

Adopted Budget

Fiscal Year 2009-2010



City of Naples, Florida



City of Naples

Principal Officers

Mayor

Bill Barnett

Vice-Mayor

Penny Taylor

City Council

Teresa Heitmann

Gary B. Price II

John F. Sorey III

Margaret "Dee" Sulick

William Willkomm III

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

A. William Moss

Department Directors

Assistant City Manager

Building Director/Building Official

Community Services Director

Finance Director

Human Resources Director

Planning Director

Police and Fire Director/Chief

Streets and Stormwater Director

Technology Services Director

Utilities Director

Roger Reinke

Paul Bollenback

David M. Lykins

Ann Marie S. Ricardi

Denise K. Pérez

Robin D. Singer

Thomas Weschler

Ronald A. Wallace

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Naples for its annual budget for the fiscal year beginning October 1, 2008. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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City of Naples

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

October 30, 2009

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

Honorable Mayor and Members of City Council:

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

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

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

Highlights of the 2009-10 budget

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

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

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

Challenges of the 2009-10 Budget

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

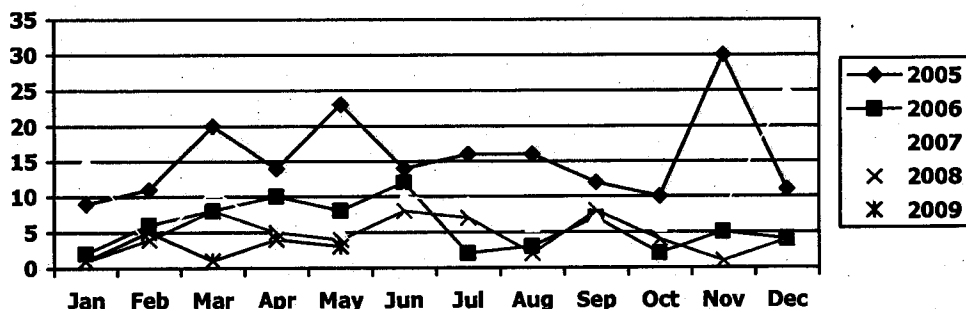
Until 2007, the city, like other governments, was benefitting from the rapid growth in property values. Services and related expenditures increased as did salaries to maintain competitiveness in the labor market.

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

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

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

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



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

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

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

City-Wide Goals

Good governance requires a set of goals and directions. The city's 10-year vision plan was adopted on June 13, 2007. This vision contains five major goals, with several activities and elements to achieve these goals. Many of these goals have been incorporated into this budget document. The basic goals are shown below, and objectives to meet the goals can be found within the department descriptions.

The five major goals of the vision plan include:

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

In addition to the vision plan, this budget follows three key financial principles:

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

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

Priorities and Issues for the 2009-10 Budget

Property Tax Reform

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

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

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

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

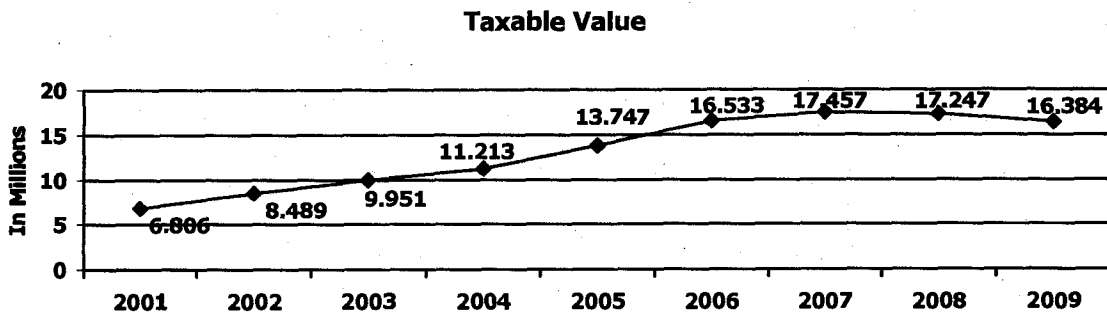
The tax reform bill continues to have financial impacts. Until this passage, the City counted on the increasing property values to pay for the increased cost of services and expanded services. With these restrictions on the taxable value growth, the city had been analyzing the use of the tax rate versus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

Millage Rate

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

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

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



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

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

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

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

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

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

Other Revenues

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

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

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

Expenditure Discussion

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

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

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

** eliminated at mid year 2008-09*

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

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

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

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

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

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

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

Fund Balance Analysis

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

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

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

General Fund

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

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

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

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

Water and Sewer Utility Fund

The City of Naples operates a Water and Sewer Utility, providing services to approximately 17,700 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Operating as an enterprise fund, charges to customers pay for the costs of operations and maintenance, debt service, payment in lieu of taxes and the prorated cost of central administration. Revenues also fund capital replacement and the annual charge for depreciation of the system. The City recently completed a rate study, and in accordance with that study, water rates will increase 12.74% in October 2009. Sewer rates are allowed to increase with the increase in accordance with the Public Service Commission Deflator Index, or 2.55%.

Naples Beach Fund

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

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

Solid Waste Fund

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

City Dock Fund

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

Stormwater Fund

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

Tennis Fund

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

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

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

Building Permit Fund

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

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

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

Canal Maintenance Taxing Districts

(East Naples Bay District and Moorings Bay District)

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

Community Redevelopment Agency

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

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

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

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

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

Streets Fund

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

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

Internal Service Funds

The City has four Internal Service Funds. They include:

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

These funds receive their revenue from charges to the other operating funds of the City. The charges to these other funds are based on either actual use or historical trend. Equipment Services has reduced its approved positions by 1.5, as one administrative secretary is removed, one mechanic position is eliminated, and a part-time Service Worker is added.

Unbudgeted funds

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

	<i>Police</i>	<i>Fire</i>	<i>Recreation</i>
	<i>Impact Fee</i>	<i>Impact Fee</i>	<i>Impact Fee</i>
10/1/2009 Projected Balance	\$57,000	\$37,000	\$15,000

Integration of other planning processes

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

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

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

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

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

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

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

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

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

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


Conclusion

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

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

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

Respectfully Submitted,



A. William Moss
City Manager



City of Naples

BUDGET PLANNING CALENDAR For Fiscal Year 2009-10

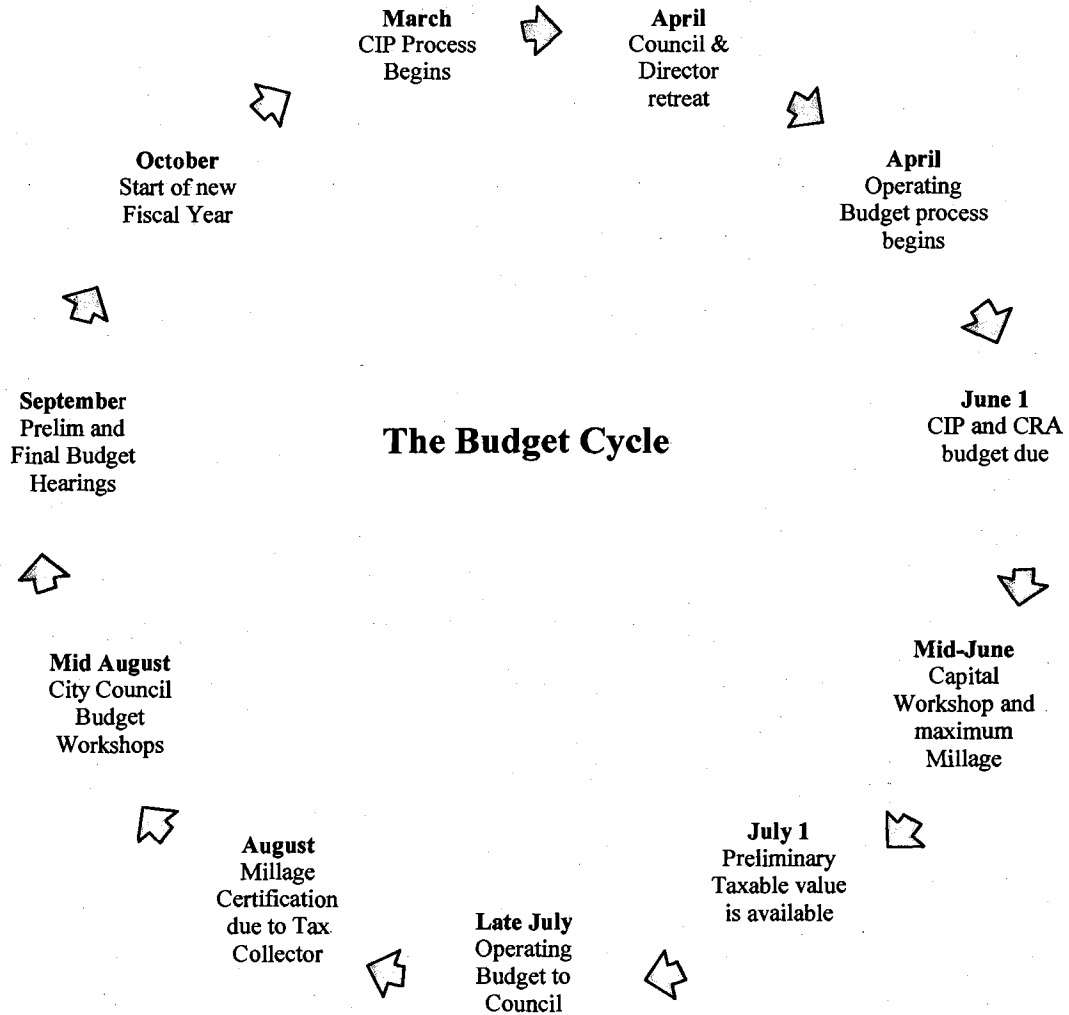
- February 16, 2009..... Finance to distribute Capital Improvement Project forms and instructions to departments
- March 2, 2009..... 2009-10 Budget Priorities/City Council Recommendations due
- March 30, 2009..... Finance to distribute Operating Budget forms and instructions to departments
- May 1,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



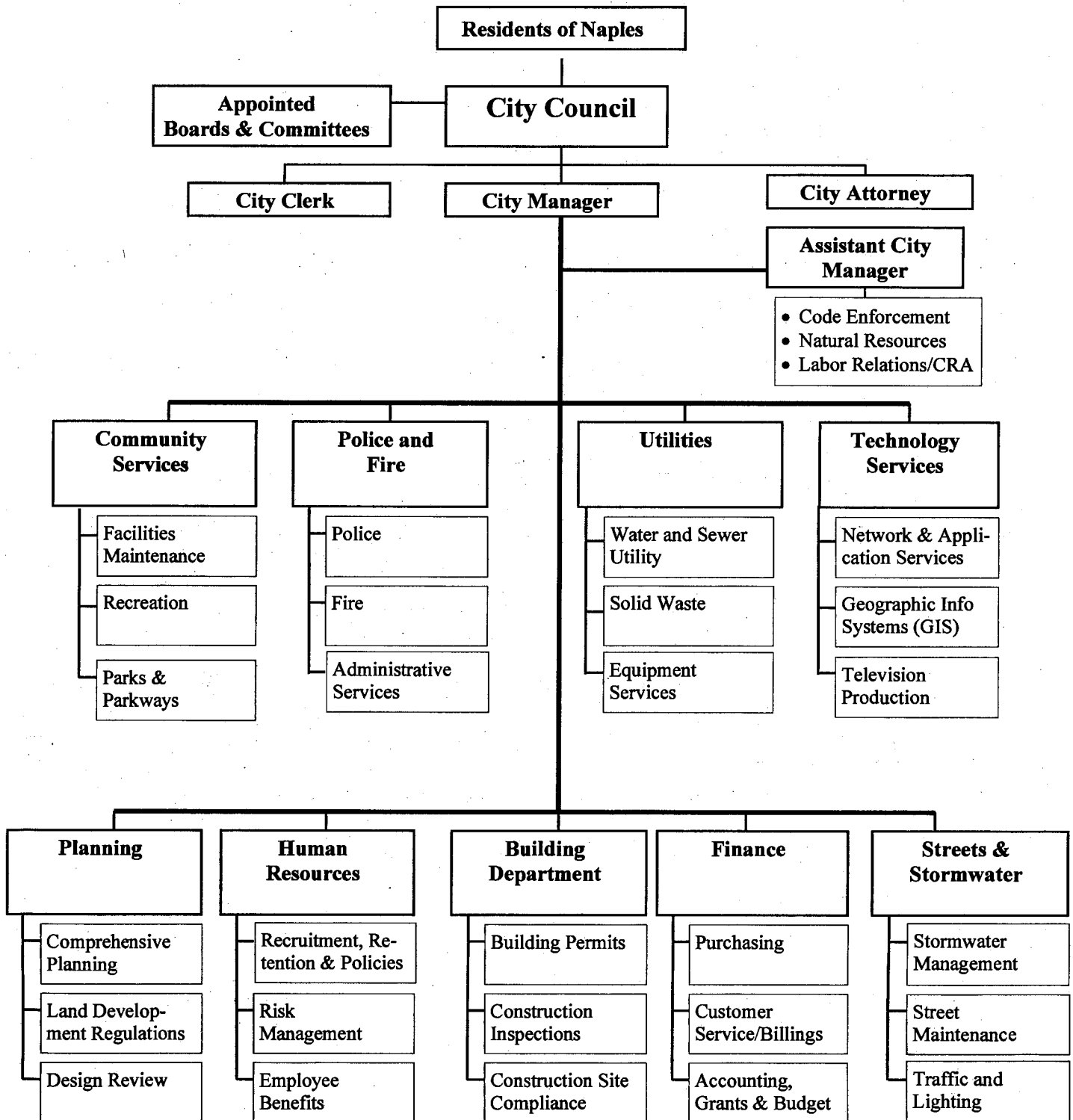
City of Naples

BUDGET PLANNING CALENDAR

For Fiscal Year 2009-10



City of Naples Organizational Chart



Budget Overview

Changes in Fund Balance Fiscal Year 2009-10

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

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

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

Special Revenue Funds

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

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

Enterprise Funds

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

Internal Service Funds

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

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

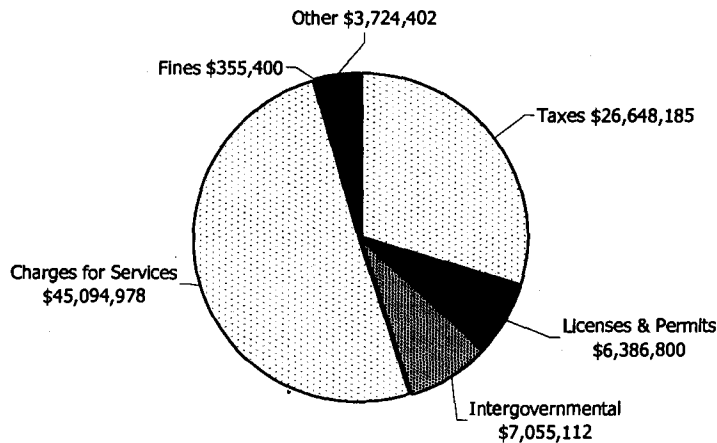
Fund Description	2006-07 Actual	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	Change from 2008-09	% Change
001 General Fund	38,848,591	37,556,620	36,763,634	35,385,423	(1,378,211)	
Governmental Funds	\$38,848,591	\$37,556,620	\$36,763,634	\$35,385,423	(1,378,211)	-4%
110 Building Permits Fund	3,497,308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

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

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

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

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



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

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

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

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

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

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

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

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

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

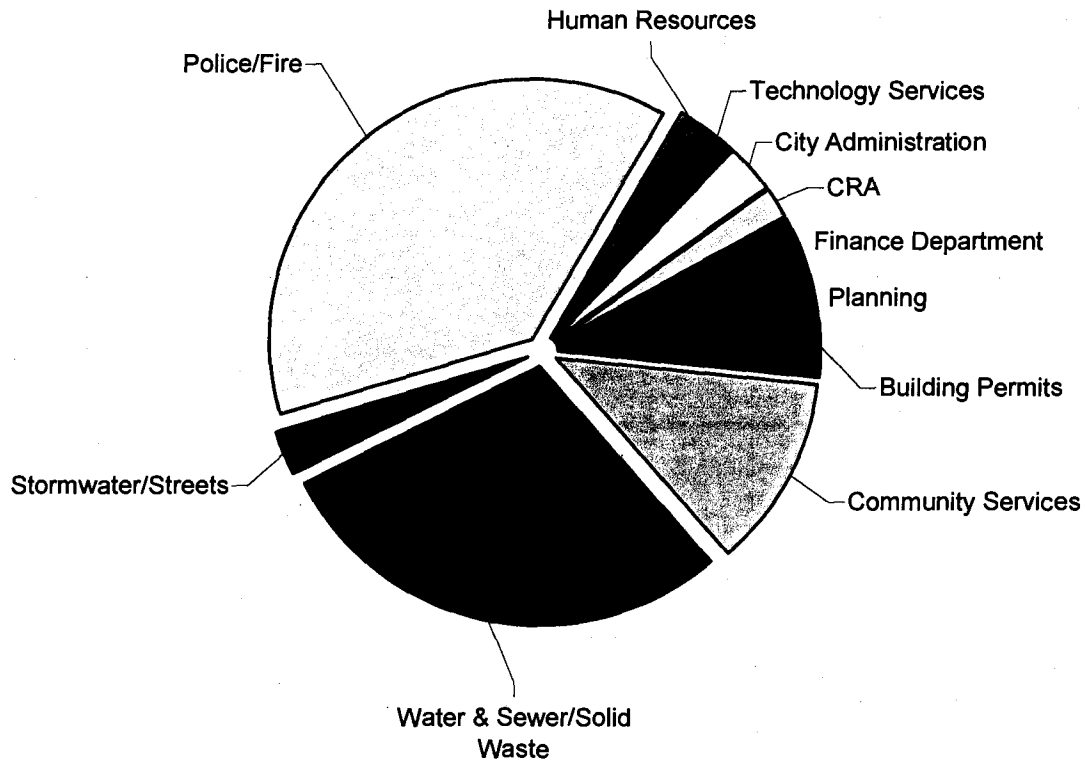
ACCOUNT DESCRIPTION	06/07 ACTUALS	07/08 ACTUALS	08/09 ADOPTED BUDGET	08/09 ESTIMATED ACTUAL	09/10 ADOPTED BUDGET
52-02 FUEL	1,845,171	1,998,041	2,315,643	1,045,800	1,182,290
52-03 OIL & LUBE	20,424	23,448	23,900	26,000	27,500
52-04 BATTERIES	10,551	8,279	11,625	10,625	10,300
52-06 TIRES	182,443	166,810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

City of Naples, Florida Full-Time Equivalent Staffing Levels

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

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

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



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

City of Naples, Florida Staffing Levels

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

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

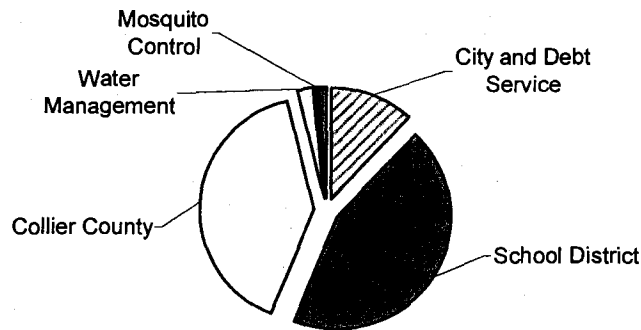
CITY OF NAPLES	1.1800	10.87%
Voted Debt Service	0.0375	0.35%
School District	5.2390	48.27%
Collier County	3.5645	32.84%
Water Pollution Control	0.0293	0.27%
Conservation Collier	0.1206	1.11%
Water Management	0.2549	2.35%
Mosquito Control	0.0720	0.66%
Big Cypress Basin	0.2265	2.09%
Conservation Collier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

Total **10.8537**

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

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

DIVISION OF TAX BILL, BY AGENCY



City of Naples, Florida

How to read this document



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

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

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

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

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

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

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

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



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

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

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

Add Fiscal Year 2009-10 Budgeted Revenues

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

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

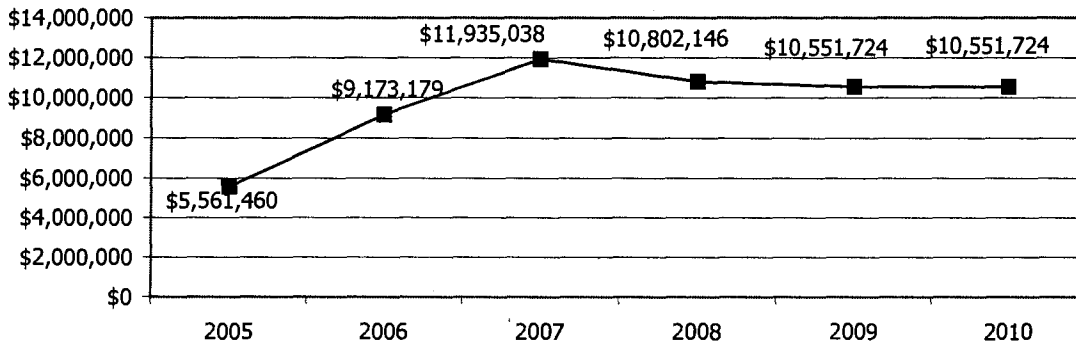
Less Fiscal Year 2009-10 Budgeted Expenditures

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

BUDGETED CASH FLOW **\$0**

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

Fund Balance Trend



General Fund

City of Naples

General Fund Revenue Analysis



Overview

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

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

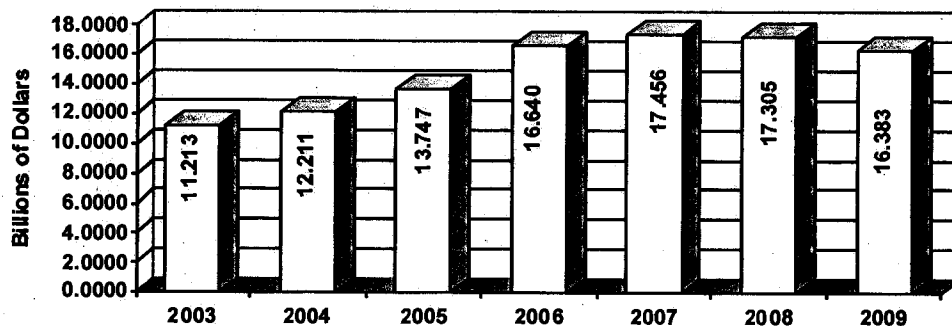
County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. The City of Naples utilizes most of the allowable revenue sources to fund governmental services; however, there are still several options available if the City needed to raise revenue. One option is to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

Revenue in the General Fund is separated into seven categories, established by the State of Florida's Uniform Accounting System: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income and Fund Balance/Transfers. For Fiscal Year 2009-10, the revenues for the General Fund are \$35,385,423.

Local Taxes (\$21,413,700)

Ad Valorem Taxes

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



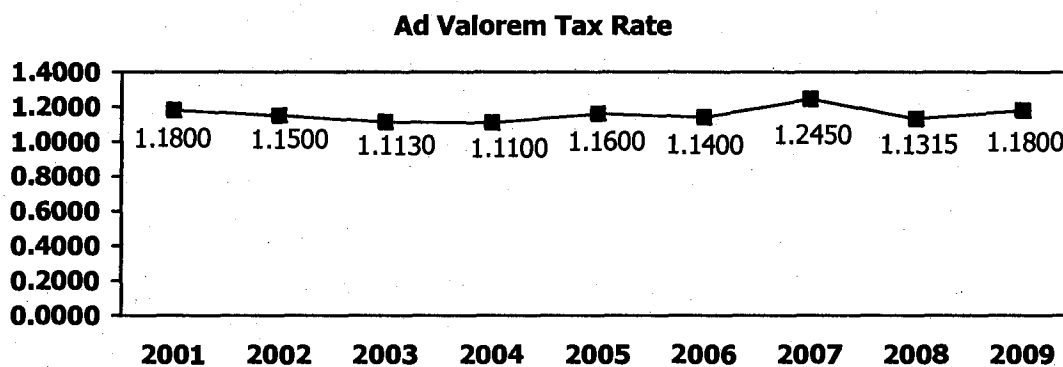
City of Naples General Fund Revenue Analysis

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

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

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

In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). Based on the 1.1800 tax rate, \$712,226 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving **\$17,653,700** as budgeted ad valorem tax income for the General Fund. The chart below shows the trend for the ad valorem tax rate.



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

Other Local Taxes

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

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

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

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

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

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

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,901,000 of revenue to the City, based on prior year collections with small growth due to the increased rates approved for the power company. The growth is lower than expected, which, according to the representatives of the power company, could be due to foreclosures, business shutdowns, a decrease in new businesses and people and businesses becoming more utility conscious in this economy. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$5,000 per month in Gas Franchise Fees, leading to a 2009-10 budget forecast of \$60,000.

Business Tax Receipts (formerly called Occupational License Tax) are a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates every two years. The last increase was April 2008 (for Fiscal Year 2009-10). The City Building Tax Receipts are projected to bring in \$230,000 for Fiscal Year 2009-10. This is based on an estimated 3,830 permits issued.

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

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

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

Intergovernmental Revenue (\$3,017,119)

Intergovernmental Revenue in the General Fund is budgeted at \$3,017,119, with the largest source of intergovernmental revenue being the General Use Sales Tax, budgeted at \$1,814,078. This sales tax revenue represents a portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations. This group annually prepares a document that includes a projection of all state-shared revenues and this information is available on its web site. This revenue source has a projected decrease of nearly 19% under FY08-09 due to the economy.

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

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

Other intergovernmental revenues are:

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

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

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

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

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

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

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

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

City of Naples General Fund Revenue Analysis

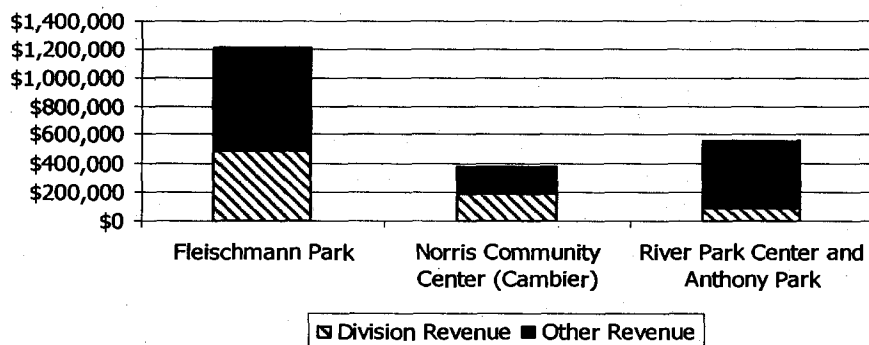
Administrative Charges to:	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Water/Sewer Fund	1,832,720	1,799,000	1,888,950	1,888,950	1,728,364
Naples Beach Fund	201,000	197,000	207,000	207,000	132,820
Solid Waste Fund	303,500	275,000	289,000	289,000	337,650
City Dock Fund	131,000	137,550	144,428	144,428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

Another major source of Charges for Services is the user fees for recreational programs. Most of these fees are from specialty camps, events and activities held at City facilities.

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

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

Recreation Program Total Expenses With Funding Sources



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

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

Fines and Forfeitures (\$355,000)

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

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

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

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

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

Miscellaneous Income (\$691,218)

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

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

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

Summary

The General Fund Revenue for 2009-10 is budgeted at \$35,385,423. With the ad valorem tax at 1.1800, the city will continue to enjoy one of the lowest tax rates in the State, while remaining a premier city in which to live.

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

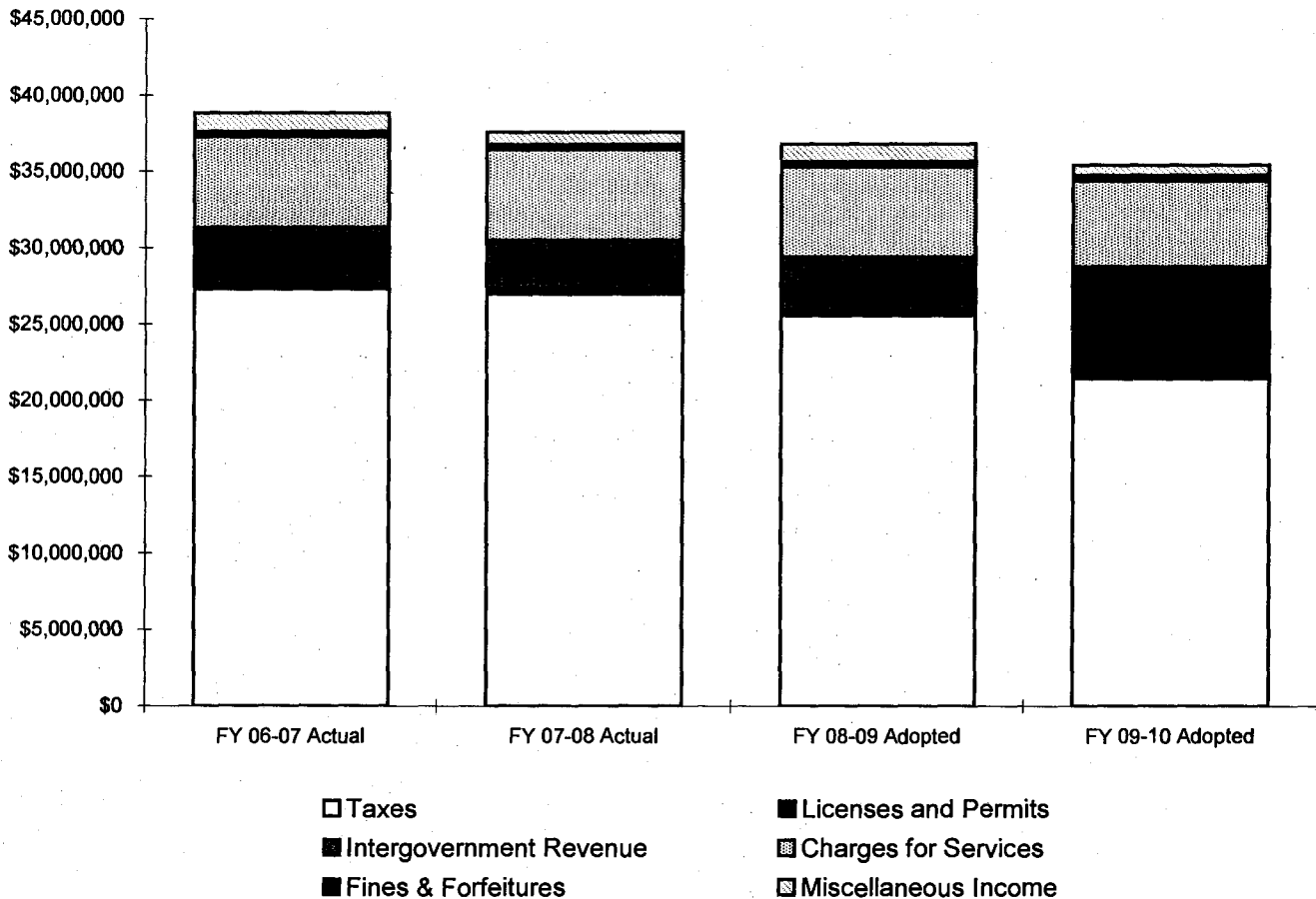
Description	FY 07-08 Actual	FY 08-09 Adopted	FY 08-09 Estimated	FY 09-10 Adopted	Change
Ad Valorem Taxes	17,769,079	17,822,155	17,822,155	17,653,700	(168,455)
Insurance Premium Taxes	1,949,641	0	532,354	0	0
Electric Franchise Fee	3,703,141	3,896,000	0	0	(3,896,000)
Trolley Franchise	500	500	0	0	(500)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

City of Naples General Fund

Fiscal Year 2009-10 Revenue Detail

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

City of Naples General Fund Revenue Sources



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

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

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

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

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

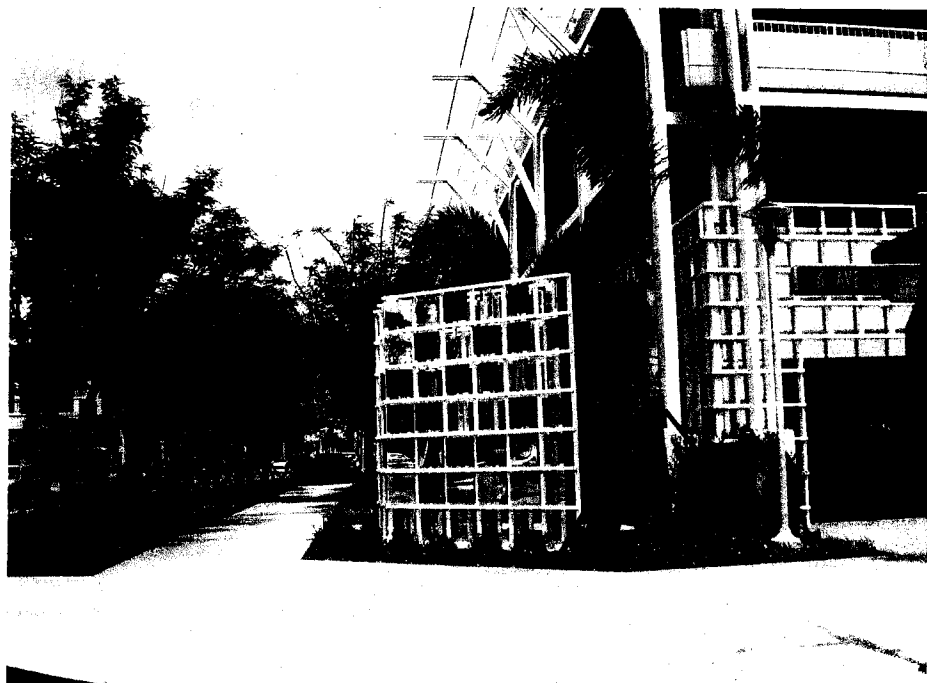
** Community Services includes Facility Maintenance-formerly shown in Non Departmental

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

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

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

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



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**Mayor
&
Council**

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Mayor and City Council
FUND: General Fund

Mission:

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

Department Description

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

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

2009-10 Significant Budgetary Issues

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

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

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

FUND: 001 GENERAL FUND

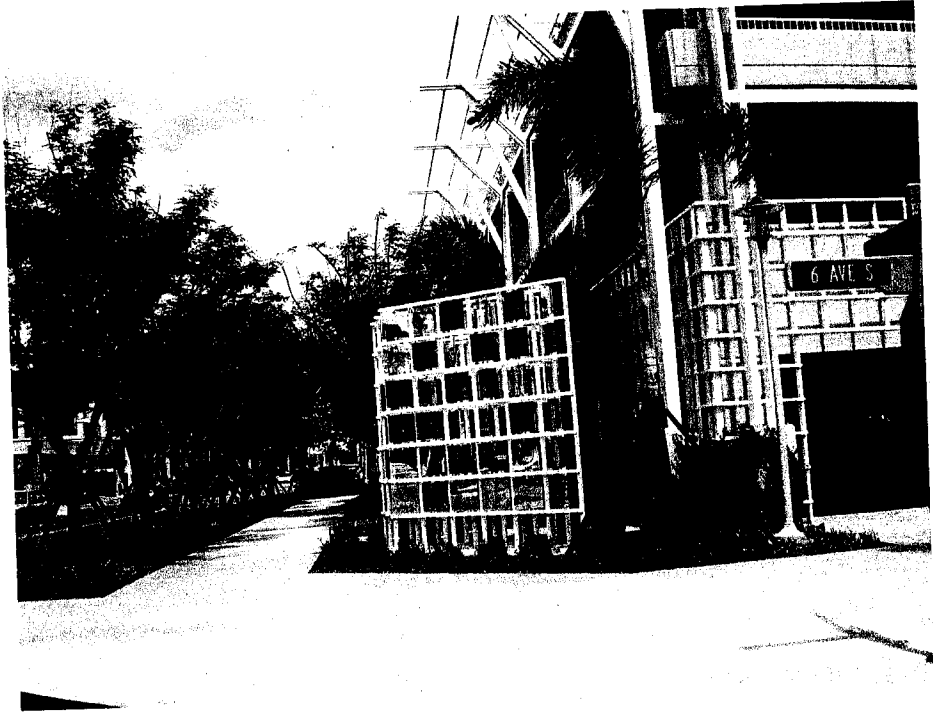
**MAYOR AND CITY COUNCIL
FISCAL YEAR 2009-10**

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

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

001.0101.511

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



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City Attorney

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Attorney
FUND: General Fund

Mission:

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

Department Description

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

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

Departmental Summary Page (continued)

DEPARTMENT	City Attorney's Office
FUND:	General Fund

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

2009-10 Significant Budgetary Issues

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

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

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

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

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

FUND: 001 GENERAL FUND

**CITY ATTORNEY
FISCAL YEAR 2009-10**

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

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

001.0201.514

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

City Clerk

City of Naples, Florida

Departmental Summary Page



DEPARTMENT City Clerk
FUND: General Fund

Mission Statement

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

Department Description

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

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

2009-10 Goals and Objectives

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

2009-10 Significant Budgetary Issues

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

Departmental Summary Page (continued)

DEPARTMENT	City Clerk's Office
FUND:	General Fund

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

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

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

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

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

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

2009-10 Performance Measures and Benchmarking

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

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2009-10**

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

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

001.0301.519		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	393,069	426,155	390,857	324,294	(101,861)
10-40	OVERTIME	7,237	7,000	7,000	5,000	(2,000)
	<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01	FICA	29,217	31,016	31,016	23,810	(7,206)
25-03	RETIREMENT CONTRIBUTIONS	30,361	46,914	46,914	38,087	(8,827)
25-04	LIFE/HEALTH INSURANCE	93,814	96,092	78,000	65,908	(30,184)
	TOTAL PERSONAL SERVICES	553,698	607,177	553,787	457,099	(150,078)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,693	3,900	3,000	3,000	(900)
	<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01	PROFESSIONAL SERVICES	10,221	14,000	14,000	14,000	0
	<i>Supplementary amendments to the code of ordinances and land development code</i>					0
31-51	DOCUMENT IMAGING	4,003	7,000	7,000	7,000	0
	<i>Microfilming and archiving services</i>					0
40-00	TRAINING & TRAVEL COSTS	1,909	4,000	4,000	1,500	(2,500)
41-00	COMMUNICATIONS	2,316	3,000	2,000	2,000	(1,000)
46-00	REPAIR AND MAINTENANCE	3,189	5,000	5,000	5,000	0
47-01	LEGAL ADS	33,729	32,000	32,000	32,000	0
	<i>Public Hearing Notices for City Council and land use matters, second reading of ordinances</i>					
47-06	DUPLICATING	4,823	6,600	3,800	3,800	(2,800)
49-00	OTHER CURRENT CHARGES	2,478	2,000	2,000	2,000	0
	<i>Recording of documents such as resolutions, variances and interlocal agreements</i>					
51-00	OFFICE SUPPLIES	6,471	3,050	3,050	3,050	0
52-00	OPERATING SUPPLIES	5,938	4,000	4,000	4,000	0
	<i>Council Chamber meeting supplies, CDs, DVDs</i>					0
54-01	MEMBERSHIPS	1,545	1,500	1,000	1,500	0
60-40	EQUIPMENT	7,759	0	0	0	0
	TOTAL OPERATING EXPENSES	86,074	86,050	80,850	78,850	(7,200)
	TOTAL EXPENSES	\$639,772	\$693,227	\$634,637	\$535,949	(157,278)

City Manager

City of Naples, Florida

Departmental Summary Page



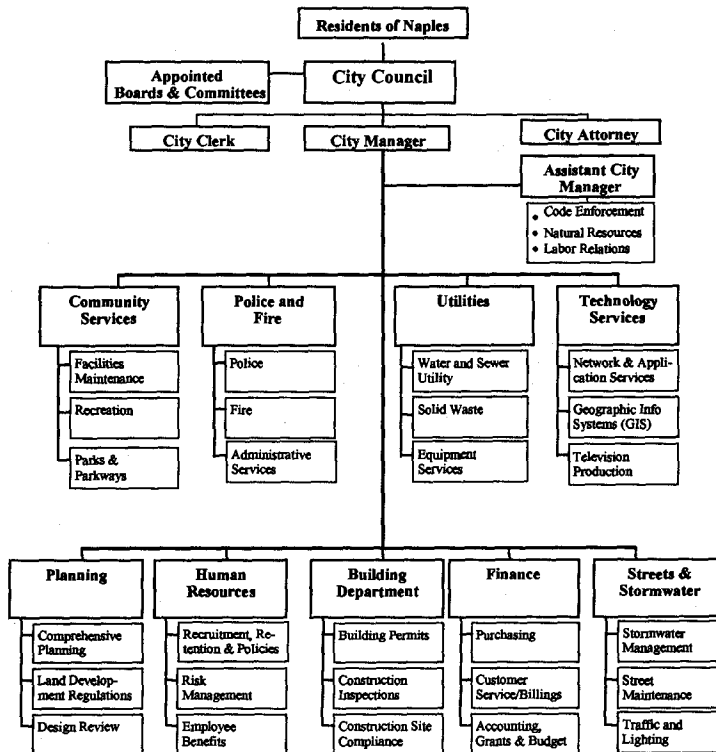
DEPARTMENT City Manager
FUND: General Fund

Mission Statement

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

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

City of Naples Organizational Chart



Department Description

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

Departmental Summary Page (continued)

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

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

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

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

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

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

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

Departmental Summary Page (continued)

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

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

2009-10 Significant Budgetary Issues

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

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

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

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

Departmental Summary Page (continued)

DEPARTMENT City Manager's Office
FUND: General Fund

2009-10 Benchmarking and Performance Measures

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

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2009-10**

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

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

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

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

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

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

001.0401.512

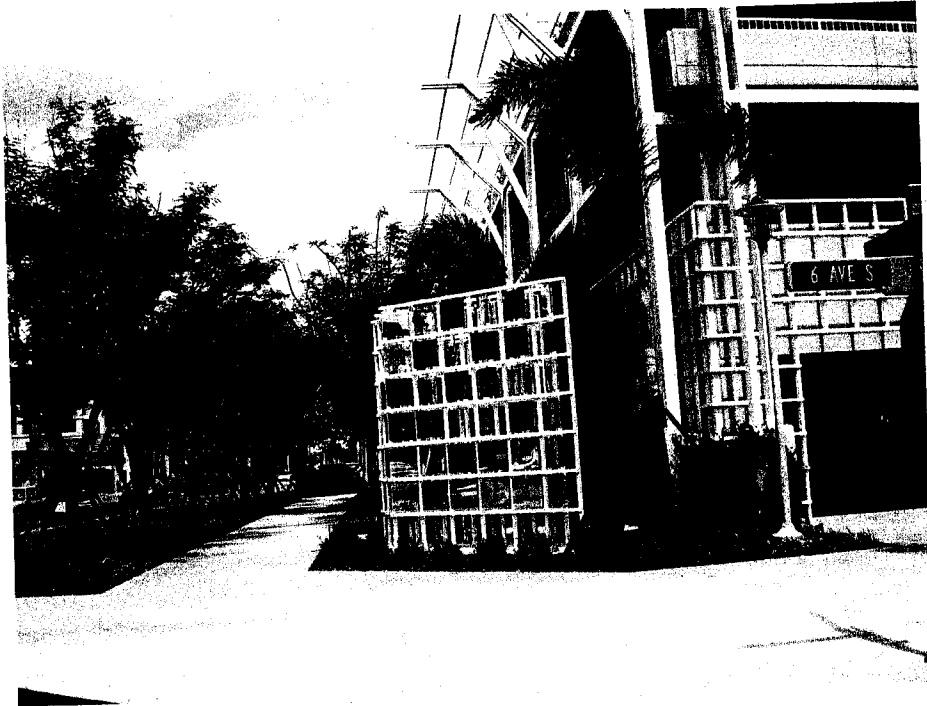
ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 PROJECTED BUDGET	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	434,418	444,981	535,541	396,158	(48,823)
25-01	FICA	29,345	37,724	44,958	33,929	(3,795)
25-03	RETIREMENT CONTRIBUTIONS	23,668	29,002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

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

History is in the Comm. Services Department

001.0404.537

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



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Planning

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Planning Department
FUND: General Fund

Mission:

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

Department Description

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

Planning Goals and Objectives

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

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

Planning Goals and Objectives

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

Department Summary Page (continued)

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

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

2009-10 Significant Budgetary Issues

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

Revenues

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

Expenditures

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

2009-10 Performance Measures and Benchmarking

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

Department Summary Page (continued)

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

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

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

FUND: 001 General Fund

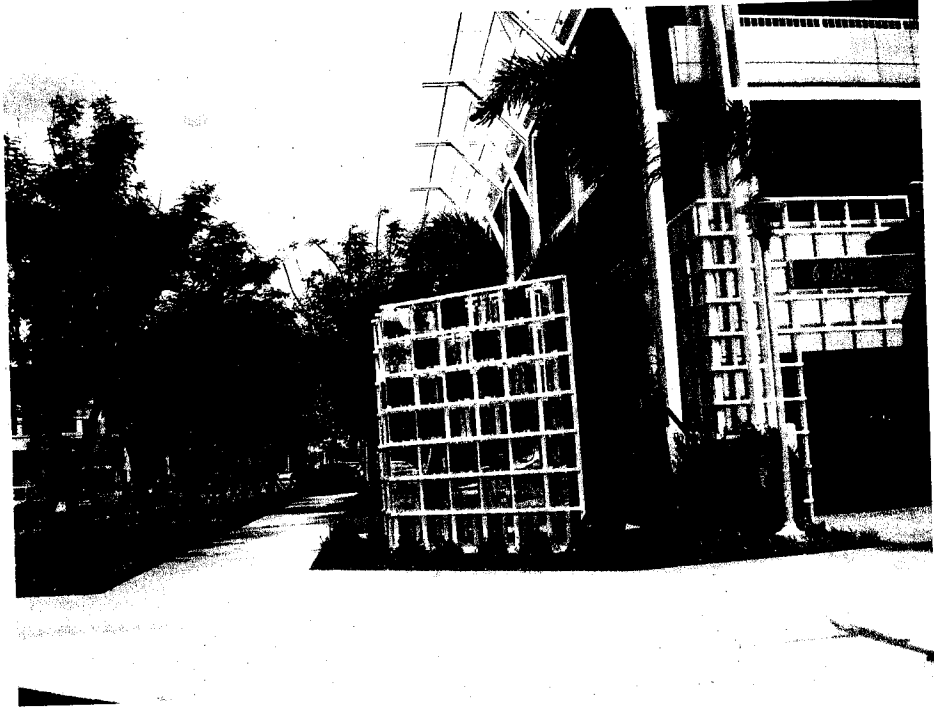
**PLANNING DEPARTMENT
FISCAL YEAR 2009-10**

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

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

001.0504.515

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



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Finance

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Finance Department
FUND: General Fund

Mission:

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

Department Description

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

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

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

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

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

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

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

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2009-10 Significant Budgetary Issues

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

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

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

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

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

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

2009-10 Performance Measures and Benchmarking

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

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

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

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2009-10**

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

* In 2008, the Grant Writer was budgeted in Community Services; Eliminated & reinstated by City Council in 2009

** Transferred to Water/Sewer Fund

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

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

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

001.0706.513

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

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

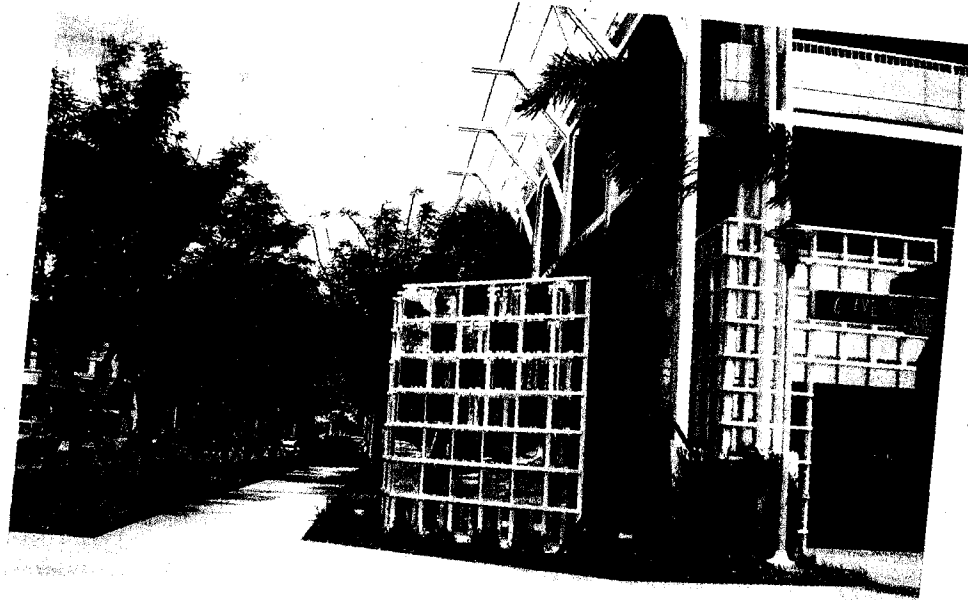
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ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES <i>Moved three meter reading positions to the Water Sewer Fund</i>	273,142	270,811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

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

001.0708.513

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



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Community Services

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Community Services
FUND: General Fund

Mission:

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

Department Description

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

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

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

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

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

2009-10 Goals and Objectives

	Estimated Start	Estimated Completion
<p>As part of Vision Goal #5 (maintain and enhance governance capacity for public service and leadership), administer all services and divisions within the Department and provide a full range of recreation facilities and services for residents and visitors</p> <p>Provide a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.</p>	October 2009	Sept. 2010

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

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

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

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

2009-10 Significant Budgetary Issues

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

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

Departmental Summary Page (continued)

DEPARTMENT	Community Services
FUND:	General Fund

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

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

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

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

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

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

Other major expenditures of Parks and Parkways include:

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

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

Departmental Summary Page (continued)

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

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

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

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

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

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

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

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

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2009-10 Performance Measures and Benchmarking
Recreation Division

Athletics:

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

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

The Edge Skate Park:

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

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

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

Recreation:

