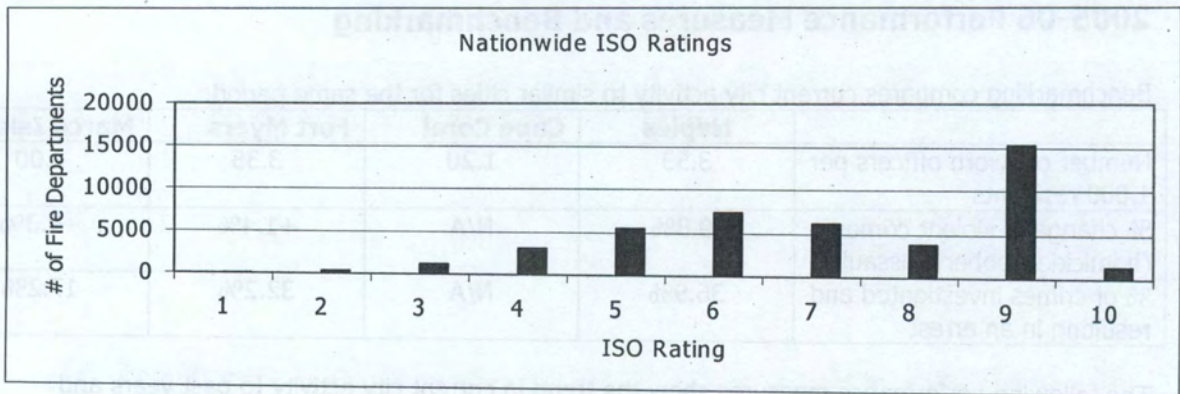
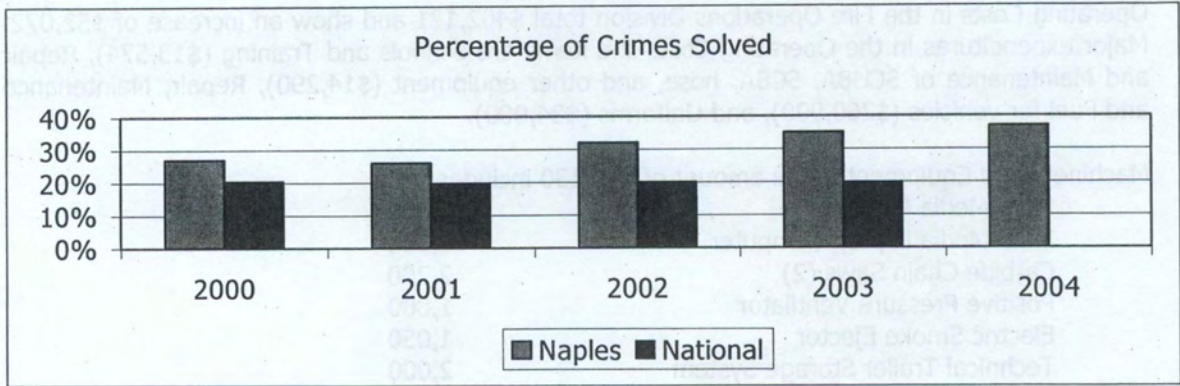
	Naples	Cape Coral	Fort Myers	Marco Island
Number of sworn officers per 1,000 residents	3.53	1.20	3.35	2.00
% change in violent crimes (homicide, robbery, assault)	-9.8%	N/A	+1.4%	+4.3%
% of crimes investigated and resulting in an arrest	36.9%	N/A	32.2%	17.2%

The following performance measures show the trend in current city activity to past years and expectations for the future.

	Actual 2003	Actual 2004	Estimated 2005	Projected 2006
Annual Crime Reports	1107	1143	972	N/A
ISO rating for Fire Protection 1-best 10-worst	2	2	2	2

Departmental Summary Page (continued)

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



Actual	Estimated	Actual	Actual	Actual
1102	912	1143	1102	1102
2	2	2	2	2

FUND: 001 GENERAL FUND
POLICE & EMERGENCY SERVICES
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Chief of Police & Emergency Svcs	\$108,919
1	0	0	Commander	0
1	1	1	Police Lieutenant	79,570
0	0	1	Police Sergeant (from Operations)	48,733
1	1	1	Sr. Administrative Specialist	35,699
1	1	1	Administrative Specialist II	40,592
<u>5</u>	<u>4</u>	<u>5</u>		<u>313,512</u>
CRIMINAL INVESTIGATIONS				
1	1	1	Commander	87,720
2	2	2	Police Sergeant	145,059
11	11	11	Police Officers	633,029
1	1	1	Property & Evidence Technician	43,509
1	1	1	Crime Analyst	44,220
1	1	1	Crime Scene Latent Examiner	39,255
1	1	1	Administrative Specialist II	36,039
<u>18</u>	<u>18</u>	<u>18</u>		<u>1,028,831</u>
PATROL OPERATIONS				
1	1	1	Deputy Chief	87,720
3	3	3	Police Lieutenants	229,187
8	8	7	Police Sergeants (one to Admin)	477,277
48	49	49	Police Officers	2,349,906
2	2	2	Community Service Aides	62,847
1	1	1	Administrative Specialist II	40,592
1.7	1.7	1.7	F.T.E. School Crossing Guard (5)	67,032
<u>64.7</u>	<u>65.7</u>	<u>64.7</u>		<u>3,314,561</u>
SUPPORT SERVICES				
1	1	1	Services Administrator	80,899
1	1	1	Communications Manager	56,967
1	1	1	Records & Fiscal Services Manager	63,650
3	3	3	Communications Shift Supervisor	129,044
11	11	11	Public Safety Telecommunicator	368,634
1	1	1	Inventory Control Clerk	29,194
2	2	2	Administrative Specialist II	77,481
3	3	3	Records Specialist	77,656
1	1	1	Service Worker II	34,338
<u>24</u>	<u>24</u>	<u>24</u>		<u>917,864</u>

FUND: 001 GENERAL FUND
POLICE & EMERGENCY SERVICES
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
FIRE OPERATIONS				
1	1	1	Deputy Chief	87,720
5	5	5	Battalion Chief	392,739
12	12	12	Fire Lieutenants	790,770
37	37	37	Firefighters	1,850,423
2	2	2	Fire Inspectors	59,591
1	1	1	Fire Prevention Specialist	40,473
1	1	1	Administrative Specialist II	39,454
<u>59</u>	<u>59</u>	<u>59</u>		<u>3,261,171</u>

DEPARTMENT TOTALS :

170.7	170.7	170.7	Regular Salaries	8,835,939
			Other Salaries	151,505
			State Incentive Pay	123,040
			Overtime	465,344
			Special Duty Pay	197,000
			Holiday Pay	211,860
			Police Early Retirement Inc. (1)	118,529
			Fire Early Retirement Incentive (2)	57,135
			Employer Payroll Expenses	2,502,916
			Total Personal Services	<u>\$12,663,268</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 2 officers funded in the CRA

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	7,588,097	7,879,153	7,961,047	8,835,939	874,892
10-30 OTHER SALARIES	130,962	113,389	130,497	151,505	21,008
10-32 STATE INCENTIVE PAY	95,231	93,990	89,880	123,040	33,160
10-40 OVERTIME	508,611	595,748	434,144	465,344	31,200
10-41 SPECIAL DUTY PAY	120,827	196,516	180,000	197,000	17,000
10-42 HOLIDAY PAY	140,277	167,196	203,454	211,860	8,406
10-43 TSA GRANT OVERTIME	104,593	0	0	0	0
25-01 FICA	647,978	680,213	617,204	680,555	63,351
25-03 RETIREMENT CONTRIBUTIONS	282,302	432,182	403,847	375,794	(28,053)
25-04 LIFE/HEALTH INSURANCE	1,213,401	1,300,189	1,414,088	1,446,567	32,479
25-13 EARLY RETIREMENT INCENTIVE	0	175,664	175,664	175,664	0
29-00 GENERAL INCREASE	0	0	449,135	0	(449,135)
TOTAL PERSONAL EXPENSES	10,832,279	11,634,240	12,058,960	12,663,268	604,308
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,254	15,266	32,260	29,308	(2,952)
30-04 GRANTS	0	3,998	0	0	0
30-10 AUTO MILEAGE/CAR ALLOWANCE	0	0	0	4,800	4,800
30-41 LLEBG OPERATING GRANTS	0	14,848	0	0	0
31-01 PROFESSIONAL SERVICES	9,087	7,750	5,450	16,267	10,817
31-04 OTHER CONTRACTUAL SVCS	39,508	35,764	47,812	52,818	5,006
40-00 TRAINING & TRAVEL COSTS	69,646	66,254	93,421	95,987	2,566
41-00 COMMUNICATIONS	88,619	70,866	97,860	123,939	26,079
42-10 EQUIP. SERVICES - REPAIRS	462,811	454,501	445,000	490,000	45,000
42-11 EQUIP. SERVICES - FUEL	107,767	125,056	136,121	165,000	28,879
43-01 ELECTRICITY	69,233	61,372	63,000	72,864	9,864
43-02 WATER, SEWER, GARBAGE	22,886	49,016	46,635	58,550	11,915
44-00 RENTALS & LEASES	15,221	13,707	20,850	21,650	800
46-00 REPAIR AND MAINTENANCE	21,369	26,395	32,800	29,275	(3,525)
46-02 BUILDINGS & GROUND MAINT.	7,634	1,775	5,800	7,300	1,500
46-14 HYDRANT MAINTENANCE	0	1,453	2,200	500	(1,700)
47-00 PRINTING AND BINDING	4,168	957	3,600	3,600	0
49-00 OTHER CURRENT CHARGES	7,667	6,177	7,800	7,800	0
49-07 EMPLOYEE RECOGNITION	525	353	1,000	2,000	1,000
51-00 OFFICE SUPPLIES	17,441	16,025	18,180	18,020	(160)
52-00 OPERATING SUPPLIES	77,073	81,555	89,335	98,562	9,227
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	46,673	65,963	60,162	54,550	(5,612)
52-10 JANITORIAL SUPPLIES	10,749	10,418	11,600	11,600	0
52-23 VEST	5,248	7,892	6,400	3,000	(3,400)
54-00 BOOKS, PUBS, SUBS, MEMBS	1,122	599	1,200	1,200	0
54-01 MEMBERSHIPS	2,435	2,641	4,320	4,010	(310)
54-02 BOOKS, PUBS, SUBS.	2,270	2,016	3,468	4,476	1,008
TOTAL OPERATING EXPENSES	1,100,406	1,142,617	1,237,774	1,378,576	140,802
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	5,787	6,953	16,650	33,930	17,280
80-10 GUN PURCHASES	0	375	0	0	0
TOTAL NON-OPERATING EXPENSES	5,787	7,328	16,650	33,930	17,280
TOTAL EXPENSES	\$11,938,472	\$12,784,185	\$13,313,384	\$14,075,774	762,390

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
ADMINISTRATION**

001.1101.521

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	552,822	316,563	230,335	264,779	34,444
10-30	OTHER SALARIES	0	0	0	4,800	4,800
10-32	STATE INCENTIVE PAY	10,129	4,407	3,120	3,120	0
10-40	OVERTIME	18,378	566	0	0	0
10-42	HOLIDAY PAY	5,763	0	10,000	2,000	(8,000)
25-01	FICA	42,941	23,167	17,456	20,077	2,621
25-03	RETIREMENT CONTRIBUTIONS	7,639	25,929	15,303	16,933	1,630
25-04	LIFE/HEALTH INSURANCE	69,216	42,064	40,109	35,500	(4,609)
29-00	GENERAL INCREASE	0	0	13,640	0	(13,640)
TOTAL PERSONAL SERVICES		706,888	412,696	329,963	347,209	17,246
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	888	867	1,000	1,000	0
31-04	OTHER CONTRACTUAL SERVICES	3,830	3,830	5,000	5,188	188
40-00	TRAINING & TRAVEL COSTS	42,691	43,078	56,064	59,572	3,508
41-00	COMMUNICATIONS	130	0	0	0	0
46-02	BUILDINGS & GROUND MAINT.	220	0	1,000	2,500	1,500
47-00	PRINTING AND BINDING	3,568	957	3,000	3,000	0
49-00	OTHER CURRENT CHARGES	466	0	0	0	0
49-07	EMPLOYEE RECOGNITION	525	353	1,000	2,000	1,000
52-00	OPERATING SUPPLIES	14,011	11,784	13,850	13,850	0
54-01	MEMBERSHIPS	1,360	950	1,325	1,290	(35)
54-02	BOOKS, PUBS, SUBS.	1,992	1,843	2,500	3,000	500
TOTAL OPERATING EXPENSES		69,681	63,662	84,739	91,400	6,661
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	0	0	750	750
TOTAL NON-OPERATING EXPENS		0	0	0	750	750
TOTAL EXPENSES		\$776,569	\$476,358	\$414,702	\$439,359	\$24,657

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	858,713	907,317	894,398	1,028,831	134,433
10-30 OTHER SALARIES		0	0	4,200	4,200
10-32 STATE INCENTIVE PAY	18,716	17,411	19,560	21,000	1,440
10-40 OVERTIME	77,150	61,394	72,250	72,850	600
10-42 HOLIDAY PAY	11,019	10,236	13,000	15,860	2,860
25-01 FICA	72,213	75,264	68,152	78,386	10,234
25-03 RETIREMENT CONTRIBUTIONS	8,069	65,949	44,160	46,574	2,414
25-04 LIFE/HEALTH INSURANCE	129,660	131,222	141,608	154,598	12,990
29-00 GENERAL INCREASE	0	0	61,171	0	(61,171)
TOTAL PERSONAL SERVICES	1,175,540	1,268,793	1,314,299	1,422,299	108,000
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	1,000	1,000	0
31-01 PROFESSIONAL SERVICES	599	384	1,450	1,450	0
31-04 OTHER CONTRACTUAL SVCS	120	96	300	300	0
40-00 TRAINING & TRAVEL COSTS	6,908	8,440	7,000	7,000	0
41-00 COMMUNICATIONS	1,008	0	0	0	0
44-00 RENTALS & LEASES	2,245	1,804	6,350	6,350	0
46-00 REPAIR & MAINTENANCE	0	0	1,500	1,500	0
49-00 OTHER CURRENT CHARGES	6,622	4,816	6,000	6,000	0
51-00 OFFICE SUPPLIES	418	196	500	500	0
52-00 OPERATING SUPPLIES	17,877	14,038	18,725	19,500	775
54-00 BOOKS, PUBS, SUBS, MEMBS	1,122	599	1,200	1,200	0
TOTAL OPERATING EXPENSES	36,919	30,373	44,025	44,800	775
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	518	1,506	0	4,150	4,150
TOTAL NON-OPERATING EXPENSES	518	1,506	0	4,150	4,150
TOTAL EXPENSES	\$1,212,977	\$1,300,672	\$1,358,324	\$1,471,249	112,925

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,588,037	2,885,107	3,059,458	3,363,294	303,836
10-30 OTHER SALARIES	55,420	0	0	4,200	4,200
10-32 STATE INCENTIVE PAY	55,420	61,731	55,920	85,920	30,000
10-40 OVERTIME	79,624	165,462	62,994	82,994	20,000
10-41 SPECIAL DUTY PAY	119,266	196,298	180,000	197,000	17,000
10-42 HOLIDAY PAY	37,423	48,612	72,454	72,500	46
10-43 TSA GRANT OVERTIME	104,593	0	0	0	0
25-01 FICA	223,488	251,505	232,472	255,455	22,983
25-03 RETIREMENT CONTRIBUTIONS	158,556	199,947	141,708	142,110	402
25-04 LIFE/HEALTH INSURANCE	402,269	458,407	520,495	534,443	13,948
25-13 EARLY RETIREMENT INCENTIVE	0	118,529	118,529	118,529	0
29-00 GENERAL INCREASE	0	0	178,850	0	(178,850)
TOTAL PERSONAL SERVICES	3,824,096	4,385,598	4,622,880	4,856,445	233,565
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,102	1,159	2,500	2,500	0
30-04 GRANTS	0	3,998	0	0	0
30-41 LLEBG OPERATING GRANTS	0	14,848	0	0	0
31-01 PROFESSIONAL SERVICES	1,838	1,913	4,000	4,000	0
40-00 TRAINING & TRAVEL COSTS	5,478	5,704	10,000	10,000	0
41-00 COMMUNICATIONS	277	0	0	0	0
44-00 RENTALS & LEASES	3,031	2,679	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	842	115	2,850	2,850	0
52-00 OPERATING SUPPLIES	14,199	22,838	30,690	34,795	4,105
52-07 UNIFORMS	0	-275	0	0	0
54-02 BOOKS, PUBS, SUBS.	94	140	500	500	0
TOTAL OPERATING EXPENSES	27,861	53,119	54,040	58,145	4,105
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	1,003	3,024	2,300	10,600	8,300
TOTAL NON-OPERATING EXPENSES	1,003	3,024	2,300	10,600	8,300
TOTAL EXPENSES	\$3,852,960	\$4,441,741	\$4,679,220	\$4,925,190	\$245,970

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	813,566	814,375	843,673	917,864	74,191
10-30 OTHER SALARIES	0	0	15,000	15,000	0
10-40 OVERTIME	50,051	64,186	43,000	50,000	7,000
25-01 FICA	64,538	65,446	63,135	67,880	4,745
25-03 RETIREMENT CONTRIBUTIONS	34,853	67,581	68,167	75,866	7,699
25-04 LIFE/HEALTH INSURANCE	150,903	160,823	173,426	196,132	22,706
29-00 GENERAL INCREASE	0	0	36,383	0	(36,383)
TOTAL PERSONAL SERVICES	1,113,911	1,172,411	1,242,784	1,322,742	79,958
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,180	416	1,680	1,680	0
31-04 OTHER CONTRACTUAL SVCS	32,683	31,838	38,592	39,390	798
40-00 TRAINING & TRAVEL COSTS	558	318	4,873	5,841	968
41-00 COMMUNICATIONS	86,626	70,866	97,860	123,939	26,079
42-10 EQUIP.SERVICES - REPAIRS	300,410	251,202	250,000	270,000	20,000
42-11 EQUIP. SERVICES - FUEL	89,865	106,071	110,121	125,000	14,879
43-01 ELECTRICITY	69,233	61,582	63,000	72,864	9,864
43-02 WATER, SEWER, GARBAGE	22,886	49,016	46,635	58,550	11,915
44-00 RENTALS & LEASES	9,945	9,224	11,000	11,800	800
46-00 REPAIR AND MAINTENANCE	13,229	12,387	18,030	18,575	545
47-00 PRINTING AND BINDING	600	0	600	600	0
49-00 OTHER CURRENT CHARGES	567	1,361	1,800	1,800	0
51-00 OFFICE SUPPLIES	15,992	14,855	15,500	15,390	(110)
52-00 OPERATING SUPPLIES	3,350	7,354	7,410	7,060	(350)
52-02 FUEL	0	0	1,500	1,500	0
52-07 UNIFORMS	20,515	26,506	25,377	20,550	(4,827)
52-10 JANITORIAL SUPPLIES	4,289	3,113	3,600	3,600	0
52-23 VESTS	5,248	7,892	6,400	3,000	(3,400)
54-01 MEMBERSHIPS	635	510	765	765	0
54-02 BOOKS, PUBS, SUBS.	132	33	178	206	28
TOTAL OPERATING EXPENSES	677,943	654,544	704,921	782,110	77,189
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	1,200	8,300	7,100
TOTAL NON-OPERATING EXPENSES	0	0	1,200	8,300	7,100
TOTAL EXPENSES	\$1,791,854	\$1,826,955	\$1,948,905	\$2,113,152	157,147

**FISCAL YEAR 2006
BUDGET DETAIL
POLICE AND EMERGENCY SERVICES
FIRE OPERATIONS**

001.0810.522

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,774,959	2,955,791	2,933,183	3,261,171	327,988
10-30 OTHER SALARIES	130,962	113,389	115,497	123,305	7,808
10-32 STATE INCENTIVE PAY	10,966	10,441	11,280	13,000	1,720
10-40 OVERTIME	283,408	304,140	255,900	259,500	3,600
10-41 SPECIAL DUTY PAY	1,561	218	0	0	0
10-42 HOLIDAY PAY	86,072	108,348	108,000	121,500	13,500
25-01 FICA	244,798	264,831	235,989	258,757	22,768
25-03 RETIREMENT CONTRIBUTIONS	73,185	72,776	134,509	94,311	(40,198)
25-04 LIFE/HEALTH INSURANCE	461,353	507,673	538,450	525,894	(12,556)
25-13 EARLY RETIREMENT INCENTIVE	0	57,135	57,135	57,135	0
29-00 GENERAL INCREASE	0	0	159,091	0	(159,091)
TOTAL PERSONAL SERVICES	4,067,264	4,394,742	4,549,034	4,714,573	165,539
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,084	12,824	26,080	23,128	(2,952)
30-10 AUTO MILEAGE		0	0	4,800	4,800
31-01 PROFESSIONAL SERVICES	6,650	5,453	0	10,817	10,817
31-04 OTHER CONTRACTUAL SVCS	2,875	0	3,920	7,940	4,020
40-00 TRAINING & TRAVEL COSTS	14,011	8,714	15,484	13,574	(1,910)
41-00 COMMUNICATIONS	578	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	162,401	203,299	195,000	220,000	25,000
42-11 EQUIP. SERVICES - FUEL	17,902	18,985	26,000	40,000	14,000
43-01 ELECTRICITY	0	-210	0	0	0
46-00 REPAIR AND MAINTENANCE	7,298	13,893	10,420	6,350	(4,070)
46-02 BUILDING MAINTENANCE	7,414	1,775	4,800	4,800	0
46-14 HYDRANT MAINTENANCE	0	1,453	2,200	500	(1,700)
49-00 OTHER CURRENT CHARGES	12	0	0	0	0
51-00 OFFICE SUPPLIES	1,031	974	2,180	2,130	(50)
52-00 OPERATING SUPPLIES	27,636	25,541	18,660	23,357	4,697
52-07 UNIFORMS	26,158	39,732	34,785	34,000	(785)
52-10 JANITORIAL SUPPLIES	6,460	7,305	8,000	8,000	0
54-01 MEMBERSHIPS	440	1,181	2,230	1,955	(275)
54-02 BOOKS, PUBS, SUBS,	52	0	290	770	480
TOTAL OPERATING EXPENSES	288,002	340,919	350,049	402,121	52,072
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	4,266	2,423	13,150	10,130	(3,020)
TOTAL NON-OPERATING EXPENSES	4,266	2,423	13,150	10,130	(3,020)
TOTAL EXPENSES	\$4,359,532	\$4,738,084	\$4,912,233	\$5,126,824	214,591

Non- Departmental Contingency

City of Naples, Florida

Departmental Summary Page



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

Department Description

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

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

2005-06 Goals and Objectives

Only Facilities Maintenance has goals and objectives. The other divisions shown here are for financial tracking only.

Provide safe and functional Public Facilities and Playgrounds

- Conduct a physical review of all public facility building conditions through monthly, quarterly and annual inspections, with written recommendations and results submitted as needed on a monthly basis.
- Maintain all City playgrounds in an acceptably safe condition, according to national playground safety program standards every weekday.
- Complete all safety work orders within an average of 5 working days from the date of issuance.
- Complete all non-safety work orders within an average of 10 working days from the date of issuance.

Provide clean and aesthetically pleasing facilities.

- Remove graffiti from public buildings or facilities within 24 hours of notification.
- Maintain a custodial cleaning services program to insure all public facilities remain clean and attractive at all times.

Departmental Summary Page (continued)

DEPARTMENT Non-Departmental and Contingency
FUND: General Fund

2005-06 Significant Budgetary Issues

The budget of Facilities Maintenance is \$942,186, Non Departmental is \$2,995,852, Contingency is established at \$298,236, or approximately 1% of the budget, and the Transfer to Streets remains at \$280,000, which is to offset the recent reduction in gas tax revenue.

The budget of **Facilities Maintenance**, at \$942,186 represents an increase of \$80,590 (9.3%) over the adopted budget of FY04-05.

Personal Services in the Facilities Maintenance Division has a total of 10 positions, the same number as budgeted in 2004-05. Note that in 2004-05, one Tradesworker was moved into this division from the Building Inspections Fund and the Water/Sewer Fund for reporting clarity. The position had previously reported to Facilities Maintenance, yet its cost was split between the other two funds. The Building Inspections Fund and Water/Sewer Fund pay for a small portion of this Division's costs in their Administrative overhead charge.

Operating expenses are budgeted at \$438,930 a \$39,630 increase from the 2004-05 adopted budget. Specifically, this increase is due to professional services, such as minor facility repair work being outsourced and the transfer of \$10,000 budgeted for buoy repair from the Street Fund to the General Fund.

The major expense in this division is the repair and maintenance line item that is used to acquire parts, supplies and services related to general maintenance of city facilities. Budgeted at \$185,000, this decreased slightly from FY04-05. Other major expenses in Facilities Maintenance include \$17,000 in Janitorial Supplies, and \$32,000 in the Water, Sewer and Garbage line item.

Non-Departmental has a budget of \$2,995,852. There are no positions budgeted. The following summarizes the adopted budgeted expenditures:

General and Merit	\$30,000	Holiday bonus for the General Fund
Operating Expenditures	17,025	For the common copier in the City Manager's office and for memorial florals.
Construction Management	\$165,720	General Fund use of the Construction Management Fund
Professional Services	\$125,000	City Boundaries Survey and for costs related to the pay plan and its implementation
Other Contractual	\$12,480	Required arbitrage calculations
FEMA	\$25,000	Continued mapping services will be required to ensure the City's FEMA maps are correct
Mapping/Engineering		
Elections Expense	\$56,000	Assumes one election in February
Communications	\$8,400	Unallocated portion of phone charges
Postage and Freight	\$78,000	Postage meter and overnight shipping
Self Insurance	\$1,613,456	General Fund share of Risk Management Fund
Information Services	\$797,471	General Fund share of Information Services Fund
Special Events	\$25,000	For Council's direction for services provided

Departmental Summary Page (continued)

DEPARTMENT Non-Departmental and Contingency
FUND: General Fund

Awards	\$28,000	Gifts and monetary longevity awards per Personnel Policy and annual employee appreciation event
Other Charges	\$14,300	Kazoo Band Supplies \$1,800, Collier County Tax Roll \$7,500, Hurricane supplies, training, and perishables \$5,000

Contingency has a budgeted of \$298,236 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. Only Council has the authority to direct staff to use funds from Contingency.

Transfers has a budget of \$280,000 and will be transferred to the Streets Fund, consistent with FY 04-05, to make up a portion of the city's reduced gas tax.

2005-06 Performance Measures and Benchmarking

In this section, only the Facilities Maintenance establishes performance measures.

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Number of work orders assigned	Not Available	2,331	2,600	2,750
Number of restrooms serviced daily	52	58	58	60
Number of public facility trash cans emptied daily	322	400	450	470

**FISCAL YEAR 2005-06
BUDGET DETAIL
GENERAL FUND**

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ADOPTED BUDGET	05 - 06 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	11,108,402	11,802,535	12,093,815	13,371,237	1,277,422
10-30	OTHER SALARIES	591,057	664,916	606,179	722,605	116,426
10-32	STATE INCENTIVE PAY	96,386	93,990	89,880	123,040	33,160
10-40	OVERTIME	723,883	679,480	513,921	558,044	44,123
10-41	SPECIAL DUTY PAY	164,988	196,516	180,000	197,000	17,000
10-42	HOLIDAY PAY	122,812	167,196	203,454	211,860	8,406
10-43	TSA GRANT OVERTIME	0	0	0	0	0
25-01	FICA	962,386	1,029,223	925,542	1,019,793	94,251
25-03	RETIREMENT CONTRIBUTIONS	394,070	724,155	731,905	744,232	12,327
25-04	LIFE/HEALTH INSURANCE	1,466,603	2,063,699	2,276,833	2,402,407	125,574
25-13	EARLY RETIREMENT INCENTIVE	0	178,164	175,664	175,664	0
29-00	GENERAL & MERIT INCREASE	0	0	657,455	30,000	(627,455)
TOTAL PERSONAL EXPENSES		15,630,587	17,599,874	18,454,648	19,555,882	1,101,234
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	122,005	199,594	277,010	308,193	31,183
30-02	HOUSING ALLOWANCE	18,000	18,000	18,000	18,000	0
30-05	COUNTY LAND FILL	0	3,998	5,000	5,000	0
30-10	AUTO MILEAGE	9,425	5,387	6,650	20,250	13,600
30-20	FIELD TRIPS	0	0	500	4,800	4,300
30-21	FLEISCHMANN PARK	161,736	27,607	40,000	45,000	5,000
30-22	NORRIS COMMUNITY CENTER	31,457	0	0	0	0
30-23	RIVER PARK CENTER	18,648	1,594	6,500	9,000	2,500
30-31	TV PRODUCTION EXPENDITURE	0	0	0	0	0
30-40	CONSTRUCTION MGT FEE	0	195,000	207,000	165,720	(41,280)
31-00	PROFESSIONAL SERVICES	10,038	27,471	22,900	33,617	10,717
31-01	PROFESSIONAL SERVICES	63,432	245,504	307,650	405,150	97,500
31-02	ACCOUNTING & AUDITING	87,205	101,147	106,500	106,500	0
31-04	OTHER CONTRACTUAL SVCS	991,075	990,583	1,307,559	1,366,433	58,874
31-07	MEDICAL SERVICES	21,131	17,881	37,300	36,625	(675)
31-10	FEMA MAP- ENGINEERING	0	50,000	0	25,000	25,000
31-30	CITY MANAGER SEARCH	0	216	0	0	0
31-50	ELECTION EXPENSE	35,876	112,121	40,000	56,000	16,000
31-51	DOCUMENT IMAGING	7,113	5,228	7,000	7,000	0
32-01	CITY ATTORNEY	184,476	194,859	210,000	210,000	0
32-03	WILKINSON HOUSE ATTORNEY	65,641	4,815	0	0	0
32-04	OTHER LEGAL SERVICES	0	14,640	28,000	18,000	(10,000)
32-10	LITIGATION COUNSEL	163,649	196,417	160,000	170,000	10,000
32-11	CABLE ATTORNEY	19,155	0	5,000	0	(5,000)
32-12	LABOR ATTORNEY	11,765	96,198	65,000	25,000	(40,000)
40-00	TRAINING & TRAVEL COSTS	0	104,990	175,491	173,597	(1,894)
41-00	COMMUNICATIONS	182,364	195,279	195,311	254,275	58,964
42-00	TRANSPORTATION	17,513	32,799	42,500	48,500	6,000
42-02	POSTAGE & FREIGHT	70,592	100,806	105,000	109,000	4,000
42-10	EQUIP. SERVICES - REPAIRS	724,177	629,954	625,500	686,890	61,390
42-11	EQUIP. SERVICES - FUEL	133,416	169,568	195,721	237,400	41,679
43-01	ELECTRICITY	548,804	285,391	312,960	329,229	16,269
43-02	WATER, SEWER, GARBAGE	196,212	285,841	338,558	337,973	(585)
44-00	RENTALS & LEASES	21,934	28,519	48,718	54,529	5,811
44-01	BUILDING RENTAL	45,540	0	51,740	54,288	2,548
44-02	EQUIPMENT RENTAL	414	457	1,000	1,000	0
45-00	INSURANCE- SKATE PARK	0	15,000	16,500	0	(16,500)
45-22	SELF INS. PROPERTY DAMAGE	773,180	1,310,241	1,414,154	1,613,456	199,302
46-00	REPAIR AND MAINTENANCE	222,149	212,790	270,126	249,567	(20,559)
46-02	BUILDINGS & GROUND MAINT.	0	1,775	5,800	7,300	1,500

**FISCAL YEAR 2006
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL SUMMARY**

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	285,788	281,874	306,342	340,744	34,402
10-30 OTHER SALARIES	12,942	5,399	4,000	4,000	0
10-40 OVERTIME	22,186	24,844	20,000	20,000	0
25-01 FICA	23,821	30,412	23,007	25,237	2,230
25-03 RETIREMENT CONTRIBUTIONS	12,434	18,670	23,843	27,860	4,017
25-04 LIFE/HEALTH INSURANCE	58,753	72,524	70,707	85,415	14,708
29-00 GENERAL INCREASE	0	0	43,597	30,000	(13,597)
TOTAL PERSONAL EXPENSES	415,924	433,723	491,496	533,256	41,760
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	54,751	-1,122	30,720	32,025	1,305
30-40 CONSTRUCTION MGT FEE	0	195,000	207,000	165,720	(41,280)
31-01 PROFESSIONAL SERVICES	15,505	84,087	65,000	135,000	70,000
31-04 OTHER CONTRACTUAL SVCS	61,270	20,136	32,000	37,480	5,480
31-10 TOMASELLO ENGINEERING	65,000	50,000	0	0	0
31-30 CITY MANAGER SEARCH	34,459	216	0	0	0
31-50 ELECTION EXPENSE	0	112,121	40,000	56,000	16,000
32-03 WILKINSON HOUSE ATTORNEY	3,777	4,815	0	0	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	193	0	1,000	1,040	40
41-00 COMMUNICATIONS	6,386	5,588	12,000	14,900	2,900
41-01 TELEPHONE	-3,369	35,359	0	0	0
42-02 POSTAGE & FREIGHT	65,210	72,348	75,000	78,000	3,000
42-10 EQUIP. SERVICES - REPAIRS	10,255	17,799	20,000	27,290	7,290
42-11 EQUIP. SERVICES - FUEL	7,008	7,860	10,000	15,000	5,000
43-01 ELECTRICITY	103,639	65,283	58,000	63,000	5,000
43-02 WATER, SEWER, GARBAGE	34,649	35,662	32,000	32,000	0
44-02 EQUIPMENT RENTAL	0	457	1,000	1,000	0
45-22 SELF INS. PROPERTY DAMAGE	1,056,201	1,310,241	1,414,154	1,613,456	199,302
46-00 REPAIR AND MAINTENANCE	161,404	157,875	189,000	185,000	(4,000)
46-05 STORM REPAIR	0	0	0	0	0
46-15 RED TIDE CLEAN-UP	0	471,530	0	0	0
49-00 OTHER CURRENT CHARGES	15,644	7,499	16,800	14,300	(2,500)
49-02 INFORMATION SERVICES	568,699	591,945	721,835	797,471	75,636
49-05 SPECIAL EVENTS	13,012	12,023	25,000	25,000	0
49-06 AWARDS	10,312	11,173	14,700	28,000	13,300
49-51 WILKINSON HOUSE EXPENSES	9,448	2,590	0	0	0
51-00 OFFICE SUPPLIES	269	500	500	1,000	500
52-00 OPERATING SUPPLIES	25,064	5	0	10,000	10,000
52-07 UNIFORMS	6,639	4,987	5,000	5,000	0
52-09 OTHER CLOTHING	1,824	1,582	300	900	600
52-10 JANITORIAL SUPPLIES	25,505	20,511	35,000	18,000	(17,000)
54-01 MEMBERSHIPS	0	160	500	200	(300)
TOTAL OPERATING EXPENSES	2,352,754	3,298,230	3,006,509	3,356,782	350,273
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$2,768,678	\$3,731,953	\$3,498,005	\$3,890,038	\$392,033

**FISCAL YEAR 2006
BUDGET DETAIL
NON-DEPARTMENTAL
FACILITIES MAINTENANCE**

001.1417.519

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	285,788	281,874	306,342	340,744	34,402
10-30	OTHER SALARIES	12,942	5,399	4,000	4,000	0
10-40	OVERTIME	22,186	24,844	20,000	20,000	0
25-01	FICA	23,821	23,534	23,007	25,237	2,230
25-03	RETIREMENT CONTRIBUTIONS	12,434	17,932	23,843	27,860	4,017
25-04	LIFE/HEALTH INSURANCE	58,753	59,901	70,707	85,415	14,708
29-00	GENERAL INCREASE	0	0	14,397		(14,397)
TOTAL PERSONAL SERVICES		415,924	413,484	462,296	503,256	40,960
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	16,461	13,400	15,000	15,000	0
31-01	PROFESSIONAL SERVICES	0	49,951	10,000	35,000	25,000
31-04	OTHER CONTRACTUAL SVCS	36,797	20,136	20,000	25,000	5,000
40-00	TRAINING & TRAVEL COSTS	193	0	1,000	1,040	40
41-00	COMMUNICATIONS	2,059	1,887	2,000	4,500	2,500
42-10	EQUIP. SERVICES - REPAIRS	10,255	17,799	20,000	27,290	7,290
42-11	EQUIP. SERVICES - FUEL	7,008	7,860	10,000	15,000	5,000
43-01	ELECTRICITY	103,639	65,283	58,000	63,000	5,000
43-02	WATER, SEWER, GARBAGE	34,649	35,662	32,000	32,000	0
44-02	EQUIPMENT RENTAL	0	457	1,000	1,000	0
46-00	REPAIR AND MAINTENANCE	161,404	157,875	189,000	185,000	(4,000)
51-00	OFFICE SUPPLIES	269	500	500	1,000	500
52-00	OPERATING SUPPLIES	4,405	5	0	10,000	10,000
52-07	UNIFORMS	6,639	4,987	5,000	5,000	0
52-09	OTHER CLOTHING	1,824	1,582	300	900	600
52-10	JANITORIAL SUPPLIES	25,505	20,511	35,000	18,000	(17,000)
54-01	MEMBERSHIPS	0	160	500	200	(300)
TOTAL OPERATING EXPENSES		411,107	398,055	399,300	438,930	39,630
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0
TOTAL EXPENSES		\$827,031	\$811,539	\$861,596	\$942,186	\$80,590

Water

&

Sewer

**FISCAL YEAR 2006
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	-	0	0	0
25-01 FICA	0	6,878	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	0	738	0	0	0
25-04 LIFE/HEALTH INSURANCE	0	12,623	0	0	0
29-00 GENERAL INCREASE (HOLIDAY BONUS)	0	-	29,200	30,000	800
TOTAL PERSONAL SERVICES	0	20,239	29,200	30,000	800
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	38,290	-14,522	15,720	17,025	1,305
30-40 CONSTRUCTION MGT FEE	0	195,000	207,000	165,720	(41,280)
31-01 PROFESSIONAL SERVICES	15,505	34,136	55,000	125,000	70,000
31-04 OTHER CONTRACTUAL SVCS	24,473	0	12,000	12,480	480
31-10 FEMA MAPPING/ENGINEERING	65,000	50,000	0	25,000	25,000
31-30 CITY MANAGER SEARCH	34,459	216	0	0	0
31-50 ELECTION EXPENSE	0	112,121	40,000	56,000	16,000
32-03 MISCELLANEOUS ATTORNEY	3,777	4,815	0	0	0
41-00 COMMUNICATIONS	4,327	3,701	10,000	8,400	(1,600)
41-01 TELEPHONE	-3,369	35,359	0	0	0
42-02 POSTAGE & FREIGHT	65,210	72,348	75,000	78,000	3,000
45-22 SELF INS. PROPERTY DAMAGE	1,056,201	1,310,241	1,414,154	1,613,456	199,302
46-05 STORM REPAIR	0	471,530	0	0	0
49-00 OTHER CURRENT CHARGES	15,644	7,499	16,800	14,300	(2,500)
49-02 INFORMATION SERVICES	568,699	591,945	721,835	797,471	75,636
49-05 SPECIAL EVENTS	13,012	12,023	25,000	25,000	0
49-06 AWARDS	10,312	11,173	14,700	28,000	13,300
49-51 WILKINSON HOUSE EXPENSES	9,448	2,590	0	0	0
52-00 OPERATING SUPPLIES	20,659	0	0	0	0
TOTAL OPERATING EXPENSES	1,941,647	2,900,175	2,607,209	2,965,852	358,643
TOTAL EXPENSES	\$1,941,647	\$2,920,414	\$2,636,409	\$2,995,852	\$359,443

**FISCAL YEAR 2006
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
NON-OPERATING EXPENSES					
99-01 OPERATING CONTINGENCY	0	0	233,144	298,236	65,092
TOTAL NON-OPERATING EXPENSES	0	0	233,144	298,236	65,092
TOTAL EXPENSES	\$0	\$0	\$233,144	\$298,236	\$ 65,092

FUND: 001 GENERAL FUND

**MAYOR AND CITY COUNCIL
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Mayor	\$20,000
6	6	6	Council Members	84,000
1	1	1	Administrative Coordinator-Mayor	39,019
DEPARTMENT TOTALS :				
8	8	8	Regular Salaries	143,020
			Employer Payroll Expenses	58,123
			Total Personal Services	<u>\$201,143</u>

**FISCAL YEAR 2006
BUDGET DETAIL
DEVELOPMENT SERVICES
ENGINEERING**

001.0601.541

ACCOUNT DESCRIPTION	02-03 ACTUALS	03-04 ACTUALS	04-05 APPROVED BUDGET	05-06 DEPARTMENT REQUEST	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	429,157	0	0	0	0
10-40 OVERTIME	1,373	0	0	0	0
25-01 FICA	32,721	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	21,430	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	67,501	0	0	0	0
TOTAL PERSONAL SERVICES	552,182	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SVCS	4,144	0	0	0	0
40-01 TRAVEL	299	0	0	0	0
40-02 SCHOOL AND TRAINING	3,303	0	0	0	0
41-00 COMMUNICATIONS	11,101	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	8,744	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	3,197	0	0	0	0
44-00 RENTALS & LEASES	1,440	0	0	0	0
44-01 BUILDING RENTAL	47,800	0	0	0	0
46-04 EQUIP. MAINTENANCE	1,140	0	0	0	0
47-06 DUPLICATING	223	0	0	0	0
51-00 OFFICE SUPPLIES	967	0	0	0	0
52-00 OPERATING SUPPLIES	3,346	0	0	0	0
52-09 OTHER CLOTHING	799	0	0	0	0
54-01 MEMBERSHIPS	125	0	0	0	0
54-02 BOOKS, PUBS, SUBS.	69	0	0	0	0
TOTAL OPERATING EXPENSES	86,697	0	0	0	0
TOTAL EXPENSES	\$638,879	\$0	\$0	\$0	\$0

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

City of Naples, Florida

Fund Summary Page



FUND: Water and Sewer Utility (Fund 420)

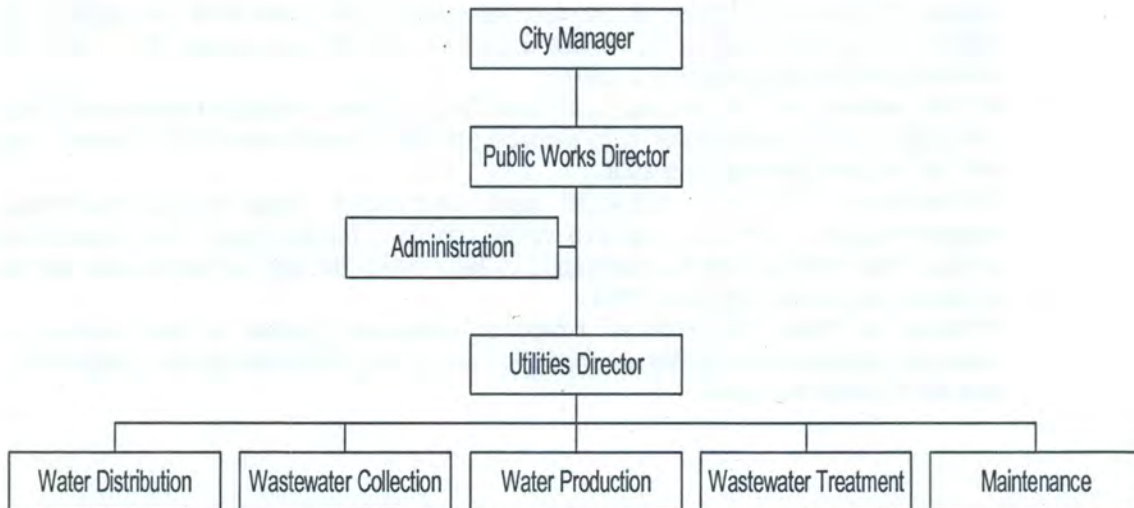
Fund Description

The City began providing water to its residents in 1958, when its first water plant was constructed. 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 plastic bottles that 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.