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

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

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

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

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2009-10**

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2009-10**

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

* Facilities Maintenance was formerly shown in Non-Departmental

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

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

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

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

001.0901.572

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

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

001.0913.572

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

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

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

001.0921.572		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	137,170	104,011	104,011	221,723	117,712
10-30	OTHER SALARIES	364,079	250,000	220,000	339,098	89,098
	<i>Temporary Camp and Holiday Camp Counselors and Special Events Assistants Decrease due to centers' hours being adjusted and decreased.</i>					
10-40	OVERTIME	9,843	15,000	15,000	16,500	1,500
25-01	FICA	38,782	7,676	14,000	16,350	8,674
25-03	RETIREMENT CONTRIBUTIONS	11,278	14,371	14,371	35,355	20,984
25-04	LIFE/HEALTH INSURANCE	24,576	30,615	24,800	41,013	10,398
TOTAL PERSONAL SERVICES		585,728	421,673	392,182	670,039	248,366
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	47,287	55,000	45,000	75,000	20,000
30-10	AUTO MILEAGE	386	200	200	200	0
30-21	FIELD TRIPS-FLEISCHMANN	33,595	45,000	40,000	35,000	(10,000)
	<i>Field Trips for camps</i>					
31-01	PROFESSIONAL SERVICES	73,921	80,000	80,000	144,500	64,500
	<i>Instructors and teachers for specialty classes like art, gymnastics or dance, often repaid with fees.</i>					
31-04	OTHER CONTRACTUAL SVCS	6,371	8,000	8,000	10,500	2,500
	<i>Recware- Safari Software maintenance agreement; rent 2 storage buildings, etc.</i>					
40-00	TRAINING & TRAVEL COSTS	258	3,250	2,000	3,000	(250)
41-00	COMMUNICATIONS	14,030	16,000	16,000	19,000	3,000
42-00	TRANSPORTATION	26,409	46,200	46,000	36,000	(10,200)
	<i>Buses for field trips.</i>					
42-10	EQUIP. SERVICES - REPAIRS	2,228	8,710	4,500	6,000	(2,710)
42-11	EQUIP. SERVICES - FUEL	5,544	3,520	3,000	2,053	(1,467)
43-01	ELECTRICITY	88,815	80,000	80,000	90,000	10,000
43-02	WATER, SEWER, & GARBAGE	40,242	30,000	40,000	40,000	10,000
44-00	RENTALS & LEASES	0	1,000	1,000	2,500	1,500
46-00	REPAIR & MAINTENANCE	0	0	0	30,000	30,000
	<i>Combined maintenance for skate park, football fields & baseball fields</i>					
47-02	ADVERTISING (NON-LEGAL)	3,794	3,000	3,000	3,500	500
	<i>Advertising programs for Fleischmann, Skate Park & Athletics</i>					
47-06	DUPLICATING	0	0	0	2,000	2,000
49-05	SPECIAL EVENTS	19,159	20,000	20,000	20,000	0
	<i>Bunnamania \$12,000, Halloween \$6,000, Chilly Willy \$2,000</i>					
51-00	OFFICE SUPPLIES	9,253	9,500	9,000	10,000	500
51-06	RESALE SUPPLIES	2,158	2,500	2,500	0	(2,500)
52-07	UNIFORMS	1,089	2,000	2,000	2,500	500
52-09	OTHER CLOTHING	1,529	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	460	500	500	800	300
TOTAL OPERATING EXPENSES		376,528	415,880	404,200	534,053	118,173
TOTAL EXPENSES		\$962,256	\$837,553	\$796,382	\$1,204,092	366,539

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

Transferred to 0921-Fleischmann Park 2009-10

001.0922.572

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

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

001.0923.572

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

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

001.0924.572

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

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

Transferred to 0921-Fleischmann Park in 2009-10

001.0925.572

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

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

001.0926.572

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

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

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

001.0928.537

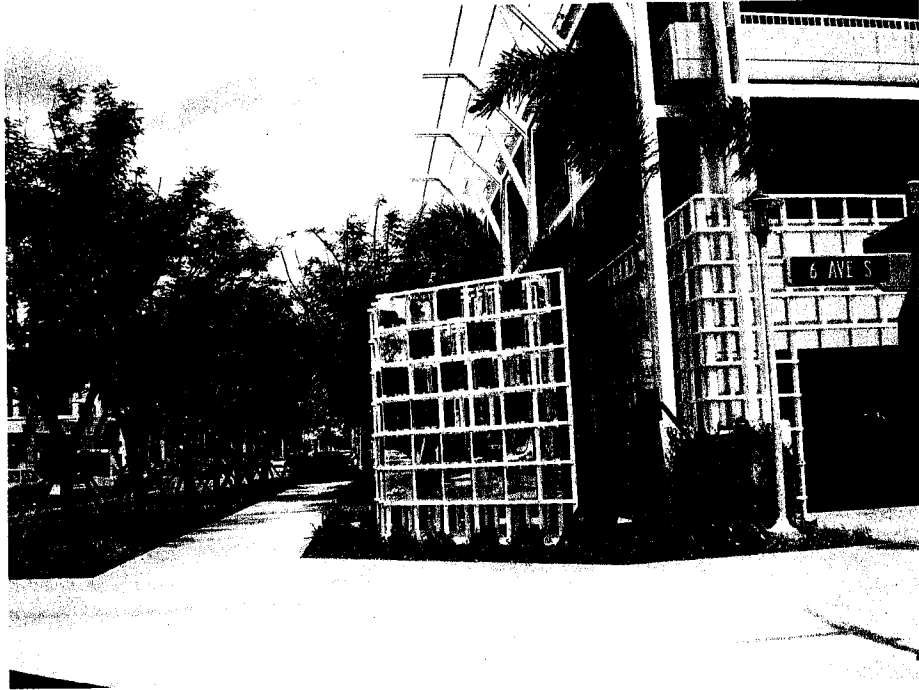
ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	126,621	0	0	0	0
25-01	FICA	9,463	0	0	0	0
25-03	RETIREMENT CONTRIBUTIONS	13,018	0	0	0	0
25-04	LIFE/HEALTH INSURANCE	24,569	0	0	0	0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

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

Formerly shown in Non-Departmental

001.1417.519

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



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**Police
&
Fire
Services**

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Police and Fire Services
FUND: General Fund

Mission:

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

Department Description

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

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

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

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

Departmental Summary Page (continued)

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

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

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

2009-10 Significant Budgetary Issues

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

Police Officer	(4)
Code Enforcement Officer	(1)

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

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

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

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

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

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

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

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

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

Departmental Summary Page (continued)

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

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

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

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

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

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

Performance Measures

Naples Police & Fire Department Basic Comparative Measures

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

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Fire Services Performance Measures

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

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

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

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Fire Services Performance Measures

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

Police Services Performance Measures

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

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

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

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

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Services Department
FUND: General Fund

Administrative Services Performance Measures

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

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

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

Fiscal & Records Division	2004	2005	2006	2007	2008	2009
Fiscal Services Section						
Total Purchase Orders Processed	339	239	76	83	123	130
Total Direct Payment Checks	383	451	436	416	408	425
Total Central Stores Orders	43	49	53	80	54	60
Records Services Section	2004	2005	2006	2007*	2008	2009
Total Public Records Requests (*began counting walk-in customers)	523	562	549	1248	1231	1275
Total Public Records Fees	\$9,003	\$8,730	\$8,402	\$6,200	\$6,550	\$7,500
Authorized Records Destructions (Cubic Feet)	31.50	34.00	51.51	N/A	45.00	55.00
V.I.P.S. Volunteer Corps	2004	2005	2006	2007	2008	2009
Annual Hourly Work Contributions	1837	1944	2535	2340	2877	3025
Annual Equivalent Salary Savings	\$23,348	\$25,991	\$36,377	\$35,475	\$46,895	\$48,000

FUND: 001 GENERAL FUND

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

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

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

FUND: 001 GENERAL FUND

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

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

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

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

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

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

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

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

001.1101.521

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

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

001.1118.521

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

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

001.1119.521

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

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

001.1120.521

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

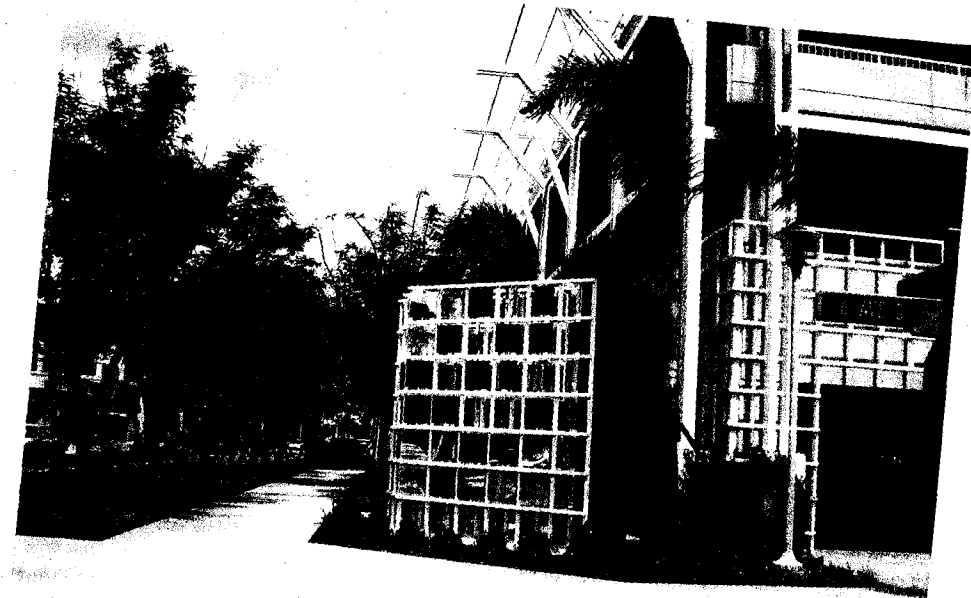
**FISCAL YEAR 2009-10
BUDGET DETAIL
POLICE AND FIRE SERVICES
SUPPORT SERVICES**

001.1121.521

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

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

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



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Human Resources

City of Naples, Florida

Departmental Summary Page



DEPARTMENT Human Resources
FUND: General Fund

Mission:

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

Department Description

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

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

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

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

2009-10 Significant Budgetary Issues

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

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

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

The following are the major line items of this department:

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

Departmental Summary Page (continued)

DEPARTMENT Human Resources Department
FUND: General Fund

Performance Measures

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

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

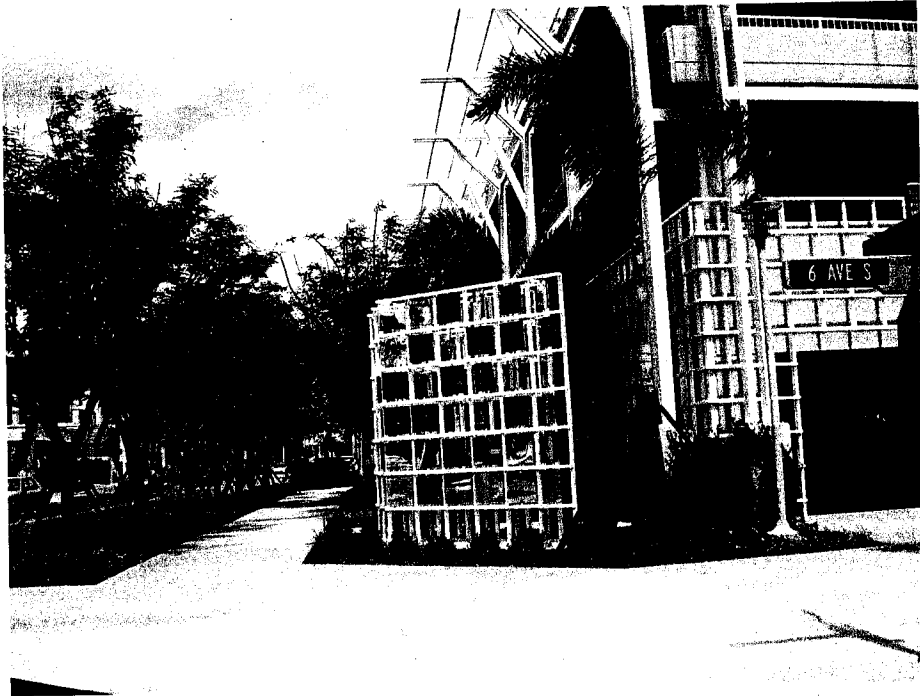
**HUMAN RESOURCES
FISCAL YEAR 2009-10**

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

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

001.1601.551

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



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Non-Dept./ Contingency

City of Naples, Florida

Departmental Summary Page



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

Department Description

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

Non-Departmental is a grouping of accounts from which the City Manager or his designee has authority to expend. These accounts may either be one-time in nature, such as an election or a special project, or do not fit within a departmental category.

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

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

2009-10 Significant Budgetary Issues

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

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

Departmental Summary Page (continued)

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

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

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

Transfers Out has a budget of \$67,883. This is a decrease of \$44,155 from the 08-09 budget. The Land Contribution Funding has not been continued; however there is a new contribution to the Tennis Fund of \$54,000 for community-wide services funded by this department. This contribution is based on a recent evaluation of the events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a general fund payment to the fund, in the amount of \$54,000 has been added. This was determined as follows, rounded downward.

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

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

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

001.1480.519

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

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

001.7272.582

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

TRANSFERS OUT

001.7575.581

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

Special Revenue Funds

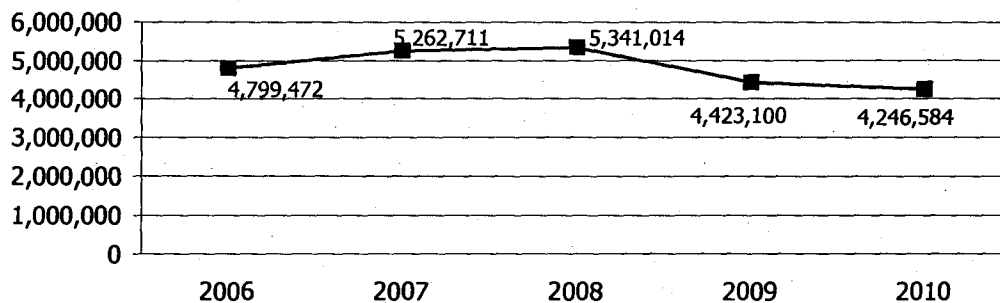
Building Permits



BUILDING PERMITS FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

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

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

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

2009-10 Goals and Objectives

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

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

2009-10 Significant Budgetary Issues

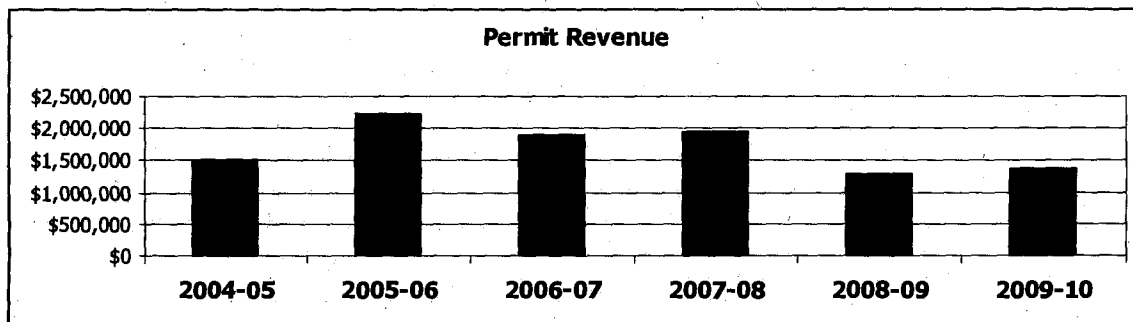
This fund experienced a significant revenue decline during 2008-09. The adopted 2008-09 budget for the Building Permit Fund anticipated revenue totaling \$3,226,198 and expenditures totaling \$3,501,353, with the \$275,155 difference to be allocated from the Building Permit Fund balance. However, even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

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

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

REVENUES

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



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

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building & Inspections Department

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

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

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

EXPENDITURES

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

Personal Services

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

Operating Expenses

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

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

Performance Measures and Benchmarking

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

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

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

Total reduction of 8.5 positions from FY 08-09

Seven positions were deleted as of 4/1/2009

One position was deleted as of 10/1/2009

Traffic Engineer is split with the Streets Fund.

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



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

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

***Rent Charged to:**

Planning/General Fund

Streets & Traffic Fund

Technology Services Fund

Stormwater Fund

34,509

79,419

113,647

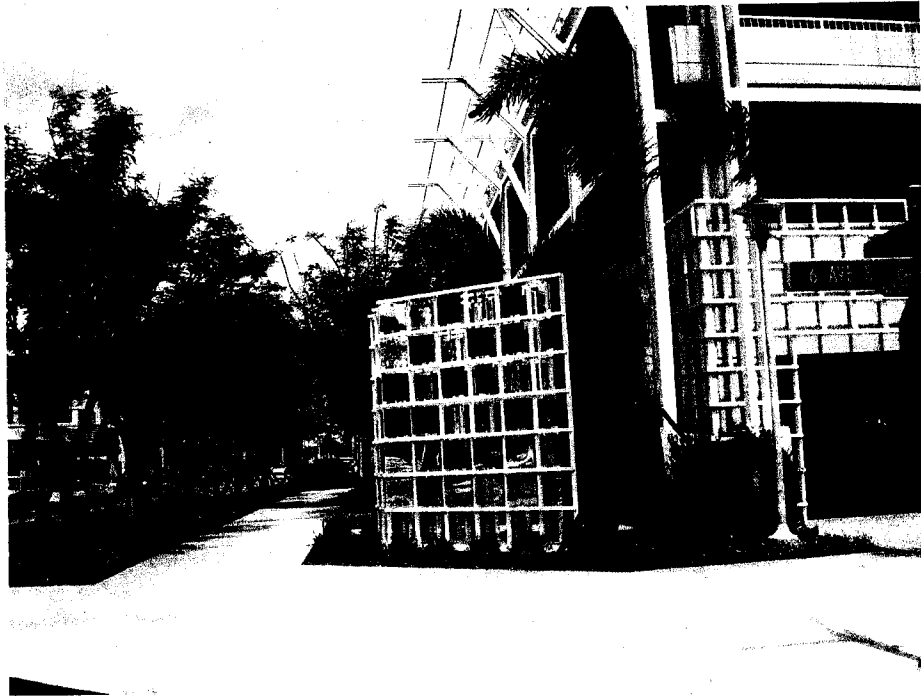
33,612

261,187

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

110.0602.524

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



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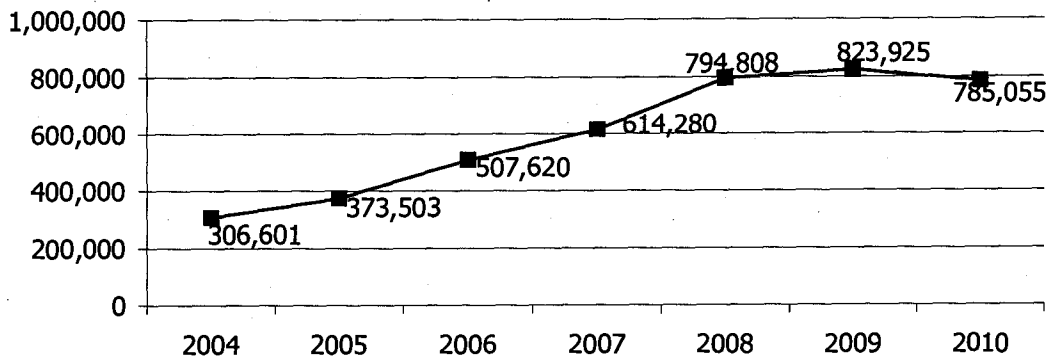
Taxing Districts



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

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

Fund Balance Trend - East Naples Bay District

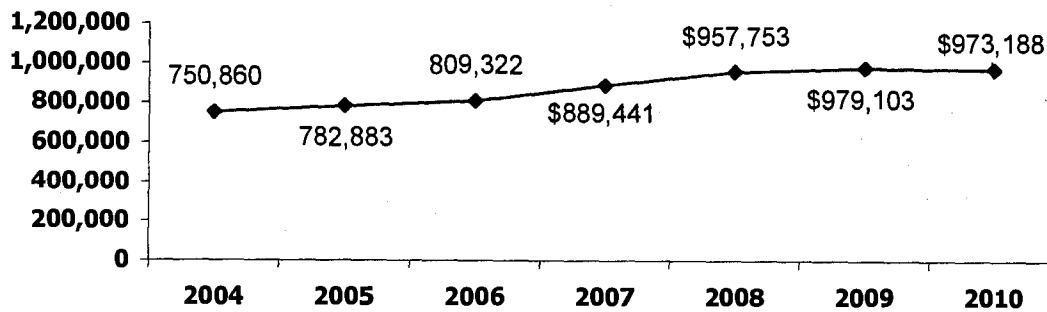




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2009-10

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

Fund Balance Trend - Moorings Bay



City of Naples, Florida

Fund Summary Page



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

Mission:

To accomplish dredging and canal maintenance as established by referendum.

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1988 to accomplish dredging and canal maintenance for these two areas.

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

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

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

2009-10 Significant Budgetary Issues

EAST NAPLES BAY

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

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

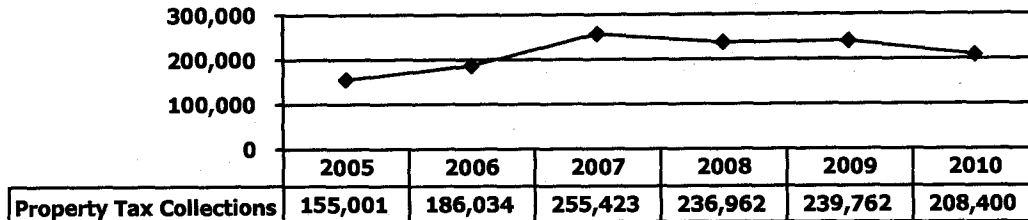
Revenues

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

Fund Summary Page (continued)

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

Property Tax Collections



Expenditures

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

MOORINGS BAY

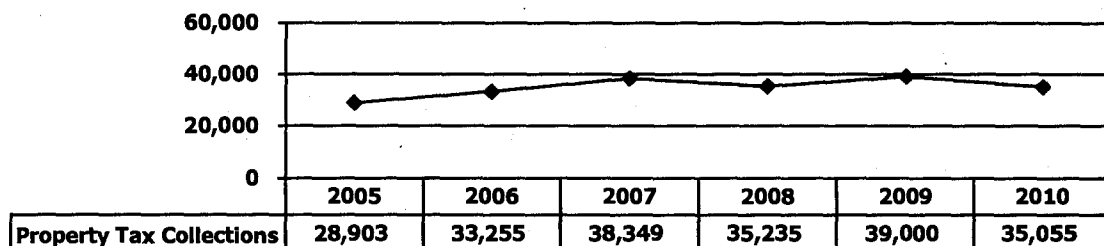
The budget for the Moorings Bay Taxing District is \$50,220.

Revenues

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

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

Property Tax Collections



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

Fund Summary Page (continued)

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

Expenditures

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

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

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

350.0608.537

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

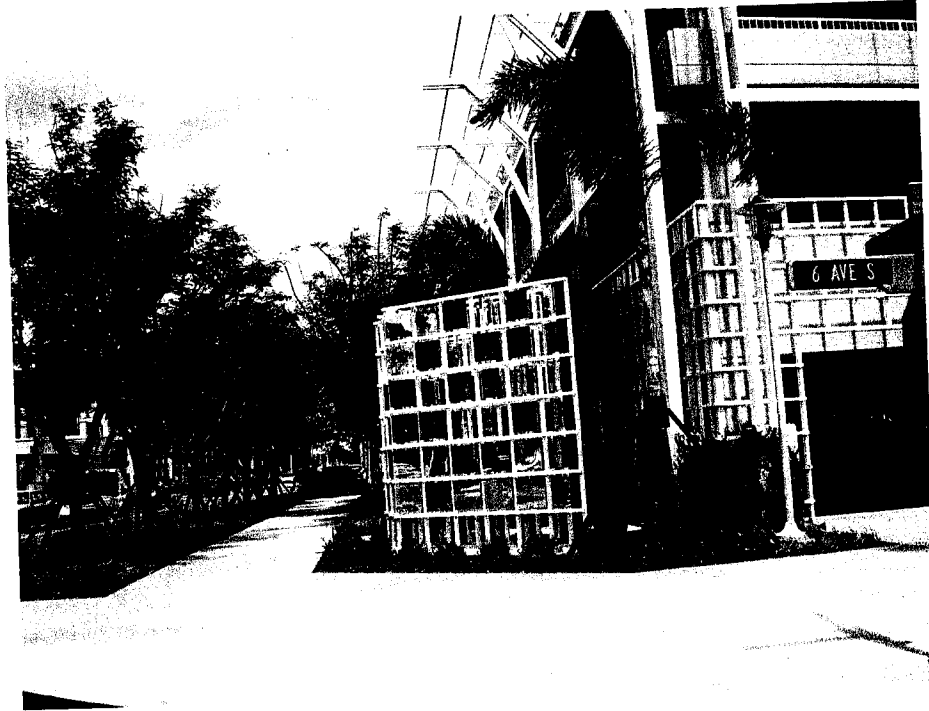
CIP PROJECTS - EAST NAPLES BAY TAX DISTRICT

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

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

360.0608.537

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



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CRA



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
 Fiscal Year 2009-10

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

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

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

Add Fiscal Year 2009-10 Adopted Revenues		
Tax Increment Financing City (1.1800)	712,226	
Tax Increment Financing County (3.5645)	2,121,468	
General Fund Transfer in	13,883	
Interest Income	\$28,000	2,875,577

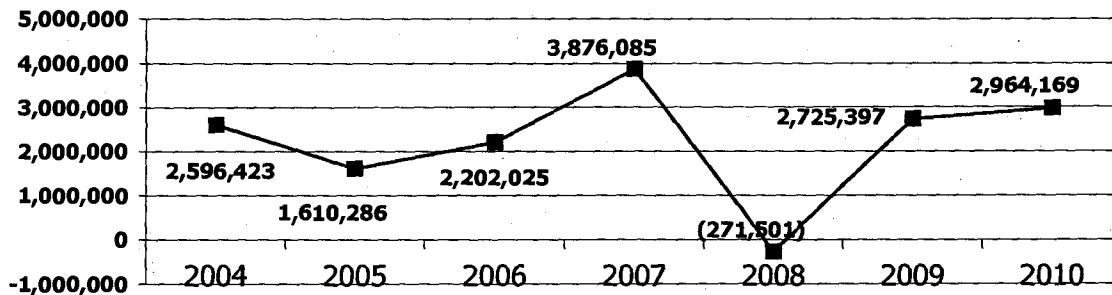
TOTAL AVAILABLE RESOURCES: **5,600,974**

Less Fiscal Year 2009-10 Adopted Expenditures		
Personal Services	\$ 645,594	
Operating Expenses	\$ 446,271	
Transfer - Administration	\$ 127,967	
Capital Improvements	0	
Transfer to Bond Fund	\$ 1,057,300	
Transfer - Other Funds	\$ 359,673	2,636,805

BUDGETED CASH FLOW **238,772**

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

Trend - Fund Balance



City of Naples, Florida

Fund Summary Page



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

Mission:

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

Fund Description

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

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

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

2009-10 Goals and Objectives

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

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

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

2009-10 Significant Budgetary Issues

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

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

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

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

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

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

Revenues

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

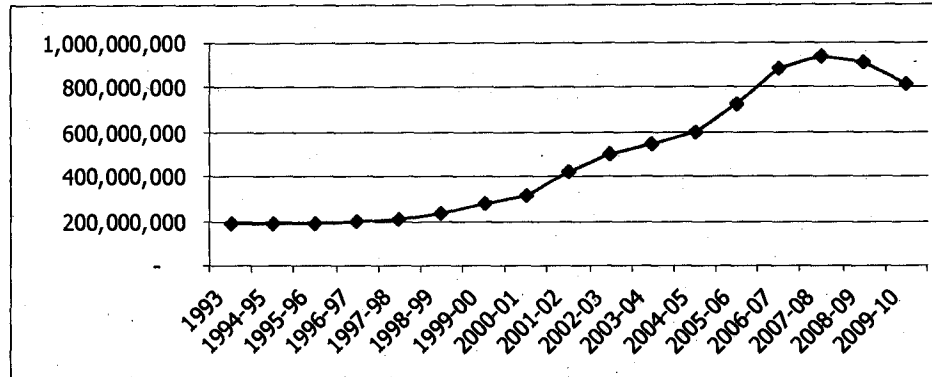
Both the City and County selected a millage rate below the roll back rate. The tax increment for 2009-10 is \$635,348,828. Using a City millage rate of \$1.1800, the revenue is \$712,226, or \$66,725 under the 2008-09 receipts.

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

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

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency



According to Resolution 06-1116 passed on February 15, 2006, the General Fund will fund approximately 20% of the Senior Administrative Specialist's cost. Therefore, this budget shows revenue from the General Fund in the amount of \$13,883.

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

Expenditures

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

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

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

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

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

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

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

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

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

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

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

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



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

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

**FUND 380: COMMUNITY REDEVELOPMENT FUND
FISCAL YEAR 2009-10**

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

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

FUND 380

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

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

380.0506.552

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

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

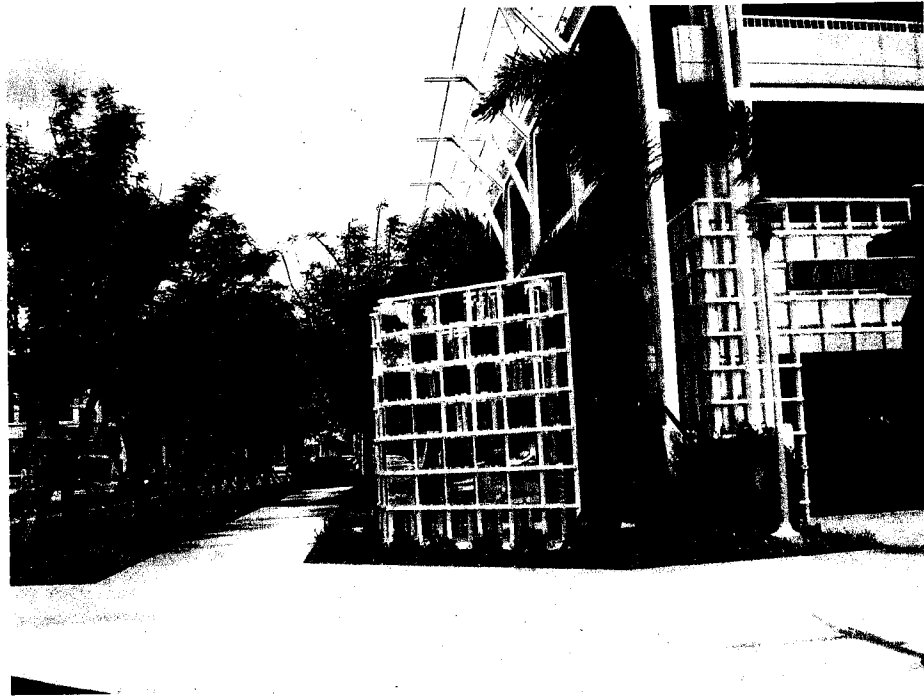
380.0507.552

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

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

380.0508.552

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



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Streets Fund



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

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

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

Add Fiscal Year 2009-10 Budgeted Revenues

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

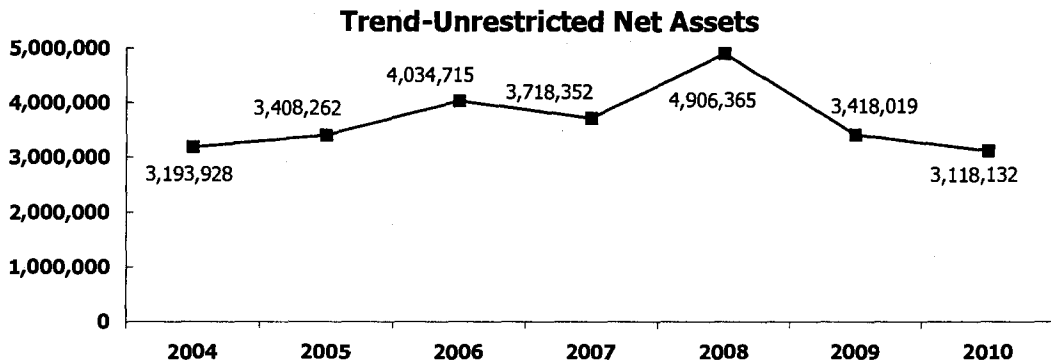
TOTAL AVAILABLE RESOURCES **6,660,212**

Less Fiscal Year 2009-10 Budgeted Expenditures

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

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

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



City of Naples, Florida

Fund Summary Page

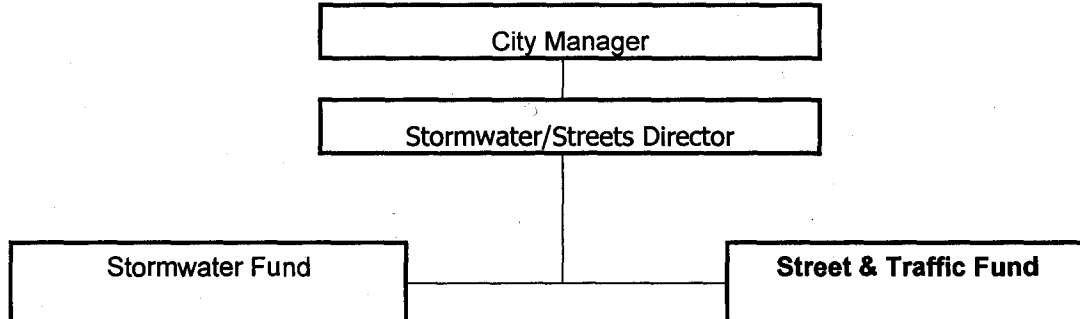


DEPARTMENT Streets and Stormwater Department
FUND: Streets Fund (Fund 390)

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

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These operate in separate funds due to their separate sources of revenue. The Streets Fund is funded primarily through the Gas Tax and the General Fund. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, and signage throughout the City. The Stormwater fund is addressed later in this document.



Streets & Traffic Goals and Objectives

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

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

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

2009-10 Significant Budgetary Issues

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

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

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Revenues

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

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

Collier County also participates in the second type of local fuel tax, called the fifth-cent option. The City budgeted to receive \$550,000, also 10.28% of the County's collection. This is a \$25,000 reduction from the \$575,000 budgeted in 2008-09. This revenue estimate is based on 94% of the projections from the Florida Department of Revenue's Office of Tax Research.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. For 2009-10, 28.68% of the City's collections are dedicated to transportation.

Estimates for these three revenue sources (the six-cent tax, the five-cent option and the revenue sharing) are provided by the State of Florida Legislative Committee on Intergovernmental Relations. Revenues are distributed to cities in accordance with state law and the intergovernmental agreement with the County.

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

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

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

Expenditures

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

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

Fund Summary Page (continued)

DEPARTMENT **Streets & Stormwater Department**
FUND: **Streets Fund**

The major Operating Expenses are as follows:

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

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

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

2009-10 Performance Measures and Benchmarking

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

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



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

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

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

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

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

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

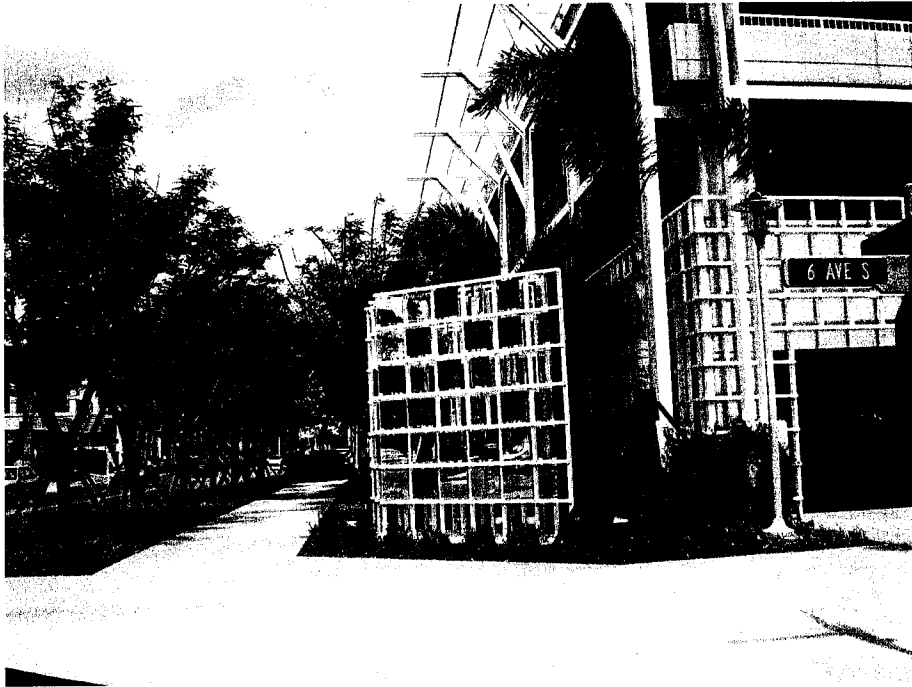
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ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	325,298	468,001	465,850	479,593	11,592
10-30 OTHER SALARIES	10,218	10,140	10,140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

STREETS FUND CAPITAL IMPROVEMENT PROGRAM

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

* Funded by Grants



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Enterprise Funds

Water

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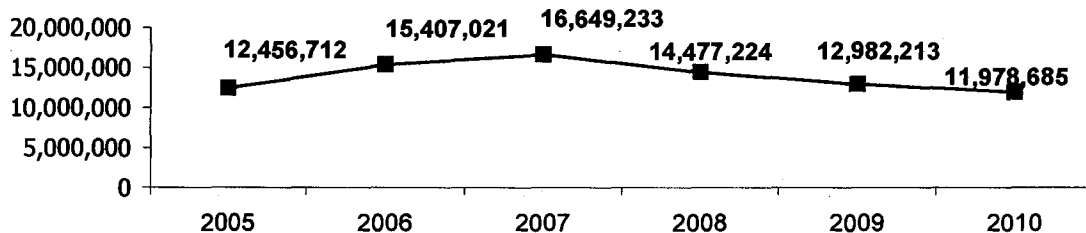
Sewer



**WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	14,477,224
Projected Revenues FY 2008-09	28,790,800
Projected Expenditures FY 2008-09	30,285,811
Net Increase/(Decrease) in Net Unrestricted Assets	(1,495,011)
Expected Unrestricted Net Assets as of Sept. 30, 2009	12,982,213
Add Fiscal Year 2009-10 Budgeted Revenues	
OPERATING:	
Water Sales	\$17,262,520
Sewer Charges	12,818,600
NON-OPERATING	
Interest Income	\$228,000
Plan Review Fees	\$15,000
Grants	\$0
System Development Charges	260,000
Payments on Assessments	9,200
Sale of Property	37,000
	<u>549,200</u>
	30,630,320
TOTAL AVAILABLE RESOURCES:	43,612,533
Less Fiscal Year 2009-10 Budgeted Expenditures	
Administration	2,988,139
Water Production	6,276,806
Water Distribution	2,173,933
Wastewater Treatment	3,932,051
Wastewater Collection	1,472,442
Utilities Maintenance	1,787,404
Customer Service	186,691
Debt Principal & Interest	3,043,601
Transfer - Pmt in Lieu of Taxes	1,668,000
Transfer - Self Insurance	647,781
Capital Projects	7,457,000
	<u>31,633,848</u>
BUDGETED CASH FLOW	(1,003,528)
Projected Unrestricted Net Assets as of September 30, 2010	11,978,685

Trend-Unrestricted Net Assets



FY09/10 use of fund balance is related to the carryforward of project Solona/East Naples Pump Station which was postponed from 2008-09.

City of Naples, Florida

Fund Summary Page

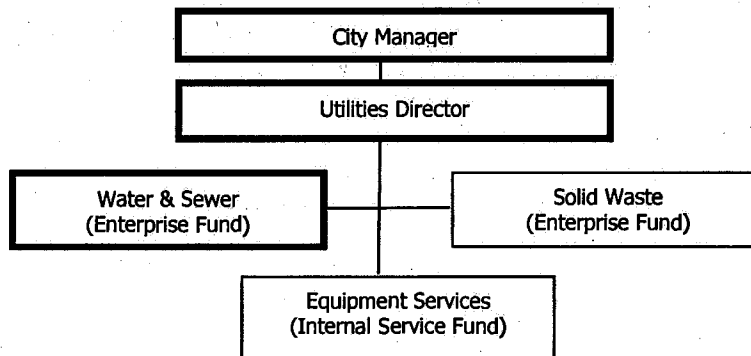


DEPARTMENT Utilities Department
FUND: Water & Sewer Fund

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

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and the Equipment Services Fund. Each Fund will be addressed separately. The Water & Sewer Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Water & Sewer Fund (Utilities Division) consists of 6 Sections: Administration, Water Production, Wastewater Treatment, Water Distribution, Wastewater Collections, and Utilities Maintenance. The Customer Service Section is managed as part of the Finance Department, but funded in the Water/Sewer Budget.



Water & Sewer Fund Goals and Objectives

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

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Goals and Objectives	Estimated Start	Estimated Completion
In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the city) continue and strengthen the city's leadership role in environmental protection and regional/community sustainability:		
Install an exploratory ASR well within the Wastewater Treatment Facility compound to provide an alternative source for irrigation water by storing water from the Golden Gate Canal and plant effluent during the wet season.	October 2009	September 2010
Initiate the design for sanitary sewer infrastructure for the Bembury Drive residents in order to eliminate the use of septic tanks. This objective is intended to reduce future concerns for potential contamination of Naples Bay.	October 2009	September 2010
Provide HVAC improvements, consisting of a closed loop heat exchange system, to the Utilities Operations facility in order to eliminate the continuous use of reclaimed water for air conditioning requirements.	October 2009	May 2010
In accordance with Vision Plan 3a (maintain and improve public amenities for residents) improve the level of service to all customers and provide reliable service to meet growth and development through Water and Sewer Capital Improvement Projects such as the following:		
Water Production – Complete rehabilitation and development projects on 7 raw water wells to improve gallon per minute yields and ensure daily system demands are met.	June 2010	September 2010
Water Production – Complete the Solana Tank & East Naples Tank Station Upgrades including pumps, motors, instrumentation, electrical, building, and landscape improvements in order to enhance operational controls and the level of service.	October 2009	September 2010
Wastewater Treatment – Complete the replacement of the Clarifier Mechanisms located at the Wastewater Treatment Plant.	July 2009	March 2010
Water Distribution – Upgrade the water mains on the Parkshore/Horizon Way Loop and the Post Office (Bembury Drive loop) in an effort to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.	October 2009	September 2010
Target Coquina Sands and North Gulf Shore Boulevard areas for lining improvements in efforts to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.	October 2009	July 2010

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

2009-10 Significant Budgetary Issues

The budget for all sections of the Water and Sewer fund is \$31,633,848, a \$2,831,451 increase over FY 08-09.

For 2009-10, the Meter Reading function of the Finance Department will be funded directly in the Water Sewer Fund. In the past, this charge was part of the Administrative Service charge. However, because these employees only perform Water/Sewer work, it was reasonable to charge the employee costs directly to this fund.

Revenues

The current city code allows water rates to increase by 12.74% on October 1, 2009. This was based on an approved rate study conducted during FY 07-08.

Projected water revenues for 2009-10 are \$17,262,520, higher than 2008-09 by 9% primarily due to the rate increase.

Projected sewer revenues, which includes irrigation water, for 2009-10 are \$12,818,600, 10% higher due to the increased use of irrigation water, which reduces customers' reliance on potable water. Sewer revenues do not have a rate increase. Irrigation rates are still under review, and no rate increase is assumed in the 2009-10 revenues.

Non-operating revenues are budgeted at \$549,200. There is \$260,000 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year. Interest revenue is expected to be \$228,000.

The fund has budgeted \$69,200 in Special Assessment revenue. There are five neighborhoods/assessment areas for the purpose of water and sewer expansions. The outstanding assessments are computed at 6% annual interest. The following are the amounts still outstanding:

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$75,414
Avion Park	1995	18,202
Big Cypress	1996	43,926
West Blvd	1996	14,894
Twin Lakes	1996	<u>2,934</u>
Total		\$155,370

Expenditures

There are 98 positions in the Water and Sewer Fund. These are the same 95 positions that were in 08-09, plus the three employees from Finance Customer Service Division.

The Fund is made of seven separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection and Utilities Maintenance. Added this year is the Finance Customer Service/Meter Reading Division, transferred to this fund for FY09-10.

Expenditures for the fund total \$31,633,848, a \$2,831,451 increase over the adopted 2008-09 budget, primarily due to an increased capital budget.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Administration

The budget for Administration is \$8,347,521, a \$272,635 decrease from the adopted budget of FY08-09.

The Administration Division includes six positions, unchanged from FY08-09.

Administration Operating Expenditures, at \$4,667,206, is a decrease of \$282,060. A significant contribution to that decrease is a reduction in the Administrative Service Charge from \$1,888,950 to \$1,728,364. (\$160,586) The reduction can be attributed, in part, to the three meter readers no longer being charged as overhead, because they are now charged directly to the fund. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,728,364
Taxes (Payment in Lieu of Taxes)	\$1,668,000
Self Insurance Charge	\$495,816
Technology Services	\$328,850

Administration's Non-Operating costs are composed of debt service payments (principal and interest) on the Water and Sewer Debt. In December 2007, the Public Utilities Revenue Bond Series 2007A and B were issued. Series A provided \$10 million for design, permitting, acquisition and reconstruction of water and sewer capital projects. Series B provided \$5,819,677 to redeem the defeased 2002 Water and Sewer Refunding Bonds and to pay the Series 2005 Note. Funding for the redemption also included transfers from the Series 2002 Sinking Fund, Debt Service Fund and a Water/Sewer Fund contribution.

Water Production

The budget for Water Production is \$6,276,806, a \$257,435 decrease from the adopted budget of FY08-09.

The Water Production Division includes fifteen positions, the same as budgeted in 08-09.

Water Production's Operating Expenditures are \$5,168,486, a decrease of \$203,615. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,275,300
Electricity (for wells and water plant)	\$1,500,000
Contractual Services (mostly sludge hauling)	\$639,500

Water Distribution

The budget for Water Distribution is \$2,173,933, a \$121,794 decrease from the adopted budget of FY08-09.

The Water Distribution Division includes 21 positions, the same as were budgeted for 2008-09

Water Distribution Operating Expenditures are \$802,423, which is a decrease of \$74,839. 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.

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

Minor machinery and equipment are budgeted in this division, including two cutoff saws, GPS equipment, Valve Turning equipment, two (mudhog) pumps and 2 replacement mobile radios.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,932,051, a \$45,904 decrease under the adopted budget of FY08-09.

The number of positions for this division remained at 20.

Wastewater Treatment Plant's Operating Expenditures of \$2,316,664, decreased by \$79,564. The following four items make up 94% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$175,140
Electricity (for plant)	\$990,000
Chemicals	\$553,050
Equipment and Plant Maintenance	\$462,850

The major expenditure increases are in the above noted four items. The other 6% of the operating costs of the Wastewater Treatment Division consists of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including two replacement computers, a loop controller, two gas leak detectors and a turbidity meter.

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 \$1,472,442, a \$139,617 decrease from the adopted budget of FY 08-09.

Personal Services includes 17 positions, the same as 2008-09.

Wastewater Collection Operating Expenditures, at \$434,024 is a \$59,617 decrease from the adopted budget of FY08-09. This is due primarily to the reduced cost of equipment services and fuel. Because the primary function of this Division is to ensure wastewater gets to its destination, major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

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 \$1,787,404, a \$42,645 increase over the adopted budget of FY08-09.

The Maintenance Division includes 16 positions, the same as budgeted in 2008-09.

Operating Expenditures of \$661,366 decreased by \$9,641. This was primarily due to fuel costs.

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Water & Sewer Fund**

Minor machinery and equipment in this division will cost \$86,000, and include small equipment replacement, magmeter heads, five laptops and generator receptacles.

Customer Service

Added to the fund this year is a portion of the Customer Service Division, formerly budgeted in the General Fund. The three meter readers in this department solely provide services to the Water Sewer Fund. Therefore, in an effort to more directly charge expenses, these three employees and their operating costs now will be budgeted in the Water Sewer fund, even though they will still be part of the Finance Department.

The budget for this division is \$186,691. It includes three employees, their uniforms, their vehicles and maintenance on their equipment.

Capital Projects

Capital Projects are listed at the end of this section and detailed in the City's Capital Improvement Program. Capital projects for FY09-10 total \$7,457,000 (excluding the \$168,800 of minor capital included in operating budgets.) In addition, there is \$2.575 million in capital projects requested in fund 440, which is the 2007 bond fund.

The Utility Bond Fund (Fund 440)

Under the responsibility of the Water Sewer fund is the 2007 bond fund, issued to defease some debt, and to fund future alternative water supply and related projects. The fund will have approximately \$3.2 million unencumbered at the end of FY08-09, and the budget of \$2.575 million for capital improvements will leave it with \$1.1 for future water expansion projects. After the consumption of this fund balance, the projects underway will be absorbed into the Water Sewer fund (420).

2009-10 Benchmarking and Performance Measures

Water Production 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	\$2.28	\$3.57	\$3.61	\$3.62	\$2.57

Water Production Benchmarking	Naples	Winter Park	West Palm Beach
Number of Potable Water Connections	18,579	23,000	32,000
Average Daily Use	15.08 MGD	11.5 MGD	47 MGD
Total Water Plant Personnel	14	13	33
Ratio of Operations Staff per MG Treated	0.93 staff:1 MGD	1.13 staff:1 MGD	1.14 staff:1MGD

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,579:18	11,000:15	20,374:23	54,800:62

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	7.14 MGD	7.42 MGD	7.90 MGD	1.89 MGD
Plant Operators	11	14	12	9

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
Number of employees maintaining collection system	16	71	26	62
Number of manholes maintained	2,924	8,033	492	18,850
Number of linear feet of gravity mains maintained	643,632	2,705,577	147,840	3,011,961
Number of linear feet of force main maintained	276,144	745,328	Not Available	1,637,522

Utilities Maintenance Benchmarking	Naples	Collier County	West Palm	Marco Island
Ratio of the number of lift stations maintained within system to the number of employees.	118:15	680:64	142:22	63:5
Number of water producing wells maintained within system.	52	Not Available	10 (Surface Water System)	15
Number of Telemetry sites maintained.	175	600	Not Applicable	20
Ratio of dollars spent on odor control to the MG sewage treated annually.	\$130,000: 2,560 MG	\$500,000: 5,840 MG	\$100,000: 4,563 MG	NA

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Water Production Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Volume Treated Gallons treated annually	6,500,768,000	5,778,263,000	6,000,000,000	6,000,000,000
Cost per Million Gallons (MG) treated	\$870	\$997	\$984	\$1,046
Average Daily Demand (MG)	17.81	15.83	16.5	16.5
Unaccounted Water Loss	4.03%	4.41%	4.00%	3.95%
Number of Quality Control Tests Performed	102,750	102,800	102,800	102,800

Water Distribution Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of meters changed	628 meters 1,577 ERT's	640 meters 1,000 ERT's	713 meters 1865 ERT's	700 Meters 1100 ERT's
Number of large meters tested	188	190	166	190
Number of backflow devices tested	1400	1500	1750	1850
Number of valves exercised and maintained	432	500	700	800

Wastewater Treatment Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Chemical cost per million gallons treated	\$114.40	\$128	\$163	\$171
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	1.6	0.2	0.3	0.3
Influent CBOD – pounds per day	145	150	165	170

Wastewater Collections Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Linear feet of pipe inspected	97,000	123,000	90,000	150,000
Linear feet of pipe cleaned	240,120	262,000	250,000	300,000
Force main, Valves, Gravity main and service repairs performed	67	81	130	140
Sewer mains obstructions cleared	59	72	60	80

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Utilities Maintenance Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	15	4	8	6
Number of new installations on stations equipped with odor control devices.	2	3	3	3
Number of wells chlorinated on an annual basis for algae/bacteria control.	20	25	20	20-30
Number of wells rehabbed for optimal performance and increased yield.	0	10	10	7

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION (2001)				
1	0	0	Public Works Director	
1	1	1	Utilities Director	116,197
1	1	1	Utilities Engineer	84,341
1	1	1	Budget & CIP Manager	64,394
0	1	1	Project Manager	92,393
1	1	1	Administrative Coordinator	45,703
2	1	1	Administrative Specialist II	38,978
1	0	0	Administrative Specialist I	0
<u>8</u>	<u>6</u>	<u>6</u>		<u>442,006</u>
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	75,196
1	1	1	Treatment Plant Supervisor	76,272
11	9	9	Plant Operators I - IV	411,325
0	1	1	Utilities Coordinator	44,809
1	1	1	Service Worker III	33,987
1	1	1	Equipment Operator III	39,345
1	1	1	Utilities Permit Coordinator	37,470
<u>16</u>	<u>15</u>	<u>15</u>		<u>718,404</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	67,844
2	2	2	Cross Control Technician	100,763
4	4	4	Sr. Utilities Technician	176,569
8	8	8	Utilities Technician	272,535
1	1	1	Utilities Coordinator	56,110
2	2	2	Utilities Locator	74,500
1	1	1	Utilities Inspector	60,821
1	1	1	Equipment Operator IV	45,537
1	1	1	Administrative Specialist II	40,928
<u>21</u>	<u>21</u>	<u>21</u>		<u>895,607</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	73,560
1	1	1	Plant Superintendent	82,252
1	1	1	Laboratory Supervisor	61,496
1	2	2	Laboratory & Field Technician	110,737
12	11	11	Plant Operator	533,237
1	1	1	Industrial Waste Technician	62,249

FUND: 420 WATER & SEWER FUND

**WATER & SEWER FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	0	0	Centrifuge & Press Operator	0
1	1	1	Service Worker III	36,046
0	1	1	Equipment Operator III	48,081
1	0	0	Utilities Maintenance Tech II	0
0	1	1	Utilities Coordinator	58,889
20	20	20		1,066,547
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	66,502
1	1	1	Utilities Coordinator	60,771
3	3	3	Sr. Utilities Technician	126,813
1	1	1	Equipment Operator V	39,724
1	1	1	Equipment Operator IV	36,030
1	1	1	Utilities Locator	40,155
11	9	9	Utilities Technicians	307,690
19	17	17		677,685
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	48,441
4	4	4	Instrument Technician	199,442
8	8	8	Utilities Maintenance Tech I/II	302,648
1	1	1	Tradesworker	41,469
1	1	1	Service Worker III	36,508
1	1	1	Utilities Coordinator	53,271
16	16	16		681,779
CUSTOMER SERVICE (0707)				
0	0	1	Meter Technician	40,398
0	0	2	Meter Reader	58,907
0	0	3		99,305
100	95	98	Regular Salaries	4,581,333
			Other Salaries	50,700
			Overtime	212,950
			Employer Payroll Expenses	2,047,604
			Total Personal Services	\$6,892,587



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

	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	BUDGET 2009-10
WATER:					
Water Sales	\$11,697,274	\$12,066,825	\$14,225,000	\$13,606,300	\$15,700,000
Water Surcharge	994,080	961,581	1,100,000	1,050,000	1,150,000
Hydrant	46,422	39,247	66,700	27,000	33,000
Tapping Fees	124,645	124,966	150,000	75,000	70,000
Reinstall Fees	52,035	51,047	60,000	75,000	60,000
Delinquent Fees	181,617	219,695	190,000	215,000	240,000
Application Fees	2,650	2,600	2,750	4,000	2,500
Miscellaneous	98,543	6,812	12,100	6,400	7,020
Total Water	\$13,197,266	\$13,472,773	\$15,806,550	\$15,058,700	\$17,262,520
SEWER					
Service Charges	\$8,625,035	\$10,702,265	\$10,502,000	\$11,250,000	\$11,250,000
Sewer Surcharge	546,003	601,384	610,000	630,000	650,000
Connection Charges	13,971	13,719	20,000	5,500	7,600
Inspection	1,000	1,040	1,000	700	1,000
Lab Testing Fees	8,400	15,875	5,000	32,000	50,000
Irrigation Water	374,214	388,521	419,000	555,000	850,000
Miscellaneous	17,578	0	10,000	13,250	10,000
Total Sewer	\$9,586,201	\$11,722,804	\$11,567,000	\$12,486,450	\$12,818,600
NON-OPERATING					
System Development	\$972,819	\$557,388	\$553,100	\$373,000	\$260,000
Interest Income	987,321	441,091	235,000	277,250	228,000
Plan Review Fees	65,614	75,445	75,000	15,000	15,000
Bid Specifications	33,754	0	0	0	0
Bond Premium	9,416	0	0	0	0
Grants/Other*	1,794,003	295,567	500,000	500,000	0
Assessment Payment	50,985	28,384	66,000	8,400	9,200
Sale of Property	2,099	782	2,000	72,000	37,000
Total Non-Operating	\$3,916,011	\$1,398,657	\$1,431,100	\$1,245,650	\$549,200
TOTAL WATER & SEWER	<u>\$26,699,478</u>	<u>\$26,594,234</u>	<u>\$28,804,650</u>	<u>\$28,790,800</u>	<u>\$30,630,320</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			08-09	08-09	09-10	
ACCOUNT DESCRIPTION		07-08	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	4,254,814	4,583,669	4,583,669	4,581,333	(2,336)
10-30	OTHER SALARIES	53,230	50,700	51,570	50,700	0
10-40	OVERTIME	223,622	236,500	241,500	212,950	(23,550)
25-01	FICA	331,538	340,277	340,277	339,694	(583)
25-03	RETIREMENT CONTRIBUTIONS	411,318	640,294	640,294	713,335	73,041
25-04	LIFE/HEALTH INSURANCE	1,033,629	1,022,389	967,435	982,095	(40,294)
25-07	EMPLOYEE ALLOWANCES	13,095	11,040	11,360	12,480	1,440
TOTAL PERSONAL SERVICES		6,321,246	6,884,869	6,836,105	6,892,587	7,718
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	29,928	36,450	36,450	38,450	2,000
30-01	CITY ADMINISTRATION	1,888,950	1,888,950	1,888,950	1,728,364	(160,586)
30-05	COUNTY LAND FILL	0	1,000	500	500	(500)
30-07	SMALL TOOLS	16,306	21,000	21,000	16,500	(4,500)
30-40	CAP PROJECTS ENGINEER FEE	127,300	0	0	0	0
30-51	BOTTLED WATER	20,146	20,000	16,000	20,000	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	14,186	0	0	0	0
31-00	PROFESSIONAL SERVICES	67,669	87,900	48,700	244,500	156,600
31-01	OTHER PROFESSIONAL SERVICES	130,204	85,000	141,410	85,000	0
31-04	OTHER CONTRACTUAL SERVICES	775,980	881,640	824,756	900,665	19,025
38-01	PAYMENTS IN LIEU OF TAXES	1,504,530	1,671,202	1,671,202	1,668,000	(3,202)
40-00	TRAINING & TRAVEL COSTS	16,627	22,000	18,975	22,255	255
40-03	SAFETY	13,649	17,600	17,600	17,000	(600)
40-04	SAFETY PROGRAMS	295	640	435	640	0
41-00	COMMUNICATIONS	18,547	28,512	19,192	16,078	(12,434)
41-01	TELEPHONE	7,355	15,720	7,000	11,280	(4,440)
41-03	RADIO & PAGER	1,821	800	800	800	0
42-02	POSTAGE & FREIGHT	1,798	850	2,350	750	(100)
42-10	EQUIP. SERVICES - REPAIRS	278,209	348,160	334,150	323,000	(25,160)
42-11	EQUIP. SERVICES - FUEL	201,383	237,221	115,260	129,231	(107,990)
43-01	ELECTRICITY	2,303,017	3,026,770	2,625,500	2,753,820	(272,950)
43-02	WATER, SEWER, GARBAGE	99,763	97,954	98,500	113,600	15,646
44-02	EQUIPMENT RENTAL	14,777	32,750	22,550	22,750	(10,000)
45-22	SELF INS. PROPERTY DAMAGE	643,620	657,914	657,914	647,781	(10,133)
46-00	REPAIR AND MAINTENANCE	341,525	405,500	435,500	284,600	(120,900)
46-02	BUILDINGS & GROUND MAINT.	237,549	266,320	265,820	235,740	(30,580)
46-03	EQUIP. MAINT. CONTRACTS	11,972	13,230	13,230	22,000	8,770
46-04	EQUIPMENT MAINTENANCE	442,059	538,850	541,850	519,850	(19,000)
46-12	ROAD REPAIRS	73,836	80,000	65,000	65,000	(15,000)
47-00	PRINTING AND BINDING	14,242	16,600	14,100	15,600	(1,000)
47-02	ADVERTISING (NON-LEGAL)	500	500	200	500	0
47-05	PHOTO AND VIDEO	745	1,000	600	750	(250)
47-06	DUPLICATING	500	500	500	500	0
49-00	OTHER CURRENT CHARGES	30,818	14,500	8,500	13,000	(1,500)
49-02	INFORMATION SERVICES	426,979	394,172	394,172	328,644	(65,528)
49-08	HAZARDOUS WASTE DISPOSAL	643	700	1,400	1,560	860
51-00	OFFICE SUPPLIES	9,712	10,600	10,100	10,600	0
51-01	STATIONERY	749	750	750	750	0

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			08-09	08-09	09-10	
ACCOUNT DESCRIPTION	07-08	ORIGINAL	CURRENT	ADOPTED	CHANGE	
	ACTUALS	BUDGET	PROJECTION	BUDGET		
51-02 OTHER OFFICE SUPPLIES	337	1,500	1,000	1,500	0	
52-00 OPERATING SUPPLIES	198,397	299,350	292,950	264,650	(34,700)	
52-02 FUEL	82,572	80,500	60,500	65,500	(15,000)	
52-03 OIL & LUBE	4,840	5,500	6,000	5,500	0	
52-07 UNIFORMS	25,485	26,820	25,920	28,436	1,616	
52-09 OTHER CLOTHING	13,474	15,065	10,350	9,250	(5,815)	
52-10 JANITORIAL SUPPLIES	3,174	3,600	3,300	3,600	0	
52-21 NEW INSTALLATIONS SUPPLY	292,113	300,000	300,000	300,000	0	
52-22 REPAIR SUPPLIES	129,143	220,000	220,000	220,000	0	
52-80 CHEMICALS	1,954,283	2,868,615	2,604,797	2,898,216	29,601	
52-99 INVENTORY OVER/SHORT	17,371	0	0	0	0	
54-01 MEMBERSHIPS	320	15,300	15,050	15,150	(150)	
59-00 DEPRECIATION/AMORTIZATION	5,044,104	0	0	0	0	
TOTAL OPERATING EXPENSES	17,533,502	14,759,505	13,860,783	14,071,860	(687,645)	
<i>NON-OPERATING EXPENSES</i>						
60-20 BUILDINGS	0	155,000	621,917	368,000	213,000	
60-30 IMPROVEMENTS O/T BUILDING	0	1,515,000	3,902,179	5,988,000	4,473,000	
60-36 METERS LARGER THAN 2"	0	0	0	125,000	125,000	
60-40 MACHINERY EQUIP	0	2,238,500	1,826,980	1,049,800	(1,188,700)	
60-70 VEHICLES	0	190,000	178,324	95,000	(95,000)	
60-80 COMPUTER PURCHASES	0	2,500	2,500	0	(2,500)	
TOTAL CAPITAL EXPENSES	0	4,101,000	6,531,900	7,625,800	3,524,800	
70-11 PRINCIPAL	0	2,008,946	2,008,946	2,074,411	65,465	
70-12 INTEREST	1,099,289	1,048,077	1,048,077	969,190	(78,887)	
70-15 INTEREST ON DEPOSITS	41,843	0	0	0	0	
70-30 CURRENT YR BOND EXP	4,238	0	0	0	0	
70-40 EXTRAORDINARY LOSS-BONDS	458,108	0	0	0	0	
91-44 TRANSFER TO PUBLIC UTILITIES FUND	9,913,080	0	0	0	0	
TOTAL DEBT RELATED EXPENSES	11,516,558	3,057,023	3,057,023	3,043,601	(13,422)	
TOTAL EXPENSES	\$35,371,306	\$28,802,397	\$30,285,811	\$31,633,848	\$2,831,451	

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	442,819	425,794	425,794	442,006	16,212
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	639	0	0	0	0
25-01 FICA	30,765	31,449	31,449	32,884	1,435
25-03 RETIREMENT CONTRIBUTIONS	41,311	60,812	60,812	69,934	9,122
25-04 LIFE/HEALTH INSURANCE	93,036	90,052	90,052	85,650	(4,402)
25-07 EMPLOYEE ALLOWANCES	6,520	5,760	5,760	6,240	480
TOTAL PERSONAL SERVICES	615,090	613,867	613,867	636,714	22,847
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,228	7,500	7,500	7,500	0
<i>Storage unit rental (\$4,020) operating expenses, field work supplies, shipping, (\$3,450)</i>					
30-01 CITY ADMINISTRATION	1,888,950	1,888,950	1,888,950	1,728,364	(160,586)
30-40 CONSTRUCTION MGT CHARGE	127,300	0	0	0	0
30-51 BOTTLED WATER	20,146	20,000	16,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	14,186	0	0	0	0
31-01 PROFESSIONAL SERVICES	130,204	85,000	141,410	85,000	0
<i>Employee Drug Testing (\$10,000) Misc. Studies (\$75,000)</i>					
31-04 OTHER CONTRACTUAL SERVICES	18,756	20,000	20,000	16,025	(3,975)
<i>Copier \$2,400; 61 Radios @ \$125 ea/year; Other Contractual Misc \$6,000</i>					
38-01 PAYMENT IN LIEU OF TAXES	1,504,530	1,671,202	1,671,202	1,668,000	(3,202)
<i>Based on 6% of Water/Sewer/Irrigation revenue</i>					
40-00 TRAINING & TRAVEL COSTS	697	2,500	2,500	2,000	(500)
41-00 COMMUNICATIONS	7,848	10,416	7,000	7,414	(3,002)
41-01 TELEPHONE	7,355	12,120	6,000	7,680	(4,440)
42-10 EQUIP. SERVICES - REPAIRS	0	3,260	1,500	2,000	(1,260)
42-11 EQUIP. SERVICES - FUEL	540	1,408	600	1,083	(325)
43-01 ELECTRICITY	15,446	39,600	30,000	32,000	(7,600)
43-02 WATER, SEWER, GARBAGE	53,192	57,954	55,000	68,000	10,046
45-22 SELF INS. PROPERTY DAMAGE	643,620	657,914	657,914	647,781	(10,133)
46-00 REPAIR AND MAINTENANCE	6,572	23,500	23,500	11,500	(12,000)
46-02 BUILDINGS & GROUND MAINT.	23,310	36,820	36,820	18,740	(18,080)
<i>Landscape maintenance (\$5,000), elevator maintenance, fountain maintenance, etc.</i>					
47-00 PRINTING AND BINDING	2,000	2,000	1,500	2,000	0
47-02 ADVERTISING (NON LEGAL)	500	500	200	500	0
47-06 DUPLICATING	500	500	500	500	0
49-00 OTHER CURRENT CHARGES	16,379	3,500	2,000	3,000	(500)
49-02 TECHNOLOGY SERVICE CHG	426,979	394,172	394,172	328,644	(65,528)
51-00 OFFICE SUPPLIES	1,932	2,500	2,500	2,250	(250)
51-01 STATIONERY	749	750	750	750	0
51-02 OTHER OFFICE SUPPLIES	337	1,500	1,000	1,500	0
52-00 OPERATING SUPPLIES	2,332	4,500	4,500	4,500	0
<i>Soap, towels, toilet paper, etc for facility</i>					
52-07 UNIFORMS	91	0	0	0	0
52-09 OTHER CLOTHING	427	700	125	125	(575)
54-01 MEMBERSHIPS	140	500	300	350	(150)
59-00 DEPRECIATION/AMORTIZATION	685,931	0	0	0	0
59-01 AMORTIZATION	5,326	0	0	0	0
TOTAL OPERATING EXPENSES	5,613,503	4,949,266	4,973,443	4,667,206	(282,060)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
70-11 PRINCIPAL	0	2,008,946	2,008,946	2,074,411	65,465
70-12 INTEREST	1,099,289	1,048,077	1,048,077	969,190	(78,887)
70-15 INTEREST ON DEPOSITS	41,843	0	0	0	0
70-30 CURRENT YR BOND EXP	4,238	0	0	0	0
70-40 EXTRAORDINARY LOSS-BONDS	458,108	0	0	0	0
91-44 PUBLIC UTILITIES FUND	9,913,080	0	0	0	0
TOTAL NON-OPERATING EXPENSES	11,516,558	3,057,023	3,057,023	3,043,601	(13,422)
TOTAL EXPENSES	\$17,745,151	\$8,620,156	\$8,644,333	\$8,347,521	(272,635)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	679,675	731,908	731,908	718,404	(13,504)
10-30 OTHER SALARIES	1,735	0	870	0	0
10-40 OVERTIME	58,105	86,500	86,500	69,300	(17,200)
25-01 FICA	54,316	54,480	54,480	53,365	(1,115)
25-03 RETIREMENT CONTRIBUTIONS	63,164	102,416	102,416	110,684	8,268
25-04 LIFE/HEALTH INSURANCE	173,332	165,876	165,876	155,127	(10,749)
25-07 EMPLOYEE ALLOWANCES	1,280	960	960	1,440	480
TOTAL PERSONAL SERVICES	1,031,607	1,142,140	1,143,010	1,108,320	(33,820)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,813	7,500	7,500	7,500	0
30-07 SMALL TOOLS	2,940	3,000	3,000	2,500	(500)
31-00 PROFESSIONAL SERVICES	46,459	60,000	20,800	81,500	21,500
31-04 OTHER CONTRACTUAL SERVICES	507,577	616,500	565,000	639,500	23,000
40-00 TRAINING & TRAVEL COSTS	750	2,500	2,500	2,500	0
40-03 SAFETY	2,977	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	5,646	6,000	6,000	2,500	(3,500)
41-03 RADIO & PAGER	639	800	800	800	0
42-02 POSTAGE & FREIGHT	242	250	250	250	0
42-10 EQUIP. SERVICES - REPAIRS	4,182	9,660	7,500	5,000	(4,660)
42-11 EQUIP. SERVICES - FUEL	4,978	4,106	2,200	2,161	(1,945)
43-01 ELECTRICITY	1,256,376	1,750,000	1,400,000	1,500,000	(250,000)
43-02 WATER, SEWER, GARBAGE	14,105	10,000	8,000	10,000	0
44-02 EQUIPMENT RENTAL	832	4,000	0	4,000	0
46-00 REPAIR AND MAINTENANCE	84,485	90,000	120,000	99,700	9,700
46-02 BUILDINGS & GROUND MAINT.	171,846	187,500	187,500	177,000	(10,500)
46-04 EQUIP. MAINTENANCE	204,036	288,000	288,000	263,000	(25,000)
47-00 PRINTING AND BINDING	11,666	14,000	12,000	13,000	(1,000)
49-00 OTHER CURRENT CHARGES	5,860	7,000	4,500	6,500	(500)
51-00 OFFICE SUPPLIES	2,390	2,500	2,000	2,500	0
52-00 OPERATING SUPPLIES	23,385	63,400	58,000	28,400	(35,000)
52-02 FUEL	43,195	30,000	30,000	30,000	0
52-03 OIL & LUBE	2,464	2,500	3,500	3,000	500
52-07 UNIFORMS	5,121	5,220	5,220	5,400	180
52-09 OTHER CLOTHING	2,672	3,200	2,000	1,375	(1,825)
52-10 JANITORIAL SUPPLIES	772	1,000	700	1,000	0
52-80 CHEMICALS	1,506,993	2,199,365	2,000,000	2,275,300	75,935
54-01 MEMBERSHIPS	230	600	600	600	0
59-00 DEPRECIATION/AMORTIZATION	813,830	0	0	0	0
TOTAL OPERATING EXPENSES	4,732,461	5,372,101	4,741,070	5,168,486	(203,615)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	\$0	20,000	20,000	0	(20,000)
TOTAL NON-OPERATING EXPENSES	\$0	\$20,000	\$20,000	\$0	(\$20,000)
TOTAL EXPENSES	\$5,764,068	\$6,534,241	\$5,904,080	\$6,276,806	(\$257,435)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	878,890	930,709	930,709	895,607	(35,102)
10-30 OTHER SALARIES	20,436	20,280	20,280	20,280	0
10-40 OVERTIME	47,211	50,000	55,000	45,000	(5,000)
25-01 FICA	70,365	69,837	69,837	66,763	(3,074)
25-03 RETIREMENT CONTRIBUTIONS	83,343	130,567	130,567	140,069	9,502
25-04 LIFE/HEALTH INSURANCE	198,848	202,852	202,852	179,971	(22,881)
25-07 EMPLOYEE ALLOWANCES	1,907	1,920	1,920	1,920	0
TOTAL PERSONAL SERVICES	1,301,000	1,406,165	1,411,165	1,349,610	(56,555)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,776	5,000	5,000	5,000	0
30-07 SMALL TOOLS	3,054	7,000	7,000	5,000	(2,000)
31-00 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	29,165	30,000	32,000	30,000	0
<i>Large Meter Repairs (\$10,000), Contracted Meter Repairs (\$20,000)</i>					
40-00 TRAINING & TRAVEL COSTS	6,053	6,100	5,000	4,300	(1,800)
40-03 SAFETY	1,861	4,100	4,100	3,500	(600)
<i>Barricades and safety equipment</i>					
41-00 COMMUNICATIONS	486	3,456	600	534	(2,922)
42-10 EQUIP. SERVICES - REPAIRS	79,949	110,800	110,800	99,000	(11,800)
42-11 EQUIP. SERVICES - FUEL	82,379	93,856	52,000	51,864	(41,992)
43-02 WATER, SEWER, GARBAGE	0	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	1,230	5,200	5,200	2,700	(2,500)
<i>Small Trackhoe Rental (\$2,500), Misc Small Equip Rental (\$200)</i>					
46-00 REPAIR AND MAINTENANCE	950	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	622	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	43,388	50,000	35,000	40,000	(10,000)
<i>Road & Driveway repairs due to line break or other circumstance</i>					
47-00 PRINTING AND BINDING	576	600	600	600	0
49-00 OTHER CURRENT CHARGES	1,129	2,000	750	2,000	0
51-00 OFFICE SUPPLIES	2,246	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	14,624	18,000	18,000	18,000	0
52-07 UNIFORMS	6,954	7,200	7,200	7,200	0
52-09 OTHER CLOTHING	2,625	3,350	2,250	2,125	(1,225)
52-21 NEW INSTALLATIONS SUPPLY	292,113	300,000	300,000	300,000	0
<i>Electronic Meters</i>					
52-22 REPAIR SUPPLIES	129,143	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	832,897	0	0	0	0
TOTAL OPERATING EXPENSES	1,536,220	877,262	816,100	802,423	(74,839)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	12,300	15,170	21,900	9,600
<i>2 Cut off saws (\$2,800), GPS (\$6,500), Valve Turning (\$5,000), 2 Pumps (\$3,600), 2 Radios (\$4,000)</i>					
TOTAL NON-OPERATING EXPENSES	0	12,300	15,170	21,900	9,600
TOTAL EXPENSES	\$2,837,220	\$2,295,727	\$2,242,435	\$2,173,933	(\$121,794)

**FISCAL YEAR 2008-09
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,005,772	1,078,524	1,078,524	1,066,547	(11,977)
10-40 OVERTIME	31,453	35,000	35,000	30,000	(5,000)
25-01 FICA	76,700	80,428	80,428	79,046	(1,382)
25-03 RETIREMENT CONTRIBUTIONS	106,452	155,847	155,847	170,285	14,438
25-04 LIFE/HEALTH INSURANCE	224,931	223,248	223,248	227,529	4,281
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	1,445,788	1,573,527	1,573,527	1,573,887	360
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,327	12,650	12,650	14,250	1,600
30-07 SMALL TOOLS	1,017	1,500	1,500	1,000	(500)
31-00 PROFESSIONAL SERVICES	21,210	27,900	27,900	163,000	135,100
	<i>Lab testing services (\$21,500), Lab Samples (\$3,500), Phase III Clarifier Construction Admin Svcs (\$138,000)</i>				
31-04 OTHER CONTRACTUAL SERVICES	180,482	175,140	177,756	175,140	0
	<i>Sludge Hauling - 12,000 Cubic Yards</i>				
40-00 TRAINING & TRAVEL COSTS	4,330	4,500	3,475	4,500	0
40-03 SAFETY	2,373	3,500	3,500	3,000	(500)
41-00 COMMUNICATIONS	2,189	4,320	2,000	1,958	(2,362)
41-03 RADIO & PAGER	1,182	0	0	0	0
42-02 POSTAGE & FREIGHT	972	100	1,300	0	(100)
42-10 EQUIP. SERVICES - REPAIRS	8,843	35,040	31,000	30,000	(5,040)
42-11 EQUIP. SERVICES - FUEL	5,427	6,453	5,460	3,890	(2,563)
43-01 ELECTRICITY	795,513	990,000	990,000	990,000	0
43-02 WATER, SEWER, GARBAGE	25,492	20,000	22,000	26,000	6,000
44-02 EQUIPMENT RENTAL	7,359	9,550	9,550	6,550	(3,000)
46-00 REPAIR AND MAINTENANCE	240,578	279,000	279,000	159,000	(120,000)
	<i>Grease removal (\$60,000), Electrical Services (\$20,000), Pump Repairs (\$20,000), Motor rewinds (\$18,000), etc</i>				
46-02 BUILDINGS & GROUND MAINT.	39,468	37,000	36,500	35,000	(2,000)
	<i>Lawn Maintenance (\$20,000), Gate, Fence & Air conditioning Parts (\$9,000), Paint & Signage (\$6,000)</i>				
46-04 EQUIP. MAINTENANCE	126,097	146,850	146,850	132,850	(14,000)
49-00 OTHER CURRENT CHARGES	7,205	0	0	0	0
49-08 HAZARDOUS WASTE DISPOSAL	643	700	1,400	1,560	860
51-00 OFFICE SUPPLIES	906	1,000	1,000	1,250	250
51-01 STATIONERY					0
52-00 OPERATING SUPPLIES	23,408	30,450	29,450	30,750	300
	<i>Sample bottles, bacteria testing supplies, specialty water, other lab supplies</i>				
52-02 FUEL	35,137	45,000	25,000	30,000	(15,000)
52-03 OIL & LUBE	2,376	3,000	2,500	2,500	(500)
52-07 UNIFORMS	4,534	5,500	5,000	5,500	0
52-09 OTHER CLOTHING	2,855	2,825	2,250	2,250	(575)
	<i>Safety Shoes</i>				
52-10 JANITORIAL SUPPLIES	1,156	1,200	1,200	1,200	0
52-80 CHEMICALS	335,172	553,050	486,597	495,516	(57,534)
	<i>Chlorine (\$84,000), Alum (\$204,050), Lime (\$125,400), etc.</i>				
59-00 DEPRECIATION/AMORTIZATION	1,839,636	0	0	0	0
TOTAL OPERATING EXPENSES	3,724,887	2,396,228	2,304,838	2,316,664	(79,564)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	8,200	4,900	41,500	33,300
	<i>2 computers at WWTP (\$5,500); Loop Controller (\$9,000), 2 Gas Leak Detectors (\$15,000), Turbidity Meter (\$12,000)</i>				
TOTAL NON-OPERATING EXPENSES	0	8,200	4,900	41,500	33,300
TOTAL EXPENSES	\$5,170,675	\$3,977,955	\$3,883,265	\$3,932,051	(\$45,904)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	621,131	716,733	716,733	677,685	(39,048)
10-30 OTHER SALARIES	10,428	10,140	10,140	10,140	0
10-40 OVERTIME	41,775	30,000	30,000	30,000	0
25-01 FICA	48,858	52,760	52,760	50,404	(2,356)
25-03 RETIREMENT CONTRIBUTIONS	57,430	94,391	94,391	100,944	6,553
25-04 LIFE/HEALTH INSURANCE	180,346	189,954	135,000	148,405	(41,549)
25-07 EMPLOYEE ALLOWANCES	2,153	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	962,121	1,095,418	1,040,464	1,019,018	(76,400)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	552	1,300	1,300	1,300	0
30-05 COUNTY LAND FILL	0	1,000	500	500	(500)
30-07 SMALL TOOLS	4,893	5,000	5,000	4,000	(1,000)
31-04 OTHER CONTRACTUAL SERVICES	40,000	40,000	30,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	4,333	4,400	3,500	4,400	0
40-03 SAFETY	2,996	3,000	3,000	3,000	0
40-04 SAFETY PROGRAMS	295	640	435	640	0
41-00 COMMUNICATIONS	1,105	1,728	1,000	1,068	(660)
42-02 POSTAGE & FREIGHT	202	200	500	200	0
42-10 EQUIP. SERVICES - REPAIRS	136,132	142,050	136,000	132,000	(10,050)
42-11 EQUIP. SERVICES - FUEL	59,510	72,738	30,000	34,576	(38,162)
43-01 ELECTRICITY	6,555	6,820	5,500	6,820	0
44-02 EQUIPMENT RENTAL	3,266	10,500	5,000	6,000	(4,500)
46-00 REPAIR AND MAINTENANCE	2,000	2,000	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	386	500	500	500	0
46-04 EQUIP. MAINTENANCE	2,895	3,000	6,000	3,000	0
46-12 ROAD REPAIRS	30,448	30,000	30,000	25,000	(5,000)
<i>Road Repairs (\$20,000), Driveway Repairs (\$5,000)</i>					
47-05 PHOTO AND VIDEO	745	1,000	600	750	(250)
49-00 OTHER CURRENT CHARGES	245	1,000	750	1,000	0
51-00 OFFICE SUPPLIES	996	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	98,491	153,000	153,000	153,000	0
<i>Sectional Liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaim water meters - changeouts</i>					
52-07 UNIFORMS	3,916	3,900	3,500	4,420	520
52-09 OTHER CLOTHING	2,456	2,465	1,850	1,250	(1,215)
52-10 JANITORIAL SUPPLIES	849	1,000	1,000	1,000	0
52-80 CHEMICALS	0	1,200	3,200	2,400	1,200
54-01 MEMBERSHIPS	4,150	4,200	4,150	4,200	0
59-00 DEPRECIATION/AMORTIZATION	574,046	0	0	0	0
TOTAL OPERATING EXPENSES	981,462	493,641	429,285	434,024	(59,617)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	23,000	23,000	19,400	(3,600)
<i>Pump (\$1,700), 2 Cut off saws (\$2,400), 3 Radios (\$6,000), Chairs for crew leaders (\$1,500) 2 Tapping Machines (\$3,000), Jet Truck Hose (2) \$4,800</i>					
TOTAL NON-OPERATING EXPENSES	0	23,000	23,000	19,400	(3,600)
TOTAL EXPENSES	\$1,943,583	\$1,612,059	\$1,492,749	\$1,472,442	(\$139,617)

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	626,527	700,001	700,001	681,779	(18,222)
10-30 OTHER SALARIES	20,631	20,280	20,280	20,280	0
10-40 OVERTIME	44,439	35,000	35,000	35,000	0
25-01 FICA	50,534	51,323	51,323	50,326	(997)
25-03 RETIREMENT CONTRIBUTIONS	59,618	96,261	96,261	105,734	9,473
25-04 LIFE/HEALTH INSURANCE	163,136	150,407	150,407	145,959	(4,448)
25-07 EMPLOYEE ALLOWANCES	755	480	800	960	480
TOTAL PERSONAL SERVICES	965,640	1,053,752	1,054,072	1,040,038	(13,714)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,232	2,500	2,500	2,500	0
30-07 SMALL TOOLS	4,402	4,500	4,500	4,000	(500)
40-00 TRAINING & TRAVEL COSTS	464	2,000	2,000	4,555	2,555
40-03 SAFETY	3,442	3,500	3,500	4,000	500
41-00 COMMUNICATIONS	1,273	2,592	2,592	1,068	(1,524)
41-01 TELEPHONE	0	3,600	1,000	3,600	0
42-02 POSTAGE & FREIGHT	382	300	300	300	0
42-10 EQUIP. SERVICES - REPAIRS	49,103	47,350	47,350	45,000	(2,350)
42-11 EQUIP. SERVICES - FUEL	48,549	58,660	25,000	28,093	(30,567)
43-01 ELECTRICITY	229,127	240,350	200,000	225,000	(15,350)
43-02 WATER, SEWER, GARBAGE	6,974	4,000	7,500	3,600	(400)
44-02 EQUIPMENT RENTAL	2,090	3,500	2,800	3,500	0
46-00 REPAIR AND MAINTENANCE	6,940	10,000	10,000	10,500	500
		<i>Motor rewinds (\$8,500), Diesel Tank Cleaning (\$1,500), Fire Extinguishers (\$500)</i>			
46-02 BUILDINGS & GROUND MAINT.	2,539	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	11,972	13,230	13,230	22,000	8,770
46-04 EQUIP. MAINTENANCE	108,409	100,000	100,000	120,000	20,000
		<i>Parts, check valves, bearings, pump station electronics, etc (\$100,000), Repl. 25 Valves (\$20,000)</i>			
49-00 OTHER CURRENT CHARGES	0	1,000	500	500	(500)
51-00 OFFICE SUPPLIES	1,242	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	36,157	30,000	30,000	30,000	0
		<i>Well wire, nuts, bolts, lumber block & misc. hardware</i>			
52-02 FUEL	4,240	5,500	5,500	5,500	0
52-07 UNIFORMS	4,869	5,000	5,000	5,000	0
52-09 OTHER CLOTHING	2,439	2,525	1,875	1,750	(775)
52-10 JANITORIAL SUPPLIES	397	400	400	400	0
52-80 CHEMICALS	112,118	115,000	115,000	125,000	10,000
		<i>Annual Contract for Odor and grease control for lift stations</i>			
54-01 MEMBERSHIPS	(4,200)	10,000	10,000	10,000	0
		<i>VT SCADA Software upgrades and support</i>			
59-00 DEPRECIATION	292,438	0	0	0	0
TOTAL OPERATING EXPENSES	927,598	671,007	596,047	661,366	(9,641)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	20,000	27,502	86,000	66,000
		<i>Small Equip Repl. (\$15,000), Magmeter Heads (\$10,000), 5 laptops (\$16,000), Generator Receptacles (\$45,000)</i>			
TOTAL NON-OPERATING EXPENSES	0	20,000	27,502	86,000	66,000
TOTAL EXPENSES	\$1,893,238	\$1,744,759	\$1,677,621	\$1,787,404	\$42,645

**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER & SEWER FUND
CUSTOMER SERVICE**

Transferred from General Fund/Finance Department

420.0707.533

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	0	0	0	99,305	99,305
10-40 OVERTIME	0	0	0	3,650	3,650
25-01 FICA	0	0	0	6,906	6,906
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	15,685	15,685
25-04 LIFE/HEALTH INSURANCE	0	0	0	39,454	39,454
TOTAL PERSONAL SERVICES	0	0	0	165,000	165,000
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	0	0	0	400	400
41-00 COMMUNICATIONS <i>Cell phones for three employees</i>	0	0	0	1,536	1,536
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	10,000	10,000
42-11 EQUIP. SERVICES - FUEL	0	0	0	7,564	7,564
46-00 REPAIR AND MAINTENANCE <i>Maintenance on hand held readers.</i>	0	0	0	900	900
52-07 UNIFORMS	0	0	0	916	916
52-09 OTHER CLOTHING	0	0	0	375	375
TOTAL OPERATING EXPENSES	0	0	0	21,691	21,691
TOTAL EXPENSES	\$0	\$0	\$0	\$186,691	\$186,691

WATER SEWER FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
WATER PRODUCTION						
02K01	Solana/East Naples Pump Station	2,530,000	0	0	0	0
08K01	Wellfield Scada System Upgrades	1,530,000	0	0	0	0
10K55	Sludge Thickener Tank Lining	54,000	0	0	0	0
	Golden Gate Well Field Imprvmt	0	100,000	100,000	100,000	100,000
	Computer for Maintenance					
	Washwater Transfer Sludge Pumps	0	30,000	30,000	30,000	30,000
	Influent Mag Flow Meter	0	20,000	0	0	0
	Filter Control Rehab	0	150,000	0	0	0
	Pond Dredging	0	125,000	0	0	0
	Filter Bed Replacement	0	75,000	0	75,000	0
	Vacuum Press Replacement	0	0	200,000	200,000	0
	Delroyd Gear Box	0	0	33,000	33,000	33,000
	East Naples GST Painting / Sealing	0	0	300,000	0	0
	Radiators for Plant Generators	0	0	0	250,000	0
TOTAL WATER PRODUCTION		4,114,000	500,000	663,000	688,000	163,000
WATER DISTRIBUTION						
10L02	Water Transmission Mains	750,000	500,000	500,000	500,000	500,000
10L60	AC Improvements for Utilities Bldg	323,000	0	0	0	0
	Service Truck Replacements	0	70,000	70,000	70,000	70,000
	Awning Extension	0	15,000	85,000	0	0
	GG Blvd Expansion (Wilson to Desoto)	0	500,000	250,000	250,000	0
	Dump Truck Replacement	0	0	0	85,000	0
TOTAL WATER DISTRIBUTION		1,073,000	1,085,000	905,000	905,000	570,000
WASTEWATER TREATMENT						
10M05	Aeration Basin	100,000	100,000	100,000	100,000	0
10M07	WWTP Pumps	100,000	100,000	100,000	120,000	120,000
10M25	Infrastructure Repairs	200,000	150,000	100,000	100,000	100,000
10M40	Walk-in Cooler Replacement	32,000	0	0	0	0
10M45	Scum Line	67,000	0	0	0	0
10M34	Sludge Loader	95,000	0	0	96,000	0
10M20	Belt Press Improvements	115,000	0	0	0	0
	Air Blowers	0	0	78,000	78,000	78,000
	Barscreen Replacement	0	0	0	0	175,000
	Switchgear #1	0	0	0	0	150,000
TOTAL WASTEWATER TREATMENT		709,000	350,000	378,000	494,000	623,000
WASTEWATER COLLECTIONS						
10N04	Replace Sewer Mains, Laterals etc.	625,000	700,000	700,000	700,000	700,000
10N35	TV Camera & Equipment	20,000	0	0	0	0
10N40	Sanitary Sewer Install (Bembury Drive)	125,000	1,036,000			
	Service Truck Replacements	0	70,000	70,000	70,000	70,000
	TV Truck Replacement	0	160,000	0	0	0
	Dump Truck Replacement	0	0	75,000	0	0
	Combination Jet/Vacuum Truck	0	0	0	300,000	0
TOTAL WASTEWATER COLLECTIONS		770,000	1,966,000	845,000	1,070,000	770,000

**WATER SEWER FUND
CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	Fiscal Year 2009-10	2010-11	2011-12	2012-13	2013-14
UTILITIES MAINTENANCE						
10X01	Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
10X04	Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
10X02	Pump Station Conversions	250,000	250,000	250,000	250,000	250,000
10X07	L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
10X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
10X15	Equipment Storage Awning	45,000	0	0	0	0
10X20	Odor Control System	36,000	84,000	0	0	0
	Service Trucks	0	65,000	65,000	70,000	70,000
TOTAL UTILITIES MAINTENANCE		791,000	859,000	775,000	780,000	780,000
TOTAL WATER/SEWER FUND		7,457,000	4,760,000	3,566,000	3,937,000	2,906,000



WATER & SEWER CONSTRUCTION (BOND) FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	8,310,854
Projected Revenues FY 2008-09	110,000
Projected Expenditures FY 2008-09	5,914,929
Net Increase/(Decrease) in Net Unrestricted Assets	(5,804,929)
Debt Reserves for Capital	782,390
Expected Unrestricted Net Assets as of Sept. 30, 2009	3,288,315
Add Fiscal Year 2009-10 Budgeted Revenues	
Grant-SFWMD	400,000
Investment/Interest Income	15,400
	<u>415,400</u>
TOTAL AVAILABLE RESOURCES:	3,303,715
Less Fiscal Year 2009-10 Budgeted Expenditures	
Capital Projects	<u>2,575,000</u>
BUDGETED CASH FLOW	(2,159,600)
Projected Unrestricted Net Assets as of September 30, 2010	<u>1,128,715</u>

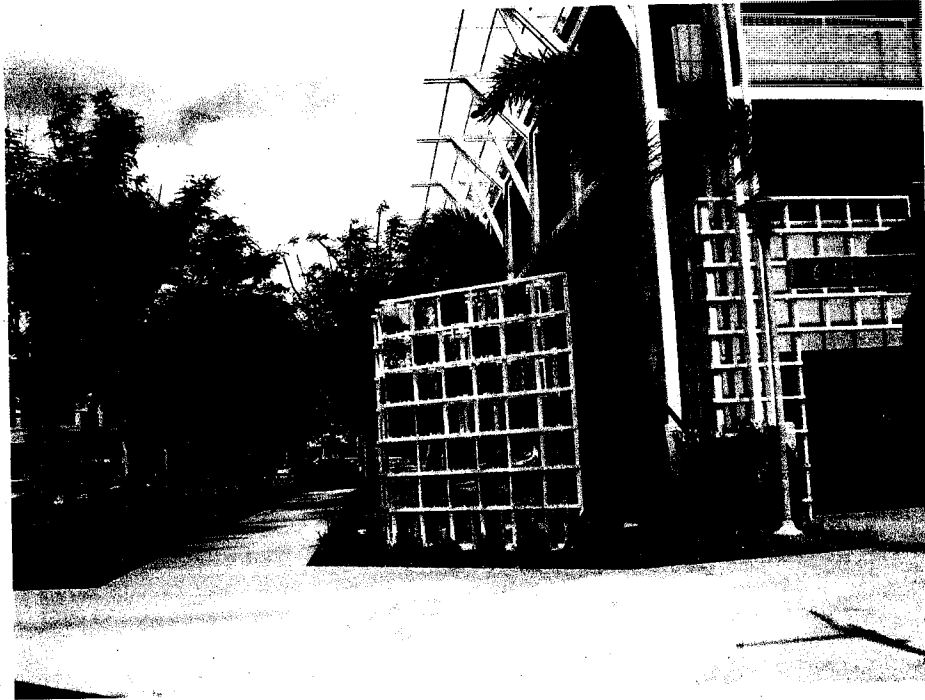
**FISCAL YEAR 2009-10
BUDGET DETAIL
WATER SEWER CONSTRUCTION FUND**

440.4070.536

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
59-00 DEPRECIATION	130,259	0	0	0	0
TOTAL OPERATING EXPENSES	130,259	0	0	0	0
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	325,185	0	0
60-30 IMPROVEMENTS O/T BUILDINGS	0	3,400,000	3,970,066	2,575,000	(825,000)
60-40 MACHINERY/EQUIPMENT	0	0	1,499,678	0	0
60-70 VEHICLES	0	0	120,000	0	0
TOTAL NON-OPERATING EXPENSES	0	3,400,000	5,914,929	2,575,000	(825,000)
TOTAL EXPENSES	\$130,259	\$3,400,000	\$5,914,929	\$2,575,000	(\$825,000)

**CIP PROJECTS
FUND 440 - WATER/SEWER CONSTRUCTION FUND**

CIP PROJECT ID DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2012-13
10K53 Alt. Water Supply-ASR Wellfield	1,275,000	1,275,000	1,425,000	0	9,857,500
10K50 Alt. Water Supply-Golden Gate Canal	1,300,000	400,000	1,500,000	1,650,000	1,500,000
Water/Sewer Construction	2,575,000	1,675,000	2,925,000	1,650,000	11,357,500



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Naples

Beach

Fund



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 574,040
Projected Revenues FY 2008-09	1,590,098
Projected Expenditures FY 2008-09	1,484,913
Net Increase/(Decrease) in Net Unrestricted Assets	105,185

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$ 679,225**

Add Fiscal Year 2009-10 Budgeted Revenues

Collier County	\$500,000	
Fishing Pier Contract	\$50,500	
Lowdermilk Contract	\$27,000	
Meter Collections	\$575,000	
Parking Tickets	\$230,000	
Late Fees/Collections	\$36,000	
Beach Stickers	\$60,000	
TDC or Grants	\$29,000	
Miscellaneous Revenue	\$13,240	<u>\$1,520,740</u>

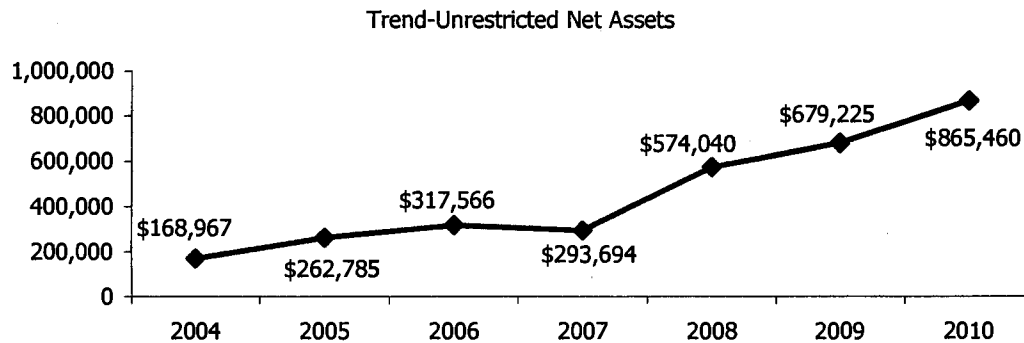
TOTAL AVAILABLE RESOURCES **\$2,199,965**

Less Fiscal Year 2009-10 Budgeted Expenditures

Administration	\$153,499	
Fishing Pier	48,060	
Beach Maintenance	506,450	
Beach Enforcement	405,888	
Lowdermilk Park	37,500	
Transfer - Self Insurance	25,288	
Transfer - City Administration	132,820	
Capital Projects	25,000	<u>\$1,334,505</u>

BUDGETED CASH FLOW **\$186,235**

Projected Unrestricted Net Assets as of September 30, 2010 **\$865,460**



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services, Finance and
Police & Fire Department
FUND: Beach Fund (Fund 430)

Mission:

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

Fund Description

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

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

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

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #1 (Preserve the Town's distinctive character and culture), maintain beaches	October 1, 2009	Sept. 30, 2010
Maintain 8 miles of pristine Gulf beaches that make Naples a wonderful beach destination		
Provide beachfront concession facilities for public use at Naples Pier	October 1, 2009	Sept. 30, 2010
As part of Vision Goal #3A (Maintain and improve public amenities for residents), provide clean, safe and aesthetically pleasing public beach access facilities responsive to resident and visitor needs		

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Police & Fire
FUND: Beach Fund

Goals and Objectives

	Estimated Start	Estimated Completion
Ensure beach and waterway amenities are accessible and provide a positive experience and image	October 1, 2009	Sept. 30, 2010
Keep the beaches free of refuse and debris	October 1, 2009	Sept. 30, 2010
Maintain standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation or reporting	October 1, 2009	Sept. 30, 2010
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents), provide beachfront concession facilities for public use at Lowdermilk Park and the Naples Pier		
Ensure contracted concession services provide quality products, reasonable, competitive pricing and exceptional customer service that meets or exceeds anticipated customer expectations on a daily basis.	October 1, 2009	Sept. 30, 2010
Ensure contracted concession services provide routine payments to City within terms and conditions of concession agreement on a monthly basis.	October 1, 2009	Sept. 30, 2010

2009-10 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,334,505, a decrease of \$106,810 from the 2008-09 adopted budget.

The Naples Beach Fund is projected have a fund balance of more than \$860,000. Due to the aging of the major beach feature, the Pier, the intent and plan is to have sufficient funds to meet its increasing maintenance needs.

Revenues

Revenues in this budget are \$1,520,740.

Parking Meters provide the primary revenue to this fund at \$575,000. Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and parks. Guests may buy a pass for \$50. In addition to the meter/parking pass revenue, the fund receives fines for parking violations. The typical parking violation is \$30 resulting in a total estimated revenue of \$230,000.

Until 2008-09, the City's interlocal agreement with the County provided for the shared costs of the beach operations. The basis for this agreement was for the County to pay "82% of the net loss of the program". In FY09, Collier County Board of County Commissioners agreed to a multi-year \$1,000,000 contract for recreation, to be used at the city's discretion, because all city amenities are available to County residents. For 2009-10, \$500,000 is recommended for the Beach fund, and \$500,000 for the General Fund.