Fund Summary Page (continued)

FUND: Water and Sewer Utility

2005-06 Goals and Objectives

Provide a level of service that provides the highest quality water to the residents of the Naples area while reducing operational cost and providing customers with the lowest possible water rates.

- Increase accuracy and efficiency of water meter reading by replacing mechanical meters with electronic read water meters on a change-out basis. Final completion in 2010, with approximately 800 to be replaced during 2006.
- Improve water storage tank sites pumping capability. Design and engineering of the East Naples Tank site and Solana Road Tank site is complete, and construction will begin after the reclaimed water expansion project can provide data in terms of an effect the project will have on potable water demand.
- Rebuild high service pumps to provide optimum performance, alleviating any unanticipated interruptions in water service, by replacing one (of the 11) pumps every year. The high service pump will be completed by January 2006.
- Provide water customers with a consumer confidence report (CCR) that provides an awareness of the previous year's water quality testing results. Complete by May 2006.

Increase the efficient treatment of wastewater and expand the reclaimed water program that will reduce the demand on underground aquifers.

- Complete phase I of reuse expansion program which provides alternate source of water for irrigation needs for City customers. Engineering and design started in October 2004, Construction to begin in May 2006.
- Replace aeration basin diffusers at the wastewater treatment plant to maintain the sewage treatment efficiency of the aeration basins. This year staff will replace the diffusers in aeration basin #3. Project is part of a three-year project that started in 2004 and will be complete in FY 2007.
- Replace wastewater filter media in all three filters at the wastewater treatment plant. The policy at the wastewater is to replace the filter media every 5 to 7 years, and this will be complete by June 2006.
- Replace one of the four reclaimed water distribution pump at the wastewater treatment plant. Over the past two years staff has replaced two 350 horsepower pumps. This program will be completed in 2007 when the last of four pumps will be replaced. Completion by June 2006.
- Continue to install and maintain biological treatment stations in the wastewater collection system sewer pump stations that will reduce odor and grease. Objective is met on a continuing basis.

Fund Summary Page (continued)

FUND: Water and Sewer Utility

Maintain and enhance the aesthetics, safety and durability of the facilities.

- Overlay the parking area to provide additional parking for employees and guests at the Public Works facility by July 2006.
- Repaint the 5 million gallon reclaimed water storage tanks at the wastewater treatment plant by August 2006
- Replacement of the Maintenance Shop that is no longer functional. With a preliminary design complete in 2004, construction contract will be assigned by June 2006.
- Based on the Vulnerability Assessment performed on Utility facilities, design, implement, and install security equipment for the Water Treatment Plant to comply with the Homeland Security directives. New fencing around the Water treatment plant will be installed by September 2005. Purchase and installation of security cameras and monitors will be complete by July 2006.
- Replace hip roof at the Wastewater treatment Plan to eliminate leaking by April 2006

2005-06 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$40,137,714

Revenues

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

- Water Sales
- Sewer Service Sales

Water revenue is \$11,769,120 and includes the base and use charges, tapping fees, connection fees, delinquent fees, and surcharges. City Council approved a new rate structure that became effective October 1, 2003. For 2005-06, in accordance with Chapter 66 of the City Code, rates will be increased by 2.17% the current percentage increase of the Florida Public Service Commission Deflator Index.

Included in the above amount is \$94,600 in revenue for the new plans review permit charge, passed by Council in spring 2004.

Sewer revenue is \$9,480,800, and includes primarily the base and use charges, connection fees and surcharges. Sewer rates are also adjusted annually in accordance with the State of Florida's Public Service Commission's price index. The index adjustment for October 1, 2005 is 2.17%.

Included with sewer revenue is revenue from the sale of 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. Reuse water is expected to bring in \$208,000.

The fund has budgeted \$93,600 in Special Assessment revenue. 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. There is \$624,000 budgeted for Water and Sewer System Development Charges, this reflects impact fees that are received throughout the year. Finally, there is \$600,000 included for the Big Cypress Basin Board contribution for the City's alternative water source project.

Fund Summary Page (continued)

FUND: Water and Sewer Utility

With the new Reuse expansion, the City will have to issue approximately \$12 million in debt to pay for the lines. This is in compliance with previous presentations made to City Council.

Expenditures

There are 99.5 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 Maintenance. Expenditures for the fund total \$40,137,714 a \$4,753,691 increase over the adopted 2004-05 budget.

Administration

The budget for Administration is \$9,981,158, a \$67,714 increase from the adopted budget of FY04-05.

The Administration division includes eight positions. Personal service expenses in Administration total \$624,895, an increase of \$86,662 over the adopted budget of FY04-05. The increase is due to the car allowances and a position reclassification; from Public Information Coordinator to Utilities Engineer.

Administration Operating Expenditures, at \$4,374,163, decreased \$21,361. The decrease in operating expenses is a result of a reduction in the charge for the Self Insurance Property Damage line item. The following five line items comprise 93% of the Administration's Operating Expenditures:

City Administration (General Fund Reimbursement)	\$1,832,720
Taxes (Payment in Lieu of Taxes Franchise Fee)	\$1,268,000
Self Insurance Charge	\$359,043
Capital Projects Engineering Fee	\$148,600
Information Services Charges	\$457,230

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

Water Production

The budget for Water Production is \$4,546,980, a \$611,448 (13%) increase over the adopted budget of FY04-05.

The Water Production division includes sixteen positions.

Water Production's Operating Expenditures \$3,621,451, increased \$492,690 or 16%. The following three line items comprise 86% of this section of the budget:

Chemicals (for water treatment)	\$1,510,078
Electricity (for wells and water plant)	\$1,380,000
Contractual Services (mostly sludge hauling)	\$301,100

Fund Summary Page (continued)

FUND: Water and Sewer Utility

The major increases are in well and plant electricity and the cost of chemicals. The remaining portion of this division's expenses includes items such as tools, supplies, and repair and maintenance of the plant and equipment.

Water Distribution

The budget for Water Distribution is \$2,083,899, a \$128,670 increase over the adopted budget of FY04-05.

The Water Distribution's division includes 24 positions.

Water Distribution's Operating Expenditures \$810,170, increased \$47,545, or 6%. The major function of this division is to ensure the supply of water gets to its destination; therefore the major costs include meters and related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs. The increase this year is in fuel costs, and a valve program engineering study.

Wastewater Treatment

The budget for Wastewater Treatment is \$2,960,788, a \$783,084 increase over the adopted budget of FY04-05.

Personal Services increased \$60,434, or 6%. The Wastewater Treatment division includes 20.5 positions.

Wastewater Treatment Plant's Operating Expenditures \$1,815,100, increased \$722,650. The following four items make up 89% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$215,000
Electricity (for plant)	\$805,000
Chemicals	\$356,400
Equipment and Plant Maintenance	\$241,500

The major increases are in these four items. The other 11% of the operating costs of the Wastewater Treatment Division consists 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 \$1,049,964, a \$45,277 (5%) increase over the adopted budget of FY04-05.

Wastewater Collection Operating Expenditures \$242,055, increased \$7,605. Because the primary function of this division is to ensure wastewater gets to its destination; major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Fund Summary Page (continued)

FUND: Water and Sewer Utility

Maintenance

The responsibility of the Maintenance division is to maintain the water and sewer system, including 51 raw water production wells, and 115 sewage pump/lift stations. The budget for this function is \$1,381,425, a \$39,153 increase over the adopted budget of FY04-05.

The Maintenance division includes 16 positions

Operating Expenditures increased \$28,025 or 5% to \$558,275. Major expenditures in this section are as follows:

Equipment Maintenance	\$110,000
Equipment Services Charge	\$66,000
Chemicals	\$125,000
Electricity	\$165,000

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. The largest project, the Reuse Line Expansion is estimated at \$10,800,000, and although funded initially by a bond, will be repaid by property assessments and a user charge.

2005-06 Performance Measures and Benchmarking

Water Production

The following benchmark compares the City of Naples to other agencies that produce water.

Benchmarking	Naples	Collier County	Bonita Springs	City of Fort Myers	Marco Island	Cape Coral
Water Rates Per Thousand Gallons (1 st Tier rates)	\$1.14	\$1.54	\$2.90	\$3.26	\$2.80	\$2.00

Performance Measures show the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Expected 2005/06
Volume Treated Gallons treated annually	6,283,113,600	6,372,393,800	6,445,900,000	6,536,142,600
Cost per Million Gallons (MG) treated	\$504	\$558	\$484	TBD
Average Daily Demand (MG)	17.21	17.41	17.66	17.91
Unaccounted Water Loss	8.75%	5.36%	4.82%	4.80%
Number of Quality Control Tests Performed	Not Available	Not Available	106,224	102,648

Fund Summary Page (continued)

FUND: Water and Sewer Utility

2005-06 Performance Measures and Benchmarking

Water Distribution

The following benchmark compares the City of Naples to other agencies which distribute water.

Benchmarking	Naples	Cape Coral	Fort Myers	Collier County
Ratio of # Water meters within system maintained to the # of employees	17,500:22	47,000:71	16,000:23	25,000:62

Performance Measures show the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
# of meters changed annually	2277	700	1100	1100
# of large meters tested annually	187	188	189	190
# of backflow devices tested annually	1109	1123	1500	2000
# of valves maintained annually	200	275	500	2200

Wastewater Treatment

The following benchmarks compare the City of Naples to other similarly situated agencies that treat wastewater.

Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	6.86 MGD	12 MGD	6.97 MGD	1.8 MGD
Personnel	16	22	18	10
MGD to Reuse System	5.17 MGD	8.49 MGD	4.42 MGD	1.08 MGD

Fund Summary Page (continued)

FUND: Water and Sewer Utility

2005-06 Performance Measures and Benchmarking

Wastewater Treatment

Performance Measures show the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Chemical cost per million gallons treated	\$68.43	\$70.55	\$81.96	\$82.30
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.9	1.8	1.6	1.6
Influent CBOD – pounds per day	119	129	142	145

Wastewater Collections

The following benchmarks compare the City of Naples to other similarly situated agencies that collect wastewater.

Benchmarking	Naples	Cape Coral	Sarasota	Collier County
# of employees maintaining collection system	15	71	12	63
# of manholes maintained within collection system	2,924	8,033	492	18,850
# of linear feet of gravity mains maintained within collection system	643,632	2,705,577	147,840	3,011,961
# of linear feet of force main maintained within collection system	276,144	745,328	Not Available	1,637,522

Fund Summary Page (continued)

FUND: Water and Sewer Utility

2005-06 Performance Measures and Benchmarking

Wastewater Collections

2005-06 Performance Measures and Benchmarking Performance Measures show the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
# of linear feet of pipe inspected annually	42,240 ft	26,400 ft	100,320 ft	120,000 ft
# of linear feet of pipe cleaned annually	205,920 ft	248,160 ft	316,800 ft	370,000 ft
Force main, Valves, Gravity main and service repairs performed per year	73	52	121	150
Sewer mains obstructions cleared per year	71	21	20	30

Utilities Maintenance

The following benchmarks compare the City of Naples to other agencies that provide similar services.

Benchmarking	Naples	Collier County	West Palm	Marco Island
Ratio of # of employees to the number of lift stations maintained within system.	15:118	64:680	22:142	5:63
# of water producing wells maintained within system.	52	Not Available	10 (Surface Water System)	15
# of Telemetry sites maintained within system.	175	600	NA	20
Ratio# of dollars spent on odor control to the # of MG sewage treated annually.	\$125,000: 2,503 MG	\$500,000: 5,840 MG	\$100,000: 4,563 MG	NA

Fund Summary Page (continued)

FUND: Water and Sewer Utility

2005-06 Performance Measures and Benchmarking

Utilities Maintenance

The following performance measures show the trend of the city in levels of service or workload over the past years, and estimates the trend for the budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
# of lift stations improved/retrofitted on an annual basis to increase efficiency.	5	15	15	15
# of new installations on stations equipped with odor control devices. (pit evacuators)	1	2	2	3
Magnetic flow meter installations within the well field.	Not Available	Not Available	15	10
# of wells chlorinated on an annual basis for algae/bacteria control.	Not Available	20	25	20
# of Utility Facility Sites landscaped/beautified (improved) on an annual basis.	5	5	5	5



**WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$17,664,830
Projected Revenues FY 2004-05	\$22,242,811
Projected Expenditures FY 2004-05	\$24,776,898
Net Increase/(Decrease) in Net Unrestricted Assets	<u>-2,534,087</u>

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$15,130,743**

Add Fiscal Year 2005-06 Budgeted Revenues

OPERATING:		
Water Sales	\$11,769,120	
Sewer Charges	9,480,800	
Other Operating	<u>0</u>	\$21,249,920
NON-OPERATING		
Interest Income	\$338,000	
Big Cypress Basin Board	\$600,000	
System Development Charges	624,000	
Payments on Assessments	93,600	
Bond Proceeds	<u>12,000,000</u>	<u>\$13,655,600</u>
		\$34,905,520

TOTAL AVAILABLE RESOURCES: **\$50,036,263**

Less Fiscal Year 2005-06 Budgeted Expenditures

Administration	1,394,695	
Water Production	4,546,980	
Water Distribution	2,072,524	
Wastewater Treatment	2,955,288	
Wastewater Collection	1,040,464	
Utilities Maintenance	1,361,425	
Debt Principal (Parity Debt)	2,410,000	
Debt Interest (Parity Debt)	552,398	
State Revolving Loan - Princ.	1,338,646	
State Revolving Loan - Int.	577,056	
Transfer - General Fund Admin.	1,832,720	
Transfer - Capital Project Engineer	148,600	
Transfer - Pmt in Lieu of Taxes	1,268,000	
Transfer - Self Insurance	359,043	
Capital Projects	18,179,875	
Contingency	100,000	
Depreciation	<u>-</u>	<u>\$40,137,714</u>

BUDGETED CASH FLOW **-5,232,194**

Projected Unrestricted Net Assets as of September 30, 2006 **\$9,898,549**

Five Year Trend-Unrestricted Net Assets





WATER & SEWER FUND

STATEMENT OF REVENUES, EXPENDITURES & NET INCOME

Fiscal Year 2005-06

Add Fiscal Year 2005-06 Budgeted Revenues

OPERATING:

Water Sales	\$11,769,120	
Sewer Charges	9,480,800	
Other Operating	0	\$21,249,920

NON-OPERATING

Interest Income	\$338,000	338,000
		\$21,587,920

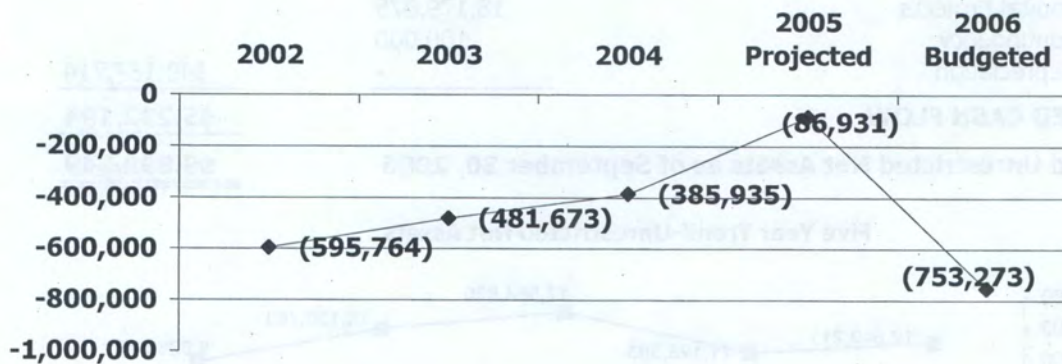
Less Fiscal Year 2005-06 Budgeted Expenditures

Administration	1,394,695	
Water Production	4,546,980	
Water Distribution	2,072,524	
Wastewater Treatment	2,955,288	
Wastewater Collection	1,040,464	
Utilities Maintenance	1,361,425	
Debt Principal (Parity Debt)	-	
Debt Interest (Parity Debt)	552,398	
State Revolving Loan - Princ.	-	
State Revolving Loan - Int.	577,056	
Transfer - General Fund Admin.	1,832,720	
Transfer - Capital Project Engineer	148,600	
Transfer - Pmt in Lieu of Taxes	-	
Transfer - Self Insurance	359,043	
Capital Projects	-	
Depreciation	5,500,000	\$22,341,193

BUDGETED NET INCOME

(\$753,273)

Five Trend - Net Income/(Loss)





WATER & SEWER FUND
DEBT SERVICE COVERAGE
Fiscal Year 2005-06
(\$000's Omitted)

OPERATING REVENUES		\$21,250
OPERATING EXPENSES:		
WATER SYSTEM:		
WATER PRODUCTION	\$4,547	
WATER DISTRIBUTION	2,072	
SEWER SYSTEM:		
WASTEWATER TREATMENT	2,955	
WASTEWATER COLLECTION	1,041	
UTILITIES MAINTENANCE	1,361	
ADMINISTRATION	1,391	
SELF-INSURANCE	359	13,726
OPERATING INCOME		\$7,524
OTHER INCOME:		
INTEREST INCOME	\$338	
SYSTEM DEVELOPMENT (1)	N/A	338
NET REVENUES AVAILABLE FOR DEBT SERVICE, RENEWAL & REPLACEMENT, INTERFUND TRANSFER & CAPITAL REQUIREMENTS		<u>\$7,862</u>
DEBT SERVICE REQUIREMENTS (2)		\$4,878
DEBT SERVICE COVERAGE (1)		1.61
INTERFUND TRANSFER (3)		\$3,250

- (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**

	<u>ACTUAL</u> 2001-02	<u>ACTUAL</u> 2002-03	<u>ACTUAL</u> 2003-04	<u>PROJECTED</u> 2004-05	<u>BUDGET</u> 2005-06
CLASSIFICATIONS:					
WATER:					
Water Sales	\$8,459,154	\$8,523,801	\$10,774,727	\$10,813,800	\$10,566,400
Water Surcharge	741,195	723,543	888,883	914,500	832,000
Hydrant	14,212	12,004	23,091	11,200	15,600
Tapping Fees	82,823	114,831	114,780	141,400	114,400
Installation Fees	35,339	27,674	29,800	29,800	31,200
Connection Charges	10,685	-975	-10,232	0	0
Delinquent Fees	70,961	88,391	114,031	119,500	88,400
Plan Check Fees	0	0	0	60,800	94,600
Miscellaneous	384,310	24,566	20,042	28,505	26,520
Total Water	<u>\$9,798,679</u>	<u>\$9,513,835</u>	<u>\$11,955,122</u>	<u>\$12,119,505</u>	<u>\$11,769,120</u>
SEWER					
Service Charges	\$7,926,659	\$7,920,940	\$8,152,031	\$8,184,300	\$8,664,500
Sewer Surcharge	490,540	494,076	515,992	534,100	572,000
Connection Charges	29,202	101,402	-96,838	1,575	20,800
Inspection	920	840	1,080	990	1,000
Re-Use Water	59,982	68,999	226,974	275,800	208,000
Miscellaneous	14,067	14,287	11,215	5,900	14,500
Total Sewer	<u>\$8,521,370</u>	<u>\$8,600,544</u>	<u>\$8,810,454</u>	<u>\$9,002,665</u>	<u>\$9,480,800</u>
NON-OPERATING					
System Development	\$694,390	\$806,368	\$764,013	\$425,300	\$624,000
Interest Income	396,387	338,803	238,378	320,700	338,000
Bid Specifications	351,627	0	0	0	0
Bond Proceeds	0	0	0	0	12,000,000
Grants/Other	0	0	24,559	275,441	600,000
Assessment Payment	59,831	122,414	74,927	99,200	93,600
Sale of Property	11,900	70,738	31,459	0	0
Total Non-Operating	<u>\$1,514,135</u>	<u>\$1,338,323</u>	<u>\$1,133,336</u>	<u>\$1,120,641</u>	<u>\$13,655,600</u>
TOTAL WATER & SEWER	<u>\$19,834,184</u>	<u>\$19,452,702</u>	<u>\$21,898,912</u>	<u>\$22,242,811</u>	<u>\$34,905,520</u>
Appropriated Fund Balance					
Total Budgeted Proceeds					\$34,905,520

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Public Works Director	\$111,938
1	1	1	Utilities Director	86,855
0	0	1	Utilities Engineer	63,240
0	1	1	Budget & CIP Manager	55,253
1	1	0	Public Information Project Coord.	0
1	0	0	Public Works Analyst	0
1	1	1	Sr. Admin. Specialist	33,045
2	2	2	Administrative Specialist II	68,521
1	1	1	Administrative Specialist I	24,345
0.5	0	0	Tradesworker	0
<u>8.5</u>	<u>8</u>	<u>8</u>		<u>443,199</u>
WATER PRODUCTION				
1	1	1	Treatment Plant Supervisor	55,922
10	11	11	Plant Operator	383,207
1	1	1	Utilities Maintenance Technician I	33,103
1	1	1	Equipment Operator III	38,049
1	1	1	Service Worker III	26,673
0	1	1	Utilities Permit Coordinator	30,319
<u>14</u>	<u>16</u>	<u>16</u>		<u>567,273</u>
WATER DISTRIBUTION				
1	1	1	Distribution Supervisor	61,188
2	2	2	Cross Control Technician	82,071
4	4	4	Sr. Utilities Technician	148,764
7	7	7	Utilities Technician	202,298
0	1	1	Irrigation Supervisor	44,932
3	3	3	Irrigation Technician	104,361
3	3	3	Utilities Locator	116,477
0	1	1	Utilities Inspector	49,663
0	0	0	Parts Controller	0
1	1	1	Equipment Operator IV	37,090
1	1	1	Administrative Specialist II	33,652
<u>22</u>	<u>24</u>	<u>24</u>		<u>880,496</u>

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
WASTEWATER TREATMENT				
1	1	1	Treatment Plant Supervisor	60,588
1	1	1	Industrial Waste Technician	50,702
1	2	2	Laboratory & Field Technician	90,960
13	13	13	Plant Operator	465,075
1	1	1	Utilities Maintenance Technician I	43,506
1	1	1	Centrifuge & Press Operator	44,220
1	1	1	Service Worker III	37,297
0.5	0.5	0.5	Naturalist	19,251
<u>19.5</u>	<u>20.5</u>	<u>20.5</u>		<u>811,598</u>
WASTEWATER COLLECTION				
1	1	1	Collections Supervisor	53,634
1	1	1	Utilities Coordinator	51,478
3	3	3	Sr. Utilities Technician	113,647
1	1	1	Equipment Operator V	41,160
1	1	1	Equipment Operator IV	28,876
1	1	1	Utilities Locator	36,621
7	7	7	Utilities Technician	215,603
<u>15</u>	<u>15</u>	<u>15</u>		<u>541,019</u>
UTILITIES MAINTENANCE				
1	1	1	Utilities Maintenance Supervisor	58,271
4	4	4	Instrument Technician	156,203
1	0	0	Utility Inspector	0
3	3	3	Utilities Maintenance Technician II	102,185
5	5	5	Utilities Maintenance Technician I	148,709
1	1	1	Tradesworker	33,776
1	1	1	Service Worker III	29,735
1	1	1	Service Worker I	22,046
<u>17</u>	<u>16</u>	<u>16</u>		<u>550,926</u>
FUND TOTALS:				
96.0	99.5	99.5	Regular Salaries	3,794,510
			Other Salaries	32,920
			Overtime	154,500
			Employer Payroll Expenses	1,480,717
			Total Personal Services	<u>\$5,462,647</u>

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,041,950	3,243,082	3,506,747	3,794,510	287,763
10-30 OTHER SALARIES	22,565	22,629	37,800	32,920	(4,880)
10-40 OVERTIME	139,307	136,127	123,420	154,500	31,080
25-01 FICA	240,276	253,891	262,379	286,544	24,165
25-03 RETIREMENT CONTRIBUTIONS	151,520	265,589	292,114	334,645	42,531
25-04 LIFE/HEALTH INSURANCE	578,732	647,056	783,784	859,528	75,744
29-00 GENERAL INCREASE	0	0	151,277	0	(151,277)
TOTAL PERSONAL SERVICES	4,174,350	4,568,374	5,157,521	5,462,647	305,126
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	26,548	24,748	33,225	31,985	(1,240)
30-01 CITY ADMINISTRATION	2,130,700	1,900,000	1,818,720	1,832,720	14,000
30-05 COUNTY LAND FILL	376	0	3,000	3,000	0
30-07 SMALL TOOLS	11,784	15,712	15,700	18,200	2,500
30-40 CAP PROJECTS ENGINEER FEE	0	158,240	168,000	148,600	(19,400)
30-51 BOTTLED WATER	5,327	12,541	15,000	15,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	15,968	0	0	0	0
31-00 PROFESSIONAL SERVICES	11,985	10,632	16,200	69,840	53,640
31-01 PROFESSIONAL SERVICES	12,641	10,760	15,000	115,000	100,000
31-04 OTHER CONTRACTUAL SERVICES	224,292	312,095	507,600	576,100	68,500
32-10 OUTSIDE COUNSEL	11,785	0	0	0	0
38-01 PAYMENTS IN LIEU OF TAXES	1,258,026	1,259,000	1,254,409	1,268,000	13,591
40-00 TRAINING & TRAVEL COSTS	21,106	12,512	30,350	27,850	(2,500)
40-03 SAFETY	11,536	9,960	28,100	17,100	(11,000)
40-04 SAFETY PROGRAMS	495	0	2,000	1,500	(500)
41-00 COMMUNICATIONS	403	20,663	30,900	49,880	18,980
41-01 TELEPHONE	31,672	8,769	11,950	12,280	330
41-02 FAX & MODEMS	456	0	0	0	0
41-03 RADIO & PAGER	5,893	2,400	3,600	3,805	205
42-02 POSTAGE & FREIGHT	743	736	1,050	1,050	0
42-10 EQUIP. SERVICES - REPAIRS	194,714	228,785	255,097	277,797	22,700
42-11 EQUIP. SERVICES - FUEL	51,558	64,411	77,500	107,600	30,100
43-01 ELECTRICITY	1,672,577	1,961,701	1,813,900	2,385,680	571,780
43-02 WATER, SEWER, GARBAGE	45,539	75,938	67,044	77,024	9,980
44-02 EQUIPMENT RENTAL	6,849	9,172	10,650	13,150	2,500
45-22 SELF INS. PROPERTY DAMAGE	711,212	651,854	462,745	359,043	(103,702)
46-00 REPAIR AND MAINTENANCE	75,221	86,262	117,400	231,400	114,000
46-02 BUILDINGS & GROUND MAINT.	67,321	75,631	105,400	239,080	133,680
46-03 EQUIP. MAINT. CONTRACTS	7,972	6,327	10,000	12,000	2,000
46-04 EQUIPMENT MAINTENANCE	172,176	226,385	254,000	323,500	69,500
46-06 OTHER MAINTENANCE	0	140	0	0	0
46-12 ROAD REPAIRS	35,037	21,937	40,000	40,000	0
47-00 PRINTING AND BINDING	8,518	9,075	14,650	12,650	(2,000)
47-02 ADVERTISING (NON-LEGAL)	0	0	500	500	0
47-05 PHOTO AND VIDEO	180	0	750	1,000	250
47-06 DUPLICATING	0	150	500	500	0
49-00 OTHER CURRENT CHARGES	18,414	35,775	89,600	38,650	(50,950)
49-02 INFORMATION SERVICES	495,665	448,830	457,440	457,230	(210)
49-04 EMPLOYEE DEVELOPMENT	112	864	0	0	0

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420				04 - 05	05 - 06	
ACCOUNT DESCRIPTION		02 - 03	03 - 04	ORIGINAL	APPROVED	CHANGE
		ACTUALS	ACTUALS	BUDGET	BUDGET	
49-08	HAZARDOUS WASTE DISPOSAL	928	447	750	500	(250)
51-00	OFFICE SUPPLIES	5,807	7,274	8,100	9,300	1,200
51-01	STATIONERY	1,365	1,179	1,050	750	(300)
51-02	OTHER OFFICE SUPPLIES	911	2,195	2,200	1,500	(700)
51-03	OFFICE EQUIPMENT <\$250	291	400	200	0	(200)
52-00	OPERATING SUPPLIES	135,416	130,961	173,300	176,300	3,000
52-02	FUEL	18,772	31,980	26,700	29,200	2,500
52-03	OIL & LUBE	4,421	5,321	5,000	5,000	0
52-07	UNIFORMS	18,054	19,748	20,860	21,200	340
52-09	OTHER CLOTHING	10,393	10,368	11,275	12,050	775
52-10	JANITORIAL SUPPLIES	2,324	2,553	2,650	2,850	200
52-21	NEW INSTALLATIONS SUPPLY	47,425	2,023	210,000	210,000	0
52-22	REPAIR SUPPLIES	153,049	118,246	280,000	280,000	0
52-80	CHEMICALS	1,290,987	1,343,633	1,664,695	1,992,228	327,533
52-99	INVENTORY (OVER/SHORT)	129,783	11,309	0	0	0
54-01	MEMBERSHIPS	2,405	2,804	5,300	3,500	(1,800)
59-00	DEPRECIATION/AMORTIZATION	5,362,533	5,393,400	0	0	0
59-01	AMORTIZATION	23,626	23,626	0	0	0
TOTAL OPERATING EXPENSES		14,553,291	14,769,472	10,144,060	11,513,092	1,369,032
<u>NON-OPERATING EXPENSES</u>						
60-10	LAND	0	0	0	0	0
60-20	BUILDINGS	0	0	78,750	1,091,000	1,012,250
60-30	IMPROVEMENTS O/T BUILDING	0	0	12,250,000	15,469,000	3,219,000
60-38	LATERALS AND MAINS	0	0	1,175,000	0	(1,175,000)
60-39	RENEWAL & REPLACEMENT	0	0	0	0	0
60-40	MACHINERY EQUIP	0	0	1,243,700	1,215,875	(27,825)
60-70	VEHICLES	0	0	355,305	404,000	48,695
70-11	PRINCIPAL	0	0	3,617,440	3,748,650	131,210
70-12	INTEREST	1,489,247	1,363,969	1,258,247	1,129,450	(128,797)
70-15	INTEREST ON DEPOSITS	8,675	1	0	0	0
70-21	AMORTIZATION	76,602	76,602	0	0	0
70-30	CURRENT YR BOND EXP	6,797	5,419	4,000	4,000	0
91-51	HEALTH INSURANCE	0	0	0	0	0
99-01	CONTINGENCY	0	0	100,000	100,000	0
99-02	CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		1,581,321	1,445,991	20,082,442	23,161,975	3,079,533
TOTAL EXPENSES		\$20,308,962	20,783,837	\$35,384,023	\$40,137,714	4,753,691

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	443,773	404,467	387,282	443,198	55,916
10-30 OTHER SALARIES	0	105	0	9,000	9,000
10-40 OVERTIME	906	329	0	0	0
25-01 FICA	33,194	28,938	28,580	36,563	7,983
25-03 RETIREMENT CONTRIBUTIONS	26,339	31,417	33,814	44,249	10,435
25-04 LIFE/HEALTH INSURANCE	73,527	71,990	71,807	91,885	20,078
29-00 GENERAL INCREASE	0	0	16,750	0	(16,750)
TOTAL PERSONAL SERVICES	577,739	537,246	538,233	624,895	86,662
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,357	3,422	7,500	7,500	0
30-01 CITY ADMINISTRATION	2,130,700	1,900,000	1,818,720	1,832,720	14,000
30-40 CAP PROJECTS ENGINEER FEE	0	158,240	168,000	148,600	(19,400)
30-51 BOTTLED WATER	5,327	12,541	15,000	15,000	0
31-01 PROFESSIONAL SERVICES	12,641	10,760	15,000	115,000	100,000
31-04 OTHER CONTRACTUAL SERVICES	6,185	4,085	16,000	10,000	(6,000)
32-10 OUTSIDE COUNSEL	11,785	0	0	0	0
38-01 PAYMENT IN LIEU OF TAXES	1,258,026	1,259,000	1,254,409	1,268,000	13,591
40-00 TRAINING & TRAVEL COSTS	9,794	4,127	8,500	8,500	0
41-00 COMMUNICATIONS	403	8,084	8,000	12,480	4,480
41-01 TELEPHONE	10,841	2,726	3,600	12,280	8,680
41-02 FAX & MODEMS	400	0	0	0	0
42-10 EQUIP.SERVICES - REPAIRS	3,063	2,163	2,200	3,000	800
42-11 EQUIP. SERVICES - FUEL	1,197	2,087	2,000	2,100	100
43-01 ELECTRICITY	28,633	22,351	26,500	30,500	4,000
43-02 WATER, SEWER, GARBAGE	9,451	42,469	33,300	46,280	12,980
45-22 SELF INS. PROPERTY DAMAGE	711,212	651,854	462,745	359,043	(103,702)
46-00 REPAIR AND MAINTENANCE	2,025	3,183	4,500	3,500	(1,000)
46-02 BUILDINGS & GROUND MAINT.	20,529	21,106	22,500	25,180	2,680
47-00 PRINTING AND BINDING	64	184	2,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	0	0	500	500	0
47-06 DUPLICATING	0	150	500	500	0
49-00 OTHER CURRENT CHARGES	3,899	24,986	53,500	3,500	(50,000)
49-02 INFORMATION SERVICES	495,665	448,830	457,440	457,230	(210)
49-04 EMPLOYEE DEVELOPMENT	112	864	0	0	0
51-00 OFFICE SUPPLIES	2,432	2,250	2,500	2,500	0
51-01 STATIONERY	736	733	750	750	0
51-02 OTHER OFFICE SUPPLIES	0	1,478	1,500	1,500	0
52-00 OPERATING SUPPLIES	2,344	432	4,500	4,500	0
52-07 UNIFORMS	0	239	560	300	(260)
52-09 OTHER CLOTHING	867	676	800	700	(100)
54-01 MEMBERSHIPS	2,405	54	2,500	500	(2,000)
59-00 DEPRECIATION/AMORTIZATION	731,378	691,895	0	0	0
59-01 AMORTIZATION	23,626	23,626	0	0	0
TOTAL OPERATING EXPENSES	5,492,097	5,304,595	4,395,524	4,374,163	(21,361)

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	0	3,617,440	3,748,650	131,210
70-12 INTEREST	1,489,247	1,363,969	1,258,247	1,129,450	(128,797)
70-15 INTEREST ON DEPOSITS	8,675	1	0	0	0
70-21 AMORTIZATION	76,602	76,602	0	0	0
70-30 CURRENT YR BOND EXP	6,797	5,419	4,000	4,000	0
91-51 HEALTH INSURANCE	0	0	0	0	0
99-01 CONTINGENCY	0	0	100,000	100,000	0
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	1,581,321	1,445,991	4,979,687	4,982,100	2,413
TOTAL EXPENSES	\$7,651,157	\$7,287,832	\$9,913,444	\$9,981,158	67,714

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	492,964	485,565	543,863	567,273	23,410
10-30 OTHER SALARIES & WAGES	0	0	5,160	0	(5,160)
10-40 OVERTIME	51,415	50,161	25,000	50,000	25,000
25-01 FICA	40,737	40,558	40,706	42,333	1,627
25-03 RETIREMENT CONTRIBUTIONS	23,683	42,827	46,188	49,489	3,301
25-04 LIFE/HEALTH INSURANCE	84,438	90,551	122,400	124,556	2,156
29-00 GENERAL INCREASE	0	0	23,454	0	(23,454)
TOTAL PERSONAL SERVICES	693,237	709,662	806,771	833,651	26,880
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,203	6,713	7,725	7,485	(240)
30-07 SMALL TOOLS	1,475	2,652	2,500	3,000	500
30-91 LOSS ON DISP. FIXED ASSETS	0	1,717	0	0	0
31-00 PROFESSIONAL SERVICES	3,729	228,116	5,200	57,840	52,640
31-04 OTHER CONTRACTUAL SERVICES	159,834	946	360,100	301,100	(59,000)
40-00 TRAINING & TRAVEL COSTS	1,315	0	2,500	2,500	0
40-03 SAFETY	1,738	2,163	9,200	3,500	(5,700)
40-04 SAFETY PROGRAMS	180	0	0	0	0
41-00 COMMUNICATIONS	0	2,406	2,700	5,700	3,000
41-01 TELEPHONE	3,065	376	500	0	(500)
41-03 RADIO & PAGER	667	754	800	800	0
42-02 POSTAGE & FREIGHT	98	125	200	200	0
42-10 EQUIP.SERVICES - REPAIRS	6,730	6,117	8,397	8,397	0
42-11 EQUIP. SERVICES - FUEL	639	1,063	1,000	2,000	1,000
43-01 ELECTRICITY	1,157,576	1,351,031	1,200,000	1,380,000	180,000
43-02 WATER, SEWER, GARBAGE	8,637	7,160	7,744	7,744	0
44-02 EQUIPMENT RENTAL	422	2,293	2,950	2,950	0
46-00 REPAIR AND MAINTENANCE	21,421	24,180	59,900	59,900	0
46-02 BUILDINGS & GROUND MAINT.	27,301	31,192	42,900	183,900	141,000
46-04 EQUIP. MAINTENANCE	44,425	76,537	104,000	119,000	15,000
47-00 PRINTING AND BINDING	8,287	8,440	12,000	10,000	(2,000)
49-00 OTHER CURRENT CHARGES	2,975	2,284	4,800	4,400	(400)
51-00 OFFICE SUPPLIES	1,212	1,462	1,500	1,500	0
52-00 OPERATING SUPPLIES	23,403	19,566	23,000	23,000	0
52-02 FUEL	5,568	16,065	9,200	9,200	0
52-03 OIL & LUBE	2,410	2,661	2,500	2,500	0
52-07 UNIFORMS	2,758	3,127	3,000	3,500	500
52-09 OTHER CLOTHING	1,810	1,766	1,800	1,935	135
52-10 JANITORIAL SUPPLIES	822	999	1,000	1,000	0
52-80 CHEMICALS	980,522	1,050,516	1,251,645	1,510,078	258,433
54-01 MEMBERSHIPS	0	0	0	200	200
59-00 DEPRECIATION/AMORTIZATION	925,160	947,324	0	0	0
TOTAL OPERATING EXPENSES	3,400,382	3,799,751	3,128,761	3,713,329	584,568
TOTAL EXPENSES	\$4,093,619	\$4,509,413	\$3,935,532	\$4,546,980	611,448

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	601,105	725,059	817,017	880,496	63,479
10-30 OTHER SALARIES	5,502	5,635	5,460	5,980	520
10-40 OVERTIME	38,073	34,803	42,000	45,000	3,000
25-01 FICA	48,917	57,929	58,182	66,390	8,208
25-03 RETIREMENT CONTRIBUTIONS	29,546	62,420	64,220	75,702	11,482
25-04 LIFE/HEALTH INSURANCE	112,747	138,071	163,391	188,786	25,395
29-00 GENERAL INCREASE	0	0	35,234	0	(35,234)
TOTAL PERSONAL SERVICES	835,890	1,023,917	1,185,504	1,262,354	76,850
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,935	5,162	7,000	6,000	(1,000)
30-07 SMALL TOOLS	3,995	4,723	5,700	5,700	0
31-00 PROFESSIONAL SERVICES	0	0	1,000	1,000	0
31-04 OTHER CONTRACTUAL SERVICES	70	0	11,500	50,000	38,500
40-00 TRAINING & TRAVEL COSTS	3,442	2,534	9,600	8,100	(1,500)
40-03 SAFETY	3,728	1,076	4,100	4,100	0
40-04 SAFETY PROGRAMS	200	0	1,000	1,000	0
41-00 COMMUNICATIONS	0	2,776	12,400	20,400	8,000
41-01 TELEPHONE	6,349	2,995	4,400	0	(4,400)
41-02 FAX & MODEMS	0	0	0	0	0
41-03 RADIO & PAGER	1,565	0	700	700	0
42-10 EQUIP.SERVICES - REPAIRS	70,651	91,734	105,000	95,000	(10,000)
42-11 EQUIP. SERVICES - FUEL	22,874	28,041	32,000	50,000	18,000
43-01 ELECTRICITY	0	0	0	120	120
43-02 WATER, SEWER, GARBAGE	0	3,238	3,000	3,000	0
44-02 EQUIPMENT RENTAL	0	137	200	200	0
46-00 REPAIR AND MAINTENANCE	662	109	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	15	920	1,000	1,000	0
46-12 ROAD REPAIRS	17,770	10,704	20,000	20,000	0
47-00 PRINTING AND BINDING	167	451	650	650	0
49-00 OTHER CURRENT CHARGES	1,976	511	2,000	2,000	0
51-00 OFFICE SUPPLIES	2,127	2,461	2,600	2,600	0
51-03 OFFICE EQUIP. < \$250	0	200	200	0	(200)
52-00 OPERATING SUPPLIES	17,975	16,413	38,800	38,800	0
52-07 UNIFORMS	5,218	5,402	6,000	6,000	0
52-09 OTHER CLOTHING	2,250	2,340	2,775	2,800	25
52-21 NEW INSTALLATIONS SUPPLY	47,425	2,023	210,000	210,000	0
52-22 REPAIR SUPPLIES	153,049	118,246	280,000	280,000	0
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00 DEPRECIATION/AMORTIZATION	989,391	1,042,883	0	0	0
TOTAL OPERATING EXPENSES	1,355,834	1,345,079	762,625	810,170	47,545
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	7,100	11,375	4,275
TOTAL NON-OPERATING EXPENSES	0	0	7,100	11,375	4,275
TOTAL EXPENSES	\$2,191,724	\$2,368,996	\$1,955,229	\$2,083,899	128,670

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	614,492	678,552	741,143	811,598	70,455
10-30 OTHER SALARIES	0	0	10,800	0	(10,800)
10-40 OVERTIME	17,929	21,522	23,000	25,000	2,000
25-01 FICA	47,548	52,733	55,676	60,361	4,685
25-03 RETIREMENT CONTRIBUTIONS	30,534	56,277	61,769	72,261	10,492
25-04 LIFE/HEALTH INSURANCE	120,911	136,979	155,404	170,968	15,564
29-00 GENERAL INCREASE	0	0	31,962	0	(31,962)
TOTAL PERSONAL SERVICES	831,414	946,063	1,079,754	1,140,188	60,434
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	6,078	6,900	7,500	7,500	0
30-07 SMALL TOOLS	945	981	1,000	1,000	0
30-91 LOSS ON DISP. OF FIXED ASSETS	15,968	0	0	0	0
31-00 PROFESSIONAL SERVICES	8,256	8,915	10,000	11,000	1,000
31-04 OTHER CONTRACTUAL SERVICES	58,203	79,894	120,000	215,000	95,000
40-00 TRAINING & TRAVEL COSTS	2,668	1,929	4,000	3,000	(1,000)
40-03 SAFETY	1,254	1,093	8,300	3,000	(5,300)
41-00 COMMUNICATIONS	0	2,776	3,300	5,200	1,900
41-01 TELEPHONE	3,450	240	250	0	(250)
41-03 RADIO & PAGER	1,511	905	1,000	1,000	0
42-02 POSTAGE & FREIGHT	273	194	350	350	0
42-10 EQUIP. SERVICES - REPAIRS	12,379	10,512	12,500	32,400	19,900
42-11 EQUIP. SERVICES - FUEL	1,859	2,088	2,500	3,500	1,000
43-01 ELECTRICITY	332,587	400,887	428,000	805,000	377,000
43-02 WATER, SEWER, GARBAGE	19,135	20,587	19,000	16,000	(3,000)
44-02 EQUIPMENT RENTAL	5,389	4,312	5,000	6,000	1,000
46-00 REPAIR AND MAINTENANCE	35,463	47,209	35,000	150,000	115,000
46-02 BUILDINGS & GROUND MAINT.	17,375	19,715	35,000	25,000	(10,000)
46-04 EQUIP. MAINTENANCE	37,211	45,824	35,000	91,500	56,500
49-00 OTHER CURRENT CHARGES	8,275	7,528	28,300	27,750	(550)
49-08 HAZARDOUS WASTE DISPOSAL	928	447	750	500	(250)
51-00 OFFICE SUPPLIES	12	0	0	1,000	1,000
51-01 STATIONERY	224	291	300	0	(300)
51-02 OTHER OFFICE SUPPLIES	587	659	700	0	(700)
51-03 OFFICE EQUIPMENT < \$250	100	0	0	0	0
52-00 OPERATING SUPPLIES	22,010	19,379	22,000	25,000	3,000
52-02 FUEL	11,905	13,752	15,000	17,500	2,500
52-03 OIL & LUBE	1,738	2,660	2,500	2,500	0
52-07 UNIFORMS	3,947	4,259	4,500	4,600	100
52-09 OTHER CLOTHING	1,995	2,080	2,400	2,400	0
52-10 JANITORIAL SUPPLIES	946	965	1,000	1,000	0
52-80 CHEMICALS	186,485	191,414	287,300	356,400	69,100
59-00 DEPRECIATION/AMORTIZATION	1,736,844	1,718,787	0	0	0
TOTAL OPERATING EXPENSES	2,536,000	2,617,182	1,092,450	1,815,100	722,650
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY EQUIPMENT	0	0	5,500	5,500	0
TOTAL NON-OPERATING EXPENSES	0	0	5,500	5,500	0
TOTAL EXPENSES	\$3,367,414	\$3,563,245	\$2,177,704	\$2,960,788	783,084

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	397,873	436,185	501,331	541,019	39,688
10-30 OTHER SALARIES	5,502	5,640	5,460	5,980	520
10-40 OVERTIME	10,910	8,743	12,500	12,500	0
25-01 FICA	30,815	32,999	37,266	40,148	2,882
25-03 RETIREMENT CONTRIBUTIONS	18,961	34,785	40,525	46,020	5,495
25-04 LIFE/HEALTH INSURANCE	93,548	113,666	136,535	152,742	16,207
29-00 GENERAL INCREASE	0	0	21,620	0	(21,620)
TOTAL PERSONAL SERVICES	557,609	632,018	755,237	798,409	43,172
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	657	531	1,000	1,000	0
30-05 COUNTY LAND FILL	376	0	3,000	3,000	0
30-07 SMALL TOOLS	992	2,911	2,000	4,000	2,000
40-00 TRAINING & TRAVEL COSTS	2,038	1,132	2,500	2,500	0
40-03 SAFETY	1,641	2,597	3,000	3,000	0
40-04 SAFETY PROGRAMS	115	0	1,000	500	(500)
41-00 COMMUNICATIONS	0	2,400	2,500	2,500	0
41-01 TELEPHONE	4,189	1,430	2,000	0	(2,000)
41-02 FAX & MODEMS	56	0	0	0	0
41-03 RADIO & PAGER	750	741	750	955	205
42-02 POSTAGE & FREIGHT	152	141	200	200	0
42-10 EQUIP. SERVICES - REPAIRS	78,163	72,235	92,000	95,000	3,000
42-11 EQUIP. SERVICES - FUEL	14,279	17,013	23,000	28,000	5,000
43-01 ELECTRICITY	4,299	5,572	4,400	5,060	660
44-02 EQUIPMENT RENTAL	0	0	500	500	0
46-00 REPAIR AND MAINTENANCE	0	289	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	0	0	500	500	0
46-04 EQUIP. MAINTENANCE	3,069	4,482	4,000	2,000	(2,000)
46-12 ROAD REPAIRS	17,267	11,233	20,000	20,000	0
47-05 PHOTO AND VIDEO	180	0	750	1,000	250
49-00 OTHER CURRENT CHARGES	951	466	500	500	0
51-00 OFFICE SUPPLIES	12	28	500	700	200
51-01 STATIONERY	137	155	0	0	0
51-02 OTHER OFFICE SUPPLIES	258	58	0	0	0
51-03 OFFICE EQUIP. < \$250	92	200	0	0	0
52-00 OPERATING SUPPLIES	38,688	52,944	60,000	60,000	0
52-07 UNIFORMS	2,452	3,097	3,000	3,000	0
52-09 OTHER CLOTHING	1,497	1,470	1,500	2,090	590
52-10 JANITORIAL SUPPLIES	208	285	300	500	200
52-80 CHEMICALS	572	1,272	750	750	0
54-01 MEMBERSHIPS	0	2,750	2,800	2,800	0
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
59-00 DEPRECIATION/AMORTIZATION	739,898	733,526	0	0	0
TOTAL OPERATING EXPENSES	912,988	918,958	234,450	242,055	7,605
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	15,000	9,500	(5,500)
TOTAL NON-OPERATING EXPENSES	0	0	15,000	9,500	(5,500)
TOTAL EXPENSES	\$1,470,597	\$1,550,976	\$1,004,687	\$1,049,964	45,277

**FISCAL YEAR 2006
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	491,743	513,254	516,111	550,926	34,815
10-30 OTHER SALARIES	11,561	11,249	10,920	11,960	1,040
10-40 OVERTIME	20,074	20,569	20,920	22,000	1,080
25-01 FICA	39,065	40,734	41,969	40,749	(1,220)
25-03 RETIREMENT CONTRIBUTIONS	22,457	37,863	45,598	46,924	1,326
25-04 LIFE/HEALTH INSURANCE	93,561	95,799	134,247	130,591	(3,656)
29-00 GENERAL INCREASE	0	0	22,257	0	(22,257)
TOTAL PERSONAL SERVICES	678,461	719,468	792,022	803,150	11,128
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,318	2,020	2,500	2,500	0
30-07 SMALL TOOLS	4,377	4,445	4,500	4,500	0
40-00 TRAINING & TRAVEL COSTS	1,849	1,844	3,250	3,250	0
40-03 SAFETY	3,175	3,031	3,500	3,500	0
41-00 COMMUNICATIONS	0	2,221	2,000	3,600	1,600
41-01 TELEPHONE	3,778	1,002	1,200	0	(1,200)
41-03 RADIO & PAGER	1,400	0	350	350	0
42-02 POSTAGE & FREIGHT	220	276	300	300	0
42-10 EQUIP.SERVICES - REPAIRS	23,728	46,024	35,000	44,000	9,000
42-11 EQUIP. SERVICES - FUEL	10,710	14,119	17,000	22,000	5,000
43-01 ELECTRICITY	149,482	181,860	155,000	165,000	10,000
43-02 WATER, SEWER, GARBAGE	8,316	2,484	4,000	4,000	0
44-02 EQUIPMENT RENTAL	1,038	2,430	2,000	3,500	1,500
46-00 REPAIR AND MAINTENANCE	15,650	11,292	15,000	15,000	0
46-02 BUILDINGS & GROUND MAINT.	2,116	3,618	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	7,972	6,327	10,000	12,000	2,000
46-04 EQUIP. MAINTENANCE	87,456	98,622	110,000	110,000	0
46-06 OTHER MAINTENANCE	0	140	0	0	0
49-00 OTHER CURRENT CHARGES	338	0	500	500	0
51-00 OFFICE SUPPLIES	12	1,073	1,000	1,000	0
51-01 STATIONERY	268	0	0	0	0
51-02 OTHER OFFICE SUPPLIES	66	0	0	0	0
51-03 OFFICE EQUIP. < \$250	99	0	0	0	0
52-00 OPERATING SUPPLIES	30,996	22,227	25,000	25,000	0
52-02 FUEL	1,299	2,163	2,500	2,500	0
52-03 OIL & LUBE	273	0	0	0	0
52-07 UNIFORMS	3,679	3,624	3,800	3,800	0
52-09 OTHER CLOTHING	1,974	2,036	2,000	2,125	125
52-10 JANITORIAL SUPPLIES	348	304	350	350	0
52-80 CHEMICALS	123,408	100,431	125,000	125,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
59-00 DEPRECIATION	239,862	258,985	0	0	0
TOTAL OPERATING EXPENSES	726,207	772,598	530,250	558,275	28,025
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	20,000	20,000	0
TOTAL NON-OPERATING EXPENSES	0	0	20,000	20,000	0
TOTAL EXPENSES	\$1,404,668	\$1,492,066	\$1,342,272	\$1,381,425	39,153

CIP PROJECTS - WATER/SEWER FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
ADMINISTRATION						
06J01	Parking/Pavement Overlay	40,000	0	0	0	0
TOTAL ADMINISTRATION		40,000	0	0	0	0
WATER PRODUCTION						
01K60	Golden Gate Water Wells	899,000	0	0	0	0
04K07	Water Plant Security System	250,000	250,000	250,000	250,000	250,000
05K30	Influent Mag Flow Meter	22,000	0	0	0	0
06K50	Contact Time Improvements	150,000	0	0	0	0
06K51	Golden Gate Wells 22 & 24	400,000	0	0	0	0
06K52	Washwater Transfer Sludge Pumps	30,000	0	30,000	0	0
06K53	Water Quality Improvement	1,000,000	750,000	10,000,000	10,000,000	0
	Solana Pump Station Upgrade	0	1,299,000	0	0	0
	Well Field Generators	0	250,000	0	0	0
	Water Permit Renewal	0	100,000	0	30,000	30,000
	Chlorine Regulators	0	10,500	0	11,000	0
	East Naples Pump Station	0	0	875,250	0	0
TOTAL WATER PRODUCTION		2,751,000	2,659,500	11,155,250	10,291,000	280,000
WATER DISTRIBUTION						
06L02	Water Transmission Mains	685,000	300,000	300,000	300,000	300,000
06L20	Valve Operator	11,000	0	0	0	0
06L21	Global Positioning System Unit	17,500	0	0	0	0
06L22	Service Truck	61,000	63,000	65,000	65,000	65,000
	Dump Truck	0	60,000	0	0	0
	Trackhoe Replacement	0	0	45,000	0	0
TOTAL WATER DISTRIBUTION		774,500	423,000	410,000	365,000	365,000
WASTEWATER TREATMENT						
03M01	Aeration Diffusers	90,000	90,000			70,000
05M02	Reuse Expansion (Phase I)	10,800,000				
05M03	WWTP Security	50,000				
05M22	Metal Hip Roof F/Control Bldg	150,000				
05M23	Scada System Upgrade WWTP	37,000				
05M25	RDP Building Enhancement	500,000	500,000	500,000		
05M41	Generator Switchgear Replacement	120,000				
06M05	Return Activated Sludge VFD's	72,000				
06M07	Reuse Water Transfer Pumps	54,000	55,000	15,000	15,000	15,000
06M30	Outfall to Gordon River	60,000				
06M31	Filter Rehabilitation	77,000	40,000	40,000	40,000	
06M34	Sludge Loader	93,000			98,000	
	Reuse Expansion (Phase II)			7,000,000		
	Belt Press Bldg Roof			25,000		
	Grit Pumps					35,000
TOTAL WASTEWATER TREATMENT		12,103,000	685,000	7,580,000	153,000	120,000
WASTEWATER COLLECTIONS						
06N04	Replace Sewer Mains, Laterals & Manholes	700,000	400,000	400,000	400,000	400,000
06N23	Service Truck	30,000	63,000	65,000	65,000	65,000

CIP PROJECTS - WATER/SEWER FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST	DEPT REQUEST
06N30	24" Reuse Main Relocation	520,000				
06N31	Unsewered Master Plan Update	100,000				
06N32	Lateral Liner Installation Equipment	30,000				
06N33	Dump Truck	60,000				
06N34	Shoring Equipment	8,000				
	Liner Bladder			13,000		
TOTAL WASTEWATER COLLECTIONS		1,448,000	463,000	478,000	465,000	465,000
UTILITIES MAINTENANCE						
04X14	Replace Maintenance Shop	500,000				
06X01	Replace/Upgrade Well Equipment	70,000	70,000	70,000	70,000	70,000
06X03	Lift Station #6 Conversion	75,000	140,000	140,000	140,000	140,000
06X04	Replace Submersible Pumps	60,000	65,000	70,000	75,000	80,000
06X07	L.S. Power Service Control Panels	37,000	37,000	39,000	41,000	43,000
06X20	Lift Station (21) & (25) Upgrades	100,000	50,000	50,000	50,000	50,000
06X27	Reline Lift Station Wet Wells	15,000	15,000	15,000	15,000	15,000
06X30	Service Truck Replacements	160,000	60,000	60,000	60,000	60,000
TOTAL UTILITIES MAINTENANCE		1,017,000	437,000	444,000	451,000	458,000
GRAND TOTAL WATER/SEWER FUND		18,133,500	4,667,500	20,067,250	11,725,000	1,688,000



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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 430)

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are approximately 40 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, reporting to three different departments.

- **Administration**-responsible for the revenue management, parking meter collections and administrative costs for the fund. This is part of the Finance Department.
- **Fishing Pier**-where the costs of operating the City Pier are tracked, such as the fishing permit and utilities. This is part of Community Services Department.
- **Maintenance**-for general beach clean up. This is part of Community Services Department.
- **Lowdermilk Park**-to track costs of this beachfront park. This is part of Community Services Department.
- **Enforcement**-for Security Specialists who monitor parking violations. This is part of the Police and Emergency Services Department.

2005-06 Goals and Objectives

Provide clean, safe and aesthetically pleasing public facilities.

- Ensure beach and waterway amenities are accessible and provide a positive experience and image for residents and visitors on a daily basis.
- Develop an operational and capital replacement program prior to June of each year that provides a quality standard of resource maintenance, enforcement and capital improvement.
- Ensure that the beach is a clean, healthy and attractive place to visit by maintaining this resource in a manner that is free of refuse and debris at all times.

Provide beachfront concession facilities for public use at Lowdermilk Park & the Naples Pier

- Ensure contracted concession services provide exceptional customer service that meets or exceeds anticipated customer expectations on a daily basis.
- Due to the expiration of the current contract in June 2006, rebid and negotiate new contract for Pier Concessions by April 2006.
- Ensure routine preventative maintenance at each site is performed on a daily basis.

Fund Summary Page (continued)

FUND: Naples Beach Fund

Ensure continued economic viability of the beach fund

- Analyze increasing the cost of visitor beach parking permits by December 2005.
- Provide a status report on the Pier and Landings parking meter improvements by December 2005
- Recommend a parking meter improvement (i.e. change machine or ticket spitter) at Lowdermilk Park by January 2006.

2005-06 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,376,021. The fund will use a portion of fund balance to balance the fund, \$88,021, for capital improvements.

REVENUES

Revenues in this budget are very similar to prior years. The fund does not have any grant proposals planned as yet, therefore, no grants are budgeted. .

Parking Meters provide the primary revenue to this fund. Residents and property owners are eligible for a free beach parking sticker. Guests may either use the parking meters or purchase a \$10/week parking pass. In addition to the meter/parking pass revenue, the fund receives fines for parking violations, which for the typical violation is \$22.

The City's current interlocal agreement with the County for the shared costs of the beach operations was passed in 2004 by Resolution 04-10431. The basis for this agreement is that the County is to pay "82% of the net loss of the program". In 2004-05, the County established that certain costs, such as our annual fireworks, were not to be included in this net loss. We have estimated \$450,000 for next fiscal year, but the final figure will require further refinement.

At this time, we are waiting for further information about the County's plans for their beach parking program. Specifically, In June 2005, the County Commissioners discussed a plan which would start charging County residents \$20 for a two-year beach parking pass. This is not consistent with City policy and practice, and the details of this will need to be resolved.

EXPENDITURES**Administration (Finance Department)**

The budget of the Administration Division is \$431,170, which includes self-insurance and city administration. This represents a \$19,417, or 5% increase over the budget of 04-05.

Personal Services, budgeted at \$114,343 includes two positions, which is no change from the prior year. The increased expenses are primarily due to the annual raise.

Operating Expenses increased \$8,259 to \$316,827. The largest expense in this area is the General Fund Reimbursement, budgeted at \$201,000. The allocation remains the same as 2004-05. Self Insurance Charges increased slightly to \$21,444. Note that these interfund charges represent support for the entire fund. Special Events, which represents the funds for the annual July 4 fireworks and the turtle-monitoring contract, is budgeted at \$34,000.

Fund Summary Page (continued)

FUND: Naples Beach Fund

Fishing Pier

The budget of the Fishing Pier is \$20,800 a \$2,200 decrease from the 2004-05 budget. There are no personnel in this division, and the primary expenditures are the Water/Sewer/Garbage service, budgeted at \$5,000, Electricity, budgeted at \$5,000, and Repair and Maintenance, budgeted at \$5,000. It has an offsetting revenue of \$48,000 from the concession contract at the pier.

Beach Maintenance

The budget of the Maintenance Division is \$393,701 a \$4,019 decrease from the 2004-05 budget.

Personal Services decreased \$519 to \$237,301. There are 5.1 employees (4 full-time, 1 part-time, and 1 half funded here) assigned to this division.

Operating Expenses are budgeted at \$156,400, a decrease of \$3,500. The major operating expenses are \$47,000 for refuse collection, \$20,000 for contracted maintenance at beach-ends, and \$10,000 for janitorial and operating supplies. New this year is a line item entitled "Storm Repair" for minor storm related repairs and disposal of seaweed.

Enforcement

The budget of the Enforcement Division is \$387,825, a 3% increase over the 2004-05 budget.

The major cost in this division is the Personal Services. Budgeted at \$353,687, this represents an increase of 3% over the adopted budget of 2004-05. There are 7 Security Specialists in this division; no change from the prior year's budget. Security Specialists are assigned the responsibility of assisting in the enforcement of city ordinances at the beaches, from parking rules to boat storage to dress code to fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs increased by \$3,538 to \$34,138. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$21,038. Other costs include Printing for tickets, beach stickers or envelopes (\$4,000), Supplies (\$4,000), and Employee Training Costs (\$1,000).

Lowdermilk Park

In 2003-04, this division was 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 (estimated at \$34,000) support the Beach Fund. The estimated costs of Lowdermilk Park are \$26,340 and include items such as Electricity (\$7,500), Water/Sewer/Garbage (\$1,000), Janitorial and Operating Supplies (\$9,500) and contracted maintenance (\$3,000).

Fund Summary Page (continued)

FUND: Naples Beach Fund

Capital

In addition to the operational costs of the fund, there is \$116,185 in capital projects scheduled. This includes a replacement ATV for the Beach Security Specialist team, \$20,000 for a pay station (parking meter system) to be placed at Lowdermilk, and two replacement vehicles for use in the Maintenance Division.

There is also \$50,000 budgeted for improvements to beach access locations, such as wooden walkovers, pavers, or landscape improvements.

The projects are listed on the page that follow, with further detail available starting on page 176 of the Five Year Capital Improvement Program that was presented to Council in June.

2005-06 Performance Measures

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Percent of restroom cleanings adhering to maintenance quality standards	90%	92%	95%	95%
City Beach Parking Stickers Issued	4,047	6,728	6,845	6,800
County Beach Stickers issued from City Hall	10,943	14,823	14,280	14,500
Beach Parking Citations issued by the Beach Security Specialists	11,884	11,758	12,500	12,800
City Ordinance violations (Notices to Appear in Court) issued by the Beach Security Specialists	105	103	106	115



**NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$262,785
Projected Revenues FY 2004-05	\$1,747,324
Projected Expenditures FY 2004-05	\$1,703,782
Net Increase/(Decrease) in Net Unrestricted Assets	\$43,542
Expected Unrestricted Net Assets as of Sept. 30, 2005	\$306,327

Add Fiscal Year 2005-06 Budgeted Revenues

Collier County	\$450,000	
Fishing Pier Contract	48,000	
Lowdermilk Contract	34,000	
Meter Collections	500,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	32,000	
Grants	0	
Miscellaneous Revenue	24,000	<u>\$1,288,000</u>

TOTAL AVAILABLE RESOURCES

\$1,594,327

Less Fiscal Year 2005-06 Budgeted Expenditures

Administration	\$208,726	
Fishing Pier	20,800	
Beach Maintenance	393,701	
Beach Enforcement	387,825	
Lowdermilk Park	26,340	
Transfer - Self Insurance	21,444	
Transfer - City Administration	201,000	
Capital Projects	116,185	<u>\$1,376,021</u>

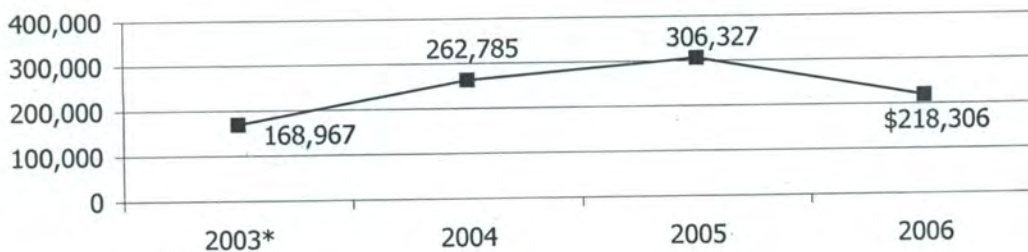
BUDGETED CASH FLOW

(\$88,021)

Projected Unrestricted Net Assets as of September 30, 2006

\$218,306

Four-Year Trend-Unrestricted Net Assets





NAPLES BEACH FUND
STATEMENT OF REVENUES, EXPENDITURES AND NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues

Fishing Pier Contract	\$48,000	
Lowdermilk Contract	34,000	
Meter Collections	500,000	
Parking Tickets	200,000	
Other Fines & Forfeitures	48,000	
Collier County	450,000	
Tourist Devel. Tax	181,681	
Other Revenue	7,820	
	7,820	\$1,469,501

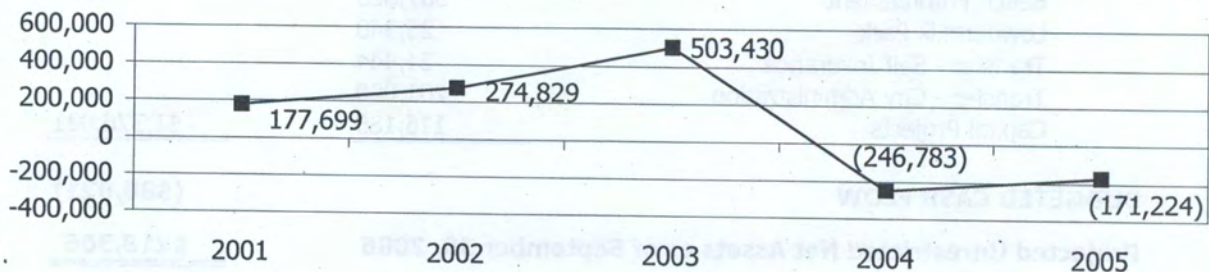
Less Fiscal year 2004-05 Budgeted Expenditures

Personal Services	689,957	
Operations & Maintenance	326,285	
Transfer - Administration	201,000	
Transfer - Self Insurance	18,483	
Capital Projects	-	
Depreciation	405,000	
	405,000	\$1,640,725

BUDGETED NET INCOME

(\$171,224)

Five Year Trend-Net Income (Loss)





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

	<u>ACTUAL 2001-02</u>	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>PROJECTED 2004-05</u>	<u>BUDGET 2005-06</u>
COLLIER COUNTY SHARED	\$ 241,034	\$ 390,000	\$ 461,611	\$ 432,000	\$ 450,000
METER COLLECTIONS	395,901	407,493	487,724	500,000	500,000
FISHING PIER CONTRACT	39,833	49,924	48,792	48,000	48,000
LOWDERMILK CONTRACT	23,771	5,926	33,830	34,000	34,000
PARKING TICKETS	185,857	215,604	186,644	200,000	200,000
OTHER FINES & FORFEITURES	45,529	62,234	47,192	34,000	32,000
DEP GRANTS	-	312,212	6,657	0	0
TOURIST DEVEL. TAX *	769,339	569,535	136,162	476,024	0
OTHER REVENUE	<u>14,223</u>	<u>16,763</u>	<u>17,063</u>	<u>23,300</u>	<u>24,000</u>
TOTAL BEACH FUND	<u>\$1,715,487</u>	<u>\$2,029,691</u>	<u>\$1,425,675</u>	<u>\$1,747,324</u>	<u>\$1,288,000</u>

* Note that Tourist Development funding for 2005-06 has not yet been determined.

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/PESD
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Accountant	\$44,734
1	1	1	Meter Technician	36,964
<u>2</u>	<u>2</u>	<u>2</u>		<u>81,699</u>
SUB-TOTAL FINANCE DEPARTMENT				81,699
MAINTENANCE				
0.5	0.5	0.5	Natural Resources Manager	44,432
0	1	1	Equipment Operator III	26,599
1.6	1.6	1.6	Service Worker III	52,014
1	1	1	Service Worker II	25,319
1	1	1	Service Worker I	23,148
<u>4.1</u>	<u>5.1</u>	<u>5.1</u>		<u>171,511</u>
SUB-TOTAL COMMUNITY SERVICES DEPARTMENT				171,511
ENFORCEMENT				
7	7	7	Security Specialist	246,414
<u>7</u>	<u>7</u>	<u>7</u>		<u>246,414</u>
SUB-TOTAL PESD				246,414
FUND TOTALS :				
13.1	14.1	14.1	Regular Salaries	\$ 499,624
			Other Salaries	420
			Overtime	18,700
			Employer Payroll Expenses	186,587
			Total Personal Services	<u><u>\$705,331</u></u>

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	CHANGE
		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	356,154	404,116	462,835	499,624	36,789
10-30	OTHER SALARIES	0	0	0	420	420
10-40	OVERTIME	18,206	21,734	18,700	18,700	0
25-01	FICA	27,636	32,060	34,617	37,341	2,724
25-03	RETIREMENT CONTRIBUTIONS	16,486	33,674	37,454	41,475	4,021
25-04	LIFE/HEALTH INSURANCE	75,172	89,471	116,392	107,771	(8,621)
29-00	GENERAL & MERIT INCREASE	0	0	19,959	0	(19,959)
TOTAL PERSONAL EXPENSES		493,654	581,055	689,957	705,331	15,374
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	19,252	18,915	26,800	26,080	(720)
30-01	CITY ADMINISTRATION	277,700	201,000	201,000	201,000	0
31-01	PROFESSIONAL SERVICES	0	8,210	20,000	20,000	0
31-04	OTHER CONTRACTUAL SVCS	0	220	3,000	3,000	0
40-00	TRAINING & TRAVEL COSTS	20	125	2,500	2,000	(500)
41-00	COMMUNICATIONS	765	185	1,220	4,068	2,848
41-01	TELEPHONE	265	185	400	0	(400)
42-02	POSTAGE & FREIGHT	4,647	6,006	5,750	6,675	925
42-10	EQUIP. SERVICES - REPAIRS	20,025	13,426	27,200	32,500	5,300
42-11	EQUIP. SERVICES - FUEL	10,240	7,376	14,400	15,038	638
43-01	ELECTRICITY	9,886	18,208	21,200	21,500	300
43-02	WATER, SEWER, GARBAGE	52,101	56,759	57,680	53,000	(4,680)
44-00	RENTALS & LEASES	1,681	1,721	3,000	3,000	0
45-22	SELF INS. PROPERTY DAMAGE	82,907	21,645	18,483	21,444	2,961
46-00	REPAIR AND MAINTENANCE	13,161	27,394	27,100	28,300	1,200
46-05	STORM REPAIR	0	13,657	15,000	15,000	0
47-00	PRINTING AND BINDING	4,280	2,472	4,000	4,000	0
47-06	DUPLICATING	140	165	300	300	0
49-02	INFORMATION SERVICES	40,271	32,120	35,040	34,080	(960)
49-05	SPECIAL EVENTS	27,817	31,743	34,000	34,000	0
51-00	OFFICE SUPPLIES	499	581	500	1,415	915
52-00	OPERATING SUPPLIES	11,223	1,733	2,500	4,000	1,500
52-04	BATTERIES	1,984	2,973	3,000	3,300	300
52-07	UNIFORMS	189	568	720	4,220	3,500
52-09	OTHER CLOTHING	400	400	400	500	100
52-10	JANITORIAL SUPPLIES	0	18,167	20,300	16,000	(4,300)
54-00	BOOKS, PUB, SUB,& MEMB	0	60	275	85	(190)
59-00	DEPRECIATION	453,156	516,986	0	0	0
TOTAL OPERATING EXPENSES		1,032,609	1,003,000	545,768	554,505	8,737
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	124,464	50,000	(74,464)
60-40	MACHINERY EQUIP	0	0	114,000	20,000	(94,000)
60-70	VEHICLES	0	0	0	46,185	46,185
60-81	COMPUTER SOFTWARE	0	0	15,620	0	(15,620)
99-01	CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	254,084	116,185	(137,899)
TOTAL EXPENSES		\$1,526,263	\$1,584,055	\$1,489,809	\$1,376,021	\$ (113,788)

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	71,935	75,091	74,279	81,699	7,420
10-30 OTHER SALARIES	0	0	0	420	420
10-40 OVERTIME	0	73	0	0	0
25-01 FICA	5,314	5,482	5,411	5,963	552
25-03 RETIREMENT CONTRIBUTIONS	3,156	5,902	5,870	6,785	915
25-04 LIFE/HEALTH INSURANCE	11,195	15,233	18,422	19,476	1,054
29-00 GENERAL & MERIT INCREASE	0	0	3,203	0	(3,203)
TOTAL PERSONAL SERVICES	91,600	101,781	107,185	114,343	7,158
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	329	521	500	2,780	2,280
30-01 CITY ADMINISTRATION	277,700	201,000	201,000	201,000	0
40-00 TRAINING & TRAVEL COSTS	20	125	1,000	1,000	0
41-00 COMMUNICATIONS	500	0	500	1,128	628
42-02 POSTAGE & FREIGHT	4,647	6,006	5,750	6,675	925
42-10 EQUIP. SERVICES - REPAIRS	1,945	1,226	1,200	1,500	300
42-11 EQUIP. SERVICES - FUEL	1,211	2,000	1,700	2,500	800
45-22 SELF INS. PROPERTY DAMAGE	82,907	21,645	18,483	21,444	2,961
46-00 REPAIR AND MAINTENANCE	1,497	4,493	5,000	5,300	300
47-06 DUPLICATING	140	165	300	300	0
49-02 INFORMATION SERVICES	40,271	32,120	35,040	34,080	(960)
49-05 SPECIAL EVENTS	27,817	31,743	34,000	34,000	0
51-00 OFFICE SUPPLIES	499	581	500	1,415	915
52-04 BATTERIES	1,984	2,973	3,000	3,300	300
52-07 UNIFORMS	189	154	220	220	0
52-09 OTHER CLOTHING	100	100	100	100	0
54-00 BOOKS, PUB, SUB,& MEMB	0	60	275	85	(190)
TOTAL OPERATING EXPENSES	441,756	304,912	308,568	316,827	8,259
<u>NON-OPERATING EXPENSES</u>					
91-51 HEALTH INSURANCE	0	0	0	0	0
99-01 OPERATING CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	0	0	0
TOTAL EXPENSES	\$533,356	\$406,693	\$415,753	\$431,170	\$ 15,417

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	
<i>OPERATING EXPENSES</i>		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
30-00	OPERATING EXPENDITURES	10	332	700	700	0
41-00	COMMUNICATIONS	265	185	300	600	300
43-01	ELECTRICITY	1,627	2,614	5,000	5,000	0
43-02	WATER, SEWER, GARBAGE	0	0	7,500	5,000	(2,500)
44-00	RENTALS AND LEASES	1,681	1,721	3,000	3,000	0
46-00	REPAIR AND MAINTENANCE	1,059	7,074	5,000	5,000	0
52-10	JANITORIAL SUPPLIES	0	1,548	1,500	1,500	0
TOTAL OPERATING EXPENSES		4,642	13,474	23,000	20,800	(2,200)
TOTAL EXPENSES		\$4,642	\$13,474	\$23,000	\$20,800	(2,200)

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	67,974	114,623	159,152	171,511	12,359
10-40 OVERTIME	4,315	6,840	4,000	4,000	0
25-01 FICA	5,508	9,367	12,134	13,112	978
25-03 RETIREMENT CONTRIBUTIONS	2,429	9,783	11,994	12,692	698
25-04 LIFE/HEALTH INSURANCE	17,760	27,321	43,677	35,986	(7,691)
29-00 GENERAL & MERIT INCREASE	0	0	6,863	0	(6,863)
TOTAL PERSONAL SERVICES	97,986	167,934	237,820	237,301	(519)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	18,913	17,450	20,000	17,000	(3,000)
31-01 PROFESSIONAL SERVICES	0	8,210	20,000	20,000	0
42-10 EQUIP. SERVICES - REPAIRS	8,301	7,109	15,000	20,000	5,000
42-11 EQUIP. SERVICES - FUEL	1,406	848	2,100	2,500	400
43-01 ELECTRICITY	8,259	7,804	9,000	9,000	0
43-02 WATER, SEWER, GARBAGE	52,101	56,759	49,000	47,000	(2,000)
46-00 REPAIR AND MAINTENANCE	10,605	13,613	14,000	15,000	1,000
46-05 STORM REPAIR	0	13,657	15,000	15,000	0
52-00 OPERATING SUPPLIES	9,855	0	0	0	0
52-07 UNIFORMS	0	414	500	500	0
52-09 OTHER CLOTHING	300	300	300	400	100
52-10 JANITORIAL SUPPLIES	0	13,897	15,000	10,000	(5,000)
60-40 MACHINERY & EQUIPMENT	0	0	0	0	0
TOTAL OPERATING EXPENSES	109,740	140,061	159,900	156,400	(3,500)
TOTAL EXPENSES	\$207,726	\$307,995	\$397,720	\$393,701	(4,019)

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	216,245	214,402	229,404	246,414	17,010
10-40 OVERTIME	13,891	14,821	14,700	14,700	0
25-01 FICA	16,814	17,211	17,072	18,266	1,194
25-03 RETIREMENT CONTRIBUTIONS	10,901	17,989	19,590	21,998	2,408
25-04 LIFE/HEALTH INSURANCE	46,217	46,917	54,293	52,309	(1,984)
29-00 GENERAL & MERIT INCREASE	0	0	9,893	0	(9,893)
TOTAL PERSONAL SERVICES	304,068	311,340	344,952	353,687	8,735
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	600	600	0
40-00 TRAINING & TRAVEL COSTS	0	0	1,500	1,000	(500)
41-01 TELEPHONE	265	185	400	0	(400)
42-10 EQUIP. SERVICES - REPAIRS	9,779	5,091	11,000	11,000	0
42-11 EQUIP. SERVICES - FUEL	7,623	4,528	10,600	10,038	(562)
47-00 PRINTING AND BINDING	4,280	2,472	4,000	4,000	0
52-00 OPERATING SUPPLIES	1,368	1,733	2,500	4,000	1,500
52-07 UNIFORMS	1,368	0	0	3,500	3,500
59-00 DEPRECIATION	453,156	516,986	0	0	0
TOTAL OPERATING EXPENSES	477,839	530,995	30,600	34,138	3,538
TOTAL EXPENSES	\$781,907	\$842,335	\$375,552	\$387,825	12,273

**FISCAL YEAR 2006
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	0	612	5,000	5,000	0
31-04	OTHER CONTRACTUAL SERVICES	0	220	3,000	3,000	0
41-00	COMMUNICATIONS	0	0	420	2,340	1,920
43-01	ELECTRICITY	0	7,790	7,200	7,500	300
43-02	WATER, SEWER, GARBAGE	0	0	1,180	1,000	(180)
46-00	REPAIR & MAINTENANCE	0	2,214	3,100	3,000	(100)
52-10	JANITORIAL SUPPLIES	0	2,722	3,800	4,500	700
TOTAL OPERATING EXPENSES		0	13,558	23,700	26,340	2,640
TOTAL EXPENSES		\$0	\$13,558	\$23,700	\$26,340	2,640

CIP PROJECTS - NAPLES BEACH FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
PESD						
06R01	Replace Beach Patrol ATV	5,500	0	5,500	0	0
	Replace Beach Patrol Pick Up	0	50,700	0	0	0
TOTAL PESD BEACH FUND		5,500	50,700	5,500	0	0
FINANCE						
	Vehicle Replacement 1998 Ford	0	30,829	0	0	0
TOTAL FINANCE DEPARTMENT BEACH FUND		0	30,829	0	0	0
COMMUNITY SERVICES						
06R02	Beach Access Rehab Program	50,000	50,000	50,000	50,000	50,000
06R03	Lowdermilk Park Pay Station	20,000	0	0	0	0
06R04	2005 Ford Ranger SL w/7 ft bed	17,500	0	0	0	0
06R05	2005 Ford Ranger XL Pickup	23,185	0	0	0	0
TOTAL COMMUNITY SERVICES BEACH FUND		110,685	50,000	50,000	50,000	50,000
GRAND TOTAL BEACH FUND		116,185	131,529	55,500	50,000	50,000



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FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Community Services Director	\$93,344
0	0	1	Assistant Director	72,475
0.5	0.5	0.5	Natural Resources Manager	44,432
1	1	0	Recreation Manager	0
1	1	1	Community Services Analyst	49,191
1	1	1	Sr. Administrative Specialist	37,103
0.5	0.5	0.5	Naturalist	19,250
2	2	2	Administrative Specialist II	65,455
<u>7</u>	<u>7</u>	<u>7</u>		<u>381,250</u>
PARKS & PARKWAYS				
1	1	1	P & P Operations Superintendent	65,322
2	1	1	Parks & Parkways Supervisor	39,618
1	1	1	Contract Coordinator	54,811
2	2	2	Service Worker III	53,373
4	4	4	Crew Leader I	137,281
1	1	1	Administrative Specialist II	29,969
11	11	11	Service Worker II	274,796
<u>22</u>	<u>21</u>	<u>21</u>		<u>655,170</u>
RECREATION/FLEISCHMANN PARK				
1	1	1	Recreation Services Manager	46,638
1	1	1	Recreation Supervisor III	37,613
0.5	0	0	Recreation Specialist	0
0	0.5	0.5	Creative Arts Coordinator	16,625
1	1	1	Recreation Assistant	26,436
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>127,312</u>
RECREATION/SKATE PARK				
1	1	1	Athletic Services Manager	43,669
<u>1</u>	<u>1</u>	<u>1</u>		<u>43,669</u>
RECREATION/CAMBIER PARK & NORRIS				
1	1	1	Cultural Arts Services Manager	55,650
1	1	1	Recreation Supervisor	42,524
1	1	1	Recreation Coordinator	29,045
1	1	1	Recreation Assistant	30,933
<u>4</u>	<u>4</u>	<u>4</u>		<u>158,152</u>

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.



Services paid from this fund include the collection and disposal of commercial, residential, horticultural and recycling materials. The Residential Unit collects from more than 5,727 single-family homes and 11,000 multi-family units. The Commercial Unit collects from approximately 525 commercial customers and 350 condominiums.

2005-06 Goals and Objectives

Enhance and improve productivity within the commercial section

- Continue to involve drivers in rerouting customer stops. Complete by February 2006.
- Encourage at least twenty commercial customers to change to less frequent pickups by upgrading to larger size dumpsters. Complete by March 2006.
- Complete formal maintenance reviews with each driver and facility management to ensure fleet performance. Quarterly 2006
- Replace 50 rusted out dumpsters with new plastic dumpster and measure length of durability and cleanliness. Complete by May 2006

Improve communication and level of service for our homeowners through improvements provided to our horticultural, recycling and roll-off contractors

- Provide training courses and hands on training to the City's contractor's employees on customer service skills. WMI-Complete by December 2005, Onyx by March 2006, TFR or new vendor by June 2006.
- Complete residential Solid Waste handbook and distribute to residents. Complete by March 2006.
- Through city employees, homeowners groups and the city contractor, reduce illegal dumping of horticultural debris by encouraging each to report the illegal activity and by promptly responding to the reports. Complete by September 2006.

Provide training of staff to improve quality of service to our citizens and fellow employees

- Provide targeted training to solid waste employees. (National Safety Council Drivers Certified Training Course to 50% of drivers.) Ongoing
- Provide weekly meetings with supervisors and staff to review goals and objectives.

Fund Summary Page (continued)

FUND: Solid Waste

Increase participation in Residential Curbside Recycling

- Provide on-site visits to approximately 10% (570) of our residential customers to encourage cardboard recycling. Provide extra recycling bins if needed. Complete by August 2006.
- Distribute recycling Grams informing and educating homeowners the proper recycling procedures and on the benefits to recycle more items in order for the city to provide an effective recycling program. Grams to be distributed each quarter.
- Complete 65-gallon cart pilot program to determine options that would improve recycling participation and added convenience for our residents. Completed by April 2006.

2005-06 Significant Budgetary Issues

The Solid Waste Fund budget for FY05-06 is \$5,933,431, which includes a use of fund balance in the amount of \$237,316, specifically for capital acquisitions.

Revenues

Revenues into the fund total \$5,696,115. There are three main 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. City Code Chapter 54 declares an automatic annual price increase in an amount equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2005, increased 3.5% over the prior year. Therefore garbage rates are going to increase 3.5%.

The City charges for Special Pick-ups, such as demolition debris. For 2005-06 the fund is budgeted to collect \$120,000, plus \$1,715 for a special recycling fee.

Interest Earnings are budgeted at \$78,300, and due to the acquisition of new solid waste equipment, the sale of surplus property is budgeted at \$31,700.

Expenditures

There are four separate divisions in the Solid Waste Fund. There are 25 budgeted positions.

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 \$1,350,877. The budget decreased \$23,154 or 1.6%. Major costs include three budgeted positions, a curbside recycling service contract (\$267,800, a 1% increase), Payment in Lieu of Taxes (\$340,000), Self Insurance (\$113,514) and General Fund Reimbursement (\$303,500). The primary decrease is in the Self Insurance Charge, which, due to improved worker's compensation claims, has decreased significantly for this fund.

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,270,301, which is \$60,636 more than last year's adopted budget. The primary cost of the Residential Division is personal services for the 14 employees, costing \$726,623, a slight increase over the 2004-05 adopted budget, due to the annual increase, increased costs of life insurance and the increased retirement contribution requirement.

Other major costs include charges for waste taken to the County Landfill (\$272,558), and costs to operate and maintain the solid waste collection vehicles (\$262,000).

Horticultural

The Horticultural Division is a privatized operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2005-06 is \$640,000, an increase of \$200,000 over the adopted 2004-05 budget. The contractor has indicated that this 45% increase is required due to the increasing costs, especially related to operating and maintaining vehicles. Further analysis of outsourcing will include re-bidding this contract.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,162,753, which is 6% more than the FY04-05, adopted budget.

The Commercial Division has 8 employees with a cost of \$490,350, a 31,598 increase over the prior year. This increase is in primarily due to annual salary increases.

Other major costs in the Commercial Division are the County Landfill costs, at \$988,142 (based on an estimated 27,152 tons of waste), \$201,261 to haul compactors, \$336,000 to fuel and maintain the solid waste collection vehicles, \$31,200 for compactor dumpster rentals, and \$84,250 to replace dumpsters.

Capital Projects

Capital Projects totaling \$509,500 are in this budget. Listed on the pages that follow and further detailed on pages 187-197 of the City's Five Year Capital Improvement Program, most represent the ongoing annual replacement of the specialty vehicles and equipment used in collections of solid waste. Also included is \$25,000 to design a dumpster repair building and \$30,000 to repair pavement around the solid waste facility.