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Police & Fire
FUND: Beach Fund

Expenditures

Administration (Finance Department)

The budget of the Administration Division is \$311,607. This represents a \$94,516 decrease from the budget of FY08-09.

Personal Services, budgeted at \$59,756 includes one position as in 08-09. Management of the program, including the supervision of the Meter Technician, is performed by the Finance Department in the General Fund.

Operating Expenses are \$251,851 or \$90,613 under the prior year. The largest expense in this area is the General Fund Reimbursement, budgeted at \$132,820, a decrease of \$74,180 due to the new method of Administrative Cost allocation. Self Insurance Charges decreased slightly to \$25,288, while Technology Services charge decreased by \$3,091. Note that these interfund charges represent support for the entire Beach Fund. Special Events, which represents the funds for the annual July 4 fireworks and related expenditures, is budgeted at \$30,600.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$48,060, a \$28,260 increase over the 2008-09 budget. There are no personnel in this division, and the primary expenditures are Operating Expenditures for \$9,760, and Repair and Maintenance, budgeted at \$24,500. The Pier has offsetting revenue of \$50,500 from the concession contract at the pier and a Tourist Development Council (TDC) grant for repairs in the amount of \$20,000.

Beach Maintenance

The budget of the Maintenance Division is \$506,450, a \$26,393 decrease from the 2008-09 budget.

Personal Services budgeted at \$304,293 includes 5.8 positions, the same as FY 08-09.

Operating Expenses are budgeted at \$202,157 a decrease of \$437. The major operating expenses are \$90,000 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends, and \$15,000 for janitorial and operating supplies. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Enforcement

The budget of the Enforcement Division is \$405,888, a \$20,561 decrease from the adopted 2008-09 budget.

The major cost in this division is the **Personal Services** at \$376,364, a decrease of \$1,777. There are no changes in the number of positions, remaining at six. Beach Specialists are assigned the responsibility of assisting in the enforcement of city ordinances at the beaches, such as parking rules, boat storage, dress code, and fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid. This division reports to and coordinates closely with the Naples Police, although as of September 30, 2009, there is consideration of moving the responsibility to another area.

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Police & Fire
FUND: Beach Fund

Operating costs decreased by \$18,784 to \$29,524. The major operating cost is the Vehicle Maintenance and Fuel, totaling \$15,564. Other costs include Printing for parking tickets and envelopes (\$4,000), Supplies (\$4,000), and Employee Training Costs (\$1,000).

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$27,000) offset 74% of the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$37,500 and include items such as Electricity (\$9,500), Water/Sewer/Garbage (\$1,500), Janitorial and Operating Supplies (\$10,000) and contracted maintenance (\$5,000).

Capital

In addition to the operational costs of the fund, there is one capital project budgeted, the beach access rehabilitation.

The capital plan for the next five years is listed on the page that follows. Since all of these are replacement or repair type items, there will be no future affect on operating costs relating to these items.

2009-10 Performance Measures

	Actual 2005-06	Actual 2006-07	Projected 2008-09	Projected 2009-10
City Beach Parking Stickers Issued	5,554	5,983	7,410	7,500
County Beach Stickers issued from City Hall	12,454	13,104	13,000	13,000
Beach Parking Citations issued	7,876	7,496	6,118	6,000
City Ordinance violations (Notices to Appear in Court)	108	111	111	111



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

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
COLLIER CTY SHARED COST	456,865	550,391	500,000	500,000	500,000
METER COLLECTION	552,084	541,302	515,000	560,000	575,000
BEACH STICKERS	26,340	44,550	45,000	63,000	60,000
FISHING PIER CONTRACT	55,226	50,509	55,000	50,715	50,500
LOWDERMILK CONTRACT	39,242	33,960	36,000	29,000	27,000
PARKING TICKETS	186,904	183,329	175,000	205,000	230,000
LATE FEES/COLLECTIONS	45,494	47,663	43,000	33,000	36,000
TOURIST DEVEL. TAX	52,872	87,400	45,000	105,000	20,000
CAT/BOAT STORAGE FEES	11,476	15,923	14,510	7,883	7,500
FIREWORKS DONATIONS	9,000	9,100	10,000	9,000	9,000
AUCTION PROCEEDS/INTEREST	12,463	12,876	3,000	27,500	5,740
TOTAL BEACH FUND	<u>\$1,447,966</u>	<u>\$1,577,003</u>	<u>\$1,441,510</u>	<u>\$1,590,098</u>	<u>\$1,520,740</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/POLICE
FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION				
1	0	0	Accountant	0
1	1	1	Meter Technician	43,638
<u>2</u>	<u>1</u>	<u>1</u>		<u>43,638</u>
MAINTENANCE				
1	1	1	Equipment Operator III	36,030
2	2.8	1.8	Service Worker III	68,595
2.8	2	3	Service Worker II	84,963
<u>5.8</u>	<u>5.8</u>	<u>5.8</u>		<u>189,588</u>
BEACH ENFORCEMENT				
1	1	0	Beach Specialist Supervisor	0
5	5	6	Beach Specialist	254,650
<u>6</u>	<u>6</u>	<u>6</u>		<u>254,650</u>
13.8	12.8	12.8	Regular Salaries	487,876
			Other Salaries	4,844
			Overtime	34,680
			Employer Payroll Expenses	213,013
			Total Personal Services	<u>740,413</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	479,568	508,688	497,275	487,876	(20,812)
10-30 OTHER SALARIES	6,884	4,500	4,500	4,844	344
10-40 OVERTIME	36,007	32,442	32,592	34,680	2,238
25-01 FICA	40,099	37,869	37,551	36,401	(1,468)
25-03 RETIREMENT CONTRIBUTIONS	46,911	68,413	66,654	73,118	4,705
25-04 LIFE/HEALTH INSURANCE	122,229	119,657	111,007	103,014	(16,643)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL EXPENSES	732,178	772,049	750,059	740,413	(31,636)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,964	45,200	66,960	56,060	10,860
30-01 CITY ADMINISTRATION	207,000	207,000	207,000	132,820	(74,180)
31-01 PROFESSIONAL SERVICES	3,668	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SVCS	1,593	6,500	6,500	6,500	0
40-00 TRAINING & TRAVEL COSTS	0	1,500	1,380	1,500	0
41-00 COMMUNICATIONS	4,501	6,750	6,300	6,200	(550)
42-02 POSTAGE & FREIGHT	2,817	900	900	800	(100)
42-10 EQUIP. SERVICES - REPAIRS	23,426	36,955	22,500	21,000	(15,955)
42-11 EQUIP. SERVICES - FUEL	20,938	29,330	16,693	13,507	(15,823)
43-01 ELECTRICITY	16,248	12,500	14,000	16,000	3,500
43-02 WATER, SEWER, GARBAGE	71,014	91,500	86,000	91,500	0
44-00 RENTALS & LEASES	2,743	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	30,203	26,148	26,148	25,288	(860)
46-00 REPAIR AND MAINTENANCE	23,946	41,270	59,260	62,960	21,690
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
47-00 PRINTING AND BINDING	4,002	4,000	4,000	4,000	0
47-06 DUPLICATING	484	500	500	450	(50)
49-02 TECHNOLOGY SERVICES	26,610	31,653	31,653	28,562	(3,091)
49-05 SPECIAL EVENTS	33,661	34,000	34,000	30,600	(3,400)
51-00 OFFICE SUPPLIES	492	1,895	1,895	1,750	(145)
52-00 OPERATING SUPPLIES	1,933	4,000	4,000	4,000	0
52-04 BATTERIES	685	2,625	2,625	2,300	(325)
52-07 UNIFORMS	3,578	4,470	2,470	2,450	(2,020)
52-09 OTHER CLOTHING	750	875	875	750	(125)
52-10 JANITORIAL SUPPLIES	13,954	22,500	22,000	22,000	(500)
54-00 BOOKS, PUB, SUB, & MEMB	35	95	95	95	0
59-00 DEPRECIATION	480,763	0	0	0	0
TOTAL OPERATING EXPENSES	985,008	650,166	655,754	569,092	(81,074)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	25,000	25,000
60-40 MACHINERY EQUIP	0	0	0	0	0
60-70 VEHICLES	0	19,100	79,100	0	(19,100)
TOTAL NON-OPERATING EXPENSE	0	19,100	79,100	25,000	5,900
TOTAL EXPENSES	\$1,717,186	\$1,441,315	\$1,484,913	\$1,334,505	(106,810)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	104,376	44,918	45,525	43,638	(1,280)
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	409	250	400	400	150
25-01 FICA	7,771	3,443	3,443	3,367	(76)
25-03 RETIREMENT CONTRIBUTIONS	9,554	6,670	6,670	7,148	478
25-04 LIFE/HEALTH INSURANCE	24,880	7,898	5,900	4,723	(3,175)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	147,470	63,659	62,418	59,756	(3,903)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,787	21,600	21,600	19,000	(2,600)
30-01 CITY ADMINISTRATION	207,000	207,000	207,000	132,820	(74,180)
40-00 TRAINING & TRAVEL COSTS	0	500	380	500	0
<i>Florida Parking Association Trade Show</i>					
41-00 COMMUNICATIONS	301	500	500	400	(100)
42-02 POSTAGE & FREIGHT	2,817	900	900	800	(100)
42-10 EQUIP. SERVICES - REPAIRS	3,640	5,700	3,000	3,000	(2,700)
42-11 EQUIP. SERVICES - FUEL	3,619	4,693	4,693	2,161	(2,532)
45-22 SELF INS. PROPERTY DAMAGE	30,203	26,148	26,148	25,288	(860)
46-00 REPAIR AND MAINTENANCE	3,539	4,810	4,800	4,300	(510)
<i>Parking Meter Mechanisms, Coin Counter Maintenance, Luke Parking Machine replacement parts</i>					
47-06 DUPLICATING	484	500	500	450	(50)
<i>Meter Decals (i.e. "Quarters Only")</i>					
49-02 TECHNOLOGY SERVICES	26,610	31,653	31,653	28,562	(3,091)
49-05 SPECIAL EVENTS	33,661	34,000	34,000	30,600	(3,400)
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	492	1,395	1,395	1,250	(145)
52-04 BATTERIES	685	2,625	2,625	2,300	(325)
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	220	220	220	200	(20)
52-09 OTHER CLOTHING	125	125	125	125	0
54-00 BOOKS, PUB, MEMBERSHIPS	35	95	95	95	0
TOTAL OPERATING EXPENSES	317,218	342,464	339,634	251,851	(90,613)
TOTAL EXPENSES	\$464,688	\$406,123	\$402,052	\$311,607	(94,516)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	808	1,000	9,760	9,760	8,760
31-04 CONTRACTUAL SERVICES <i>Pier Security Equipment Contract</i>	0	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	362	800	800	800	0
43-01 ELECTRICITY	6,290	5,000	6,000	6,500	1,500
44-00 RENTALS AND LEASES <i>DEP Lease fee for the Pier</i>	2,743	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE <i>Increase due to TDC funding for repairs</i>	3,741	6,500	24,500	24,500	18,000
52-10 JANITORIAL SUPPLIES	0	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	13,944	19,800	47,560	48,060	28,260
TOTAL EXPENSES	\$13,944	\$19,800	\$47,560	\$48,060	28,260

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	161,805	202,020	190,000	189,588	(12,432)
10-30 OTHER SALARIES	6,884	4,500	4,500	4,844	344
10-40 OVERTIME	16,077	15,000	15,000	15,000	0
25-01 FICA	13,964	15,118	14,800	14,174	(944)
25-03 RETIREMENT CONTRIBUTIONS	14,107	25,959	24,200	27,263	1,304
25-04 LIFE/HEALTH INSURANCE	53,484	67,652	61,000	53,424	(14,228)
TOTAL PERSONAL SERVICES	266,321	330,249	309,500	304,293	(25,956)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,369	17,000	30,000	22,000	5,000
<i>Garbage can liners, parking stops, lighting replacements, seating structures and replacements</i>					
31-01 PROFESSIONAL SERVICES	3,668	20,000	20,000	20,000	0
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	5,112	17,055	9,200	10,000	(7,055)
42-11 EQUIP. SERVICES - FUEL	5,568	7,039	5,000	3,782	(3,257)
43-02 WATER, SEWER, GARBAGE	71,014	90,000	85,000	90,000	0
46-00 REPAIR AND MAINTENANCE	13,925	20,000	20,000	25,000	5,000
<i>Repair parts and supplies such as wood, boards, electrical parts, piping and signs</i>					
46-05 STORM REPAIR	0	15,000	15,000	15,000	0
52-07 UNIFORMS	558	750	750	750	0
52-09 OTHER CLOTHING	625	750	750	625	(125)
52-10 JANITORIAL SUPPLIES	13,954	15,000	15,000	15,000	0
TOTAL OPERATING EXPENSES	119,793	202,594	200,700	202,157	(437)
TOTAL EXPENSES	\$386,114	\$532,843	\$510,200	\$506,450	(26,393)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	213,387	261,750	261,750	254,650	(7,100)
10-40 OVERTIME	19,521	17,192	17,192	19,280	2,088
25-01 FICA	18,364	19,308	19,308	18,860	(448)
25-03 RETIREMENT CONTRIBUTIONS	23,250	35,784	35,784	38,707	2,923
25-04 LIFE/HEALTH INSURANCE	43,865	44,107	44,107	44,867	760
TOTAL PERSONAL SERVICES	318,387	378,141	378,141	376,364	(1,777)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	600	600	300	(300)
40-00 TRAINING & TRAVEL COSTS	0	1,000	1,000	1,000	0
<i>Misc. Beach Specialist Training</i>					
41-00 COMMUNICATIONS	84	450	0	0	(450)
42-10 EQUIP. SERVICES - REPAIRS	14,674	14,200	10,300	8,000	(6,200)
42-11 EQUIP. SERVICES - FUEL	11,751	17,598	7,000	7,564	(10,034)
46-00 REPAIRS & MAINTENANCE	1,443	2,460	2,460	2,660	200
<i>Maintenance agreement - Auto Cite Ticket software</i>					
47-00 PRINTING AND BINDING	4,002	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	0	500	500	500	0
52-00 OPERATING SUPPLIES	1,933	4,000	4,000	4,000	0
52-07 UNIFORMS	2,800	3,500	1,500	1,500	(2,000)
59-00 DEPRECIATION	480,763	0	0	0	0
TOTAL OPERATING EXPENSES	517,450	48,308	31,360	29,524	(18,784)
TOTAL EXPENSES	\$835,837	\$426,449	\$409,501	\$405,888	(\$20,561)

**FISCAL YEAR 2009-10
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>For contractual repairs at the Park</i>	1,593	5,000	5,000	5,000	0
41-00 COMMUNICATIONS	3,754	5,000	5,000	5,000	0
43-01 ELECTRICITY	9,958	7,500	8,000	9,500	2,000
43-02 WATER, SEWER, GARBAGE	0	1,500	1,000	1,500	0
46-00 REPAIR & MAINTENANCE	1,298	7,500	7,500	6,500	(1,000)
52-10 JANITORIAL SUPPLIES	0	5,500	5,000	5,000	(500)
TOTAL OPERATING EXPENSES	\$16,603	\$37,000	\$36,500	\$37,500	500

BEACH FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
10R03	Beach Access Rehab Program	25,000	25,000	30,000	35,000	35,000
	Beach Truck Replacement	0	22,000	0	0	0
	Beach Patrol ATV Replacement	0	0	0	5,500	0
TOTAL		25,000	47,000	30,000	40,500	35,000

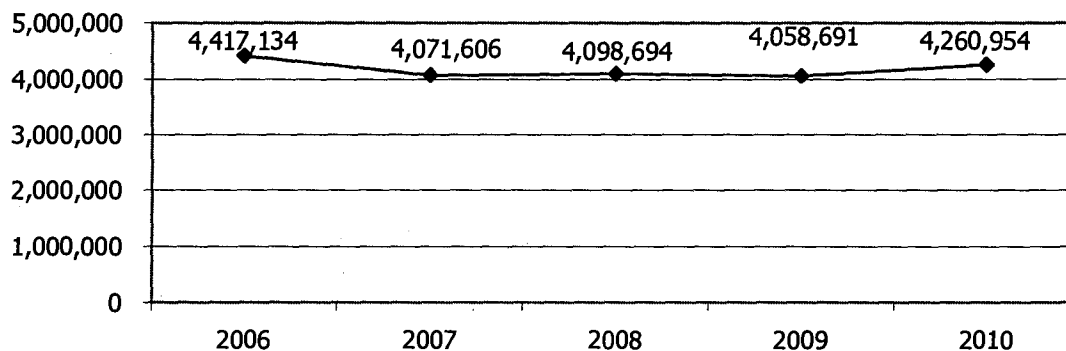


SOLID WASTE FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$4,098,694
Projected Revenues FY 2008-09	\$6,389,274
Projected Expenditures FY 2008-09	\$6,429,277
Net Increase/(Decrease) in Net Unrestricted Assets	(\$40,003)
Expected Unrestricted Net Assets as of Sept. 30, 2009	\$4,058,691
Add Fiscal Year 2009-10 Budgeted Revenues	
Solid Waste Fees	\$6,209,200
Other Income	91,250
	<u>\$6,300,450</u>
TOTAL AVAILABLE RESOURCES:	\$10,359,141
Less Fiscal Year 2009-10 Budgeted Expenditures	
Administration	\$395,784
Residential Pick-up	1,338,209
Horticultural Waste	592,250
Commercial Pick-up	2,551,698
Recycling Division	385,321
Transfer - Administration	337,650
Transfer - Self Insurance	125,275
Transfer - Pmt in Lieu of Taxes (1)	372,000
	<u>6,098,187</u>
BUDGETED CASH FLOW	\$202,263
Projected Unrestricted Net Assets as of September 30, 2010	<u>\$4,260,954</u>

(1) 6% of operating revenues.

Trend-Unrestricted Net Assets



Solid Waste Fund

City of Naples, Florida

Fund Summary Page



DEPARTMENT Utilities Department
FUND: Solid Waste Fund (Fund 450)

Mission: To protect public health and the environment by ensuring proper management of solid and hazardous wastes within the City of Naples.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Each Fund will be addressed separately. Solid Waste Fund is an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing the services will be recovered primarily through user charges. The Solid Waste Division is responsible for providing residential refuse and curbside recycling, commercial garbage, non-residential (commercial) recycling and horticultural collections throughout the City.

Solid Waste Goals and Objectives

	Estimated Start	Estimated Completion
<p>In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the city) Enhance and improve productivity within the commercial section Involve drivers in the re-routing of customer stops to insure an efficient collection routing system</p>	October 2009	September 2010
<p>Conduct on-going survey of commercial Customers to insure compliance with City Mandatory Non-Residential Recycling policy</p>	October 2009	September 2010
<p>Replace at least 20 rusted out or non-repairable dumpsters with plastic dumpsters</p>	October 2009	September 2010
<p>Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy</p>	October 2009	September 2010
<p>Improve communications and level of service with homeowners through improvements provided to our horticultural and roll-off contractors Provide quarterly training sessions to the City's contractor's employees regarding customer service skills</p>	October 2009	September 2010

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Solid Waste Fund**

	Estimated Start	Estimated Completion
Increase participation in residential and Non Residential recycling and compliance with solid waste management rules and regulations		
Provide onsite visits with Non Residential recycling customers to encourage and enforce Non Residential recycling; provide educational material and training to ensure compliance.	October 2009	September 2010
Provide onsite visits to at least 10% of our residential and multi-family recycling customers to encourage cardboard recycling; provide extra recycling bins and 95-gallon carts.	October 2009	September 2010
Distribute garbage grams informing and educating homeowners concerning the proper recycling and solid waste procedures	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 09-10 is \$6,098,187. This fund has a high fund balance, projected to be more than \$4 million at the beginning of FY09-10, above the recommended fund balance. Due to the economic considerations, at this time, the funds will be reserved to ward off future rate increases.

Revenues

Revenues into the fund total \$6,300,450. 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. There are two parts of the Solid Waste bill: a city collections charge, and a Collier County landfill pass through. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items), which for April 2009 did not increase and therefore 2009-10 garbage collection rates will not increase. Collier County Landfill rates increased 6% for residential and 8% for commercial, which will be passed to the city customers.

The City charges for Special Pick-ups, such as demolition debris. For 2009-10 the fund is budgeted to collect \$109,200.

Interest Earnings are budgeted at \$40,000 and the sale of surplus property is budgeted at \$51,000.

Expenditures

There are five separate divisions in the Solid Waste Fund. There are 24 budgeted positions; four less positions than were budgeted in 2008-09. The positions eliminated include three Service Worker positions, and an Equipment Operator. The Commercial Solid Waste Supervisor position is being reclassified as a Recycling Coordinator and moved to the Recycling division to meet waste reduction mandates.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Solid Waste Fund

As a vehicle based operation, Solid Waste spends a significant amount of money on fuel. The 08-09 increase in gas prices affected this fund; however for 09-10, the line item for fuel has decreased nearly 50%, from \$314,065 to \$166,659.

Administration

Administration coordinates the activities of this fund, and includes the overhead-type costs. The budget is \$1,230,709.

There are three positions budgeted in Administration, including the transfer of the Solid Waste Supervisor from the Residential Division. Other major costs are Payment in Lieu of Taxes (\$372,000), Self Insurance (\$125,275) and General Fund Administrative Charge (\$337,650).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,338,209, which is \$292,673 or 18% less than last year's adopted budget. Total Personnel services cost \$755,113, 23% under the 2008-09 adopted budget. This decrease is due to the transfer of the Solid Waste Supervisor from Residential Division to Administration Division, and the elimination of two vacant Service Worker positions.

Other major costs include charges for waste taken to the County Landfill (\$315,519), and costs to operate and maintain the solid waste collection vehicles (\$259,152).

Horticultural

The Horticultural Division is an outsourced operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for 2009-10 is \$592,250, a decrease of 19% from the adopted 2008-09 budget due to the contracted horticultural contracts.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,551,698, which is \$274,306 less than the FY 08-09 adopted budget.

The Commercial Division has 5 employees, three less than 2008-09. The Solid Waste Supervisor position has been reclassified and moved to the Recycling division, and an Equipment Operator V and a Service Worker III have been eliminated.

The largest cost in the Commercial Division is the County Landfill costs, at \$1,385,112. Other major expenses include: \$335,431 to haul compactors, \$307,466 to fuel and maintain the solid waste commercial vehicles, \$36,120 for compactor dumpster rentals, and \$90,000 to replace dumpsters.

Recycling

Recycling was provided by an outside contractor until January 2007. In May 2006, the City of Naples requested bids to provide recycling services to all residents. Costs of the proposals were more than triple the previous year's contract amount. Therefore, Naples City Council authorized creating a new in-house recycling program as soon as practical.

Fund Summary Page (continued)

DEPARTMENT **Utilities**
FUND: **Solid Waste Fund**

There are five employees in this division for a total of \$283,969 or \$60,149 over the 08-09 budget. This includes the position of a Recycling Coordinator, formerly a Solid Waste Supervisor in the Commercial Division. Operating Expenses total \$101,352 with the largest cost being Equipment Services (Repairs and Fuel) for \$64,852.

2009-2010 Benchmarking and Performance Measures

Description	Naples	Cape Coral	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$207.39	\$228.98	Solid Waste \$162-\$172	\$205 - \$236
Side-yard Service	Yes	Yes +\$178.08	No	Yes + \$578.28	No

Description	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Commercial Tons Collected	17,885.96	17,292.65	17,618	16,500
Roll-off Tons Collected	7,427.17	11,287.70	12,629	13,000
Residential Tons Collected	5,443.07	4,980.85	5,000	4,900
Residential Bulk Collected	3,289	3,097	3,128	3,200
Commercial Missed Collections/Complaints	150	99	95	75
Residential Missed Collections/Complaints and Concerns	1127	840	375	375
Recycling Cart participation Volume improvements	Not available	16 pounds per set-out	18 pounds per set-out	20 pounds per set-out
Operating Cost per Ton for Commercial Collections	\$87.13	\$82.52	\$88.86	\$86.01



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

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
SOLID WASTE FEES	\$5,300,115	\$5,590,573	5,828,100	5,600,000	5,600,000
SPECIAL PICK-UP FEES	113,849	118,493	109,200	115,000	109,200
OTHER FEES/COMM RLOFF	624,089	660,500	480,000	480,000	500,000
SALE OF SURPLUS	0	0	1,500	131,524	51,000
INVESTMENT INCOME	190,394	139,348	87,500	62,500	40,000
OTHER REVENUE	<u>8,715</u>	<u>300</u>	<u>250</u>	<u>250</u>	<u>250</u>
TOTAL SOLID WASTE	<u>\$6,237,162</u>	<u>\$6,509,214</u>	<u>\$6,506,550</u>	<u>\$6,389,274</u>	<u>\$6,300,450</u>

FUND: 450 SOLID WASTE FUND

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$78,204
1	1	1	Administrative Specialist II	43,824
0	0	1	Solid Waste Supervisor	66,430
1	0	0	Customer Service Representative	0
<u>3</u>	<u>2</u>	<u>3</u>		<u>188,458</u>
RESIDENTIAL				
1	1	0	Solid Waste Supervisor	0
2	2	2	Equipment Operator III	90,305
3	3	3	Crew Leader III	151,278
8	8	6	Service Worker III	249,864
<u>14</u>	<u>14</u>	<u>11</u>		<u>491,447</u>
COMMERCIAL				
1	1	0	Solid Waste Supervisor	0
6	6	5	Equipment Operator V	216,186
1	1	0	Service Worker III	0
<u>8</u>	<u>8</u>	<u>5</u>		<u>216,186</u>
RECYCLING				
2	2	2	Equipment Operator V	82,624
0	0	1	Recycling Coordinator	40,185
2	2	2	Service Worker III	68,181
<u>4</u>	<u>4</u>	<u>5</u>		<u>190,990</u>
29	28	24	Regular Salaries	1,087,081
			Other Salaries	3,360
			Overtime	115,000
			Employer Payroll Expenses	478,773
			Total Personal Services	<u>\$1,684,214</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	1,182,581	1,316,823	1,316,823	1,087,081	(229,742)
10-30 OTHER SALARIES	3,598	3,360	3,360	3,360	0
10-40 OVERTIME	59,105	114,750	121,250	115,000	250
25-01 FICA	93,823	97,349	97,354	80,665	(16,684)
25-03 RETIREMENT CONTRIBUTIONS	117,205	184,418	184,418	168,450	(15,968)
25-04 LIFE/HEALTH INSURANCE	294,797	298,082	253,571	229,178	(68,904)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	1,751,589	2,015,262	1,977,256	1,684,214	(331,048)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	1,002	2,600	2,350	2,600	0
30-01 CITY ADMINISTRATION	289,000	289,000	289,000	337,650	48,650
30-05 COUNTY LANDFILL	1,329,897	1,620,648	1,620,148	1,701,631	80,983
30-40 CONSTRUCTION MGT FEE	17,600	0	0	0	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	1,220	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	950,090	1,093,451	835,641	949,281	(144,170)
38-01 PAYMENTS IN LIEU OF TAXES	360,000	388,329	388,329	372,000	(16,329)
40-00 TRAINING & TRAVEL COSTS	1,909	3,550	2,500	3,000	(550)
40-04 SAFETY PROGRAMS	150	0	0	0	0
41-00 COMMUNICATIONS	4,006	8,160	8,160	5,840	(2,320)
41-01 TELEPHONE	1,504	2,790	2,000	1,460	(1,330)
41-03 RADIO & PAGER	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	385,415	504,750	461,990	468,000	(36,750)
42-11 EQUIP. SERVICES - FUEL	251,021	314,065	180,994	166,659	(147,406)
43-01 ELECTRICITY	10,810	11,887	11,385	11,800	(87)
43-02 WATER, SEWER, GARBAGE	7,508	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	34,038	36,240	36,080	38,280	2,040
45-22 SELF INS. PROPERTY DAMAGE	177,480	151,814	151,814	125,275	(26,539)
46-00 REPAIR AND MAINTENANCE	11,394	21,520	19,000	19,000	(2,520)
47-00 PRINTING AND BINDING	3,115	4,500	4,000	4,500	0
47-02 ADVERTISING (NON-LEGAL)	1,059	1,200	1,000	1,200	0
47-06 DUPLICATING	300	1,200	1,000	1,200	0
49-02 INFORMATION SERVICES	80,950	63,197	63,197	55,339	(7,858)
51-00 OFFICE SUPPLIES	1,484	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	9,949	24,600	17,750	19,500	(5,100)
52-01 MINOR OPERATING EQUIPMENT	14,696	15,700	15,000	15,700	0
52-07 UNIFORMS	6,830	6,880	6,880	6,880	0
52-09 OTHER CLOTHING	3,543	4,750	3,250	2,625	(2,125)
52-10 JANITORIAL SUPPLIES	279	2,500	2,500	3,500	1,000
52-51 SOLID WASTE DUMPSTERS	77,250	95,000	90,000	90,000	(5,000)
54-01 MEMBERSHIPS	959	1,053	1,053	1,053	0
59-00 DEPRECIATION	409,296	0	0	0	0
TOTAL OPERATING EXPENSES	4,443,754	4,679,384	4,225,021	4,413,973	(265,411)
<i>NON-OPERATING EXPENSES</i>					
60-20 BUILDINGS	0	0	0	0	0
60-40 MACHINERY & EQUIPMENT	0	432,000	227,000	0	(432,000)
60-70 VEHICLES	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	0	432,000	227,000	0	(432,000)
TOTAL EXPENSES	6,195,343	7,126,646	6,429,277	6,098,187	(1,028,459)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 PROPOSED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	148,950	123,822	123,822	188,458	64,636
10-40 OVERTIME	756	750	1,000	1,000	250
25-01 FICA	10,888	9,124	9,124	13,794	4,670
25-03 RETIREMENT CONTRIBUTIONS	14,105	15,911	15,911	28,429	12,518
25-04 LIFE/HEALTH INSURANCE	40,941	26,071	26,071	40,847	14,776
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	216,120	176,158	176,408	273,008	96,850
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	253	550	550	550	0
30-01 CITY ADMINISTRATION	289,000	289,000	289,000	337,650	48,650
30-40 CONSTRUCTION MGT FEE	17,600	0	0	0	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	1,220	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	19,845	20,202	16,600	16,600	(3,602)
<i>City Cardboard Recycling (\$8,400), Temp Labor (\$8,200)</i>					
38-01 PAYMENTS IN LIEU OF TAXES	360,000	388,329	388,329	372,000	(16,329)
<i>6% of prior year revenues</i>					
40-00 TRAINING & TRAVEL COSTS	1,909	3,550	2,500	3,000	(550)
41-00 COMMUNICATIONS	982	4,320	4,320	2,000	(2,320)
41-01 TELEPHONE	1,504	2,790	2,000	1,460	(1,330)
42-10 EQUIP. SERVICES - REPAIR	1,091	2,840	2,880	2,000	(840)
42-11 EQUIP. SERVICES - FUEL	1,591	1,994	1,994	1,189	(805)
43-01 ELECTRICITY	8,867	8,385	8,385	8,400	15
43-02 WATER, SEWER, GARBAGE	7,508	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	1,283	2,160	2,000	2,160	0
45-22 SELF INSURANCE	177,480	151,814	151,814	125,275	(26,539)
46-00 REPAIR AND MAINTENANCE	5,631	7,020	7,000	6,500	(520)
<i>Handheld Radio Support (\$2,520) and Misc maintenance items (\$3,980)</i>					
47-00 PRINTING AND BINDING	3,115	4,500	4,000	4,500	0
<i>Garbage grams, notices, holiday schedules and flyers</i>					
47-02 ADVERTISING (NON-LEGAL)	1,059	1,200	1,000	1,200	0
47-06 DUPLICATING	300	1,200	1,000	1,200	0
49-02 INFORMATION SERVICES	80,950	63,197	63,197	55,339	(7,858)
51-00 OFFICE SUPPLIES	1,484	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	758	2,000	750	2,000	0
52-09 OTHER CLOTHING	184	500	125	125	(375)
52-10 JANITORIAL SUPPLIES	279	2,500	2,500	3,500	1,000
54-01 MEMBERSHIPS	959	1,053	1,053	1,053	0
59-00 DEPRECIATION	43,933	0	0	0	0
TOTAL OPERATING EXPENSES	1,028,785	969,104	960,997	957,701	(11,403)
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY & EQUIPMENT	0	432,000	227,000	0	(432,000)
TOTAL NON-OPERATING EXPENSES	0	432,000	227,000	0	(432,000)
TOTAL EXPENSES	\$1,244,905	\$1,577,262	\$1,364,405	\$1,230,709	(346,553)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	562,879	645,846	645,846	491,447	(154,399)
10-40 OVERTIME	29,076	60,000	60,000	60,000	0
25-01 FICA	45,288	48,171	48,171	36,962	(11,209)
25-03 RETIREMENT CONTRIBUTIONS	60,327	91,854	91,854	77,931	(13,923)
25-04 LIFE/HEALTH INSURANCE	134,972	139,997	107,000	88,773	(51,224)
TOTAL PERSONAL SERVICES	832,542	985,868	952,871	755,113	(230,755)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	155	550	550	550	0
30-05 COUNTY LAND FILL	210,767	300,494	300,494	315,519	15,025
40-00 TRAINING & TRAVEL COSTS	55	0	0	0	0
42-10 EQUIP.SERVICES - REPAIR	159,930	217,800	175,000	190,000	(27,800)
42-11 EQUIP.SERVICES - FUEL	87,184	117,320	73,000	69,152	(48,168)
52-00 OPERATING SUPPLIES	2,405	3,000	2,500	3,000	0
52-07 UNIFORMS	3,489	3,500	3,500	3,500	0
52-09 OTHER CLOTHING	1,689	2,350	1,750	1,375	(975)
59-00 DEPRECIATION	100,911	0	0	0	0
TOTAL OPERATING EXPENSES	566,585	645,014	556,794	583,096	(61,918)
TOTAL EXPENSES	\$1,399,127	\$1,630,882	\$1,509,665	\$1,338,209	(292,673)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES <i>See Contract 08-12253 for terms</i>	650,728	727,818	478,610	592,250	(135,568)
TOTAL OPERATING EXPENSES	689,998	727,818	478,610	592,250	(135,568)
TOTAL EXPENSES	\$689,998	\$727,818	\$478,610	\$592,250	(\$135,568)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

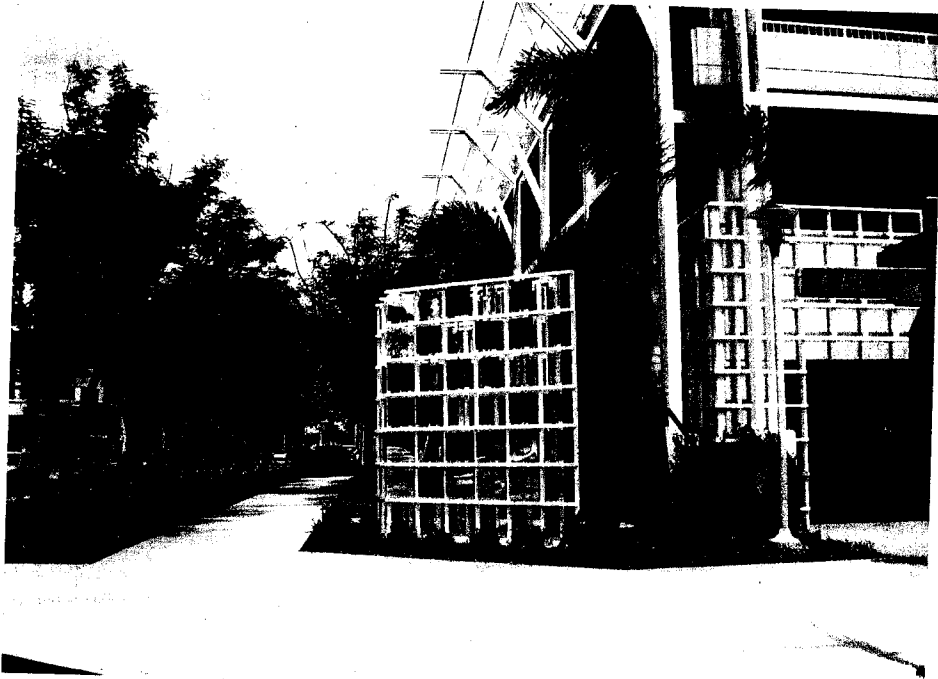
450.1224.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	330,130	394,315	394,315	216,186	(178,129)
10-30 OTHER SALARIES	3,598	3,360	3,360	3,360	0
<i>Standby pay per contract</i>					
10-40 OVERTIME	23,297	50,000	50,000	50,000	0
25-01 FICA	26,852	28,759	28,759	15,930	(12,829)
25-03 RETIREMENT CONTRIBUTIONS	31,206	57,013	57,013	33,822	(23,191)
25-04 LIFE/HEALTH INSURANCE	78,062	95,969	79,500	52,826	(43,143)
TOTAL PERSONAL SERVICES	493,145	629,416	612,947	372,124	(257,292)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	394	500	500	500	0
30-05 COUNTY LANDFILL	1,119,130	1,319,154	1,319,154	1,385,112	65,958
<i>County 5% increase</i>					
31-04 OTHER CONTRACTUAL SERVICES	278,748	335,431	335,431	335,431	0
<i>Roll off services</i>					
40-04 SAFETY PROGRAMS	150	0	0	0	0
41-00 COMMUNICATIONS	3,024	3,840	3,840	3,840	0
<i>Phone modem for 8 compactors</i>					
42-10 EQUIP.SERVICES - REPAIR	194,095	246,210	246,210	236,000	(10,210)
42-11 EQUIP.SERVICES - FUEL	125,786	136,091	80,000	71,466	(64,625)
43-01 ELECTRICITY	1,943	3,502	3,000	3,400	(102)
44-02 EQUIPMENT RENTAL	32,755	34,080	34,080	36,120	2,040
<i>Compactor Rentals</i>					
46-00 REPAIR & MAINTENANCE	4,858	7,500	7,000	7,500	0
46-05 STORM REPAIR	0				0
52-00 OPERATING SUPPLIES	3,702	12,000	7,500	7,500	(4,500)
52-07 UNIFORMS	2,078	2,080	2,080	2,080	0
52-09 OTHER CLOTHING	970	1,200	875	625	(575)
<i>5 employees' boot allowances</i>					
52-51 SOLID WASTE DUMPSTERS	77,250	95,000	90,000	90,000	(5,000)
<i>Replacement dumpsters \$80,000 and 96 gallon carts for commercial cart route \$10,000</i>					
59-00 DEPRECIATION	178,587	0	0	0	0
TOTAL OPERATING EXPENSES	2,023,470	2,196,588	2,129,670	2,179,574	(17,014)
TOTAL EXPENSES	\$2,516,615	\$2,826,004	\$2,742,617	\$2,551,698	(274,306)

**FISCAL YEAR 2009-10
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	140,622	152,840	152,840	190,990	38,150
10-40 OVERTIME	5,976	4,000	10,250	4,000	0
25-01 FICA	10,795	11,295	11,300	13,979	2,684
25-03 RETIREMENT CONTRIBUTIONS	11,567	19,640	19,640	28,268	8,628
25-04 LIFE/HEALTH INSURANCE	40,822	36,045	41,000	46,732	10,687
TOTAL PERSONAL SERVICES	209,782	223,820	235,030	283,969	60,149
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	200	1,000	750	1,000	0
30-05 COUNTY LAND FILL	0	1,000	500	1,000	0
31-04 OTHER CONTRACTUAL SERVICES	769	10,000	5,000	5,000	(5,000)
<i>Contracted services as needed for recycle materials</i>					
42-10 EQUIP.SERVICES - REPAIRS	30,299	37,900	37,900	40,000	2,100
42-11 EQUIP.SERVICES - FUEL	36,460	58,660	26,000	24,852	(33,808)
46-00 REPAIR & MAINTENANCE	905	7,000	5,000	5,000	(2,000)
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	3,084	7,600	7,000	7,000	(600)
<i>Boots, Rain gear, oil dry, water coolers, brooms, labels, and other</i>					
52-01 OPERATING EQUIPMENT	14,696	15,700	15,000	15,700	0
<i>Recycling carts and bins</i>					
52-07 UNIFORMS	1,263	1,300	1,300	1,300	0
52-09 OTHER CLOTHING	700	700	500	500	(200)
<i>Employees' shoe allowance</i>					
59-00 DEPRECIATION	46,595	0	0	0	0
TOTAL OPERATING EXPENSES	134,971	140,860	98,950	101,352	(39,508)
TOTAL EXPENSES	\$344,753	\$364,680	\$333,980	\$385,321	20,641



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City

Dock

Fund



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 137,631
Projected Revenues FY 2008-09	\$1,244,070
Projected Expenditures FY 2008-09	\$1,375,633
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$131,563)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$6,068**

Add Fiscal Year 2009-10 Budgeted Revenues

Dock Rentals	\$450,000	
Fuel Sales	\$500,000	
Bait & Misc. Sales	\$65,000	
Naples Landing	\$135,000	
City Fines	\$400	
Application Fees/Other	\$4,000	
Interest Income	\$1,500	
	<u>\$1,155,900</u>	

TOTAL AVAILABLE RESOURCES: **\$1,161,968**

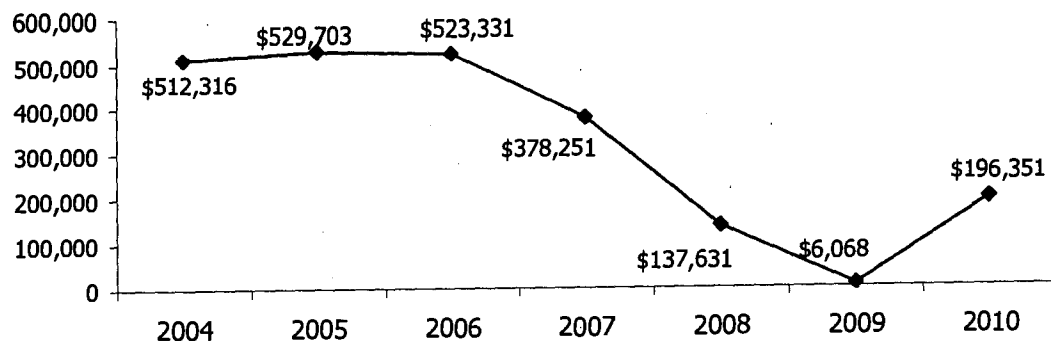
Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$204,801	
Fuel Purchases	400,000	
Resale Inventory	45,000	
Operations & Maintenance	199,381	
Transfer - Administration	49,980	
Transfer - Self Insurance	66,455	
Capital Expenditures	0	
	<u>\$965,617</u>	

BUDGETED CASH FLOW **\$190,283**

Projected Unrestricted Net Assets as of September 30, 2010 **\$196,351**

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Community Services
FUND: City Dock Fund (Fund 460)

Mission:

The Naples City Dock aims to provide residents and visiting boaters with exceptional facilities and a high level of customer service at a reasonable cost. The Naples City Dock also seeks to:

- Act as an ambassador for the City of Naples by promoting tourism and local business patronage.
- To promote Clean Marina practices.
- To maintain an environment that upholds integrity, credibility, quality service and responsible plans for the future.

The Naples City Dock is located on the Naples Bay end of 12th Avenue South. Situated at marker 35, the dock monitors VHF channel 16 and has both gas and diesel fuel available. Water depth is up to 17 feet at the dock itself, and the channel is generally six to seven feet.

The dock has 84 boat slips and can accommodate lengths up to 110 feet on the T heads at the end of each set of slips, as can the fuel dock. Slips are usually available for transients, although reservations are recommended. Heads with showers are available, as are laundry facilities, bait and ice. A ship's store is located at the land side of the dock in Crayton Cove, along with restaurants and a trolley service.

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3A (Maintain and improve public amenities for residents), deliver quality waterfront facilities and services responsive to changing boater needs		
Implement a business plan addressing cost recovery strategies and a successful marketing program	October 2009	December 2009
Provide specialized service assistance to boaters through review and issuance of occupational licenses, aiding fishing charters and assisting with emergencies	October 2009	Sept. 2010
Provide a 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	October 2009	Sept. 2010
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), provide a financially stable municipal marina		
Conduct fuel market surveys on a weekly basis to insure retail fuel remains competitively priced	October 2009	Sept. 2010

Fund Summary Page (continued)

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

	Estimated Start	Estimated Completion
Maintain a monthly boat slip rental occupancy of at least 95% of rental availability	October 2009	Sept. 2010
Conduct quarterly surveys of rental fees, retail services and transient lodging to insure local market competitiveness	October 2009	Sept. 2010
As part of Vision Goal #3D (Maintain and enhance public safety), provide waterfront facilities that are safely maintained and within regulatory compliance.		
Maintain preventative maintenance program at facilities with physical inspections conducted daily and safety repairs completed within 24 hours of observation	October 2009	Sept. 2010
Maintain provision of fueling and retail services, current facility surveys, wet slip certifications and navigational signage that meet or exceed all local codes and state statutes	October 2009	Sept. 2010

2009-10 Significant Budgetary Issues

The Naples City Dock is experiencing a more serious impact from the economic downturn than the other departments of the City. As a recreational activity, one that can be costly and is purely optional, boating has been one of the first activities to be surrendered or reduced. With fuel sales down, and individuals on the waiting list declining to rent slips, the dock has had to reevaluate its operations. The dock will be developing and implementing a business plan that addresses concerns, the future, and the recommendations. Although this budget as adopted continues with the same operation status as in FY 08-09, it is expected that the city will promptly revise the budget to reflect the new business model.

The last two years of expenditures exceeding revenues has caused the fund to consume its fund balance. This budget proposes conservative spending in an attempt to rebuild the fund balance to accomplish the future goals.

Revenues

Revenues into this fund total \$1,155,900. The primary revenue sources to the dock are the Boat Dock Rent and the Boat Dock Fuel Sales.

Fuel sales make up 45% of this fund's revenue. In prior years, with sales over \$1.2 million annually, this source contributed approximately \$200,000 (i.e. gross sales minus the cost of fuel) to the fund. However, as the cost of gas increased and as the economy stayed depressed, fewer sales led to reduced revenue. For 2009-10, the net revenue (gross sales minus the cost of fuel) from the sale of fuel is expected to be only \$100,000.

Dock rental, \$450,000, makes up 39% of the fund's revenue. This assumes that the slips remain rented 70% of the time, which is lower than in the past few years.

The Naples Landing Revenue, which represents income from parking at Naples Landing, is budgeted at \$135,000, which includes the annual parking permit for the boat launch, parking meter collections and fees for violations.

Fund Summary Page (continued)

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

Expenditures

Personal Services, budgeted at \$204,801, represents a 19% decrease from the adopted budget of FY08-09 resulting from the elimination of one full time Dockkeeper. This position was eliminated during 2008-09 due to declining boat use and dock activity.

Operating expenditures for this fund total \$760,816, a decrease of 53% from the FY08-09 adopted budget. The largest expenses of this budget are:

Fuel (for resale)	\$400,000
Insurance	\$66,455
City Administration (General Fund Reimbursement)	\$49,980
Resale Supplies (bait, soda, etc)	\$45,000
Utilities (electricity, water, sewer, garbage)	\$67,244
Submerged Land Lease	\$32,000

Several savings are noted. Insurance decreased nearly \$100,000 from 08-09, after increasing nearly 300% in the last three years. The insurance costs were primarily a result of legal fees associated with the City's defense of several lawsuits involving the City Dock.

Fuel for resale decreased \$500,000. The depressed economy has resulted in fewer boaters purchasing fuel at the City's pumps.

Payment in Lieu of Taxes (PILOT) is no longer charged to this fund. Because the dock is considered to be a facility that benefits residents and visitors, even those without boats, this fee has been removed. The dock's governmental purposes resulted in a decision to not charge PILOT, at least temporarily and will be addressed annually in the budget process.

Administrative Service Charge has also been reduced because the bases upon which it is charged, number of employees and size of budget, have been significantly reduced. Because its budget has been cut in half, and its staffing reduced by 25%, the overhead charge had a similar reduction.

There is no capital budgeted for 09-10.