Fund Summary Page (continued)

FUND: Solid Waste

2005-06 Performance Measures and Benchmarking

Description	Naples	Cape Coral	Fort Myers	Marco Island
Annual Residential Solid Waste Fees	\$209.70	\$182.96	\$216.00	\$140.00
Back Door Pick Up	Yes	No	No	No

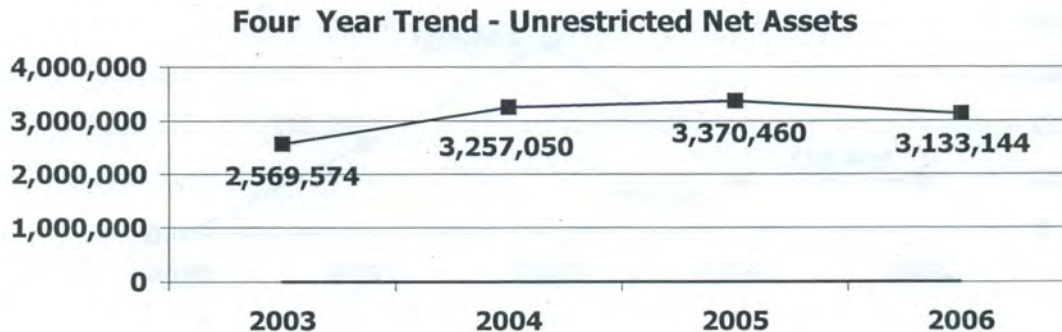
Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Commercial Tons Collected	Not available	26,614	26,883	27,152
Residential Bulk Collected	3,066	3,992	4,419	4,861
Commercial Missed Collections/Complaints	Not Available	190	171	162
Residential Missed Collections/Complaints	743	832	967	790
Recycling Cart Pilot Program participation and Volume Improvements	Not Applicable	Not Applicable	12 pounds per set-out	24 pounds per set-out
Operating Cost Per Ton for Commercial Collections	Not Available	\$75.57	\$75.90	\$77.40



**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$3,257,050
Projected Revenues FY 2004-05		\$5,576,503
Projected Expenditures FY 2004-05		\$5,463,093
Net Increase/(Decrease) in Net Unrestricted Assets		\$113,410
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$3,370,460
Add Fiscal Year 2005-06 Budgeted Revenues		
Solid Waste Fees	\$5,586,115	
Other Income	110,000	<u>\$5,696,115</u>
TOTAL AVAILABLE RESOURCES:		\$9,066,575
Less Fiscal Year 2005-06 Budgeted Expenditures		
Administration	\$583,863	
Residential Pick-up	1,270,301	
Horticultural Waste	640,000	
Commercial Pick-up	2,162,753	
Transfer - Administration	303,500	
Transfer - Self Insurance	113,514	
Transfer - Pmt in Lieu of Taxes (1)	340,000	
Contingency	10,000	
Capital Outlay	509,500	
Depreciation	-	<u>\$5,933,431</u>
BUDGETED CASH FLOW		-\$237,316
Projected Unrestricted Net Assets as of September 30, 2006		<u>\$3,133,144</u>

(1) 6% of operating revenues.



Unrestricted net assets is specific to GASB 43, which was not fully implemented until 2004, therefore data prior to 2003 is not comparable.



SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2004-05

Add Fiscal Year 2004-05 Budgeted Revenues

Solid Waste Fees	\$5,586,115	
Other Income	<u>110,000</u>	\$5,696,115

Less Fiscal Year 2004-05 Budgeted Expenditures

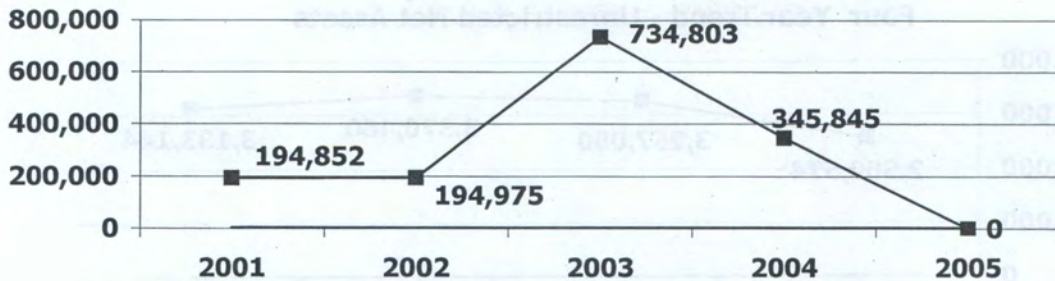
Administration	583,863	
Residential Pick-up	1,270,301	
Horticultural Waste	640,000	
Commercial Pick-up	2,162,753	
Landfill Charges	#REF!	
Transfer - Administration	289,000	
Transfer - Self Insurance	160,730	
Transfer - Pmt in Lieu of Taxes	333,949	
Capital Outlay	-	
Depreciation	<u>375,000</u>	<u>#REF!</u>

BUDGETED NET INCOME

#REF!

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

Five Year Trend - Net Income





CITY OF NAPLES SOLID WASTE FUND REVENUE SUMMARY

	<u>ACTUAL 2001-02</u>	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>PROJECTED 2004-05</u>	<u>BUDGET 2005-06</u>
SOLID WASTE FEES	\$5,266,159	\$5,372,904	\$5,511,859	\$5,399,115	\$5,464,400
SPECIAL PICK-UP FEES	106,116	107,346	119,495	121,000	120,000
OTHER FEES	19,004	-	0	1,715	1,715
SALE OF SURPLUS	10,725	65,329	39,014	1,063	31,700
INVESTMENT INCOME	43,689	4,748	38,527	53,611	78,300
OTHER REVENUE	<u>15,250</u>	<u>35,144</u>	<u>674</u>	<u>0</u>	<u>0</u>
TOTAL SOLID WASTE	<u>\$5,460,943</u>	<u>\$5,585,471</u>	<u>\$5,709,569</u>	<u>\$5,576,504</u>	<u>\$5,696,115</u>

FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$59,619
0	0	0	Solid Waste Supervisor	0
1	1	1	Administrative Specialist II	33,356
1	1	1	Customer Service Representative	26,583
<u>3</u>	<u>3</u>	<u>3</u>		<u>119,558</u>
RESIDENTIAL				
1	1	1	Solid Waste Supervisor	55,939
1	1	1	Equipment Operator III	26,598
4	4	4	Crew Leader III	152,605
8	8	8	Service Worker III	254,516
<u>14</u>	<u>14</u>	<u>14</u>		<u>489,658</u>
COMMERCIAL				
1	1	1	Solid Waste Supervisor	53,577
6	6	6	Equipment Operator V	226,307
1	1	1	Service Worker III	25,461
<u>8</u>	<u>8</u>	<u>8</u>		<u>305,345</u>
FUND TOTALS :				
25	25	25	Regular Salaries	914,561
			Overtime	83,580
			Employer Payroll Expenses	381,398
			Total Personal Services	<u>\$1,379,539</u>

**FISCAL YEAR 2006
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	824,338	823,491	865,652	914,561	48,909
10-30 OTHER SALARIES	922	1,778	0	1,220	1,220
10-40 OVERTIME	63,167	65,910	79,625	83,580	3,955
25-01 FICA	66,208	66,067	64,436	68,155	3,719
25-03 RETIREMENT CONTRIBUTIONS	48,611	77,018	74,614	80,664	6,050
25-04 LIFE/HEALTH INSURANCE	167,623	173,030	205,291	231,359	26,068
29-00 GENERAL INCREASE	0	0	37,331	0	(37,331)
TOTAL PERSONAL SERVICES	1,170,869	1,207,294	1,326,949	1,379,539	52,590
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	1,708	1,014	1,600	1,600	0
30-01 CITY ADMINISTRATION	335,500	289,000	289,000	303,500	14,500
30-05 COUNTY LANDFILL	1,065,024	1,144,596	1,203,184	1,260,700	57,516
31-04 OTHER CONTRACTUAL SERVICES	789,352	781,197	874,400	1,109,061	234,661
38-01 PAYMENTS IN LIEU OF TAXES	302,100	334,000	333,949	340,000	6,051
40-00 TRAINING & TRAVEL COSTS	1,550	354	1,200	1,200	0
40-04 SAFETY PROGRAMS	815	0	1,100	1,100	0
41-00 COMMUNICATIONS	0	7,076	5,080	9,984	4,904
41-01 TELEPHONE	8,974	1,998	2,400	4,980	2,580
41-03 RADIO & PAGER	1,164	878	1,200	0	(1,200)
42-10 EQUIP. SERVICES - REPAIRS	445,012	542,133	456,000	481,000	25,000
42-11 EQUIP. SERVICES - FUEL	55,939	64,973	83,000	124,000	41,000
43-01 ELECTRICITY	7,740	7,017	9,400	10,300	900
43-02 WATER, SEWER, GARBAGE	3,783	4,536	3,600	7,323	3,723
44-02 EQUIPMENT RENTAL	36,237	32,337	46,500	32,600	(13,900)
45-22 SELF INS. PROPERTY DAMAGE	112,635	170,834	160,730	113,514	(47,216)
46-00 REPAIR AND MAINTENANCE	3,699	3,304	32,000	12,000	(20,000)
47-00 PRINTING AND BINDING	0	839	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	117	1,253	1,000	1,000	0
47-06 DUPLICATING	761	714	1,000	1,000	0
49-02 INFORMATION SERVICES	120,463	110,720	110,070	103,400	(6,670)
51-00 OFFICE SUPPLIES	693	1,569	1,500	1,500	0
52-00 OPERATING SUPPLIES	13,660	16,166	16,500	16,500	0
52-07 UNIFORMS	4,959	4,385	5,580	5,080	(500)
52-09 OTHER CLOTHING	3,177	3,159	3,200	3,200	0
52-10 JANITORIAL SUPPLIES	390	591	600	600	0
52-51 SOLID WASTE DUMPSTERS	64,883	75,526	78,000	84,250	6,250
54-01 MEMBERSHIPS	765	253	500	500	0
54-02 BOOKS, PUBS, SUBS.	0	0	300	0	(300)
59-00 DEPRECIATION	204,009	278,381	0	0	0
TOTAL OPERATING EXPENSES	3,585,109	3,878,803	3,727,093	4,034,392	307,299
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T/ BUILDING	0	0	71,000	55,000	(16,000)
60-70 VEHICLES OR EQUIPMENT	0	0	340,000	454,500	114,500
99-01 OPERATING CONTINGENCY	0	0	10,000	10,000	0
TOTAL NON-OPERATING EXPENSES	0	0	421,000	519,500	98,500
TOTAL EXPENSES	4,755,978	5,086,097	5,475,042	5,933,431	458,389

**FISCAL YEAR 2006
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	123,027	110,076	108,443	119,558	11,115
10-40 OVERTIME	578	313	525	525	0
25-01 FICA	9,285	8,457	8,287	9,139	852
25-03 RETIREMENT CONTRIBUTIONS	5,845	9,198	9,155	10,571	1,416
25-04 LIFE/HEALTH INSURANCE	18,805	19,411	21,465	22,773	1,308
29-00 GENERAL INCREASE	0	0	4,677	0	(4,677)
TOTAL PERSONAL SERVICES	157,540	147,455	152,552	162,566	10,014
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	713	536	550	550	0
30-01 CITY ADMINISTRATION	335,500	289,000	289,000	303,500	14,500
31-04 OTHER CONTRACTUAL SERVICES	232,041	233,150	257,500	267,800	10,300
38-01 PAYMENTS IN LIEU OF TAXES	302,100	334,000	333,949	340,000	6,051
40-00 TRAINING & TRAVEL COSTS	871	103	700	700	0
41-00 COMMUNICATIONS	0	7,076	2,200	5,664	3,464
41-01 TELEPHONE	8,905	1,998	2,400	4,980	2,580
41-03 RADIO AND PAGER	382	148	400	0	(400)
42-10 EQUIP. SERVICES - REPAIR	482	2,090	6,000	6,000	0
42-11 EQUIP. SERVICES - FUEL	396	383	1,000	1,000	0
43-01 ELECTRICITY	5,310	6,046	6,000	6,900	900
43-02 WATER, SEWER, GARBAGE	3,783	4,536	3,600	7,323	3,723
44-02 EQUIPMENT RENTAL	1,137	1,137	1,500	1,400	(100)
45-22 SELF INSURANCE	112,635	170,834	160,730	113,514	(47,216)
46-00 REPAIR AND MAINTENANCE	3,199	2,727	24,500	4,500	(20,000)
47-00 PRINTING AND BINDING	0	839	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	117	1,253	1,000	1,000	0
47-06 DUPLICATING	761	714	1,000	1,000	0
49-02 INFORMATION SERVICES	120,463	110,720	110,070	103,400	(6,670)
51-00 OFFICE SUPPLIES	693	1,569	1,500	1,500	0
52-00 OPERATING SUPPLIES	1,275	1,354	1,500	1,500	0
52-07 UNIFORMS	277	36	0	0	0
52-09 OTHER CLOTHING	457	518	480	480	0
52-10 OTHER OFFICE SUPPLIES	390	568	600	600	0
54-01 MEMBERSHIPS	765	253	500	500	0
54-02 BOOKS, PUBS, SUBS.	0	0	300	0	(300)
59-00 DEPRECIATION	48,732	125,080	0	0	0
TOTAL OPERATING EXPENSES	1,181,384	1,296,668	1,211,479	1,178,311	(33,168)
<u>NON-OPERATING EXPENSES</u>					
91-51 HEALTH INSURANCE	0	0	0	0	0
99-01 OPERATING CONTINGENCY	0	0	10,000	10,000	0
99-02 CAPITAL CONTINGENCY	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	10,000	10,000	0
TOTAL EXPENSES	\$1,338,924	\$1,444,123	\$1,374,031	\$1,350,877	(23,154)

**FISCAL YEAR 2006
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	425,752	456,497	473,164	489,658	16,494
10-30 OTHER SALARIES	400	0	0	0	0
10-40 OVERTIME	29,884	40,253	35,000	36,750	1,750
25-01 FICA	33,934	36,522	35,225	36,482	1,257
25-03 RETIREMENT CONTRIBUTIONS	22,340	38,913	40,380	42,500	2,120
25-04 LIFE/HEALTH INSURANCE	93,156	97,906	111,471	121,233	9,762
29-00 GENERAL INCREASE	0	0	20,405		(20,405)
TOTAL PERSONAL SERVICES	605,466	670,091	715,645	726,623	10,978
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	362	424	550	550	0
30-05 COUNTY LAND FILL	253,071	268,910	262,000	272,558	10,558
40-00 TRAINING & TRAVEL COSTS	0	10	250	250	0
40-04 SAFETY PROGRAMS	348	0	600	600	0
41-03 RADIO & PAGER	391	400	400	0	(400)
42-10 EQUIP.SERVICES - REPAIRS	191,722	207,074	190,000	210,000	20,000
42-11 EQUIP. SERVICES - FUEL	20,701	32,241	32,000	52,000	20,000
52-00 OPERATING SUPPLIES	2,232	2,471	3,000	3,000	0
52-07 UNIFORMS	2,934	2,448	3,500	3,000	(500)
52-09 OTHER CLOTHING	1,720	1,675	1,720	1,720	0
52-10 JANITORIAL SUPPLIES	0	0	0	0	0
59-00 DEPRECIATION	56,297	80,493	0	0	0
TOTAL OPERATING EXPENSES	529,778	596,146	494,020	543,678	49,658
TOTAL EXPENSES	\$1,135,244	\$1,266,237	\$1,209,665	\$1,270,301	60,636

**FISCAL YEAR 2006
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,160	0	0	0	0
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	343	0	0	0	0
25-01 FICA	494	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	161	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	783	0	0	0	0
TOTAL PERSONAL SERVICES	7,941	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	0	0
30-05 COUNTY LAND FILL	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	389,475	364,543	440,000	640,000	200,000
40-02 SCHOOL AND TRAINING	0	0	0	0	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-03 RADIO & PAGER	0	0	0	0	0
42-10 EQUIP.SERVICES - REPAIRS	13,337	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	3,192	0	0	0	0
44-02 EQUIPMENT RENTAL	0	0	0	0	0
52-00 OPERATING SUPPLIES	72	0	0	0	0
52-07 UNIFORMS	0	0	0	0	0
52-09 OTHER CLOTHING	0	0	0	0	0
59-00 DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	406,076	364,543	440,000	640,000	200,000
TOTAL EXPENSES	\$414,017	\$364,543	\$440,000	\$640,000	\$200,000

**FISCAL YEAR 2006
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	269,399	256,918	284,045	305,345	21,300
10-30 OTHER SALARIES	522	1,778	0	1,220	1,220
10-40 OVERTIME	32,362	25,344	44,100	46,305	2,205
25-01 FICA	22,495	21,088	20,924	22,534	1,610
25-03 RETIREMENT CONTRIBUTIONS	20,265	22,779	25,079	27,593	2,514
25-04 LIFE/HEALTH INSURANCE	54,879	55,713	72,355	87,353	14,998
25-13 EARLY RETIREMENT INCENTIVE	0	6,128	0	0	0
29-00 GENERAL INCREASE	0	0	12,249	0	(12,249)
TOTAL PERSONAL SERVICES	399,922	389,748	458,752	490,350	31,598
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	633	54	500	500	0
30-05 COUNTY LAND FILL	811,953	875,686	941,184	988,142	46,958
31-04 OTHER CONTRACTUAL SERVICES	167,836	183,504	176,900	201,261	24,361
40-00 TRAINING & TRAVEL COSTS	281	241	250	250	0
40-04 SAFETY PROGRAMS	467	0	500	500	0
41-00 COMMUNICATIONS	0	0	2,880	4,320	1,440
41-01 TELEPHONE	69	0	0	0	0
41-03 RADIO & PAGER	391	330	400	0	(400)
42-10 EQUIP. SERVICES - REPAIRS	239,471	332,969	260,000	265,000	5,000
42-11 EQUIP. SERVICES - FUEL	31,650	32,349	50,000	71,000	21,000
43-01 ELECTRICITY	2,430	971	3,400	3,400	0
44-02 EQUIPMENT RENTAL	35,100	31,200	45,000	31,200	(13,800)
46-00 REPAIR AND MAINTENANCE	500	577	7,500	7,500	0
52-00 OPERATING SUPPLIES	10,081	12,364	12,000	12,000	0
52-07 UNIFORMS	1,748	1,901	2,080	2,080	0
52-09 OTHER CLOTHING	1,000	966	1,000	1,000	0
52-51 SOLID WASTE DUMPSTERS	64,883	75,526	78,000	84,250	6,250
59-00 DEPRECIATION	98,980	72,808	0	0	0
TOTAL OPERATING EXPENSES	1,467,473	1,621,446	1,581,594	1,672,403	90,809
TOTAL EXPENSES	\$1,867,395	\$2,011,194	\$2,040,346	\$2,162,753	122,407

CIP PROJECTS - SOLID WASTE

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
SOLID WASTE						
06P09	Dumpster Repair Building	25,000	250,000			
06P11	Front Loading Refuse Truck	160,000		165,000	165,000	165,000
06P19	Container Delivery Truck	65,000				
06P21	Satellite Collection Vehicle	25,000	25,000	25,500	26,000	26,000
06P22	Pavement Repairs	30,000				
06P23	Garbage Truck Refurbishment	10,500	10,500	11,000	11,000	11,500
06P24	Trailer Mounted High Pressure Washer	14,000				
06P25	Compactor Unit	20,000	20,000	20,000	20,000	21,000
06P33	Rear Loading Refuse Truck	160,000	160,000			165,000
GRAND TOTAL SOLID WASTE		509,500	465,500	221,500	222,000	388,500

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 84-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.

2005-06 Goals and Objectives

Provide a financially stable municipal marina meeting recreational and commercial vessel operator needs.

- Conduct an assessment of rental fees, retail services and transient lodging by December 2005 to insure market competitiveness.
- Conduct localized fuel market surveys on a weekly basis to insure retail fuel pricing remains competitively priced.
- Maintain an overall boat slip rental occupancy of 100% at all times.

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

- Obtain a Clean Marina designation by January 2006.
- Complete the installation and correction of all non-compliant aids to navigation markers and signage within Naples Bay by December 2005.
- Provide exceptional service assistance to boaters through review and issuance of occupational license, fishing charters and emergency assistance on a daily basis.

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

- Maintain a standardized preventative maintenance program that insures user safety of all facilities and equipment conducted by a physical inspection of the facility on a daily basis, and repairs completed within 24 hours of notice.
- Maintain the provision of fueling and retail guest services that exceed all local and state fire codes for fuel docks and services on a daily basis.
- Provide an exceptional marina safety program designed to protect vessel operators and guests by monitoring and providing personal assistance with the fueling of vessels on a daily basis.

Fund Summary Page (continued)

DEPARTMENT Community Services
FUND: City Dock Fund

2005-06 Significant Budgetary Issues

The budget of the Dock Fund for FY05-06 is \$1,791,179. The dock is expected to have a surplus of revenues greater than expenditures of \$34,821, which will be reserved for future appropriations.

Revenues

Revenues into this fund total \$1,826,000. Fuel sales make up 60% of this fund's revenue; dock rental makes up 30% of the funds revenues. Additionally, the Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$40,000, which includes the \$60 annual parking permit, meter collections and fees for violations.

Expenditures

Personal Services, budgeted at \$243,547 represents an 8% increase from the adopted budget of FY04-05. There are 5 positions budgeted, the same as budgeted in 2004-05.

Operating expenditures for this fund total \$1,363,280. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	\$131,000
Payment in Lieu of Taxes (PILOT)	\$100,000
Fuel	\$800,000
Resale Supplies (bait, soda, etc)	\$55,000
Utilities (electricity, water, sewer, garbage)	\$58,000
Submerged Land Lease and Storage Rental	\$25,000

Capital is budgeted at \$151,875 for a generator, structural and equipment replacements.

Non-operating expenses total \$32,477. This represents principal and interest for the 1993 series bonds issued in the amount of \$601,811.

2005-06 Performance Measures and Benchmarking

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Boat slip occupancy rate	88%	90%	100%	100%
Gallons of fuel sold	649,708	472,189	550,000	560,000
Fuel sales	\$1,169,248	\$941,966	\$1,100,000	\$1,150,000
Dock rentals	\$482,436	\$522,472	\$565,000	\$565,000



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$988,790
Projected Revenues FY 2004-05	\$1,875,283
Projected Expenditures FY 2004-05	\$1,585,609
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$289,674</u>

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$1,278,464**

Add Fiscal Year 2005-06 Budgeted Revenues

Dock Rentals	\$540,000	
Fuel Sales	1,100,000	
Bait & Misc. Sales	108,500	
Other Charges for Services	70,500	
Interest Income	7,000	
	<u>7,000</u>	<u>\$1,826,000</u>

TOTAL AVAILABLE RESOURCES: **\$3,104,464**

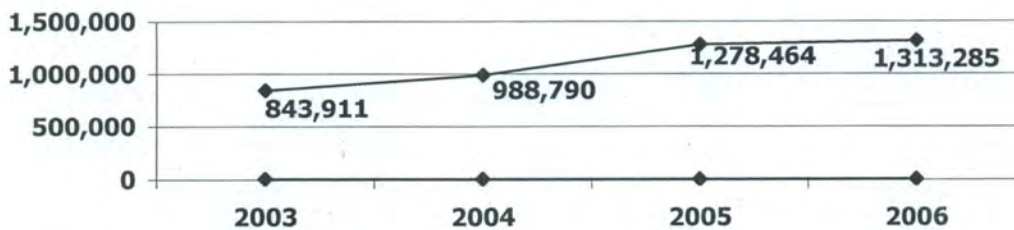
Less Fiscal Year 2005-06 Budgeted Expenditures

Personal Services	\$243,547	
Fuel Purchases	800,000	
Resale Inventory	55,000	
Operations & Maintenance	230,330	
Transfer - Administration	131,000	
Transfer - Self Insurance	46,950	
Transfer - Pmt in Lieu of Taxes	100,000	
Debt Service Principal	30,893	
Debt Service Interest	1,584	
Capital Expenditures	151,875	
Depreciation	-	
	<u>-</u>	<u>\$1,791,179</u>

BUDGETED CASH FLOW **\$34,821**

Projected Unrestricted Net Assets as of September 30, 2006 **\$1,313,285**

Four Year Trend-Unrestricted Net Assets



*Note that GASB 34, implemented in 2003, changed the way these figures were calculated. Therefore, unrestricted net assets prior to 2004 may not be comparable.



DOCK FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
 Fiscal Year 2005-06

Add Fiscal Year 2005-06 Budgeted Revenues

Dock Rentals	\$540,000	
Fuel Sales	1,100,000	
Bait & Misc. Sales	108,500	
Other Charges for Services	70,500	
Interest Income	7,000	\$1,826,000
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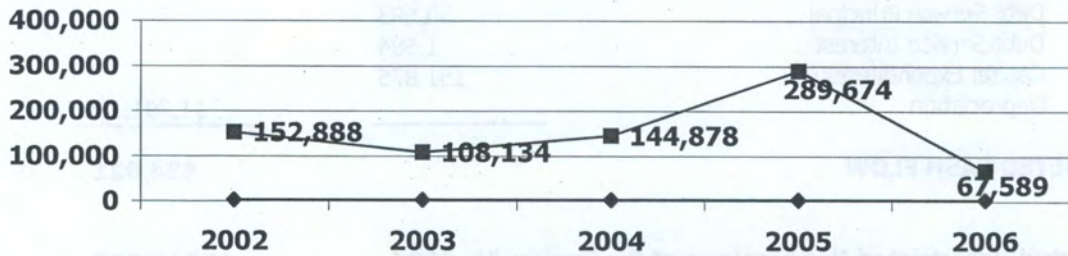
Less Fiscal Year 2005-06 Budgeted Expenditures

Personal Services	\$243,547	
Fuel Purchases	800,000	
Resale Inventory	55,000	
Operations & Maintenance	230,330	
Transfer - Administration	131,000	
Transfer - Self Insurance	46,950	
Transfer - Pmt in Lieu of Taxes	100,000	
Debt Service Interest	1,584	
Depreciation	150,000	\$1,758,411
		<hr/>

BUDGETED NET INCOME

\$67,589

Five Year Trend - Net Income (Loss)





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

	<u>ACTUAL 2001-02</u>	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>PROJECTED 2004-05</u>	<u>BUDGET 2005-06</u>
DOCK RENTALS	\$434,785	\$482,436	\$522,473	\$544,500	\$540,000
FUEL SALES	1,154,630	1,169,248	941,966	1,138,000	1,100,000
BAIT & MISC. SALES	88,719	91,441	104,787	104,383	108,500
OTHER CHARGES FOR SVCS	30,352	37,810	53,480	80,700	70,500
OTHER	<u>13,721</u>	<u>8,443</u>	<u>8,660</u>	<u>7,700</u>	<u>7,000</u>
TOTAL CITY DOCK	<u>\$1,722,207</u>	<u>\$1,789,378</u>	<u>\$1,631,366</u>	<u>\$1,875,283</u>	<u>\$1,826,000</u>

FUND: 460 CITY DOCK FUND

COMMUNITY SERVICES

FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Dockmaster	\$53,093
3	3	3	Dockkeeper	93,299
1	1	1	Fuel Attendant	26,734
FUND TOTALS :				
5	5	5	Regular Salaries	173,126
			Other Salaries	6,000
			Overtime	14,000
			Employer Payroll Expenses	50,421
			Total Personal Services	<u>\$243,547</u>

**FISCAL YEAR 2006
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	106,006	96,610	153,715	173,126	19,411
10-30 OTHER SALARIES	25,920	48,843	0	6,000	6,000
10-40 OVERTIME	24,308	25,647	12,000	14,000	2,000
25-01 FICA	12,268	12,997	11,573	13,485	1,912
25-03 RETIREMENT CONTRIBUTIONS	5,292	7,605	11,947	10,191	(1,756)
25-04 LIFE/HEALTH INSURANCE	22,132	20,529	29,806	26,745	(3,061)
29-00 GENERAL & MERIT INCREASE	0	0	6,629	0	(6,629)
TOTAL PERSONAL SERVICES	195,926	212,231	225,670	243,547	17,877
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	43,061	49,970	45,000	50,000	5,000
30-01 CITY ADMINISTRATION	132,700	112,000	125,000	131,000	6,000
38-01 PAYMENT IN LIEU OF TAXES	10,900	12,000	88,000	100,000	12,000
40-00 TRAINING AND TRAVEL COSTS	28	400	1,000	800	(200)
41-00 COMMUNICATIONS	3,438	3,252	3,000	6,200	3,200
42-10 EQUIP. SERVICES - REPAIRS	2,031	1,213	3,000	5,000	2,000
42-11 EQUIP. SERVICES - FUEL	752	1,396	900	1,200	300
43-01 ELECTRICITY	22,848	27,454	25,000	28,000	3,000
43-02 WATER, SEWER, GARBAGE	32,657	33,348	30,000	30,000	0
44-00 RENTALS & LEASES	17,483	17,242	20,000	25,000	5,000
45-22 SELF INS. PROPERTY DAMAGE	6,274	13,158	14,328	46,950	32,622
46-00 REPAIR AND MAINTENANCE	28,023	26,162	30,000	50,000	20,000
47-02 ADVERTISING (NON LEGAL)	6,018	2,662	5,000	3,500	(1,500)
49-00 OTHER CURRENT CHARGES	75	0	0	0	0
49-02 INFORMATION SERVICES	40,271	33,110	30,890	27,530	(3,360)
51-00 OFFICE SUPPLIES	12	515	750	1,000	250
51-06 RESALE SUPPLIES	49,698	53,100	55,000	55,000	0
52-00 OPERATING SUPPLIES	8,646	5,799	0	0	0
52-02 FUEL	901,602	714,926	800,000	800,000	0
52-09 OTHER CLOTHING	1,286	1,394	1,000	1,500	500
54-00 BOOKS, PUBS, SUBS, MEMBS	250	0	500	0	(500)
54-01 MEMBERSHIPS	558	345	750	600	(150)
59-00 DEPRECIATION/AMORTIZATION	167,552	160,671	0	0	0
59-01 AMORTIZATION	1,054	0	0	0	0
TOTAL OPERATING EXPENSES	1,477,217	1,270,117	1,279,118	1,363,280	84,162
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	101,875	101,875
60-40 MACHINERY & EQUIPMENT	0	0	3,000	50,000	47,000
70-11 PRINCIPAL	0	0	26,397	30,893	4,496
70-12 INTEREST	8,101	4,140	2,929	1,584	(1,345)
91-51 HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	8,101	4,140	32,326	184,352	152,026
TOTAL EXPENSES	\$1,681,244	\$1,486,488	\$1,537,114	\$1,791,179	\$254,065

CIP PROJECTS - NAPLES DOCK FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
COMMUNITY SERVICES						
06Q01	Dock Structural & Equip Replacement	101,875	0	0	0	0
06Q02	Generator	50,000	0	0	0	0
	Design for Dock Reconstruction	0	0	0	75,000	0
GRAND TOTAL DOCK FUND		151,875	0	0	75,000	0

Stormwater Fund

City of Naples, Florida

Fund Summary Page

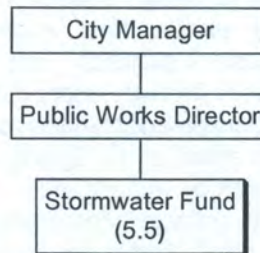


DEPARTMENT: Public Works Department

FUND: Stormwater Fund (Fund 470)

Fund Description

The Stormwater Fund is one of the funds under the responsibility of the Public Works Department. Established in 1993 this enterprise fund is utilized to achieve the goal of improving and preserving stormwater system capacity within the City limits through routine maintenance, remedial repairs and capital replacement of existing storm sewers and related drainage infrastructure. Annual activities and efforts include water quality monitoring and street sweeping in support of the National Pollutant Discharge Elimination System permit, planning and engineering design of improvements, repairs and construction to resolve citizen requests for drainage services and the development of local construction repair technologies to improve benefit / cost parameters and to minimize real property disruptions during construction.



Administratively, the Stormwater Fund was established for the exclusive use of the stormwater management utility, which according to Chapter 66 of the City Code can include the following expenditures for the following categories:

- (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; and
- (5) Debt service financing.

Fund Summary Page (continued)

FUND: **Stormwater Fund**

2005-06 Goals and Objectives

Maintain current stormwater system to ensure continued successful drainage and to maintain adequate flows along local streets.

- Upgrade the Underdrain and exfiltration systems at the Leeward Lane/Royal Palm Drive/7th Street South areas to be completed by August 2006.
- Continue annual re-grading of roadside drainage swales and gutters to minimize nuisance ponding of stormwater runoff in residential areas, which may include reconstruction of driveways and associated culverts to achieve positive drainage. Swale and gutter improvements are planned for Diana Avenue/Fountainhead Lane/Neapolitan Lane areas to be completed by August 2006.
- Inspection and cleaning of drainage systems on an as needed basis. Work is identified on the City Master Drainage Work List. Work is on-going during the fiscal year as part of authorized funding allocations with monthly or periodic directives issued to contract vendors with start and finish dates for approved drainage projects.
- Continue regularly scheduled street sweeping activities on the approved schedule (ongoing).

Develop and implement enhanced drainage systems for areas with deficient drainage.

- Commence with preliminary and/or final engineering designs and environmental permitting for Basin III and Basin V projects. Basin III work involves storm drain piping to Spring Lake and Basin V work involves improved storm drain piping to lakes and lake structure modifications. Commencement planned for July 2006.
- Implement construction stage activities for Spring Lake outfall and Broad Avenue Pump Station projects, to be completed by August 2006.
- Identify locations of deficient primary stormwater management systems, and define scope and costs of future rehabilitative or capital replacement work. Projects and Timeline: Lake Park and Eagle Ridge are areas identified for analysis and to be included in CDM Contract services no later than July 2006.

2005-06 Significant Budgetary Issues

The budget of the Stormwater Fund for FY05-06 is \$2,127,535, which includes the use of cash reserves in the amount of \$112,938.

Revenues

Revenues into the fund total \$1,793,577. The Public Works Department submitted a grant application to FEMA for \$271,881.62. With this commitment, the Basin III Capital Improvement project will be funded with this grant and matching funds from the City. In addition the department submitted a request to the Big Cypress Basin Board for Basin V, which may fund \$300,000 toward the Basin V project. For this year, the fund shows \$271,000 from FEMA and \$150,000 from the Big Cypress Basin Board.

Fund Summary Page (continued)

FUND: Stormwater Fund

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 \$1,506,900.

An additional revenue source is the Interfund Transfer from the Redevelopment Fund, budgeted at \$67,677. This is the repayment of an interfund loan by the Community Redevelopment Agency. The repayment schedule shows that final payment will be made in 5 years.

Expenditures

Personal Services cost \$286,246 for the 5.5 approved positions.

Operating expenditures for this fund total \$469,419. More than three-quarters of these expenses are made up of the following six line-items:

City Administration (General Fund Reimbursement)	\$125,000
Construction Management Fee.....	54,000
Other Contractual Services (Emergency Repairs).....	50,000
Fuel and Equipment Repair.....	70,100
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 collected during the sweeping process as hazardous material and requires special handling and special charges.

Non-Operating Expenditures include \$412,470 for debt service (principal and interest) on the current and future State Revolving Loans.

The fund also includes \$1,025,000 in capital improvements, as listed in the section that follows.

Fund Summary Page (continued)

FUND: **Stormwater Fund**

2005-06 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Cape Coral	Fort Myers	Marco Island
Swale Re-grading (Budget Amount)	\$65,000	\$1,105,418	\$ Not Available	\$100,000
Reconstruction of Drainage Inlets (Budget Amount)	\$58,000	\$258,182	\$ Not Available	\$50,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$575,000	\$500,000	\$790,000	\$425,000

The following performance measures show the trends of the City of Naples from the past, and how these measures should project into the forthcoming budget year.

Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	11	28	22	30
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	48	25	15	35
Street Sweeping (Miles Per Year)	2,800	2,800	2,800	2,800
Maintenance of Storm Sewers, Outfall Pipes and Control Structures (Number of Work Orders)	84	75	39	55



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$1,657,860
Projected Revenues FY 2004-05	\$1,528,300
Projected Expenditures FY 2004-05	\$1,637,768
Net Increase/(Decrease) in Net Unrestricted Assets	(\$109,468)

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$1,548,392**

Add Fiscal Year 2005-06 Budgeted Revenues

Stormwater Fees	\$1,506,900	
Grants	\$421,000	
Interest Income	26,000	
CRA Transfer - 10th Street Stormwater	60,677	<u>\$2,014,577</u>

TOTAL AVAILABLE RESOURCES: **\$3,562,969**

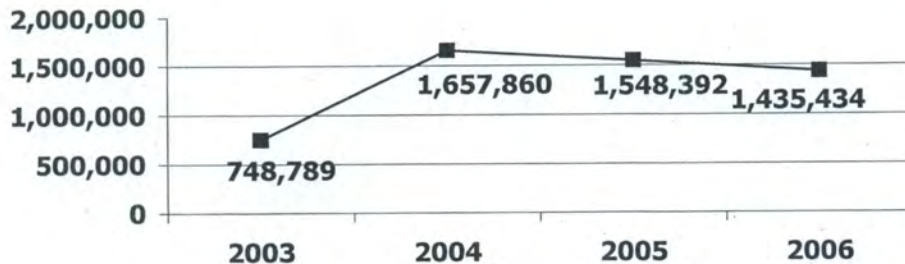
Less Fiscal Year 2005-06 Budgeted Expenditures

Personal Services	\$286,246	
Operations & Maintenance	210,750	
Storm Drain Repairs	50,000	
Lake Maintenance	14,160	
State Revolving Loan - Principal	239,480	
State Revolving Loan - Interest	102,890	
CIP	1,029,500	
Transfers:		
General Fund Admin.	125,000	
Construction Management	54,000	
Self-Insurance	15,509	<u>\$2,127,535</u>

BUDGETED CASH FLOW **(\$112,958)**

Projected Unrestricted Net Assets as of September 30, 2006 **\$1,435,434**

Four Year Trend - Unrestricted Net Assets





STORMWATER FUND
STATEMENT OF REVENUES, EXPENDITURES & NET INCOME
Fiscal Year 2005-06

Add Fiscal Year 2005-06 Budgeted Revenues

Stormwater Fees	\$1,506,900	
Grants	\$421,000	
Interest Income	26,000	
Transfer - 10th Street Stormwater	60,677	\$2,014,577
		<hr/>

Less Fiscal Year 2005-06 Budgeted Expenditures

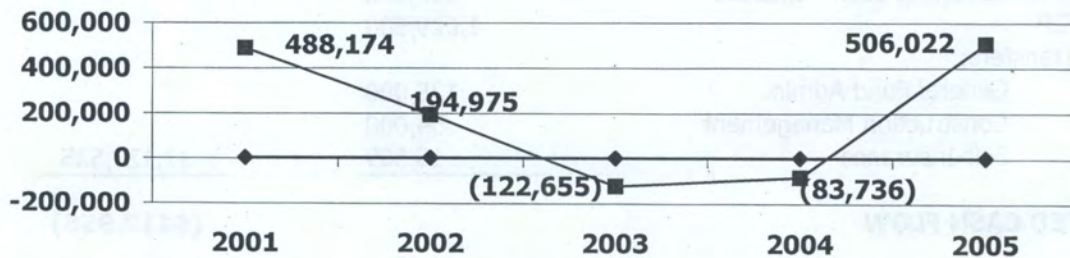
Personal Services	\$286,246	
Operations & Maintenance	210,750	
Storm Drain Repairs	50,000	
Lake Maintenance	14,160	
Transfer - Administration	125,000	
Transfer - Capital Project Engineer	54,000	
Transfer - Self Insurance	15,509	
Debt Service Interest	102,890	
Depreciation	650,000	\$1,508,555
		<hr/>

BUDGETED NET INCOME

\$506,022

Note: Net income uses depreciation as an expense in lieu of principal and capital

Five Year Trend - Net Income (Loss)





**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2001-02</u>	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>PROJECTED 2004-05</u>	<u>BUDGET 2005-06</u>
STORMWATER FEES (1)	1,364,397	1,375,087	1,414,879	1,463,000	1,506,900
INTEREST EARNED	24,001	18,220	33,438	24,800	26,000
GRANTS	0	0	0	0	421,000
CRA TRANSFER - 10TH STREET	0	0	0	36,300	60,677
OTHER	<u>193,631</u>	<u>90</u>	<u>0</u>	<u>4,200</u>	<u>0</u>
TOTAL STORMWATER	<u>\$1,582,029</u>	<u>\$1,393,397</u>	<u>\$1,448,317</u>	<u>\$1,528,300</u>	<u>\$2,014,577</u>

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

FUND: 470 STORMWATER FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Civil Engineer	\$73,500
1	0	0	Laboratory & Field Technician	0
2	2	2	Equipment Operator III	59,582
1	1	1	Crew Leader II	35,269
1	1	1	Service Worker I	22,046
1	0.5	0.5	Administrative Specialist I	17,158
FUND TOTALS :				
7	5.5	5.5	Regular Salaries	207,555
			Overtime	3,500
			Employer Payroll Expenses	75,191
			Total Personal Services	\$286,246

**FISCAL YEAR 2006
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	214,475	192,325	182,354	207,555	25,201
10-40 OVERTIME	4,306	3,472	3,000	3,500	500
25-01 FICA	16,134	14,450	13,692	15,779	2,087
25-03 RETIREMENT CONTRIBUTIONS	11,259	14,153	14,600	16,724	2,124
25-04 LIFE/HEALTH INSURANCE	49,606	38,892	38,831	42,688	3,857
29-00 GENERAL & MERIT INC.	0	0	7,864	0	(7,864)
TOTAL PERSONAL SERVICES	295,780	263,292	260,341	286,246	25,905
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,749	1,514	2,500	2,500	0
30-01 CITY ADMINISTRATION	177,900	135,000	125,000	125,000	0
30-05 COUNTY LANDFILL	3,317	9,922	45,000	45,000	0
30-07 SMALL TOOLS	213	499	500	1,500	1,000
30-40 CONSTRUCTION MANAGEMENT FEE	0	25,000	84,000	54,000	(30,000)
31-01 PROFESSIONAL SERVICES	1,164	2,092	5,000	25,000	20,000
31-04 OTHER CONTRACTUAL SERVICES	100,174	19,153	50,000	50,000	0
32-10 OUTSIDE COUNSEL	23,858	15,581	0	0	0
38-01 PAYMENTS IN LIEU OF TAXES	87,000	87,000	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,290	620	1,000	2,450	1,450
40-03 SAFETY	173	500	250	320	70
41-01 TELEPHONE	0	0	0	710	710
42-02 POSTAGE & FREIGHT	0	0	0	200	200
42-10 EQUIP.SERVICES - REPAIRS	47,803	51,055	70,000	60,000	(10,000)
42-11 EQUIP. SERVICES - FUEL	6,306	6,247	9,000	8,600	(400)
43-01 ELECTRICITY	26,112	24,951	25,000	28,750	3,750
43-02 WATER, SEWER, GARBAGE	1	27	0	0	0
44-02 EQUIPMENT RENTAL	0	0	1,000	1,000	0
45-22 SELF INS. PROPERTY DAMAGE	6,125	16,141	18,356	15,509	(2,847)
46-00 REPAIR AND MAINTENANCE	1,314	1,897	2,000	2,000	0
46-04 EQUIP. MAINTENANCE	1,131	1,439	1,500	1,500	0
46-08 LAKE MAINTENANCE	10,320	11,107	12,500	14,160	1,660
46-12 ROAD REPAIRS	2,000	962	2,000	2,000	0
47-06 PRINTING & BINDING	0	0	0	500	500
49-00 OTHER CURRENT CHARGES	50	0	0	0	0
49-02 INFORMATION SERVICES	0	0	11,970	14,820	2,850
51-00 OFFICE SUPPLIES	0	0	250	500	250
52-00 OPERATING SUPPLIES	6,032	5,913	8,000	10,000	2,000
52-02 FUEL	1,190	1,500	1,500	1,500	0
52-07 UNIFORMS	750	642	800	800	0
52-09 OTHER CLOTHING	700	666	600	600	0
54-01 MEMBERSHIPS	0	0	0	500	500
59-00 DEPRECIATION	602,247	621,769	0	0	0
TOTAL OPERATING EXPENSES	1,108,919	1,041,197	477,726	469,419	(8,307)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	475,000	1,025,000	550,000
60-40 MACHINERY & EQUIPMENT	0	0	4,500	4,500	0
70-11 PRINCIPAL	0	0	272,796	239,480	(33,316)
70-12 INTEREST	111,353	76,028	153,764	102,890	(50,874)
91-51 HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	111,353	76,028	906,060	1,371,870	465,810
TOTAL EXPENSES	\$1,516,052	\$1,380,517	\$1,644,127	\$2,127,535	\$483,408

CIP PROJECTS - STORMWATER

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
STORMWATER						
06V02	Outfall Stormdrain Inspection, Cleaning & L	200,000	200,000	200,000	150,000	-
06V03	Storm System Repair & Maint Program	100,000	100,000	100,000	100,000	100,000
06V12	Swale Restoration	150,000	200,000	200,000	200,000	200,000
06V14	Basin III - Phase I	400,000	400,000	400,000	2,100,000	0
06V26	Basin V	175,000	250,000	250,000	250,000	250,000
	Gordon River Extension Study	-	50,000	-	0	0

GRAND TOTAL STORMWATER	1,025,000	1,200,000	1,150,000	2,800,000	550,000
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Tennis

Fund

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: Tennis Fund (Fund 480)

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 and Arthur Russell and Julius and 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.