2009-10 Performance Measures and Benchmarking

	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Boat slip occupancy rate	100%	97%	75%	70%
Fuel sales	\$1,295,422	\$1,111,442	\$470,000	\$500,000
Dock rentals	\$515,666	\$486,007	\$420,000	\$450,000
Gallons of Fuel Sold	418,204	276,955	145,000	150,000

**FUND 460: DOCK FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Waterfront Operations Manager	\$79,053
1	1	1	Assistant Dockmaster	41,959
3	2	1	Dockkeeper	33,987
<hr/>				
5	4	3	Regular Salaries	154,999
			Overtime	10,000
			Employer Payroll Expenses	39,802
<hr/>				
				<u>\$204,801</u>



DOCK FUND HISTORICAL SUMMARY

	Actual FY 06-07	Actual FY 07-08	Budget 08-09	Projected FY 08-09	Adopted FY 09-10
Revenue					
Dock Rental	515,666	486,007	570,000	420,000	450,000
Fuel Sales	1,295,422	1,111,442	1,250,000	470,000	500,000
Naples Landings	94,449	92,767	100,000	100,000	135,000
All Other	128,315	92,262	86,400	254,070	70,900
Revenues	2,033,852	1,782,478	2,006,400	1,244,070	1,155,900
Expenditures					
Personal Services	305,363	284,914	255,233	188,490	204,801
Cost of Fuel	1,098,646	973,771	900,000	375,000	400,000
Administrative Svc Charge	137,550	144,428	144,428	72,214	49,980
Other Operating Expenses	602,406	544,100	566,103	406,399	310,836
Expenditures	2,143,965	1,947,213	1,865,764	1,042,103	965,617
Net Gain/Loss	(110,113)	(164,735)	140,636	201,967	190,283
Depreciation	123,746	104,517	0	0	0
Capital Expenditures	0	0	300,000	333,530	0
After Depreciation & Capital	(233,859)	(269,252)	(159,364)	(131,563)	190,283



**FISCAL YEAR 2009-10
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	BUDGET 2009-10
DOCK RENTALS	515,666	486,007	570,000	420,000	450,000
FUEL SALES	1,295,422	1,111,442	1,250,000	470,000	500,000
BAIT & MISC. SALES	94,896	75,251	80,000	61,600	65,000
NAPLES LANDINGS REV	94,449	92,767	100,000	100,000	135,000
MOORING BALL RENTS	0	0	0	520	2,500
CITY FINES	400	428	400	400	400
SALE OF SURPLUS	0	0	0	1,674	0
OTHER CHARGES FOR SVCS	2,975	2,050	1,000	2,500	1,500
INVESTMENT EARNINGS	30,044	14,533	5,000	2,200	1,500
TRANSFER FROM GEN'L FUND	0	0	0	185,176	0
TOTAL CITY DOCK	<u>\$2,033,852</u>	<u>\$1,782,478</u>	<u>\$2,006,400</u>	<u>\$1,244,070</u>	<u>\$1,155,900</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Reduce (1) full time position</i>	210,248	193,661	130,000	154,999	(38,662)
10-40 OVERTIME	15,452	15,000	12,000	10,000	(5,000)
25-01 FICA	17,103	14,759	14,700	11,818	(2,941)
25-03 RETIREMENT CONTRIBUTIONS	13,289	15,390	15,390	12,440	(2,950)
25-04 LIFE/HEALTH INSURANCE	28,822	16,423	16,400	15,544	(879)
TOTAL PERSONAL SERVICES	284,914	255,233	188,490	204,801	(50,432)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>	44,845	50,000	25,000	25,000	(25,000)
30-01 CITY ADMINISTRATION	144,428	144,428	72,214	49,980	(94,448)
30-91 LOSS ON DISPOSAL FIXED ASSETS	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>Comcast Cable (\$4,100), Fire Alarm (\$600), Howco Oil (\$500); etc</i>	12,290	20,000	20,000	6,300	(13,700)
32-04 OTHER LEGAL SERVICES	0	0	0	0	0
38-01 PAYMENT IN LIEU OF TAXES <i>PILOT waived based on City Council direction</i>	100,000	107,015	0	0	(107,015)
40-00 TRAINING AND TRAVEL COSTS	1,019	1,000	1,250	1,000	0
41-00 COMMUNICATIONS	4,528	7,500	4,500	4,500	(3,000)
42-10 EQUIP. SERVICES - REPAIRS	1,904	5,500	1,000	4,000	(1,500)
42-11 EQUIP. SERVICES - FUEL	2,359	1,408	2,200	2,161	753
43-01 ELECTRICITY	27,552	28,000	26,000	26,000	(2,000)
43-02 WATER, SEWER, GARBAGE	37,741	35,000	35,000	41,244	6,244
44-00 RENTALS & LEASES <i>Annual lease of dock/property from DEP</i>	31,810	35,000	32,000	32,000	(3,000)
45-22 SELF INS. PROPERTY DAMAGE	173,088	165,987	165,987	66,455	(99,532)
46-00 REPAIR AND MAINTENANCE <i>Repair/Maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>	42,559	41,000	40,000	40,000	(1,000)
47-02 ADVERTISING (NON LEGAL)	3,133	3,000	3,000	5,000	2,000
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
49-02 TECHNOLOGY SERVICES	17,150	11,893	5,947	8,926	(2,967)
51-00 OFFICE SUPPLIES	1,562	2,000	2,000	2,000	0
51-06 RESALE SUPPLIES	41,048	50,000	41,000	45,000	(5,000)
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-02 FUEL <i>Projected fuel sales based on 150,000 gallons sold</i>	973,771	900,000	375,000	400,000	(500,000)
52-09 OTHER CLOTHING	1,497	1,500	1,500	1,250	(250)
54-00 BOOKS, PUBS, SUBS, MEMBS	0	0	0	0	0
54-01 MEMBERSHIPS	15	300	15	0	(300)
59-00 DEPRECIATION/AMORTIZATION	104,517	0	0	0	0
TOTAL OPERATING EXPENSES	1,766,816	1,610,531	853,613	760,816	(849,715)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	300,000	286,199	0	(300,000)
60-70 VEHICLES	0	0	47,331	0	0
TOTAL NON-OPERATING	0	300,000	333,530	0	(300,000)
TOTAL EXPENSES	\$2,051,730	\$2,165,764	\$1,375,633	\$965,617	(1,200,147)

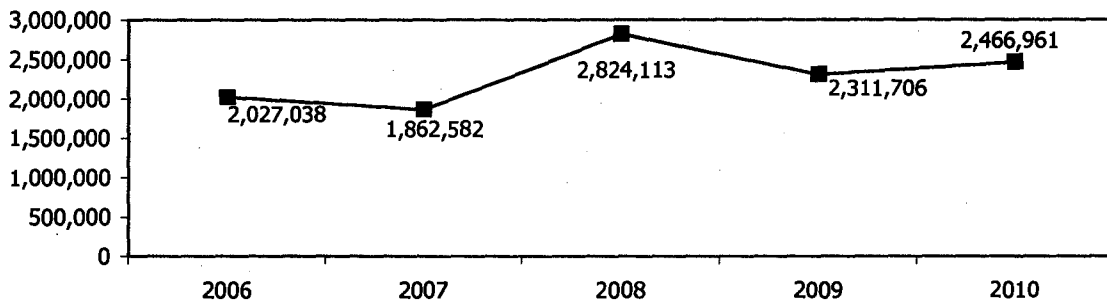
Stormwater Fund



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		\$2,824,113
Projected Revenues FY 2008-09		\$6,470,323
Projected Expenditures FY 2008-09		\$6,982,730
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$512,407)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009		\$2,311,706
Add Fiscal Year 2009-10 Budgeted Revenues		
Stormwater Fees	\$3,850,000	
Grants	0	
Interest Income	27,000	
CRA Transfer/Loan Repayment	14,548	<u>\$3,891,548</u>
TOTAL AVAILABLE RESOURCES:		\$6,203,254
Less Fiscal Year 2009-10 Budgeted Expenditures		
Personal Services	\$514,288	
Operations & Maintenance	379,226	
Lake Maintenance	10,000	
State Revolving Loan - Principal	179,641	
State Revolving Loan - Interest	76,131	
CIP	2,400,000	
Transfers:		
General Fund Admin.	158,906	
Self-Insurance	18,101	<u>\$3,736,293</u>
BUDGETED CASH FLOW		\$155,255
Projected Unrestricted Net Assets as of September 30, 2010		<u><u>\$2,466,961</u></u>

Trend-Unrestricted Net Assets



City of Naples, Florida

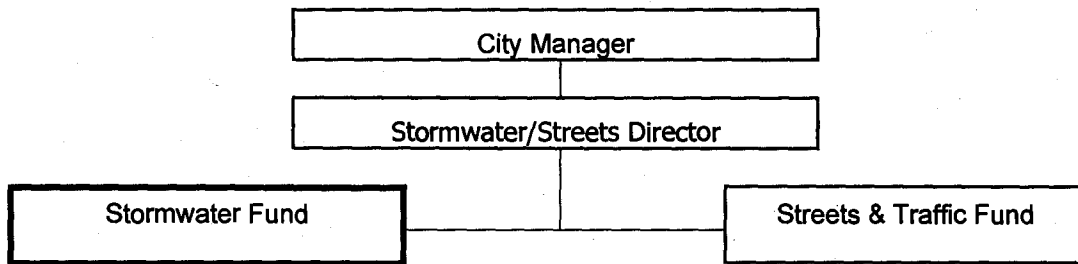
Fund Summary Page



DEPARTMENT: Stormwater/Streets Department
FUND: Stormwater Fund (Fund 470)

Mission: The mission of the Stormwater Division of Public Works is to improve flood protection and water quality through the construction, maintenance and operation of the public stormwater system and the preservation and restoration of area waterways.

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one Director, yet operate out of separate funds due to their separate funding sources. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business.



Stormwater Goals and Objectives

To comply with the **2007 City of Naples Vision Plan**, the Stormwater fund has several capital Projects that strive to achieve the specific Critical Element Goals of

- Restore Naples Bay, protect beaches and other key waters, and
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.

The City's 10 Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan. Both plans include design/permitting/construction of major improvements in Drainage Basins I through X, improving levels of service, implementing National Pollution Discharge Elimination System (NPDES) requirements, major operational and maintenance improvements as well as small scale capital improvement projects throughout the City of Naples. The division will also focus on stormwater runoff conveyance improvements and water quality concerns. Due to the increasing emphasis the community has placed on improving the water quality in Naples Bay, external funding sources will be aggressively sought from the Big Cypress Basin, South Florida Water Management District and other Legislative grant opportunities.

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

The health of a bay depends on the quality of the water that flows through it. To care for the bay, we must also care for all the land that drains to it—its numerous watersheds.

Any activity in a developed watershed affects the water in the bay. Hazardous chemicals, automotive products, pesticides, fertilizers, pet and wildlife wastes, excessive soil erosion and air pollution all contribute to water pollution. These pollutants do not have to be dumped directly into the water to cause a problem. They are washed from streets, lawns, roofs and even out of the air by rainfall—eventually ending up in the lakes and the bay.

Stormwater Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.		
Permit & Construct Basin III – Phase II Stormwater Improvements	October 2009	September 2010
Permit & Construct Basin V Stormwater Improvements	October 2009	September 2010
Complete Cove Station Improvements	May 2009	December 2009
Develop Basin II Options to Eliminate Gulf Outfalls	September 2009	September 2010
Continue the Stormwater System Inventory Process (GIS)	October 2009	Ongoing
As part of Vision Goal 3A (Maintain and improve public amenities for residents) and Vision Goal 3B (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.		
Citywide Swale restoration program.	October 2009	Ongoing
Replace cracked, leaking, undersized piping	October 2009	Ongoing
Clean out drainage inlets, pipes and manholes citywide	October 2009	Ongoing
As part of Vision Goal 3B (Promote community health), continue the NPDES Program.		
Public Outreach/Education Program	October 2009	Ongoing
FDEP Reporting	January 2010	September 2010
Water Quality Management Plan for Lake Systems	August 2009	March 2010
As part of Vision Goal 3D (Maintain and enhance public safety)		
Replace undersized, non-functional drain inlets and manholes	October 2009	Sept 2010
Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system	October 2009	Sept 2010
Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge	October 2009	Ongoing
Plant littoral zones in lakes without inhibiting drainage function and maintenance	May/June 2010	Annually

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

2009-10 Significant Budgetary Issues

The budget of the Stormwater Fund for FY09-10 is \$3,736,293, a decrease of \$2,477,820 from the adopted FY08-09 budget.

Revenues

In 2007, City Council approved stormwater utility rates based on an in-depth rate study conducted by a consultant. These new rates went into effect in January 2008, with the rate for a typical residential unit increasing from \$4 per month to \$11.40 per month. In October 2008, there was a rate increase from \$11.40 to \$11.84, due to an allowed Consumer Price Index increase. However there will be no rate increase in October 2009 because there is no increase in the United States Consumer Price Index.

Revenues into the fund total \$3,891,548. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill. Stormwater fees are budgeted at \$3,850,000.

This fund anticipates receiving a large amount of grants from various water management agencies due to the importance of the city's watersheds to the overall health of the state's waterways. However, grants have not been included in this budget. Because most of the available grants are such high dollar amounts that risk overstating the budget, it has become more prudent to budget them when actually awarded. The city's budget ordinance states, "Grants accepted by City Council are considered to be a budget amendment".

Interest earnings of \$27,000 are projected based on an interest rate of 1.2%.

Expenditures

Personal Services cost is \$514,288, an increase of \$78,250. There are 6 positions, an increase of one-half position. The Construction Project Coordinator was formerly budgeted in the Streets Fund. Based on the work performed in this Fund, 50% of that position has been reallocated to the Stormwater Fund.

Operating expenditures total \$566,233, a decrease of \$156,070 from the 2008-09 budget. The largest of these expenses are listed below:

City Administration (General Fund Reimbursement)	\$158,906
Professional Services/Engineering & Surveying	50,000
Road Repairs	50,000
Fuel and Equipment Repair	55,966
County Landfill (for disposal of street sweeping)	30,000

One interesting area of expense 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 which requires special handling and special charges.

The budget for professional services has been decreased significantly, because projects are primarily designed and permitted by city staff, rather than outsourced.

Non-Operating Expenditures total \$2,655,772. This includes debt service (principal and interest) on the outstanding State Revolving Loans of \$255,772, and capital improvements of \$2,400,000.

Fund Summary Page (continued)

DEPARTMENT	Streets and Stormwater Department
FUND:	Stormwater Fund

The detail of the \$2.4 million in capital improvements is listed on the page that follows the line-item budget. In FY 2008-09 a significant portion of the capital improvements were funded in part by the unrestricted net assets of the fund. However, much of this use will be reimbursed by grants received during 2009.

2009-10 Performance Measures and Benchmarking

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

Benchmark (Fiscal year 08/09)	Naples	Boca Raton	Fort Myers	Del Ray
# of Field Personnel	5	9	12	5
Swale Re-grading, Filter Marsh Const., System Reconstruction and Maint.	\$800,000	\$800,000	\$400,000	\$80,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,250,000	\$2,100,000	\$3,600,000	\$523,000

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

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Cleaning and Desilting of Storm Sewers and Drainage Inlets (Number of Work Orders)	64	75	80	80
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	44	90	100	100
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)	51	85	90	90

**STORMWATER FUND
FINANCIAL HISTORY**

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Operating Revenue					
Stormwater Fees	1,409,707	2,890,146	3,850,000	3,785,000	3,850,000
Other Revenue	13,075	0	2,000	20,775	0
Interest	101,465	66,866	40,000	55,000	27,000
Total Revenue	1,524,247	2,957,012	3,892,000	3,860,775	3,877,000
Operating Expenditures					
Personal Services	197,147	462,265	436,038	435,528	514,288
Operating Expenses	472,404	522,453	722,303	516,624	566,233
Total Expenditures	669,551	984,718	1,158,341	952,152	1,080,521
Operating Gain/Loss	854,696	1,972,294	2,733,659	2,908,623	2,796,479
Non Operating Revenue					
Grants	252,097	1,904,341	3,000,000	2,595,000	0
CRA Transfer/10th Street	0	0	14,548	14,548	14,548
	252,097	1,904,341	3,014,548	2,609,548	14,548
Non Operating Expenditures					
Debt Principal	0	0	174,319	174,319	179,641
Debt Interest	86,888	88,571	81,453	81,453	76,131
Depreciation	675,420	759,913	0	0	0
Capital Expenditures	0	0	4,800,000	5,774,806	2,400,000
	762,308	848,484	5,055,772	6,030,578	2,655,772
Net Gain/(Loss) After Debt , Depreciation and Capital	344,485	3,028,151	692,435	(512,407)	155,255



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2006-07</u>	<u>ACTUAL 2007-08</u>	<u>BUDGET 2008-09</u>	<u>ESTIMATED 2008-09</u>	<u>ADOPTED 2009-10</u>
Stormwater Fees	1,409,707	2,890,146	3,850,000	3,785,000	3,850,000
Interest Earned	101,465	66,866	40,000	55,000	27,000
Grants	252,097	1,904,341	3,000,000	2,595,000	0
CRA Transfer / Loan payback	0	0	14,548	14,548	14,548
Other	<u>13,075</u>	<u>0</u>	<u>2,000</u>	<u>20,775</u>	<u>0</u>
TOTAL STORMWATER	<u>\$1,776,344</u>	<u>\$4,861,353</u>	<u>\$6,906,548</u>	<u>\$6,470,323</u>	<u>\$3,891,548</u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2009 ADOPTED
0	0.5	0.5 *	Stormwater/Streets Director	\$63,760
1	0.5	0.5 *	Engineer Manager	44,982
0	0	0.5 *	Construction Project Coordinator	40,782
1	1	1.0	Operations Supervisor	70,572
1	1	1.0	Equipment Operator III	40,496
0	0	1.0	Utility Coordinator	39,724
1	1	0.0	Crew Leader II	0
0	0	1.0	Utility Technician I	32,680
1	1	0.0	Service Worker I	0
0.5	0	0.0	Natural Resources Manager	0
0.5	0.5	0.5 *	Administrative Specialist I	20,463
6.0	5.5	6.0	Regular Salaries	353,459
			Overtime	10,000
			Employer Payroll Expenses	150,829
			Total Personal Services	<u>\$514,288</u>

*Shared with Fund 390-Streets

Two title changes occurred. The Service Worker became a Utility Technician, and the Crew Leader became a Utility Coordinator.

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

470.6060.539

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	336,571	302,708	302,708	353,459	50,751
10-40 OVERTIME	9,037	10,000	9,600	10,000	0
25-01 FICA	23,724	22,823	22,800	26,529	3,706
25-03 RETIREMENT CONTRIBUTIONS	30,223	43,712	43,700	56,448	12,736
25-04 LIFE/HEALTH INSURANCE	61,470	53,675	53,600	64,732	11,057
25-07 EMPLOYEE ALLOWANCES	1,240	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	462,265	436,038	435,528	514,288	78,250
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,556	2,500	2,500	2,500	0
30-01 CITY ADMINISTRATION	131,000	131,000	131,000	158,906	27,906
30-05 COUNTY LANDFILL	56,669	30,000	30,000	30,000	0
<i>Disposal of street sweepings and storm drain debris</i>					
30-07 SMALL TOOLS	124	2,000	800	1,000	(1,000)
30-40 CONSTRUCTION MGT FEE	103,790	0	0	0	0
31-00 PROFESSIONAL SERVICES	60,503	100,000	50,000	50,000	(50,000)
<i>Consulting services on lakes or permitting</i>					
31-01 PROFESSIONAL SERVICES	13,500	70,000	28,000	20,000	(50,000)
<i>Surveying</i>					
31-04 OTHER CONTRACTUAL SERVICES	0	45,000	21,200	25,000	(20,000)
<i>Right of Way Easement Repairs and Copier Rental</i>					
40-00 TRAINING & TRAVEL COSTS	1,997	5,000	2,900	3,000	(2,000)
40-03 SAFETY	195	2,500	700	1,000	(1,500)
41-01 TELEPHONE	0	2,400	1,200	1,000	(1,400)
42-02 POSTAGE & FREIGHT	0	500	135	500	0
42-10 EQUIP. SERVICES - REPAIR	20,150	47,350	37,000	43,000	(4,350)
42-11 EQUIP. SERVICES - FUEL	19,911	23,464	15,700	12,966	(10,498)
43-01 ELECTRICITY	22,802	30,000	24,000	25,000	(5,000)
43-02 WATER, SEWER, GARBAGE	210	0	170	200	200
44-01 BUILDING RENTAL	0	15,036	15,036	33,612	18,576
44-02 EQUIPMENT RENTAL	0	1,000	800	1,000	0
45-22 SELF-INSURANCE CHARGE	15,996	19,719	19,719	18,101	(1,618)
46-00 REPAIR & MAINTENANCE	1,557	5,000	2,500	3,000	(2,000)
46-04 EQUIPMENT MAINTENANCE	706	7,500	6,000	6,000	(1,500)
46-08 LAKE MAINTENANCE	2,500	10,000	6,500	10,000	0
<i>Aquatic Plant Control</i>					
46-12 ROAD REPAIRS	16,812	75,000	45,000	50,000	(25,000)
49-02 INFORMATION SERVICES	21,159	29,184	29,184	25,885	(3,299)
51-00 OFFICE SUPPLIES	500	3,500	1,800	2,000	(1,500)
52-00 OPERATING SUPPLIES	20,402	50,000	35,000	30,000	(20,000)
<i>Lab Supplies, Sod, Storm Drain Grates. Etc.</i>					
52-02 FUEL	7,887	10,000	7,800	10,000	0
52-07 UNIFORMS	426	2,000	800	1,500	(500)
52-09 OTHER CLOTHING	621	1,500	700	563	(937)
54-01 MEMBERSHIPS	480	1,150	480	500	(650)
59-00 DEPRECIATION	759,913	0	0	0	0
TOTAL OPERATING EXPENSES	1,282,366	722,303	516,624	566,233	(156,070)

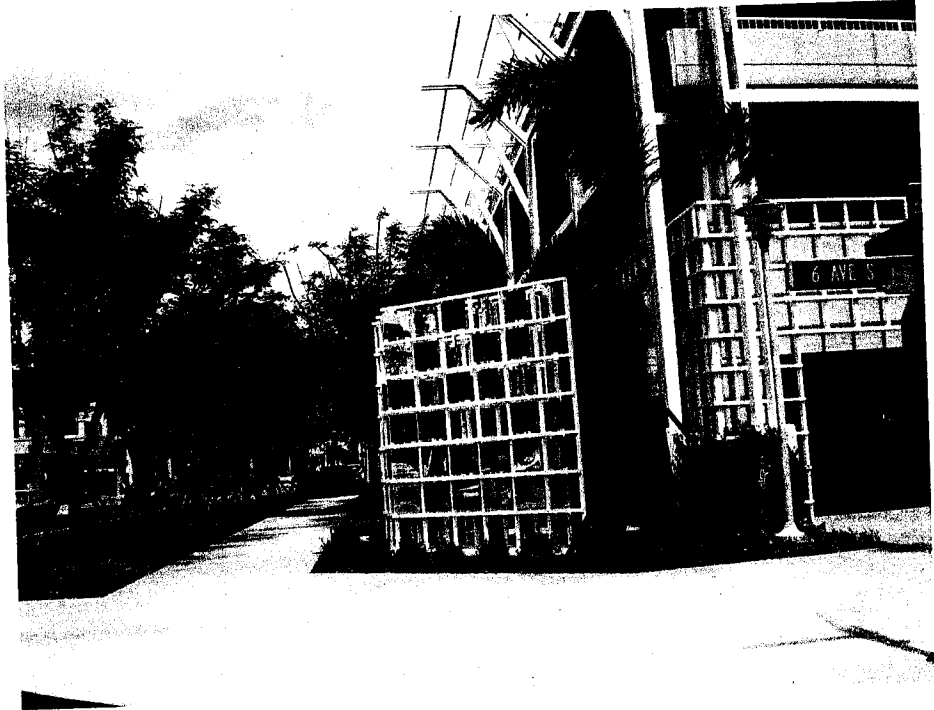
**FISCAL YEAR 2009-10
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDING	0	4,800,000	5,774,806	2,400,000	(2,400,000)
70-11 PRINCIPAL	0	174,319	174,319	179,641	5,322
70-12 INTEREST	88,571	81,453	81,453	76,131	(5,322)
TOTAL NON-OPERATING EXPENSES	88,571	5,055,772	6,030,578	2,655,772	(2,400,000)
TOTAL EXPENSES	\$1,833,202	\$6,214,113	\$6,982,730	\$3,736,293	(\$2,477,820)

STORMWATER FUND CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
10V02	Citywide Stormwater Drainage	500,000	700,000	600,000	500,000	500,000
10V26	Basin V Stormwater System	1,200,000	1,000,000	1,000,000	1,000,000	0
06V14	Basin III Stormwater System	500,000	500,000	750,000	500,000	0
08V03	Beach Outfall Removal	200,000	0	0	0	1,250,000
	Citywide Lake Maintenance	0	0	0	0	750,000
	Pickup Replacement	0	35,000	0	0	0
	Street Sweeper Replacement	0	0	225,000	0	0
	Service Truck Replacement	0	0	0	75,000	0
	Vac Truck Replacement	0	0	0	295,000	0
	Cove Pump Station	0	0	0	295,000	0
TOTAL		2,400,000	2,235,000	2,575,000	2,665,000	2,500,000



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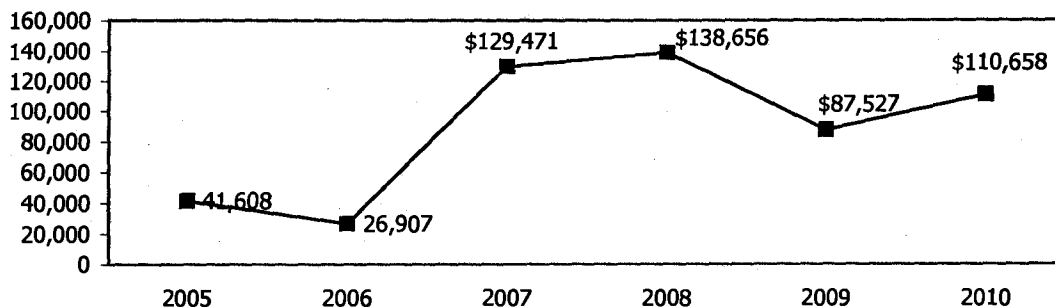
Tennis Fund



TENNIS FUND
FINANCIAL SUMMARY
 Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	\$ 205,660 *
Projected Revenues FY 2008-09	\$ 534,465
Projected Expenditures FY 2008-09	\$ 552,598
Net Increase/(Decrease) in Net Unrestricted Assets	\$ (18,133)
Adjusted for Donation held for Future Debt	<u>\$ (100,000)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009	\$ 87,527
Add Fiscal Year 2009-10 Budgeted Revenues	
Memberships	\$142,000
Daily Play	\$36,000
Lessons	\$140,000
Ball Machine/Other Income	\$7,200
Tournaments	\$60,000
Sponsorships	\$122,000
Restrings	\$27,000
Retail Sales	\$10,500
Transfer from the General Fund	\$54,000
Investment Income	\$3,000
	<u>\$ 601,700</u>
TOTAL AVAILABLE RESOURCES	\$ 689,227
Less Fiscal Year 2009-10 Budgeted Expenditures	
Personal Services	\$209,189
Operating Expenses	203,391
Debt Principal	50,000
Debt Interest	15,658
Capital Expenditures	20,000
Transfer - Administration	38,159
Transfer - Self Insurance	7,830
	<u>\$ 544,227</u>
BUDGETED CASH FLOW	\$ 57,473
Reserved for Future Debt (from donation for Tennis Center)	\$ (34,342)
Projected Unrestricted Net Assets as of September 30, 2010	<u>\$ 110,658</u>

Trend - Unrestricted Net Assets



*In the chart, all years show unrestricted net assets, adjusted for the amount reserved from the Tennis center donation from Arthur Allen.

City of Naples, Florida

Fund Summary Page



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

Mission:

To be responsive to the public by providing exceptional Tennis programs and facilities in a cost effective, efficient and professional manner and by providing the citizens, employees, and contractors with professional customer service.

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the **Arthur L. Allen Tennis Center**. The facility includes twelve, state-of-the-art, fully lighted Hydro-grid courts, and a pro shop with elevated viewing area, which allows views of Cambier Park and the playground. 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 Arthur L. Allen Tennis Center meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country.

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Plan 3(a) Maintain and improve public amenities for residents: Provide a full programmed municipal tennis center		
Conduct an annual survey of local tennis facilities to determine local rates and assist in formulating facility membership fees	March 2010	April 2010
Maintain or increase annual program level of lessons, clinics, tournaments to supplement membership revenue and provide incentives for increased facility use and membership retention	October 2009	Sept. 2010
Maintain high level of customer service determined through comment cards and personal follow up with member concerns	October 2009	Sept. 2010
Maintain or increase current opportunities for tennis lessons, clinics, and increase USTA sanctioned event tournament revenue	October 2009	July 2010
Develop incentive program to boost non-peak court use time by 10%	October 2009	September 2010

Fund Summary Page

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

Significant Budgetary Issues

The Tennis fund, although tracked as an enterprise fund, is not fully self-supporting. The reason for this is because of the public purpose that the tennis facilities provide. In 2001, the decision was made by City Council during budget discussions to not charge the full cost of administrative overhead or to charge a payment in lieu of taxes.

For 2009-10, two financial changes have been made.

- The full cost of the administrative overhead has been added to the fund.
- The events and use of the facility have been evaluated. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a general fund payment to the fund, in the amount of \$54,000 has been added. This was determined as follows, rounded downward.

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

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$142,000 for FY 2009-10. The proposed budget included a recommendation for a rate modification which was not approved. The recommendation was revenue neutral, and would have eliminated the two-tier rate. The 2009-10 resident adult membership is \$350 per year, and non-city resident membership is \$465. Junior membership is \$15 for a resident and \$20 for a non-resident. There is an executive membership fee of \$199 for residents and \$299 for non-residents. There is 6% tax charged on these rates.

Budgeted revenues include a \$100,000 donation from Arthur Allen toward the tennis fund's debt. The first installment of this \$500,000 donation was received in December 2005, and this year represents the final year of the donation. With Debt Service totaling approximately \$67,000 per year, the excess donation was to be reserved for future payments. Annually, approximately \$33,000 should have been reserved from the donation. As of 9/30/2008 the Tennis fund has a fund balance of \$205,660, and this includes the funds for these future payments.

The last rate increase occurred in February 2007 when the City required the member to pay 6% sales tax, while leaving the rates the same. Until then, the sales tax was considered to be included in the fee. Prior to that, the last full increase occurred in October 2000, which brought the base fees to their current level.

Fund Summary Page

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

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. There is also \$27,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$10,500 for racquet restrings. Other minor revenues include Interest Income, Ball Machine Rentals and League Fees.

The Sponsorship revenue of \$122,000 includes tournament sponsorships of \$22,000, plus the \$100,000 pledge toward the debt on the Tennis Building. As explained above, the surplus from the debt pledge will be held in reserve to pay debt of the Tennis Fund.

The General Fund is providing \$54,000 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are at \$544,227, a \$17,738 decrease from the adopted 2008-09 budget. The Tennis Fund, like all other funds, has cut expenditures due to the slowing economy.

Personal Services represents 37% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in 2008-09. This is two full time positions, and four part-time positions. Personal Services decreased \$22,557 due to the contractual reduction in salaries and benefits.

All Operating Expenses total \$249,380, which is a \$2,869 increase over the FY08-09 budget. The major cost is Professional Services for \$110,000 for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$38,159) for administrative costs such as Human Resources and Accounting and Transfer to Self Insurance (\$7,830) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$23,000, tournament costs for \$27,000 and Contractual Services (for pest control, fire alarms, etc.) for \$3,000. The remaining costs in this budget are primarily related to the operations, repair and maintenance of the facility.

Replacement of the tennis court light poles for \$20,000 is included as capital. It is expected to be completed over two years, with phase one occurring in 2009-10.

The budget includes the payment for debt service and interest totaling \$65,658. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

Fund Summary Page

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

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	\$401	\$300	\$1,200 + \$500 Initiation Fee	\$350 + Tax
Couples Fee	\$701	N/A	\$1,800 + \$1,000 Initiation Fee	N/A
Benchmarking	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	Ft. Myers Racquet Club
Annual Adult Fee	\$50 per month + \$500 Initiation Fee	\$240	\$550	\$330
Couples Fee	\$964	\$345	\$750	\$560

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

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Number of Adult Memberships City/County	310/52	280/60	250/50	250/65
Number of Youth Memberships City/County	100/15	100/35	100/20	100/20
Number of Executive Memberships City/County	65/21	65/30	70/30	70/30
Tournament Player Participation	2300	2500	2400	2400
Racquet Restrings	420	440	440	440
Guest Players	2850	2900	2900	2900
Ball Machine Rentals	200	135	200	200

**TENNIS FUND
FINANCIAL HISTORY**

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Revenue					
Memberships	132,273	143,458	140,000	125,000	142,000
Daily Play	36,338	37,167	36,000	36,000	36,000
Lessons	159,378	153,446	143,500	140,000	140,000
Tournaments	55,549	69,677	60,000	60,915	60,000
Tournament Sponsorships	24,860	24,700	27,000	24,000	22,000
Restrings	11,077	11,294	10,500	10,000	10,500
Retail Sales/Ball Machine	42,109	35,379	30,500	33,750	34,200
Transfer in from General Fund	0	0	0	0	54,000
Investment and Other Income	14,353	13,699	3,500	4,800	3,000
Total Revenues	475,937	488,820	451,000	434,465	501,700
Expenditures					
Personal Services	186,648	205,100	231,746	219,859	209,189
Operating Expenses	93,952	132,998	93,537	92,057	93,391
Professional Services	108,772	107,612	110,000	110,000	110,000
Transfer - Administration	30,000	32,000	32,000	32,000	38,159
Transfer - Self Insurance	11,350	11,521	10,974	10,974	7,830
Total Expenditures	430,722	489,231	478,257	464,890	458,569
Operating Gain/Loss	45,215	(411)	(27,257)	(30,425)	43,131
Non Operating Revenue and Expenditures					
Other Sponsorships (Revenue)	100,000	100,000	100,000	100,000	100,000
Debt Principal	0	0	50,000	50,000	50,000
Debt Interest	21,129	19,091	17,708	17,708	15,658
Depreciation	36,929	40,466	0	0	0
Capital Expenditures	0	0	16,000	20,000	20,000
Net Non Operating Revenue	41,942	40,443	16,292	12,292	14,342
Net Gain/(Loss) After Debt , Depreciation and Capital	87,157	40,032	(10,965)	(18,133)	57,473



**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	ADOPTED 2009-10
Memberships	\$132,273	\$143,458	\$140,000	\$125,000	\$142,000
Daily Play	36,338	37,167	36,000	36,000	36,000
Tournament Play	55,549	69,677	60,000	60,915	60,000
Lessons/Clinics	159,378	153,446	143,500	140,000	140,000
Ball Machine/Other	8,356	3,619	3,500	6,750	7,200
Retail Sales	33,753	31,760	27,000	27,000	27,000
Restrings	11,077	11,294	10,500	10,000	10,500
Sponsorships	124,860	124,700	127,000	124,000	122,000
Transfer from the Gen. Fund	0	0	0	0	54,000
Investment Income	14,353	13,699	3,500	4,800	3,000
TOTAL TENNIS FUND	\$575,937	\$588,820	\$551,000	\$534,465	\$601,700

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Tennis Services Manager	\$55,123
1.5	1.5	1.5	Recreation Coordinator*	59,806
1.5	1.5	1.5	Recreation Assistant**	38,967
4	4	4	Regular Salaries	153,896
			Overtime	3,500
			Employer Payroll Expenses	51,793
			Total Personal Services	<u>\$209,189</u>

* Represents one full-time and one part time position

** Represents three part time positions

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

480.0912.572

		07-08	08-09	08-09	09-10	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	150,956	167,187	155,000	153,896	(13,291)
10-40	OVERTIME	3,879	3,200	3,500	3,500	300
25-01	FICA	11,336	12,440	12,440	11,534	(906)
25-03	RETIREMENT CONTRIBUTIONS	13,068	22,616	22,616	19,954	(2,662)
25-04	LIFE/HEALTH INSURANCE	25,861	26,303	26,303	20,305	(5,998)
29-00	GENERAL & MERIT INCREASE	0	0	0	0	0
TOTAL PERSONAL SERVICES		205,100	231,746	219,859	209,189	(22,557)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Credit Card charges, first aid supplies, trophies, awards</i>	11,017	10,000	10,000	10,000	0
30-01	CITY ADMINISTRATION	32,000	32,000	32,000	38,159	6,159
31-01	PROFESSIONAL SERVICES <i>Instructors and officials used in clinics, camps lessons, and tournaments</i>	107,612	110,000	110,000	110,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Pest control, alarm system monitoring and copier maintenance</i>	1,425	3,000	3,000	3,000	0
40-00	TRAINING & TRAVEL COSTS	0	300	0	0	(300)
41-00	COMMUNICATIONS	9,026	11,000	9,000	9,000	(2,000)
42-10	EQUIP. SERVICES - REPAIRS	383	1,180	1,000	1,000	(180)
42-11	EQUIP. SERVICES - FUEL	0	0	0	0	0
43-02	WATER, SEWER, GARBAGE	5,782	5,000	5,500	5,500	500
45-22	SELF INS PROPERTY DAMAGE	11,521	10,974	10,974	7,830	(3,144)
46-00	REPAIR AND MAINTENANCE	6,620	8,500	8,000	8,000	(500)
49-02	INFORMATION SERVICES	7,520	6,557	6,557	5,891	(666)
49-05	SPECIAL EVENTS/TOURNAMENTS	24,472	27,000	25,000	27,000	0
51-00	OFFICE SUPPLIES	837	1,000	1,000	1,000	0
51-06	RESALE SUPPLIES	25,047	20,000	23,000	23,000	3,000
54-01	MEMBERSHIPS	403	0	0	0	0
59-00	DEPRECIATION/AMORTIZATION	40,227	0	0	0	0
59-01	AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES		284,131	246,511	245,031	249,380	2,869
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	16,000	20,000	20,000	4,000
70-11	PRINCIPAL	0	50,000	50,000	50,000	0
70-12	INTEREST	19,091	17,708	17,708	15,658	(2,050)
TOTAL NON-OPERATING		19,091	83,708	87,708	85,658	1,950
TOTAL EXPENSES		\$508,322	\$561,965	\$552,598	\$544,227	(17,738)

**TENNIS FUND
CAPITAL IMPROVEMENT PROGRAM**

480-0912-572

CIP ID	PROJECT DESCRIPTION	Fiscal Year				
		2009-10	2010-11	2011-12	2012-13	2013-14
10G01	Tennis Court Light Pole Replacement	20,000	20,000	0	0	0
Total		20,000	20,000	0	0	0

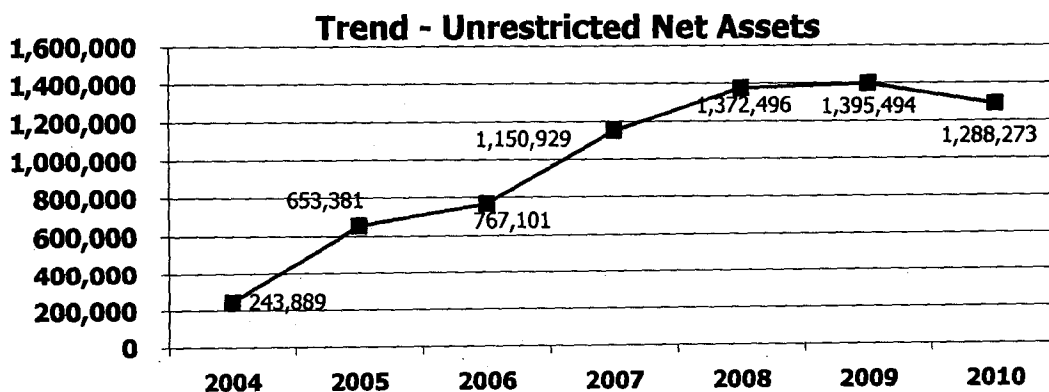
Internal Service Funds

Risk Management



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		1,372,496
Projected Revenues FY 2008-09		2,984,185
Projected Expenditures FY 2008-09		2,961,187
Net Increase/(Decrease) in Net Unrestricted Assets		<u>22,998</u>
Expected Unrestricted Net Assets as of Sept. 30, 2009		1,395,494
Add Fiscal Year 2009-10 Budgeted Revenues		
Charges for Services	\$2,574,055	
Interest Earnings	\$36,000	
		<u>2,610,055</u>
TOTAL AVAILABLE RESOURCES		4,005,549
Less Fiscal Year 2009-10 Budgeted Expenditures		
Premiums - Excess Insurance	2,388,428	
Claims Management Services	123,000	
Personal Services	120,716	
Operating Expenses	14,856	
Transfer - Administration	70,276	
		<u>2,717,276</u>
BUDGETED CASH FLOW		(107,221)
Projected Unrestricted Net Assets as of September 30, 2010		<u><u>1,288,273</u></u>



Note this does not include \$1.7 million reserved for future claims.

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Risk Management Fund (Fund 500)

Mission:

To oversee the identification, analysis and management of the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to property, casualty, workers compensation and unemployment insurances.

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), ensure the risk fund is fiscally sound and compliant with State and Federal regulations		
• Evaluate continued participation in public risk pool to reduce costs	October 2009	September 2010
• Perform annual actuarial review of plan	October 2009	March 2010
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), increase safety awareness and compliance in order to reduce employee incidents		
• Conduct quarterly safety committee meetings to review incident reports and determine training needs	October 2009	September 2010
• Provide monthly training to educate staff on workplace safety	October 2009	September 2010
• Increase communication of safety related issues/topics through e-mail and newsletter articles	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,717,276, a \$225,119 or 7.6% decrease under the 2008-09 budget.

The budget uses \$107,221 of unrestricted net assets, projected to be \$1,395,494 at the end of 08-09. This fund also has \$1.7 in restricted reserves for future claims. The presentation within this document references unrestricted net assets only, and it is important to explain that the fund has a sufficient balance for risk management purposes.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Revenues

The primary source of revenues for this internal service fund is the charge to each fund for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and loss exposure (number of vehicles, number of employees, and risk related ratings).

Expenditures

Personal Services

Personal Services are budgeted at \$120,716, a decrease of \$6,753 under the FY 08-09 adopted budget. There is one position in this fund.

Operating Expenses

Operating costs for the risk management fund are \$2,596,560, a \$218,366 decrease under the 2008-09 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion of this budget.

The second component is approximately 97% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Third Party Claims Admin Fees	\$55,250
Audit & Actuarial	\$5,250
Brokerage Service Fees	\$62,500

Insurance

Workers Comp – State Assessment	\$50,000
Workers Comp – Current Year Claims	\$623,920
General Liability	\$498,700
Auto and Collision	\$245,070
Property Damage	\$865,738

Third party claims administration fees are paid to the city's claims administrator, Preferred Governmental Claim Solutions (PGCS), for processing property, liability and workers' compensation claims.

Increasing considerably over FY 08-09 is the projected cost for unemployment claims. All unemployment claims are managed and paid through this fund. With the recent layoffs and extended periods that former employees stay unemployed, the cost has more than tripled to an estimated \$105,000 for FY09-10.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

Brokerage service fees are paid to the city's insurance broker, Public Risk Insurance Agency (PRIA), for its services in assisting the City in securing insurance quotes for excess insurances and ancillary lines of insurance coverage. This is a fixed cost and includes services related to development of underwriting data, consulting, marketing, and customer service.

The major decreases in this budget are in the workers' compensation insurance (\$166,262) and general insurance/ property damage (\$106,064). These line items could be reduced due to several programming changes that were presented to Council on March 30, 2009.

With the new program, workers compensation insurance costs will be decreased as the self-insured retention is increased to \$250,000 for all non-police and fire employees.

With the new program, for FY09-10, property damage expense can be reduced due to the following actions:

1. Maintaining the current policy for all items, except self insuring such items as chickee huts, pavilions, tennis courts, fencing, dugouts, and beach crossovers. This would reduce insurable values by approximately \$1.8M (2%) with a corresponding premium reduction.
2. Insuring the highly protected rating (HPR) classed property with a specialized carrier while continuing to insure the balance of the property with the current carrier
3. Insuring City property with a wind loss limit. According to a recent wind modeling study, the probable maximum wind loss for the City of Naples ranged from \$17 million for a 100-year event to \$50 million for a 1,000-year event.
4. Increasing automobile physical damage collision and comprehensive deductible to \$5,000 on all vehicles effective October 1, 2009.

There were no capital requests for this fund.

2009-10 Performance Measures and Benchmarking

Description	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Incident Reports Processed	506	471	150	150
Preventable Employee Injuries	1	3	15	12
Preventable Vehicle Accidents	15	30	26	24
Work Comp Medical only Claims	59	55	42	40
Work Comp Lost Time Claims	20	20	20	16
Average Cost per Claim Work Comp Med Only	\$864	\$837	\$570	\$525
Average Cost per Claim Work Comp Lost Time	\$12,130	\$9,770	\$4,920	\$4,500

FUND: 500 RISK MANAGEMENT

**RISK MANAGEMENT
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Risk Manager	\$92,301
1	0	0	Safety Inspector	0
2	1	1	Regular Salaries	\$92,301
			Overtime/Other Salaries	0
			Employer Payroll Expenses	28,415
			Total Personal Services	<u>\$120,716</u>



Risk Management Fund Historical Analysis

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Charges to Other Funds	3,176,029	2,977,666	2,915,830	2,934,185	2,574,055
Interest Earned	125,169	113,557	25,700	50,000	36,000
Total Revenues	3,301,198	3,091,223	2,941,530	2,984,185	2,610,055
Expenditures					
Personal Services	\$ 191,634	\$ 217,721	\$ 127,469	\$ 121,173	120,716
Operating Expenses	2,727,169	2,652,993	2,814,926	2,840,014	2,596,560
Total Expenditures	2,918,803	2,870,714	2,942,395	2,961,187	2,717,276
Net Gain/Loss	382,395	220,509	(865)	22,998	(107,221)

**FISCAL YEAR 2009-10
REVENUE DETAIL
RISK MANAGEMENT**

	06-07 ACTUALS	07-08 ACTUALS	08-09 ADOPTED BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET
Charges for Services:					
General Fund	1,661,878	1,490,101	1,400,572	1,400,572	1,147,804
Building Permits Fund	79,557	89,374	94,373	94,373	122,668
CRA Fund	0	0	11,587	29,942	53,771
Streets Fund	197,255	165,754	174,904	174,904	191,591
Water & Sewer Fund	711,203	643,620	657,914	657,914	647,781
Beach Fund	32,855	30,203	26,148	26,148	25,288
Solid Waste Fund	156,588	177,480	151,814	151,814	125,274
City Dock	140,735	173,088	165,987	165,987	66,455
Stormwater Fund	12,069	15,996	19,719	19,719	18,101
Tennis Fund	11,350	11,521	10,974	10,974	7,830
Technology Services Fund	117,642	127,713	159,708	159,708	144,424
Equipment Services Fund	42,835	41,341	42,130	42,130	23,068
Construction Management	12,062	11,475	0	0	0
Interest Earnings	125,169	113,557	25,700	50,000	36,000
Total	3,301,198	3,091,223	2,941,530	2,984,185	2,610,055

**FISCAL YEAR 2009-10
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	160,806	90,491	94,110	92,301	1,810
10-40 OVERTIME/OTHER SALARIES	2,756	2,250	0	0	(2,250)
25-01 FICA	12,452	6,602	7,199	6,846	244
25-03 RETIREMENT CONTRIBUTIONS	13,491	11,628	11,628	13,273	1,645
25-04 LIFE/HEALTH INSURANCE	28,216	16,498	8,236	8,296	(8,202)
TOTAL PERSONAL SERVICES	217,721	127,469	121,173	120,716	(6,753)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	68,775	68,775	68,775	70,276	1,501
31-04 OTHER CONTRACTUAL SVCS	133,020	140,250	140,250	123,000	(17,250)
31-07 MEDICAL SERVICES	9,563	7,500	5,000	5,000	(2,500)
40-00 TRAINING & TRAVEL COSTS	419	2,500	2,500	2,000	(500)
40-03 SAFETY	294	3,500	2,500	3,000	(500)
41-01 TELEPHONE	1,248	1,800	1,200	356	(1,444)
42-10 EQUIP. SERVICES - REPAIRS	2,802	2,200	2,639	0	(2,200)
42-11 EQUIP. SERVICES - FUEL	2,025	2,346	100	0	(2,346)
45-01 UNEMP. COMPENSATION (CITYWIDE)	30,238	24,000	105,200	105,000	81,000
45-10 WORKERS COMP STATE ASSESSMENTS	44,363	50,000	50,000	50,000	0
45-11 WORKERS COMP CURRENT YEAR	744,274	790,182	790,182	623,920	(166,262)
45-20 GEN. LIABILITY & BUS PKG	590,383	493,631	493,631	498,700	5,069
45-21 AUTO COLLISION	233,235	247,795	275,235	245,070	(2,725)
45-22 SELF INS. PROPERTY DAMAGE	1,165,285	971,802	977,802	865,738	(106,064)
45-23 REIMBURSEMENT & REFUNDS	(377,295)	0	(80,000)	0	0
47-00 PRINTING AND BINDING	220	220	0	0	(220)
51-00 OFFICE SUPPLIES	372	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	1,320	4,500	1,500	1,500	(3,000)
52-09 OTHER CLOTHING	425	425	0	0	(425)
54-01 MEMBERSHIPS	970	1,000	1,000	1,000	0
54-02 BOOKS, PUBS, SUBS.	0	500	500	0	(500)
59-00 DEPRECIATION/AMORTIZATION	1,057	0	0	0	0
TOTAL OPERATING EXPENSES	2,652,993	2,814,926	2,840,014	2,596,560	(218,366)
TOTAL EXPENSES	2,870,714	2,942,395	2,961,187	2,717,276	(225,119)



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	1,535,560
Projected Revenues FY 2008-09	6,245,486
Projected Expenditures FY 2008-09	6,293,427
Net Increase/(Decrease) in Net Unrestricted Assets	(47,941)

Expected Unrestricted Net Assets as of Sept. 30, 2009 **1,487,619**

Add Fiscal Year 2009-10 Budgeted Revenues

Health Insurance Coverage:	
City Paid	\$4,154,541
Employee Paid	621,642
Dental Coverage:	
City Paid	141,196
Employee Paid	167,571
Retiree & COBRA Coverage	267,555
Flexible Spending	100,000
Life Insurance	
City Paid	231,042
Employee Paid	77,358
Vision Insurance (Employee paid)	39,064
Long Term Disability	111,936
Interest Earnings	18,400
	<u>5,930,305</u>

TOTAL AVAILABLE RESOURCES: **7,417,924**

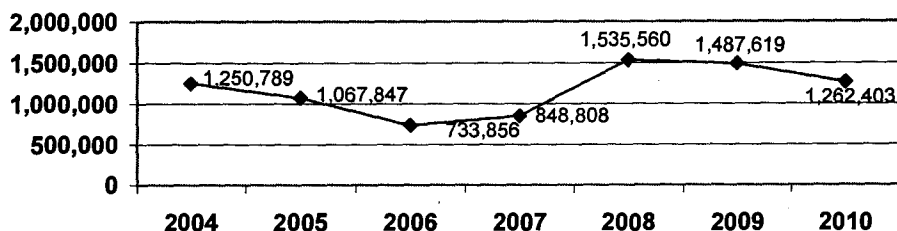
Less Fiscal Year 2009-10 Budgeted Expenditures

Transfer-Administration	88,543
Other Contractual Services	436,590
Dental Premium	308,767
Stop Loss	449,790
Long Term Disability	111,936
Healthcare Reimbursement	174,000
Life Insurance	308,400
Vision Insurance	39,064
Health Paid Claims	3,409,897
Prescription Claims	716,054
Flexible Spending	100,000
Dependent Care	0
Fitness Reimbursement	12,480
	<u>6,155,521</u>

BUDGETED CASH FLOW **(225,216)**

Projected Unrestricted Net Assets as of September 30, 2010 **1,262,403**

Trend - Unrestricted Net Assets



Employee Benefits

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Employee Benefits Fund (Fund 510)

Mission:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2009-10 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations		
Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels	October 2009	September 2010
Prepare annual GASB 43 & 45 valuation	October 2009	November 2009
Strengthen the economic health and vitality of the City by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses		
Promote utilization of on-line resources available through www.mycigna.com	October 2009	September 2010
Provide monthly communications regarding in-network services and providers	October 2009	September 2010
Develop and implement wellness and fitness initiatives and incentives	October 2009	September 2010

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2009-10 Goals and Objectives

**Estimated
Start**

**Estimated
Completion**

As part of Vision Goal #4 (Strengthen the economic health and vitality of the City), effectively manage professional service agreement for contracted services

Initiate the competitive bid process for Brokerage and Consulting Services associated with the Employee Benefits plan. Contract with current provider expires June 30, 2010.