2005-06 Goals and Objectives

Provide reasonably priced, quality tennis classes, leagues, clinics and tournaments in well-maintained facilities and promote tennis as a lifetime sport.

- Provide a locally surveyed market driven membership fee structure that encourages resident and visitor participation in annual programs and events conducted prior to October each year.
- Maintain 90% or better customer satisfaction rate for tennis facility and court maintenance on an annual basis.
- Expand retail operation to include specialized "logo" apparel that supplements facility services and increases resale revenue by 10% annually.
- Conduct an annual membership drive program designed to promote the benefits of City tennis membership by January 2006.
- Provide incentives specifically designed to encourage local school participation in programs and tournaments by January 2006.
- Provide exceptional annual tennis programs, events, activities and marketing programs while ensuring profitability by September 2006.

2005-06 Significant Budgetary Issues

The Tennis Fund's 2005-06 budget is balanced based on a \$100,000 donation toward the debt service. Including this donation, the budgeted revenues are \$533,100. Expenditures are \$498,788.

Fund Summary Page (continued)

DEPARTMENT: Community Services
FUND: Tennis Fund

Revenues

Revenues into the fund total \$533,100.

Budgeted revenues included a \$100,000 donation toward the tennis fund's debt. The first installment of this \$500,000 donation is projected to begin December 2005. With Debt Service totalling approximately \$65,000 per year, the excess donation is to be reserved for future payments. Therefore, this budget shows a reservation of funds planned of \$36,962 representing the difference between the debt service and the donation.

The primary recurring revenue to the fund is the Membership fee, budgeted at \$142,000 for 2005-06. 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 and are not to increase for 2005-06.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments, bringing in nearly \$207,000. There is also \$35,000 expected from the resale of merchandise and \$10,000 for racquet restrings. Miscellaneous Revenues of \$9,100 includes Ball Machine Rentals and League Fees. Finally, the Sponsorship revenue of \$130,000 includes tournament sponsorships of \$30,000, plus the \$100,000 sponsorship (naming rights) for the Tennis Building.

As explained above, the surplus from the new sponsorship/contribution will be held in reserve to pay debt of the Tennis Fund, as appropriate.

Expenditures

Expenditures of the fund are at \$498,788, a \$10,993 increase over the adopted 2005 budget.

Personal Services represents 37% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2004-05.

All Operating Expenses total \$251,716, which is a \$2,855 increase over the FY04-05 budget. The major cost is Professional Services for \$105,000 for instructors and officials.

Other major costs of this fund are Resale Supplies at \$28,000, tournament costs for \$20,000, General Fund Administrative costs for \$28,000, and Contractual Services (for pest control, fire alarms, etc) for \$6,000. 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 \$63,038.

Fund Summary Page (continued)

DEPARTMENT: Community Services

FUND: Tennis Fund

2005-06 Performance Measures and Benchmarking

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

Benchmarking	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$371	\$185	\$2,400 + \$1,000 Initiation Fee	\$350
Couples Fee	\$662	N/A	\$3,180 + \$1,000 Initiation Fee	N/A

Benchmarking	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	
Annual Adult Fee	\$591	\$240	\$400	
Couples Fee	\$856	\$345	\$600	

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

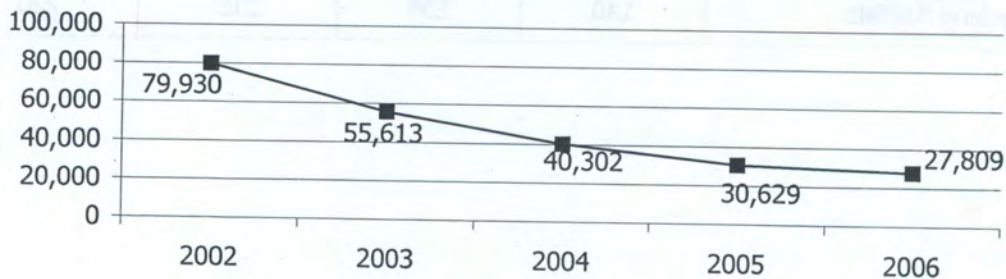
Performance Measures	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Number of Adult Memberships City/County	472	356/70	352/55	355/55
Number of Youth Memberships City/County	115	56/4	91/4	95/10
Number of Executive Memberships City/County	N/A	8/2	32/9	35/10
Tournament Player Participation	1240	1380	1410	1460
Racquet Restrings	400	420	470	490
Guest Players	3160	3060	2860	2860
Ball Machine Rentals	140	204	210	220



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$ 40,302
Projected Revenues FY 2004-05	\$ 460,134
Projected Expenditures FY 2004-05	<u>\$ 469,807</u>
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$ (9,673)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2005	\$ 30,629
Add Fiscal Year 2005-06 Budgeted Revenues	
Memberships	\$142,000
Daily Play	34,000
Lessons	132,000
Tournaments	41,000
Sponsorships/Tournaments	130,000
<i>Includes \$100,000 facility sponsorship</i>	
Restrings	10,000
Retail Sales	35,000
Other Income	9,100
	<u>\$ 533,100</u>
TOTAL AVAILABLE RESOURCES	\$ 563,729
Less Fiscal Year 2005-06 Budgeted Expenditures	
Personal Services	\$184,204
Operating Expenses	210,630
Debt Principal	40,000
Debt Interest	23,038
Transfer - Administration	28,000
Transfer - Self Insurance	13,086
	<u>\$ 498,958</u>
BUDGETED CASH FLOW	\$ 34,142
Reserved for Future Debt (from donation for Tennis Center)	\$ 36,962
Projected Unrestricted Net Assets as of September 30, 2006	<u>\$ 27,809</u>

Five Year Trend - Unrestricted Net Assets





**CITY OF NAPLES
TENNIS ENTERPRISE FUND
REVENUE SUMMARY**

	<u>ACTUAL 2001-02</u>	<u>ACTUAL 2002-03</u>	<u>ACTUAL 2003-04</u>	<u>PROJECTED 2004-05</u>	<u>BUDGET 2005-06</u>
MEMBERSHIPS	\$148,251	\$153,930	\$140,253	\$145,640	\$142,000
DAILY PLAY	34,369	35,938	34,614	34,400	34,000
LESSONS/CLINICS	106,229	140,476	143,869	132,807	130,000
OTHER INCOME	13,925	20,226	12,668	12,642	9,100
TOURNAMENT FEES	39,589	38,375	40,647	45,390	41,000
SPONSORSHIPS/TOURNAMENTS	21,250	30,750	41,075	43,000	132,000
RETAIL SALES	35,034	39,351	38,519	36,165	35,000
RESTRINGS	9,872	10,157	9,228	10,225	10,000
REDEVELOPMENT TRANSFER	<u>144,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TENNIS FUND	<u><u>\$552,519</u></u>	<u><u>\$469,203</u></u>	<u><u>\$460,873</u></u>	<u><u>\$460,269</u></u>	<u><u>\$533,100</u></u>

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Tennis Services Manager	\$44,457
2.5	2.5	2.5	Recreation Coordinator*	73,370
0.5	0.5	0.5	Recreation Assistant	13,166
FUND TOTALS :				
4	4	4	Regular Salaries	130,993
			Overtime	3,000
			Employer Payroll Expenses	50,211
			Total Personal Services	\$184,204

* Represents two full-time and one part time position

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS**

480.0912.572

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	133,224	124,219	120,579	131,994	11,415
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	3,606	2,987	3,000	3,000	0
25-01 FICA	10,343	9,661	9,081	9,847	766
25-03 RETIREMENT CONTRIBUTIONS	5,177	9,411	9,251	10,656	1,405
25-04 LIFE/HEALTH INSURANCE	26,295	26,325	27,315	28,707	1,392
29-00 GENERAL & MERIT INCREASE	0	0	5,200	0	(5,200)
TOTAL PERSONAL SERVICES	178,645	172,603	174,426	184,204	9,778
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	23,088	11,741	15,000	15,300	300
30-01 CITY ADMINISTRATION	22,050	24,000	28,000	28,000	0
31-01 PROFESSIONAL SERVICES	0	109,390	105,000	105,000	0
31-04 OTHER CONTRACTUAL SVCS	115,897	4,235	6,000	6,000	0
40-00 TRAINING & TRAVEL COSTS	0	0	330	330	0
41-00 COMMUNICATIONS	9,167	7,274	6,000	10,300	4,300
42-10 EQUIP. SERVICES - REPAIRS	3,969	2,705	2,500	1,200	(1,300)
43-01 ELECTRICITY	0	0	4,000	0	(4,000)
43-02 WATER, SEWER, GARBAGE	3,624	5,744	3,500	5,500	2,000
45-22 SELF INS PROPERTY DAMAGE	9,710	14,096	10,401	13,086	2,685
46-00 REPAIR AND MAINTENANCE	6,922	5,698	10,000	8,200	(1,800)
47-02 ADVERTISING	0	0	1,000	1,000	0
47-06 DUPLICATING	1,212	206	1,500	1,000	(500)
49-02 INFORMATION SERVICES	0	0	6,030	7,500	1,470
49-05 SPECIAL EVENTS/TOURNAMENTS	0	21,729	20,000	20,000	0
51-00 OFFICE SUPPLIES	32	1,077	1,000	1,000	0
51-06 RESALE SUPPLIES	34,531	27,843	28,000	28,000	0
52-00 OPERATING SUPPLIES	3,897	81	300	0	(300)
54-01 MEMBERSHIPS	0	240	300	300	0
59-00 DEPRECIATION/AMORTIZATION	42,618	36,844	0	0	0
59-01 AMORTIZATION	239	239	0	0	0
TOTAL OPERATING EXPENSES	276,956	273,142	248,861	251,716	2,855
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	0	40,000	40,000	0
70-12 INTEREST	26,113	32,282	24,678	23,038	(1,640)
91-51 HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	26,113	32,282	64,678	63,038	(1,640)
TOTAL EXPENSES	\$481,714	\$478,027	\$487,965	\$498,958	10,993



WATER & SEWER FUND
DEBT SERVICE COVERAGE
Fiscal Year 2005-06
(\$000's Omitted)

OPERATING REVENUES		\$21,250
OPERATING EXPENSES:		
WATER SYSTEM:		
WATER PRODUCTION	\$4,547	
WATER DISTRIBUTION	2,072	
SEWER SYSTEM:		
WASTEWATER TREATMENT	2,955	
WASTEWATER COLLECTION	1,041	
UTILITIES MAINTENANCE	1,361	
ADMINISTRATION	1,391	
SELF-INSURANCE	359	13,726
OPERATING INCOME		\$7,524
OTHER INCOME:		
INTEREST INCOME	\$338	
SYSTEM DEVELOPMENT (1)	N/A	338
NET REVENUES AVAILABLE FOR DEBT SERVICE, RENEWAL & REPLACEMENT, INTERFUND TRANSFER & CAPITAL REQUIREMENTS		<u>\$7,862</u>
DEBT SERVICE REQUIREMENTS (2)		\$4,878
DEBT SERVICE COVERAGE (1)		1.61
INTERFUND TRANSFER (3)		\$3,250

- (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).

Community
Development
Block Grant

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Development
FUND: Community Development Block Grant (CDBG) Fund
(Fund 130)

Fund Description

In 2003, Collier County entered into a participating parties agreement with the cities of Naples and Marco Island to qualify for an entitlement status to receive CDBG funding from the Department of Housing and Urban Development (HUD).

HUD awards grants to entitlement communities to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

In November 2004, Naples City Council established CDBG priorities for the July 1, 2005 to June 30, 2006 (HUD) fiscal year, which was used as the basis for the city's funding application.

2005-06 Goals and Objectives

Identify projects/areas for 2006-07 funding

- Attend at least two neighborhood association meetings annually.
- Update the Carver-River Park Master Plan by September 2006.

2005-06 Significant Budgetary Issues

Revenues

The only revenues to this fund are from the Community Development Block Grant. The City submitted an application in the amount of \$254,750 via resolution 04-10657, and was advised that the 2005-06 allocation was established at \$137,000.

Expenditures

Expenditures of the fund could be any of the projects proposed in Resolution 04-10657. These include:

- Alley reconfigurations between 2nd and 3rd Avenues North
- Child Care Subsidies
- Family literacy education/life skills program
- Countdown clock for pedestrian walkway
- River Park Neighborhood Sign
- Senior Citizen Programming

Parts of a Planner's salary, when eligible, are also charged to this fund, and are reimbursed by the CDBG funds.



**COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$0
Projected Revenues FY 2004-05		\$125,000
Projected Expenditures FY 2004-05		\$125,000
Net Increase/(Decrease) in Net Unrestricted Assets		\$0
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$0
Add Fiscal Year 2005-06 Budgeted Revenues		
CDBG Entitlement Funds	\$ 137,000	<u>\$137,000</u>
TOTAL AVAILABLE RESOURCES		\$137,000
Less Fiscal Year 2005-06 Budgeted Expenditures		
Improvements other than Buildings	\$123,000	
Administration Reimbursement per Grant	<u>14,000</u>	<u>137,000</u>
BUDGETED CASH FLOW		\$0
Projected Unrestricted Net Assets as of September 30, 2006		<u>\$0</u>

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	6,058	2,673	14,000	14,000	0
TOTAL OPERATING EXPENSES	6,058	2,673	14,000	14,000	0
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	19,827	215	123,000	123,000	0
TOTAL NON-OPERATING EXPENSES	19,827	215	123,000	123,000	0
TOTAL EXPENSES	\$25,885	\$2,888	\$137,000	\$137,000	\$0

CIP PROJECTS - COMMUNITY DEVELOPMENT BLOCK GRANT

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
COMMUNITY DEVELOPMENT BLOCK GRANT						

GRAND TOTAL CDBG	0	0	0	0	0
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Project schedule will be completed upon completion of the TIF funded River Park Needs Assessment and Master Plan, approximately May 2006.

Building Permits

City of Naples, Florida

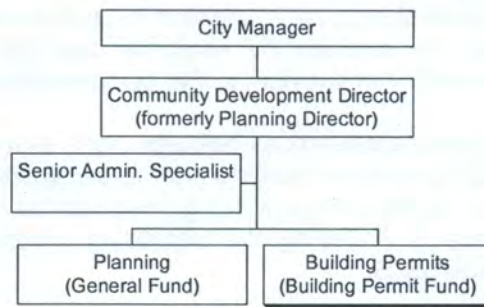
Fund Summary Page



FUND: Building Permit Fund (Fund 110)
DEPARTMENT: Community Development Department

Fund Description

The Building Permit Fund was created in Fiscal Year 1998-99 when it was separated from the General Fund. The fund is used to account for the activities related to the construction industry in the city. Building Permits is part of the Community Development Department.



2005-06 Goals and Objectives

Enhance Compliance with City Codes

- Improve enforcement procedures through continuing education of staff. Training to enforce the new Florida Building Code is expected to be available October 1, 2005. Ongoing.
- Perform random unannounced inspections at permitted sites. Inspectors are currently making unannounced random inspections after their scheduled inspections are completed. Ongoing.
- Continue to update library with current codes and standards. New codes and supporting documents, such as commentaries, will be purchased for the inspector's library. New documents are currently being developed to be completed by December 2005.
- Enhance quality control program to monitor inspections and plan review. New plan review software for the 2004 Florida Building Code will be installed and plans examiners will be trained in use by December 2005.
- Develop inspection checklists for use by inspectors based on the new Florida Building Code. Lists should be completed by January 2006.

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Improve Service to Customers

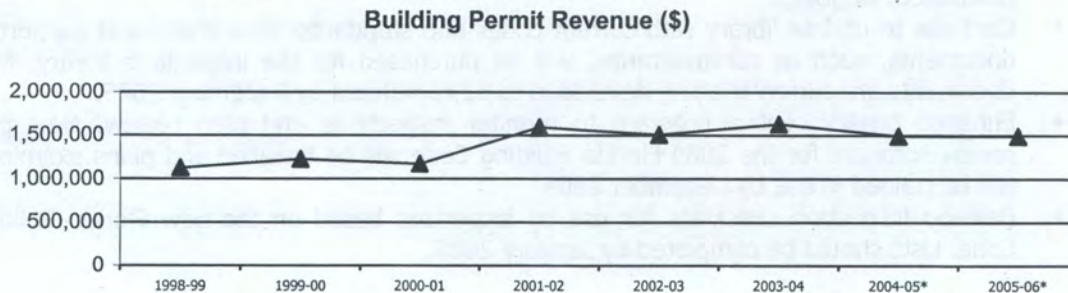
- Refine in-house training program for staff. In-house training by various staff will be expanded throughout 2005/06.
- Increase multiple licensing among the inspectors. Inspectors are being encouraged to obtain multiple certifications that allow them to perform inspections.
- Conduct a customer satisfaction survey. In late April 2005 a survey was put on the City's web site to determine how we are serving our customers and what can be improved to serve them better. Final results will be analyzed with any necessary changes implemented by June 2006.
- Continue the quality control program to monitor inspections and plan review. Inspections are being monitored for accuracy by randomly selecting inspections for follow-up inspections by senior staff. Plans review is also being monitored for accuracy by random peer re-review.
- Encourage pre-application consultations between plans examiners and customers. This ongoing program helps to resolve problems prior to construction.
- All permit forms and applications are being reviewed for accuracy and necessity. In addition, a task group is reviewing the permitting process. These tasks should be completed by December 2005.

2005-06 Significant Budgetary Issues

The budget of the Building and Zoning Fund for FY04-05 is \$2,589,685, a \$74,304 increase over the adopted 2004-05 budget.

Revenues

The primary revenue to the Building Permits 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 revenue (excluding specialty permits like plumbing or mechanical); years with an asterisk are budgeted, not actual.



Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Using its reserved funds, the Building Permits Fund constructed a two-story facility in 2000 and is sharing the cost of space with the General fund, the Technology Services fund, the Streets and Traffic fund and the Construction Management fund. Payback-rates are based on a mortgage payment for 30 years, plus an allocation of building expenses such as janitorial services and utilities. For 2005-06, the square footage and annual payment assigned to each section is shown below:

Planning & Code Enforcement	2,216	\$63,781
Technology Services Fund	4,054	\$95,026
Streets & Traffic	1,697	\$39,777
Construction Management	1,650	\$38,676
Total		\$237,260

Additional revenues to the fund include interest income and copy charges. For 2005-06, revenues exceed expenses by \$184,875, which will be reserved for future use.

Expenditures

One position change was made to the Building Permits Division of the Community Development Department:

Addition:

- Building Technician (\$27,264)

This position will be a front-line position to enhance customer service at the counter. Part of the service enhancement will be the ability to issue minor "over the counter" permits for fences, pools and other small building projects.

In addition, in the 2004-05 budget document, the vacant Sr. Plans Examiner was supposed to be changed to a Plans Examiner. Instead, the vacant Deputy Building Official was incorrectly changed to a Plans Examiner. This budget makes the correction, with a Deputy Building Official now included, and the Sr. Plans Examiner eliminated.

Fund Summary Page (continued)

FUND: Building Permit Fund
DEPARTMENT: Community Development Department

Other Operating Expenses are budgeted at \$974,661, a 6.3% increase from the adopted budget of FY04-05. The major components of this category are as follows:

City Administration (General Fund Chargebacks)	\$287,500
Insurance	\$47,621
Equipment Fuel and Repair	\$36,000
Information Services Charges	\$266,660
Phone Costs	\$33,072
Electricity, Water, Sewer, Garbage	\$92,000
Training and related travel	\$49,200
Outside Counsel	\$20,000
Demolition Projects	\$5,000

Note that building's air conditioning system runs on reuse water. Due to the cost of reuse and the remarkably high maintenance of that particular air conditioning system, staff is reviewing air conditioning system options for this building, the water/sewer building and the police station, all which use the same system. Recommendations for change will be brought to Council for consideration before the end of 2005.

Capital Outlay is budgeted at \$18,000, which includes furniture for the inspector's offices and an LCD panel for the display of blueprints.

2005-06 Performance Measures and Benchmarking

	Actual 2002	Actual 2003	Estimated 2004	Projected 2005
Avg. number of inspections per inspector per day.	16	14.26	12.04	12.
Avg. number of days to obtain a permit for a one & two-family dwelling.	7	14	9	9
Avg. number of days to obtain a permit for a new commercial project.	20	25	25	25
Number of permits issued for new one & two-family dwellings.	103	175	112	100
Number of permits issued for new commercial buildings including condominiums	16	19	25	25
Avg. permits issued per day.	17	20	15	15
Value of residential construction including condominiums. (millions)	\$118.8	\$379.6	\$223.7	\$200
Value of commercial construction (millions).	\$7.5	\$58.9	\$25.8	\$50



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$2,814,444
Projected Revenues FY 2004-05	\$2,838,106
Projected Expenditures FY 2004-05	\$2,533,632
Net Increase/(Decrease) in Net Unrestricted Assets	\$304,474

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$3,118,918**

Add Fiscal Year 2005-06 Budgeted Revenues

Building Permits	\$1,495,000	
Other Licenses & Permits	975,600	
Building Rent	237,260	
Charges for Services	5,700	
Interest Income	60,000	
Miscellaneous Revenue	1,000	
		<u>\$2,774,560</u>

TOTAL AVAILABLE RESOURCES **\$5,893,478**

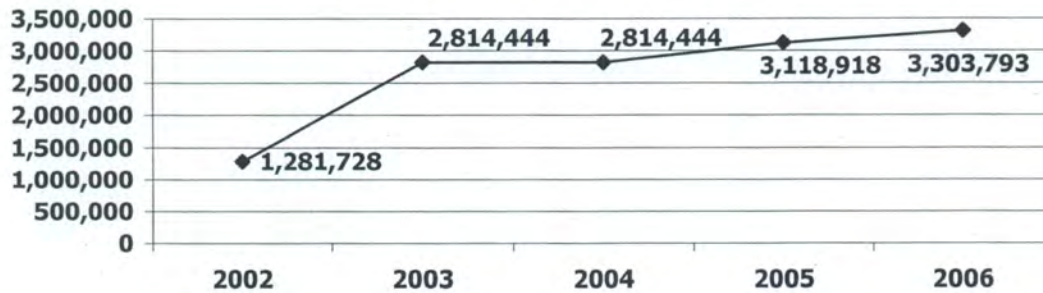
Less Fiscal Year 2005-06 Budgeted Expenditures

Personal Services	\$1,597,024	
Operating Expenses	372,880	
Information Services	266,660	
Transfer - Self-Insurance	47,621	
Transfer - Administration	287,500	
Capital Expenses	18,000	
		<u>\$2,589,685</u>

BUDGETED CASH FLOW **\$184,875**

Projected Unrestricted Net Assets as of September 30, 2006 **\$3,303,793**

Five Year Trend-Unrestricted Net Assets





CITY OF NAPLES BUILDING PERMITS FUND REVENUE SUMMARY

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	PROJECTED 2004-05	BUDGET 2005-06
BUILDING PERMITS	\$1,596,437	\$1,506,705	\$1,632,472	\$1,495,000	\$1,495,000
OTHER LICENSES & PERMITS	1,049,101	915,453	1,154,025	1,033,200	975,600
BUILDING RENT	171,815	180,400	180,400	236,505	237,260
CHARGES FOR SERVICES	5,675	5,165	5,745	6,400	5,700
FINES & FORFEITURES	11,867	450	3,717	0	0
INTEREST INCOME	22,501	36,373	40,510	65,501	60,000
OTHER REVENUE	26,091	37,175	7,831	1,500	1,000
TOTAL BUILDING PERMITS FUND	<u>\$2,883,487</u>	<u>\$2,681,721</u>	<u>\$3,024,700</u>	<u>\$2,838,106</u>	<u>\$2,774,560</u>



FUND: 110 BUILDING PERMITS
COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
BUILDING PERMITS				
0.5	0.5	0.5	Community Development Director	\$45,938
0.5	0.5	0.5	Sr. Administrative Specialist	16,586
1	1	1	Building Official	85,995
1	1	1	Deputy Building Official	65,100
1	0	0	Sr. Building Inspector	45,253
5	7	7	Building Inspector	303,460
1	0	0	Sr. Plans Examiner	0
1	2	2	Plans Examiner	92,747
2	0	0	Zoning/Codes Enforcement Inspector	0
1	1	1	FEMA Coordinator	50,124
1	1	1	Land Management Coordinator	34,227
1	1	1	Sr. Permit Coordinator	42,853
1	0	0	Code Enforcement/Permit Specialist	0
1	1	1	Building Permit Analyst	47,581
0	0	1 *	Building Technician	27,264
3	4	4	Permit Specialist	98,508
1	1	1	Administrative Specialist I	23,186
1	1	1	Fire Inspector	38,545
2	2	2	Records Clerk	56,668
0.5	0	0	Tradesworker	0
1	1	1	Plans Review Engineer	62,725
1	0	0	Utilities Permit Coordinator	0
27.5	25	26		1,136,758
FUND TOTALS :				
27.5	25	26	Regular Salaries	1,136,758
			Other Salaries & Wages	6,000
			Overtime	45,000
			Employer Payroll Expenses	409,266
			Total Personal Services	\$1,597,024

* Building Technician requested/included

**FISCAL YEAR 2006
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

		02 - 03	03 - 04	04 - 05	05 - 06	
ACCOUNT DESCRIPTION		ACTUALS	ACTUALS	ORIGINAL BUDGET	APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	856,272	956,980	1,023,058	1,136,758	113,700
10-30	OTHER SALARIES	1,037	2,726	4,000	6,000	2,000
10-40	OVERTIME	38,224	57,556	45,000	45,000	0
25-01	FICA	66,697	76,434	76,883	85,427	8,544
25-03	RETIREMENT CONTRIBUTIONS	34,898	62,749	78,540	94,434	15,894
25-04	LIFE/HEALTH INSURANCE	162,495	171,227	216,009	229,405	13,396
29-00	GENERAL INCREASE	0	0	44,119	0	(44,119)
TOTAL PERSONAL SERVICES		1,159,623	1,327,672	1,487,609	1,597,024	109,415
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	6,750	1,163	4,860	4,860	0
30-01	CITY ADMINISTRATION	218,100	225,000	279,140	287,500	8,360
30-10	AUTO MILEAGE/CAR ALLOWANCE	0	0	100	4,200	4,100
31-00	PROFESSIONAL SERVICES	106	7,800	30,000	45,000	15,000
31-04	OTHER CONTRACTUAL SVCS	0	24,844	0	0	0
32-10	OUTSIDE COUNSEL	13,919	24,599	20,000	20,000	0
34-01	DEMOLITION	0	0	5,000	5,000	0
40-00	TRAINING & TRAVEL COSTS	14,123	7,581	16,880	17,724	844
41-00	COMMUNICATIONS	23,015	22,052	30,288	33,072	2,784
42-10	EQUIP. SERVICES - REPAIRS	15,988	14,642	28,000	22,000	(6,000)
42-11	EQUIP. SERVICES - FUEL	7,043	8,635	13,400	14,000	600
43-01	ELECTRICITY	36,221	40,008	39,900	44,000	4,100
43-02	WATER, SEWER, GARBAGE	16,581	48,175	42,000	48,000	6,000
44-01	BUILDING RENTAL	0	0	12,120	720	(11,400)
45-22	SELF INS. PROPERTY DAMAGE	102,262	79,129	43,584	47,621	4,037
46-00	REPAIR AND MAINTENANCE	3,446	2,281	4,221	5,000	779
46-02	BUILDINGS & GROUND MAINT.	25,311	29,438	30,135	50,000	19,865
47-00	PRINTING AND BINDING	12,456	9,595	16,000	16,000	0
47-06	DUPLICATING	3,179	0	3,200	3,200	0
49-02	INFORMATION SERVICES	282,889	244,720	260,550	266,660	6,110
51-00	OFFICE SUPPLIES	1,748	2,715	3,200	3,200	0
52-00	OPERATING SUPPLIES	11,286	12,188	22,000	24,000	2,000
52-07	UNIFORMS	3,435	2,574	3,904	3,904	0
52-09	OTHER CLOTHING	856	850	1,000	1,000	0
54-01	MEMBERSHIPS	6,547	4,997	7,050	8,000	950
TOTAL OPERATING EXPENSES		805,261	812,986	916,532	974,661	58,129
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	0	0	0
60-40	MACHINERY & EQUIPMENT	1,187	6,282	12,000	18,000	6,000
60-70	VEHICLES	0	18,081	99,240	0	(99,240)
60-80	COMPUTER PURCHASES	3,079	2,650	0	0	0
TOTAL NON-OPERATING EXPENSES		4,266	27,013	111,240	18,000	(93,240)
TOTAL EXPENSES		\$1,969,150	\$2,167,671	\$2,515,381	\$2,589,685	74,304

CIP PROJECTS - BUILDING PERMITS FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
BUILDING PERMITS						
06B01	Replace Inspector Office Furniture	12,000	0	0	0	0
06B02	LCD Digital Panel	6,000	0	0	0	0
GRAND TOTAL BUILDING PERMITS		18,000	0	0	0	0



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Taxing Districts

City of Naples, Florida

Fund Summary Page



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

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 Community Services/Natural Resources office. Both Districts have an advisory board to collect public input.

2005-06 Goals and Objectives

Deliver high quality and responsive service to the Moorings Bay and East Naples Bay Special Taxing Districts that are supported by the residents of the City of Naples.

- Staff each of the monthly meetings of the taxing districts' Advisory Committees to ensure district initiatives and requests are addressed timely and efficiently.
- Respond to informational and other requests from committee members by the following month's meeting.
- Meet with each property owner association within the taxing districts by June 2006.
- Develop a SWIM (Surface Water Improvement and Management) Plan for Naples Bay by June 2006.
- Coordinate with federal, state, and local environmental agencies by attending meetings and serving on committees that address the taxing districts' concerns on a continuing basis.

Provide for the dredging and maintenance of canals and waterway systems in accordance with enabling legislation.

- Dredge Doctors Pass by November 2005.
- Obtain Federal and State permits to dredge East Naples canals by September 2006.
- Develop plans for dredging Gordon Pass by June 2006.
- Inventory needs for placement of aids to navigation signage for safe boater education, enforcement and vessel operator convenience by January 2006.
- Place aids to navigation signage by April 2006.

Fund Summary Page (continued)

FUND: East Naples Bay Taxing District
Moorings Bay Taxing District

2005-06 Significant Budgetary Issues

EAST NAPLES BAY

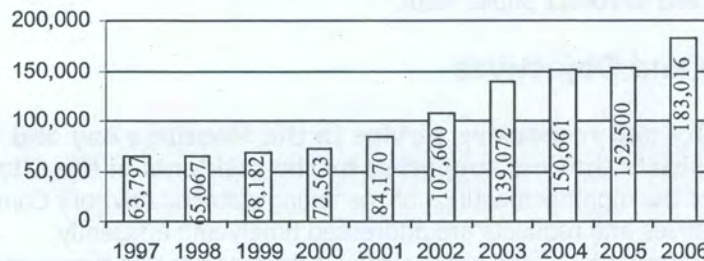
The budget for the East Naples Bay Taxing District is \$219,025.

Revenues

The tax rate for the East Naples Bay Taxing District remained at 0.5000. The estimated taxable value of the district is \$381,283,398, an 18.3% increase over the prior year's taxable value. Assuming a collection rate of 96%, this fund is projecting to collect \$183,016 in property tax.

The chart below shows the historical tax collections, with projections for FY05 and FY06

East Naples Bay Property Taxes



In addition to the property taxes, the fund should receive approximately \$11,250 in interest income.

Expenditures

Expenditures for East Naples Bay District total \$219,025. The primary project continues to be the dredging project for East Naples Bay. This project is engineering-intensive, and during FY04-05, the city expects to spend \$84,000 in engineering costs. In 2005-06, \$146,000 for the project is based on an estimate from the current contractor (Coastal Planning and Engineering). The purpose of this project is to augment and complete rock removal from certain canals in the district.

When construction costs are estimated, it is unlikely that the fund will have sufficient cash on hand to perform the dredging. Funding options will include, but are not limited to, issuance of debt, an interfund loan or waiting until sufficient reserves are available.

A future relief to expenditures in the East Naples Bay District involves the transfer to the Debt Service Fund, which pays the annual debt service on a Series 1993 revenue bond. This debt has a final maturity on the bonds of July 2006, so the budgeted \$68,825 represents the final payment.

Additional expenditures are for miscellaneous costs such as tax roll postage, usually costing less than \$25 and the annual special district fee in the amount of \$175, and \$4,000 for aids to navigation such as lights and markers.

Fund Summary Page (continued)

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

MOORINGS BAY

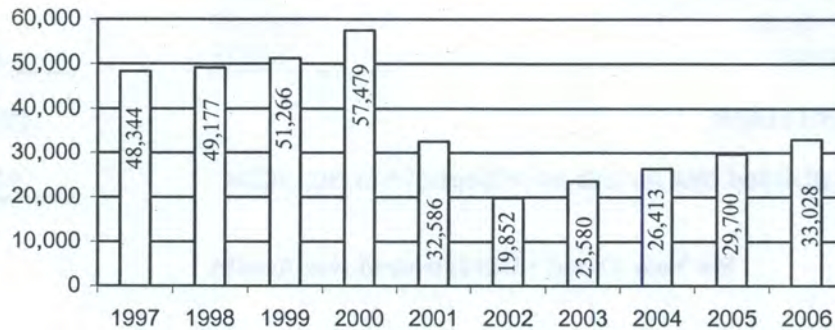
The budget for the Moorings Bay Taxing District is \$108,780.

Revenues

The tax rate for the Moorings Bay Taxing District remained at 0.0250. The estimated taxable value of the district is \$1,376,147,068, a 14.9% increase over the prior year's taxable value. Assuming a collection rate of 96%, this fund is projecting to collect \$33,028 in property tax.

The chart below shows the historical tax collections, with projections for FY05 and FY06. The decrease in revenue from 2000 to 2001 was due to a reduction in the millage rate from 0.1000 to 0.0500 respectively. The Advisory Board again recommended that the City Council further reduce the rate from 0.0500 in 2001 to 0.0250, which has been the rate since 2002.

Moorings Bay Property Taxes



In addition to the property taxes, the fund should receive approximately \$11,000 in interest income assuming an interest rate of 2.9%. There is also a \$65,000 Tourist Development Tax reimbursement for the monitoring of Doctor's Pass to ensure that the Pass remains navigable and that the beach and its sand is protected, while not impacting environmentally sensitive habitats.

Expenditures

Expenditures for the Moorings Bay District are at \$108,780.

Operating expenditures include \$33,000 for aids to navigation such as channel markers. There is \$200 budgeted for the annual taxing district registration fee.

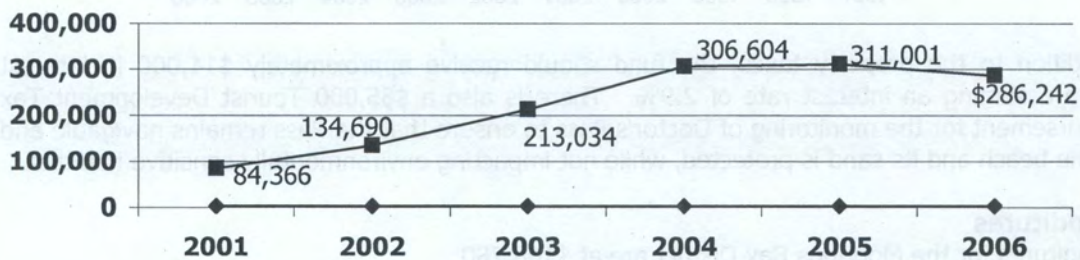
The major expense of this budget is the \$65,000 for the monitoring of Doctors Pass. By September 2005, Moorings Bay will have just completed their major dredging project, funded by a TDC grant. No other major project is planned for this fiscal year.



EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$306,601
Projected Revenues FY 2004-05		\$163,600
Projected Expenditures FY 2004-05		\$159,200
Net Increase/(Decrease) in Net Unrestricted Assets		\$4,400
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$311,001
Add Fiscal Year 2005-06 Budgeted Revenues		
Property Tax (at 0.5 mills)	183,016	
Miscellaneous Income	11,250	<u>\$194,266</u>
TOTAL AVAILABLE RESOURCES		\$505,267
Less Fiscal Year 2005-06 Budgeted Expenditures		
Operations & Maintenance	4,200	
Capital Projects	146,000	
Debt Service	68,825	<u>\$219,025</u>
BUDGETED CASH FLOW		(\$24,759)
Projected Unrestricted Net Assets as of September 30, 2006		<u>\$286,242</u>

Six Year Trend - Unrestricted Net Assets



**FISCAL YEAR 2006
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	0	0
25-00 OTHER FRINGE BENEFITS	0	0	0	0	0
TOTAL PERSONAL SERVICES	0	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	198	196	12,500	200	(12,300)
31-01 PROFESSIONAL SERVICES	0	0	85,000	0	(85,000)
31-04 OTHER CONTRACTUAL SERVICES	0	0	145,000	0	(145,000)
46-00 REPAIR AND MAINTENANCE	0	0	1,000	4,000	3,000
49-00 OTHER CURRENT CHARGES	700	0	0	0	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
TOTAL OPERATING EXPENSES	898	196	243,500	4,200	(239,300)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	0	150,000	146,000	(4,000)
91-00 TRANSFERS OUT (DEBT)	64,242	61,564	74,101	68,825	(5,276)
TOTAL NON-OPERATING EXPENSE	64,242	61,564	224,101	214,825	(9,276)
TOTAL EXPENSES	\$65,140	\$61,760	\$467,601	\$219,025	(248,576)

CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	PROJECT TOTAL
EAST NAPLES BAY TAX DISTRICT							
06W50	E Naples Bay Dredging & Rock Removal	146,000	450,000	0	0	0	596,000
GRAND TOTAL EAST NAPLES BAY		146,000	450,000	0	0	0	596,000

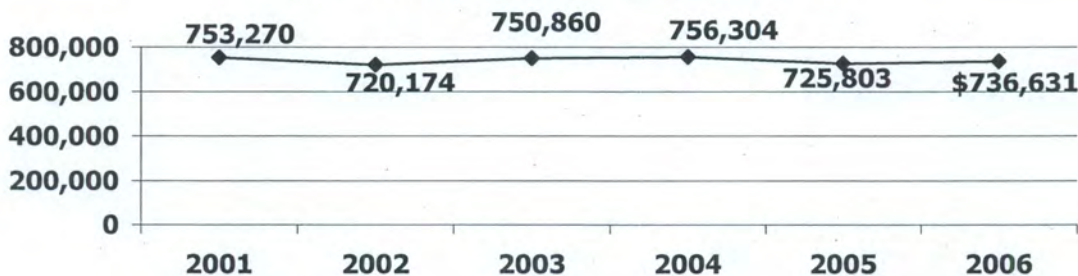
Note: The cost for 2007 will be refined during 2006 based on engineering studies. At this point, the amount represents an administrative estimate.



MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$756,304
Projected Revenues FY 2004-05		\$644,782
Projected Expenditures FY 2004-05		\$675,283
Net Increase/(Decrease) in Net Unrestricted Assets		<u>-\$30,501</u>
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$725,803
Add Fiscal Year 2005-06 Budgeted Revenues		
Property Tax (at 0.025 mills)	33,028	
TDC Reimbursement	65,000	
Interest Income	<u>11,000</u>	<u>\$109,028</u>
TOTAL AVAILABLE RESOURCES		\$834,831
Less Fiscal Year 2005-06 Budgeted Expenditures		
Operations & Maintenance	98,200	
Capital Projects	<u>0</u>	<u>\$98,200</u>
BUDGETED CASH FLOW		\$10,828
Projected Unrestricted Net Assets as of September 30, 2006		<u><u>\$736,631</u></u>

Six Year Trend - Unrestricted Net Assets



**FISCAL YEAR 2006
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	0	0
25-00 OTHER FRINGE BENEFITS	0	0	0	0	0
TOTAL PERSONAL SERVICES	0	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	179	1,823	2,500	200	(2,300)
31-01 PROFESSIONAL SERVICES	0	26,652	35,000	65,000	30,000
31-04 OTHER CONTRACTUAL SVCS	0	2,000	12,500	0	(12,500)
46-00 REPAIR AND MAINTENANCE	400	1,130	2,000	33,000	31,000
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
TOTAL OPERATING EXPENSES	579	31,605	52,000	98,200	46,200
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	4,000	0	510,580	0	(510,580)
TOTAL NON-OPERATING EXPENSE	4,000	0	510,580	0	(510,580)
TOTAL EXPENSES	\$4,579	\$31,605	\$562,580	\$98,200	(464,380)

CIP PROJECTS - MOORINGS BAY TAX DISTRICT

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010	PROJECT TOTAL
MOORINGS BAY TAX DISTRICT							
05W04	Doctors Pass Environmental Monitoring	65,000	67,000	598,000	71,000	73,000	874,000
GRAND TOTAL MOORINGS BAY		65,000	67,000	598,000	71,000	73,000	874,000

Community Redevelopment

City of Naples, Florida

Fund Summary Page



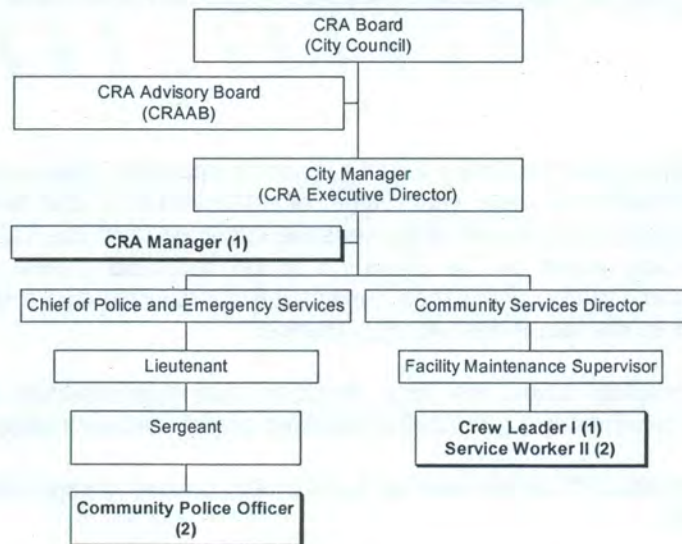
FUND: **Community Redevelopment Agency (Fund 380)**

Fund Description

The Community Redevelopment Agency (CRA) Fund is the fund used to account for the City's Tax Increment Financing District. The CRA was created in 1994 by resolutions 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 a CRA is to eliminate or prevent slum or blight, reduce or prevent crime, and initiate revitalization. The Naples CRA has made many improvements including a free parking garage, street lighting, streetscape-type improvements to 2nd, 3rd and 4th Avenues North between US 41 and 10th Street, 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. More recently, new streetscape was added at 10th Street from U.S. 41 to Central Avenue, and an old home was demolished and the vacant lot used as greenspace.

The CRA Board is the City Council, and the Executive Director is the City Manager. In addition, there is a Community Redevelopment Agency Advisory Board (CRAAB) made up of members of the CRA community providing guidance and suggestions.



Bylaws of the CRA require that the Executive Director prepare an annual budget and work program for the CRA Board's recommendation to the City Council by June 1 of each fiscal year.

FUND: Community Redevelopment Agency

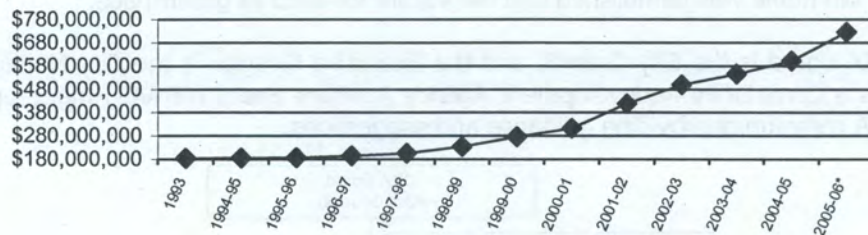
2005-06 Significant Budgetary Issues

The budget of the Community Redevelopment Agency for FY05-06 is \$7,965,131. This budget was prepared with the cooperation of the departments of Police and Emergency Services, Community Services, Public Works, Community Development and Construction Management, all of whom coordinate services within the district.

Revenues

The primary revenue earned by the CRA is Ad Valorem Taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of tax specifically 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 estimated 2006 value in excess of \$724 million.

Taxable Value in the TIF



*Preliminary

Taxable value estimates from the Collier County Property Appraiser show a preliminary value of \$724,175,740. Compared to base year value of \$183,809,274, the taxable increment is \$540,366,000. Therefore, the amount of tax revenue expected from the TIF is \$2,586,000 with \$596,000 from the City, based on the current 1.16 tax rate and a 95% collection rate and \$1,990,000 from Collier County, using their current 3.8772 tax rate and a 95% collection rate. Revenues are subject to change, if the tax rates change.

In addition to the property taxes, the fund should receive approximately \$46,800 in interest income, based on approximately \$2,340,000 in invested assets, and an interest rate of 2.0%.

Bond Proceeds of \$5,000,000 will be used to build a new parking garage within the 5th Avenue South Overlay District.

Finally, this budget proposes using approximately \$709,331 in fund balance, which is carried forward from the 2003 bond for the 41-10 improvement project.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Expenditures

The work program for the CRA is represented, in part, by the budget. That is, the funding shows what the CRA will accomplish. For 2005-06, the expenditures for Community Redevelopment Agency total \$7,965,131.

Personal Services, budgeted at \$333,791, is \$27,974 (9%) higher than the adopted budget of FY2004-05.

The Department has six positions to be budgeted, as shown below, no change from the 2004-05 budget:

Position	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06
CRA Manager	0	0	0	1	1
Police Officer	1	1	1	2	2
Crew Leader I	1	1	1	1	1
Service Worker II	0	1	1	2	2
Crew Leader III	.5	.5	.5	0	0
Total	2.5	3.5	3.5	6	6

Operating Expenses are budgeted at \$978,346. The major components of this category are as follows:

Architectural and Engineering Services	\$370,000 *
Tree Trimming (Contractual Services)	\$125,200
City Administration (General Fund Chargebacks)	\$124,800
Capital Project Admin Fee	\$199,100
Fertilization and Mulch	\$33,200
Repair & Maintenance (such as elevator maintenance)	\$16,100
Holiday Lighting/Maintenance	\$12,000
Landscape Trees and Supplies	\$12,000

**Architectural and Engineering Services will provide:*

- 1. Design and construction drawings for the streetscape portion of the Trent Plan involving US 41 to the Gateway Triangle.*
- 2. Complete a traffic origination and destination study for the downtown CRA district.*
- 3. Urban design and engineering for the Four Corners project.*
- 4. Streetscape design and construction drawings for Central Avenue, 10th Street North, 3rd Avenue South and 1st Avenue South.*

Debt service for the fund is budgeted at \$793,715. This includes \$404,927 for debt service payment related to the debt issued in March 2003. That bond refunded the Parking Garage debt and provided nearly \$3,000,000 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 inter-fund loans is \$395,067.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

Capital Improvements

There is \$5,900,000 budgeted for Capital Improvements. These are fully explained in the Capital Improvement Program, but include the following:

- New Parking Garage** A new garage will help to alleviate the lack of adequate parking capacity in the 5th Avenue South Overlay District
- 41-10 Streetscape** This continues the improvements in the 41-10 area of the TIF District. Part will be funded by the Redevelopment Bond issued in 2003.
- On-Street Parking** Additional on-street parking spaces, as identified in the "5th Avenue South Parking Capacity Report".
- River Park Master Plan** Develop a comprehensive needs assessment report for the River Park Neighborhood and subsequent Master Plan.

For 2005-06, budgeted expenses will exceed earned revenues, by using reserves, however this is due to the large amount of capital projects underway or carried forward from prior years.

2005-06 Goals and Objectives

Complete the priorities recommended by CRAAB and approved by the CRA

- Allocate additional parking to the parking pool
 - Add on-street parking – completed September 2006
 - New parking garage – completed September 2007
- Obtain conceptual design plan for the Park Street Cultural Plaza and a parking garage – completed December 2005
- Complete the 10th Street streetscape design and begin implementation – completed December 2006
- Address the Four Corners intersection and involve the Department of Transportation
 - Public workshop completed - June 2005
 - AIA Design concept/idea contest - completed December 2005
 - Final design and engineering – completed August 2006
- River Park Needs Assessment and subsequent Master Plan – May 2006

Complete previously approved CIP projects and add new initiatives established by the CRA

- Improvements to 12th Street North in coordination with the development of the Fun-Time Child Development Center – June 2007
- Implementation of the approved 41-10 Master Plan
 - Streetscape Central from 6th Avenue to Goodlette Road – completed August 2007
 - Streetscape 1st Avenue South – completed December 2007
 - Streetscape 3rd Avenue South – completed November 2008
- Begin strategic planning with CRAAB to establish next fiscal year's prioritized goal and objectives – completed May 2006
- Coordinate all activities with CRA and CRAAB.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency

2005-06 Performance Measures and Benchmarking

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
TIF Values	499,774,824	545,260,206	601,139,509	724,175,740
% Change in taxable value of CRA vs. City	20% vs. 17%	9% vs. 13%	10% vs. 9%	21% vs. 13%
Streetscape Improvements	\$1.3 million	\$0	\$1.8 million	\$.75 million
% of CRA Goals Completed	N/A	N/A	N/A	50%



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Fund Balance as of Sept. 30, 2004	\$3,613,129
Projected Revenues FY 2004-05	\$2,130,000
Projected Expenditures FY 2004-05	\$3,817,695
Net Increase/(Decrease) in Net Unrestricted Assets	(\$1,687,695)

Expected Fund Balance as of Sept. 30, 2005 **\$1,925,434**

Add Fiscal Year 2005-06 Budgeted Revenues	
Tax Increment Financing City 1.1400 mills	\$596,000
Tax Increment Financing County 3.8772 mills	1,990,000
Bond Proceeds	5,000,000
Other Income	46,800
	<u>\$7,632,800</u>

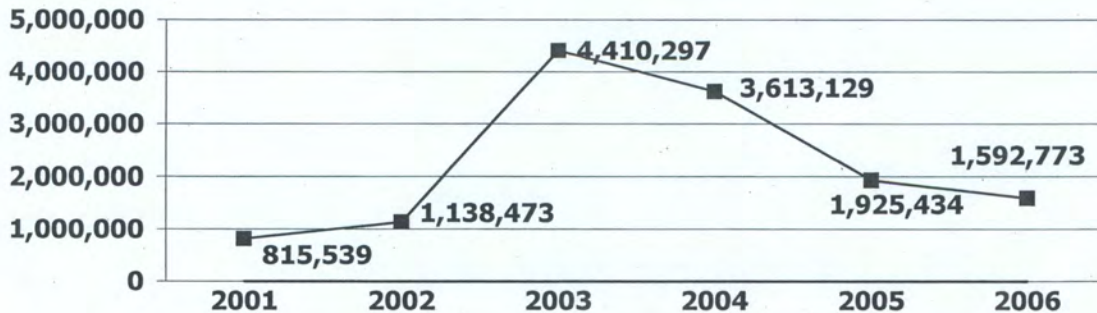
TOTAL AVAILABLE RESOURCES: **\$9,558,234**

Less Fiscal Year 2005-06 Budgeted Expenditures	
Personal Services	\$334,121
Operating Expenses	604,446
Transfer - Administration	124,800
Transfer - Construction Management	199,100
Capital Improvements	5,903,000
Debt Service - Principal	210,000
Debt Service - Interest	194,927
Transfer - Other Funds	395,067
	<u>\$7,965,461</u>

BUDGETED CASH FLOW **(\$332,661)**

Projected Fund Balance as of September 30, 2006 **\$1,592,773**

Five Year Trend - Fund Balance





**FISCAL YEAR 2006
COMMUNITY REDEVELOPMENT FUND
DEBT SERVICE COVERAGE CALCULATION
(\$000'S OMITTED)**

OPERATING REVENUES	\$2,586
OPERATING EXPENSES:	<u>938</u>
OPERATING INCOME	\$1,648
INTEREST INCOME	47
NET REVENUES AVAILABLE FOR DEBT SERVICE, CAPITAL REQUIREMENTS AND INTERFUND TRANSFERS	<u><u>\$1,695</u></u>
DEBT SERVICE REQUIREMENTS(1)	\$405
DEBT SERVICE COVERAGE	4.19
INTERFUND TRANSFER	\$718

(1) Includes payments on the Series 2003 CRA Debt.



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

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	PROJECTED 2004-05	BUDGET 2005-06
TAX INCREMENTS	\$1,118,269	\$1,497,895	\$1,712,497	\$1,974,500	\$2,586,000
BOND PROCEEDS	-	2,981,354	-	-	5,000,000
OTHER INCOME	-	-	486	66,900	-
INTEREST INCOME	<u>47,932</u>	<u>85,466</u>	<u>69,776</u>	<u>88,600</u>	<u>46,800</u>
TOTAL REVENUES	<u>\$1,166,201</u>	<u>\$4,564,715</u>	<u>\$1,782,759</u>	<u>\$2,130,000</u>	<u>\$7,632,800</u>

**City of Naples
Community Redevelopment Agency
Interfund Borrowing
Repayment Schedule**

Fund/Purpose	9/30/05 Balance	Payoff year	Interest rate	Annual debt Pymt
General -Plaza	331,715	2012	3.50%	55,315
General - 5th Ave S	318,984	2012	3.50%	53,192
General Tennis Deficit	69,452	2010	3.50%	15,711
Stormwater-6th Ae S	64,307	2012	3.50%	38,477
Stormwater-6th Ae S	20,098	2010	3.50%	22,200
Streets - 6th Ave S	331,694	2010	3.50%	21,024
Streets 5th Ave S	79,674	2010	3.50%	33,867
Utility Tax 6th Ave S	230,743	2006	3.50%	13,613
Utility Tax 3rd Ave N	98,133	2010	3.50%	32,005
Utility Tax 5th Ave S	92,934	2012	3.50%	55,311
Utility Tax Goodlete Rd	149,707	2010	3.50%	18,024
Utility Tax Menefe/Merrihue Park	12,561	2010	3.50%	14,548
Utility Tax 5th Ave Side Streets	141,476	2006	3.50%	21,780
Total	1,941,478			395,067

** 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%.

FUND 380: COMMUNITY REDEVELOPMENT FUND
PESD/COMMUNITY SERVICES/COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	2	2	Community Police Officer	\$74,230
0	1	1	CRA Manager	87,413
1	1	1	Crew Leader I	24,323
1	2	2	Service Worker II	48,505
0.5	0	0	Crew Leader III	0
				<u>234,470</u>
FUND TOTALS :				
3.5	6	6	Regular Salaries	234,470
			Other Salaries	9,471
			Overtime	17,000
			Holiday Pay	1,890
			Employer Payroll Expenses	71,290
			Total Personal Services	<u>\$334,121</u>

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND**

380.0506.552

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	84,233	55,393	203,644	234,470	30,826
10-30 OTHER SALARIES	0	0	0	9,471	9,471
10-32 STATE INCENTIVE PAY	593	200	960	0	(960)
10-40 OVERTIME	10,622	1,139	17,000	17,000	0
10-42 HOLIDAY PAY	1,560	0	1,560	1,890	330
25-01 FICA	7,308	4,236	15,561	17,814	2,253
25-03 RETIREMENT CONTRIBUTIONS	2,845	3,256	13,625	9,190	(4,435)
25-04 LIFE/HEALTH INSURANCE	16,802	13,996	44,685	44,286	(399)
29-00 GENERAL & MERIT INC.	0	0	8,782	0	(8,782)
TOTAL PERSONAL SERVICES	123,963	78,220	305,817	334,121	28,304
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	94,900	106,000	120,000	124,800	4,800
30-03 RIVERPARK MASTER PLAN	0	0	0	50,000	50,000
30-40 CAP PROJECT ENGINEER FEE	0	180,000	126,000	199,100	73,100
31-01 PROFESSIONAL SERVICES	16,375	4,560	105,000	375,000	270,000
31-04 OTHER CONTRACTUAL SERVICES	5,856	5,834	44,500	170,446	125,946
32-10 OUTSIDE COUNSEL	1,992	0	0	0	0
40-00 TRAVEL AND PER DIEM	0	0	0	2,500	2,500
41-00 COMMUNICATIONS	0	0	1,420	1,500	80
43-01 ELECTRICITY	13,827	16,718	17,200	2,400	(14,800)
44-00 RENTAL & LEASES	0	0	0	0	0
46-00 REPAIR & MAINTENANCE	12,890	24,472	15,700	16,100	400
47-02 ADVERTISING	0	0	3,050	4,000	950
49-00 OTHER CURRENT CHARGES	9,114	0	0	0	0
51-00 OFFICE SUPPLIES	0	0	3,000	3,500	500
52-00 OPERATING SUPPLIES	2,561	7,452	8,500	15,000	6,500
52-31 TREE/PLANTING/SUPPLIES	0	0	10,000	12,000	2,000
54-01 MEMBERSHIPS	395	12	395	2,000	1,605
TOTAL OPERATING EXPENSES	157,910	345,048	454,765	978,346	523,581
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	0	5,000,000	5,000,000
60-30 IMPROVEMENTS O/T/ BUILDING	403,300	74,424	2,445,000	830,000	(1,615,000)
60-40 MACHINERY & EQUIPMENT	0	1,300	5,000	23,000	18,000
70-11 BOND PRINCIPAL	0	0	200,000	210,000	10,000
70-12 BOND INTEREST	86,824	86,826	202,367	194,927	(7,440)
91-01 INTERFUND LOAN GENERAL FUND	0	0	124,218	124,218	0
91-21 BOND SINKING FUND FD2000	180,340	461,101	0	0	0
91-34 INTERFUND LOAN CAPITAL PROJECTS	0	0	161,186	161,186	0
91-39 INTERFUND LOAN STREETS	0	0	73,335	73,335	0
91-47 INTERFUND LOAN STORMWATER FUND	0	0	36,328	36,328	0
91-48 INTERFUND LOAN TENNIS FUND	0	0	0	0	0
99-02 CAPITAL CONTINGENCY	0	0	279,447	0	(279,447)
TOTAL NON-OPERATING EXPENSES	670,464	623,651	3,526,881	6,652,994	3,126,113
TOTAL EXPENSES	\$952,337	\$1,046,919	\$4,287,463	\$7,965,461	\$3,677,998

CIP PROJECTS - COMMUNITY REDEVELOPMENT FUND

CIP-PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
COMMUNITY REDEVELOPMENT						
00C12	41-10 Streetscape & Road Improvmts	750,000	750,000	1,250,000	1,250,000	0
06C01	New Parking Garage*	5,000,000	0	0	0	0
06C02	River Park Master Plan	50,000	175,000	200,000	200,000	200,000
06C03	Parking Garage Sensors	20,000	0	0	0	0
06C04	On-Street Parking Improvements	80,000	0	0	0	0
	Park Street Project	0	250,000	250,000	0	0
	12th Street Improvements	0	250,000	0	0	0
GRAND TOTAL COMMUNITY REDEV.		5,900,000	1,425,000	1,700,000	1,450,000	200,000

Streets

Fund

City of Naples, Florida

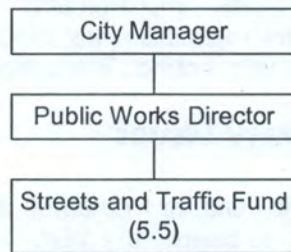
Fund Summary Page



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.



2005-06 Goals and Objectives

Operate and maintain the street systems within the City to provide for the designated Level of Service 'C' and improve the esthetics of the street system to maintain community character and value.

- Enhance street pavement by annual resurfacing in the off-season. Complete by August 2006.
- Maintain traffic control for safe travel throughout the community by daily sign inspections/replacements and by quarterly pavement marking improvements.
- Improve the sidewalk and pathway program for safe travel and for enhancement of community character. Sidewalk maintenance will include monthly inspections and scheduling of repairs.
- Maintain traffic signal systems to enhance circulation within the city. Signal maintenance includes periodic evaluation and modification of timing plans.
- Improve the signal systems on U.S.41 for system coordination and reduced travel delays. The Phase 2 Signal Project is scheduled to be substantially complete in June 2006.
- Promote traffic calming and street improvements for increased community value. This program remains subject to the petition process on a community/association basis.
- Replace signal strain poles with decorative mast arms and provide for improved lighted signage. The project in 2006 will be at 3rd Street & 5th Avenue S. Due to mast arm delivery, work is scheduled to be completed in Summer 2006.

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

Provide operational and support services to the Public Works Department to maximize the service life of City facilities, to minimize the adverse impacts of development activities on public services and to minimize the cost of service delivery.

- Implement right-of-way controls, via adoption of standards to protect and maintain public facilities on a continuing basis.
- Provide land-use and permitting support services Citywide so as to reduce infrastructure delivery time and reduce cost. This activity is planned on a continuing basis.
- Plan and coordinate capital improvements so as to maximize City system improvements at minimal cost. Examples include consolidation of street drainage utility projects under a single contract. This activity is planned on a continuing basis.

2005-06 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY2005-06 is \$3,778,329. This budget proposes the use of \$507,030 in fund balance, to balance the fund. This use lowers the fund balance to a level which will soon requires attention. Although satisfactory for the 2005-06 year, the city will consider supplementing this fund in future years with Utility Tax revenues. Utility taxes are designed to be used for capital, and therefore, this would be a reasonable solution.

Revenues

Revenues into this fund total \$3,271,299, which includes a \$280,000 transfer from the General Fund.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$890,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the county-wide collections. This is a significant reduction from prior years, due to a recalculated interlocal agreement, which reduced Naples' share from 14.48% to 10.28%.

Collier County also participates in the second type of local fuel tax, called the five-cent option. The City budgeted to receive \$675,000, also 10.28% of the County's collection. Like the Local Option Fuel Tax, this is a significant reduction from prior years.

The reduction in the above two fuel tax revenues resulted in a reduction in receipts, compared to FY02-03, of \$520,000 annually.

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 FY05-06, the transportation-dedicated portion of the revenue sharing program is \$250,000. Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities based on transportation expenditures, in accordance with state law and the intergovernmental agreement with the County.

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

The Streets fund is expected to receive \$60,000 in interest earnings and \$72,564 in miscellaneous revenues (such as sidewalk construction fees, FDOT payments for signal maintenance and insurance reimbursements for various damages).

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

There are two grants in this fund totalling \$770,400. The first, at \$700,000, is the balance of the \$4.9 million signal improvement program. The second, at \$70,400, is an 88% grant match for the Neapolitan Way sidewalk.

The fund has two other incoming sources for 2005-06. Several years ago, this fund provided a loan to the Community Redevelopment Agency. According to the repayment schedule, the Streets and Traffic Fund will receive \$73,335, which includes approximately \$20,000 in interest; the balance would be principal repayment.

Finally, to offset the loss to this fund due to the change of the gas tax allocation, the General Fund will transfer \$280,000 to the Streets Fund.

Expenditures

The Fund has five and one half positions budgeted, no increase over FY2004-05.

Personal Services (Salaries and benefits) are budgeted at \$362,446, a \$18,543 increase (5%) over FY04-05. The increase is due to merit pay raises and the increased cost of health insurance and pension.

Operating Expenses for this fund are \$1,663,383, a \$215,413 (15%) increase from last year's adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargebacks)	\$120,000
Street Light Electricity	\$303,240
Street Overlay Program	\$400,000
Insurance	\$112,864
Building Rental (paid to the Building & Zoning Fund)	\$39,777
Contractual Services	\$242,500

Capital Improvements are budgeted at \$1,752,500. This includes several annual programs for streets, sidewalks, signals, alley, parking lot, and lighting improvements. Also included this year are improvements to Sandpiper Street, a comprehensive pathway study and the completion of the Phase II Signal System (funded by the FDOT).

Fund Summary Page (continued)

FUND: Streets and Traffic Fund

2005-06 Performance Measures and Benchmarking

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

Benchmark	Naples	Cape Coral	Fort Myers	Marco Island
Traffic Signal cost per signal/year.	\$5,500	Not applicable	Not applicable	\$4,450
Traffic sign costs per sign/year.	\$35	\$26	\$28	\$15
City street pavement surface cost per mile/year.	\$2,000	\$1,950	\$1,650	\$1,200
Signal locate service time frame (in # of days)	3	3	3	3

The following performance measures show the trends of the City of Naples from the past, and how these measures should project into the forthcoming budget year.

Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Traffic Signal cost per signal/year.	\$4,075	\$3,200	\$5,500	\$4,600
Traffic Sign Cost per sign/year.	\$26	\$28	\$35	\$31
City street pavement cost per mile/year.	\$875	\$1,020	\$2000	\$1,150
Provide signal locate service within "X" number of days.	2	2	3	3



STREETS FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$654,926
Projected Revenues FY 2004-05	\$6,689,240
Add prior year reservation for 2004-05 encumbrances	\$691,653
Projected Expenditures FY 2004-05	\$7,141,739
Net Increase/(Decrease) in Net Unrestricted Assets	\$239,154
 Expected Unrestricted Net Assets as of Sept. 30, 2005	 \$894,080

Add Fiscal Year 2005-06 Budgeted Revenues		
6-Cent Gas Tax	890,000	
5-Cent Gas Tax	675,000	
Road Impact Fees	200,000	
Dept. of Transportation	770,400	
State Shared Revenue	250,000	
Other Income	132,564	
Transfer in from General Fund	280,000	
Re-Paymt-Comm Redevel Agency	73,335	
		<u>3,271,299</u>

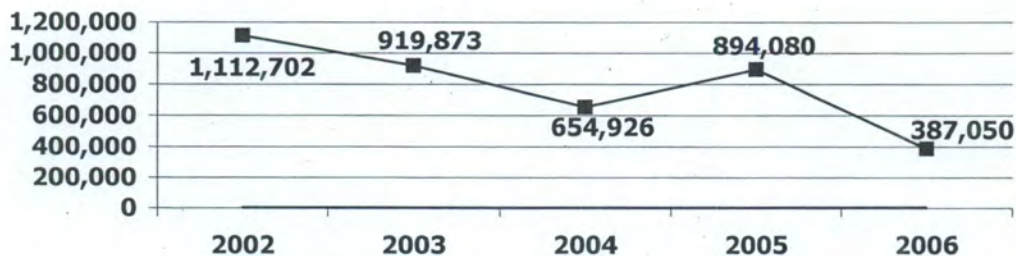
TOTAL AVAILABLE RESOURCES **\$4,165,379**

Less Fiscal Year 2005-06 Budgeted Expenditures		
Personal Services	\$362,446	
Contract Repair	242,500	
Operations & Maintenance	640,242	
Transfer - Self-Insurance	112,864	
Transfer - Reimbursed Admin.	120,000	
Transfer - Capital Project Engineer	108,000	
Transfer - Building Rental	39,777	
Overlay Program	400,000	
CIP Projects	1,752,500	
		<u>3,778,329</u>

BUDGETED CASH FLOW **(\$507,030)**

Projected Unrestricted Net Assets as of September 30, 2006 **\$387,050**

Five Year Trend - Unrestricted Net Assets





CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	PROJECTED 2004-05	BUDGET 2005-06
6-CENT LOCAL GAS TAX	1,125,666	1,149,002	979,535	865,000	890,000
5-CENT LOCAL GAS TAX	879,679	895,946	752,406	640,000	675,000
STATE REV. SHARING	236,071	238,884	241,980	250,000	250,000
DEPT. OF TRANSPORTATION	0	0	149,400	4,200,000	770,400
ROAD IMPACT FEES	200,000	200,000	200,000	200,000	200,000
INVESTMENT INCOME	110,777	71,179	57,168	64,000	60,000
OTHER INCOME	13,961	233,321 *	51,022	116,905 *	72,564
TRANSFER-GENERAL FUND	350,625	0	0	280,000	280,000
TRANSFER-RISK MGMT	7,579	0	0	0	0
TRANSFER-CRA	0	0	0	73,335	73,335
TOTAL STREETS	<u>\$2,924,358</u>	<u>\$2,788,332</u>	<u>\$2,431,511</u>	<u>\$6,689,240</u>	<u>\$3,271,299</u>

* Included reimbursement for a shared funding project with Collier County

**FUND: 390 STREETS FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2006**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Traffic Engineer	\$90,482
2	2	2	Signal Technician	94,279
2	2	2	Traffic Control Technician	64,262
0	0.5	0.5	Administrative Specialist II	17,158
FUND TOTALS :				
5	5.5	5.5	Regular Salaries	266,182
			Other Salaries & Wages	6,000
			Overtime	9,100
			Employer Payroll Expenses	81,164
			Total Personal Services	\$362,446

**FISCAL YEAR 2006
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	207,358	217,268	241,435	266,182	24,747
10-30 OTHER SALARIES	6,502	5,640	5,460	6,000	540
10-40 OVERTIME	12,966	6,485	8,460	9,100	640
25-01 FICA	17,031	17,366	18,059	20,098	2,039
25-03 RETIREMENT CONTRIBUTIONS	11,001	20,819	20,868	24,072	3,204
25-04 LIFE/HEALTH INSURANCE	34,686	30,588	39,121	36,994	(2,127)
29-00 GENERAL INCREASE	0	0	10,500	0	(10,500)
TOTAL PERSONAL SERVICES	289,544	298,166	343,903	362,446	18,543
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	350	500	3,800	3,300
30-01 CITY ADMINISTRATION	386,200	140,000	120,000	120,000	0
30-40 CONSTRUCTION MANAGEMENT FEE	0	90,000	126,000	108,000	(18,000)
31-01 PROFESSIONAL SERVICES	1,210	11,340	2,500	31,500	29,000
31-04 OTHER CONTRACTUAL SERVICES	165,178	271,969	175,000	67,500	(107,500)
31-42 GAS TAX OVERLAY	673,042	616,130	400,000	400,000	0
40-00 TRAINING & TRAVEL COSTS	0	435	1,000	3,300	2,300
40-03 SAFETY	0	0	1,000	1,000	0
41-00 COMMUNICATIONS	3,239	7,038	11,200	10,344	(856)
41-01 TELEPHONE	5,050	4,016	2,000	3,420	1,420
42-02 POSTAGE & FREIGHT	127	95	250	250	0
42-10 EQUIP. SERVICES - REPAIRS	7,906	16,993	17,000	24,000	7,000
42-11 EQUIP. SERVICES - FUEL	1,998	2,688	4,000	7,500	3,500
43-01 ELECTRICITY	277,211	284,047	285,650	303,240	17,590
44-01 BUILDING RENTAL	47,800	47,800	39,177	39,777	600
44-02 EQUIPMENT RENTAL	234	0	250	250	0
45-22 SELF INS. PROPERTY DAMAGE	192,546	83,973	118,893	112,864	(6,029)
46-00 REPAIR AND MAINTENANCE	3,687	2,162	2,500	1,500	(1,000)
46-04 EQUIP. MAINTENANCE	5,127	1,646	70,000	70,000	0
46-06 OTHER MAINTENANCE	19,370	17,922	20,000	85,000	65,000
46-07 MARINE SIGN MAINT.	9,361	7,946	15,000	5,600	(9,400)
46-09 STREET LIGHT & POLE MAINT.	8,009	-19,926	15,000	64,000	49,000
46-13 SIDEWALK AND ROAD REPAIRS	0	0	0	175,000	175,000
47-00 PRINTING AND BINDING	0	0	0	500	500
49-02 INFORMATION SERVICES	0	0	8,530	10,090	1,560
51-00 OFFICE SUPPLIES	23	1,141	1,000	1,000	0
52-00 OPERATING SUPPLIES	-6,995	24,284	10,000	10,000	0
52-07 UNIFORMS	211	374	520	850	330
52-09 OTHER CLOTHING	735	200	700	900	200
54-01 MEMBERSHIPS	50	50	50	1,130	1,080
54-02 BOOKS, PUBS, SUBS.	32	650	250	1,068	818
TOTAL OPERATING EXPENSES	1,801,351	1,613,323	1,447,970	1,663,383	215,413

**FISCAL YEAR 2006
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	0	0	0	0	0
60-30 IMPROVEMENTS O/T BUILDING	1,893,946	297,545	400,000	1,536,500	1,136,500
60-40 MACHINERY EQUIP	115,734	11,222	5,110,000	180,000	(4,930,000)
60-70 VEHICLES	0	0	0	36,000	36,000
TOTAL NON-OPERATING EXPENSES	2,009,680	308,767	5,510,000	1,752,500	(3,757,500)
TOTAL EXPENSES	\$4,100,575	\$2,220,256	\$7,301,873	\$3,778,329	(3,523,544)

CIP PROJECTS - STREETS & TRAFFIC

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
STREETS & TRAFFIC						
06U01	Annual Signal System Improvement Program	120,000	120,000	120,000	120,000	120,000
06U02	Citywide Parking Lot Improvements	100,000	75,000	75,000	75,000	75,000
06U09	Signal System Component Upgrade	60,000	62,500	65,000	67,500	70,000
06U10	Comprehensive Pathway Study	100,000	100,000	100,000	100,000	100,000
06U14	Sandpiper Street Improvements	80,000	1,000,000	500,000		
06U15	Collier Co-Naples Phase II Signal System (FDOT)	700,000				
06U18	Annual Street Improvement Program	200,000	400,000	400,000	400,000	400,000
06U23	Annual Street Lighting Improvement Program	36,500	38,000	39,500	41,000	43,500
06U29	Annual Sidewalk Program (Gas Tax & FDOT)	220,000	100,000	100,000	100,000	100,000
06U30	Service Truck Replacement	36,000				
06U31	Annual Alley Improvement Program	100,000	100,000	100,000	100,000	100,000
	Pedestrian Signal Enhancement (Crayton Road)		8,000			
TOTAL STREETS & TRAFFIC		1,752,500	2,003,500	1,499,500	1,003,500	1,008,500
06U28	Annual Street Overlay Program	400,000	400,000	400,000	400,000	400,000
GRANDTOTAL STREETS & TRAFFIC		2,152,500	2,403,500	1,899,500	1,403,500	1,408,500

Utility Tax/
Capital
Projects
Fund

City of Naples, Florida

Fund Summary Page



FUND: **Utility Tax Debt Service Fund (Fund 200)**
 Utility Tax Capital Improvement Fund (Fund 340)

Fund Description

The Utility Tax Debt Service Fund 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. Debt service for the enterprise funds is funded through those respective funds. 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, the balance of revenues in this fund is transferred to the Utility Tax Capital Improvement Fund to pay for capital expenditures.

Capital improvement projects are generally defined as 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.

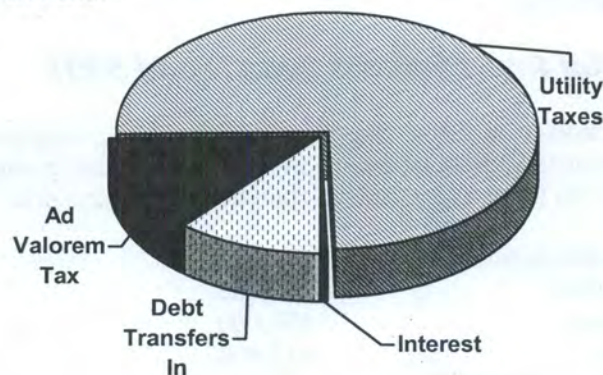
The five-year capital improvement program was provided to the elected officials in accordance with Chapter 2, Section 371 of the Code of Ordinances by June 1, 2005.

2005-06 Significant Budgetary Issues

Utility Tax - Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax, utility tax, and transfers in from other funds, plus a small amount of interest. Below shows the comparative totals of revenues to the Utility Tax Fund.



Fund Summary Page (continued)

FUND: Utility Tax Debt Service Fund (Fund 200)
Utility Tax Capital Improvement Fund (Fund 340)

The voted ad valorem tax is due to a referendum in 2000, wherein the citizens of Naples voted to issue a general obligation (GO) bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 for interest rate benefits, with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. Concurrently with the refunding, the City Council also authorized the use of a portion of the proceeds from the sale of the Wilkinson House to reduce the annual debt service requirement. The mill rate is set each year to just satisfy the current year's debt service. For this year, we have established the rate at 0.0439.

Utility Taxes, generated from Electric, Telecommunications, Gas, and Propane are allowed by Florida Statutes and City Code. These have been estimated as follows:

Electric Utility Tax	\$2,200,000
Teco Gas	10,000
Propane Gas	150,000
Telecommunication	800,000

The other revenues are generated from interest income, and transfers in from the Community Redevelopment Agency and the East Naples Taxing District for their share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations. The City of Naples has \$4,825,000 of General Obligation Debt outstanding and \$10,148,637 for the Utility Tax Bonds as of September 30, 2005. For FY 2005-06 the total debt service payments for principal and interest will be \$1,863,832.

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 2005-06, the transfer from the Utility Tax Debt Service Fund to Utility Tax Capital Improvement Fund for capital improvements is \$2,309,275.

Utility Tax- Capital Improvement Fund (Fund 340)

Revenues

In addition to the transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, non-road impact fees, grants, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Non-Road impact fees are estimated as follows:

General Impact Fees	\$6,500
Police Impact Fees	\$29,000
Fire Impact Fees	\$17,800
Parks and Recreation Impact Fees	\$1,900

Fund Summary Page (continued)

FUND:	Utility Tax Debt Service Fund
	Utility Tax Capital Improvement Fund

Impact fees are required to be spent on projects which expand the levels of service or are otherwise due to growth. In the City's budget, Impact Fees are not designated toward a specific project, but each of the above fees is tracked annually to ensure that we have complied with Chapter 118-190 of the code, which restricts the use of these funds.

The City expects to receive \$811,700 in grants or contributions for the completion of the following capital projects:

- Polecat Lift (\$30,300)
- Police Vests (\$10,800)
- Crime Prevention Equipment (\$15,000)
- Air Supply Vehicle (\$247,500)
- Radio Headsets (\$8,100)
- Pulling Property Redevelopment (\$500,000)

Assessment repayments were previously not a large impact to this fund. Specifically, there was only one assessment, the Third Street Lighting District, for which the assessment repayments were being paid, with amounts varying by year, based on the individual terms of that assessment. However, for 2005-06, we have assumed the dredging of the West Naples Bay (Aqualane Shores), a new special assessment district, with 50% of the residents preferring prepayment to the 8-year financing option. Therefore, there is a revenue of \$411,000 representing that prepayment. This number is subject to severe fluctuation.

Expenditures

The Capital Improvement Program was presented to Council on June 1, and discussed at a council workshop on June 13. Some of the major purchases discussed and included are the Solana Road Corridor, U.S. 41 Lighting, U.S. 41 Medians, replacement of a Fire Apparatus, an Air Supply and Lighting Vehicle, and development of the Pulling Property in addition to Fleischmann Park Renovations. In all, there is \$4,899,783 in capital projects budgeted with an additional \$3,462,394 in Bond Fund projects. There is also a \$301,400 Administrative Charge for overhead costs, and a capital contingency of \$500,000.

Please refer to the last two pages of this section for a complete listing of the projects funded for FY05-06. Further details will be found in the Five-Year Capital Improvement Program, a copy of which is available in the City Clerk's office.



UTILITY TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
 Fiscal Year 2005-06

Fund 200

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004 **\$260,260**

Projected Revenues FY 2004-05		\$4,338,873
Projected Expenditures FY 2004-05		\$4,403,456
Net Increase/(Decrease) in Net Unrestricted Assets		-\$64,583

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$195,677**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service		\$579,854
Utility Tax		
Florida Power & Light	2,200,000	
Teco Gas	10,000	
Propane Sales	150,000	
Local Telecommunications Tax	800,000	
Interest Earned	26,000	
Transfer - Parking Garage Bonds	404,927	
Transfer - East Naples Bay Debt	68,826	
		\$4,239,607

TOTAL AVAILABLE RESOURCES **\$4,435,284**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds		\$579,854
Utility Tax Bonds:		
Principal	333,637	
Interest	476,588	
East Naples Bay Debt Service	68,826	
Parking Garage Debt Service	404,927	
Bond Costs	2,500	
TRF - Admin. Reimbursement	64,000	
TRF - Capital Improvements	2,309,275	\$4,239,607

BUDGETED CASH FLOW **\$0**

Projected Unrestricted Net Assets as of September 30, 2006 **\$195,677**

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 goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During 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.

The City's Five-Year Capital Improvement program is presented in June, in accordance with the City Code. The proposed budget document, a balanced and complete document, is presented to the City Council in late July for their review and discussion at August workshops.

The adopted budget may be amended in two ways. As described in the budget ordinance, the City Manager is authorized to transfer money within a fund, except that he cannot increase staffing levels, nor modify the intent of the Capital Improvement Budget. Changes that would increase the total budget of a fund, increase staffing levels, or modify the intent of the Capital Improvement Budget as defined in the ordinance must have council approval by resolution.



**BOND FUND PROJECTS
FINANCIAL SUMMARY**
Fiscal Year 2005-06

Fund 340

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004 \$0
Beginning Balance - Construction as of Sept. 30, 2004 \$3,342,227

Projected Revenues FY 2004-05 \$0
Projected Expenditures FY 2004-05 \$3,038,250
Net Increase/(Decrease) in Net Unrestricted Assets **-\$3,038,250**

Expected Restricted Net Assets as of Sept. 30, 2005 \$303,977

Less Fiscal Year 2005-06 Budgeted Expenditures

Capital Projects per Attached List \$3,462,394 3,462,394

Projected Restricted Net Assets as of September 30, 2006 **-\$3,158,417 ***

* Balance to be funded thru the proceeds from the sale of the Wilkinson House.