March 2010

June 2010

Initiate the competitive bid process for Third Party Claims Administration services for the City's self-insured employee health plan. Contract with current provider expires September 30, 2010.

June 2010

August 2010

2009-10 Significant Budgetary Issues

The budget uses \$225,216 of fund balance. As of September 30, 2008, there was an undesignated fund balance of \$1,535,560 in the Employee Benefits fund, with an additional \$433,000 reserved for current health claims. An undesignated fund balance in an Employee Benefits fund such as this should be between \$1,000,000 and \$1,500,000, and this use of fund balance will keep the balance within the desired range.

Revenues

The budgeted revenues to this fund total \$5,930,305. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$4,154,541
Life	\$231,042
Disability	\$111,936
Dental	<u>\$141,196</u>
Total City Contributions	\$4,638,715

Employee (or former employee) contributions are deducted from an employee's pay or are billed.

Health	\$621,642
Health/Retiree/Cobra	\$267,555
Life	\$77,358
Flex Benefits	\$100,000
Vision	\$39,064
Dental	<u>\$167,571</u>
Total Employee Contributions	\$1,273,190

In addition to premiums, there is \$18,400 budgeted in interest earnings.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

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) and the unrestricted fund balances.

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.

This budget assumes no increase or decrease in employee or employer contributions to the health benefit fund. This is subject to union negotiation. If a change occurs, the total revenues will remain constant, but will switch from one source to the other.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$6,155,521, \$230,656 under FY 2008-09.

In 2008-09, the city implemented a plan design change which has resulted in no increase in costs for 2009-10. Although the savings were not as high as expected, they have been within budget. Also keeping the cost of this fund low is the citywide reduction in force of 33 positions in 2008-09, and 30 positions for 2009-10. This has affected total cost, but the average rate per person is expected to remain the same.

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D) Insurance

Health Claims expenses, the largest expense in this fund are budgeted at \$3.4 million. Prescription Claims are budgeted are \$716,054. Costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to city employees, please see the union contracts and employee manuals, or contact the Human Resource Director.

Other expenditures of the fund are the City Administration cost of \$88,543, the Employee Funded Flex Benefit (\$100,000), and the Health/Fitness Reimbursement (\$12,480).

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2009-10 Performance Measures and Benchmarking

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Fitness/Wellness Program Participation	42	45	47	50	50
Prescription Utilization/Retail	5,035	7,572	8,848	8,674	7,806
Prescription Utilization/Mail Order	937	1,261	1,218	1,446	1,590
EAP utilization	18	28	44	52	50
Employee Visits w/TPA Representative	12	24	12	22	24



Employee Benefits Fund Historical Analysis

Revenue	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
City Share Health Insurance	3,737,276	5,027,575	4,580,000	4,555,630	4,154,541
City Share Dependent Care	5,785	6,500	2,750	5,500	0
City Share Life Insurance	169,347	193,674	244,158	188,000	231,042
City Share Long Term Disability	96,365	112,490	99,256	99,256	111,936
City Share Dental	137,207	150,197	160,250	137,000	141,196
Health Insurance (Employee Poi	526,212	717,646	527,115	630,000	621,642
Employee Flexible Spending	65,105	72,988	72,250	90,000	100,000
Health (Retiree or COBRA)	284,919	318,522	198,633	195,100	267,555
Employee Share Life Insurance	106,150	116,681	104,664	115,000	77,358
Employee Paid Vision	27,842	33,061	33,095	35,000	39,064
Employee Share Dental	120,815	159,011	152,732	160,000	167,571
Interest Earnings	57,722	77,778	21,250	35,000	18,400
Revenues	5,334,745	6,986,123	6,196,153	6,245,486	5,930,305
Expenditures					
Operating Expenses	5,219,794	6,299,372	6,386,177	6,293,427	6,155,521
Total Expenditures	5,219,794	6,299,372	6,386,177	6,293,427	6,155,521
Net Gain/Loss	114,951	686,751	(190,024)	(47,941)	(225,216)

**FISCAL YEAR 2009-10
REVENUE
EMPLOYEE BENEFITS FUND**

	06-07 ACTUALS	07-08 ACTUALS	2008-09 ADOPTED BUDGET	2008-09 PROJECTED BUDGET	2009-10 ADOPTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,737,276	5,027,575	4,580,000	4,555,630	4,154,541
Employee Dependent Care	5,785	6,500	2,750	5,500	0
Life Insurance	169,347	193,674	244,158	188,000	231,042
Long-Term Disability	96,365	112,490	99,256	99,256	111,936
Dental	137,207	150,197	160,250	137,000	141,196
Total City Funded Portion	4,145,980	5,490,436	5,086,414	4,985,386	4,638,715
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	526,212	717,646	527,115	630,000	621,642
Employee Flexible Spending	65,105	72,988	72,250	90,000	100,000
Health (Retiree or COBRA)	284,919	318,522	198,633	195,100	267,555
Life Insurance	106,150	116,681	104,664	115,000	77,358
Vision Insurance	27,842	33,061	33,095	35,000	39,064
Dental	120,815	159,011	152,732	160,000	167,571
Total Employee Funded Portion	1,131,043	1,417,909	1,088,489	1,225,100	1,273,190
OTHER					
Interest Earnings	57,722	77,778	21,250	35,000	18,400
Total Other	57,722	77,778	21,250	35,000	18,400
Total All Sources	\$5,334,745	\$6,986,123	\$6,196,153	\$6,245,486	\$5,930,305

**FISCAL YEAR 2009-10
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

510.7173.519

ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	37,275	37,275	37,275	88,543	51,268
31-04 OTHER CONTRACTUAL SERVICES	392,576	412,850	412,850	436,590	23,740
	<i>Broker Fee (\$78,280) TPA fee (\$317,084), EAP fee (\$10,000), Actuary Fee (\$8,500), Other Admin fees (\$22,726)</i>				
31-08 ALLIED DENTAL DESIGN	315,207	316,761	316,761	308,767	(7,994)
31-13 STOP LOSS PREMIUM	388,062	464,761	464,761	449,790	(14,971)
31-14 LONG TERM DISABILITY	91,299	99,256	99,256	111,936	12,680
31-15 LIFE INSURANCE	312,618	348,822	348,822	308,400	(40,422)
31-16 VISION INSURANCE	33,082	33,095	33,095	39,064	5,969
45-02 HEALTH PAID CLAIMS	3,769,831	3,800,000	3,781,850	3,409,897	(390,103)
45-03 SCRIPT CARD EXPENSES	884,943	700,005	700,005	716,054	16,049
45-05 HEALTHCARE REIMBURSEMENT	0	87,600	105,750	174,000	86,400
45-06 EMPLOYEE FLEX	77,178	72,250	72,250	100,000	27,750
45-07 DEPENDENT CARE	0	2,750	0	0	(2,750)
45-09 HEALTH REIMBURSE/FITNESS	12,668	10,752	10,752	12,480	1,728
45-23 REIMBURSEMENTS & REFUNDS	(15,367)	0	(90,000)	0	0
TOTAL OPERATING EXPENSES	6,299,372	6,386,177	6,293,427	6,155,521	(230,656)
TOTAL EXPENSES	\$6,299,372	\$6,386,177	\$6,293,427	\$6,155,521	(\$230,656)

Technology Services



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008	835,264
Projected Revenues FY 2008-09	\$2,054,150
Projected Expenditures FY 2008-09	2,106,300
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(\$52,150)</u>

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$783,114**

Add Fiscal Year 2009-10 Budgeted Revenues

Charges for Services:

General Fund	\$1,071,083	
Water & Sewer Fund	209,932	
Solid Waste Fund	328,644	
Building Permits Fund	55,339	
City Dock Fund	31,240	
Naples Beach Fund	28,562	
Streets	5,891	
Equipment Services	8,926	
Stormwater	25,885	
Tennis	19,637	
Interest Earnings	9,130	<u>1,794,269</u>

TOTAL AVAILABLE RESOURCES **\$2,577,383**

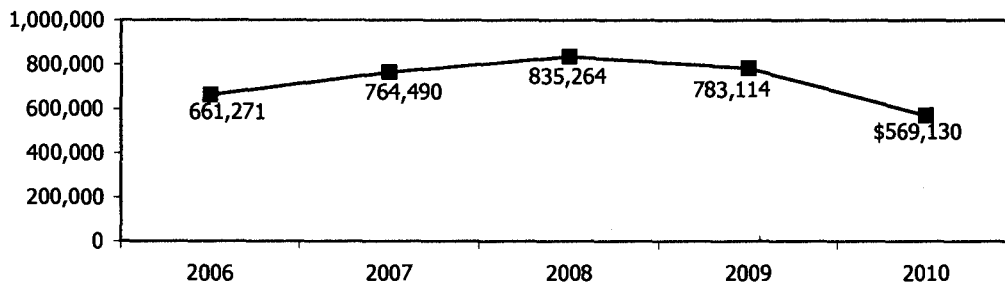
Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$999,071	
Operating Expenses	451,866	
Transfer - City Administration	109,245	
Transfer - Self Insurance	144,424	
Transfer - Building Rental	113,647	
Capital Expenditures	190,000	<u>\$2,008,253</u>

BUDGETED CASH FLOW **(\$213,984)**

Projected Unrestricted Net Assets as of September 30, 2010 **\$569,130**

Trends - Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

Mission:

The mission of the Technology Services Department is to provide leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund and Department Description

The Technology Fund is an internal service fund that provides all technological services to the City. The Fund consists of three operating divisions and their functions are:

- Applications.....** This division is responsible for the iSeries midrange system and its corresponding software, including the HTE software, which runs the accounting, budget, payroll, purchasing, customer billing and permitting programs. Applications Services is also responsible for eGovernment applications, time keeping software, the development of custom databases and the custom reporting of data (MIS).
- Network Services** This division is responsible for the selection, installation and maintenance of personal computers, software, networks and the website, as well as providing any other technological need of the City, including the City's TV broadcast and telephone system.
- GIS.....** Geographic Information Systems is responsible for maintaining the City's spatial information and preparing and presenting maps and map-related data. GIS serves primarily internal clients while coordinating data with Collier County and the Property Appraiser's Office.

Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training. Provide classroom & online resources for on-going training	October 2009	September 2010
Implement the Executime software "Advanced Scheduling Module" for the police and fire departments, a tool to automate and refine the scheduling process and transfer accumulated data to the SungardPS payroll system.	October 2009	March 2010

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), deliver highest quality data management services through advancements in software, support, and training. Develop and implement browser based data analysis applications to enhance staff's ability to operate the City more efficiently.	March 2010	May 2010
In a continuing "green" effort and to augment the staff's ability to make effective decisions, develop and implement additional analytical reports for electronic distribution.	July 2010	September 2010
Develop and implement additional web applications to deliver real time information related to all aspects of the City's enterprise database solutions	October 2009	September 2010

Geographic Information Systems (GIS)

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents) Improve Staff and Public Access to Spatial Information through Map Production and Application Development		
Consolidate all services accessed through GoeBlade to run in the ArcGIS server environment thus reducing cost to the City.	November 2009	March 2010
Enhance ArcGIS Server applications as rich internet applications thus simplifying and enhancing the application.	October 2009	September 2010
Create a rich internet application to allow utilities staff to interact with the utilities network.	July 2010	September 2010
Create a rich internet application for the query and viewing of crime incidents	March 2010	July 2010
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), Assist departments with effective methods for data development and maintenance		
Build a geocoding dataset and land data management workflow to ensure data maintained in HTE is spatially accurate.	October 2009	December 2009
Leverage ArcGIS server Mobile applications to enhance the field data collection process.	January 2010	June 2010
Work with City Staff to collect, update, and maintain City assets in a spatial database. Primary focus is completing the Utilities dataset.	October 2009	September 2010

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership), eliminate redundancies through collaboration and communication with external agencies	Estimated Start	Estimated Completion
Apply for applicable GIS-technology grants to acquire necessary hardware/software, project funding.	October 2009	September 2010
Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships.	October 2009	September 2010
Attend conferences and training that will provide exposure to best practices and opportunities to learn from others.	October 2009	September 2010

2009-10 Significant Budgetary Issues

The budget for the Technology Services Fund is \$2,008,253, a \$137,168 (or 6.3%) decrease under the adopted 2008-09 budget.

Revenues

The primary revenue sources for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using a formula based on the number of personal computers, service calls, users and transactions.

For 2009-10, this fund will use \$213,984 of unrestricted net assets, primarily to fund capital projects. This Internal Service Fund has no fund balance requirement, and staff recommends using the surplus when practical to fund one-time expenditures, such as capital. At the end of 2009, unrestricted net assets are estimated to be \$783,114, or 38% of the operating budget. After this use of fund balance in 09-10, the unrestricted net assets are expected to be \$569,130, or 28% of the operating budget.

Expenditures

Application Services

The Applications Services division's budget is \$377,796, a 12.4% decrease under the adopted budget of 2008-09. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance agreements, budgeted at \$154,324. This includes \$90,820 in HTE support agreements, slightly lower than 08-09 due to the elimination of a rarely used software of Contact Management. Line item 31-01, Professional Services, includes the support agreement for Code Red at \$9,995, which is the City's emergency call out program, and \$6,350 for the Disaster Recovery software program.

Network Services

The Network Services budget is \$1,469,412 or \$70,332 less than the adopted 2008-09 budget. There are seven positions in this division, the same as in 08-09. Personal Services cost a total of \$707,475, which is 2% less than FY 08-09.

Operating expenses total \$571,937, a decrease of \$19,110. The largest area of decrease is the self-insurance charge, which decreased by \$15,284 from FY08-09 Adopted Budget. Other major

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

costs of this division are the cost for City Administration, budgeted at \$109,245, cost for building rental (paid to the Building Permits Fund) in the amount of \$87,660, and software maintenance agreements for \$152,882 (including the public safety software Visionair at \$78,726). The TV-Video Production line-item (\$20,000) includes tapes, maintenance of the streaming video software, royalty free music, parts and equipment repair.

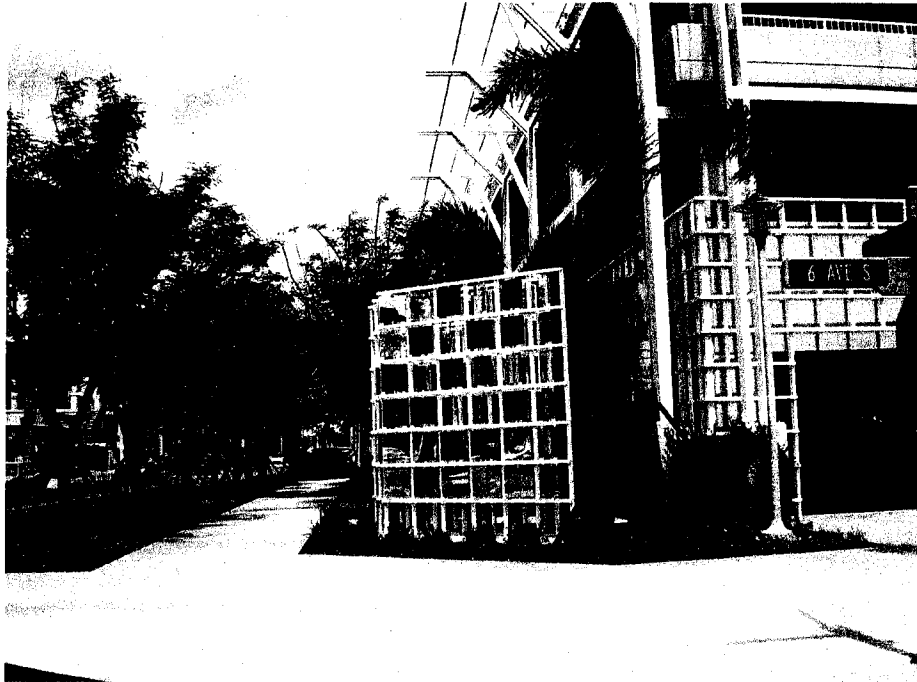
Capital projects in the Network Division total \$190,000 and are listed later in this section, with additional details available in the Capital Improvement Program.

Geographic Information Systems (GIS)

The GIS budget is \$161,045, a \$13,061 decrease under the adopted 2008-09 budget. There is one position in this division. For the 2009-10 budget, the personal services cost of \$101,784 represents a decrease of \$6,296 under the 2008-09 budget. Other operating costs total \$59,261, with major costs of \$25,000 for software maintenance and \$3,500 for operating supplies related to the mapping system.

2009-10 Performance Measures

	Actual 2006/07	Actual 2007/08	Estimated 2008/09	Projected 2009/10
Direct Expenditures	1,874,155	2,027,259	2,106,300	2,008,253
Employees	11	11	10	10
Software Applications/Programs Maintained	163/19,500	165/19,625	170/19,750	180/19,900
Active Devices-(Computers Servers Printers Etc)	580	591	600	600
User Accounts	490	475	480	480
Hours of Network Maintenance	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736
Training Classes	63	86	90	100
% of Network Availability	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	92.0%	94.0%	95.0%	96.0%
% of Community TV Availability	95.5%	95.5%	95.5%	96.0%
Average Help Desk Calls per active device	10.60	8.46	9.00	8.5
Average Help Desk Calls per User Account	12.25	10.53	11.00	10.5



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FUND: 520 TECHNOLOGY SERVICES

**TECHNOLOGY SERVICES
FISCAL YEAR 2009-10**

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$84,367
1	1	1	Programmer Analyst	58,622
<u>2</u>	<u>2</u>	<u>2</u>		<u>142,989</u>
NETWORK SERVICES				
1	1	1	Technology Services Director	112,292
2	3	3	Sr. Network Specialist	221,751
3	2	2	Network Specialist	113,431
1	1	1	Video Programming & Product.	58,356
<u>7</u>	<u>7</u>	<u>7</u>		<u>505,830</u>
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	75,196
1	0	0	GIS Specialist	0
<u>2</u>	<u>1</u>	<u>1</u>		<u>75,196</u>
11	10	10	Regular Salaries	\$724,015
			Other Salaries & Wages	10,140
			Overtime	6,000
			Employer Payroll Expenses	258,916
			Total Personal Services	<u>\$999,071</u>

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

FUND 520			08-09	08-09	09-10	
ACCOUNT DESCRIPTION		07-08	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	740,198	740,999	728,300	724,015	(16,984)
10-30	OTHER SALARIES	10,218	10,140	10,140	10,140	0
10-40	OVERTIME	6,357	9,060	7,000	6,000	(3,060)
25-01	FICA	58,150	55,970	55,780	55,136	(834)
25-03	RETIREMENT CONTRIBUTIONS	81,483	106,046	94,130	113,175	7,129
25-04	LIFE/HEALTH INSURANCE	113,944	103,065	91,300	83,405	(19,660)
25-07	EMPLOYEE ALLOWANCES	2,392	2,400	7,040	7,200	4,800
TOTAL PERSONAL SERVICES		1,012,742	1,027,680	993,690	999,071	(28,609)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	3,658	5,600	7,020	5,600	0
30-01	CITY ADMINISTRATION	94,238	94,238	94,238	109,245	15,007
30-31	TV VIDEO PRODUCTION	22,523	24,200	20,000	20,000	(4,200)
31-01	PROFESSIONAL SERVICES	20,803	26,745	26,745	24,745	(2,000)
40-00	TRAINING & TRAVEL COSTS	19,987	29,950	22,600	16,175	(13,775)
41-00	COMMUNICATIONS	2,511	3,295	2,655	2,655	(640)
41-01	TELEPHONE	1,696	2,371	2,364	2,371	0
41-02	FAX & MODEMS	19,769	23,052	23,052	20,592	(2,460)
41-03	RADIO & PAGER	0	60	0	0	(60)
42-10	EQUIP. SERVICES - REPAIRS	1,227	1,100	1,100	900	(200)
42-11	EQUIP. SERVICES - FUEL	323	469	200	162	(307)
44-01	BUILDING RENTAL	112,337	113,933	113,933	113,647	(286)
45-22	SELF INS. PROPERTY DAMAGE	127,713	159,708	159,708	144,424	(15,284)
46-00	REPAIR & MAINTENANCE	154,276	168,558	163,658	154,324	(14,234)
46-16	HARDWARE MAINTENANCE	24,330	18,800	18,200	18,800	0
46-17	SOFTWARE MAINTENANCE	152,584	186,617	186,617	178,982	(7,635)
46-19	PRINTERS	2,486	0	0	0	0
47-00	PRINTING AND BINDING	0	200	200	200	0
51-00	OFFICE SUPPLIES	0	100	100	100	0
52-00	OPERATING SUPPLIES	6,519	8,000	6,650	5,500	(2,500)
52-09	OTHER CLOTHING	1,340	1,575	0	0	(1,575)
54-00	BOOKS, PUBS, SUBS, MEMBS	488	410	410	410	0
54-01	MEMBERSHIPS	55	500	500	350	(150)
59-00	DEPRECIATION	245,654	0	0	0	0
TOTAL OPERATING EXPENSES		1,014,517	869,481	849,950	819,182	(50,299)
		1,014,517				
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	227,000	218,000	190,000	(37,000)
60-80	COMPUTER PURCHASES	0	21,260	44,660	0	(21,260)
60-81	COMPUTER SOFTWARE	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	248,260	262,660	190,000	(58,260)
TOTAL EXPENSES		\$2,027,259	\$2,145,421	\$2,106,300	\$2,008,253	(137,168)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 PROJECTED BUDGET	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,732	146,840	143,500	142,989	(3,851)
10-40 OVERTIME	600	2,060	1,000	0	(2,060)
25-01 FICA	10,475	11,134	10,980	10,821	(313)
25-03 RETIREMENT CONTRIBUTIONS	13,847	20,073	19,200	21,734	1,661
25-04 LIFE/HEALTH INSURANCE	19,893	17,316	15,200	13,788	(3,528)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	184,027	197,903	190,360	189,812	(8,091)
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>Code Red (\$9,995), IBM Disaster Recovery (\$6,350)</i>	16,067	18,345	18,345	16,345	0
40-00 TRAINING & TRAVEL COSTS <i>HUG, HTE and HTE unlimited web training for all</i>	11,718	16,700	16,200	12,525	(500)
41-00 COMMUNICATIONS	303	1,600	960	960	(640)
41-02 FAX & MODEMS	295	960	960	480	(480)
45-22 SELF INS. PROPERTY DAMAGE	4,098	0	0	0	0
46-00 REPAIR & MAINTENANCE <i>Required maintenance contracts including HTE Applications, Executime, Itron and Badger</i>	154,276	168,558	163,658	154,324	(14,234)
46-17 SOFTWARE MAINTENANCE	0	4,045	4,045	1,100	(2,945)
52-00 OPERATING SUPPLIES	2,202	2,000	1,650	2,000	0
54-01 MEMBERSHIPS <i>SUGA Membership</i>	0	200	200	250	50
59-00 DEPRECIATION	71,458	0	0	0	0
TOTAL OPERATING EXPENSES	260,417	212,408	206,018	187,984	(18,749)
<u>NON-OPERATING EXPENSES</u>					
60-80 COMPUTER PURCHASES	0	21,260	15,560	0	(21,260)
TOTAL NON-OPERATING EXPENSES	0	21,260	15,560	0	(21,260)
TOTAL EXPENSES	\$444,444	\$431,571	\$411,938	\$377,796	(48,100)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	467,581	513,944	509,200	505,830	(8,114)
10-30 OTHER SALARIES & WAGES	10,218	10,140	10,140	10,140	0
10-40 OVERTIME	5,757	6,000	6,000	6,000	0
25-01 FICA	37,482	38,724	38,990	38,769	45
25-03 RETIREMENT CONTRIBUTIONS	52,611	74,061	67,580	80,628	6,567
25-04 LIFE/HEALTH INSURANCE	77,250	76,908	68,700	59,388	(17,520)
25-07 EMPLOYEE ALLOWANCES	1,912	1,920	6,560	6,720	4,800
TOTAL PERSONAL SERVICES	652,811	721,697	707,170	707,475	(14,222)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	3,552	5,200	5,200	5,200	0
30-01 CITY ADMINISTRATION	94,238	94,238	94,238	109,245	15,007
30-31 TV VIDEO PRODUCTION	22,523	24,200	20,000	20,000	(4,200)
	<i>Music for TV (\$1,300), Streaming video services (\$12,000), Parts & Repairs (\$4,000), Consulting (\$2,700)</i>				
31-01 PROFESSIONAL SERVICES	4,736	8,400	8,400	8,400	0
	<i>Network wiring additions (\$5,400), Manufacturer Extended Support (\$3,000)</i>				
40-00 TRAINING & TRAVEL COSTS	1,640	7,450	4,000	2,050	(5,400)
41-00 COMMUNICATIONS	1,408	1,695	1,695	1,695	0
41-01 TELEPHONE	1,018	1,507	1,500	1,507	0
41-02 FAX & MODEMS	19,474	22,092	22,092	20,112	(1,980)
41-03 RADIO & PAGER	0	60	0	0	(60)
42-10 EQUIP. SERVICES - REPAIRS	1,227	1,100	1,100	900	(200)
42-11 EQUIP. SERVICES - FUEL	323	469	200	162	(307)
44-01 BUILDING RENTAL	86,649	87,881	87,881	87,660	(221)
	<i>Amount paid to the Building Division for rental of the office space on Riverside Circle</i>				
45-22 SELF INS. PROPERTY DAMAGE	122,406	159,708	159,708	144,424	(15,284)
46-16 HARDWARE MAINTENANCE	24,330	17,600	17,000	17,600	0
	<i>Battery Replacements, WWW parts, Monitor repl., Printer Parts and UPS replacements</i>				
46-17 SOFTWARE MAINTENANCE	133,436	157,572	157,572	152,882	(4,690)
	<i>Including Spam filter, Autocad, Timbuktu, Microsoft, Scriptloglc, GFI Mailsecurity and Visionair</i>				
46-19 PRINTERS	2,486	0	0	0	0
51-00 OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	0	0	0	0	0
52-09 OTHER CLOTHING	1,340	1,575	0	0	(1,575)
54-00 BOOKS, PUBS, SUBS, MEMBS	99	0	0	0	0
54-01 MEMBERSHIPS	55	300	300	100	(200)
59-00 DEPRECIATION	160,587	0	0	0	0
TOTAL OPERATING EXPENSES	681,527	591,047	580,886	571,937	(19,110)
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY & EQUIPMENT	0	227,000	218,000	190,000	(37,000)
	<i>Server Repl. (\$45,000), PC Repl. (\$120,000), Network Infrastructure Repl. (\$15,000), Printer Repl. (\$10,000)</i>				
60-80 COMPUTER PURCHASES	0	0	29,100	0	0
TOTAL NON-OPERATING EXPENSES	0	227,000	247,100	190,000	(37,000)
TOTAL EXPENSES	\$1,334,338	1,539,744	1,535,156	1,469,412	(70,332)

**FISCAL YEAR 2009-10
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590 ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	133,885	80,215	75,600	75,196	(5,019)
10-40 OVERTIME/OTHER WAGES	0	1,000	0	0	(1,000)
25-01 FICA	10,193	6,112	5,810	5,546	(566)
25-03 RETIREMENT CONTRIBUTIONS	15,025	11,912	7,350	10,813	(1,099)
25-04 LIFE/HEALTH INSURANCE	16,801	8,841	7,400	10,229	1,388
TOTAL PERSONAL SERVICES	175,904	108,080	96,160	101,784	(6,296)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	106	400	1,820	400	0
40-00 TRAINING & TRAVEL COSTS	6,629	5,800	2,400	1,600	(4,200)
41-00 COMMUNICATIONS	800	0	0	0	0
41-01 TELEPHONE	678	864	864	864	0
44-01 BUILDING RENTAL	25,688	26,052	26,052	25,987	(65)
<i>Payment to Building Permits fund for share of building used.</i>					
45-22 SELF INS. PROPERTY DAMAGE	1,209	0	0	0	0
46-16 HARDWARE MAINTENANCE	0	1,200	1,200	1,200	0
<i>Plotter & Printer Maintenance</i>					
46-17 SOFTWARE MAINTENANCE	19,148	25,000	25,000	25,000	0
<i>ESRI Enterprise license agreement</i>					
47-00 PRINTING AND BINDING	0	200	200	200	0
47-06 DUPLICATING	0	0	0	0	0
51-00 OFFICE SUPPLIES	0	100	100	100	0
52-00 OPERATING SUPPLIES	4,317	6,000	5,000	3,500	(2,500)
54-00 BOOKS, DUES AND MEMBERSHIPS	389	410	410	410	0
<i>URISA, GITA, and miscellaneous research material/books</i>					
59-00 DEPRECIATION	13,609	0	0	0	0
TOTAL OPERATING EXPENSES	72,573	66,026	63,046	59,261	(6,765)
TOTAL EXPENSES	\$248,477	\$174,106	\$159,206	\$161,045	(13,061)

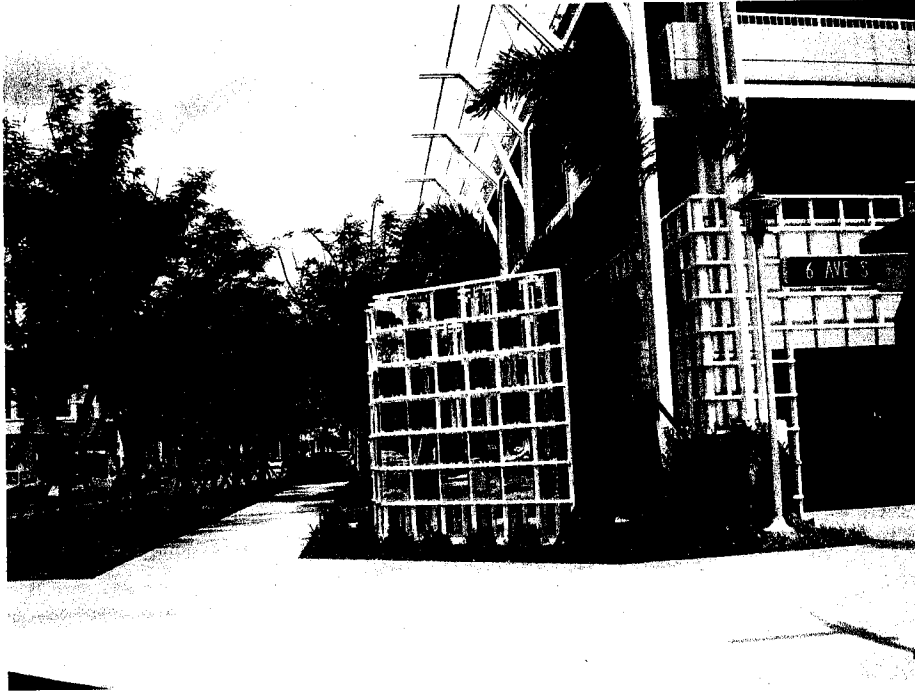
CIP PROJECTS
FUND 520 - TECHNOLOGY SERVICES FUND

CIP ID	PROJECT DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14
10T02	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
10T01	PC Replacement Program	120,000	120,000	120,000	120,000	120,000
10T06	Network Infrastructure Replacement	15,000	15,000	15,000	15,000	15,000
10T04	Printer Replacement Program	10,000	10,000	10,000	10,000	10,000
	IBM iSeries Replacement	0	0	0	115,000	0
	Enterprise Data Vault Archive	0	41,000	0	0	0
TOTAL		190,000	231,000	190,000	305,000	190,000

**Technology Services (Fund 520)
Inter-Department Billings**

Fund	ACTUAL FY 06-07	ACTUAL FY 07-08	BUDGET FY 08-09		BUDGET FY 09-10	
General Fund	991,341	1,027,391	1,182,380	61%	1,071,083	60%
Building Permits Fund	270,040	276,605	250,373	13%	209,932	12%
Water & Sewer Fund	482,820	426,979	394,172	20%	328,644	18%
Solid Waste Fund	97,420	80,950	63,197	3%	55,339	3%
Streets Fund	16,410	20,640	29,184	2%	31,240	2%
Beach Parking	27,240	26,610	31,653	2%	28,562	2%
Tennis Fund	7,990	7,520	6,557	0%	5,891	0%
Dock Fund	21,900	17,150	11,893	1%	8,926	1%
Storm Water	22,630	20,940	29,184	2%	25,885	1%
Equipment Services	17,260	18,680	22,221	1%	19,637	1%
Construction Management	20,700	21,810	-	0%	-	
Total Interfund Charges	1,975,751	1,945,275	2,020,814		1,785,139	

The customers of the Technology Services Department are the various departments of the City. Fees are based on prior years' use of services such as work orders, mainframe use and number of PCs using an allocation formula. Actual charges to departments will be the same as was budgeted. The billing allocation formula is retained in the Finance Department.



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Equipment Services



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2009-10**

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008* **(6,832)**

Projected Revenues FY 2008-09	2,478,791
Projected Expenditures FY 2008-09	2,432,406
Net Increase/(Decrease) in Net Unrestricted Assets	46,385

** This fund balance is negative due to user fees being too low in 2007-08, and were adjusted and recorded in 2008-09.*

Expected Unrestricted Net Assets as of Sept. 30, 2009 **39,553**

Add Fiscal Year 2009-10 Budgeted Revenues

Charges for Services:

General Fund	967,067	
Building Permits	39,306	
Streets Fund	28,483	
Water & Sewer Fund	452,231	
Beach Parking	34,507	
Solid Waste Fund	634,659	
Dock Fund	6,161	
Storm Water	55,966	
Tennis Fund	1,000	
Technology Services	1,062	
Equipment Services	13,161	
Collier County - EMS Fuel	92,923	
Interest	0	
	<u>0</u>	<u>2,326,526</u>

TOTAL AVAILABLE RESOURCES **2,366,079**

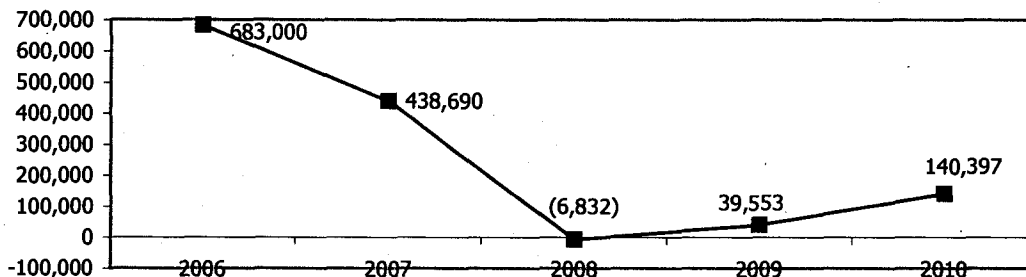
Less Fiscal Year 2009-10 Budgeted Expenditures

Personal Services	\$634,244	
Operations & Maintenance	1,389,247	
Transfer - Self Insurance	23,068	
Transfer - Reimbursed Admin.	119,486	
Transfer - Technology Services	19,637	
Capital Expenditures	40,000	
	<u>40,000</u>	<u>2,225,682</u>

BUDGETED CASH FLOW **100,844**

Projected Unrestricted Net Assets as of September 30, 2010 **140,397**

Trend - Unrestricted Net Assets



City of Naples, Florida

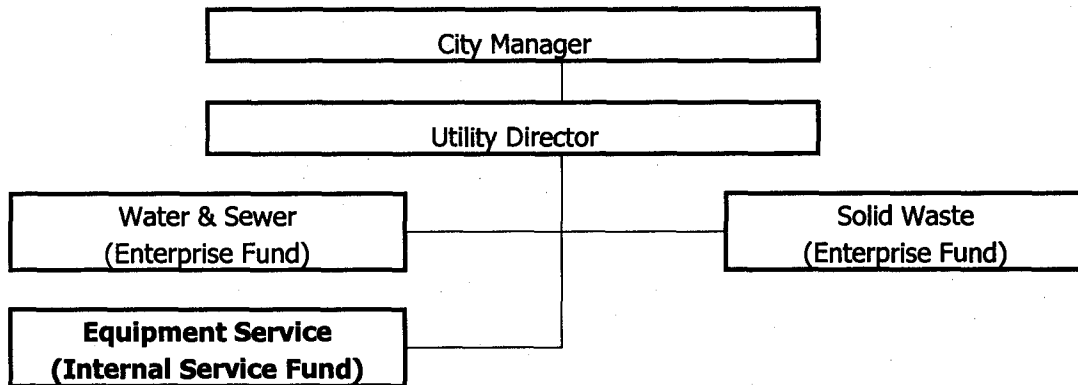
Fund Summary Page



DEPARTMENT Utilities Department
FUND: Equipment Services (Fund 530)

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all city rolling stock, including Police and Fire apparatus.



Equipment Services Goals and Objectives

The Equipment Services Division will be focused on providing service and maintenance reliability to all City fleet. Improved preventative maintenance programs will be sought on a continuous basis to assure service reliability to the City fleet.

Goals and Objectives

Goals and Objectives	Estimated Start	Estimated Completion
In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the city) continue and strengthen the city's leadership role in environmental protection and community sustainability:		
Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities	January 2010	March 2010
Recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.		
Provide monthly reports identifying productivity of mechanics	October 2009	September 2010
Attend Florida Sheriff's Association Conference	June 2010	June 2010

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

2009-10 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,225,682, a \$908,493 (29%) decrease under the 2008-09 budget. This budget includes an effort to increase fund balance just slightly, due to the past few years of declining balances. The most significant reason for the decline was a major renovation in 2007, but a lagging of the service rates below the increase in employee costs also contributed to the decline.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Equipment Services invoices each department monthly for goods and services provided. The revenue budget consists of two parts: Fuel and Maintenance. Both are budgeted based on a multi-year historic trend.

The fuel revenue is based on each user's prior years' volume, multiplied by an assumed cost of fuel. Actual charges for the year are tracked using a computerized fuel card system, which tracks car, driver, mileage and usage. Equipment Services provides fuel to the Collier County Emergency Management Department for a fee. Collier County's EMS will reimburse this fund an estimated \$92,923 in 2009-10. Fuel prices in this budget are estimated at \$2.56 for unleaded and \$2.67 for diesel.

The maintenance revenue is based on each user's prior years' actual use of labor and materials, then manually adjusted for any anomalies such as major equipment failure, equipment changes or storm damages. Maintenance charges are billed monthly to the user department, based on a combined labor and parts charge, similar to a commercial mechanic shop.

Expenditures

Personal Services

This fund has eight full time employees and one part time position. Changes from 2008-09 include the elimination of a Mechanic II and an Administrative Specialist II. The Mechanic II is removed due to a nearly 10% reduction in vehicles, as the city has seen workforce reductions. The addition of a part-time Service Worker is for automotive specialty duties currently performed by the Administrative Specialist such as delivering vehicles to car repair shops. In all, personal services dropped \$157,142 from the 08-09 budget.

Operating Costs

Operating expenditures of this fund total \$1,551,438 which is 32.5% less than FY 08-09. The majority of this decrease (\$618,353) is related to fuel. Fuel, as the largest expense in this fund, had jumped substantially in 2008-09 as oil prices were over \$100 per barrel. However, for 2009-10, the City expects the per gallon rate to be \$2.56 for gas, and \$2.67 for diesel. Other large expenditures of this fund are:

Sublet repairs	\$171,000	Transmission, painting, body work
Operating Supplies	\$210,000	Vehicle and equipment parts
Tires	\$180,000	
City Administrative Costs	\$119,486	

Fund Summary Page (continued)

DEPARTMENT Public Works
FUND: Equipment Services/Internal Service Fund

During 2008-09, the city's fleet of vehicles was reduced by 10%, due in part to employee reductions, and in part in an effort to save money. The types of vehicles eliminated were office sedans and inspector vehicles. The overall savings will not reflect significantly or at all in many line items of the maintenance budget, because the cost to repair sedans is not as expensive as the cost to repair vehicles retained, such as dump trucks, fire trucks and other heavy equipment.

Capital Costs

Capital costs in this fund total \$40,000. The only major capital item planned is a fire suppression system for the fuel pumps.

2009-10 Performance Measures and Benchmarking

Benchmarks	Naples	Coral Gables	Sarasota County	Collier County
Pieces of Equipment Maintained	663	1850	680	2000
Equipment to Mechanic Ratio	132 5 Mechanic	84 22 Mechanic	75 9 Mechanic	117 17 Mechanic

Performance Measures	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Projected 2009-10
Percentage of fleet availability	90%	93%	95%	96%
Monthly Preventive Maintenance Services	85%	90%	92%	93%
Technician Productivity (hours billed vs. hours worked)	90%	92%	93%	93.5%
Part Turnover	3	3	3.2	3.4



Equipment Services Fund Historical Analysis

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Projected FY 08-09	Adopted FY 09-10
Revenue					
Charges to Other Funds	2,105,410	2,468,752	2,907,512	2,340,183	2,233,603
Charge to Collier County	107,468	139,752	187,700	135,000	92,923
Other Sources	28,189	8,388	10,000	3,608	0
Total Revenues	2,241,067	2,616,892	3,105,212	2,478,791	2,326,526
Expenditures					
Personal Services	710,007	764,041	791,386	779,900	634,244
Operating Expenses	1,671,299	1,920,974	2,299,789	1,556,162	1,551,438
Capital/Non Operating	0	0	43,000	96,344	40,000
Total Expenditures	2,381,306	2,685,015	3,134,175	2,432,406	2,225,682
Net Gain/Loss	(140,239)	(68,123)	(28,963)	46,385	100,844

FUND: 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2009-10

2008 Approved	2009 Approved	2010 Adopted	JOB TITLE	FY 2010 ADOPTED
1	1	1	Equipment Services Superintendent	\$85,634
1	1	1	Service Coordinator	61,825
2	2	2	Lead Mechanic	98,652
4	4	3	Mechanic II	131,240
1	1	1	Auto Parts Controller	38,375
1	1	0	Administrative Specialist II	0
1	0	0.5	Service Worker III	13,308
11	10	8.5	Regular Salaries	\$429,034
			Other Salaries & Wages	20,140
			Overtime	12,000
			Employer Payroll Expenses	173,070
			Total Personal Services	<u>\$634,244</u>

**FISCAL YEAR 2009-10
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

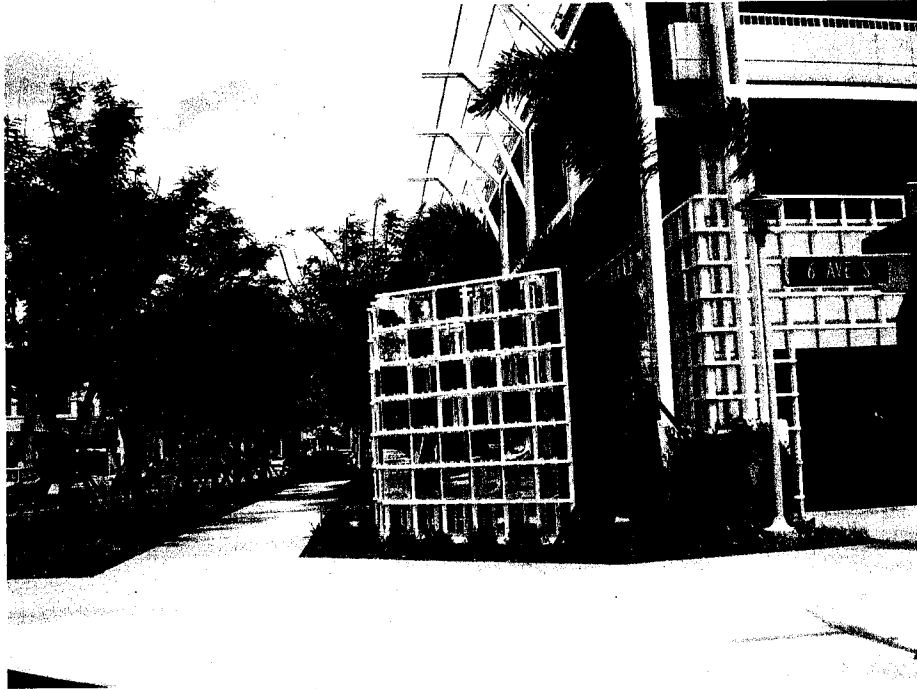
530.1326.590	ACCOUNT DESCRIPTION	07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	523,132	521,937	521,937	429,034	(92,903)
10-30	OTHER SALARIES	10,058	20,140	19,000	20,140	0
	<i>Standby pay and ASE/EVT certification bonuses per contract</i>					
10-40	OVERTIME	25,762	25,000	20,000	12,000	(13,000)
25-01	FICA	42,164	38,813	38,813	32,288	(6,525)
25-03	RETIREMENT CONTRIBUTIONS	51,542	74,190	74,190	65,633	(8,557)
25-04	LIFE/HEALTH INSURANCE	110,423	110,346	105,000	74,189	(36,157)
25-07	EMPLOYEE ALLOWANCES	960	960	960	960	0
	TOTAL PERSONAL SERVICES	764,041	791,386	779,900	634,244	(157,142)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,209	5,000	4,700	3,000	(2,000)
30-01	CITY ADMINISTRATION	139,125	139,125	139,125	119,486	(19,639)
30-07	TOOL ALLOWANCE	2,000	2,400	2,000	2,000	(400)
30-40	CONSTRUCTION MGT FEE	1,650	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	9,277	9,816	9,816	11,500	1,684
	<i>FASTER System (\$5,300), Trak (\$4,500) and Mitchell on Demand (\$1,700)</i>					
40-00	TRAINING & TRAVEL COSTS	3,584	5,150	3,000	3,500	(1,650)
41-00	COMMUNICATIONS	2,928	6,048	2,700	2,136	(3,912)
41-01	TELEPHONE	493	600	600	1,460	860
42-10	EQUIP. SERVICES -REPAIRS	12,468	11,000	36,000	11,000	0
42-11	EQUIP. SERVICES -FUEL	6,809	9,386	2,000	2,161	(7,225)
43-01	ELECTRICITY	10,313	22,000	20,000	22,000	0
43-02	WATER, SEWER, GARBAGE	7,693	10,000	8,000	8,000	(2,000)
45-22	SELF INSURANCE	41,341	42,130	42,130	23,068	(19,062)
46-00	REPAIR AND MAINTENANCE	7,390	7,500	7,100	6,000	(1,500)
	<i>Wash rack and fuel site maintenance</i>					
46-03	EQUIP. MAINTENANCE	3,504	4,850	8,750	3,300	(1,550)
46-10	SUBLET REPAIRS	191,453	175,000	171,100	171,000	(4,000)
	<i>Outside Repairs: Welding, Painting, etc</i>					
49-02	TECHNOLOGY SERVICE CHG	18,680	22,221	22,221	19,637	(2,584)
49-08	HAZARDOUS WASTE DISPOSAL	3,040	3,500	3,000	3,000	(500)
51-00	OFFICE SUPPLIES	1,011	1,000	500	500	(500)
51-01	STATIONERY	368	400	220	200	(200)
52-00	OPERATING SUPPLIES	247,164	230,000	230,000	210,000	(20,000)
	<i>Vehicle and Equipment Parts</i>					
52-02	FUEL	932,486	1,322,643	600,000	704,290	(618,353)
	<i>Est. 151,000 gallons of gas at \$2.56 and 119,000 gallons of diesel at \$2.67</i>					
52-03	OIL & LUBE	18,608	18,400	20,000	22,000	3,600
52-04	BATTERIES	7,594	9,000	8,000	8,000	(1,000)
52-06	TIRES	166,810	226,670	200,000	180,000	(46,670)
52-07	UNIFORMS	3,900	4,200	4,200	4,200	0
52-08	SHOP SUPPLIES	23,410	10,000	10,000	9,000	(1,000)
52-09	OTHER CLOTHING	1,125	1,750	1,000	1,000	(750)
59-00	DEPRECIATION	54,541	0	0	0	0
	TOTAL OPERATING EXPENSES	1,920,974	2,299,789	1,556,162	1,551,438	(748,351)
<u>CAPITAL AND NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	34,624	0	0
60-30	IMPROVEMENTS O/T BLDGS	0	0	18,963	40,000	40,000
60-40	MACHINERY EQUIPMENT	0	40,000	40,000	0	(40,000)
60-80	COMPUTER PURCHASE	0	3,000	2,757	0	(3,000)
	TOTAL NON-OPERATING EXPENSES	0	43,000	96,344	40,000	(3,000)
	TOTAL EXPENSES	\$2,685,015	\$3,134,175	\$2,432,406	\$2,225,682	(908,493)

CIP PROJECTS
FUND 530 - Equipment Services Fund

CIP ID	PROJECT DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2012-13
10S02	Fire Suppression System	40,000	0	0	0	0
TOTAL		40,000	0	0	0	0

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	ACTUAL FY06/07	ACTUAL FY07-08	BUDGET FY08-09	PROJECTED FY08-09	ADOPTED FY09-10
General Fund	999,351	1,139,828	1,240,166	1,022,070	967,067
Building Permits	40,985	51,377	55,384	42,487	39,306
Streets Fund	18,843	38,350	36,078	45,100	28,483
Water & Sewer Fund	403,249	479,592	585,381	449,410	452,231
Beach Parking	30,941	44,364	66,285	39,193	34,507
Solid Waste Fund	542,602	636,436	818,815	642,984	634,659
Dock Fund	6,666	4,263	6,908	3,200	6,161
Storm Water	16,259	40,061	70,814	52,700	55,966
Tennis Fund	1,818	383	1,180	1,000	1,000
Risk Management	6,443	4,827	4,546	2,739	0
Technology Services	3,142	1,550	1,569	1,300	1,062
Equipment Services	23,021	19,277	20,386	38,000	13,161
Construction Management	12,090	8,444	0	0	0
Total Chargebacks	2,105,410	2,468,752	2,907,512	2,340,183	2,233,603
Collier County - EMS Fuel	107,468	139,752	187,700	135,000	92,923
Total Charges	2,212,878	2,608,504	3,095,212	2,475,183	2,326,526
Other Revenue Sources					
Interest Income	27,192	8,368	10,000	30	-
Other Miscellaneous	997	20	-	3,578	-
Total Other Sources	28,189	8,388	10,000	3,608	-
Total All Sources	2,241,067	2,616,892	3,105,212	2,478,791	2,326,526



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Capital & Debt



PUBLIC SERVICE TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2009-10

Fund 200

Beginning Fund Balance - Unrestricted Sept. 30, 2008 **\$978,483**

Projected Revenues FY 2008-09	\$11,095,066
Projected Expenditures FY 2008-09	\$10,852,066
Net Increase/(Decrease) in Net Unrestricted Assets	\$243,000

Expected Unrestricted Net Assets as of Sept. 30, 2009 **\$1,221,483**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service	\$582,704	
Public Service Taxes		
Florida Power & Light	2,200,000	
Teco Gas	16,000	
Propane Sales	160,000	
Local Telecommunication Tax	0 (see General Fund)	
Interest Earned	25,000	
Transfer - Parking Garage Bonds	<u>1,057,300</u>	<u>\$4,041,004</u>

TOTAL AVAILABLE RESOURCES **\$5,262,487**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bonds	\$582,704	
Utility Tax Bonds	908,860	
Parking Garage Debt Service	435,357	
New Garage Debt Service	621,943	
TRF - Admin. Reimbursement	63,087	
TRF - Capital Improvements	<u>1,425,000</u>	<u>\$4,036,951</u>

BUDGETED CASH FLOW **\$4,053**

Projected Unrestricted Net Assets as of September 30, 2010 **\$1,225,536**

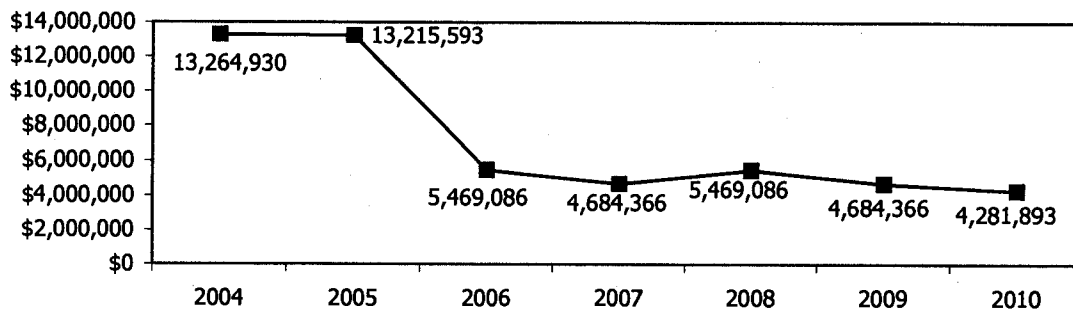


CAPITAL IMPROVEMENTS FUND
PUBLIC SERVICE TAX
FINANCIAL SUMMARY
Fiscal Year 2009-10

Fund 340

Beginning Fund Balance - Unreserved Sept. 30, 2008		5,469,086
Add Reserves for encumbrances		779,929
Projected Revenues FY 2008-09		2,198,988
Projected Expenditures FY 2008-09		3,763,637
Net Increase/(Decrease) in Net Assets		(1,564,649)
Expected Fund Balance as of Sept. 30, 2009		4,684,366
Add Fiscal Year 2009-10 Budgeted Revenues		
<i>Transfer - Public Service Tax</i>	\$1,425,000	
Interest Earned	67,000	
Earned Assessment Payments	59,200	
Grants	20,000	
Repayment from CRA	<u>147,572</u>	<u>1,718,772</u>
TOTAL AVAILABLE RESOURCES		6,403,138
Less Fiscal Year 2009-10 Budgeted Expenditures		
Capital Projects per Attached List	829,500	
Transfer to Streets Fund	900,000	
Administrative Chargebacks	61,745	
Transfer to the General Fund	<u>330,000</u>	<u>2,121,245</u>
BUDGETED CASH FLOW		(402,473)
Projected Fund Balance as of September 30, 2010		<u>4,281,893</u>

Fund Balance Trend



**Reduction in fund balance primarily reflects use of 2001 bond proceeds.
That bond was \$9.845 million**

City of Naples, Florida

Fund Summary Page



FUND: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

Fund Description

The Public Service Tax Debt Service Fund was established to account for the City's debt service on outstanding Public Service Tax Revenue Bonds and the City's General Obligation 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 Public Service Tax Debt Service Fund are generated for the payment of the principal and interest for the general indebtedness of the City. After the annual debt service obligations have been met, the balance of revenues in this fund can be transferred to the Public Service Tax Capital Improvement Fund to pay for capital expenditures. The Public Service Tax Capital Improvement Fund was established to account for capital projects funded by the City's Public Service Taxes.