**UTILITY TAX FUND / DEBT SERVICE FUND
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	PROJECTED 2004-05	BUDGET 2005-06
Ad Valorem Tax	\$839,255	\$831,850	\$833,675	\$583,805	\$579,854
Electric Utility Tax	2,130,149	2,225,370	2,195,351	2,189,000	2,200,000
Telephone Tax	58,049	-	-	-	-
Local Comm. Tax	1,143,951	1,235,801	984,448	900,000	800,000
Propane/Gas Utility Tax	114,192	123,460	138,023	145,000	150,000
Teco Gas Utility Tax	-	4,478	8,144	9,800	10,000
Bond Proceeds	-	5,925,000	3,170,000	-	-
Interest Income	332,480	270,734	246,647	306,712	292,000
Grants	175,112	145,710	69,111	498,192	811,700
Non-Road Impact Fees	273,062	172,045	9,335	89,300	55,200
Other Revenue	59,656	65,458	3,971,915	324,645	29,950
Donations	147,516	451,000	77,786	110,000	-
Assessment Payments	36,153	38,715	63,429	85,000	505,500
Transfer - Other Funds	154,200	-	3,250,377	161,186	161,186
Transfer - E. Naples Bay	62,170	64,242	61,564	74,101	68,826
Transfer - Parking Garage	157,048	180,340	461,101	402,367	404,927
TOTAL UTILITY TAX FUND	<u>\$5,682,993</u>	<u>\$11,734,203</u>	<u>\$15,540,906</u>	<u>\$5,879,108</u>	<u>\$6,069,143</u>

CIP PROJECTS - UTILITY TAX FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
FINANCE						
06D01	Replace Ford Rangers	17,010	34,020			
06D02	West Naples Bay Dredging-Special Assmt	821,000				
06D03	Hand Held Meter Reading Devices	14,225				
06D04	Office Improvements	5,000	5,000	5,000	5,000	5,000
06D05	Countertop Check Scanner	27,500				
	Replace Ford Taurus				16,262	
TOTAL FINANCE DEPARTMENT		884,735	39,020	5,000	21,262	5,000
CITY MANAGER						
06A01	Replace Office Furniture	2,500				
TOTAL CITY MANAGER		2,500	0	0	0	0
CITY CLERK						
06A10	Metal Archival Shelving	6,000				
TOTAL CITY CLERK		6,000	0	0	0	0
TECHNOLOGY SERVICES						
06H09	PESD Notebook Replacement	21,500		120,000		
TOTAL TECHNOLOGY SERVICES		21,500	0	120,000	0	0
CONSTRUCTION MANAGEMENT						
05Y01	Galleon Dr Bridge Replacement	50,000				
05Y06	Solana Road Corridor	455,000				
06Y01	US 41 Lighting	600,000	600,000	1,000,000		
06Y02	Gordon River Greenway	200,000				
06Y03	Facility Yard Storage & Expansion	150,000		50,000		
TOTAL CONSTRUCTION MGMT		1,455,000	600,000	1,050,000	0	0

CIP PROJECTS - UTILITY TAX FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
COMMUNITY SERVICES						
ADMIN, PARKS & PARKWAYS						
05F02	Cul de sac Renovations	50,000	50,000	50,000	25,000	25,000
05F26	Tree Replacement Program	75,000	75,000	75,000	75,000	75,000
06F01	Renovate US 41 Median S-Fleischmann	271,120	13,200	14,520	15,972	17,569
06F02	Naples Preserve Restoration	50,000				
06F03	Naplescape US 41 Median Restoration	30,000	30,000	30,000	30,000	30,000
06F04	Metal Storage Bldg-Fleischmann Park	55,200				
06F05	Utility Truck Replacement	40,000				
06F06	2005 Ford Ranger XL w/Mini Dump	31,400				
06F07	Wesco Topdresser w/Jack Stand	9,300				
06F08	Major Maint for Service Vehicles	4,500				
06F09	Polecat Self Propelled Aerial Lift	30,345				
06F10	Gordon Pass Inlet Maintenance	26,950				
	Fleischmann Park Comm Center		4,000,000			
	Replace F350 Tool Body			31,000		
	Replace F250 Service Vehicle			30,000		32,000
	Replace Crew Cab Service Vehicle			30,000		
	Replace Tractor			18,000		21,000
SUB TOTAL CS/PARKS & PARKWAYS		673,815	4,168,200	278,520	145,972	200,569
RECREATION						
06G01	River Park Computer Lab Replacements	28,500	10,000	10,000	10,000	25,000
06G02	Facility Upgrades and Renovations	60,000	60,000	60,000	60,000	60,000
06G03	Citywide Playground Improvements	50,000	15,000	15,000	15,000	15,000
06G04	Replace Anthony Park Restroom	60,000				
06G05	Bandshell Audio System	50,000				
06G10	Renovate Tennis Facility Exterior	35,000	10,000	15,000	10,000	15,000
	Replace River Park Pool		1,500,000			
	Fleischmann CC Furnishings		200,000			
	Resurface Gulfview Middle-Floor		52,000			
	Multi Purpose Van for hauling cargo		50,000			
	Repaint River Park Facility		10,000			
SUB TOTAL CS/RECREATION		283,500	1,907,000	100,000	95,000	115,000
TOTAL COMMUNITY SERVICES		957,315	6,075,200	378,520	240,972	315,569

CIP PROJECTS - UTILITY TAX FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
NON-DEPARTMENTAL/MAINTENANCE						
06W01	Metal Storage Building Maintenance	75,000				
06W02	2005 Ford Ranger XL 2WD	17,005				
06W03	Trash Cans	25,000	10,000	10,000	10,000	10,000
06W04	Public Facilities Sign Replacement	25,000	10,000	10,000	10,000	10,000
06W05	Electric Lift Genie Model	6,500				
	Replace F250 Service Vehicle		25,575			
	Replace F250 Pickup retrofit		15,000			
	Replace Service Van			22,000		
	Replace Service Van			22,000		
	Replace F150 Pickup			21,000		
	Replace Ford 450 Service Truck				55,000	
	Replace Service Vehicle				33,000	
	Replace Ranger Pickup				16,000	
	Replace Ranger Pickup				16,000	
	Replace Ranger Dump Body					23,000
TOTAL NON-DEPARTMENTAL/MAINT.		148,505	60,575	85,000	140,000	43,000
PESD						
05E15	Complete Fire Station Two Renov	21,000				
06E01	Replace Fire Suppression Vehicles	760,000			375,000	
06E02	Replace S.C.B.A.	19,000	22,800	19,000	19,000	
06E03	Replace Utility Back Up Generator	30,000				
06E04	Replace Air Bags	3,000	1,500			
06E05	Air Supply and Lighting Vehicle (grant)	275,000				
06H01	Replace Marked Police Vehicles	84,000	210,000	210,000	210,000	210,000
06H02	Replace Boat Motors	38,000		19,000	38,000	
06H04	Replace 800 Mhz Radios	36,000	36,000	36,000	36,000	36,000
06H05	Locker Room/Bathroom Renovations	30,000				
06H06	Replace Outdated Vests	21,600				
06H07	Laptop Computers - Road Patrol	82,528				
06H08	Capital Equip - Block Grant	11,000				
06H10	Replace Alternate Light Source	5,000				
06H11	Tactical Radio Headsets	8,100				
	Replace CID Unmarked Vehicles		48,300	50,715	53,252	55,915
	Replace Fire Boat		360,000			
	Fire Station One Remodel		250,000			
	Replace CSA Pick-Up Trucks		50,700			
	Replace Battalion Chief Vehicle		40,000			
	Replace Thermal Imaging Camera			24,000		
	Replace Golf Cart Rescue Vehicle			9,400		
	Replace Fire Suppression Hose				14,000	14,500
	Replace Fully Trained Canine					11,000
TOTAL PESD		1,424,228	1,019,300	368,115	745,252	327,415
BOND FUNDS						
01W08	Fleischmann Park Renovation	2,000,000				
01W11	Pulling Property Improvements	1,462,394				
TOTAL BOND PROJECTS		3,462,394	0	0	0	0
GRAND TOTAL UTILITY TAX		8,362,177	7,794,095	2,006,635	1,147,486	690,984

Risk Management

City of Naples, Florida

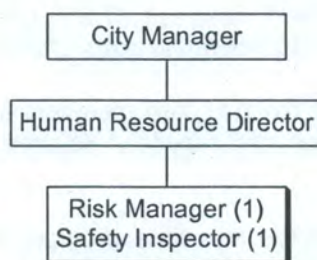
Fund Summary Page



DEPARTMENT Human Resources
FUND: Risk Management Fund (Fund 500)

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.



2005-06 Goals and Objectives

Reduce the City's workers' compensation prior year's claims funding exposures.

- Review all open workers' compensation claims with our TPA by December 31, 2005.
- Develop a plan of action for reduction of claim reserve and/or settlement by March 2006.
- Develop a safety incentive and tracking program by January 2006.
- Provide monthly safety training on a variety of OSHA recommended topics to supplement the safety meetings held by the departments.
- Work in conjunction with the City's Training & Development Coordinator to identify specialized training needs by December 2006, and develop a schedule of monthly safety training topics.

2005-06 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,427,087, a 2.6% (\$63,047) increase over the 2004-05 budget.

In addition to the unrestricted net assets, projected to be \$319,308 at the end of 05-06, this fund has \$1,301,132 in restricted reserves for future claims. The presentation within the budget references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance.

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 loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

Expenditures

Personal Services

This fund includes expenditures for two full time employees, a Risk Manager and a Safety Inspector. Personal Services is \$171,948, increasing \$10,976 over the 2004-05 budget, or 6.8%. The primary reason for this increase is the cost of the annual raise and its corresponding benefits.

Operating Costs

Operating costs for the risk management fund are \$2,255,139 a \$52,071 increase over the 2004-05 budget. 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. Salaries and other related costs make up only a minor portion of this budget.

The second component is the cost of the insurance program including purchased insurance and self-insurance.

The following list summarizes the major costs.

Professional Services

Third Party Claims Admin Fees	\$65,620
Audit & Actuarial	\$5,000
Brokerage Service Fees	\$60,000

Insurance

Workers Comp – State Assessment	\$75,000
Workers Comp – Current Year Claims	1,295,069
General Liability	336,555
Auto and Collision	215,200
Property Damage	104,000

The Third Party Claims Administration Fees are the cost for brokerage services which are fees paid to our insurance broker, PRIA, for their services in assisting the City in securing insurance quotes for our excess insurances and ancillary lines of insurance coverage. This is a fixed cost and also includes services related to development of underwriting data, consulting, marketing, and customer service.

One of the greater impacts in this fund this year is related to one of the more expensive components, workers compensation claims. During 2004-05, medical costs associated with workers' compensation claims were reduced over 12%. Based on this improvement, the State is likely to reduce the City's experience modification factor. This anticipated reduction is reflected in the State Workers' Compensation Assessment Fee account.

In addition to those components, the Fund also is charged \$68,775 in City Administration fees.

There were no capital requests for this fund.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management Fund

2005-06 Performance Measures and Benchmarking

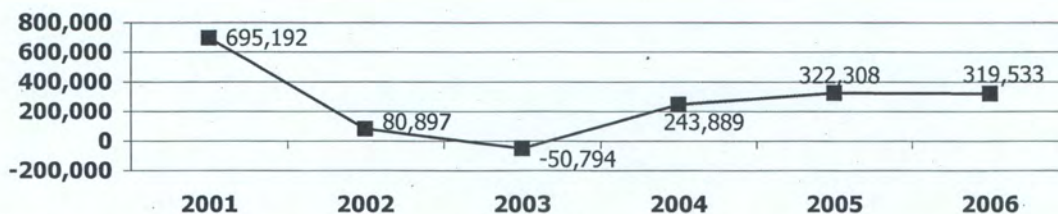
Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Incident Reports Processed	541	522	676	700
Preventable Employee Injuries	5	4	3	3
Preventable Vehicle Accidents	39	32	31	25



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$243,889
Projected Revenues FY 2004-05		\$2,370,724
Projected Expenditures FY 2004-05		\$2,292,305
Net Increase/(Decrease) in Net Unrestricted Assets		\$78,419
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$322,308
Add Fiscal Year 2005-06 Budgeted Revenues		
Charges for Services:		
General Fund	\$1,613,456	
Building Permits Fund	47,621	
Streets Fund	112,864	
Water & Sewer Fund	359,043	
Beach Fund	21,444	
Solid Waste Fund	113,514	
City Dock	46,950	
Stormwater Fund	15,509	
Tennis Fund	13,086	
Technology Services Fund	16,368	
Equipment Services Fund	26,767	
Construction Management	12,690	
Interest Earnings	12,000	
Miscellaneous	13,000	
		<u>\$2,424,312</u>
TOTAL AVAILABLE RESOURCES		\$2,746,620
Less Fiscal Year 2005-06 Budgeted Expenditures		
Premiums - Excess Insurance	2,025,824	
Claims Management Services	130,620	
Personal Services	171,948	
Operating Expenses	29,920	
Transfer - Administration	68,775	
		<u>\$2,427,087</u>
BUDGETED CASH FLOW		(\$2,775)
Projected Unrestricted Net Assets as of September 30, 2006		<u>\$319,533</u>

Six Year Trend - Unrestricted Net Assets



Fund Summary Page (continued)

DEPARTMENT Community Services
FUND: City Dock Fund

2005-06 Significant Budgetary Issues

The budget of the Dock Fund for FY05-06 is \$1,791,179. The dock is expected to have a surplus of revenues greater than expenditures of \$34,821, which will be reserved for future appropriations.

Revenues

Revenues into this fund total \$1,826,000. Fuel sales make up 60% of this fund's revenue; dock rental makes up 30% of the funds revenues. Additionally, the Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$40,000, which includes the \$60 annual parking permit, meter collections and fees for violations.

Expenditures

Personal Services, budgeted at \$243,547 represents an 8% increase from the adopted budget of FY04-05. There are 5 positions budgeted, the same as budgeted in 2004-05.

Operating expenditures for this fund total \$1,363,280. The largest expenses of this budget are:

City Administration (General Fund Reimbursement)	\$131,000
Payment in Lieu of Taxes (PILOT)	\$100,000
Fuel	\$800,000
Resale Supplies (bait, soda, etc)	\$55,000
Utilities (electricity, water, sewer, garbage)	\$58,000
Submerged Land Lease and Storage Rental	\$25,000

Capital is budgeted at \$151,875 for a generator, structural and equipment replacements.

Non-operating expenses total \$32,477. This represents principal and interest for the 1993 series bonds issued in the amount of \$601,811.

2005-06 Performance Measures and Benchmarking

	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Boat slip occupancy rate	88%	90%	100%	100%
Gallons of fuel sold	649,708	472,189	550,000	560,000
Fuel sales	\$1,169,248	\$941,966	\$1,100,000	\$1,150,000
Dock rentals	\$482,436	\$522,472	\$565,000	\$565,000

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2005-06**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Risk Manager	\$75,893
1	1	1	Safety & Fire Inspector	52,458
FUND TOTALS :				
2	2	2	Regular Salaries	\$128,351
			Overtime	1,000
			Employer Payroll Expenses	42,597
			Total Personal Services	\$171,948

**FISCAL YEAR 2005-06
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	02-03 ACTUALS	03-04 ACTUALS	04-05 APPROVED BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	112,868	117,149	116,418	128,351	11,933
10-40 OVERTIME	1,111	899	1,000	1,000	0
25-01 FICA	8,259	8,689	8,655	9,536	881
25-03 RETIREMENT CONTRIBUTIONS	3,135	8,201	8,149	9,498	1,349
25-04 LIFE/HEALTH INSURANCE	18,672	21,288	21,729	23,563	1,834
29-00 GENERAL & MERIT INC.	0	0	5,021	0	(5,021)
TOTAL PERSONAL SERVICES	144,045	156,226	160,972	171,948	10,976
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	466	13	0	0	0
30-01 CITY ADMINISTRATION	83,100	65,500	65,500	68,775	3,275
31-04 OTHER CONTRACTUAL SVCS	71,878	133,161	130,000	130,620	620
31-07 MEDICAL SERVICES	0	1,926	5,000	5,000	0
32-10 OUTSIDE COUNSEL	15,677	1,066	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,868	2,403	2,500	2,500	0
40-03 SAFETY	0	979	4,500	4,500	0
40-04 SAFETY PROGRAMS	1,366	0	5,000	5,000	0
41-01 TELEPHONE	2,237	1,771	2,400	1,800	(600)
42-10 EQUIP. SERVICES - REPAIRS	2,994	2,169	1,000	2,000	1,000
42-11 EQUIP. SERVICES - FUEL	588	741	750	1,200	450
45-00 INSURANCE	1,184,843	420	0	0	0
45-01 UNEMPLOYMENT COMPENSATION	6,207	6,986	0	0	0
45-10 W/C STATE ASSESSMENTS	63,807	57,782	84,000	75,000	(9,000)
45-11 W/C CURRENT YEAR	889,991	1,003,250	1,300,949	1,295,069	(5,880)
45-20 GEN. LIABILITY & BUS PKG	195,815	255,026	331,275	336,555	5,280
45-21 AUTO COLLISION	15,078	156,542	166,676	215,200	48,524
45-22 SELF INS. PROPERTY DAMAGE	160,430	422,596	94,598	104,000	9,402
47-00 PRINTING AND BINDING	55	121	220	220	0
49-00 OTHER CURRENT CHARGES	76	95	0	0	0
51-00 OFFICE SUPPLIES	318	1,040	1,500	1,000	(500)
52-00 OPERATING SUPPLIES	2,335	4,500	5,500	5,000	(500)
52-09 OTHER CLOTHING	0	158	200	200	0
54-01 MEMBERSHIPS	840	775	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	320	320	500	500	0
59-00 DEPRECIATION/AMORTIZATION	6,607	3,981	0	0	0
TOTAL OPERATING EXPENSES	2,706,896	2,123,321	2,203,068	2,255,139	52,071
TOTAL EXPENSES	\$2,850,941	\$2,279,547	\$2,364,040	\$2,427,087	\$63,047

Employee Benefits

City of Naples, Florida

Fund Summary Page



DEPARTMENT Human Resources
FUND: Employee Benefits Fund (Fund 510)

Fund and Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2005-06 Goals and Objectives

Evaluate current plan design for all benefit programs and propose any recommended changes that will improve the performance of the plans.

- Utilize the City's benefits brokerage consultants to negotiate renewal rates and/or prepare RFP's for various City benefits programs by December 2005.
- Work with brokerage consultants to review communication materials for content, appearance, compliance, and accuracy; and to develop new materials by April 2006.
- Determine adequacy and effectiveness of wellness/disease management programs and recommend changes if necessary by April 2006.

Ensure Plans' compliance with changing laws.

- Coordinate GASB Other Post Employment Benefit (OPEB) valuation with actuarial consultant and representatives from Finance department and implement changes necessary for compliance by August 2006.
- Determine whether the City's prescription drug plan is creditable coverage in accordance with Medicare Part D ruling, which will be effective January 1, 2006.
- Communicate to all Part D eligible individuals (age 65 and over) who are enrolled or seeking to enroll in the group health plan by January 2006.
- Implement online enrollment process for annual benefits enrollment for plan year 2006 by June 2006.

2005-06 Significant Budgetary Issues

Revenues

The budgeted revenues to this fund total \$5,116,847. 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

Fund Summary Page (continued)

DEPARTMENT	City Wide
FUND:	Employee Benefit Fund

Employer (City) Contributions are budgeted from the Personal Services section of each individual's department. The contributions are as follows:

Health	\$3,527,016
Life	\$253,221
Disability	\$96,983
Dental	<u>\$153,952</u>
Total City Contributions	\$4,031,172

Employee (or former employee) contributions are deducted from an employee's pay or billed.

Health	\$504,793
Health/Retiree/Cobra	\$270,209
Life	\$66,290
Flex Benefits	\$80,000
Vision	\$18,661
Dental	<u>\$95,722</u>
Total Employee Contributions	\$1,035,675

In addition, there is \$50,000 budgeted in interest earnings. This fund has a satisfactory fund balance, sufficient to cover emergency and outstanding claims and to keep rates relatively stable. Interest earned on the fund balance helps keep rates at the lowest possible level. This budgeted level of interest is based on the reserved fund balance (for future claims) of \$785,000, plus the unrestricted net assets.

The City's Health benefit is a self-insured program. For 2006, insurance premiums for employees are budgeted to stay the same.

Historically, COBRA and retirees premium rate changes are made effective January 1, which is consistent with the actual insurance plan year. Prior to their rate change, the city performs an actuarial analysis of their actual costs to ensure all legal compliance, but this budget also expects those rates to stay the same.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$5,325,259, approximately \$200,000 more than revenues. If needed, fund balance can support this expense.

The City recently completed a Request for Employee Benefits Brokerage Services, and awarded a contract to AON Consulting, Inc. This contract allows for the elimination of commissions for contracted services with the City's insurance providers. Per the arrangement with AON, several of the goals outlined above will be accomplished utilizing their services under a capitated (per capital or per member) fee arrangement.

Fund Summary Page (continued)

DEPARTMENT City Wide
FUND: Employee Benefit Fund

Current contracts for the following services and lines of insurance coverage are scheduled to expire on December 31, 2005:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ AD&D Insurance

Health Claims expenses are budgeted based on a 5% increase over 2004-05 estimated actual costs. Prescription Claims expenses are budgeted based on a 16% increase over 2005 estimated actual costs.

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 \$32,500, the Employee Funded Flex Benefit (\$80,000), and the Health/Fitness Reimbursement (\$6,144).

2005-06 Performance Measures and Benchmarking

Description	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Fitness/Wellness Program Participation	18	27	35	50
EAP Utilization	16	24	25*	45

* Actual for the period: 10/01/2004 - 03/31/2005



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$1,250,789
Projected Revenues FY 2004-05	\$4,633,269
Projected Expenditures FY 2004-05	\$4,843,201
Net Increase/(Decrease) in Net Unrestricted Assets	-\$209,932

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$1,040,857**

Add Fiscal Year 2005-06 Budgeted Revenues

Health Insurance Coverage:	
City Paid	\$3,527,016
Employee Paid	504,793
Dental Coverage:	
City Paid	153,952
Employee Paid	95,722
Retiree & COBRA Coverage	270,209
Flexible Spending	80,000
Life Insurance	
City Paid	253,221
Employee Paid	66,290
Vision Insurance (Employee paid)	18,661
Long Term Disability	96,983
Interest Earnings	50,000
	<u>\$5,116,847</u>

TOTAL AVAILABLE RESOURCES: **\$6,157,704**

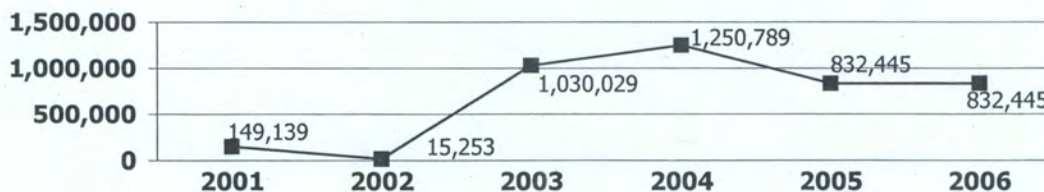
Less Fiscal Year 2005-06 Budgeted Expenditures

Transfer-Administration	32,500
Insurance & Claims Administration	244,757
Stop Loss Premium	407,703
Health Paid Claims	3,150,000
Dental Insurance	252,000
Long-Term Disability	96,983
Life Insurance	319,511
Vision Insurance	18,661
Prescriptions	717,000
Flexible Spending	80,000
Fitness Reimbursement	6,144
	<u>5,325,259</u>

BUDGETED CASH FLOW **(\$208,412)**

Projected Unrestricted Net Assets as of September 30, 2006 **\$832,445**

**Six-Year Trend - Unrestricted Net Assets
(does not include reserved fund balance)**



**FISCAL YEAR 2005-06
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

ACCOUNT DESCRIPTION	02-03 ACTUALS	03-04 ACTUALS	04-05 APPROVED BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	3,500	0	(3,500)
30-01 CITY ADMINISTRATION	19,600	31,000	32,500	32,500	0
31-04 OTHER CONTRACTUAL SERVICES	0	6,350	7,500	244,757	237,257
31-05 FIXED COSTS	403,173	448,467	500,000	0	(500,000)
31-08 ALLIED DENTAL DESIGN	216,579	230,059	264,995	252,000	(12,995)
31-13 STOP LOSS PREMIUM		0	0	407,703	407,703
31-14 LONG TERM DISABILITY	0	93,217	100,107	96,983	(3,124)
31-15 LIFE INSURANCE	0	288,108	299,930	319,511	19,581
31-16 VISION INSURANCE	0	18,643	17,825	18,661	836
45-02 HEALTH PAID CLAIMS	1,829,161	2,577,697	3,096,000	3,150,000	54,000
45-03 SCRIPT CARD EXPENSES	450,782	515,686	709,000	717,000	8,000
45-06 EMPLOYEE FLEX	114,859	67,185	70,000	80,000	10,000
45-09 HEALTH REIMBURSE/FITNESS	5,404	5,312	5,376	6,144	768
TOTAL OPERATING EXPENSES	3,039,558	4,281,724	5,106,733	5,325,259	218,526
TOTAL EXPENSES	\$3,039,558	\$4,281,724	\$5,106,733	\$5,325,259	218,526



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Technology Services

City of Naples, Florida

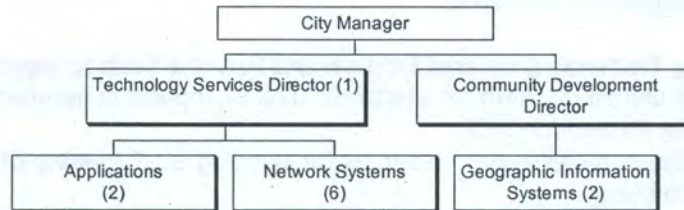
Fund Summary Page



DEPARTMENT Technology Services, and
Community Development
FUND: Technology Fund (Fund 520)

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of two separate departments in three different operation divisions, as shown in the following chart.



The functions of the three divisions of this fund are

ApplicationsThis division (formerly called AS400) of the Technology 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 ServicesThis division of the Technology 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 Technology Services staff 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. Technology Services is responsible for managing all computer related purchases, asset tracking and software licensing.

Fund Summary Page (continued)

DEPARTMENT **Technology Services and
Community Development**
FUND: **Technology Services Fund**

2005-06 Goals and Objectives

Expand the means by which the public can access City services

- Implement an on-line business license lookup, renewal and payment process (Click2Gov) by December 2005.
- Provide on-line access to streaming video and audio of archived City workshops and regular meetings by March 2006.

Evaluate Emerging Technologies and Implement Proven Technology Solutions

- Implement a unified platform for electronic mail to support communication and access to information by December 2005.
- Provide on-line and classroom resources for ongoing staff training of H.T.E. applications throughout the year.
- Provide a robust failover platform for data protection and access by October 2005.

2005-06 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,806,781, a 4% decrease over the adopted 2004-05 budget of \$1,881,238.

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 years.

Fund	FY02/03	FY03/04	FY04-05	FY05-06
General Fund	570,949	591,945	721,835	797,471
Water and Sewer Fund	495,665	448,830	457,440	457,230
Solid Waste	120,463	110,720	110,070	103,400
Building Permits	282,889	244,720	260,550	266,660
City Dock	37,173	33,110	30,890	27,530
Naples Beach	37,173	32,120	35,040	34,080
Streets	0	6,380	8,530	10,090
Stormwater	0	7,880	11,970	14,820
Tennis	0	3,670	6,030	7,500
Total Interfund Charges	\$1,544,312	\$1,479,375	\$1,642,355	\$1,718,781

Beginning 2003-04, charges to users were calculated using a formula of number of personal computers, service calls, users and transactions. The major increase in the General Fund Charges from FY03/04 to FY04/05 was due to the GIS division working on a 911 cell grid for PESD, and continued due to increased GIS use by the Community Development Department. Charges are allocated for the 2005-06 year, based on the prior year's data.

Fund Summary Page (continued)

DEPARTMENT	Technology Services and Community Development
FUND:	Technology Services Fund

For 2005-06, this fund will use \$68,000 of fund balance (unrestricted net assets) to fund capital projects. This internal service fund has no minimum fund balance requirement, and staff recommends using the surplus when available to fund one-time expenditures, such as capital.

Expenditures

Applications

The Applications division's budget is \$340,776, a 11% decrease over the adopted budget of 2004-05. There are two employees in the Applications Division.

The major expenditures in this division are Software Maintenance agreements, budgeted at \$128,088. This includes \$76,615 in HTE support agreements. This division also has budgeted \$11,650 in capital, for the Click2Gov Internet Tracking System.

Network Services

The Network Services budget is \$1,247,345, 2%, less than the adopted 2004-05 budget. There are seven positions in this division, costing \$538,767.

Other major costs of this division are the cost for City Administration, budgeted at \$85,000, cost for building rental (paid to the Building Permits Fund) in the amount of \$73,297, software maintenance agreements for \$162,012 (including Microsoft for \$58,512 and the PESD's Visionair at \$62,350). The TV-Video Production line-item (\$24,595) includes tapes, Musak, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$253,227, and are summarized on the following pages with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$218,660, a 4% decrease over the adopted 2004-05 budget. There are two positions in this division with personal services cost of \$153,952. Personal Services decreased 8% over the prior year. Other operating costs total \$64,708, with major costs of \$15,300 for software maintenance and \$8,860 for operating supplies related to the mapping system.

Fund Summary Page (continued)

DEPARTMENT Technology Services and
Community Development
FUND: Technology Services Fund

2005-06 Performance Measures and Benchmarking

The following performance measures show the trends of the City of Naples from the past, and how these measures should project into the forthcoming budget year.

Outputs:	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
Software Applications	87	88	91	96
Programs Maintained	Not Available	Not Available	18,102	21,500
Active Devices – (Computers, Servers, etc)	Not Available	530	545	560
User Accounts	Not Available	430	469	475
Training Classes	Not Available	Not Available	22	30

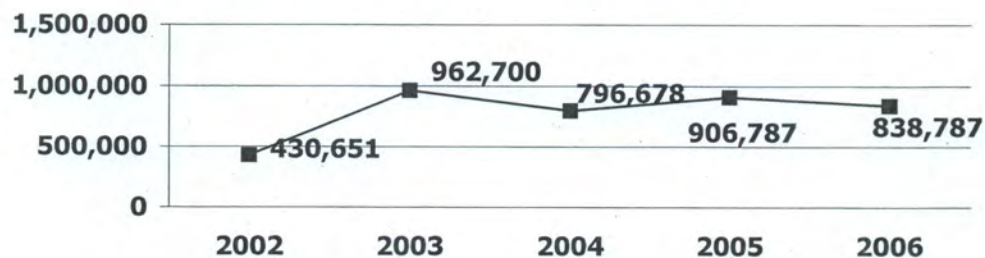
Effectiveness:	Actual 2002-03	Actual 2003-04	Estimated 2004-05	Projected 2005-06
% of Network Availability	Not Available	98.5	99	99
% of Software Application Availability	99	99	99.5	99.5
% of Help Desk calls solved within goal	Not Available	530	545	560
% of time Channel 12 is broadcasted	Not Available	Not Available	98	99
Average Help Desk calls per device	Not Available	7.61	7.4	7.2
Average Help Desk calls per user account	Not Available	8.6	8.6	8.49



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2005-06**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004		\$796,678
Projected Revenues FY 2004-05		\$1,884,238
Projected Expenditures FY 2004-05		\$1,774,129
Net Increase/(Decrease) in Net Unrestricted Assets		\$110,109
Expected Unrestricted Net Assets as of Sept. 30, 2005		\$906,787
Add Fiscal Year 2005-06 Budgeted Revenues		
Charges for Services:		
General Fund	\$797,471	
Water & Sewer Fund	457,230	
Solid Waste Fund	103,400	
Building & Zoning	266,660	
City Dock Fund	27,530	
Naples Beach Fund	34,080	
Streets	10,090	
Stormwater	14,820	
Tennis	7,500	
Miscellaneous	20,000	
		<u>\$1,738,781</u>
TOTAL AVAILABLE RESOURCES		\$2,645,568
Less Fiscal Year 2005-06 Budgeted Expenditures		
Personal Services	\$866,722	
Operating Expenses	478,788	
Transfer - City Administration	85,000	
Transfer - Self Insurance	16,368	
Transfer - Building Rental	95,026	
Capital Expenditures	264,877	
		<u>\$1,806,781</u>
BUDGETED CASH FLOW		(\$68,000)
Projected Unrestricted Net Assets as of September 30, 2006		<u>\$838,787</u>

Five Year Trend - Unrestricted Net Assets



FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES/COMMUNITY DEVELOPMENT
FISCAL YEAR 2006

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
APPLICATION SERVICES				
1	1	1	Data Processing Manager	\$71,151
1	1	1	Programmer Analyst	59,590
<u>2</u>	<u>2</u>	<u>2</u>		<u>130,741</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	92,330
2	2	2	Sr. Network Specialist	131,139
2	2	2	Network Specialist	94,213
0	1	1	Video Programming & Product.	39,369
1	1	1	Technical Support Analyst I	42,408
<u>6</u>	<u>7</u>	<u>7</u>		<u>399,458</u>
SUB-TOTAL TECHNOLOGY SERVICES DEPARTMENT				530,199
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	64,428
1	1	1	GIS Specialist	51,241
<u>2</u>	<u>2</u>	<u>2</u>		<u>115,669</u>
SUB-TOTAL COMMUNITY DEVELOPMENT DEPARTMENT				115,669
FUND TOTALS :				
10	11	11	Regular Salaries	\$645,868
			Other Salaries & Wages	5,460
			Overtime	12,000
			Employer Payroll Expenses	203,394
			General & Merit Increase	0
			Total Personal Services	<u>\$866,722</u>

**FISCAL YEAR 2006
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	557,400	618,033	609,452	645,868	36,416
10-30 OTHER SALARIES	6,080	5,078	5,460	5,460	0
10-40 OVERTIME	8,397	5,608	12,000	12,000	0
25-01 FICA	42,667	46,351	45,622	48,175	2,553
25-03 RETIREMENT CONTRIBUTIONS	28,311	51,581	52,149	56,553	4,404
25-04 LIFE/HEALTH INSURANCE	70,509	84,611	89,420	98,666	9,246
29-00 GENERAL & MERIT INC.	0	0	27,604	0	(27,604)
TOTAL PERSONAL SERVICES	713,364	811,262	841,707	866,722	25,015
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,377	6,442	8,700	6,200	(2,500)
30-01 CITY ADMINISTRATION	90,000	85,000	85,000	85,000	0
30-31 TV VIDEO PRODUCTION	0	0	13,220	24,595	11,375
30-91 LOSS ON DISPOSAL OF FIXED ASSET	0	69	0	0	0
31-01 PROFESSIONAL SERVICES	8,875	8,144	17,300	16,900	(400)
40-00 TRAINING & TRAVEL COSTS	15,733	15,219	38,460	46,140	7,680
41-00 COMMUNICATIONS	1,282	1,110	3,502	5,004	1,502
41-01 TELEPHONE	3,769	3,044	2,586	4,312	1,726
41-02 FAX & MODEMS	19,752	25,153	23,568	21,240	(2,328)
41-03 RADIO & PAGER	480	366	600	2,940	2,340
42-10 EQUIP. SERVICES - REPAIRS	109	94	500	1,000	500
42-11 EQUIP. SERVICES - FUEL	90	165	200	200	0
44-01 BUILDING RENTAL	84,800	84,800	97,972	95,026	(2,946)
45-22 SELF INS. PROPERTY DAMAGE	9,112	42,879	39,045	16,368	(22,677)
46-00 REPAIR & MAINTENANCE	0	0	127,689	128,088	399
46-16 HARDWARE MAINTENANCE	23,212	20,595	22,900	22,400	(500)
46-17 SOFTWARE MAINTENANCE	264,670	231,003	151,653	177,312	25,659
47-00 PRINTING AND BINDING	0	2	1,890	1,890	0
47-06 DUPLICATING	0	0	100	100	0
51-00 OFFICE SUPPLIES	42	410	600	600	0
52-00 OPERATING SUPPLIES	20,279	6,781	14,102	15,102	1,000
52-09 OTHER CLOTHING	0	0	0	1,365	1,365
54-00 BOOKS, PUBS, SUBS, MEMBS	547	119	1,450	1,450	0
54-01 MEMBERSHIPS	150	180	260	1,950	1,690
59-00 DEPRECIATION	284,330	295,732	0	0	0
TOTAL OPERATING EXPENSES	838,609	827,307	651,297	675,182	23,885
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	91,550	0	(91,550)
60-80 COMPUTER PURCHASES	0	0	278,064	253,227	(24,837)
60-81 COMPUTER SOFTWARE	0	0	18,620	11,650	(6,970)
91-51 HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	0	388,234	264,877	(123,357)
TOTAL EXPENSES	\$1,551,973	\$1,638,569	\$1,881,238	\$1,806,781	(74,457)

**FISCAL YEAR 2006
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590						
ACCOUNT DESCRIPTION		02 - 03	03 - 04	04 - 05	05 - 06	
		ACTUALS	ACTUALS	ORIGINAL	APPROVED	CHANGE
				BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	126,946	129,103	124,649	130,741	6,092
10-40	OVERTIME	4,088	2,285	5,000	5,000	0
25-01	FICA	9,799	9,851	9,274	9,696	422
25-03	RETIREMENT CONTRIBUTIONS	5,583	10,152	10,038	11,098	1,060
25-04	LIFE/HEALTH INSURANCE	14,373	15,911	16,218	17,468	1,250
29-00	GENERAL & MERIT INC.	0	0	6,393	0	(6,393)
TOTAL PERSONAL SERVICES		160,789	167,302	171,572	174,003	2,431
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	7,914	2,221	2,500	0	(2,500)
40-00	TRAINING & TRAVEL COSTS	1,815	986	15,210	18,400	3,190
41-00	COMMUNICATIONS	-1	0	2,350	1,176	(1,174)
41-01	TELEPHONE	692	555	0	0	0
41-02	FAX & MODEMS	1,279	1,110	0	1,128	1,128
45-22	SELF INS. PROPERTY DAMAGE	2,091	2,391	2,881	2,889	8
46-00	REPAIR & MAINTENANCE	0	0	127,689	128,088	399
46-16	HARDWARE MAINTENANCE	6,642	2,865	0	0	0
46-17	SOFTWARE MAINTENANCE	97,908	100,937	0	0	0
52-00	OPERATING SUPPLIES	16,590	2,205	3,242	3,242	0
54-01	MEMBERSHIPS	120	150	200	200	0
59-00	DEPRECIATION	92,062	77,722	0	0	0
TOTAL OPERATING EXPENSES		227,112	191,142	154,072	155,123	1,051
<u>NON-OPERATING EXPENSES</u>						
60-80	COMPUTER PURCHASES	0	0	37,864	0	(37,864)
60-81	COMPUTER SOFTWARE	0	0	18,620	11,650	(6,970)
TOTAL NON-OPERATING EXPENSES		0	0	56,484	11,650	(44,834)
TOTAL EXPENSES		\$387,901	\$358,444	\$382,128	\$340,776	(41,352)

**FISCAL YEAR 2006
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590				04 - 05	05 - 06	
ACCOUNT DESCRIPTION		02 - 03	03 - 04	ORIGINAL	APPROVED	CHANGE
		ACTUALS	ACTUALS	BUDGET	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	315,384	366,084	362,837	399,458	36,621
10-30	OTHER SALARIES & WAGES	6,080	5,078	5,460	5,460	0
10-40	OVERTIME	4,293	3,108	7,000	7,000	0
25-01	FICA	24,066	27,283	27,206	29,759	2,553
25-03	RETIREMENT CONTRIBUTIONS	16,307	29,313	31,134	35,871	4,737
25-04	LIFE/HEALTH INSURANCE	43,108	50,489	53,768	61,219	7,451
29-00	GENERAL & MERIT INC.	0	0	15,647	0	(15,647)
TOTAL PERSONAL SERVICES		409,238	481,355	503,052	538,767	35,715
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,054	3,841	5,200	5,200	0
30-01	CITY ADMINISTRATION	90,000	85,000	85,000	85,000	0
30-31	TV VIDEO PRODUCTION	0	0	13,220	24,595	11,375
30-91	LOSS ON DISPOSAL OF FIXED ASSETS	0	69	0	0	0
31-01	PROFESSIONAL SERVICES	8,875	8,144	17,300	16,900	(400)
40-00	TRAINING & TRAVEL COSTS	10,418	12,449	18,050	20,050	2,000
41-00	COMMUNICATIONS	1,283	1,110	1,152	3,828	2,676
41-01	TELEPHONE	1,530	1,474	1,536	2,712	1,176
41-02	FAX & MODEMS	18,473	23,914	23,568	20,112	(3,456)
41-03	RADIO & PAGER	480	366	600	2,940	2,340
42-10	EQUIP. SERVICES - REPAIRS	109	94	500	1,000	500
42-11	EQUIP. SERVICES - FUEL	90	165	200	200	0
44-01	BUILDING RENTAL	84,800	84,800	76,493	73,297	(3,196)
45-22	SELF INS. PROPERTY DAMAGE	4,930	38,097	33,283	10,590	(22,693)
46-16	HARDWARE MAINTENANCE	13,125	14,065	20,100	19,600	(500)
46-17	SOFTWARE MAINTENANCE	151,143	117,072	136,353	162,012	25,659
51-00	OFFICE SUPPLIES	42	410	500	500	0
52-00	OPERATING SUPPLIES	418	2,190	3,000	3,000	0
52-09	OTHER CLOTHING	0	0	0	1,365	1,365
54-00	BOOKS, PUBS, SUBS, MEMBS	182	119	700	700	0
54-01	MEMBERSHIPS	30	30	60	1,750	1,690
59-00	DEPRECIATION	185,740	213,189	0	0	0
TOTAL OPERATING EXPENSES		574,722	606,598	436,815	455,351	18,536
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	0	91,550	0	(91,550)
60-80	COMPUTER PURCHASES	0	0	240,200	253,227	13,027
91-51	HEALTH INSURANCE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	331,750	253,227	(78,523)
TOTAL EXPENSES		\$983,960	\$1,087,953	\$1,271,617	\$1,247,345	(24,272)

**FISCAL YEAR 2006
BUDGET DETAIL
COMMUNITY DEVELOPMENT
GIS**

520.0511.590

ACCOUNT DESCRIPTION		02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>						
10-20	REGULAR SALARIES & WAGES	115,070	122,846	121,966	115,669	(6,297)
10-40	OVERTIME	16	215	0	0	0
25-01	FICA	8,802	9,217	9,142	8,720	(422)
25-03	RETIREMENT CONTRIBUTIONS	6,421	12,116	10,977	9,584	(1,393)
25-04	LIFE/HEALTH INSURANCE	13,028	18,211	19,434	19,979	545
29-00	GENERAL & MERIT INC.	0	0	5,564	0	(5,564)
TOTAL PERSONAL SERVICES		143,337	162,605	167,083	153,952	(13,131)
<i>OPERATING EXPENSES</i>						
30-00	OPERATING EXPENDITURES	409	380	1,000	1,000	0
40-00	TRAINING & TRAVEL COSTS	3,500	1,784	5,200	7,690	2,490
41-00	COMMUNICATIONS	0	0	0	0	0
41-01	TELEPHONE	1,547	1,015	1,050	1,600	550
44-01	BUILDING RENTAL	0	129	21,479	21,729	250
45-22	SELF INS. PROPERTY DAMAGE	2,091	2,391	2,881	2,889	8
46-16	HARDWARE MAINTENANCE	3,445	3,665	2,800	2,800	0
46-17	SOFTWARE MAINTENANCE	15,619	12,994	15,300	15,300	0
47-00	PRINTING AND BINDING	0	2	1,890	1,890	0
47-06	DUPLICATING	0	0	100	100	0
51-00	OFFICE SUPPLIES	0	0	100	100	0
52-00	OPERATING SUPPLIES	3,271	2,386	7,860	8,860	1,000
54-00	BOOKS, PUBS, SUBS, MEMBS	365	0	750	750	0
59-00	DEPRECIATION	6,528	4,821	0	0	0
TOTAL OPERATING EXPENSES		36,775	29,567	60,410	64,708	4,298
TOTAL EXPENSES		\$180,112	\$192,172	\$227,493	\$218,660	(8,833)

CIP PROJECTS - TECHNOLOGY SERVICES

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
TECHNOLOGY SERVICES						
06T01	PC Replacement Project	120,000	120,000	120,000	120,000	120,000
06T02	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
06T04	HTE Click2Gov Business License System	11,650				
06T05	Scriptlogic Software	11,678				
06T07	Network Wiring Upgrade	9,500		10,000		10,000
06T08	Council Chamber Lecturn Upgrade	6,500				7,500
06T09	Streaming Video	28,549			10,000	
06Y03	Printer Replacement Program	32,000	32,000	32,000	32,000	32,000
	IBM Financial System Replacement		155,000			
	Council Chamber Display System		20,000			20,000
	HTE Click2Gov Tracking System		13,100			
	Council Chamber Wireless Microphone		8,000			8,000
	Replace Council Chamber Data Projector		6,500			6,500
	Enterprise Protection Suite		6,400			
	Imaging Software		3,420			
	Enterprise Vault Server				43,000	
	Enterprise Hard Disk Backup - Off Site					12,000
GRAND TOTAL TECHNOLOGY SERVICES		264,877	409,420	207,000	250,000	261,000

CIP PROJECTS - TECHNOLOGY SERVICES

DEPT	DEPT	DEPT	DEPT	DEPT	DEPT	DEPT
REQUEST	REQUEST	REQUEST	REQUEST	REQUEST	REQUEST	REQUEST
2008	2008	2008	2008	2008	2008	2008



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Equipment Services

City of Naples, Florida

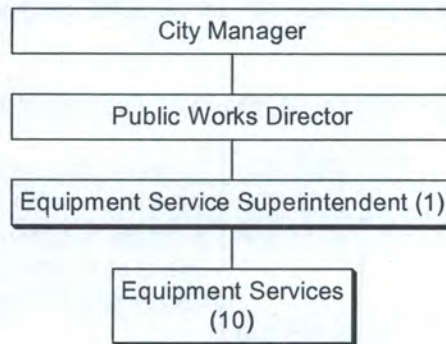
Fund Summary Page



DEPARTMENT Public Works
FUND: Equipment Services Fund (Fund 530)

Department Description

Equipment Services is an Internal Service Fund within the City of Naples organizational structure and a division of the Public Works Department. This division provides professional, timely, and cost-effective services to the City of Naples fleet. The eleven employees of this fund are responsible for the repair and maintenance of 710 pieces of equipment and vehicles. Other associated tasks include but are not limited to the procurement, storage and distribution of 24,000 gallons of gasoline and diesel fuel; procurement of parts needed for up-fitting, repairs, and maintenance on the City fleet; coordination of repairs to vehicles involved with accidents with efforts in assisting the Risk Management Department for accident and insurance cost estimates; development of annual Capital Maintenance and Equipment Maintenance Programs; services for normal and after hours road and field service repairs on disabled and non-movable equipment; the coordination of repairs on vehicles involved in traffic accidents, vandalism, and theft; maintaining and managing the vehicle wash facility; and services provided in efforts to support other city departments during natural disasters and any other emergencies.



2005-06 Goals and Objectives

Maintain current and dependable fleet.

- Maintain overall percentage of Fleet Availability at ninety-five percent or more.
- Monitor fleet for vehicles driven less than 2000 miles annually. Report results to the director of Public Works for potential reassignment.

Develop and maintain highly efficient, adequately funded and competitive programs.

- Continue to monitor productivity of mechanics.
- Increase revenues by continuing the warranty recovery.
- Monitor and benchmark vehicles to mechanic ratio.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services Fund

2005-06 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,479,052, a 24% increase over the 2004-05 budget of \$1,998,517.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly, using a fully weighted labor rate plus costs, for services provided. The budgeted charges are based on the historic trend. In addition, Collier County's EMS purchases some of its fuel at the City's fuel pumps, and reimburses this fund.

The fund is using \$237,300 in fund balance to fund improvements to the maintenance facility. This use of fund balance is appropriate for an internal service fund.

Expenditures

Personal Services

This fund includes expenditures for eleven (11) full time employees, the same as budgeted in the current year. For 2005-06, the budget for personal services is \$675,801, an 8% increase over 2004-05. Personal Services (Other Salaries) includes \$8,500 not previously budgeted for the mechanic's incentive bonus, in accordance with the AFSCME contract.

Operating Costs

Operating expenditures of this fund total \$1,490,751. The largest items in this department are:

Sublet repairs	\$200,000	Transmission, painting, body work
Operating Supplies	\$225,000	Vehicle and equipment parts
Fuel	\$613,338	Estimate is based on 108,364 gallons of Diesel at \$2.0497 and 146,998 of Unleaded Gas at \$2.1172 per gallon
Tires	\$158,700	
City Administrative Costs	\$139,000	

The largest increase in this budget is due to the price of fuel. Fuel prices have had a significant increase during Fiscal Year 2005. Fuel price projections for 2006 were not available through the Department of Energy because this commodity is very unpredictable in today's economy. Fuel has been budgeted based on recent purchase prices and price increases from the beginning of this fiscal year. The City's wholesale price on gas has increased approximately 10%, rising from \$1.91 to \$2.10 per gallon from September to the beginning of April, and will likely go higher.

Capital Costs

Capital costs in this fund total \$310,000. These are one-time expenses and will reduce the Unrestricted Net Assets, as shown on the financial summary. A list summarizing the capital projects is provided later in this section.

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services Fund

2005-06 Performance Measures and Benchmarking

	Naples	Cape Coral	Sarasota County	Collier County
Mechanic to Equipment Ratio	6 710	14 1266	14 1491	14 1690

	Actual 2003/2004	Actual 2004/2005	Estimated 2005-06	Projected 2005-06
Percentage of fleet availability	89%	94.14%	94.50%	94.75%
Preventive Maintenance Services completed on time	N/A	87%	89%	90%
Technician Productivity (hours billed vs. hours worked)	87.49%	91.77%	92%	92.10%
Part Turnover	2	2.58	3	3.25



EQUIPMENT SERVICES FINANCIAL SUMMARY

Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$330,326
Projected Revenues FY 2004-05	\$1,996,508
Projected Expenditures FY 2004-05	\$2,004,380
Net Increase/(Decrease) in Net Unrestricted Assets	-\$7,872

Expected Unrestricted Net Assets as of Sept. 30, 2005 **\$322,454**

Add Fiscal Year 2005-06 Budgeted Revenues

Charges for Services:

Solid Waste Fund	\$605,000	
General Fund	919,290	
Water & Sewer Fund	385,397	
Streets Fund	31,500	
Beach Parking	47,538	
Tennis Fund	1,200	
Dock Fund	6,200	
Building & Zoning	41,000	
Equipment Services	11,600	
Risk Management	3,200	
Construction Management	15,000	
Storm Water	68,600	
Technology Services	1,200	
Collier County - EMS Fuel Sales	96,027	
Miscellaneous	9,000	
	\$2,241,752	

TOTAL AVAILABLE RESOURCES **\$2,564,206**

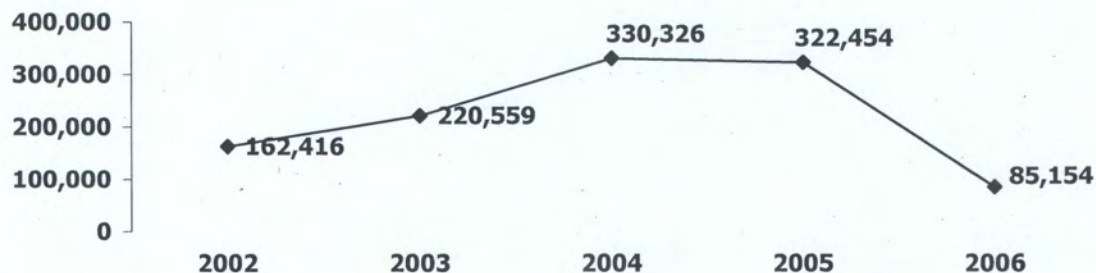
Less Fiscal Year 2005-06 Budgeted Expenditures

Personal Services	\$675,801	
Operations & Maintenance	1,324,984	
Transfer - Self Insurance	26,767	
Transfer - Reimbursed Admin.	139,000	
Capital Expenditures	312,500	
	\$2,479,052	

BUDGETED CASH FLOW **(\$237,300)**

Projected Unrestricted Net Assets as of September 30, 2006 **\$85,154**

Five Year Trend - Unrestricted Net Assets



FUND: 530 EQUIPMENT SERVICES

EQUIPMENT SERVICES

FISCAL YEAR 2005-06

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Equipment Services Superintendent	\$69,064
1	1	1	Service Coordinator	49,863
2	2	2	Lead Mechanic	91,657
4	4	4	Mechanic II	156,428
1	1	1	Auto Parts Controller	31,256
1	1	1	Administrative Specialist II	40,097
1	1	1	Service Worker III	32,686
FUND TOTALS :				
11	11	11	Regular Salaries	\$471,050
			Other Salaries & Wages	14,480
			Overtime	15,000
			Employer Payroll Expenses	175,271
			Total Personal Services	\$675,801

**FISCAL YEAR 2006
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590

ACCOUNT DESCRIPTION	02 - 03 ACTUALS	03 - 04 ACTUALS	04 - 05 ORIGINAL BUDGET	05 - 06 APPROVED BUDGET	CHANGE	
<u>PERSONAL SERVICES</u>						
10-20 REGULAR SALARIES & WAGES	388,880	432,115	427,726	471,050	43,324	
10-30 OTHER SALARIES	5,037	5,750	5,475	14,480	9,005	
10-40 OVERTIME	36,111	16,953	15,000	15,000	0	
25-01 FICA	31,668	33,821	31,566	34,760	3,194	
25-03 RETIREMENT CONTRIBUTIONS	18,795	36,496	36,613	42,203	5,590	
25-04 LIFE/HEALTH INSURANCE	67,468	86,634	88,729	98,308	9,579	
29-00 GENERAL & MERIT INC.	0	0	18,446	0	(18,446)	
TOTAL PERSONAL SERVICES	547,959	611,769	623,555	675,801	52,246	8%
<u>OPERATING EXPENSES</u>						
30-00 OPERATING EXPENDITURES	2,062	4,859	5,000	5,000	0	
30-01 CITY ADMINISTRATION	131,100	139,000	139,000	139,000	0	
30-07 SMALL TOOLS	1,750	2,100	2,100	2,100	0	
30-91 LOSS-DISPOSAL FIXED ASSETS	0	218	0	0	0	
31-04 OTHER CONTRACTUAL SVCS	5,252	6,710	7,300	8,550	1,250	
40-00 TRAINING & TRAVEL COSTS	2,947	3,600	3,900	3,900	0	
41-00 COMMUNICATIONS	0	5,551	4,500	7,656	3,156	
41-01 TELEPHONE	7,194	1,289	1,800	1,440	(360)	
41-03 RADIO & PAGER	12	0	0	0	0	
42-10 EQUIP. SERVICES - REPAIRS	17,590	11,242	10,000	10,000	0	
42-11 EQUIP. SERVICES - FUEL	1,795	2,588	1,600	1,600	0	
43-01 ELECTRICITY	15,671	16,262	17,000	19,550	2,550	
43-02 WATER, SEWER, GARBAGE	7,151	8,274	7,500	8,300	800	
45-22 SELF INS. PROPERTY DAMAGE	11,204	24,468	25,477	26,767	1,290	
46-00 REPAIR AND MAINTENANCE	3,841	5,401	5,000	7,500	2,500	
46-03 EQUIP. MAINT. CONTRACTS	1,108	120	4,650	4,650	0	
46-10 SUBLET REPAIRS	154,324	139,731	200,000	200,000	0	
49-00 OTHER CURRENT CHARGES	4,472	26,707	0	0	0	
49-08 HAZARDOUS WASTE DISPOSAL	2,968	3,154	3,500	3,500	0	
51-00 OFFICE SUPPLIES	1,468	742	1,000	1,000	0	
51-01 STATIONERY	414	313	400	400	0	
52-00 OPERATING SUPPLIES	198,029	212,915	225,000	225,000	0	
52-02 FUEL	330,822	372,367	476,835	613,338	136,503	
52-03 OIL & LUBE	16,715	18,747	18,400	18,400	0	
52-04 BATTERIES	9,357	7,146	9,000	9,000	0	
52-06 TIRES	145,070	119,967	138,000	158,700	20,700	
52-07 UNIFORMS	3,896	3,992	3,900	3,900	0	
52-08 SHOP SUPPLIES	9,520	6,765	10,000	10,000	0	
52-09 OTHER CLOTHING	1,100	1,075	1,300	1,500	200	
52-10 JANITORIAL SUPPLIES	0	0	0	0	0	
59-00 DEPRECIATION	34,042	35,777	0	0	0	
TOTAL OPERATING EXPENSES	1,120,874	1,181,080	1,322,162	1,490,751	168,589	13%
<u>NON-OPERATING EXPENSES</u>						
60-20 BUILDINGS	0	0	0	250,000	250,000	
60-30 IMPROVEMENTS O/T BLDGS	0	0	20,000	0	(20,000)	
60-40 MACHINERY EQUIPMENT	0	0	28,000	62,500	34,500	
60-80 COMPUTER PURCHASES	0	0	4,800	0	(4,800)	
91-51 HEALTH INSURANCE	0	0	0	0	0	
99-00 CONTINGENCY	0	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	52,800	312,500	259,700	492%
TOTAL EXPENSES	\$1,668,833	\$1,792,849	\$1,998,517	\$2,479,052	480,535	24%

CIP PROJECTS - EQUIPMENT SERVICES FUND

CIP- PROJ	PROJECT DESCRIPTION	DEPT REQUEST 2006	DEPT REQUEST 2007	DEPT REQUEST 2008	DEPT REQUEST 2009	DEPT REQUEST 2010
EQUIPMENT SERVICES						
06S01	Facility Improvements	250,000				
06S03	Truck Lift	60,000				

GRAND TOTAL EQUIPMENT SERVICES	310,000	0	0	0	0
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CIP PROJECTS - EQUIPMENT SERVICES FUND

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Construction Management

City of Naples, Florida

Fund Summary Page



DEPARTMENT Construction Management
FUND: Construction Management (an Internal Service Fund)
(Fund 540)

Department Description

This internal service fund performs most construction management and engineering services for the City.

2005-06 Goals and Objectives

Generate savings with in-house engineering services that exceed the Department Operating Budget.

- Provide design, construction management and inspection services with in-house staff on an annual ongoing basis.
- Provide technical assistance, as required, to staff and citizens or as directed by the City Manager on an annual ongoing basis.

Assist City Departments with development of long-range improvement projects to insure a high level of quality of the City's infrastructure and facilities, including coordinating and implementing the 2005-06 approved Capital Improvement Program (CIP).

- Develop 2005-06 project schedule for October 2005, which will include all CIP projects, such as:
 - ❖ Fleischmann Park – Phase I construction to be completed by February 2006
 - ❖ Pulling Park – Construction to be completed by summer 2006
 - ❖ Lowdermilk Park – Parking lot reconstruction to be completed by December 2005
 - ❖ Galleon Bridge – Construction to be completed by December 2005
 - ❖ Maintenance Bldg Renovations – Design for budgeting to be completed by May 2006
- Forecast and plan future facility and infrastructure improvements based on growth and necessity. To be incorporated in the annual budget process for completion in June 2006.

2005-06 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 2005-06, revenues were determined by pro-rating the fund's expense based on the 2005-06 capital improvements budget.

Fund Summary Page (continued)

DEPARTMENT	Construction Management
FUND:	Construction Management (an Internal Service Fund)

Expenditures

The expenditures of the Construction Management Department for fiscal year 2005-06 are \$886,267. This is a 7.3% increase from the adopted budget of 2004-05.

Personal Services, budgeted at \$688,017 funds eight positions, a \$52,983 increase. There is no change in personnel for FY05-06.

The operating line-item budget totals \$198,250. One major expenditure of this Department's budget is Building Rental (\$38,676) as payment for the Department's share of their office space, which is located in the Building Permits building. Research with the City's Auditors and State law indicates that this payment is prudent and reasonable. Additionally, the Department is paying \$103,000 to the General Fund, in reimbursement for administrative charges; the costs of accounting, auditing, human resources, etc.

Because this is a relatively new fund, it has only a minor fund balance. Any surplus of revenues over expenditures from prior years will be reserved for future use. As a new fund, this fund has no fund balance to stabilize rates, and this reserve will provide this for the future.



CONSTRUCTION MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2005-06

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2004	\$0
Projected Revenues FY 2004-05	\$837,000
Projected Expenditures FY 2004-05	\$788,723
Net Increase/(Decrease) in Net Unrestricted Assets	\$48,277
Expected Unrestricted Net Assets as of Sept. 30, 2005	\$48,277
Add Fiscal Year 2005-06 Budgeted Revenues	
Charges for Services:	
Interest Earnings	\$1,447
General Fund	165,720
Utility Tax Capital Projects	176,400
Water & Sewer Fund	148,600
Community Redevelopment Agency	199,100
Equipment Services	33,000
Streets Fund	108,000
Stormwater Fund	54,000
	<u>\$886,267</u>
TOTAL AVAILABLE RESOURCES	\$934,544
Less Fiscal Year 2005-06 Budgeted Expenditures	
Personal Services	\$688,017
Operations & Maintenance	43,884
Transfer - Self Insurance	12,690
Transfer - Reimbursed Admin.	103,000
Transfer - Building Rental	38,676
	<u>\$886,267</u>
BUDGETED CASH FLOW	\$0
Projected Unrestricted Net Assets as of September 30, 2006	\$48,277

FUND: 540 CONSTRUCTION MANAGEMENT

**CONSTRUCTION MANAGEMENT FUND
FISCAL YEAR 2005-06**

2004 Approved	2005 Approved	2006 Approved	JOB TITLE	FY 2006 APPROVED
1	1	1	Construction Management Director	\$104,853
3	3	3	Project Manager	227,248
1	1	1	Engineering Design Supervisor	47,790
1	1	1	Sr. Engineering Technician	55,259
1	1	1	Utilities Inspector	41,561
1	1	1	Sr. Administrative Specialist	35,068
FUND TOTALS :				
8	8	8	Regular Salaries	511,779
			Employer Payroll Expenses	176,238
			Total Personal Services	\$688,017

**FISCAL YEAR 2005-06
BUDGET DETAIL
CONSTRUCTION MANAGEMENT FUND**

540.1501.590

ACCOUNT DESCRIPTION	02-03 ACTUALS	03-04 ACTUALS	04-05 APPROVED BUDGET	05 - 06 APPROVED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	470,590	464,984	511,779	46,795
10-30 OTHER SALARIES		0	0	4,800	4,800
10-40 OVERTIME		277	0	300	300
25-01 FICA	0	34,552	35,099	38,391	3,292
25-03 RETIREMENT CONTRIBUTIONS	0	41,072	41,849	48,108	6,259
25-04 LIFE/HEALTH INSURANCE	0	68,819	73,050	84,639	11,589
29-00 GENERAL & MERIT INCREASE	0	0	20,052	0	(20,052)
TOTAL PERSONAL SERVICES	0	615,310	635,034	688,017	52,983
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	1,037	3,200	3,200	0
30-01 CITY ADMINISTRATION	0	41,000	98,000	103,000	5,000
31-04 OTHER CONTRACTUAL SERVICES	0	3,500	5,000	2,000	(3,000)
40-00 TRAINING & TRAVEL COSTS	0	822	3,000	3,000	0
41-00 COMMUNICATIONS	0	7,571	5,975	8,300	2,325
42-10 EQUIP. SERVICES - REPAIRS	0	9,970	10,000	10,000	0
42-11 EQUIP. SERVICES - FUEL	0	2,449	5,000	5,000	0
44-00 RENTALS & LEASES	0	1,440	1,440	3,649	2,209
44-01 BUILDING RENTAL	0	47,800	38,232	38,676	444
45-22 SELF INSURANCE	0	125,010	12,537	12,690	153
46-04 EQUIP. MAINTENANCE	0	1,129	1,565	1,565	0
51-00 OFFICE SUPPLIES	0	1,436	2,000	2,000	0
52-00 OPERATING SUPPLIES	0	2,727	4,000	4,000	0
52-09 OTHER CLOTHING	0	400	600	600	0
54-01 MEMBERSHIPS	0	249	500	500	0
54-02 BOOKS, PUBLICATIONS, SUBS.	0	0	50	70	20
TOTAL OPERATING EXPENSES	0	246,540	191,099	198,250	7,151
TOTAL EXPENSES	\$0	\$861,850	\$826,133	\$886,267	60,134



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Debt
Service
Schedules

DEBT ADMINISTRATION OVERVIEW

The City of Naples has not yet adopted a formal debt policy. A formal policy, incorporating limits, ratios, debt structure and other debt management issues will be considered by the Council during the 2005-06 fiscal year.

Current and prior practices of the City represent conservative debt management. Debt has only been issued for capital projects. Debt would not be issued for operating or maintenance expenditures. In Naples, most capital projects have been funded on a pay-as-you-go basis or funded with reserves. However, there are major projects where the issuance of debt has been preferred.

The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedule in this section of the book.

Debt Issuance Procedures

The City Administration, in cooperation with the City Council, evaluates each debt proposal and compares it with other competing interests in the City. Requests are considered in accordance with the City's overall adopted priorities and 5-year Capital Plan. The City of Naples retains the services of professional financial consultants to facilitate the process.

The City may issue general obligation (GO) bonds and other debt instruments by means of referendums, City Ordinances, Bond Resolutions and/or other applicable provisions of law as required, and in full compliance with, the Constitution and Statutes of the State of Florida.

Throughout the process, the City Administration and the Finance Department coordinate the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's debt service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City shall strive to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality' (Moody Rating Aa3 or Fitch Ratings AA-). Moody's and Fitch evaluated City of Naples underlying creditworthiness in March of 2002. Moody's rated the City at Aa2, 'High Grade High Quality'. Fitch gave the City a rating of AAA 'Prime Maximum Safety'.

The following table outlines several key indicators designed to keep direct debt at the lowest possible level:

NET GENERAL OBLIGATION DEBT	RATING AGENCY	9/30/02	9/30/03	9/30/04
	(Low*)			
Per Capita	\$1,000	\$356	\$332	\$232
as a % of Taxable Property Value	3%	0.09%	0.07%	0.04%
Debt Service as a % of General Fund Expenditures	5%	3.30%	2.80%	2.52%
As documented in the Comprehensive Annual Financial Report				
* Standard & Poor's Ratings				

Legal Debt Margin

Neither the Florida Constitution, Florida Statutes, nor the Naples City Code place a limit on the amount of debt the voters may approve by referendum. As of September 30, 2004 the City had \$5.22 million of general obligation and voted debt outstanding. Based on the assessed valuation of \$12,168 million for the fiscal year ending September 30, 2004, the City's general obligation and voted debt ratio currently equals 0.04 percent (0.04%).

Outstanding Indebtedness

The City's total outstanding debt as of September 30, 2004 was \$64 million. Approximately 8.15 percent of the total City debt is repaid with property tax revenues. The remainder is repaid with pledged revenues, including sales tax, tourist tax and special taxing units.

General Obligation Bonds

As of September 30, 2004, City of Naples had two outstanding general obligation bonds (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. Both bonds are related to the Naples Preserve. Listed below are the outstanding principal GO balances as of September 30, 2004:

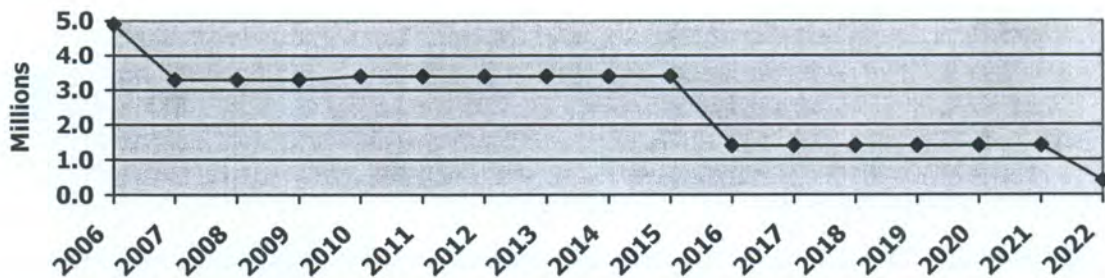
- \$2.050 million, GO Bonds, Series 2000 issued for the acquisition of real property consisting of approximately 8 acres located on the southeast corner of U.S. Highway 41 and Fleischmann Boulevard in the City of Naples for open space and other public purposes. Final maturity date March 1, 2009.
- \$3.170 million, GO Bonds, Series 2004 issued for the purpose of refinancing a portion of the outstanding City of Naples, Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. As of September 30, 2004 the outstanding principal balances were as follows:

- \$970,000 Public Service Tax Refunding Revenue Bonds, Series 1993 issued for the purpose of refunding the City's outstanding Public Service Tax Revenue Certificates Series 1975, a portion of the Public Service Tax Refunding Revenue Bond Series 1989, a portion of the Capital Improvement Revenue Bonds Series 1991, and a promissory note to Naples Federal Savings & Loan dated November 7, 1983. Final maturity date July 1, 2009.
- \$10.255 million Public Service Tax Revenue Bonds, Series 2001 issued to finance the cost to acquire certain municipal recreation facilities improvements in the City, to refund all of the City's Public Service Tax Revenue Bonds, Series 1997, and to fund the reserve fund for the Series 2001 Bonds. Final maturity date July 1, 2021.
- \$5.675 million Redevelopment Revenue and Refunding Bonds, Series 2003 issued for the purpose of financing a portion of the cost of the design, installation, construction and reconstruction of street, public rights-of-way, drainage improvements and related improvements within its community redevelopment agency, and to refinance the outstanding Redevelopment Revenue Bonds, Series 1998. Final maturity date December 1, 2021.
- \$3.03 million Water and Sewer Revenue Refunding Bonds, Series 2001 issued for the purpose of refunding the Water and Sewer Revenue Refunding Bonds Series 1991, Water and Sewer Revenue Refunding Bonds Series 1992A, and to provide for the funding of the Reserve Account. Final maturity date September 1, 2006.
- \$11.4 million Water and Sewer Revenue Refunding Bonds, Series 2002 issued for the purpose of refunding the Water and Sewer Revenue Refunding Bonds, Series 1992. Final maturity date September 1, 2015.

**Combined Debt Service Schedule
All Financing Sources**



Loans

As of September 30, 2004, the City of Naples had a total of \$26.08 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes. Total FY2004-2005 debt service for the loans is budgeted at \$2,342,262.

Loan Purpose	9/30/2004 Balance	Final Payment Date
Storm Water	216,464	4/15/2009
Storm Water	3,420,791	6/15/2021
Wastewater	19,594,530	4/15/2018
Wastewater	745,310	4/15/2018
Port Royal Water Tank	2,104,181	10/15/2021
Total	\$ 26,081,276	

Industrial Development Bonds

The City of Naples acted as a facilitator for Industrial Development Bonds transactions. These obligations are not in any way a debt of the City. Naples Community Hospital obtained tax-exempt bonds in 1993 and 1996 to finance the construction of Hospital Facilities. These bonds are secured by revenues from the Naples Community Hospital, the present value of this long-term debt is \$83.8 million. Final maturity date October 1, 2026.

Community Development District Bonds

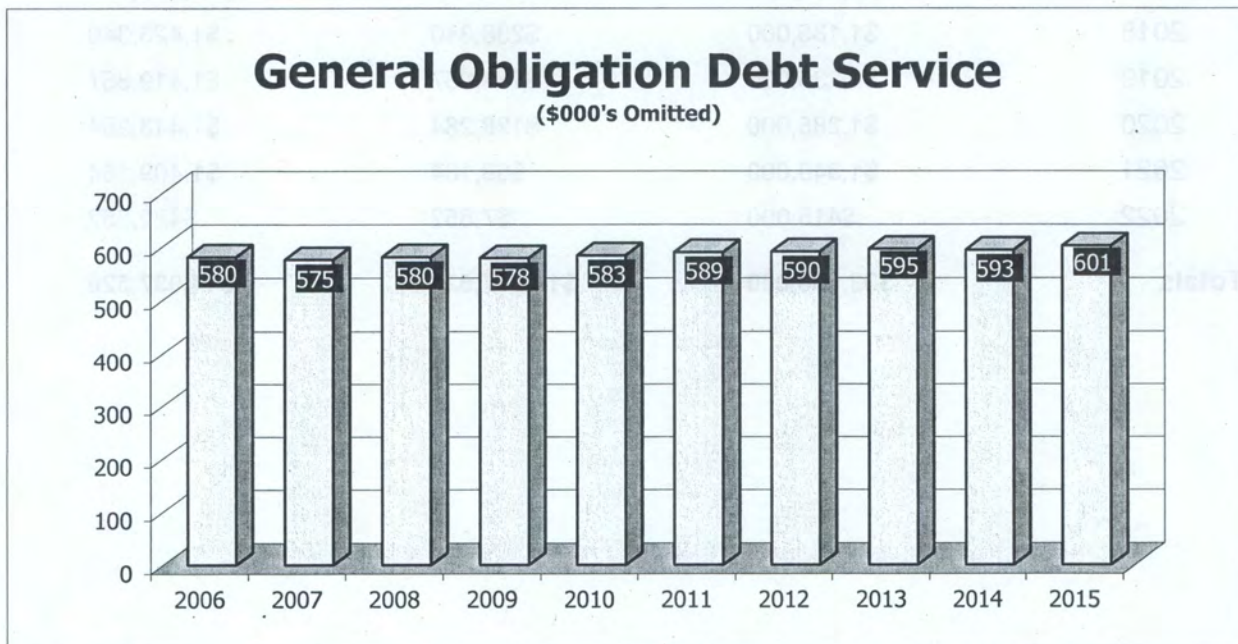
The City of Naples may be requested to act as facilitator to obtain financing on behalf of GWC-2004 LLC and Carver Finance Incorporated. The purpose of these funds will be to finance the rehabilitation of public housing. This financing will not be an obligation of the City. Resolution 05-10839.

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>
2006	\$3,475,000	\$1,446,729	\$4,921,729
2007	\$2,015,000	\$1,300,760	\$3,315,760
2008	\$2,110,000	\$1,212,520	\$3,322,520
2009	\$2,225,000	\$1,116,548	\$3,341,548
2010	\$2,325,000	\$1,020,384	\$3,345,384
2011	\$2,440,000	\$923,112	\$3,363,112
2012	\$2,540,000	\$820,500	\$3,360,500
2013	\$2,665,000	\$706,127	\$3,371,127
2014	\$2,785,000	\$586,002	\$3,371,002
2015	\$2,925,000	\$459,435	\$3,384,435
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	\$33,190,000	\$10,847,528	\$44,037,528

CITY OF NAPLES
 GENERAL OBLIGATION DEBT
 SUMMARY

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	385,000	194,853	579,853
2007	400,000	175,228	575,228
2008	425,000	154,603	579,603
2009	445,000	132,853	577,853
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	590,000	11,328	601,328
Totals	\$4,825,000	\$1,038,465	\$5,863,465



CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2004
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

Type: General Obligation Bonds
 Authorized and Issued: \$3,170,000
 Amount Outstanding - 9/30/05 \$3,170,000
 Dated: June 17, 2004
 Final Maturity: March 1, 2015
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 3.84%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	-	121,728	121,728
2007	-	121,728	121,728
2008	-	121,728	121,728
2009	-	121,728	121,728
2010	470,000	112,704	582,704
2011	495,000	94,176	589,176
2012	515,000	74,784	589,784
2013	540,000	54,528	594,528
2014	560,000	33,408	593,408
2015	590,000	11,328	601,328
Totals	\$3,170,000	\$867,840	\$4,037,840

Purpose: Purchase of Fleischmann Property

CITY OF NAPLES

GENERAL OBLIGATION BONDS, SERIES 2000
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

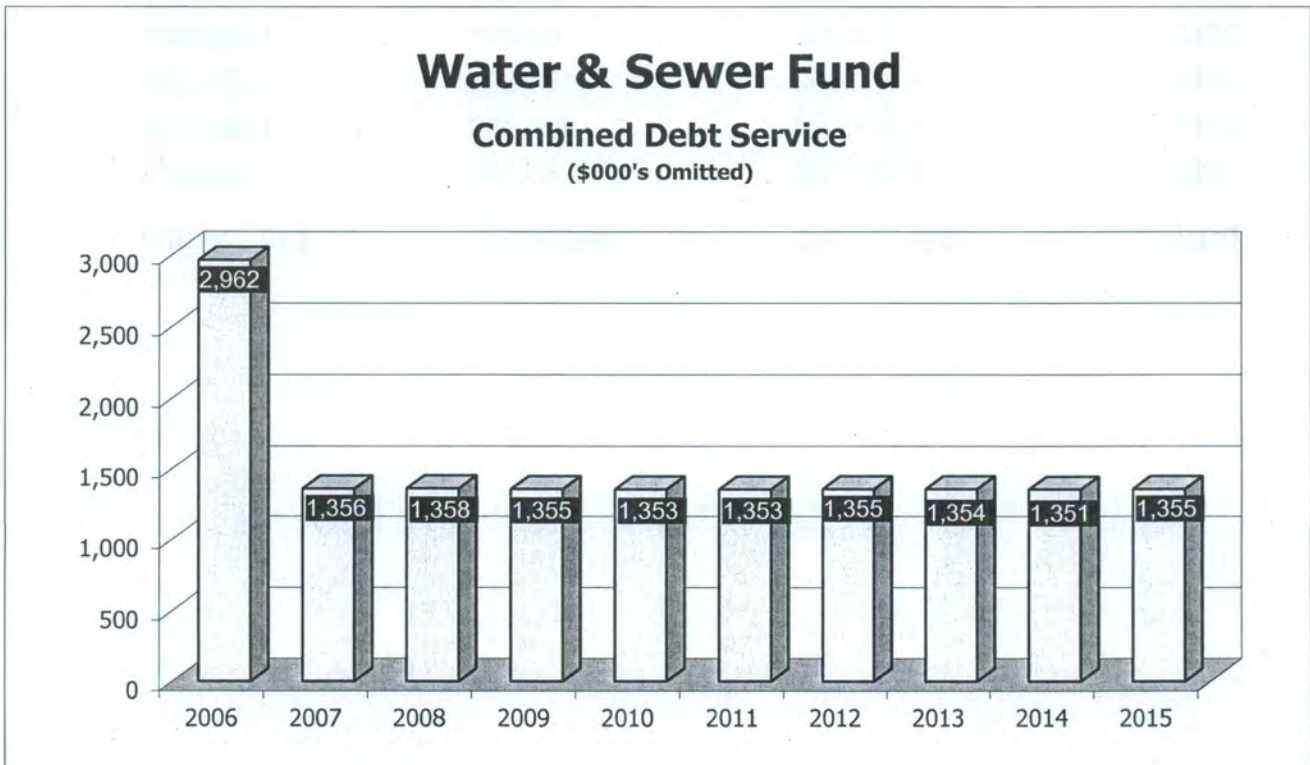
Type: General Obligation Bonds
 Authorized and Issued: \$8,460,000
 Amount Outstanding - 9/30/05 \$1,655,000
 Dated: March 15, 2000
 Final Maturity: March 1, 2009
 Principal Payment: March 1
 Interest Payment: March 1, September 1
 Interest Rates: 5.00% - 5.20%
 Revenue Pledged: Ad Valorem Revenues

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	385,000	73,125	458,125
2007	400,000	53,500	453,500
2008	425,000	32,875	457,875
2009	445,000	11,125	456,125
Totals	\$1,655,000	\$170,625	\$1,825,625

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>
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	\$12,115,000	\$3,036,770	\$15,151,770



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 - 9/30/05 \$10,570,000
 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>
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	\$10,570,000	\$2,974,970	\$13,544,970

CITY OF NAPLES

WATER AND SEWER REVENUE REFUNDING BONDS - SERIES 2001
DESCRIPTION AND BOND AMORTIZATION SCHEDULE

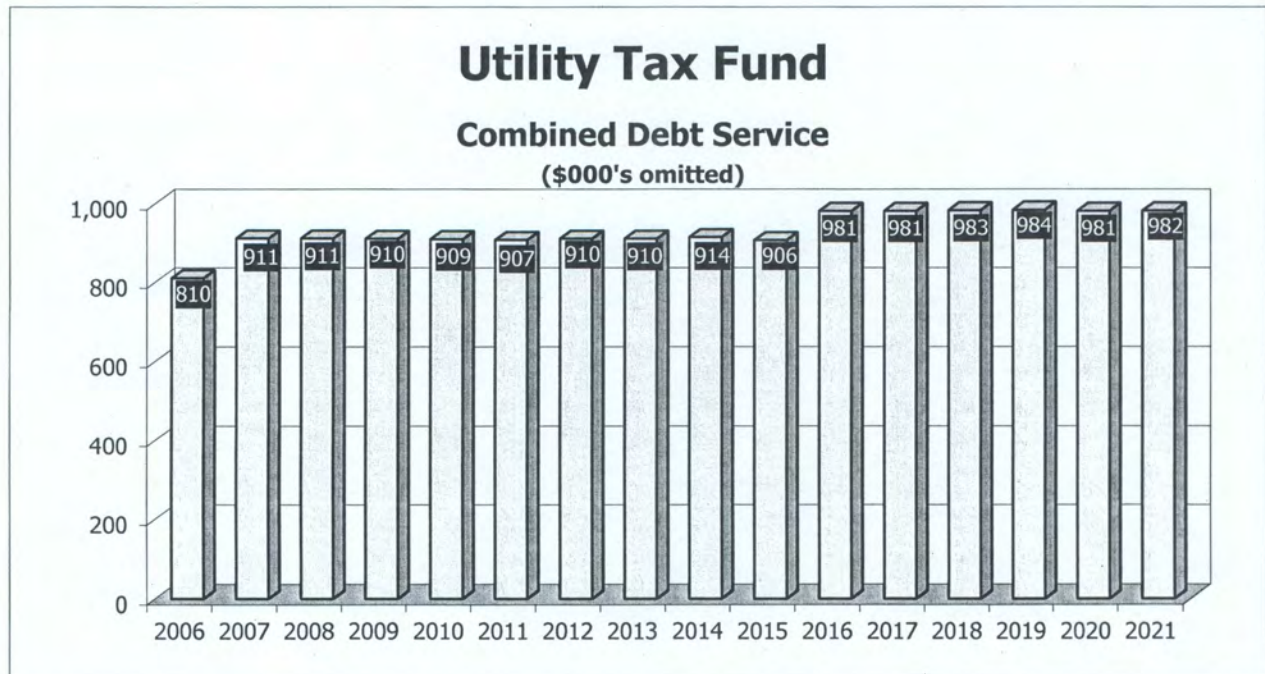
Type: Revenue Bonds
 Authorized and Issued: \$7,275,000
 Amount Outstanding - 9/30/05 \$1,545,000
 Dated: June 1, 2001
 Final Maturity: September 1, 2006
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 4.000%

Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	1,545,000	61,800	1,606,800
Totals	\$1,545,000	\$61,800	\$1,606,800

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>
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	\$10,148,637	\$4,744,008	\$14,892,645



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 - 9/30/05 \$608,637
 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

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$608,637	\$75,524	\$684,161

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 - 9/30/05 \$9,540,000
 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

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$9,540,000	\$4,668,484	\$14,208,484

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 - 9/30/05 \$65,470
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

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	65,470	3,355	68,825
Totals	\$65,470	\$3,355	\$68,825

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 - 9/30/05 \$30,893
 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

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2006	30,893	1,583	32,476
Totals	\$30,893	\$1,583	\$32,476

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 - 9/30/05 \$530,000
 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

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$530,000	\$140,358	\$670,358

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 - 09/30/05 \$5,475,000
 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>
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	\$5,475,000	\$1,882,989	\$7,357,989

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

Supplemental Information

ORDINANCE 05-10961

AN ORDINANCE DETERMINING AND FIXING THE 2005 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 2005 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property\$13,758,295,489

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 2005 be, and the same is, hereby fixed and determined to be 1.1400 mills.

Section 2. That the voted debt service millage rate for the City of Naples, excluding Dependent Taxing Districts for the year 2005 be, and the same is, hereby fixed and determined to be 0.0439 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
1.1400 mills\$15,684,457

Voted Debt Service
0.0439 mills\$603,989

Section 4. The current year proposed aggregate millage rate of 1.1564 mills exceeds the current year aggregate rolled back rate of 1.0545 mills by 9.66 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.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2005.

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

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2005.

Bill Barnett Mayor
Bill Barnett Mayor

Attest:

Tara A. Norman
Tara A. Norman, City Clerk

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2005\05-10961

Date filed with City Clerk: 9-29-05

ORDINANCE 05-10962

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2005 AND ENDING SEPTEMBER 30, 2006; 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, 2005, AND ENDING SEPTEMBER 30, 2006; 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 2005-06 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 2005-06 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 \$121,988,446.

(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		\$236,943	
City Attorney		552,223	
City Clerk		522,794	
City Manager		527,061	
Human Resources		651,335	
Community Development			
Planning	\$564,981		
Code Enforcement	179,392	744,373	
Finance			
Accounting	901,359		
Customer Service	404,215		
Purchasing	237,428	1,543,002	
Community Services			
Administration	649,576		
Parks & Parkways	2,995,353		
Recreation	2,310,795	5,955,724	

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. Rosenbergs
Title Deputy City Clerk

Police & Emergency Svcs			
Administration	439,359		
Criminal Invest.	1,471,249		
Police Operations	4,925,190		
Support Services	2,113,152		
Fire Operations	5,126,824	14,075,774	
Non-Departmental		3,938,038	
Contingency		298,236	
Transfers Out		280,000	
FUND TOTAL			\$29,325,503

(b) For the Utility Tax Fund, the following amounts shall be appropriated:

UTILITY TAX/DEBT SERVICE FUND:			
Debt Service	1,930,332		
Transfers Out	2,309,275		
FUND TOTAL			\$4,239,607

(c) For the Special Revenue/Capital Funds, the following amounts shall be appropriated:

SPECIAL REVENUE/CAPITAL FUNDS:			
Community Development Block Grant		\$137,000	
Building Permits		\$2,589,685	
Capital Projects Fund		\$9,163,577	
Community Redevelopment		\$7,965,461	
Streets & Traffic		\$3,778,329	

(d) For the Enterprise Funds, the following amounts shall be appropriated:

WATER/SEWER ENTERPRISE FUND:	\$40,137,714
NAPLES BEACH FUND	\$1,376,021
SOLID WASTE ENTERPRISE FUND:	\$5,933,431
CITY DOCK ENTERPRISE FUND:	\$1,791,179
STORMWATER ENTERPRISE FUND:	\$2,127,535
TENNIS ENTERPRISE FUND:	\$498,958

(e) For the Internal Service Funds, the following amounts shall be appropriated:

INTERNAL SERVICE FUNDS:		
Self Insurance/Risk Management	\$2,427,087	
Employee Benefits	\$5,325,259	
Technology Services	\$1,806,781	
Equipment Services	\$2,479,052	
Construction Management	\$886,267	

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 2005-06 require City Council approval via resolution.

Section 6. The Finance Director is authorized to reserve at October 1, 2005, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2004-05. 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, 2005.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2005.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER, 2005.

Donald A. DeWain Vice Mayor
Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman
Tara A. Norman, City Clerk

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2005\05-10962

Date filed with City Clerk: 9-29-05

ORDINANCE 05-10963

AN ORDINANCE DETERMINING AND FIXING THE 2005 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 2005 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property \$381,283,398

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 2005 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 \$190,642

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 7TH DAY OF SEPTEMBER, 2005.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2005.

Danella C. Isaacs
Bill Barnett, Mayor

Attest:
Tara A. Norman
Tara A. Norman, City Clerk

Approved as to form and legality:
Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2005\05-10963

Date filed with City Clerk: 9-29-05

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. Rosenbergs
Title Deputy City Clerk

ORDINANCE 05-10965

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2005, AND ENDING SEPTEMBER 30, 2006; 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, 2005, AND ENDING SEPTEMBER 30, 2006; 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 2005-06 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, 2005, and ending September 30, 2006 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, 2006, 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	\$219,025
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Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2005, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2004-05. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year,

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. Rosenbergs
Title Deputy City Clerk

appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2005.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2005.

Bill Barnett, Vice Mayor
Bill Barnett, Mayor

Approved as to form and legality:
Robert D. Pritt
Robert D. Pritt, City Attorney

Attest:

Tara A. Norman
Tara A. Norman, City Clerk

M:\REF\COUNCIL\ORD\2005\05-10965

Date filed with City Clerk: 9-29-05

ORDINANCE 05-10964

AN ORDINANCE DETERMINING AND FIXING THE 2005 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 2005 Tax Assessment Roll has been prepared, equalized and certified, showing:

Total Assessed Valuation of
Real and Personal Property \$1,376,147,068

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 2005 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 \$34,404

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 7TH DAY OF SEPTEMBER, 2005.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 21ST DAY OF SEPTEMBER, 2005.

Danella Dix Vice Mayor
Bill Barnett, Mayor

Approved as to form and legality:
Robert D. Pritt
Robert D. Pritt, City Attorney

Attest:

Tara A. Norman
Tara A. Norman, City Clerk

M:\REF\COUNCIL\ORD\2005\05-10964

Date filed with City Clerk: 9-29-05

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 05-10966

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2005, AND ENDING SEPTEMBER 30, 2006; 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, 2005, AND ENDING SEPTEMBER 30, 2006; 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 2005-06 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, 2005, and ending September 30, 2006 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, 2006, 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 \$98,200

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements as defined in Section 4.

Section 4. The Finance Director is authorized to reserve at October 1, 2005, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2004-05. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

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. Roembers
Title Deputy City Clerk

Section 6. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.

Section 7. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect immediately upon approval at second reading.

APPROVED AT FIRST READING THIS 7TH DAY OF SEPTEMBER, 2005.

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 21ST DAY OF SEPTEMBER, 2005.

Danella W. Barnett, Vice Mayor
Bill Barnett, Mayor

Attest:

Tara A. Norman
Tara A. Norman, City Clerk

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2005\05-10966

Date filed with City Clerk: 9-27-05

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.
Appropriated Fund Balance	A budgetary use of prior year cash reserves.
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 areas.
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.
Click2Gov	Software that facilitates on-line payments, for customers of the City.
Contingency	A budgetary expense reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

DEP	Department of Environmental Protection. 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. The rate schedules of enterprise funds are established to ensure that revenues are adequate to meet all necessary expenses.
FEMA	Federal Emergency Management Agency. A federal agency that provides assistance during emergencies, and provides grants for emergencies, including emergency food and shelter.
Fixed Asset	Any item or project with a value of more than \$1,000, and a useful life of more than one year.
FTE	Full Time Equivalent, a measurement of positions in the City. Two part time positions may equal one FTE.
Fund	An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.
GIS	Geographic Information System-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.
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 costs (such as Finance, Human Resources or City Clerk) to production funds (such as Streets, Solid Waste and Utilities). The backup for the city's process can be found in the Finance Department.
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.
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, Tax Increment Financing, and Utility Taxes.



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