Capital Improvement Projects (CIP) are generally defined as items involving expenditures of more than \$10,000 and having an anticipated life of two years or more. This includes items such as machinery, fire trucks, police vehicles, improvements to city facilities, or new construction.

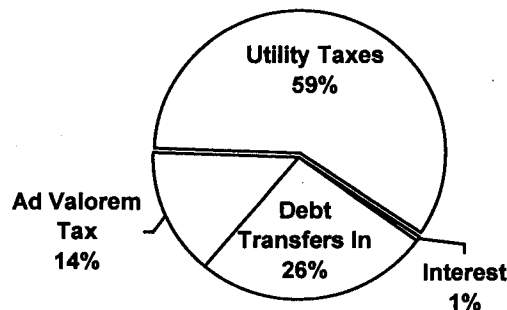
The five-year CIP was provided to the elected officials in accordance with Chapter 2 of the Code of Ordinances by June 1, 2009.

2009-10 Significant Budgetary Issues

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has three primary types of revenue: voted ad valorem tax, Public Service Tax, and a transfer from the Community Redevelopment Agency for its share of debt service (related to two parking garages). There is a small amount of interest. The chart below shows the comparative totals of revenues to the Public Service Tax Fund.



Fund Summary Page (continued)

FUND: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

The voted ad valorem tax is tax revenue related to a bond referendum in 2000, wherein the voters of Naples approved a general obligation (GO) bond for approximately \$9.3 million to purchase a tract of land now known as the "Naples Preserve". This bond was partially refunded in June 2004 for interest rate benefits, with the issuance of GO Refunding Bond Series 2004 in the amount of \$3,170,000. 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 millage rate is set each year to satisfy the current year's debt service. For this year, the rate is required to be 0.0375 (higher than the 2008-09 rate of 0.0348) to ensure we receive the required debt service amount of \$582,704.

Public Service Taxes, generated from Electric, Telecommunications, Gas, and Propane, are allowed by Florida Statutes and City Code. These have been estimated as follows, but note that in 2008-09, Telecommunications Tax was transferred to the General Fund, and this budget continues that practice:

Electric Public Service Tax	\$2,200,000
Natural Gas	16,000
Propane Gas	160,000

Effective January 2010, the telecommunications tax will be increased (per city ordinance) from 3.3% to 5.22%. The increased revenues will be allocated to the Public Service Tax Fund to be used for future capital.

Other revenues are generated from interest income (\$25,000), and a transfer in from the Community Redevelopment Agency (\$1,057,300) for its share of debt service (related to two parking garages) in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer Debts:

Type	Amount outstanding	2009-10 payment
General Obligation bonds	\$3,170,000	\$582,704
Public Service Tax bonds	\$8,405,000	\$908,860
Redevelopment bonds	\$11,113,000	\$1,057,300

After funding the debt service and other costs of this fund, the balance may be transferred to the Capital Improvement Fund, as directed by City Code and Ordinance. For 2009-10, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$1,425,000. This leaves a projected fund balance in this fund of \$1,225,536.

Fund Summary Page (continued)

FUND: Public Service Tax Debt Service Fund (Fund 200)
Public Service Tax Capital Improvement Fund (Fund 340)

Public Service Tax- Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$1,425,000 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, grants, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

Until FY 07-08, Police, Fire and Recreation impact fees were budgeted in this fund. However, changes in state law have required these to be deposited into separate funds, to ensure that they are spent on projects which expand the levels of service or are otherwise due to growth. In the City's budget, Impact Fees (and the Impact Fee Funds) are not budgeted this year, because they are being reserved for future major projects. The City does not plan to budget these funds until there is sufficient money to use the proceeds. The Fire impact fees were scheduled to be used for the expansion of Station 3, and the recreation impact fees were tentatively planned for a water park such as the Broad Avenue Park. The following chart shows the projected available balances as of 10/1/2009, although these are not budgeted.

	Police	Fire	Recreation
10/1/2009	\$57,000	\$37,000	\$13,000

The City expects to receive \$20,000 in grants from the Urban and Community Forestry grant Program. This will be applied to the \$68,000 cost of a Community Services water truck.

Assessment repayments are those repayments projected from a dredging project in West Naples Bay (Aqualane Shores). This special assessment district was initiated in 2005 and completed in 2008, where \$58,000 is anticipated to be received from the tax bills.

Expenditures

The City's Capital Improvement Program was presented to Council on June 1, and included all items in all funds with an expected cost over \$10,000 and a life greater than two years. Most projects are funded from the various operating funds, but General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund. In the Capital Improvement Program presented to Council, there was \$834,500 requested for Public Service Tax Fund capital improvement projects. Since then, one item, Third Street Improvements for \$110,000, was removed from the list to be accomplished this summer, two projects related to utilization of the vacant city hall space (\$30,000) were added, the project for tree fill in/replacement was increased from \$25,000 to \$100,000, for a new CIP total of \$829,500. The transfer to the Streets Fund was increased from \$500,000 to \$900,000 to fund transportation enhancements.

The fund also has a \$61,745 Administrative Charge for overhead costs and \$330,000 that is transferred to the General Fund to fund operations. This transfer is anticipated to decline over the next two years.

Please refer to the next section for a listing of the projects funded for FY09-10. Further details on each project can be found in the Five-Year CIP, a copy of which is available in the City Clerk's office. A complete listing of all capital projects in all funds may be found in the Capital Projects section of this document.

**UTILITY TAX FUND / DEBT SERVICE FUND
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>ACTUAL 2007-08</u>	<u>ADOPTED 2008-09</u>	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>ADOPTED 2009-10</u>
Ad Valorem Proceeds	590,315	577,853	577,853	670,000	582,704
Electric Utility Tax	2,290,253	2,185,000	2,185,000	2,300,000	2,200,000
Telecommunications Tax	168,613	1	1	1	0
Propane/Gas Tax	174,530	185,000	185,000	159,000	160,000
TECO Gas Tax	19,314	22,000	22,000	16,000	16,000
Interest Income	272,249	74,000	74,000	284,815	92,000
Grant*	191,491	318,500	283,500	0	20,000
Bond Proceeds	0	0	0	6,860,000	0
Sale of Fixed Assets	0	0	0	115,000	0
Other Revenue	19,488	0	35,000	0	0
Assessment Payments	55,859	146,000	146,000	293,200	59,200
Transfer Other Funds	0	147,572	147,572	147,572	147,572
Transfer Public Service Tax	1,735,383	1,393,400	1,393,400	1,393,400	1,425,000
Transfer Parking Garage	409,436	1,055,065	1,055,065	1,055,065	1,057,300
COMBINED REVENUES	<u>\$5,926,931</u>	<u>\$6,104,391</u>	<u>\$6,104,391</u>	<u>\$13,294,053</u>	<u>\$5,759,776</u>
	SOURCE: Fund 200		4,074,919	11,095,066	4,041,004
	SOURCE: Fund 340		2,029,473	2,198,988	1,718,772
	Combined Revenues		6,104,392	13,294,054	5,759,776

Grant breakdown (Expected)

Urban & Forestry Grant* 20,000

*The Telecommunications Tax is allocated to the General Fund for 2009-10

**PUBLIC SERVICE TAX
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	ADOPTED 2009-10	2010-11	2011-12	2012-13	2013-14
ADMINISTRATIVE DEPARTMENTS						
10A20	City Hall Vacant Space Renovation	15,000	0	0	0	0
10A25	City Clerk Shelving Project	15,000	5,000	0	0	0
	Inventory Barcode System	0	17,000	0	0	0
	Replace Van - Mail Delivery	0	0	0	0	15,000
	Update City Wide Computer Software	0	0	0	0	200,000
	Replace Meter Reader Truck	0	0	0	0	15,000
TOTAL ADMINISTRATIVE DEPARTMENTS		30,000	22,000	0	0	230,000
POLICE AND FIRE SERVICES						
10H02	800 MHz Portable Radios Replace (15)	47,000	47,000	47,000	47,000	47,000
10E03	800 MHz Mobile Radios Replacements	11,000	11,000	11,000	0	0
10H01	Police Patrol Vehicle Replacements	45,000	135,000	225,000	225,000	225,000
10E07	Station 1 Remodel	100,000	400,000	0	0	0
10E02	Notebooks/Fire (8)	31,000	0	0	0	31,000
10H04	Police Boat Motor Replacement	27,500	0	0	27,500	0
	Extrication Tools	0	29,500	30,500	32,000	0
	Police Motorcycle Replacement	0	27,500	27,500	27,500	0
	Fire Boat Replacement	0	70,000	0	0	0
	Police Notebooks	0	12,785	70,920	0	12,785
	H.Q. Air Conditioning Upgrades	0	232,000	0	0	0
	CID Vehicle Replacements	0	24,800	24,800	74,400	0
	Engine 9 Replacement	0	671,000	0	0	0
	Police Boat Replacement	0	80,000	0	60,000	0
	NPPD Locker Room Renovations	0	45,000	0	0	0
	Police Canine Replacement	0	25,000	0	0	0
	NPPD Floor Tile Replacement	0	56,500	0	0	0
	NPPD Locker Room Renovations	0	45,000	0	0	0
	Engine 3 Apparatus (Addition)	0	0	353,000	0	0
	Large Diameter Hose Replacement	0	0	13,000	13,000	0
	NPPD Building Security	0	0	60,000	0	0
	FS#3 Expansion/Renovation	0	0	650,000	0	0
TOTAL POLICE AND FIRE SERVICES		261,500	1,912,085	1,512,720	506,400	315,785
Community Services-Administration						
10G11	Facility Upgrades/Renovations	25,000	50,000	50,000	50,000	50,000
	Citywide Playground Improvements	0	25,000	25,000	50,000	25,000
TOTAL CS/Administration		25,000	75,000	75,000	100,000	75,000
Community Services-Parks & Parkways						
10F26	Tree Fill In and Replacement Program	100,000	25,000	25,000	25,000	25,000
10F30	Water Truck Replacement	68,000	0	0	0	0
	Riverside Park (Pulling Park)	0	0	0	700,000	0
	Cul-de-Sac Renovations	0	25,000	25,000	25,000	25,000
Total CS/Parks & Parkways		168,000	50,000	50,000	750,000	50,000

**PUBLIC SERVICE TAX
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	ADOPTED 2009-10	2010-11	2011-12	2012-13	2013-14
<i>Community Services-Recreation</i>						
10F30	River Pk/Anthony Pk Enhancements	20,000	50,000	20,000	20,000	20,000
10G15	River Park Computer Lab	0	0	0	0	0
10G03	Replace Pool with Spray Park	275,000	0	0	0	0
	Citywide Playground Improvements	0	0	0	0	0
	Fleischmann Community Ctr Imprvmnt	0	25,000	25,000	25,000	25,000
	Norris Ctr Enhancements	0	40,000	20,000	20,000	0
TOTAL CS/Recreation		295,000	115,000	65,000	65,000	45,000
<i>Communities Services-Facilities Maintenance</i>						
10I07	Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
10I01	HVAC Replacements and Additions	20,000	20,000	20,000	20,000	20,000
	Sign Replacement	0	25,000	25,000	25,000	25,000
	Landings Gazebo Replacement	0	25,000	0	25,000	0
	Ford 250 Utility Truck Replacement	0	48,000	0	0	0
TOTAL CS/Facilities Maint		50,000	148,000	75,000	100,000	75,000
TOTAL COMMUNITY SERVICES		538,000	388,000	265,000	1,015,000	245,000
TOTAL PUBLIC SERVICE TAX FUND		829,500	2,322,085	1,777,720	1,521,400	790,785



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2009-10

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2008		(\$771) *
Projected Revenues FY 2008-09		95,771
Projected Expenditures FY 2008-09		95,000
Net Increase/(Decrease) in Net Unrestricted Assets		\$771
 <i>* Note: The negative balance was reimbursed by CDBG Local Program Income in FY 2008-09</i>		
Expected Unrestricted Net Assets as of Sept. 30, 2009		\$0
 Add Fiscal Year 2009-109 Budgeted Revenues		
CDBG Entitlement Funds	<u>\$252,167</u>	252,167
 TOTAL AVAILABLE RESOURCES		
 Less Fiscal Year 2009-10 Budgeted Expenditures		
Improvements other than Buildings	<u>\$252,167</u>	<u>252,167</u>
 BUDGETED CASH FLOW		0
 Projected Unrestricted Net Assets as of September 30, 2010		\$0

City of Naples, Florida

Fund Summary Page



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

Mission:

To provide administration of Community Development Block Grant (CDBG) funding in a manner that best meets the City's needs in full compliance with all Federal requirements.

Fund Description

The CDBG Program is a federally funded grant program designed to help communities with their greatest community development needs. All projects must be designed to principally benefit low and moderate-income families. The program was established by the Federal Housing and Community Development Act of 1974 (42 USC 5301) and is administered nationally by the U.S. Department of Housing and Urban Development (US HUD).

In 2006, the City of Naples entered into a three year cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

After a community public hearing, the Naples City Council approved a CDBG application to Collier County to capture the Federal FY 2009 Entitlement allocation in the amount of \$252,167. Administration of the program is a joint effort between Finance and Community Services.

2009-10 Goals and Objectives	Estimated Start	Estimated Completion
<p>In accordance with Vision Plan 3a (maintain and improve public amenities for residents) create opportunities within the River Park Neighborhood over time by providing needed public facility upgrades</p> <ul style="list-style-type: none"> • Complete project as approved in FY 2008-09, River Park Community Center air conditioning sound baffling • Site improvements at Cambridge/Perry Park to create a passive park at 5th Ave. N. and 10th St. N. • Anthony Park landscaping and parking lot improvements 	January 2010	September 2010

Fund Summary Page (continued)

FUND: Community Development Block Grant (CDBG)
DEPARTMENT: Community Services

2009-10 Significant Budgetary Issues

Revenues

The revenue in this fund is a 100% reimbursement from the Community Development Block Grant. For FY 09-10, the City has received Award Letters for \$221,802 and has submitted a request for \$30,365 from the Collier County pass through of the CDBG Federal allocation.

Expenditures

The Federal CDBG Entitlement program for the City of Naples is providing \$111,802 for air condition baffling at the River Park Community Center. The purpose of the air conditioning baffling is to muffle the sound of the air conditioning units, because its noise dominates over speakers, musicians or other performers at the River Park auditorium. Because of an inadvertent switching of program years assigned by the County, the Federal FY 2008 Entitlement allocation (\$111,802) will be awarded and reimbursed in 2009-10.

The 2009 entitlement program is \$140,365 which includes creation of a passive park at Cambridge/Perry Park and for Anthony Park enhancements including additional landscaping, site irrigation, tree planting and an improved parking lot.

**FISCAL YEAR 2008-09
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION		07-08 ACTUALS	08-09 ORIGINAL BUDGET	08-09 CURRENT PROJECTION	09-10 DEPARTMENT ADOPTED	CHANGE
<i>NON-OPERATING EXPENSES</i>						
60-30	IMPROVEMENTS O/T BUILDINGS <i>Cambridge/Perry Park (\$110,000), Anthony Park Enhancements (\$30,365)</i>	0	0	95,000	140,365	140,365
60-33	RIVER PARK COMMUNITY CTR	0	111,802	0	111,802	0
TOTAL NON-OPERATING EXPENSES		0	111,802	95,000	252,167	140,365
TOTAL EXPENSES		\$0	\$111,802	\$95,000	\$252,167	\$140,365

City of Naples, Florida

Capital Improvement Budget



Program Description

Every June, in accordance with Chapter 2-691 of the Code of Ordinances, the City Manager presents to Council a five-year plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, but this summary provides information on the projects specifically budgeted for the fiscal year.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the five-year program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, and shown in this section in total.

Although Capital Improvement Projects are those projects with a cost greater than \$10,000, the city considers any item with a purchase price greater than \$2,500 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

2009-10 Significant Budgetary Issues

Project prioritization was a key element in the 2009-10 budget. Due to property tax reform and the overall downturn in the economy, many projects that were desired or scheduled were postponed or even eliminated from the budget planning process. The City's plan for 2009-10 included very little major capital construction. Instead the plan focuses on replacement and on basic infrastructure.

Even the best of municipal infrastructure has a useful life, and the replacement of aging infrastructure remains a primary concern. This CIP places an emphasis on maintaining existing infrastructure (trees, sidewalks, roadways, alleys, landscape, rights of way, etc.) Maintaining the current quality of life and aesthetic appeal of Naples is a costly responsibility.

The Five-Year Capital Improvement Program represents slightly more than \$73 million of projects. The 2009-10 portion is \$10 million.

Capital Improvement Budget

The following funds provide revenue for funding the CIP, from their own revenue generation, grants and retained earnings.

- Public Service Tax Fund
- Stormwater Fund
- Streets Fund
- Equipment Services
- Beach Fund
- Building Permits Fund
- Taxing Districts
- Tennis Fund
- Community Development Fund
- Solid Waste
- Technology Services
- Water & Sewer Fund
- Community Redevelopment Agency
- Water & Sewer Construction Fund

Impact on Operating Budget

Part of the analysis of the Capital Improvement Program is the impact of the item on operating costs.

Where appropriate, operating costs or savings relating to Capital is included in the operating budgets. For the City of Naples, few items have any additional operating costs, because most capital items in this budget are replacement in nature. Except for those on the list below, the 2009-10 Capital Projects have a negligible impact on current or future operating budgets. The list below summarizes any items which have operating costs impacts for the 2009-10 budget or beyond.

Project Description	Project Cost	Impact on Operating Budget
Notebooks (8) for Fire	\$31,000	Air cards after the first year will be \$500 per year
River Park and Anthony Park Enhancements	20,000	Added maintenance will be approximately \$3,300 per year
Tree Replacement Program	100,000	Tree maintenance will be cost at least \$1,000 annually.
Laboratory Walk-In Cooler	32,000	Because of the larger size, electricity is expected to increase approximately \$900 per year
Server Replacement Program	45,000	Annual maintenance after the first year will be \$2,140
Alternative Water Supply (ASR)	1,275,000	Increased power and maintenance may cost \$14,000 annually
Alternative Water Supply (Intakes)	1,300,000	Increased power for the new pumps and maintenance on the structure
CDBG Cambridge/Perry Improvements	110,000	Maintenance and electricity may cost \$14,000 annually
CDBG Anthony Park Enhancements	30,365	Landscape maintenance costs will increase by \$3,000 annually

About the Projects

Most projects in the following pages are easily understood by their title. Others, however are in need of more details, either due to the size of the project or because the title is not descriptive enough. The list below provides additional information for projects over \$400,000. Additional information can be obtained from the Capital

Capital Improvement Budget

Improvement Program document, which is filed with the City Clerk's office and with the Finance Department.

Project ID	Title	2009-10 Budget	Project Description
10E07	Fire Station 1 Remodel	\$100,000	Representing the first phase of a project expected to cost \$500,000, this will replace kitchen cabinets, counters and sanitation issues.
10K53	Alternative Water Supply-ASR Wellfield	1,275,000	Drilling wells at the Waste Water Treat Plant including permitting, testing and construction. Total five-year cost of this project is \$9,857,500.
10K55	Alternative Water Supply-Golden Gate Canal	1,300,000	This is a 4-phase project constructing the Golden Gate Canal intake/pipe line. The first phase of \$1.3 million is for design, permitting and land purchase. Total cost estimate \$4.9 million.
10V26	Basin V Stormwater System	1,200,000	The first phase includes lake system improvements storm, sewer and swale improvements with total cost of \$4.2 million.
10N04	Replace Sewer Mains, Laterals etc.	625,000	This project includes utility line replacements, and ongoing repair/replacement of large sewer lines.
10L60	Air Conditioning Upgrades	323,000	Replace the reuse water cooling system at the Utility Operations facility that became too costly and change to a closed loop system and replace 19 HVAC units.
10L02	Water Transmission Mains	750,000	Provide expansion, looping and system upgrades of the water distribution system
10U28	Annual Pavement Management Program	500,000	Repaving of city streets on a priority basis.
10V02	Citywide Stormwater Drainage	450,000	This includes inspection and replacement of facilities throughout the City as well as pump station hardware and surveys.
10M25	Waste Water Plant Repairs	200,000	Replace or repair clarifier drain valves and magmeter.

Summary

The following pages provide a total by fund of the capital projects for 2009-10, and the detailed listing of the capital projects budgeted for 2009-10. The implementation of the Capital Improvement Projects is contingent upon the continued availability of funding sources. However, if additional funds become available, such as through grants or contributions, projects that were reviewed but not funded will be reconsidered.

CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS

	Budget 2008-09	Budget 2009-10	2010-11	2011-12	2012-13	2013-14
Public Service Tax/Capital Projects Fund						
City Clerk	0	15,000	0	0	0	0
Finance	0	15,000	17,000	0	0	30,000
Police & Fire	1,419,025	261,500	1,912,085	1,512,720	506,400	315,785
Community Services Department	705,000	538,000	388,000	265,000	1,015,000	245,000
Fund Total	2,224,025	829,500	2,317,085	1,777,720	1,521,400	590,785
Water Sewer Funds	7,417,500	5,972,000	6,435,000	6,491,000	5,587,000	12,763,500
Building Permits Fund	32,500	0	520,000	20,000	0	20,000
East Naples Bay Taxing District	0	0	2,800,000	0	0	0
Moorings Bay Taxing District	800,000	0	0	0	0	0
Community Redevelop. Agency	505,000	0	2,644,000	1,400,000	1,800,000	900,000
Streets & Traffic Fund	1,210,000	1,134,000	965,000	1,108,000	805,000	760,000
Solid Waste Fund	408,000	0	245,000	220,000	260,000	225,000
Stormwater Fund	4,800,000	1,700,000	2,235,000	2,575,000	2,665,000	2,500,000
Beach Fund	19,100	25,000	47,000	30,000	40,500	35,000
Tennis Fund	16,000	20,000	20,000	0	0	0
Dock Fund	300000					
CDBG Fund	111,802	252,167	0	0	0	0
Technology Fund	248,860	190,000	156,000	190,000	245,000	130,000
Equipment Services Fund	40,000	40,000	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	18,132,787	10,162,667	18,384,085	13,811,720	12,923,900	17,924,285

Five Year Total

73,206,657

**CITY OF NAPLES
CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
PUBLIC SERVICE TAX/CAPITAL PROJECTS FUND						
CITY CLERK						
10A25 Shelving	0	15,000	0	0	0	0
TOTAL CITY CLERK	0	15,000	0	0	0	0
FINANCE DEPARTMENT						
10A20 City Hall Vacant Space Renovation	0	15,000	0	0	0	0
Inventory Barcode System	0	0	17,000	0	0	0
Replace Van - Mail Delivery	0	0	0	0	0	15,000
Replace Meter Reader Truck	0	0	0	0	0	15,000
TOTAL FINANCE DEPARTMENT	0	15,000	17,000	0	0	30,000
POLICE AND FIRE SERVICES						
10E02 Notebooks/Fire (8)	0	31,000	0	0	0	31,000
10E03 800 MHz Mobile Radios (3)	11,000	11,000	11,000	11,000	0	0
10E07 Station 1 Remodel	0	100,000	400,000	0	0	0
10H01 Police Patrol Vehicle Replacements	300,000	45,000	135,000	225,000	225,000	225,000
10H02 800 MHz Portable Radios (15)	47,000	47,000	47,000	47,000	47,000	47,000
10H04 Police Boat Motor Replacement	0	27,500	0	0	27,500	0
Police Motorcycle Replacement	0	0	27,500	27,500	27,500	0
Extrication Tools	28,500	0	29,500	30,500	32,000	0
Fire Boat Replacement	0	0	70,000	0	0	0
Police Notebooks	71,025	0	12,785	70,920	0	12,785
H.Q. Air Conditioning Upgrades	0	0	232,000	0	0	0
CID Vehicle Replacements	25,000	0	24,800	24,800	74,400	0
Engine 9 Replacement	0	0	671,000	0	0	0
Police Boat Replacement	0	0	80,000	0	60,000	0
NPFD Locker Room Renovations	0	0	45,000	0	0	0
Police Canine Replacement	0	0	25,000	0	0	0
NPFD Floor Tile Replacement	0	0	56,500	0	0	0
NPFD Locker Room Renovations	0	0	45,000	0	0	0
Engine 3 Apparatus (Addition)	0	0	0	353,000	0	0
Large Diameter Hose Replacement	0	0	0	13,000	13,000	0
Fire Boat Replacement (Grant)	290,000	0	0	0	0	0
Commercial Laundry Extractor	13,000	0	0	0	0	0
Digital In-Car Camera System	71,400	0	0	0	0	0
Firefighter Fitness Equipment (Grant)	25,000	0	0	0	0	0
Air Conditioning Upgrades	500,000	0	0	0	0	0
Minor Firefighting Needs	37,100	0	0	0	0	0
NPFD Building Security	0	0	0	60,000	0	0
FS#3 Renovation	0	0	0	650,000	0	0
TOTAL POLICE AND FIRE SERVICES	1,419,025	261,500	1,912,085	1,512,720	506,400	315,785
COMMUNITY SERVICES						
<i>Community Services-Administration</i>						
10G11 Facility Upgrades/Renovations	60,000	25,000	50,000	50,000	50,000	50,000
Citywide Playground Improvements	0	0	25,000	25,000	50,000	25,000
TOTAL CS/ADMINISTRATION	60,000	25,000	75,000	75,000	100,000	75,000
<i>Community Services-Parks & Parkways</i>						
10F26 Tree Fill In and Replacement Program	15,000	100,000	25,000	25,000	25,000	25,000
10F30 Water Truck Replacement	0	68,000	0	0	0	0
Cul-de-Sac Renovations	0	0	25,000	25,000	25,000	25,000
3rd St. S. Streetscape Improvements	50,000	0	0	0	0	0
Riverside Park (Pulling Park)	0	0	0	0	700,000	0
Mower & Multi Pro Sprayer	62,000	0	0	0	0	0
Irrigation System Improvements	38,000	0	0	0	0	0
Total CS/PARKS & PARKWAYS	165,000	168,000	50,000	50,000	750,000	50,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
Community Services-Recreation						
10G02 River Pk/Anthony Pk Enhancements	50,000	20,000	50,000	20,000	20,000	20,000
10G03 River Park Pool Replace w/ Spray Park /	25,000	275,000	0	0	0	0
River Park Computer Lab	5,000	0	0	0	0	0
Citywide Playground Improvements	50,000	0	0	0	0	0
Fleischmann Community Ctr Enhance	100,000	0	25,000	25,000	25,000	25,000
Norris Ctr Enhancements	50,000	0	40,000	20,000	20,000	0
TOTAL CS/RECREATION	280,000	295,000	115,000	65,000	65,000	45,000
Communities Services-Facilities Maintenance						
10I01 HVAC Replacements and Additions	20,000	20,000	20,000	20,000	20,000	20,000
10I07 Replacement Elements and Amenities	0	30,000	30,000	30,000	30,000	30,000
Sign Replacement	10,000	0	25,000	25,000	25,000	25,000
FP Fieldhouse Restrooms	160,000	0	0	0	0	0
RPCC Replace pool roofing	10,000	0	0	0	0	0
Landings Gazebo Replacement	0	0	25,000	0	25,000	0
Ford 250 Utility Truck Replacement	0	0	48,000	0	0	0
TOTAL CS/FACILITIES MAINT	200,000	50,000	148,000	75,000	100,000	75,000
TOTAL COMMUNITY SERVICES	705,000	538,000	388,000	265,000	1,015,000	245,000
Streets Department						
Sandpiper Road Improvements	100,000	0	0	0	0	0
TOTAL STREETS DEPARTMENT	100,000	0	0	0	0	0
TOTAL PUBLIC SERVICE TAX FUND	2,224,025	829,500	2,317,085	1,777,720	1,521,400	590,785
WATER/SEWER FUND						
Water Production						
10K55 Sludge Thickener Tank Lining	0	54,000	0	0	0	0
Solana/East Naples Pump Station	1,080,000	0	0	0	0	0
GG Well Field Generator & Building	100,000	0	100,000	100,000	100,000	100,000
Computer for Maintenance	2,500	0	0	0	0	0
Washwater Transfer Sludge Pumps	0	0	30,000	30,000	30,000	30,000
Influent Mag Flow Meter	0	0	20,000	0	0	0
Filter Control Rehab	0	0	150,000	0	0	0
Pond Dredging	0	0	125,000	0	0	0
Filter Bed Replacement	0	0	75,000	0	75,000	0
Vacuum Press Replacement	0	0	0	200,000	200,000	0
Delroyd Gear Box	0	0	0	33,000	33,000	33,000
East Naples GST Painting and Sealing	0	0	0	300,000	0	0
Radiators for Plant Generators	0	0	0	0	250,000	0
Water Production	1,182,500	54,000	500,000	663,000	688,000	163,000
Water Distribution						
10L02 Water Transmission Mains	500,000	750,000	500,000	500,000	500,000	500,000
10L60 AC Improvements for Utilities Facility	0	323,000	0	0	0	0
Service Truck Replacements	40,000	0	70,000	70,000	70,000	70,000
Awning Extension	0	0	15,000	85,000	0	0
GG Blvd Expansion (Wilson to Desoto)	0	0	500,000	250,000	250,000	0
Dump Truck Replacement	0	0	0	0	85,000	0
Water Distribution	540,000	1,073,000	1,085,000	905,000	905,000	570,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
Wastewater Treatment						
10M05 Aeration Basin	0	100,000	100,000	100,000	100,000	0
10M07 WWTP Pumps	75,000	100,000	100,000	100,000	120,000	120,000
10M20 Belt Press Improvements	0	115,000	0	0	0	0
10M25 Infrastructure Repairs	0	200,000	150,000	100,000	100,000	100,000
10M34 Sludge Loader	0	95,000	0	0	96,000	0
10M40 Walk-in Cooler Replacement	0	32,000	0	0	0	0
10M45 Scum Line	0	67,000	0	0	0	0
Grit Chamber Repairs	220,000	0	0	0	0	0
Variable Frequency Drives	300,000	0	0	0	0	0
Return Pump Containment	55,000	0	0	0	0	0
Air Blowers	0	0	0	78,000	78,000	78,000
Barscreen Replacement	0	0	0	0	0	175,000
Switchgear #1	0	0	0	0	0	150,000
Wastewater Treatment	650,000	709,000	350,000	378,000	494,000	623,000
Wastewater Collections						
10N04 Replace Sewer Mains, Laterals, etc.	750,000	625,000	700,000	700,000	700,000	700,000
10N35 TV Camera & Equipment	0	20,000	0	0	0	0
10N40 Sanitary Sewer Installation	0	125,000	1,036,000	0	0	0
Lateral Liner Equipment	40,000	0	0	0	0	0
Service Truck Replacements	0	0	70,000	70,000	70,000	70,000
TV Truck Replacement	0	0	160,000	0	0	0
Dump Truck Replacement	0	0	0	75,000	0	0
Combination Jet/Vacuum Truck	0	0	0	0	300,000	0
Wastewater Collections	790,000	770,000	1,966,000	845,000	1,070,000	770,000
Utilities Maintenance						
10X01 Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000	150,000
10X02 Pump Station Conversions	250,000	250,000	250,000	250,000	250,000	250,000
10X03 Wet Well Relining	45,000	50,000	50,000	50,000	50,000	50,000
10X04 Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000	200,000
10X07 L.S. Power Service Control Panels	60,000	60,000	60,000	60,000	60,000	60,000
10X15 Equipment Storage Awning		45,000	-	-	-	-
10X20 Odor Control System		36,000	84,000	-	-	-
Service Trucks	150,000	-	65,000	65,000	70,000	70,000
Utilities Maintenance	855,000	791,000	859,000	775,000	780,000	780,000
Water/Sewer Construction Fund						
10K53 Alt. Water Supply-ASR Wellfield	3,400,000	1,275,000	1,275,000	1,425,000	0	9,857,500
10K55 Alt. Water Supply-Golden Gate Canal	0	1,300,000	400,000	1,500,000	1,650,000	0
Water/Sewer Construction	3,400,000	2,575,000	1,675,000	2,925,000	1,650,000	9,857,500
TOTAL WATER/SEWER FUNDS	7,417,500	5,972,000	6,435,000	6,491,000	5,587,000	12,763,500
BUILDING PERMITS FUND						
Vehicle Replacement Inspector	0	0	20,000	20,000	0	20,000
File Management System	0	0	25,000	0	0	0
Air Conditioning System Upgrade	0	0	450,000	0	0	0
Computer Room Fire Suppression	15,000	0	0	0	0	0
Laptops	17,500	0	25,000	0	0	0
TOTAL BUILDING PERMITS FUND	32,500	0	520,000	20,000	0	20,000
EAST NAPLES TAXING DISTRICT						
Dredging	0	0	2,800,000	0	0	0
TOTAL EAST NAPLES BAY TAXING FUND	0	0	2,800,000	0	0	0
MOORINGS BAY TAXING DISTRICT						
Doctors Pass Post Dredging Monitoring	800,000	0	0	0	0	0
TOTAL MOORINGS BAY TAXING FUND	800,000	0	0	0	0	0

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
COMMUNITY REDEVELOPMENT AGENCY FUND						
River Park Implementation	150,000	0	350,000	250,000	250,000	150,000
5th Ave. S. Lighting Implementation	220,000	0	1,800,000	0	0	0
Lake Manor Park	0	0	235,000	0	0	0
6th Ave. N. Lighting	0	0	109,000	0	0	0
3rd Av. S. Improvements	0	0	0	150,000	750,000	750,000
Central Avenue Improvements	0	0	150,000	800,000	800,000	0
Four Corners Intersection	0	0	0	200,000	0	0
Special Features Gateway (2015)	0	0	0	0	0	0
Special Features Cultural Plaza (2016)	0	0	0	0	0	0
Sugden Plaza Resurfacing	40,000	0	0	0	0	0
5th Ave. N. Improvements (grant)	95,000	0	0	0	0	0
TOTAL CRA FUND	505,000	0	2,644,000	1,400,000	1,800,000	900,000
STREETS & TRAFFIC FUND (Fund 390)						
10U02 Gulf View Middle School Sidewalk	0	384,000	0	0	0	0
10U28 Pavement Management Program	500,000	500,000	500,000	500,000	500,000	500,000
10U29 Sidewalk Repair & Improvements	250,000	250,000	100,000	100,000	100,000	100,000
Mooring Line Drive Bridge Repairs	150,000	0	0	0	0	0
Park Shore Bridge Repair	100,000	0	0	0	0	0
Lake Park Elementary Sidewalk	0	0	50,000	318,000	0	0
Alley Improvement Program	60,000	0	50,000	0	50,000	0
Traffic Signal Improvements	0	0	175,000	150,000	155,000	160,000
Lift Truck	0	0	90,000	0	0	0
Traffic Van	0	0	0	40,000	0	0
Annual Street Improvement Program	100,000	0	0	0	0	0
Bike Path Master Plan Implementation	50,000	0	0	0	0	0
TOTAL STREETS & TRAFFIC FUND	1,210,000	1,134,000	965,000	1,108,000	805,000	760,000
SOLID WASTE FUND (Fund 450)						
Front Loading Refuse Truck	210,000	0	215,000	0	230,000	0
Rear Loading Refuse Truck	180,000	0	0	190,000	0	195,000
Satellite Collection Vehicle	28,000	0	30,000	30,000	30,000	30,000
TOTAL SOLID WASTE FUND	418,000	0	245,000	220,000	260,000	225,000
STORMWATER FUND (Fund 470)						
10V02 Citywide Stormwater Drainage	450,000	500,000	700,000	600,000	500,000	500,000
10V26 Basin V Stormwater System	1,250,000	1,200,000	1,000,000	1,000,000	1,000,000	0
Basin III Stormwater System	400,000	0	500,000	750,000	500,000	0
Beach Outfall Removal	0	0	0	0	0	1,250,000
Citywide Lake Maintenance	0	0	0	0	0	750,000
Pickup Replacement	0	0	35,000	0	0	0
Street Sweeper Replacement	0	0	0	225,000	0	0
Service Truck Replacement	0	0	0	0	75,000	0
Vac Truck Replacement	0	0	0	0	295,000	0
New Upper Gordon River	750,000	0	0	0	0	0
Riverside Circle Marsh	200,000	0	0	0	0	0
Cove Pump Station	1,750,000	0	0	0	295,000	0
TOTAL STORMWATER FUND	4,800,000	1,700,000	2,235,000	2,575,000	2,665,000	2,500,000
BEACH FUND (Fund 430)						
10R03 Beach Access Rehab Program	0	25,000	25,000	30,000	35,000	35,000
Beach Truck Replacement	0	0	22,000	0	0	0
Replace Meter Specialist Vehicle	19,100	0	0	0	0	0
Beach Patrol ATV Replacement	0	0	0	0	5,500	0
TOTAL BEACH FUND	19,100	25,000	47,000	30,000	40,500	35,000

**CAPITAL IMPROVEMENT PROJECTS SUMMARY
ALL FUNDS**

Project Description	Approved Budget 2008-09	Approved Budget 2009-10	Request 2010-11	Request 2011-12	Request 2012-13	Request 2013-14
TENNIS FUND (Fund 480)						
10G01 Tennis Court Light Pole Repairs	0	20,000	20,000	0	0	0
Tennis Center-upper decking	16,000	0	0	0	0	0
TOTAL TENNIS FUND	16,000	20,000	20,000	0	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (Fund 130)						
10C04 River Park Community Center	111,802	111,802	0	0	0	0
10C50 Cambridge/Perry Park Improvement		140,365	0	0	0	0
TOTAL CDBG	111,802	252,167	0	0	0	0
DOCK FUND (Fund 460)						
Tank Replacement	300,000	0	0	0	0	0
TOTAL DOCK FUND	300,000	0	0	0	0	0
TECHNOLOGY SERVICES (Fund 520)						
10T01 PC Replacement Program	45,000	120,000	45,000	120,000	60,000	60,000
10T02 Server Replacement Program	55,000	45,000	45,000	45,000	45,000	45,000
10T04 Printer Replacement Program	15,000	10,000	10,000	10,000	10,000	10,000
10T06 Network Infrastructure Replacement	8,000	15,000	15,000	15,000	15,000	15,000
Plasmon Optical NAS	10,660	0	0	0	0	0
VisionAir Service (Police & Fire)	11,200	0	0	0	0	0
Redundant Storage Network	104,000	0	0	0	0	0
IBM iSeries Replacement	0	0	0	0	115,000	0
Enterprise Data Vault Archive	0	0	41,000	0	0	0
TOTAL TECHNOLOGY SERVICES	248,860	190,000	156,000	190,000	245,000	130,000
EQUIPMENT SERVICES FUND (Fund 530)						
10S02 Fire Suppression System Improv.		40,000	0	0	0	0
Truck Lift	40,000	0	0	0	0	0
TOTAL EQUIPMENT SERVICES	40,000	40,000	0	0	0	0
TOTAL ALL CAPITAL PROJECTS	18,142,787	10,162,667	18,384,085	13,811,720	12,923,900	17,924,285

City of Naples, Florida

Debt Administration Overview



The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, the City Council is ultimately in charge of approval of the form and dollar amount of all of City borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy adopted by Council resolution 09-12512. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

There was one addition to the list of outstanding debt during FY 08-09. A loan in the amount of \$6.8 million was issued for the new parking garage, a CRA project that started in FY07-08. The loan closed in October 2008, with the first payment due in March 2009.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's debt service requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City 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 the 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'. Since these debt instruments have either been defeased or refunded, the city no longer has an active debt rating.

The chart below compares several key indicators to standards suggested by a bond rating agency. The purpose of tracking such indicators is to ensure direct debt is kept at a responsible and low level. As the chart shows, Naples has an extremely low comparative level of general obligation debt.

City of Naples, Florida

Debt Administration Overview

NET GENERAL OBLIGATION DEBT	RATING AGENCY	9/30/06	9/30/07	9/30/08
	(Low*)			
GO Debt Per Capita	\$1,000	\$192	\$173	\$156
as a % of Taxable Property Value	3%	0.03%	0.02%	0.02%
Debt Service as a % of General Fund Expenditures	5%	2.00%	2.01%	2.01%

Source: City of Naples Comprehensive Annual Financial Report

This low level of existing debt helps to keep a high bond rating, which reduces the cost of future debt. As shown on the following charts, the existing debt levels stay steady for the next several years. In addition, the debt levels are consistent with prior years. This even debt obligation ensures the uniformity of operating cash flows over the life of the debt, such that cash is available for current operations, without sacrificing cash flows for future operations.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the city may incur. As of September 30, 2009 the City had \$37.6 million of debt outstanding.

General Obligation Bonds

The City of Naples has one outstanding general obligation bond (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. The bond is related to the Naples Preserve. Listed below is the outstanding principal GO balance:

- \$3.17 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. The outstanding principal balances are as follows:

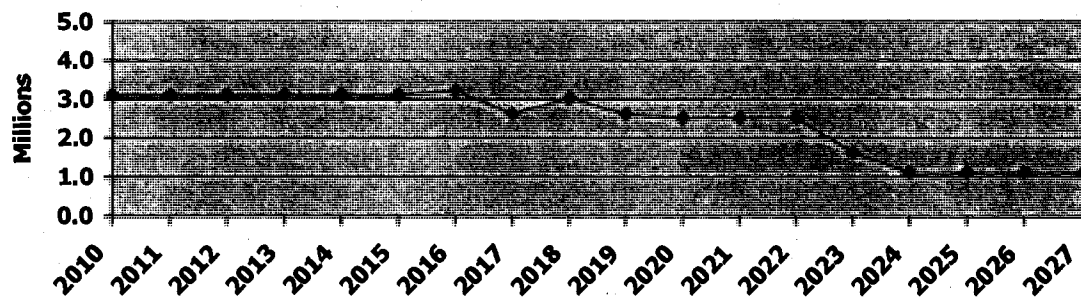
- \$8.755 million - Public Service Tax Revenue Bonds, Series 2001 issued to finance the cost to acquire certain municipal recreation facilities improvements in the City, to refund all of the City's Public Service Tax Revenue Bonds, Series 1997, and to fund the reserve fund for the Series 2001 Bonds. Final maturity date July 1, 2021.

City of Naples, Florida

Debt Administration Overview

- \$4.555 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.
- \$6.558 million - Redevelopment Revenue Bonds, Series 2008 issued for the purpose of financing a parking garage. Final maturity date September 1, 2023.
- \$9,208,456 Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$5,353,329 Water and Sewer Revenue Bonds, Series 2007B issued for the long-term financing of the irrigation line extension project, previously funded with a short-term construction loan. Final maturity date September 1, 2027.

Debt Service Payments on All Bonds



Loans

As of September 30, 2009, the City of Naples had a total of \$18.1 million outstanding balances in State of Florida Revolving Loans. The interest rates on these loans range from 2.56 to 3.79 percent. These obligations are secured by City of Naples covenants to budget and appropriate from legally available revenues in an amount sufficient to pay the required annual principal and interest on the notes.

Loan Purpose	09/30/2009 Balance	Final Payment Date
Storm Water	2,557,149	06/15/2021
Wastewater	13,423,798	04/15/2018
Wastewater	522,748	04/15/2018
Port Royal Water Tank	1,612,924	10/15/2021
Total	\$ 18,116,619	

City of Naples, Florida

Debt Administration Overview

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. Final maturity date October 1, 2026.

Summary

The following pages provide an issue by issue detail of each bond of the city, with a summary of the debt service budgeted for FY 09-10.

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>
2010	\$2,242,504	\$1,499,917	\$3,742,421
2011	\$2,349,320	\$1,411,287	\$3,760,607
2012	\$2,436,956	\$1,318,935	\$3,755,891
2013	\$2,546,444	\$1,221,189	\$3,767,633
2014	\$2,651,815	\$1,118,912	\$3,770,727
2015	\$2,769,103	\$1,011,379	\$3,780,482
2016	\$2,267,343	\$910,477	\$3,177,820
2017	\$2,358,568	\$816,370	\$3,174,938
2018	\$2,455,819	\$718,084	\$3,173,903
2019	\$2,555,132	\$615,451	\$3,170,583
2020	\$2,655,548	\$507,818	\$3,163,366
2021	\$2,764,108	\$395,706	\$3,159,814
2022	\$1,893,855	\$287,985	\$2,181,840
2023	\$1,535,835	\$214,224	\$1,750,059
2024	\$973,092	\$154,806	\$1,127,898
2025	\$1,009,677	\$118,222	\$1,127,899
2026	\$1,047,638	\$80,261	\$1,127,899
2027	\$1,087,028	\$40,872	\$1,127,900
Totals	\$37,599,785	\$12,441,895	\$50,041,680

Includes Public Service Tax (Series 2001 Tennis and Parks)
 General Obligation Series 2004
 CRA (Series 2003 and Series 2008)
 Water Sewer (Series 2007 A & B)

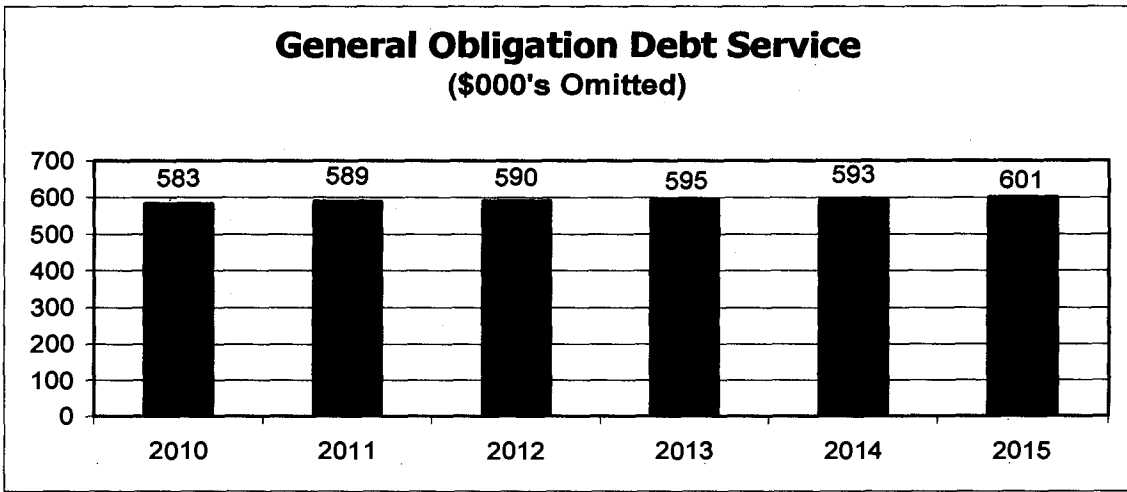
CITY OF NAPLES

**GENERAL OBLIGATION DEBT
SUMMARY**

SERIES 2004	Authorized and Issued: \$3,170,000 Amount Outstanding - 9/30/09 \$3,170,000 Dated: June 17, 2004 Final Maturity: March 1, 2015 Principal Payment: March 1 Interest Payment: March 1, September 1 Interest Rates: 3.84%
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<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$380,928	\$3,550,928

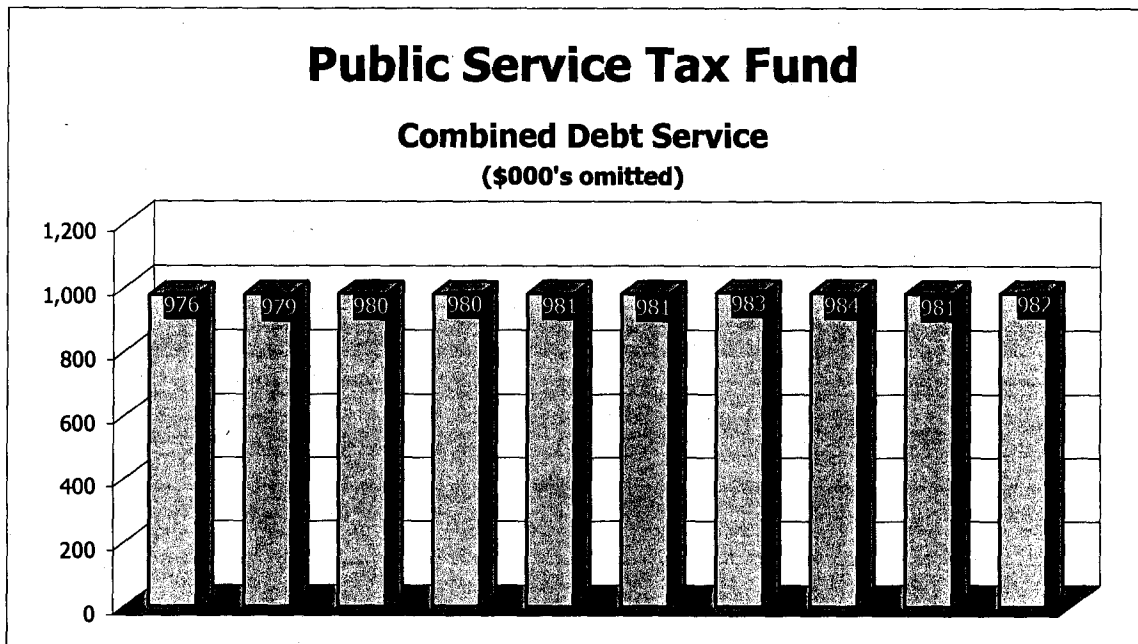
Purpose: Purchase of Fleischmann Property now called Naples Preserve



CITY OF NAPLES

**PUBLIC SERVICE TAX
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	560,000	414,518	974,518
2011	585,000	390,998	975,998
2012	610,000	366,135	976,135
2013	640,000	339,295	979,295
2014	670,000	310,495	980,495
2015	700,000	279,508	979,508
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	8,755,000	3,003,375	11,758,375



CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE BONDS, SERIES 2001

Utility Tax Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$9,845,000 Dated: June 1, 2001 Final Maturity: July 1, 2021 Principal Payment: July 1 Interest Payment: January 1, July 1 Interest Rate: 4.100% to 5.000% Revenue Pledged: Non-Ad Valorem Revenues
--	---

Year Ending	Principal	Interest	Total Requirement
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
Total	\$8,405,000	\$2,944,714	\$11,349,714

Purpose: Funding for parks capital projects.

Tennis Fund Allocation	Type: Revenue Bonds Authorized and Issued: \$605,000 Dated: June 1, 2001 Final Maturity: July 1, 2015 Interest Rate: 4.100% to 4.750%
-----------------------------------	---

Year Ending	Principal	Interest	Total Requirement
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
Total	\$350,000	\$58,661	\$408,661

CITY OF NAPLES

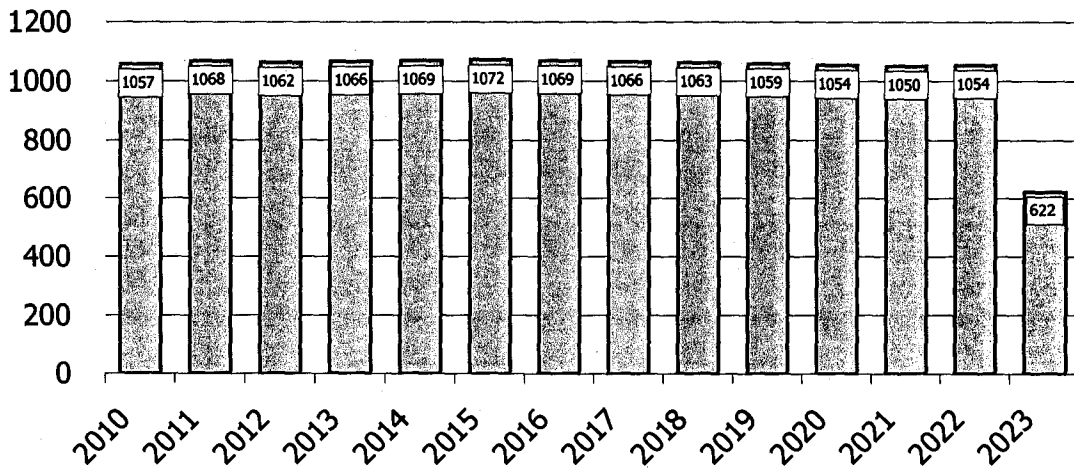
**REDEVELOPMENT FUND (CRA)
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	632,000	425,300	1,057,300
2011	667,000	400,533	1,067,533
2012	687,000	375,073	1,062,073
2013	718,000	347,911	1,065,911
2014	749,000	319,925	1,068,925
2015	781,000	290,747	1,071,747
2016	808,000	260,663	1,068,663
2017	837,000	229,061	1,066,061
2018	866,000	196,564	1,062,564
2019	896,000	162,934	1,058,934
2020	926,000	128,217	1,054,217
2021	958,000	92,164	1,050,164
2022	990,000	63,941	1,053,941
2023	598,000	24,159	622,159
Totals	\$11,113,000	\$3,317,192	\$14,430,192

This includes: Series 2003 Redevelopment
Series 2008 Redevelopment

CRA Debt Service (\$'000's Omitted)



CITY OF NAPLES

REDEVELOPMENT REVENUE & REFUNDING BONDS, SERIES 2003

Type: Revenue Bonds
Authorized and Issued: \$5,925,000
Amount Outstanding - 09/30/09 \$4,555,000
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>
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	\$4,555,000	\$1,151,438	\$5,706,438

Purpose: Construction of Municipal Parking Facility & Other Capital Projects in Redevelopment Area.

CITY OF NAPLES
REDEVELOPMENT REVENUE NOTE, SERIES 2008

Type: Revenue Bonds
 Authorized and Issued: \$6,860,000
 Amount Outstanding - 09/30/09 \$6,558,000
 Dated: October 16, 2008
 Final Maturity: September 1, 2023
 Principal Payment: September 1
 Interest Payment: March 1, September 1
 Interest Rate: 4.04%
 Revenue Pledged: Non-Ad Valorem Revenues

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	357,000	264,943	621,943
2011	372,000	250,520	622,520
2012	387,000	235,492	622,492
2013	403,000	219,857	622,857
2014	419,000	203,576	622,576
2015	436,000	186,648	622,648
2016	453,000	169,034	622,034
2017	472,000	150,732	622,732
2018	491,000	131,664	622,664
2019	511,000	111,827	622,827
2020	531,000	91,183	622,183
2021	553,000	69,730	622,730
2022	575,000	56,389	631,389
2023	598,000	24,159	622,159
Totals	\$6,558,000	\$2,165,754	\$8,723,754

Purpose: Construction of Municipal Parking Facility in Redevelopment Area

CITY OF NAPLES

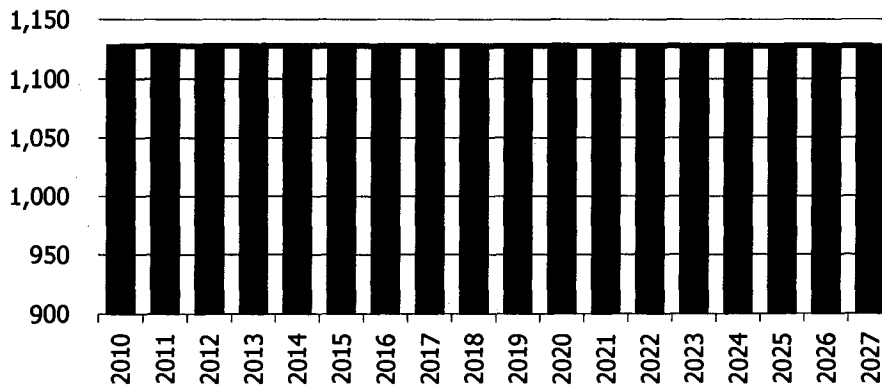
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	580,504	547,395	1,127,899
2011	602,320	525,579	1,127,899
2012	624,956	502,943	1,127,899
2013	648,444	479,455	1,127,899
2014	672,815	455,084	1,127,899
2015	698,103	429,796	1,127,899
2016	724,343	403,557	1,127,900
2017	751,568	376,331	1,127,899
2018	779,819	348,080	1,127,899
2019	809,132	318,767	1,127,899
2020	839,548	288,351	1,127,899
2021	871,108	256,791	1,127,899
2022	903,855	224,044	1,127,899
2023	937,835	190,064	1,127,899
2024	973,092	154,806	1,127,898
2025	1,009,677	118,222	1,127,899
2026	1,047,638	80,261	1,127,899
2027	1,087,028	40,872	1,127,900
Totals	\$14,561,785	\$5,740,400	\$20,302,185

This includes: Series 2007 Water & Sewer (A) with original issue of \$10,000,000
Series 2007 Water & Sewer (B) with an original issue of \$5,819,677

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007A

Type: Revenue Bonds
 Authorized and Issued: \$10,000,000
 Amount Outstanding - 9/30/09 \$9,208,456
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.84%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	364,374	353,605	717,979
2011	378,366	339,613	717,979
2012	392,895	325,084	717,979
2013	407,982	309,996	717,978
2014	423,649	294,330	717,979
2015	439,917	278,062	717,979
2016	456,810	261,169	717,979
2017	474,351	243,627	717,978
2018	492,566	225,412	717,978
2019	511,481	206,498	717,979
2020	531,122	186,857	717,979
2021	551,517	166,462	717,979
2022	572,695	145,284	717,979
2023	594,687	123,292	717,979
2024	617,522	100,456	717,978
2025	641,235	76,743	717,978
2026	665,859	52,120	717,979
2027	691,428	26,551	717,979
Totals	\$9,208,456	\$3,715,159	\$12,923,615

New Projects

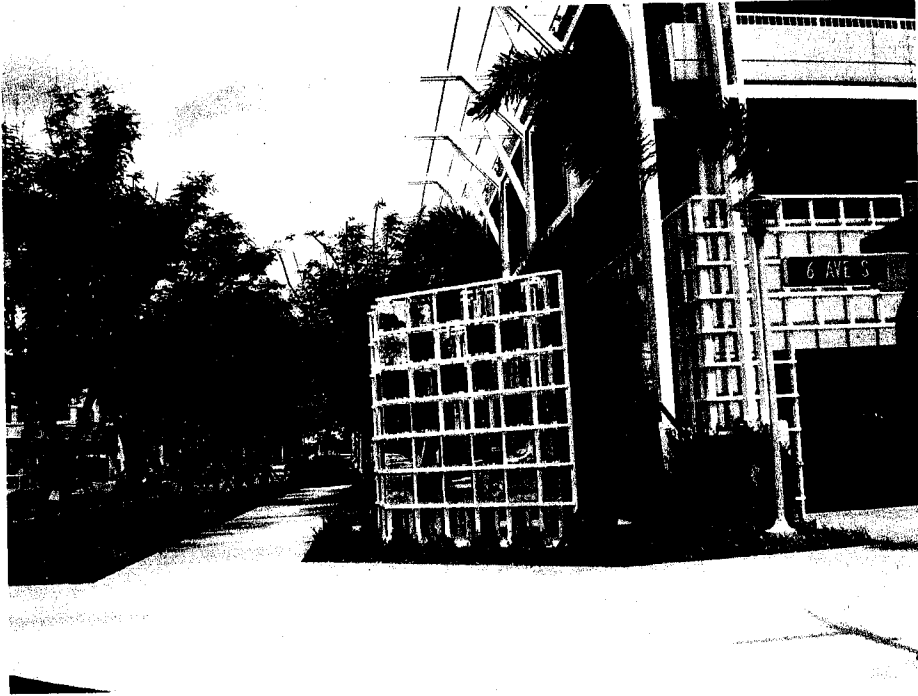
CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007B

Type: Revenue Bonds
 Authorized and Issued: \$5,819,677
 Amount Outstanding - 9/30/09 \$5,353,329
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.620%
 Revenue Pledged: Net Revenues of Water & Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2010	216,130	193,791	409,921
2011	223,954	185,967	409,921
2012	232,061	177,859	409,920
2013	240,462	169,459	409,921
2014	249,166	160,754	409,920
2015	258,186	151,734	409,920
2016	267,533	142,388	409,921
2017	277,217	132,703	409,920
2018	287,253	122,668	409,921
2019	297,651	112,269	409,920
2020	308,426	101,495	409,921
2021	319,591	90,330	409,921
2022	331,160	78,760	409,920
2023	343,148	66,772	409,920
2024	355,570	54,350	409,920
2025	368,442	41,479	409,921
2026	381,779	28,141	409,920
2027	395,600	14,321	409,921
Totals	\$5,353,329	\$2,025,240	\$7,378,569

Pay off short term loan for the irrigation line extension project



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Supplemental Information



General Information

Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier city. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

The City of Naples is located on the Gulf of Mexico in Southwest Florida, and it is the cultural and activity center of Collier County. Still, the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 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: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ava Maria University and Edison State College.

The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like "Fifth Avenue", "Third Street" or "Tin City" and locals and their guests smile with delight from memories of good times had. With 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. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive class tennis facility in Cambier Park, and Collier

General Information (continued)

County attracts top players each year to events such as the Nuveen Masters Tournament.

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of property now called "the Naples Preserve". This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City. The tract is on the same street as Fleishmann Park, a dynamic park with handball courts, skate park and other activities for the young at heart. The goal of the purchase of the Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

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

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the city. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb, and this human population growth has affected this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds have declined. In order to restore the mangroves, sea grasses, and oysters to what they once were, City Council, staff, residents, and all people who enjoy Naples Bay are working to improve the bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the city's working waterfront. Currently, it is a home base for several charter boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port. The City Dock offers a fueling station and a ship's store.

In February 2005 John Villani, travel writer, arts critic and author of "The 100 Best Art Towns in America", announced Naples as the number one 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 annual arts festivals.

Economy and Transportation

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

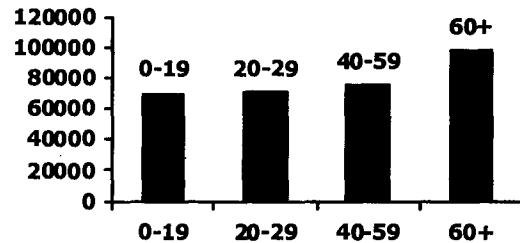
General Information (continued)

private, commercial and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff's Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or Tampa.

Demographic

Based on the most recent (2008) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.5% male, and 49.5% female, split relatively evenly among age groups, as shown on the adjacent graph. The median age in Collier County is 44 years old.

Collier County Age Groups



**City of Naples
Top Ten Principal Employers**

Employer	Employees
Collier County Public Schools	5,365
Collier County Government	3,788
NCH HealthCare System	2,269
Registry Resort/Naples Grand	880
Ritz Carlton Hotel	870
City of Naples	493
Naples Beach and Tennis Club	482
Allen Systems Group	221
Collier County Health Dept.	219
Wilson Miller Inc	140

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service.

Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital. A 24-hour emergency department offers a full range of traditional emergency services. In 1996 the county's first open heart surgery

program was initiated at the NCH Naples Hospital, which now includes three-open heart operating rooms in its extensive surgery facilities.

Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total city area (10,200 acres) and the land use (7,733 acres) is primarily due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

General Information (continued)

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. Elections are held in January every two (even-numbered) years.

The members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor Penny Taylor
- Teresa Heitmann
- William Willkomm III
- Gary B. Price II
- John Sorey III
- Margaret "Dee" Sulick



The Council members have an office at City Hall. E-Mail may be directed to council@naplesgov.com and will reach the Mayor and all council members.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss, previously the City Manager of Marco Island, was selected to be Naples' City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

City of Naples Primary Assets	
Police Stations	1
Fire Stations	3
Streets (Miles)	106
Parks and Recreation	
Swimming Pools	1
Community Centers	3
Pier	1
Dock	1
Water Utility	
Active Accounts	17,718
Plants	1
Capacity per Day (MGD)	30
Sewer Utility	
Active Accounts	8,651
Plants	1
Capacity per Day (MGD)	10

The City's municipal services are authorized by Florida Statutes and by local charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse, recyclables and yard waste).

All departments of the City, with the exception of the City Clerk, the CRA Director 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:

- Building Director/Building Official Paul Bollenback
- Police and Fire Services Director..... Thomas Weschler
- Planning Director Robin D. Singer
- Community Services Director David M. Lykins
- Streets & Drainage Director Ronald A. Wallace
- Finance Director Ann Marie S. Ricardi
- Human Resources Director Denise K. Perez
- Utilities Director Bob Middleton

General Information (continued)

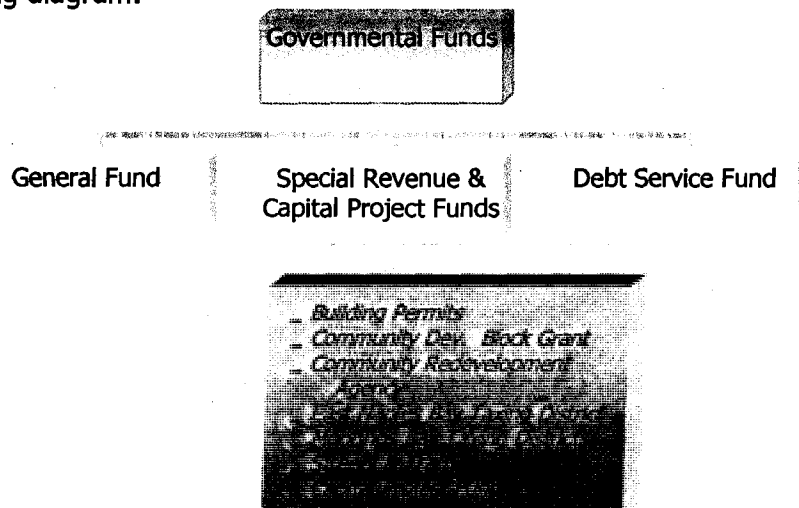
The City is the recipient of many awards. Below is a list of many of its recent achievements.

- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources -- Oyster Restoration Project
- The Moorings Property Association- Best Public Landscape Design Beautification Award 2006
- Tree City U.S.A. Designation awarded annually from 1999 to 2007
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award
- 2006 - Florida Rural Water Association - Special Recognition Award for Dedicated and Outstanding Service and Award Winning Accomplishments

The Financial Structure

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.

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



General Information (continued)

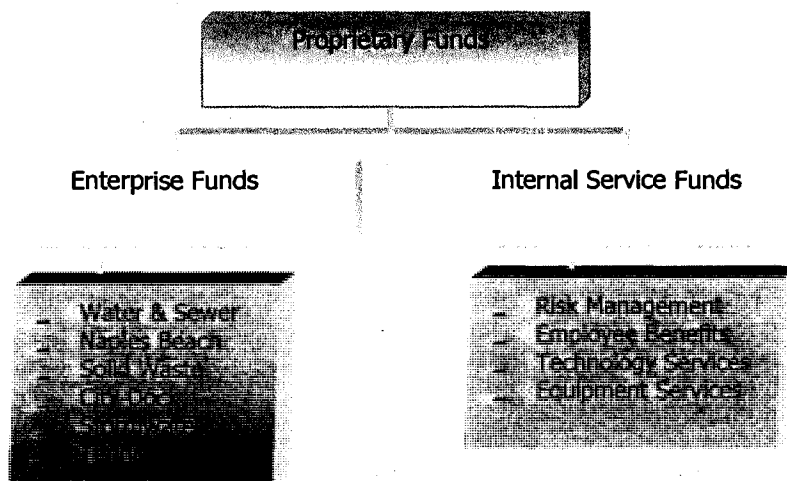
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of "special revenue fund" or "capital project fund" is less relevant. Both are treated the same.

The City's single Debt Service Fund tracks the current and future debt service requirements on general long-term debt.

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



General Information (continued)

The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds primarily serve the residents or other external users, such as visitors to a special park. Internal Service Funds are used when the primary customers are other departments of the City.

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used, most likely in 2011 or 2012.

Basis of Budgeting. Naples' budgets are prepared similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

Budgeting Process. The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

General Information (continued)

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

The Finance Department provides monthly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide monthly updates on the status of their goals and objectives, which are supplied in a separate report to Council.

City of Naples Vision Plan/Goals and Objectives

The city's 10-year vision plan was adopted by the Council on June 13, 2007. This vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been incorporated into this budget document. The matrix below shows some of the many objectives incorporated into the various department budgets to meet these goals.

Goals	Department	Sample Objectives	
1 Preserve the Town's distinctive character and culture			
	Community Services	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination.	
	Community Services	Provide beachfront concession facilities for public use at Naples Pier	
	Community Services	Continue the competitive class tennis facility in Cambier Park	
	Police	Ensure a safe, secure and orderly quality of life with continued decrease in crime	
	Planning	Preservation of older homes – provide incentives for alterations to existing structures	
2 Make Naples the green jewel of southwest Florida			
(a)	Restore Naples Bay, protect beaches and other key waters	Natural Resources	Support external environmental education efforts pertaining to Naples Bay, Keewaydin Island , Naples Pier and surrounding natural environment
		Natural Resources	Monitor the sea grasses; create and maintain oyster reefs
		Building Permits	Create a public education initiative for benefits of green building practices.
(b)	Promote community sustainability and environmental conservation	Planning	Planned Developments – increase minimum area requirements and provide alternate process
		Natural Resources	Implement City's Energy Action Plan; Green Business Certification and alternative energy
		Streets	Provide support services to maximize the service life of City infrastructure

(c)	Establish more open and green space in the City	<p>Planning Community Services Community Services Streets</p>	<p>D-Downtown District – amend parking, open space ordinances Acquire undeveloped property for Land Conservation Program Maintain a citywide Urban Tree Forest Install aerators and fountains to improve water quality in lakes</p>
3 Maintain an extraordinary quality of life for residents			
		<p>Police CRA</p>	<p>Install call mapping software to improve location and tracking of wireless and landline 911 calls Continue River Park Neighborhood Improvements</p>
(a)	Maintain and improve public amenities for residents	<p>Dock Beaches Tennis Utilities</p>	<p>Implement a business plan addressing cost recovery strategies and a successful marketing program Ensure beach and waterway amenities are accessible and provide a positive image Provide a full programmed municipal tennis center Rehab and develop projects on 10 raw water wells and water mains</p>
(b)	Promote community health	<p>Building Permits Risk Mgmt Tech Services</p>	<p>Educate general public on basic building and zoning changes Increase communication of safety related issues/topics through newsletters Develop application for public to street and alley maintenance</p>
(c)	Enhance mobility in the city	<p>Streets CRA</p>	<p>Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways Improve pedestrian crossing at 4 Corners</p>
(d)	Maintain and enhance public safety	<p>Police & Fire Stormwater</p>	<p>Provide high quality law enforcement, fire protection, medical rescue and emergency preparedness services Install flap gates and other backflow presenters to minimize tidal backflows into the storm sewer system.</p>

4 Strengthen the economic health and vitality of the City	
Police & Fire	Review and revise the City's Emergency Operation Plan with all City departments
Water & Sewer	Complete rehab and development projects on 7 raw water wells to improve galls per minute yields
Finance	Convert utility bills to email notification
Equipment Maintenance	Provide monthly reports identifying productivity of mechanics
Solid Waste	Distribute "garbage grams" informing homeowners of proper recycling and solid waste procedures

5 Maintain and enhance governance capacity for public service and leadership	
Planning	Provide electronic submittal of petition package materials
City Manager	Strengthen effective Manager/Council relationship through professional and consistent communication
All Departments	Improve website information
Finance	Publish and submit to GFOA's Award Program the FY 2009 CAFR and FY 2010 Budget
Human Resources	Revise Personnel Policies & Procedures Manual to ensure compliance with current laws and procedures

Agenda Item 2-b (1)
Special Meeting of 9/16/09

ORDINANCE 09- 12516

AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 2, 2009, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the city has been certified by the County Property Appraiser as \$16,383,741,720;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the City of Naples is 1.1800, which is 2.58% under rolled-back millage rate.

Section 2. That the voted debt service millage for the City of Naples is 0.0375.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations	
1.1800 mills.	\$18,366,174
Voted Debt Service	
0.0375 mills.	\$583,671

Section 4. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 5. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

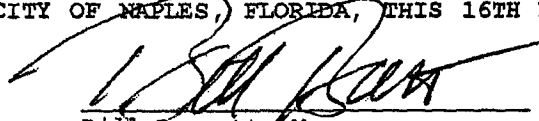
Section 6. This ordinance shall take effect immediately upon adoption at second reading.

Ordinance 09-12516

Page 2


APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.



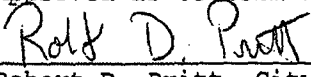
Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2009\09-12516

Approved as to form and legality:



Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-17-09

Agenda Item 2-b(2)
Special Meeting of 9/16/09

ORDINANCE 09- 12519

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE SEVERAL DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR CONTRIBUTING TO THE SINKING FUNDS OF THE CITY TO PAY INTEREST ON AND PROVIDE FOR THE RETIREMENT OF THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY AND THE PUBLIC SERVICE TAX FUND FOR AND DURING THE FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples adopts a final budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the several departments of the City, including utilities, and contributes to the sinking funds of the City to pay interest on and to provide for the retirement of bonds; and

WHEREAS, on July 31, the City Council received a preliminary budget document, a copy of which is retained in the City Clerk's office as a public record; and

WHEREAS, on August 17, 2009, the City Council, at a public workshop, reviewed that document and recommended changes which are incorporated by reference; and

WHEREAS, these changes and any others may be adopted at the public hearings as part of the budget; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and equaling the amounts adopted in this ordinance shall be prepared and distributed to represent the work plan of the City; and

WHEREAS, the City of Naples has conducted public hearings on the fiscal year 2009-10 budget on September 2, 2009, and September 16, 2009, in accordance with state law.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. This Ordinance shall be known as the "Budget Ordinance of the City of Naples" for its fiscal year 2009-10 and shall serve to appropriate the sums provided for herein.

Section 2. The several amounts listed below are declared to be the estimated revenues and expenditures of the City and appropriated to the funds, functions, programs and agencies set forth.

(a) General Fund	
Revenues	
Taxes	\$21,413,700
Licenses and Permits	\$4,291,700
Intergovernmental Revenue	\$3,017,119
Charges for Services	\$5,616,686
Fines & Forfeits	\$355,000
Miscellaneous Income	\$691,218
Total	\$35,385,423

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

(b) Public Service Tax Fund

Revenues	
Taxes	\$2,958,704
Miscellaneous Income	1,082,300
Total	\$4,041,004
Expenditures	
Debt Service	2,548,864
Transfers Out	1,488,087
TOTAL	\$4,036,951

(c) Special Revenue/Capital Funds:

(1) Community Development Block Grant Fund

Revenues	
Intergovernmental Revenue	\$252,167
Total	252,167
Expenditures	
CDBG Projects and Expenses	252,167
TOTAL	\$252,167

(2) Building Permits Fund

Revenues	
Licenses and Permits	\$2,095,100
Charges for Services	274,807
Miscellaneous Revenue	54,000
Total	2,423,907
Expenditures	
Total Building Permits Department	\$2,600,432

Use of Fund Balance \$176,516

(3) Capital Projects Fund

Revenues	
Transfers In	\$1,572,572
Intergovernmental Revenue	20,000
Miscellaneous Revenue	126,200
Total	1,718,772

Ordinance 09- 12519

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Expenditures	
Transfers Out	1,291,745
Capital Expenditures	829,500
Total	<u>\$2,121,245</u>

Use of Fund Balance	\$402,473
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(4) Community Redevelopment Agency

Revenues	
Taxes	\$712,226
Intergovernmental Revenue	2,121,468
Miscellaneous Revenue	41,883
Total	<u>2,875,577</u>

Expenditures	
CRA Admin., Debt & Capital	1,878,553
CRA Law Enforcement	316,153
CRA Maintenance	442,099
Total	<u>\$2,636,805</u>

(5) Streets & Traffic

Revenues	
Taxes	\$1,320,000
Intergovernmental Revenue	715,358
Miscellaneous Revenue/Transfers	1,206,835
Total	<u>3,242,193</u>

Expenditures	
Streets & Traffic Operations	2,008,080
Capital	1,534,000
Total	<u>\$3,542,080</u>

Use of Fund Balance	\$299,887
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(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund

Revenues	
Charges for Services	30,081,120
Miscellaneous Revenue	549,200
Total	<u>30,630,320</u>

Expenditures	
Administration	5,303,920
Debt	3,043,601
Water Production	6,276,806
Water Distribution	2,173,933
Wastewater Treatment	3,932,051
Wastewater Collection	1,472,442
Utilities Maintenance	1,787,404
Customer Service	186,691
Capital Projects	7,457,000
Total	<u>\$31,633,848</u>

Use of Fund Balance	\$1,003,528
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(2) Naples Beach Fund	
Revenues	
Intergovernmental Revenue	\$550,500
Charges for Services	691,000
Fines	266,000
Miscellaneous Revenue	<u>13,240</u>
Total	1,520,740
Expenditures	
Beach Fund	<u>1,334,505</u>
Total	\$1,334,505
(3) Solid Waste Fund	
Revenues	
Charges for Services	\$6,209,200
Miscellaneous Revenue	<u>91,250</u>
Total	6,300,450
Expenditures	
Solid Waste Expenditures	<u>6,098,187</u>
Total	\$6,098,187
(4) City Dock Fund	
Revenues	
Charges for Services	\$1,150,000
Miscellaneous Revenue	<u>5,900</u>
Total	1,155,900
Expenditures	
City Dock Expenditures	<u>965,617</u>
Total	\$965,617
(5) Stormwater Fund	
Revenues	
Charges for Services	\$3,850,000
Miscellaneous Revenue	<u>41,548</u>
Total	3,891,548
Expenditures	
Stormwater Expenditures	1,336,293
Capital	<u>2,400,000</u>
Total	\$3,736,293
(6) Tennis Fund	
Revenues	
Charges for Services	\$476,700
Miscellaneous Revenue	<u>125,000</u>
Total	601,700
Expenditures	
Tennis Expenditures	524,227
Capital	<u>20,000</u>
Total	\$544,227

7) Water/Sewer Bond Fund	
Revenues	
Intergovernmental Revenue	\$400,000
Miscellaneous Revenue	15,400
Total	415,400
Expenditures	
Capital	2,575,000
Total	\$2,575,000
Use of Fund Balance	\$2,159,600

(e) For the Internal Service Funds, the following amounts shall be appropriated:

Self Insurance/Risk Management	\$2,717,276
Employee Benefits	\$6,155,521
Technology Services	\$2,008,253
Equipment Services	\$2,225,682

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 is the document that represents the City of Naples's Five Year Capital Improvement Program presented to City Council in June 2009 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2009-10 budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2009-10 require City Council approval by resolution.

Section 6. Appendix B represent the amount available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves in accordance with Florida Statutes 166.241.

Section 7. The Finance Director is authorized to reserve at October 1, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

Section 8. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Section 9. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Council may, during the fiscal year, appropriate all or part of said fund balances by adopting a resolution for that purpose.


Section 10. The City Manager, through the Finance Director, is hereby authorized to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 11. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 12. This ordinance shall take effect immediately upon adoption at second reading.

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

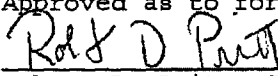
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.


Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12519

Date filed with City Clerk: 9-17-09

Ordinance 09- 12519

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Appendix A

This was the 108-page Capital Improvement Plan document that was presented to Council in June 2009.

(On file in the City Clerk's Office)

**APPENDIX B Total Budget
Fiscal Year 2009-10**

Fund Title	Actual 09/30/2008 Fund Balance	Projected 09/30/2009 Fund Balance	FY 09-10 Revenues	Budget Expenditures	Net Change	Budgeted 09/30/2010 Fund Balance
General Fund	10,802,146	10,551,724	35,385,423	35,385,423	0	10,551,724
Special Revenue Funds						
Building Permits (110)	5,341,014	4,423,100	2,423,907	2,600,423	(176,516)	4,246,584
Comm. Dev. Block Grant (130)	(771)	0	252,167	252,167	0	0
Utility Tax/ Debt Service (200)	978,483	1,221,483	4,041,004	4,036,951	4,053	1,225,536
Capital Projects Fund (340)	5,469,086	4,684,366	1,718,772	2,121,245	(402,473)	4,281,893
East Naples Bay District (350)	794,808	823,925	216,350	255,220	(38,870)	785,055
Moorings Bay District (360)	957,753	979,103	44,305	50,220	(5,915)	973,188
Community Redevelopment (380)	(271,501)	2,725,397	2,875,577	2,636,805	238,772	2,964,169
Streets and Traffic (390)	4,906,365	3,418,019	3,242,193	3,542,080	(299,887)	3,118,132
Total Special Revenue Funds	18,175,237	18,275,393	14,814,275	15,495,111	(680,836)	17,594,557
Enterprise Funds						
Water and Sewer (420)	1,447,724	12,982,213	30,630,320	31,633,848	(1,003,528)	11,978,685
Naples Beach Fund (430)	574,040	679,225	1,520,740	1,334,505	186,235	865,460
Water/Sewer Capital Fund (440)	8,310,854	3,288,315	415,400	2,575,000	(2,159,600)	1,128,715
Solid Waste Fund (450)	4,098,694	4,058,691	6,300,450	6,098,187	202,263	4,260,954
City Dock Fund (460)	137,631	6,068	1,155,900	965,617	190,283	196,351
Storm Water Fund (470)	2,824,113	2,311,706	3,891,548	3,736,293	155,255	2,466,961
Tennis Fund (480)	205,660	87,527	601,700	544,569	57,131	144,658
Total Enterprise Funds	17,598,716	23,413,745	44,516,058	46,888,019	(2,371,961)	21,041,784
Internal Service Funds						
Risk Management (500)	1,372,496	1,395,494	2,610,055	2,717,276	(107,221)	1,288,273
Employee Benefits (510)	1,535,560	1,487,619	5,930,305	6,155,521	(225,216)	1,262,403
Technology Services (520)	835,264	783,114	1,794,269	2,008,253	(213,984)	569,130
Equipment Services (530)	(6,832)	39,553	2,326,526	2,225,682	100,844	140,397
Total Internal Service Funds	3,736,488	3,705,780	12,661,155	13,106,732	(445,577)	3,260,203
TOTAL	50,312,587	55,946,642	107,376,911	110,875,285	(3,498,374)	52,448,268

ORDINANCE 09- 12522

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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, 2009, AND ENDING SEPTEMBER 30, 2010; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the East Naples Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held a workshop and public hearing on the fiscal year 2009-10 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, 2009, and ending September 30, 2010 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, 2010, there is hereby appropriated out of any monies in the treasury of the East Naples Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sum of money shown below:

SPECIAL REVENUE FUND:	
East Naples Bay Special Taxing District	\$255,220

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval by resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements.

Section 4. The Finance Director is authorized to reserve at October 1, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into next fiscal year as additions to the respective budgets.

Section 5. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

Ordinance 09- 12522

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 to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

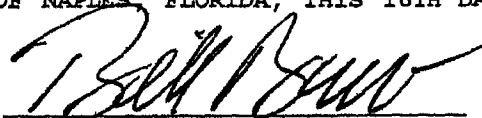
Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

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 adoption at second reading.

APPROVED AT FIRST READING THIS 2nd DAY OF SEPTEMBER, 2009.

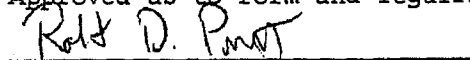
PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.


Bill Barnett, Mayor

Attest:


Tara A. Norman, City Clerk

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12522

Date filed with City Clerk: 9-17-09

ORDINANCE 09-12523

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; 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, 2009, AND ENDING SEPTEMBER 30, 2010; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the City of Naples is required to adopt a budget for the Moorings Bay Special Taxing District and to appropriate funds on an annual basis for the general operation of the Special Taxing District of the City; and

WHEREAS, the City of Naples has held workshops and public hearings on the fiscal year 2009-10 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, 2009, and ending September 30, 2010 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, 2010, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown below:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$50,220

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval by resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions
- (b) Capital Improvements

Section 4. The Finance Director is authorized to reserve at October 1, 2009, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2008-09. 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, 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 to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

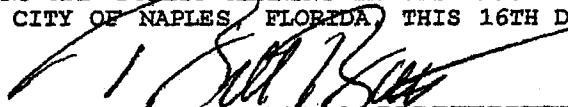
Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

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 adoption at second reading.


APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.



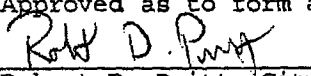
Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2009\09-12523

Approved as to form and legality:



Robert D. Pritt, City Attorney

Date filed with City Clerk: 9-17-09

Agenda Item 2-c (1)
Special Meeting of 09/16/09

ORDINANCE 09- 12520

AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 2, 2009, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, Pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the East Naples Bay Taxing District has been certified by the County Property Appraiser as \$438,656,238.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the East Naples Bay Special Taxing District is .5000, which is 13% under the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District	
0.5000 mills	\$208,362

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 adoption at second reading.

Ordinance 09- 12520

Page 2

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

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 16TH DAY OF SEPTEMBER, 2009.



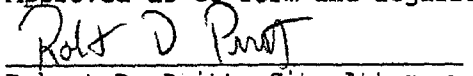
Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09- 12520

Date filed with City Clerk: 9-17-09

Agenda Item 2-c (2)
Special Meeting of 09/16/09

ORDINANCE 09-12521

AN ORDINANCE DETERMINING AND FIXING THE 2009 TAX LEVY AND MILLAGE RATE FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR PROVIDING SUFFICIENT FUNDS FOR THE OPERATIONS OF THE SPECIAL TAXING DISTRICT; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City to adopt a millage rate to be levied after conducting a public hearing, and to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City of Naples, Florida, on September 2, 2009, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, Pursuant to state law, the city must adopt a tentative or final millage rate prior to adopting a tentative or final budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Moorings Bay Taxing District has been certified by the County Property Appraiser as \$1,556,896,673;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2009 tax levy and millage rate for the Moorings Bay Special Taxing District is .0237, representing a 0% increase over the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Moorings Bay Special Taxing District	
0.0237 mills	\$35,054

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.

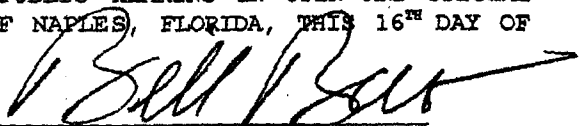
Section 5. This ordinance shall take effect immediately upon adoption at second reading.

APPROVED AT FIRST READING THIS 2ND DAY OF SEPTEMBER, 2009.

Ordinance 09-12521

Page 2

PASSED AND ADOPTED AT SECOND READING AND PUBLIC HEARING IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.



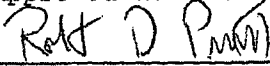
Bill Barnett, Mayor

Attest:



Tara A. Norman, City Clerk

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2009\09-12521

Date filed with City Clerk: 9-17-09

RESOLUTION 09-12512

A RESOLUTION AMENDING THE FINANCIAL POLICY FOR THE CITY AS ADOPTED BY RESOLUTION 08-12140; ADDING THE FUND BALANCE POLICY TO THE FINANCIAL POLICY; REPEALING AND SUPERSEDING CURRENT FINANCIAL POLICY ADOPTED BY RESOLUTION 08-12140; REPEALING AND SUPERSEDING CURRENT FUND BALANCE POLICY ADOPTED BY RESOLUTION 02-9845; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget; and

WHEREAS, the purpose of a set of Financial Policies is to demonstrate that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the City's financial goals and strategies; and

WHEREAS, by Resolution 02-9845, City Council adopted the Fund Balance Policy of the City; and

WHEREAS, in September 2008, by Resolution 08-12140, City Council adopted the Financial Policy of the City; and

WHEREAS, it is appropriate to consider and update this policy during budgetary planning;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the Financial Policy of the City, including policies for budgetary and financial planning, financial reporting, capital improvement, debt management, and fund balance is hereby amended and the amended policy is attached hereto and made a part hereof.

Section 2. That Resolution 08-12140 is hereby repealed and superseded.

Section 3. That Resolution 02-9845 is hereby repealed and superseded.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 16TH DAY OF SEPTEMBER, 2009.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2009\09-12512

Date filed with City Clerk: _____

The city's policy is to annually review the financial policies of the City.
An update to this policy is expected to be presented in September.

Financial Policy



The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Administrative Service Charges will be charged from the General Fund to the major operating funds. The calculation will use a step allocation basis, such that each fund pays its proportionate share of their administrative costs, such as Human Resources, Accounts Payable and City Clerk. At a minimum, the administrative service charge shall be reviewed biannually.
6. After adoption, the budget shall be posted to the City's website.
7. As part of the budget, the City shall review its fees for services. Fees shall be analyzed as to whether we intend to recover full cost of providing the service or when we may charge more or less than full cost. For example, certain recreation fees shall be established to cover the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover full cost of operations.
8. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
9. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.

The city's policy is to annually review the financial policies of the City.
An update to this policy is expected to be presented in September.

10. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
11. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
12. The City shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.
13. The City has adopted a separate policy on Fund Balance. The policy adopted by Resolution 02-9845 in October 2002 is designed to ensure that the city maintains a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Resolution 02-9845 will be revised over time to reflect either changes in accounting practices or changes in funds. By reference, this set of policies is intended to incorporate any future Fund Balance resolutions.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.
2. The City shall prepare monthly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.
2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.

The city's policy is to annually review the financial policies of the City. An update to this policy is expected to be presented in September.

4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$10,000 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.
3. City of Naples will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City of Naples will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.
5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.
6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained.
7. Debt will not be issued for periods longer than the useful life of the project.
8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. Please see Ordinance 08-11973, which was passed in March 2008. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

VI. Fund Balance Policy

1. The City shall retain a General Fund Emergency Reserve Account in an amount of 10% of the prior year General Fund Operating Budget. This account shall be adjusted within 90 days of the end of each fiscal year to be equal to 10% of the closed fiscal year's adopted operating budget. Adjustments to make the Emergency Reserve equal to 10% shall be made through the Undesignated Reserve. The purpose of this reserve account is specifically related to recovery after catastrophic events such as a hurricane.
2. In addition to the Emergency Reserve Account, the General Fund shall retain an Unassigned Fund Balance in an amount between 16% and 30% of the prior year General Fund Operating Budget. Undesignated Fund Balance, alternately called the Undesignated Reserve, is the total of all General Fund Assets, minus all General Fund Liabilities, minus all other Reserve or Designated Accounts.
3. Other reservations of fund balance shall be made in accordance with law or other requirements and shall not be included as part of the General Fund Undesignated Fund Balance.
4. If at the date of calculation, the Undesignated Fund Balance is found to be greater than 30% of the prior year General Fund Operating Budget, the excess amount shall be reported to the City Manager and Council with a recommendation for action. Recommended actions may include:
 - a. Reserve for next year's budget
 - b. Use to pay down outstanding debt
 - c. Reserve to pay down outstanding debt
 - d. Use for capital projects or other one-time costs not funded during current fiscal year
 - e. Reserve for future capital projects or other one-time costs
 - f. Use for unforeseen operating expenditures as approved by City Council.
5. If at the date of calculation, the Undesignated Reserve shall fall below the required 16%, the shortage shall be reported to the City Manager and Council. A plan shall be put in place with the next budget year to begin reserving additional funds until the minimum reserve is met.
6. If, at the date of calculation, the Undesignated Reserve is between the 16% and 30% requirement, the following year's budget may appropriate fund balance for non-recurring expenditures, to the extent that the appropriation does not reduce the Undesignated Reserve below the minimum requirement.
7. All revenues are reserves of the Building Permits fund are restricted for use by state law. The Building Permit fund shall attempt to keep a minimum fund balance of 40%. If the balance is greater than 85%, the city shall follow the action steps in 4, above.

8. The PST Debt (200) and PST Capital (340) funds are considered Capital Project funds and have no minimum unrestricted fund balance requirement.
9. There is no reserve requirement in the East Naples Bay Taxing District (Fund 350) or Moorings Bay Taxing District (Fund 360). It is assumed that revenues shall be collected at the rollback rate annually unless otherwise requested by the district's advisory board. Surplus funds shall be reserved for future dredging projects.
10. The CRA Fund (380) and the Streets Fund (390) shall keep at a minimum 16% of the prior year operating budget but not to exceed 30%, plus future capital as desired. Designating funds for future capital needs shall be annually evaluated, and may be any amount if those funds are for the purpose of future capital needs being funded on a "pay as you go" basis.
11. Non-construction Enterprise funds shall retain a minimum unrestricted net assets in an amount of 8%-16% of the annual budget plus 10% of the net capital assets from the most recent audit. Maximum unrestricted net assets shall be annually evaluated based on future capital needs.
12. Internal Service Funds shall retain sufficient Designated Fund Balance to meet any actuarially determined liability. For the Risk Management Fund, the actuarially determined liability shall follow the 90% discounted funded level. Internal Service Funds shall retain undesignated net assets in an amount of 8%-16% of annual budget plus 10% of net capital assets. The purpose of the undesignated fund balance is to fund future planned capital expenditures, and to mitigate any unusual rate fluctuations. Excess reserves shall be returned to the funds that contributed.
13. All Other Operating Funds of the City, excluding Enterprise Funds, shall retain sufficient Undesignated Fund Balance, in an amount ranging from 8% to 35%, as recommended by the City Manager or his designee. Adjustments shall be made according to the policy recommendations as with the General Fund in Sections 4, 5, and 6.



BUDGET GLOSSARY

- A -

Accrual Basis of Accounting - a method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, if revenue was earned on October 15, but payment was not received until November 15, the revenue would be recorded as revenue in October.

Actuarial - An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Ad Valorem Taxes - Latin for "value-based" tax and commonly referred to as "property tax". This is the tax levied on both real and personal property according to the property's value and the millage (or tax) rate.

AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain city employees.

Annual Budget - A budget applicable to a single fiscal year. Naples annual budget is from October to September.

Appropriation - A legislative authorization to expend a specified sum of money for a specified purpose, for a limited period of times.

Assessed Valuation - A value established for real and personal property for use as a basis for levying property taxes.

Asset - Resources owned or held by a government which has monetary value.

- B -

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget - A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Calendar - The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document - The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Message - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

- C -

Capital Outlay - Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$2,500.

Chargebacks - A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$10,000 and have a useful life of two years or more.

Consumer Price Index (CPI) - Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Depreciation - A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Funds - A proprietary accounting fund in which the services provided are financed and operated like those of a private business. The rate schedules of enterprise funds are generally established to ensure that revenues are adequate to meet all necessary expenses.

- F -

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Naples - 10/1 to 9/30.

Fixed Assets - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

Fund Balance - Fund equity for governmental funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general

governmental functions. These funds may be designated for a particular purpose.

Enterprise Fund - A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

Fiscal Year (FY) - Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fund Balance - The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund - The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption - A tax deferral granted by the Florida State Constitution for homeowners whose permanent residence is the owned property. The first exemption is \$25,000.

- I -

Impact Fee - 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 than the current population, the cost of new facilities necessitated by their arrival.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure - The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.

Interfund Charges - These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfers - The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Funds - The funds established for the financing of goods or services provided by

Glossary (continued)

one department to other departments within the City on a cost reimbursement basis. Examples are the Employee Benefits Fund and the Risk Management Fund.

Homestead Exemption – A statewide exception which is a deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Transfer – Payment from one fund to another fund primarily for services provided.

Internal Service Fund – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial

records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Neutral – To use the same millage rate as levied in the previous the previous budget year. *See Millage Rate.*

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Glossary (continued)

Operating Budget - A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City's daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

Ordinance - A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) - Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services - All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund Types - A group of funds in which the services provided are financed and operated similar to those of a private business. (See Enterprise Funds)

- R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's

economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

-P-

Proprietary Fund - Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

-R-

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days' public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue - Money received by the City from external sources; income.

Revenue Bonds - A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Roll-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars

as received during the previous budget year. New construction is excluded from the roll-back calculation.

Revenue Neutral - The same property tax revenue as received during the previous budget year. *See Roll-Back Millage Rate.*

- S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute - A written law enacted by a duly organized and constituted legislative body.

- T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing - Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes - Charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

Glossary (continued)

Abbreviations/Acronyms

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician
ERT = Emergency Response Team

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board

GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Company name of City's software, which runs the accounting, budget payroll, purchasing, customer billing and permitting programs.

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz
MPB = Municipal Planning Board

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications
ROI = Return on Investment

TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant