

Adopted Budget



**Fiscal Year
2010-2011**

City of Naples, Florida



City of Naples

Principal Officers

Mayor

Bill Barnett

Vice-Mayor

John F. Sorey III

City Council

Doug Finlay

Teresa Heitmann

Gary B. Price II

Sam J. Saad III

Margaret "Dee" Sulick

City Attorney (Contract)

Robert Pritt

City Clerk

Tara Norman

City Manager

A. William Moss

Department Directors

Assistant City Manager

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. Perez

Robin D. Singer

Thomas Weschler

Ronald A. Wallace

Stephen A. Weeks

Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2009

A handwritten signature in black ink, appearing to be 'HR'.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Emery'.

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, 2009. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

CITY OF NAPLES, FLORIDA
 Adopted Budget
 Fiscal Year 2010-11

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Cover photos were provided by Cecilia Varga,
Streets and Stormwater Department



City of Naples

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October 1, 2010

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

Dear Mayor and City Council:

We are pleased to present the adopted budget for the City of Naples for Fiscal Year 2010-11, which commences October 1, 2010. This budget is the product of City Council's guidance, community input, and recommendations of the City Manager and your professional staff.

The budget appropriates expenditures in the amount of \$101.8 million, excluding the Internal Service Funds. City-wide, the budget uses approximately \$6.9 million of reserves, primarily to fund capital or one-time only projects. All funds continue to maintain fund balances that are consistent with adopted policies. This budget represents the fourth year of cutbacks to meet both the state legislated millage rate requirements and the economic slowdown.

Fiscal Year 2010-11 Budget Summary

- The total budget for all funds, including enterprise and capital projects (excluding Internal Service Funds), is \$101.8 million. The General Fund budgeted expenditures are \$34.5 million. This is a reduction of 2.56%, or \$906,533 from the fiscal year 2009-10 budget.
- The budget assumes a millage rate of 1.1800, which is 8.26% less than the rolled back rate of 1.2862, and the same as the 2009-10 millage rate of 1.1800. Because less revenue is received, the millage rate represents a tax decrease from the current fiscal year.
- The budget provides for a continuation of the salary/benefit freeze for all employees, including the recently approved reduction for Police Officers and a mandatory one-week furlough for all other (non-union) employees.

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

- The budget has a net 3 ½ fewer positions than in FY 2009-10. Seven positions have been eliminated and 3 ½ positions have been added.
 - a. Eliminations - In the General Fund, one position in Planning, one position in Human Resources and four positions in the Police and Fire Department are eliminated. In the Water Sewer Fund, one Plant Operator position is eliminated.
 - b. Additions - The new positions include two Firefighters added to the General Fund to enhance coverage and response, and one Equipment Operator and one part-time Administrative Assistant added to the Solid Waste Fund to improve customer service and to support the new single-stream recycling program.
- With minor exceptions, operating departments show a decrease from the current Fiscal Year. The budget reductions increase the possibility that one or more departments may exceed the budgeted expenditures due to unanticipated expenses. However, \$500,000 is provided in the General Fund Contingency line item and may be transferred to departments upon approval of City Council.
- The budget appropriates a portion of the surplus General Fund Balance (referred to as the Tax Stabilization Fund) in the amount of \$447,620 to balance the budget. By policy, the General Fund Emergency Reserve should be \$3.5 million, and the Unassigned General Fund Balance should be a maximum of \$10.6 million. The actual total fund balance as of September 30, 2009 was \$15.7 million. The difference between the fund balance required by policy and the actual fund balance is \$1.6 million. Recommended is the partial appropriation of this Tax Stabilization Fund in FY 2010-11 and the two or three years thereafter.

Additional Budget Comments

No Transfer of Funds from the Public Service Tax Fund to the General Fund

In prior years, a portion of the revenues of the Public Service Tax Fund (Capital Project Fund) was transferred to the General Fund. Although the prior General Fund Sustainability Report anticipated about \$275,000 would be transferred to the General Fund to support operations, the adopted budget retains these funds in the Public Service Tax Fund. Staff recommends that for the upcoming Fiscal Year and thereafter, the Public Service Tax Fund will not be used to support General Fund operations in order to have sufficient funds for infrastructure.

New Telecommunication Tax Revenue

The City's Telecommunications Tax was increased to 5.2% from 3.3% in January 2010. The proposed budget applied the increased portion of the tax to the Public Service Tax Fund, which for FY 2010-11 is expected to be \$720,000. However, because the millage rate was reduced from the proposed 1.23 to 1.18, most of the increased Telecommunications Tax (\$530,415) will be allocated to the General Fund in the adopted budget.

Employee Health Insurance

The appropriation for employee health insurance is a 15% increase for the City. After a Council workshop to discuss the plans, it was decided that the cost increase for each plan's premium would be absorbed 50% by the City and 50% by the employee. The City expects there to be a significant October 1 shift from the city's old plan, a Point of Service plan, to the new (now in its third year) Consumer Driven Health Plan due to its lower premium, making budget estimates for 2010-11 costs less precise than desired.

Challenges of the Fiscal Year 2010-11 Budget

The development of the FY 2010-11 budget without a millage rate increase is a challenge. However, prior year reductions, including a net loss of 63 positions in the past two years, combined with collective bargaining agreements and non-union policies that reduced personnel expenses, have enabled the City to continue with almost the same levels of service as FY 2009-10. Prompt actions and decisions made during the beginning of this fiscal crisis has enabled the City to remain financially secure and balanced with a positive outlook for the future. However, future expenditure reductions, while maintaining a similar level of service, will be more difficult and may impact levels of service.

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

Then, the financial crisis began. National and global effects, such as the failure of banking institutions, insurance companies and manufacturers, caused declines in consumer wealth and consumer spending. The financial crisis brought with it a credit crunch with investment losses in pension and mutual funds due to the subprime loans that they were holding. The overall decline in economic activity and property values negatively affected the revenue of local governments and citizens.

The nation, Florida and Collier County continue to struggle with what has been the worst recession since the Great Depression. Although the recession officially began in December 2007, and may be technically over, governments continue to endure the effects of this severe economic downturn. Challenges in the industrial and service sectors, including real estate and financial institutions, continue to hamper employment growth and consumer spending. The unemployment rate for the County was 11.4% in April 2010, compared to 9.1% a year ago and 5% in April 2008. For the City, Property tax values for the 2010-11 budget are down 7.6% from last year. This follows a decline of 5.6 % in 2009 and a 1.2% decline in 2008.

The mainstream view for the near-term outlook for the nation and Florida shows the economic downturn has likely hit bottom and slow or modest growth will likely occur. But the recovery in the value of property will lag and may require revised strategies to maintain a balanced budget. Unfortunately, continued high unemployment rates are projected through at least 2011.

The City of Naples receives sales tax and other revenues based on population data reported by the Bureau of Economic and Business Research (BEBR). The most recent reports show Naples with a population of 21,651, compared to last year's population of 22,526. (Note that BEBR's data is from April 2009). The seasonal (November through April) population is approximately 32,550.

The federal government created a stimulus and recovery package to aid in the fiscal recovery process. While the City has and will continue to apply for eligible grants that become available. However the level of funding received, for other than transportation projects, has been disappointing.

City 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 2010-11 Budget

Property Tax Reform

In June 2007, in Special Session, the Florida House and Senate passed a two-part Property Tax Reform Bill.

For the City of Naples, the first impact was in FY 2007-08, where the tax reform bill decreased the 2007-08 property tax rate to the 2006-07 rolled back rate, then adjusted down an additional 9%.

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 with 64% state-wide and with an overwhelming 81% in Collier County.

These legislative and constitutional initiatives required local governments to reduce costs where possible, reduce services where practical, and raise other revenues where appropriate. The City of Naples has responded to these mandates while striving to meet expectations of residents and visitors who seek an experience in one of the most desirable communities in the nation.

The state legislature continues to discuss other local government revenue limitations, such as limiting revenue growth to a certain percentage, adding additional restrictions to an increase in taxable value, placing a cap on expenditures, and limiting the amount of unrestricted fund balances that can be kept by a city. Two or more gubernatorial candidates have pledged property tax reductions and/or a cap on local government spending. City staff continues to monitor legislative actions for any new trends.

Budget Development

The planning process for this budget started in December 2009 when City Council reviewed the annual Five-Year General Fund Sustainability Report. That report highlighted the potential budget deficits if current trends continued. In May, City Council considered a tentative plan of action to ensure the budgetary goals for sustainability. In June, City Council reviewed the Five-Year Capital Improvement Program and tentatively agreed to consider the rolled back millage rate (or revenue neutral rate), which was estimated to be 1.2862, compared to the current millage rate of 1.1800. The expectation was that staff would develop a budget with a millage rate that was between the rolled back millage rate and the current millage rate. The proposed budget was presented with a rate of 1.2300, about halfway between the current rate and the rolled back rate.

The rolled back rate, or revenue neutral rate, is the millage rate that will bring in the same amount of revenue as the current fiscal year. By definition, the rolled back rate is not a tax increase. A rate less than the rolled back rate is a decrease in taxes. The term rolled back rate was a very relevant term during periods of increasing property tax values. For example, if taxable values increased by 15%, and the city used the most recent millage rate, it would receive 15% more revenue. Therefore, a city was required to calculate what the millage rate would be if the City was going to receive the same

amount of taxes. This calculated rate, lower than the current rate, the rolled back rate. In current times, with declining property values, the term rolled back rate is confusing, because the rolled back rate is actually higher than the current millage rate.

The City Council was given the proposed budget in July, three weeks prior to the workshop which was held on August 17 to discuss the budget. At that workshop, the following amendments were determined to be appropriate.

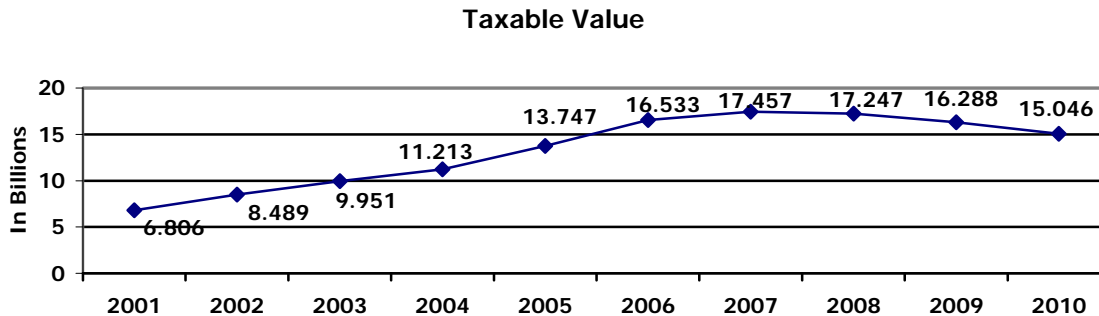
- Reduce millage rate from proposed 1.2300 to 1.1800
- Eliminate two additional positions in the General Fund
- Fund the reduced revenue using the Telecommunications Tax in the General Fund and Fund Balance in the Community Redevelopment Agency Fund

Therefore, this adopted budget uses a millage rate of 1.1800, the same rate as in 2009-10, with no increase in property taxes, fees, or utility rates, except those already directed by the City Code.

Millage Rate

The housing crisis has had less impact in Naples than in many other areas in Florida, with properties losing less value than in other areas of the state. Although property values declined, there are fewer foreclosures within the City limits than in other areas, leaving a solid property tax base, with property owners still paying taxes.

The City taxable value is \$15,046,100,055 compared to last year's value of \$16,287,802,409. This represents a decrease of 7.6%.



General Fund property tax revenue is calculated by multiplying the taxable value by the adopted millage rate, assuming a collection rate of 95%, minus revenue dedicated to the Community Redevelopment Agency (CRA). The preliminary budget was developed with a millage rate of 1.23, but the adopted budget provides for a millage rate of 1.18, 8.26% below the rolled back rate of 1.2862. This rate represents a tax decrease and produces \$1.5 million less property tax revenue to the City than received in FY 2009-10. The average property owner will pay less property tax in 2010.

The General Fund (GF) property tax revenue, using the millage rate of 1.1800, is calculated as follows:

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
	1.1800	\$17,754,398	\$16,866,678	\$585,522	\$16,310,432

If the rolled back rate of 1.2862 had been selected, the tax revenues would have been as follows.

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to GF
	1.2862	19,352,294	\$18,384,679	\$606,308	\$17,778,371

Using the rolled back rate, the General Fund budgeted revenue would have been \$1,467,939 greater than the adopted revenue. That would have eliminated some of the recommended expenditure reductions, the use of the Telecommunications Tax, and the use of the Tax Stabilization Fund.

However, because of Council's direction, including a directive to sustain salary reductions and to reduce capital spending, and the overall decision to reduce the cost of government, this budget was adopted with a millage rate of 1.1800, or 8.26% below rollback.

The City did not discuss a tax increase for this budget. State law governs how a city may increase taxes. An increase up to the allowed growth index may be approved with a majority vote of Council. Up to 10% above that rate requires a super-majority vote (5 of 7). An increase over 10% requires either a unanimous vote of City Council or referendum approval by the electorate.

Other Revenues

Reductions in non-property tax revenues of the City are similar to other governments and have not shown signs of recovery. Investment earnings are very low, at about 1.4%, as the city maintains a conservative investment posture. Other revenues are discussed throughout this document.

Expenditure Discussion

Despite continued reduction of staff, there is a continuing commitment to maintain the level of services that City residents expect. Except for two positions, the eliminated positions were vacant. Some positions are administrative in nature and the essential duties will be reassigned

The following list identifies the personnel additions or deletions for FY 2010-11, the department source and the financial impact that the position has on the budget.

<i>Fund</i>	<i>Department</i>	<i>Title</i>	<i>Estimated Cost/(Savings)</i>
General Fund	Police	2 Police Officers	(155,200)
General Fund	Police	1 Fiscal Analyst	(65,900)
General Fund	Police	1 Records Specialist	(46,600)
General Fund	Planning	1 Planner II	(89,307)
General Fund	Human Resources	Human Resource Generalist	(71,239)
General Fund	Fire	2 Firefighters	144,770
Solid Waste		1 Equipment Operator	54,600
Solid Waste		Part-time Admin Specialist	15,574
Water and Sewer Fund		Plant Operator	(59,800)

Although the above reductions assume that the assigned duties will be handled by another position, or may not be needed due to other economic conditions. For example, in Planning, there has been a steady reduction in requests for services, and in Human Resources, there has been fewer job vacancies. Like the other position reductions over the past three years, there may be a request to re-establish the positions should funds become available.

Current collective bargaining agreements continue the negotiated salary and/or benefit reductions. Non-union employees, including management, will be furloughed for five days without pay. The current agreement with the Fraternal Order of Police, imposed and effective on July 16, 2010, expired shortly afterward, on September 30, 2010. This budget assumes that the terms of the contract continue.

Funds are budgeted to meet employee pension obligations in accordance with pension actuarial reports. The required pension contributions by the City are:

- Police Pension contribution rate increased from 25.74% to 29.19% for a total contribution of \$1,674,992.
- Fire Pension contribution rate decreased from 49.51% to 38.59% for a total contribution of \$1,458,690.
- General Pension contribution rate increased from 14.38% to 15.37% for a total contribution of \$2,490,953.

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, and the City has a set of financial policies that includes a requirement for the maintenance of certain fund balances.

Changes in fund balance are expected. There may be one-time capital expenditures that reduce the fund balance, there may be an intentional plan to reduce a high fund balance to a responsible level, or a fund balance may have increased in recognition of a future capital project. The size of the fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies. A City's bond rating could also be impacted.

By policy, the General Fund Balance consists of a 10% Emergency Reserve, (currently \$3.5 million) and a maximum Unassigned General Fund Balance of 35%, or \$10.6 million. Based on the fund balance policy, the maximum combined Fund Balance should be \$14.1 million.

The General Fund Balance is approximately \$15.7 million. The difference between the maximum required General Fund Balance and the actual General Fund Balance is the surplus fund balance, which has been called the Tax Stabilization Fund. The budget appropriates \$447,620 from the Tax Stabilization Fund and recommends using the remaining Tax Stabilization Fund balance over the next two to three fiscal years to aid during the economic downturn. One generally accepted use of a "rainy day fund" is to protect against reducing service levels due to temporary revenue shortfalls. Since it appears that the City is weathering the worst of the economic crisis as the economy slowly stabilizes, it is considered fiscally responsible to utilize these reserves to help bridge the budget gap. The Building Fund (Fund 110) is also using their reserves to protect against service reductions (i.e. operations) during their decline in this economy. Other funds, including Utility Tax Fund, East Naples Bay Fund, CRA Fund, Streets and Traffic Fund, Water Sewer Construction Fund and Solid Waste Fund are using a small portion of their reserves for capital projects.

General Fund

The City of Naples General Fund provides funding for the traditional services of municipal government. This includes elected officials, administration, police and fire services, parks and parkways, recreation, and planning. 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, 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 mils. For Naples, property taxes represent 50% of the revenue in the General Fund. A change in that revenue source may have a great impact to the overall budget.

The City's property tax typically represents about 11% of the City taxpayers' total property tax bill. The remaining taxes paid by property owners go to Collier County, the School Board, and other taxing districts.

Collier County has committed to provide \$1,000,000 annually for parks and recreation programming for ten years, which replaces their prior funding of \$400,000-\$500,000 annually for beach maintenance. A review of this agreement will take place in May 2011. This budget recommends \$500,000 be used for the beach fund and the other half be allocated to the General Fund for parks and recreation programming.

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. Water and sewer rates are allowed to increase annually in accordance with the Public Service Commission Deflator Index. For FY 2010-11, that rate is 0.56%.

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 from Collier County (only) for \$50, or they may pay at the meters or pay stations on an hourly basis. The June 2010 decision by Collier County to eliminate distribution of County beach parking stickers from City Hall resulted in a City revenue decrease of about \$60,000, related to the sale of the \$50 guest passes.

Solid Waste Fund

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

A significant expansion of service is planned with the introduction of single-stream recycling with replacement of carry-out bins with roll-out carts. This is intended to expand participation in the recycling program and reduce solid waste disposal to the landfill. The City supports the statewide goal to recycle 75% of the solid waste.

The Solid Waste fee typically will increase by the percentage increase of the Consumers Price Index (CPI) effective October 1. The CPI applied was 1.46%. Landfill fees are subject to increase based on the tipping fee charged by the County, although no increase is anticipated.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover the costs of operation, including indirect costs, in this enterprise fund. 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. Reorganization of the City Dock management during FY 09-10 improved both the budget and the operations.

Stormwater Fund

The City's Stormwater Fund is an enterprise fund, created in fiscal year 1993 with the goal of master planning a stormwater discharge system for the City of Naples, providing water quality monitoring, street sweeping, and repairing the existing stormwater system. Revenues for this fund are generated from the \$12.01 per month per equivalent residential unit on the customer's utility bill. In accordance with City Code the Stormwater fee increases annually in accordance with the Consumer Price Index (CPI) effective October 1. The CPI applied was 1.46%.

Tennis Fund

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

In fiscal year 2005-06, the City received a commitment for a five-year contribution to 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. The fund is now using the restricted reserve to make the debt payments. Because the tennis courts provide a public benefit for 30% of court time, the General Fund provides a financial subsidy.

Building Permit Fund

The Building Permit Fund was established as a special revenue fund separate from the General Fund to ensure compliance with Florida Statute 166.222, which restricts the use of building permit revenue to the inspections and enforcement of the provisions of the building code.

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

In addition to the positions showing in this fund, the Building Permit Fund pays for two of the four Fire Inspector positions that are part of the Police and Fire Department, because they are directly associated with building plan review and permitting activity.

East Naples Bay and Moorings Bay Taxing Districts

The City of Naples maintains two special taxing district funds: Moorings Bay and East Naples Bay. These dependent taxing districts were established to finance dredging, operations and maintenance of bay areas. The millage rate for Moorings Bay district will increase slightly to stay at the rolled back rate, but East Naples Bay's increase will be constrained to .5000 mills, which is 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 3rd Street South.

The purpose of the CRA is to implement the Redevelopment Plan by using tax increment revenue to fund capital improvements and operating expenses within the District.

Streets and Traffic Fund

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

Proceeds of the five-cent gas tax must be expended on street projects authorized in the capital improvement section of the City's Comprehensive Plan.

Internal Service Funds

The City has four Internal Service Funds. They include:

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

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

Funds not Budgeted

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

shows the available impact fee balances as of October 1, 2010. The plans to use these are shown in the Impact Fee Study.

	<i>Police Impact Fee</i>	<i>Fire Impact Fee</i>	<i>Recreation Impact Fee</i>
10/1/2010 Projected Balance	\$66,000	\$52,000	\$31,000

Administrative Service Charge

In FY 2009-10, the City Council authorized a change in the method used to calculate the Administrative Service Charge, the fee charged to non-general funds for using administrative services such as Human Resources, Finance and Purchasing. This method will be continued for FY 2010-11, using the same fees. In FY 2009-10, City Council agreed that only the Solid Waste Fund and the Water/Sewer Fund would be charged a payment in lieu of taxes (PILOT). The Dock Fund formerly contributed \$107,000 as a PILOT.

Development of the Budget

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

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

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 canal dredging or sewer line extensions, are processed as received. Currently, there is a pending request for a dredging project in the Port Royal neighborhood, and the proposed installation of a sanitary sewer collection system in the Bembury Subdivision.

A significant part of the budgetary process is the preparation and review of the Five-Year Capital Improvement Program (CIP). This document is prepared by June 1 of each year, then reviewed and modified by City Council. The development of the Capital Improvement Program balances needed capital equipment and infrastructure repair and improvements with potential funds. The CIP projects revenue and expenditures over a five-year period in order to develop a realistic and fundable capital program.

The City requests grant funding from many agencies, including Department of Environmental Protection, Collier County, South Florida Water Management District and others. Integration of these funding requests is part of the budgeting process. Grant funds are budgeted only if it is determined that such funds will be received. Mid-year adjustments are made for grants awarded during the fiscal year.

The Community Redevelopment Agency budget and work plan was presented to City Council on June 1 in accordance with the by-laws of the CRA.

A major part of the budget process is the annual Sustainability Report, prepared for the General Fund and the CRA fund. For the General Fund, this is a five-year projection of what could happen if certain trends continue. For the CRA Fund, this is a projection for its remaining term, to determine what could happen financially and when funding will be available for specific capital projects. Sustainability Reports are brought to Council at a workshop, where they are discussed and reviewed to provide an initial budget guide.

Conclusion

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

While there have been significant challenges in the development of the FY 2010-11 budget, City Council's decisions over the past three years have created a sustainable level of services supported by available sources of revenue, without a tax increase. The number of employees is equal to the level in 1988, but reorganization, reassignment of responsibilities, and the willingness of employees to provide the best level of service possible have minimized a reduction of service to the citizens of Naples.

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

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

Respectfully Submitted,



A. William Moss
City Manager

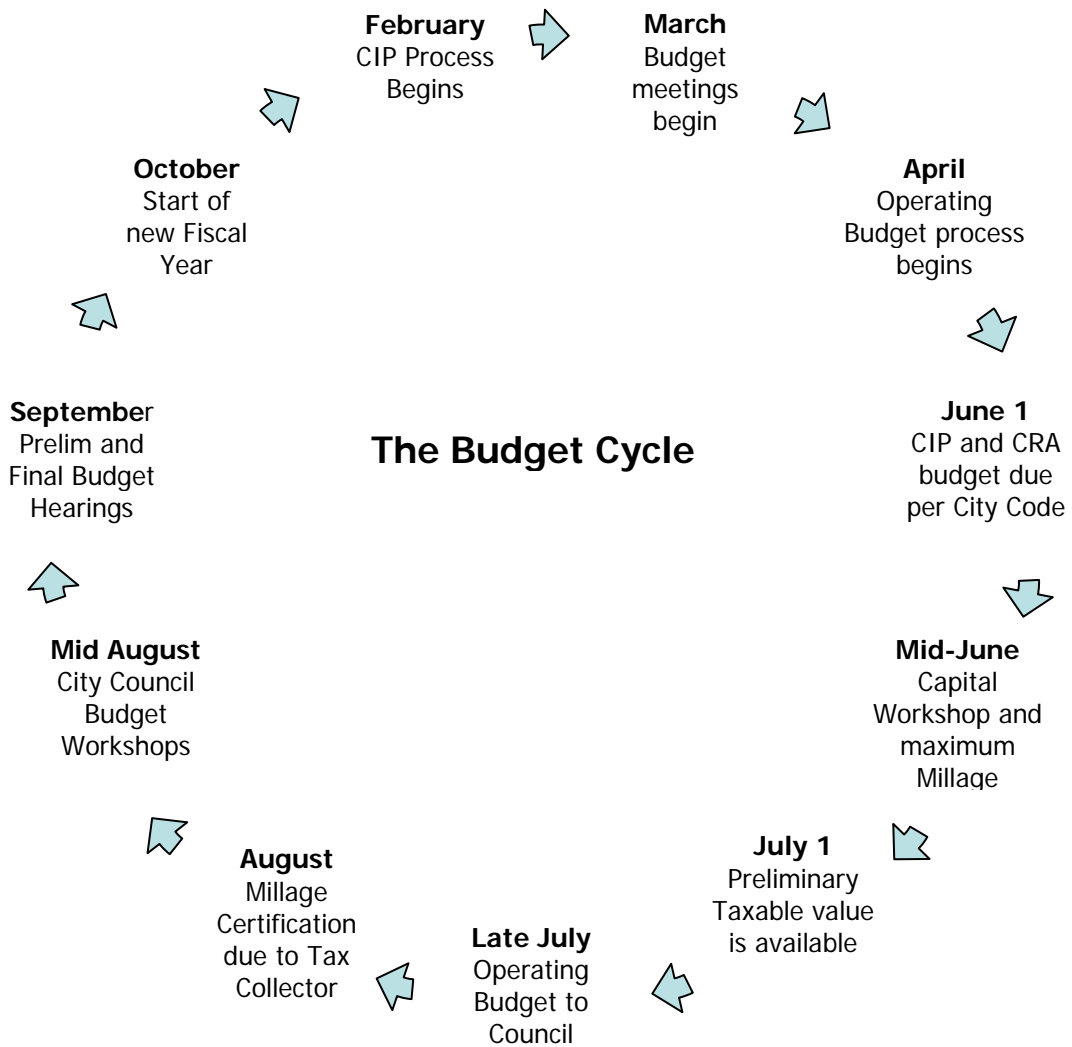


City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2010-11

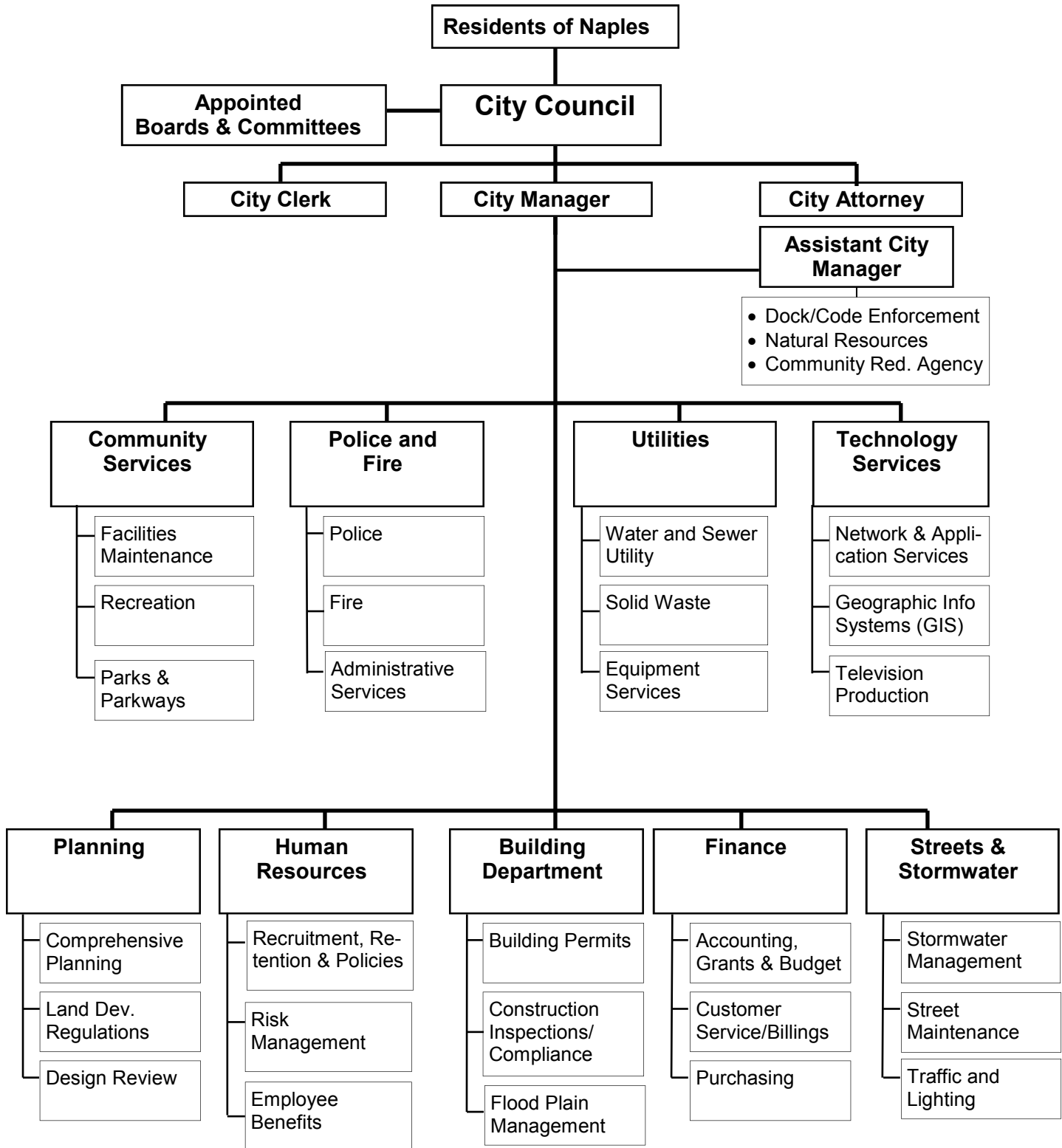
January 11, 2010	Distribute and publish Budget Planning Calendar
February 15, 2010	Finance to distribute Capital Improvement Project forms and instructions to departments
March 5 2010	Friday 9-11 AM Director budget meeting (First and last Fridays during budget preparation process)
March 15, 2010	Budget Priorities/City Council Recommendations due
April 2, 2010	Finance to distribute Operating Budget forms and instructions to departments
May 3, 2010	Draft Capital Improvement Project document to City Manager for final review
May 5, 2010	Community Redevelopment Agency (CRA) and Internal Service Fund Budgets with goals and performance measures, due to Finance
May 22, 2010	All other Operating Budget requests due to Finance
May 31, 2010	Deliver CIP and CRA budget to City Council (City Code 2-691)
June 3, 4, 10, 11	City Manager meets with Directors on Operating Budgets
June 14, 2010	Council Workshop on CIP, CRA Budget and maximum millage rate
July 1, 2010	Collier County to Certify Taxable Value
July 23, 2010	Deliver Preliminary Operating Budget to City Council
July 30, 2010	Deadline to send DR 422 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
August 16, 2010	Budget Workshops
August 20, 2010	TRIM notices mailed by Collier County
September 1, 2010	Tentative Budget Hearing 5:05 pm
September 10-13, 2010	Dates to advertise the Final Hearing
September 15, 2010	Final Budget Hearing 5:05 pm
October 1, 2010	Start of Fiscal Year 2010-11



City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2010-11



City of Naples Budget Organizational Chart



This chart represents the functional operations of the City of Naples as budgeted. For more information about the organization structure, see the Naples City Code Section 2.

Changes in Fund Balance Fiscal Year 2010-11

The following spreadsheet shows the actual September 2009 fund balance and the projected fund balance for September 2010. The budgeted September 30, 2011 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions.

Fund Title	Actual 9/30/2009 Fund Balance	Projected 9/30/2010 Fund Balance	FY 10-11 Budget		Net Change	Budgeted 9/30/2011 Fund Balance
			Revenues	Expenditures		
General Fund	\$12,199,223	\$12,401,211	\$34,031,270	\$34,478,890	(\$447,620)	\$11,953,591
Special Revenue Funds						
Building Permits (110)	4,673,287	4,448,361	2,256,574	2,684,218	(427,644)	4,020,717
Community Dev. Block Grant (130)	9,229	19,229	130,434	120,434	10,000	29,229
Utility Tax/ Debt Service (200)	1,282,620	1,574,269	4,611,723	5,025,809	(414,086)	1,160,183
Capital Projects Fund (340)	5,139,967	4,228,033	3,196,092	3,486,235	(290,143)	3,937,890
East Naples Bay District (350)	898,535	1,064,565	2,192,700	3,255,250	(1,062,550)	2,015
Moorings Bay District (360)	978,423	1,010,483	47,610	55,250	(7,640)	1,002,843
Community Redevelopment (380)	3,192,324	2,538,597	2,317,733	3,453,312	(1,135,579)	1,403,018
Streets and Traffic (390)	4,440,719	3,852,452	1,904,911	2,569,114	(664,203)	3,188,249
Total Special Revenue Funds	\$20,615,104	\$18,735,989	\$16,657,777	\$20,649,622	(\$3,991,845)	\$14,744,144
Enterprise Funds						
Water and Sewer (420)	15,745,239	13,959,309	30,663,400	28,945,030	1,718,370	15,677,679
Naples Beach Fund (430)	959,263	1,197,147	1,433,400	1,363,798	69,602	1,266,749
Water Sewer Construction (440)	9,632,569	6,065,910	1,000	3,700,000	(3,699,000)	2,366,910
Solid Waste Fund (450)	4,940,662	5,334,437	6,323,450	7,214,487	(891,037)	4,443,400
City Dock Fund (460)	6,164	52,587	1,063,800	964,780	99,020	151,607
Storm Water Fund (470)	4,037,161	2,658,013	4,170,000	3,936,475	233,525	2,891,538
Tennis Fund (480)	243,291	329,490	497,400	541,961	(44,561)	284,929
Total Enterprise Funds	\$35,564,349	\$29,596,893	\$44,152,450	\$46,666,531	(\$2,514,081)	\$27,082,812
Internal Service Funds						
Risk Management (500)	1,604,619	1,522,384	2,923,390	2,936,230	(12,840)	1,509,544
Employee Benefits (510)	1,076,862	547,445	5,779,554	5,755,333	24,221	571,666
Technology Services (520)	835,264	783,114	1,930,180	1,949,506	(19,326)	763,788
Equipment Services (530)	125,483	260,139	2,408,023	2,376,965	31,058	291,197
Total Internal Service Funds	3,642,228	3,113,082	13,041,147	13,018,034	23,113	3,136,195
TOTAL	\$72,020,904	\$63,847,175	\$107,882,644	\$114,813,077	(\$6,930,433)	\$56,916,742

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 (110), reserves exceed desired thresholds, so the use is designed to reduce balances and maintain current rates. The Utility Tax Fund (200) is using \$414,086 of fund balance to fund capital projects in the 340 fund; the purpose of the 200 fund is to provide a source of funds for capital. In the East Naples Bay Fund (350), a planned dredging project will consume its fund balance, and require a loan of up to \$2 million.

The CRA fund (380) has a planned use of reserves for capital projects, however, the decrease in property values made the use of fund balance more extreme than planned.

The Streets and Traffic Fund (390) uses \$664,203 of its projected \$3.8 million fund balance to complete ongoing capital projects, but this use is not sustainable and is not planned to be.

Enterprise Funds

The Water Sewer Bond fund (440) is using fund balance as part of a planned integrated water resource plan. As a bond fund, the intent is to deplete the fund balance. The Solid Waste Fund assumes the use of nearly \$900,000 due to major capital needs. The Tennis Fund is using reserved fund balance for a debt repayment. These funds were reserved from a prior donation.

City of Naples
FY 2010-11 Revenue by Fund
(With Actual Revenue from Prior Years)

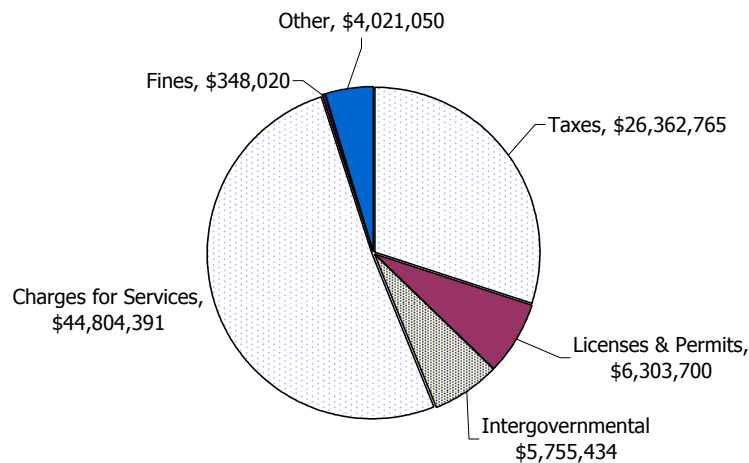
Fund Description	2007-08 Actual	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	Change from 2009-10
001 General Fund	33,853,479	38,632,930	35,385,423	34,031,270	(1,354,153)
Governmental Funds	\$33,853,479	\$38,632,930	\$35,385,423	\$34,031,270	(\$1,354,153)
110 Building Permits Fund	3,535,458	2,492,498	2,423,907	2,256,574	(167,333)
130 Community Dev. Block Grant	10,000	128,691	252,167	130,434	(121,733)
Special Revenue Funds	\$3,545,458	\$2,621,189	\$2,676,074	\$2,387,008	(\$289,066)
200 Public Serv Tax/ Debt Service	3,707,751	11,079,740	4,041,004	4,611,723	570,719
340 Capital Project Funds	2,219,180	2,216,436	1,718,772	3,196,092	1,477,320
Debt/Capital Funds	\$5,926,931	\$13,296,176	\$5,759,776	\$7,807,815	\$2,048,039
350 East Naples Bay District	270,134	264,362	216,350	2,192,700	1,976,350
360 Moorings Bay District	93,669	57,370	44,305	47,610	3,305
380 Community Redevelopment	3,210,230	9,914,199	2,875,577	2,317,733	(557,844)
390 Streets and Traffic	4,442,778	2,667,515	3,242,193	1,904,911	(1,337,282)
Capital Project Funds	\$8,016,811	\$12,903,446	\$6,378,425	\$6,462,954	\$84,529
420 Water and Sewer Fund	26,594,234	28,850,224	30,630,320	30,663,400	33,080
430 Naples Beach Fund	1,577,003	1,757,115	1,520,740	1,433,400	(87,340)
440 Water Sewer Bond Fund	10,055,758	237,901	415,400	1,000	(414,400)
450 Solid Waste Fund	6,509,214	6,527,669	6,300,450	6,323,450	23,000
460 City Dock Fund	1,782,478	1,266,967	1,155,900	1,063,800	(92,100)
470 Storm Water Fund	4,861,353	6,034,015	3,891,548	4,170,000	278,452
480 Tennis Fund	588,820	554,215	601,700	497,400	(104,300)
Enterprise Funds	\$51,968,860	\$45,228,106	\$44,516,058	\$44,152,450	(\$363,608)
500 Self Insurance	3,091,223	3,004,598	2,610,055	2,923,390	313,335
510 Health Benefits	6,986,123	6,051,896	5,930,305	5,779,554	(150,751)
520 Technology Services	1,984,353	2,044,364	1,794,269	1,930,180	135,911
530 Equipment Services	2,572,054	2,470,601	2,326,526	2,408,023	81,497
Internal Service Funds	\$14,633,753	\$13,571,459	\$12,661,155	\$13,041,147	\$379,992
TOTAL	\$117,945,292	\$126,253,306	\$107,376,911	\$107,882,644	\$505,733

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.

FY 2010-11 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 \$26 million, includes ad valorem taxes, sales taxes and utility taxes. "Charges for Services" primarily consists of Enterprise Fund revenues, such as charges to dock and tennis club customer 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	20,680,815	4,295,500	3,023,500	1,622,060	259,720	428,967	30,310,562
110 Building Permits Fund	0	1,933,200	0	266,374	0	57,000	2,256,574
130 Community Dev. Block Grant	0	0	130,434	0	0	0	130,434
200 Public Serv. Tax/Debt Service	3,537,190	0	0	0	0	1,074,533	4,611,723
340 Capital Project Funds	0	0	0	0	0	277,600	277,600
350 East Naples Bay District	188,500	0	0	0	0	4,200	192,700
360 Moorings Bay District	35,010	0	0	0	0	12,600	47,610
380 Community Redevelopment	556,250	0	1,700,000	0	0	47,600	2,303,850
390 Streets and Traffic	1,365,000	75,000	350,000	0	0	59,600	1,849,600
420 Water and Sewer Fund	0	0	0	30,169,100	0	494,300	30,663,400
430 Naples Beach Fund	0	0	551,500	771,500	86,500	23,900	1,433,400
440 Water/Sewer Capital Fund	0	0	0	0	0	1,000	1,000
450 Solid Waste Fund	0	0	0	6,264,000	0	59,450	6,323,450
460 City Dock Fund	0	0	0	1,060,500	1,800	1,500	1,063,800
470 Storm Water Fund	0	0	0	4,100,000	0	70,000	4,170,000
480 Tennis Fund	0	0	0	442,100	0	2,800	444,900
500 Risk Management	0	0	0	0	0	19,200	19,200
510 Health Benefits	0	0	0	0	0	1,374,950	1,374,950
520 Technology Services	0	0	0	0	0	5,850	5,850
530 Equipment Services	0	0	0	108,757	0	6,000	114,757
* TOTAL	\$26,362,765	\$6,303,700	\$5,755,434	\$44,804,391	\$348,020	\$4,021,050	\$87,595,360
	<i>30.1%</i>	<i>7.2%</i>	<i>6.6%</i>	<i>51.1%</i>	<i>0.4%</i>	<i>4.6%</i>	<i>100.0%</i>



*Excludes interfund charges and transfers of approximately \$20 million

City of Naples
FY 2010-11 Expenditures by Fund
(With Actual Expenditures from Prior Years)

Fund Description	2007-08 Actual	2008-09 Actual	2009-10 Adopted	2010-11 Adopted	Change from 2009-10
001 General Fund	38,488,642	37,571,313	35,385,423	34,478,890	(906,533)
Governmental Funds	\$38,488,642	\$37,571,313	\$35,385,423	\$34,478,890	(\$906,533)
110 Building Permits Fund	3,535,458	3,167,064	2,600,423	2,684,218	83,795
130 Community Dev. Block Grant	0	118,691	252,167	120,434	(131,733)
Special Revenue Funds	\$3,535,458	\$3,285,755	\$2,852,590	\$2,804,652	(\$47,938)
200 Utility Tax/ Debt Service	3,706,015	10,841,935	4,036,951	5,025,809	988,858
340 Capital Project Funds	3,291,965	2,900,190	2,121,245	3,486,235	1,364,990
Debt/Capital Funds	\$6,997,980	\$13,742,125	\$6,158,196	\$8,512,044	\$2,353,848
350 East Naples Bay District	89,607	160,635	255,220	3,255,250	3,000,030
360 Moorings Bay District	25,358	36,700	50,220	55,250	5,030
380 Community Redevelopment	7,358,628	6,449,875	2,636,805	3,453,312	816,507
390 Streets and Traffic	3,254,768	3,133,164	3,542,080	2,569,114	(972,966)
Capital Project Funds	\$10,728,361	\$9,780,374	\$6,484,325	\$9,332,926	\$2,848,601
420 Water and Sewer Fund	35,371,306	26,030,595	31,633,848	28,945,030	(2,688,818)
430 Naples Beach Fund	1,717,186	1,755,522	1,334,505	1,363,798	29,293
440 Water Sewer Bond Fund	130,259	530,831	2,575,000	3,700,000	1,125,000
450 Solid Waste Fund	6,195,343	5,919,479	6,098,187	7,214,487	1,116,300
460 City Dock Fund	2,051,730	1,356,951	965,617	964,780	(837)
470 Storm Water Fund	1,833,202	2,088,938	3,736,293	3,936,475	200,182
480 Tennis Fund	508,322	499,739	544,227	541,961	(2,266)
Enterprise Funds	\$47,807,348	\$38,182,055	\$46,887,677	\$46,666,531	(\$221,146)
500 Self Insurance	2,870,714	2,773,421	2,717,276	2,936,230	218,954
510 Health Benefits	6,299,372	6,510,596	6,155,521	5,755,333	(400,188)
520 Technology Services	2,027,259	2,010,837	2,008,253	1,949,506	(58,747)
530 Equipment Services	2,685,015	2,328,188	2,225,682	2,376,965	151,283
540 Construction Management	977,597	0	0	0	0
Internal Service Funds	\$14,859,957	\$13,623,042	\$13,106,732	\$13,018,034	(\$88,698)
TOTAL	\$122,417,746	\$116,184,664	\$110,874,943	\$114,813,077	\$3,938,134

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

**FISCAL YEAR 2010-11
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	07/08 ACTUALS	08/09 ACTUALS	09/10 ADOPTED BUDGET	09/10 ESTIMATED ACTUAL	10/11 ADOPTED BUDGET
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	26,695,173	27,317,729	25,254,480	25,330,282	25,036,534
10-30 OTHER SALARIES	951,486	750,375	760,466	911,696	860,819
10-32 STATE INCENTIVE PAY	83,749	86,860	87,780	85,660	85,500
10-40 OVERTIME	1,275,144	1,003,753	1,218,645	1,186,237	1,179,887
10-41 SPECIAL DUTY PAY	173,015	144,785	165,000	165,500	165,500
10-42 HOLIDAY PAY	299,119	468,257	357,022	270,117	260,097
10-43 TSA GRANT OVERTIME	19,033	0	145,920	0	0
25-01 FICA	2,184,976	2,200,365	1,900,148	1,988,828	1,904,571
25-03 RETIREMENT CONTRIBUTIONS	3,351,574	4,873,364	5,563,469	5,687,954	5,337,751
25-04 LIFE/HEALTH INSURANCE	5,521,591	4,871,620	4,629,797	4,004,784	4,393,212
25-07 EMPLOYEE ALLOWANCES	112,180	125,933	121,649	114,875	123,089
25-13 EARLY RETIREMENT INCENTIVE	175,664	97,491	213,491	97,491	97,491
25-22 STATE INSURANCE PREMIUM TAX	1,949,641	2,016,132	0	0	0
TOTAL PERSONAL EXPENSES	\$42,792,345	\$43,956,664	\$40,417,867	\$39,843,424	\$39,444,451
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	781,335	761,788	980,766	938,290	957,425
30-01 CITY ADMINISTRATION	4,038,454	4,041,475	3,598,285	3,598,285	3,598,285
30-02 HOUSING ALLOWANCE	750	0	0	0	0
30-05 COUNTY LANDFILL	1,386,566	1,240,752	1,732,131	1,639,615	1,612,000
30-07 SMALL TOOLS	18,430	19,117	19,500	24,500	19,500
30-10 AUTO MILEAGE	1,258	195	1,000	700	700
30-20 FIELD TRIPS	12,725	10,641	16,000	14,000	13,000
30-21 FLEISCHMANN PARK	33,595	13,958	35,000	35,000	35,000
30-31 TV PRODUCTION EXPENDITURE	22,523	14,693	20,000	20,000	19,240
30-40 CONSTRUCTION MGT FEE	981,920	0	0	0	0
30-51 BOTTLED WATER	20,146	14,385	20,000	15,000	20,000
30-91 LOSS ON FIXED ASSETS	15,406	107,801	0	0	0
31-00 PROFESSIONAL SERVICES	322,870	338,978	578,711	609,211	408,620
31-01 PROFESSIONAL SERVICES-OTHER	840,469	715,173	792,245	816,525	1,109,845
31-02 ACCOUNTING & AUDITING	83,155	94,000	88,500	88,642	88,500
31-04 OTHER CONTRACTUAL SVCS	4,031,263	3,560,711	4,264,431	3,949,703	3,991,545
31-07 MEDICAL SERVICES	38,157	24,577	35,982	35,982	32,000
31-08 DENTAL PROGRAM	315,207	314,862	308,767	270,120	267,680
31-10 FEMA MAP- ENGINEERING	48,568	48,770	0	34,002	0
31-13 STOP LOSS PREMIUMS	388,062	455,129	449,790	545,180	596,240
31-14 LONG TERM DISABILITY	91,299	95,255	111,936	102,770	98,250
31-15 LIFE INSURANCE	312,618	317,232	308,400	298,880	290,360
31-16 VISION INSURANCE	33,082	39,122	39,064	39,870	27,610
31-23 CULTURAL ARTS-THEATRE	39,862	43,706	40,000	40,000	40,000
31-41 CITY MANAGER SEARCH	15,907	0	0	0	0
31-42 GAS TAX OVERLAY	487,998	384,146	500,000	639,700	500,000
31-43 LAWN LANDSCAPE CERTIFICATION	0	15,628	10,000	10,000	10,000
31-50 ELECTION EXPENSE	1,460	40	59,000	45,000	0
31-51 DOCUMENT IMAGING	4,003	2,152	7,000	7,000	7,000
32-01 CITY ATTORNEY	255,294	203,522	292,630	275,000	270,000
32-04 OTHER LEGAL SERVICES	17,033	14,612	22,900	20,867	14,000
32-10 OUTSIDE COUNSEL	237,373	104,234	174,000	174,000	174,000
32-12 LABOR ATTORNEY	43,868	8,479	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	1,964,530	2,168,546	2,040,000	2,040,000	2,040,000
40-00 TRAINING & TRAVEL COSTS	181,415	156,991	187,840	188,120	194,670
40-03 SAFETY	14,612	10,443	21,500	20,200	15,500
40-04 SAFETY PROGRAMS	445	628	640	500	0
41-00 COMMUNICATIONS	246,489	240,298	259,142	221,782	192,194
41-01 TELEPHONE	16,174	13,747	21,927	17,356	77,455
41-02 FAXES & MODEMS	19,769	15,238	20,592	17,980	20,528
41-03 RADIO & PAGER	1,821	451	800	800	920
42-00 TRANSPORTATION	62,408	31,290	46,000	46,000	56,000
42-02 POSTAGE & FREIGHT	86,980	100,453	101,300	98,400	72,400
42-10 EQUIP. SERVICES - REPAIRS	1,504,665	1,815,001	1,622,259	1,662,176	1,566,200
42-11 EQUIP. SERVICES - FUEL	964,087	568,644	611,344	593,400	727,065
43-01 ELECTRICITY	3,275,683	3,380,470	3,766,620	2,939,300	3,418,800

**FISCAL YEAR 2010-11
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	07/08	08/09	09/10	09/10	10/11
ACCOUNT DESCRIPTION	ACTUALS	ACTUALS	ADOPTED BUDGET	ESTIMATED ACTUAL	ADOPTED BUDGET
43-02 WATER, SEWER, GARBAGE	669,947	758,173	746,988	706,774	741,019
44-00 RENTALS & LEASES	71,155	78,000	132,024	122,050	69,840
44-01 BUILDING RENTAL	212,479	214,104	264,587	264,587	259,575
44-02 EQUIPMENT RENTAL	49,563	49,637	67,530	69,030	67,530
45-01 UNEMPLOYMENT COMPENSATION	30,238	110,003	105,000	85,000	85,000
45-02 HEATH CLAIMS PAID	3,769,831	3,974,175	3,409,897	3,222,360	3,000,000
45-03 PRESCRIPTION CLAIMS	884,943	941,088	716,054	669,510	650,000
45-04 HEALTHCARE REIMBURSEMENT	0	(9,792)	174,000	230,000	250,000
45-06 EMPLOYEE FLEX PLAN	77,178	109,320	100,000	150,000	150,000
45-09 HEALTH/FITNESS REIMBURSEMENT	12,668	13,024	12,480	16,800	18,000
45-10 WORKERS COMP STATE ASSESS	44,363	42,211	50,000	45,000	50,000
45-11 WORKERS COMPENSATION	744,274	630,654	623,920	598,920	682,510
45-20 GENERAL LIABILITY	590,383	288,620	498,700	498,700	434,910
45-21 AUTO COLLISION	233,235	222,403	245,070	245,070	210,700
45-22 SELF INS. PROPERTY DAMAGE	4,131,476	4,262,516	3,439,793	3,464,793	4,042,620
45-23 REIMBURSEMENTS/REFUNDS	(392,662)	(354,751)	0	0	0
46-00 REPAIR AND MAINTENANCE	841,832	840,068	901,793	963,923	815,085
46-02 BUILDINGS & GROUND MAINT.	265,060	227,231	279,440	229,965	244,990
46-03 EQUIP. MAINT. CONTRACTS	15,476	19,984	25,300	25,300	21,800
46-04 EQUIP. MAINTENANCE	514,088	536,265	585,850	579,850	577,000
46-05 STORM REPAIR COSTS	68,189	0	15,000	15,000	15,000
46-06 OTHER MAINTENANCE	42,714	50,609	80,000	75,000	75,000
46-07 MARINE SIGN MAINTENANCE	5,315	0	5,500	0	0
46-08 LAKE MAINTENANCE	2,500	3,170	10,000	10,000	10,000
46-09 STREET LIGHT & POLE MAINTENANCE	17,770	42,621	30,000	30,000	30,000
46-10 SUBLET REPAIR COSTS	191,453	178,333	171,000	201,945	220,000
46-12 ROAD REPAIRS	90,648	41,343	115,000	110,000	95,000
46-13 ROAD REPAIRS	87,705	150,715	200,000	200,000	200,000
46-14 HYDRANT MAINTENANCE	549	18	1,500	1,500	5,500
46-15 RED TIDE CLEAN UP	8,120	0	50,000	0	50,000
46-16 HARDWARE MAINTENANCE	24,330	10,063	18,800	18,800	14,679
46-17 SOFTWARE MAINTENANCE	152,584	161,755	178,982	178,982	205,957
46-18 PRINTERS	2,486	0	0	0	0
47-00 PRINTING AND BINDING	74,278	60,920	94,370	106,260	103,060
47-01 LEGAL ADS	48,502	40,868	53,500	42,500	45,500
47-02 ADVERTISING (NON LEGAL)	17,726	12,380	22,950	21,500	22,650
47-05 PHOTOS & VIDEO	745	176	750	1,300	750
47-06 DUPLICATING	13,162	8,800	16,450	15,450	17,450
47-07 NAPLES ANNUAL REPORT	162	0	0	0	0
49-00 OTHER CURRENT CHARGES	1,554,662	104,349	26,400	19,400	21,900
49-02 TECHNOLOGY SERVICES	1,923,684	2,020,814	1,785,139	1,785,139	1,879,490
49-04 EMPLOYEE DEVELOPMENT	384	1,656	3,000	3,000	14,675
49-05 SPECIAL EVENTS	154,319	154,624	145,400	148,600	153,000
49-06 AWARDS	36,524	17,204	25,700	30,000	25,700
49-07 EMPLOYEE RECOGNITION	1,027	1,247	1,200	1,200	1,200
49-08 HAZARDOUS WASTE DISPOSAL	3,683	5,000	4,560	4,560	4,710
51-00 OFFICE SUPPLIES	96,410	88,580	106,750	102,687	96,775
51-01 STATIONERY & PAPER	3,089	3,378	2,350	2,350	2,350
51-02 OTHER OFFICE SUPPLIES	3,906	4,314	5,500	6,000	5,500
51-06 RESALE SUPPLIES	69,433	58,560	68,000	65,000	65,000
52-00 OPERATING SUPPLIES	662,745	738,066	687,253	739,716	710,630
52-01 MINOR OPERATING EQUIPMENT	14,696	12,720	15,700	15,700	15,700
52-02 FUEL	1,998,041	995,758	1,182,290	1,147,226	1,297,457
52-03 OIL & LUBE	23,448	21,962	27,500	24,300	28,000
52-04 BATTERIES	8,279	8,783	10,300	10,300	10,300
52-06 TIRES	166,810	175,061	180,000	180,000	180,000
52-07 UNIFORMS	126,148	112,768	130,262	125,276	123,460
52-08 SHOP SUPPLIES	23,410	(1,300)	9,000	9,000	9,000
52-09 OTHER CLOTHING	37,025	26,974	24,626	26,345	28,830
52-10 JANITORIAL SUPPLIES	75,745	64,789	70,600	62,300	69,200
52-21 NEW INSTALLATION SUPPLIES	292,113	289,516	300,000	600,000	450,000
52-22 REPAIR SUPPLIES	129,143	222,020	220,000	220,000	220,000
52-23 VESTS	5,000	3,462	4,000	4,000	4,000
52-41 POOL - OPERATING SUPPLIES	12,727	18,383	20,000	20,000	25,000

**FISCAL YEAR 2010-11
BUDGET EXPENDITURE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

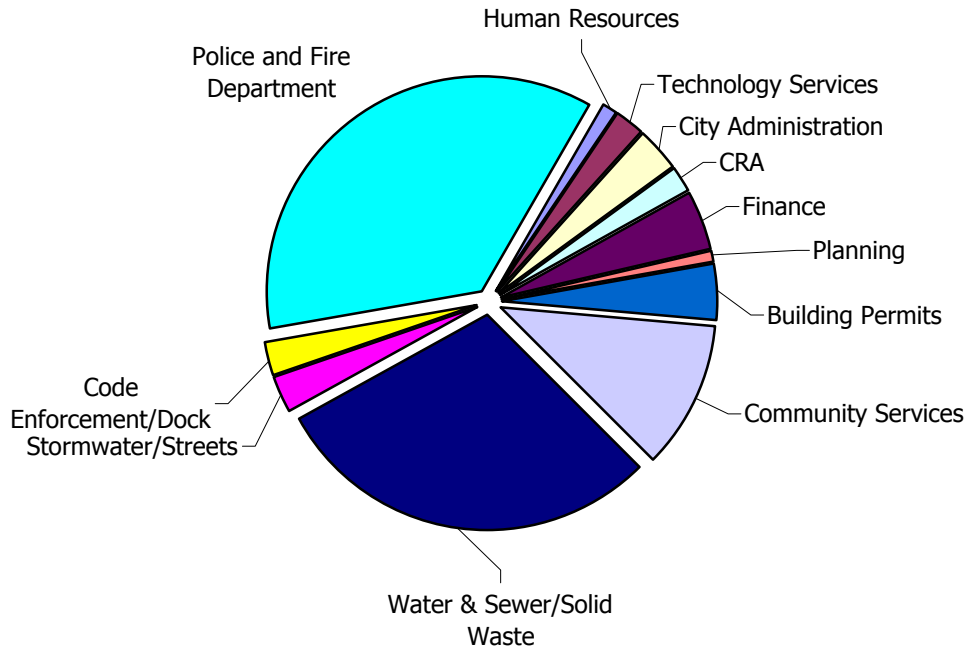
ACCOUNT DESCRIPTION	07/08 ACTUALS	08/09 ACTUALS	09/10 ADOPTED BUDGET	09/10 ESTIMATED ACTUAL	10/11 ADOPTED BUDGET
52-42 BAND SHELL OPERATING SUPPLIES	2,807	3,980	6,000	6,000	8,000
52-51 DUMPSTERS	77,250	80,333	90,000	73,500	90,000
52-80 CHEMICALS	1,954,283	2,402,051	2,898,216	2,694,916	2,827,400
52-99 INVENTORY (OVER/SHORT)	17,371	(48,693)	0	0	0
54-00 BOOKS, PUBS, SUBS, MEMBS	1,430	1,415	2,105	2,270	2,095
54-01 MEMBERSHIPS	35,307	38,963	53,916	43,461	44,423
54-02 BOOKS, PUBS, SUBS.	9,668	6,273	10,112	8,840	15,130
59-00 DEPRECIATION	7,384,390	8,206,740	0	0	0
59-01 AMORTIZATION	5,565	5,565	0	0	0
59-02 BOND ISSUANCE COSTS	14,056	17,731	0	0	0
TOTAL OPERATING EXPENSES	\$53,798,777	\$51,085,083	\$44,794,109	\$43,560,811	\$44,522,582
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	41,174	0	0	0	0
60-20 BUILDINGS	4,649,402	4,400,863	468,000	1,063,268	275,000
60-30 IMPROVEMENTS O/T BUILDING	3,619,912	1,682,233	12,707,365	20,706,904	15,896,434
60-33 RIVER PARK CENTER	0	0	111,802	111,802	0
60-36 METERS LARGER THAN 2"	0	0	125,000	145,997	0
60-40 MACHINERY EQUIP	667,603	498,901	1,371,300	2,120,438	1,666,935
60-70 VEHICLES	466,072	301,706	208,000	208,000	1,746,150
60-80 COMPUTER PURCHASES	46,000	0	0	0	0
70-11 PRINCIPAL	1,125,000	1,497,000	3,916,052	3,916,052	4,124,748
70-12 INTEREST	2,037,773	2,140,895	1,997,843	1,997,843	1,875,711
70-15 INTEREST ON DEPOSITS	41,843	270	0	0	0
70-30 CURRENT YEAR BOND EXPENSE	462,346	55,128	0	0	0
91-00 TRANSFERS OUT: TO	1,746,983	2,075,438	1,768,883	1,768,883	2,343,898
91-01 GENERAL FUND	0	0	124,218	124,218	108,507
91-21 BOND SINKING FUND FD 200	409,436	1,065,436	1,057,300	1,057,300	1,067,533
91-32 LAND CONTINGENCY FUND	100,000	100,000	0	0	0
91-33 FIRE STATION 1 RESERVE	0	0	0	0	500,000
91-34 CAPITAL PROJECTS FUND	0	6,804,872	147,572	147,572	588,477
91-39 STREETS FUND	500,000	500,000	973,335	973,335	55,311
91-44 PUBLIC UTILITIES FUND	9,913,080	0	0	0	0
91-46 DOCK FUND	0	185,176	0	0	0
91-47 STORM WATER FUND	0	0	14,548	14,548	0
91-48 OTHER FUNDS	0	88,043	54,000	54,000	97,340
99-00 CONTINGENCY	0	0	617,749	0	500,000
TOTAL NON-OPERATING EXPENSES	\$25,826,624	\$21,395,961	\$25,662,967	\$34,410,160	\$30,846,044
TOTAL EXPENSES	\$122,417,746	\$116,437,708	\$110,874,943	\$117,814,395	\$114,813,077

City of Naples, Florida Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 07-08	Adopted FY 08-09	Adopted FY 09-10	Adopted FY 10-11	Change
General Fund					
Mayor & Council	1	1	1	1	0.0
City Attorney	1	1	1	1	0.0
City Clerk	8	8	6	6	0.0
City Manager's Office	4	4	3.7	3.7	0.0
City Manager/Nat. Resources	0	3	3	3	0.0
City Manager/Code Enforcement	0	0	0	2.2	2.2
Human Resources	7	6	5	4	(1.0)
Planning Department	7	5	5	4	(1.0)
Finance Department	21.8	21.8	19.8	19.8	0.0
Police Administration	3	4	4	4	0.0
Police Special Services	12	0	0	0	0.0
Police Criminal Investigation	17	26	23	21	(2.0)
Police Patrol	58.7	55.7	53.4	51.4	(2.0)
Police Support Services	24	24	24	22	(2.0)
Fire Operations	61	61	61	63	2.0
Community Serv Admin	9	6	4	4	0.0
Community Serv Parks/Pkys	22	19	17	17	0.0
Community Serv Recreation	12	11	9	9	0.0
CS Natural Resources	2.5	0	0	0	0.0
Facilities Maintenance	12	12	11	11	0.0
TOTAL FUND	283	268.5	250.9	247.1	(3.8)
Water & Sewer Fund					
Administration	8	6	6	6	0.0
Meter Reading	0	0	3	3	0.0
Water Plant	37	36	36	36	0.0
Wastewater Plant	39	37	37	36	(1.0)
Utilities Maintenance	16	16	16	16	0.0
TOTAL FUND	100	95	98	97	(1.0)
Solid Waste Fund					
Administration	3	2	3	3.5	0.5
Residential Collection	14	14	11	11	0.0
Commercial Collection	8	8	5	5	0.0
Recycling	4	4	5	6	1.0
TOTAL FUND	29	28	24	25.5	1.5
Streets & Traffic Fund	5.5	7.5	7.5	7.5	0.0
Building Permits Fund	27	26	17.5	17.5	0.0
Community Redevel Agency	9	9	8.3	8.3	0.0
Stormwater Fund	6	5.5	6	6	0.0
City Dock Fund	5	4	3	2.6	(0.4)
Tennis Fund	4	4	4	4	0.0
Naples Beach Fund	13.8	12.8	12.8	13	0.2
Technology Services Fund	11	10	10	10	0.0
Equipment Services Fund	11	10	8.5	8.5	0.0
Risk Management	2	1	1	1	0.0
Construction Management	8	0	0	0	0.0
GRAND TOTAL	514.3	481.3	451.5	448.0	(3.5)

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

City of Naples 2010-11 Staffing Levels By Department All Funds



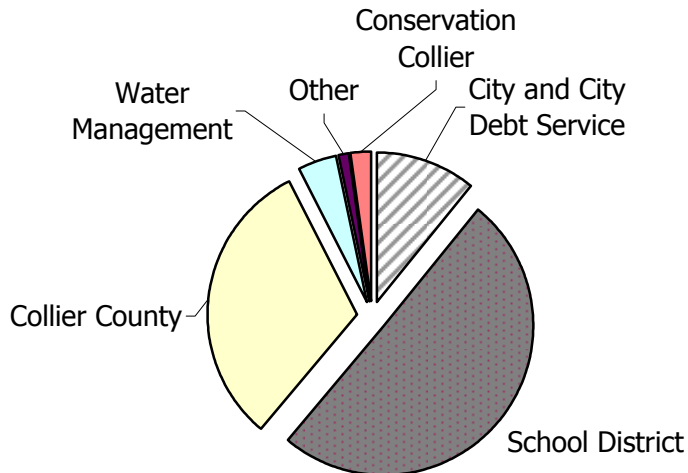
Department	Adopted FY10-11	
Human Resources	5.0	1.04%
Technology Services	10.0	2.08%
City Administration	14.7	3.05%
CRA	8.3	1.72%
Finance	20.8	4.32%
Planning	4.0	0.83%
Building Permits	17.5	3.64%
Community Services	50.8	10.55%
Water & Sewer/Solid Waste	131.0	27.22%
Stormwater/Streets	13.5	2.80%
Code Enforcement/Dock	11.0	2.29%
Police and Fire Department	161.4	33.53%
	448.0	

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2010-11**

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

Residential Assessed Value	\$1,262,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,212,000		
		<u>Millage Rate</u>	<u>Percent of Tax Bill</u>
CITY OF NAPLES	\$1,430.16	1.1800	10.42%
Voted Debt Service	\$47.87	0.0395	0.35%
School District	\$6,907.19	5.6990	50.32%
Collier County	\$4,320.17	3.5645	31.47%
Pollution Control	\$35.51	0.0293	0.26%
Conservation Collier	\$122.17	0.1008	0.89%
Water Management	\$308.94	0.2549	2.25%
Mosquito Control	\$100.11	0.0826	0.73%
Big Cypress Basin	\$274.52	0.2265	2.00%
Conservation Collier Debt	\$180.83	0.1492	1.32%
TOTAL	\$13,727.48	11.3263	

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, followed by 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

Several of the funds included a special report called a 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.

After the detail on the operating funds 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 and on the City's website. The city produces a comprehensive annual financial report (CAFR), available on the City's website and 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 2010-11

Beginning Unreserved Fund Balance - as of Sept. 30, 2009	\$12,199,223
Projected Revenues FY 2009-10	\$34,909,938
Projected Expenditures FY 2009-10	\$34,707,950
Net Increase/(Decrease) in Net Unrestricted Assets	\$201,988

Expected Fund Balance as of Sept. 30, 2010 **\$12,401,211**

Add Fiscal Year 2010-11 Budgeted Revenues

Ad Valorem Tax at 1.1800 mills	\$16,310,400	
Other Taxes	4,370,415	
Licenses & Permits	4,295,500	
Sales Tax	1,815,000	
Other Intergovernmental	1,208,500	
Charges for Services	984,460	
Recreation Revenues	637,600	
Fines & Forfeitures	259,720	
Transfers - Reimburse Admin.	3,720,708	
Other Revenue	428,967	
	<u>428,967</u>	<u>\$34,031,270</u>

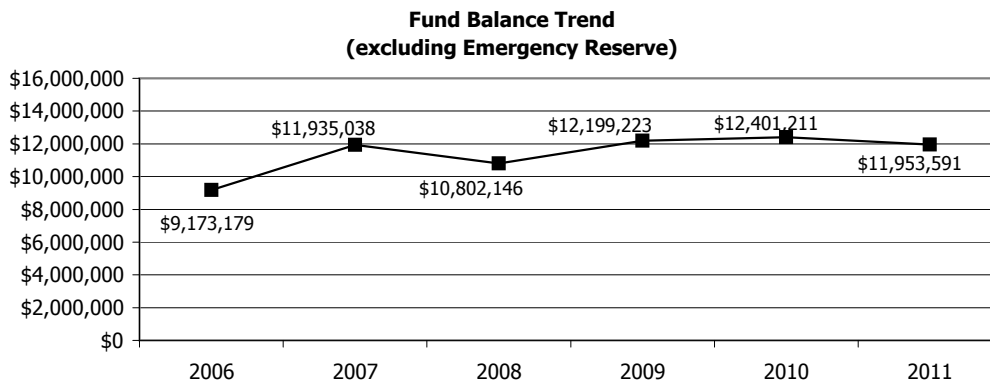
TOTAL AVAILABLE RESOURCES: **\$46,432,481**

Less Fiscal Year 2010-11 Budgeted Expenditures

Mayor and City Council	345,072	
City Attorney	603,164	
City Clerk	517,156	
City Manager's Office	1,133,468	
Planning Department	477,778	
Finance Department	1,720,748	
Police and Fire Services	18,777,198	
Community Services	7,083,932	
Human Resources	454,876	
Non Departmental Other	2,799,115	
Contingency	500,000	
Transfers	66,383	
	<u>66,383</u>	<u>\$34,478,890</u>

BUDGETED CASH FLOW **(\$447,620)**

Projected Fund Balance as of September 30, 2011 **\$11,953,591**



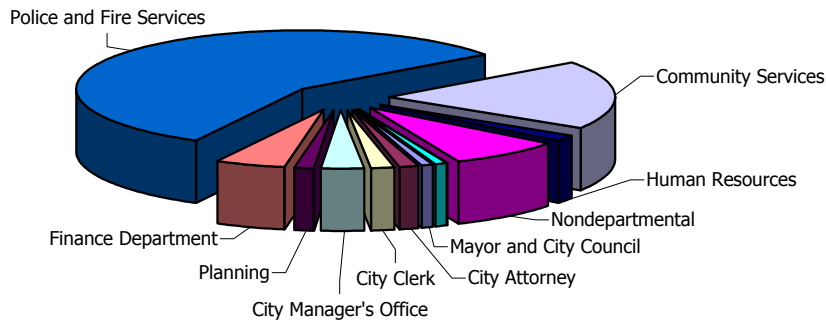
City of Naples, Florida

General Fund Budget Comparison

Fiscal Year 2010-11

	FY 08-09 Actual	FY 09-10 Adopted	FY 09-10 Estimated	FY 10-11 Adopted	Change	
General Fund Revenue						
Local Taxes	24,198,983	21,413,700	21,745,000	20,680,815	(732,885)	
Licenses and Permits	3,931,331	4,291,700	3,886,865	4,295,500	3,800	
Intergovernmental	3,162,051	3,017,119	3,012,189	3,023,500	6,381	
Charges for Service	5,842,319	5,616,686	5,289,666	5,342,768	(273,918)	
Fines and Forfeitures	302,233	355,000	259,000	259,720	(95,280)	
Miscellaneous Income	1,196,013	691,218	717,218	428,967	(262,251)	
TOTAL REVENUE	\$38,632,930	\$35,385,423	\$34,909,938	\$34,031,270	(\$1,354,153)	-3.5%
Expenditures						
Mayor and City Council	361,180	342,238	314,804	345,072	2,834	0.8%
City Attorney	457,651	646,782	606,366	603,164	(43,618)	-6.7%
City Clerk	610,506	535,949	499,394	517,156	(18,793)	-3.5%
City Manager's Office	1,173,287	1,002,179	1,003,179	1,133,468	131,289	13.1%
Planning	544,678	584,624	536,064	477,778	(106,846)	-18.3%
Finance Department	1,829,513	1,747,654	1,713,904	1,720,748	(26,906)	-1.5%
Police and Fire Services	21,546,334	19,416,366	19,735,179	18,777,198	(639,168)	-3.3%
Community Services	7,039,706	7,220,092	6,988,933	7,083,932	(136,160)	-1.9%
Human Resources	632,120	519,985	492,795	454,876	(65,109)	-12.5%
Nondepartmental	3,079,124	2,683,922	2,749,449	2,799,115	115,193	4.3%
Contingency	0	617,749	0	500,000	(117,749)	-19.1%
Transfers	297,214	67,883	67,883	66,383	(1,500)	-2.2%
TOTAL EXPENDITURES	\$37,571,313	\$35,385,423	\$34,707,950	\$34,478,890	(\$906,533)	-2.6%
Change in Financial Position	\$1,061,617	\$0	\$201,988	(\$447,620)	(\$447,620)	

Where the Money Goes





City of Naples

General Fund Revenue Analysis

Overview

The General Fund is the main operating fund of the City. This year, the City of Naples continues to be faced with financial challenges. The Fiscal Year 2010-11 (abbreviated FY throughout this document) General Fund budgeted revenues show a decrease of \$1,354,153 from the FY 2009-10 adopted budget. For the last three years, Naples has significantly reduced expenditures to adjust for decreased revenues.

Property Tax Reform has been passed by both the Legislature and the voters. The changes greatly restrict property tax revenue for local governments. Added to that, the economic decline further decreased the value of property. Despite this, the City of Naples recommends a millage rate of 1.1800 mills, which is 8% less than the rolled back rate of 1.2862 and one of the lowest rates in the state.

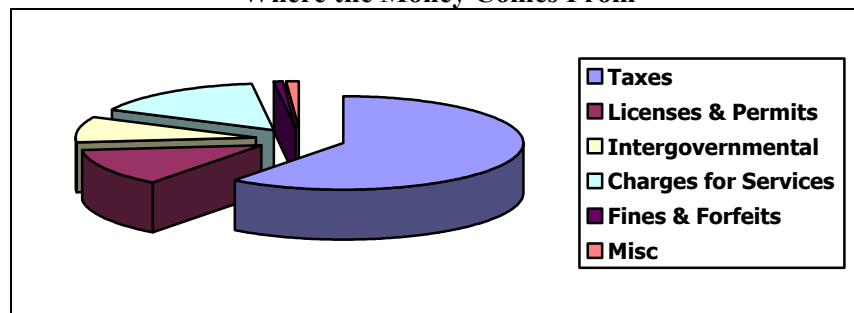
County and municipal tax sources are restricted by the Florida Constitution and by the Legislature. The City of Naples utilizes most of the allowable revenue sources to fund governmental services; however, there are still options available if the City needs to raise revenue. One option is to increase 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 FY 10-11, the City is not applying any increases, including indexed increases.

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 2010-11, the revenues for the General Fund are \$34,031,270.

General Fund Revenue Analysis by Source

	FY2010-11		FY2009-10	
	Budget	%	Budget	%
Taxes	\$20,680,815	60.8%	\$21,413,700	62.9%
Licenses & Permits	4,295,500	12.6%	4,291,700	12.6%
Intergovernmental Revenue	3,023,500	8.9%	3,017,119	8.9%
Charges for Services	5,342,768	15.7%	5,616,686	16.5%
Fines & Forfeitures	259,720	0.8%	355,000	1.0%
Miscellaneous	428,967	1.3%	691,218	2.0%
Total	\$34,031,270		\$35,385,423	

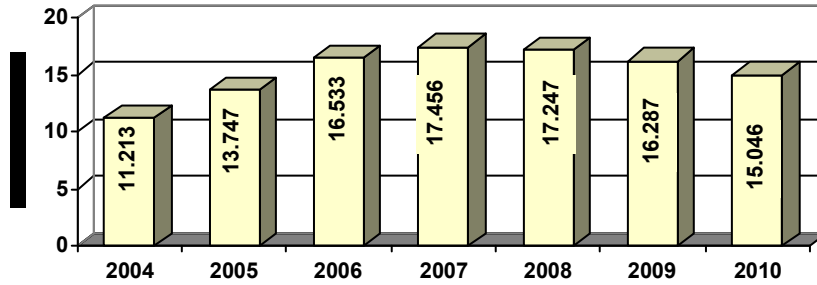
Where the Money Comes From



Local Taxes (\$20,680,815)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$16,310,400. The Collier County Property Appraiser is assigned the responsibility for assessing property within the City. Florida Statutes require the Appraiser to provide an estimate of property values to the City by July 1 to aid in the budgeting process. For FY 2010-11, the taxable value (per Property Appraiser’s report DR420) of all properties within the City is \$15,046,100,055. The chart below shows the recent annual changes in taxable value (in billions).



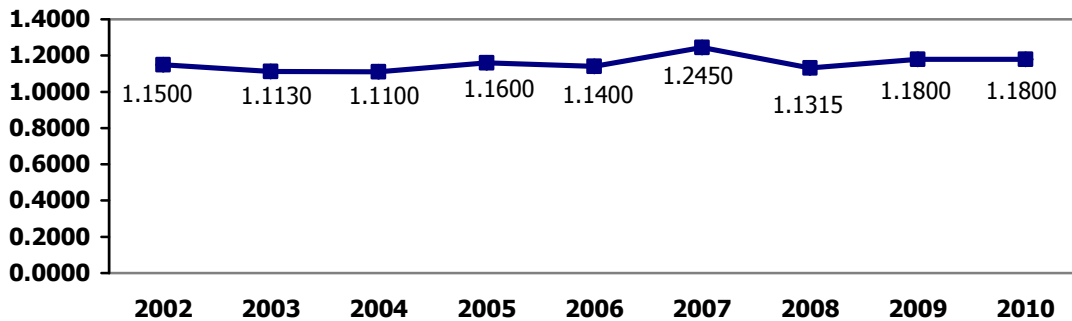
As the table below shows, taxable property values steadily increased through 2007, and then a change occurred, with values after 2008 showing a decrease in value. The decrease can be attributed primarily to the decreased selling price of homes, tighter credit guidelines, increased unemployment and property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

	2005	2006	2007	2008	2009	2010
Change in value	12.5%	21.0%	5.5%	<.1%>	<5.5%>	<7.6%>

For Fiscal Year 2010-11, the millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City would expect to collect a maximum of \$17,754,398. As allowed by Florida Statutes, the City reduces its revenue estimate by up to five percent (5%) to allow for uncollected funds and prepayment discounts. Therefore, for FY 2010-11, the budgeted tax revenue for Ad Valorem Taxes is \$16,866,650, which includes the CRA.

In 1995, the City created a Community Redevelopment Agency (CRA), funded by Tax Increment Financing (which is described separately within the CRA fund). Based on the 1.1800 tax rate, \$556,250 of the City’s Ad Valorem Taxes will be assigned to the CRA fund, leaving \$16,310,400 as budgeted ad valorem tax income for the General Fund. The chart below shows the trend for the ad valorem tax rate.

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

Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For FY 2010-11, the City has established the following PILOT charges:

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

The City Dock PILOT has been waived by City Council for FY 10-11 due to revenue concerns and the overall consideration that the Dock provides a governmental service.

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 General Fund portion of this revenue is \$2,330,415. In 2010, the City's telecommunication tax rate increased to 5.2% and a portion of the new funds (estimated at \$197,585) will be directed to future capital improvements, through the Public Service Tax fund.

Licenses and Permits (\$4,295,500)

The City of Naples is budgeted to collect \$4,295,500 in Licenses and Permits. The primary revenues in this category are Franchise Fees. The City assesses non-exclusive Franchise Fees for the Electric, Trolley, and Gas companies.

The Electric Franchise Fee is a negotiated contract with Florida Power and Light (FPL), and the fee is now 5.9%. It is expected to bring in \$3,901,000 of revenue to the City. In August 2001, the City entered into a 20-year agreement with TECO Gas, which includes a 6% franchise fee. The City is currently receiving approximately \$5,000 per month in Gas Franchise Fees, leading to a 2010-11 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 by 5% every two years. The last increase was April 2008. Although the rates could be increased for FY10-11, this budget does not include an increase. The City Business Tax Receipts are projected to bring in \$230,000 for Fiscal Year 2010-11. 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 64 permits will be issued, for approximately \$8,500. 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 holders and applicants.

Other revenues in this category include address changes for \$3,500; contractor exams for \$6,500; right of way permits for \$13,000; special event permits for \$30,000 and outdoor dining permits for \$2,500.

Intergovernmental Revenue (\$3,023,500)

Intergovernmental Revenue in the General Fund is budgeted at \$3,023,500, with the largest source of intergovernmental revenue being the General Use Sales Tax, budgeted at \$1,815,000. This sales tax revenue represents a portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this

revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations (LCIR). The LCIR is expected to be disbanded this year, and future data will be provided by the Department of Revenue.

Another notable revenue source is the State Revenue Sharing program, expected to bring \$550,000 to the General Fund. The Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue.

Other intergovernmental revenues are:

- Mobile Home Licenses \$3,500 (In the State of Florida, mobile homes and certain trailers are considered vehicles and require licenses. The City receives a portion of that license for those registered within the City limits.)
- Firefighters Education \$9,000 (State of Florida program)
- Fuel Tax Refund \$34,000 (Distributed to the City per F.S. 336.025)
- Alcohol Beverage License \$62,000 (Distributed to the City per F.S. 561.342)
- Grants \$50,000 (Tourist Development Tax)

In July 2008, the City and County entered into a \$1,000,000 Interlocal Agreement to fund the expenses that the City's recreation programs, including beaches, sustain related to serving the County residents. It has been found that 70% of all recreation programs, including beach parking, serve non-city residents. By the County providing this revenue to the City, both the City and the County can provide enhanced levels of services. For FY 2010-11, 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 (\$5,342,768)

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 \$5,342,768 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 \$560,000 to staff a fire station at the Naples Airport. A 911 Subsidy of \$33,910 will be paid by Collier County for dispatch services provided by the City's telecommunication officers to the county.

The largest revenue in Charges for Services is the Administrative Charge assessed on other operating funds. The General Fund provides administrative services to other funds, such as accounting, payroll and human resources. The Administrative Charge is an attempt to recoup those costs. In June 2009, City Council agreed to a new simplified method of calculating the Administrative Charge. 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. The charge is intended to be recalculated every two years.

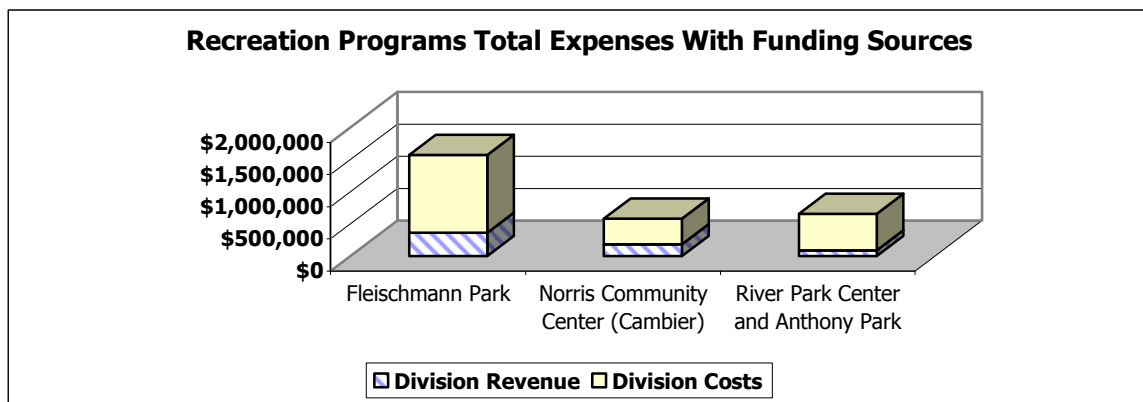
City of Naples General Fund Revenue Analysis

Administrative Charges to:	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Water/Sewer Fund	1,888,950	1,888,950	1,728,364	1,728,364
Naples Beach Fund	207,000	207,000	132,820	132,820
Solid Waste Fund	289,000	289,000	337,650	337,650
City Dock Fund	144,428	144,428	49,980	49,980
Stormwater Fund	131,000	131,000	158,906	158,906
Tennis Fund	32,000	32,000	38,159	38,159
Self Insurance Fund	68,775	68,775	70,276	70,276
Health Insurance Fund	37,275	37,275	88,543	88,543
Technology Services	94,238	94,238	109,245	109,245
Equipment Services Fund	139,125	139,125	119,486	119,486
Construction Management	75,075	75,075	0	0
Building Permits Fund	461,139	461,139	379,683	379,683
Utility Tax Fund	70,424	70,424	63,087	63,087
Capital Projects Fund	131,250	131,250	61,745	61,745
Comm. Redevelopment Fund	206,850	206,850	127,967	127,967
Streets and Traffic Fund	137,000	137,000	132,374	132,374
Pension Funds	51,975	51,975	122,423	122,423
Total	\$4,165,504	\$4,165,504	\$3,720,708	\$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	\$362,000	\$1,209,486	30%
Norris Community Center (Cambier)	181,000	398,964	45%
River Park Center and Anthony Park	88,600	567,987	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.



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

Several years ago the City entered into an Interlocal Agreement with Collier County that requires the County to pay \$36,000 in exchange for the City including County sewer fees on City water bills, where applicable. The fee (County Utility Billing Charge) is not projected to increase for FY 10-11. The Interlocal Agreement, dated January 28, 2003, does not have a termination date, but does have a fee review clause; however, there has been no action to increase that fee.

Fines and Forfeitures (\$259,720)

The General Fund is budgeted to receive \$259,720 in fines for FY 2010-11.

The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$200,000 for FY 2010-11. All non-parking ticket and violation revenues are collected by the Collier County Court system and remitted to the City. In addition, any parking ticket violator who requests a court hearing will also have their fees collected by the County Court system, which will then be remitted to the City.

Police Training, at \$13,500, represents the funds received from a \$2 fee imposed in accordance with Section 2-632 of Division 2, Article VI, of Chapter 2 of the Naples Code of Ordinances.

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

The City expects to receive approximately \$3,000 in Handicapped Parking fines and \$4,000 in Code Enforcement violations. Handicapped Parking fines must be used for improvements to accessibility and are designated for public restroom enhancements.

Miscellaneous Income (\$428,967)

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by the average amount of funds invested during the year. For FY 10-11, the assumed interest rate is 1.4%, and the projected average invested funds will be \$18.5 million. Therefore, Interest Income is budgeted at \$300,000.

The General Fund will collect \$108,967 in principal and interest from the Community Redevelopment Agency in accordance with the loan repayment schedule.

Other Income is budgeted at \$20,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year insurance reimbursements and auction proceeds.

Summary

The General Fund Revenue for FY 2010-11 is budgeted at \$34,031,270. 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 2010-11 Revenue Detail

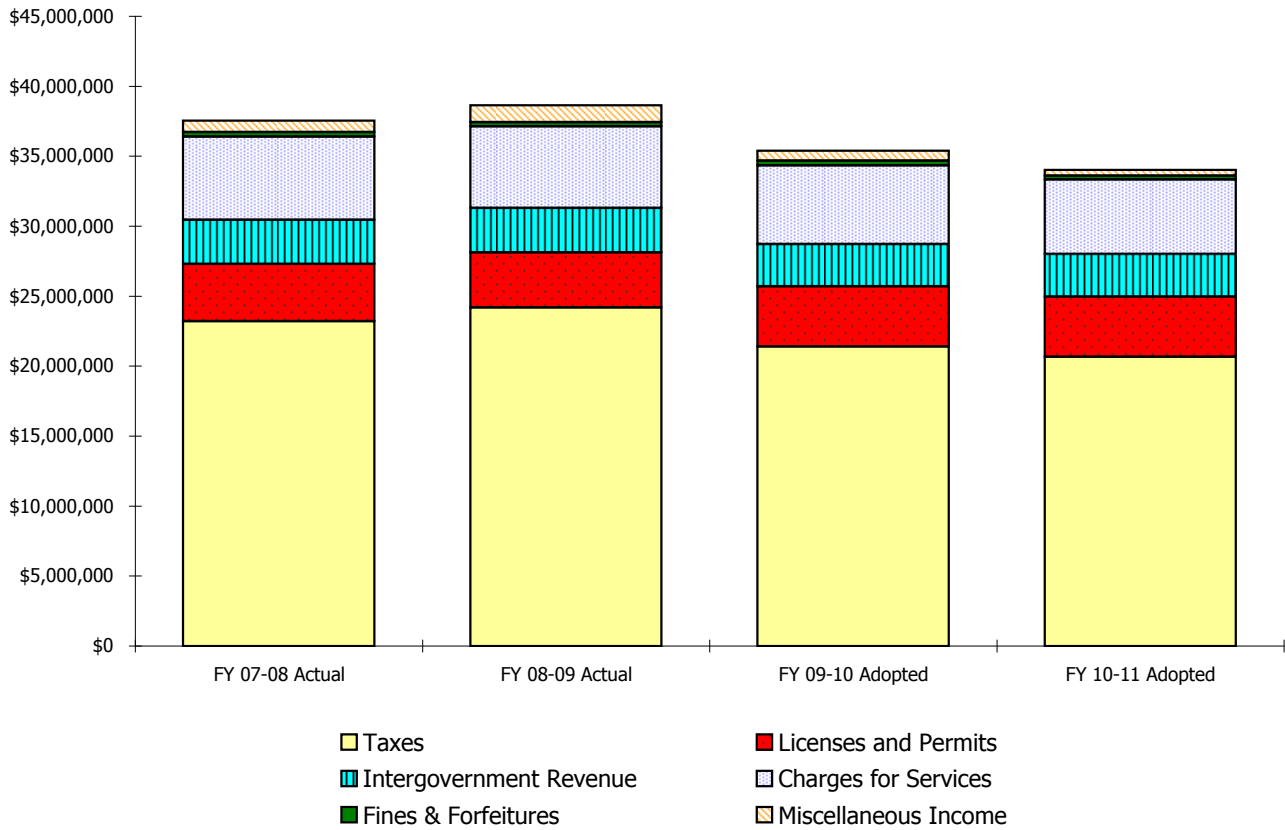
Description	FY 08-09 Actual	FY 09-10 Adopted	FY 09-10 Estimated	FY 10-11 Adopted	Change
Ad Valorem Taxes	18,093,093	17,653,700	17,900,000	16,310,400	(1,343,300)
Insurance Premium Taxes	2,016,132	0	0	0	0
Payment in Lieu of Taxes	2,168,546	2,040,000	2,040,000	2,040,000	0
Telecommunications Tax	1,921,212	1,720,000	1,805,000	2,330,415	610,415
Taxes	\$24,198,983	\$21,413,700	\$21,745,000	\$20,680,815	(\$732,885)
Business Tax Receipt	204,399	230,000	233,000	230,000	0
Address Changes	3,971	4,000	3,500	3,500	(500)
Insurance Companies	165	0	165	0	0
County Occupational License	38,486	40,000	35,000	40,000	0
Contractor Exams	9,039	6,000	6,500	6,500	500
Electric Franchise Fee	3,549,550	3,901,000	3,500,000	3,901,000	0
Trolley Franchise	500	500	500	500	0
Teco Gas Franchise	68,150	60,000	60,000	60,000	0
Right of Way Permits	12,100	14,000	12,000	13,000	(1,000)
Special Events/Other Permits	25,276	22,000	25,000	30,000	8,000
Outdoor Dining Permits	4,886	2,500	2,500	2,500	0
Coastal Construction Setback	0	200	200	0	(200)
Landscape Certification	14,809	11,500	8,500	8,500	(3,000)
Licenses and Permits	\$3,931,331	\$4,291,700	\$3,886,865	\$4,295,500	\$3,800
Other Grants	32,987	0	6,189	0	0
State Revenue Sharing	587,759	546,541	550,000	550,000	3,459
Mobile Home Licenses	4,247	4,500	4,000	3,500	(1,000)
Firefighters Education	9,554	9,000	9,000	9,000	0
Fuel Tax Refund	34,267	33,000	33,000	34,000	1,000
Alcohol Beverage License	64,984	60,000	60,000	62,000	2,000
General Use Sales Tax	1,927,205	1,814,078	1,850,000	1,815,000	922
Collier County	500,000	500,000	500,000	500,000	0
Tourist Development Tax	0	50,000	0	50,000	0
Gulf Mexico Foundation	1,048	0	0	0	0
Intergovernmental Rev.	\$3,162,051	\$3,017,119	\$3,012,189	\$3,023,500	\$6,381
Maps and Codes Fees	0	100	100	0	(100)
Copies	1,977	2,400	2,400	2,400	0
Election Fees	0	0	780	0	0
Planning Dept Fees	56,620	30,000	36,000	32,000	2,000
County Utility Billing Charge	36,000	36,000	36,000	36,000	0
False Alarms/Reports/911	17,435	20,000	21,000	20,000	0
Investigation Fees	24,311	23,000	24,000	24,000	1,000
Security Services/TSA	200,937	200,000	130,000	200,000	0
TSA Contracts	0	145,920	0	0	(145,920)
911 Salary Subsidy	0	36,658	37,757	33,910	(2,748)
Airport/Fire Contract	556,233	550,000	560,000	560,000	10,000
EMS Space Rental	35,400	35,400	35,400	35,400	0
Lot Mowing Fees	300	300	400	400	100
Lot Clearing	425	350	350	350	0
Fleischmann Park Fees	249,598	326,300	318,735	312,000	(14,300)
Norris Community Center Fees	212,723	191,000	188,900	181,000	(10,000)
River Park Center Fees	96,704	88,300	82,765	88,600	300

City of Naples General Fund

Fiscal Year 2010-11 Revenue Detail

Description	FY 08-09 Actual	FY 09-10 Adopted	FY 09-10 Estimated	FY 10-11 Adopted	Change
School/Athletics Fees	98,426	87,800	71	0	(87,800)
Skate Park Fees	90,491	81,250	48,300	50,000	(31,250)
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	0
Vending Machine Commission	1,192	1,200	1,000	1,000	(200)
Leagues and Tournaments	65,097	35,000	40,000	40,000	5,000
Water/Sewer Reimbursement	1,888,950	1,728,364	1,728,364	1,728,364	0
Naples Beach Reimbursement	207,000	132,820	132,820	132,820	0
Solid Waste Fund Reimb	289,000	337,650	337,650	337,650	0
City Dock Fund Reimb	144,428	49,980	49,980	49,980	0
Stormwater Fund Reimb	131,000	158,906	158,906	158,906	0
Tennis Fund Reimb	32,000	38,159	38,159	38,159	0
Self Insurance Fund Reimb	68,775	70,276	70,276	70,276	0
Health Insurance Fund Reimb	37,275	88,543	88,543	88,543	0
Information Services Reimb	94,238	109,245	109,245	109,245	0
Equipment Service Reimb	139,125	119,486	119,486	119,486	0
Capital Projects Reimb					
Building Permits Reimb	301,874	225,850	225,850	225,850	0
B&Z Fire Inspectors	156,080	153,833	153,833	153,833	0
Utility Tax Reimb	70,424	63,087	63,087	63,087	0
Capital Projects Reimb	131,250	61,745	61,745	61,745	0
CRA Reimb	213,056	127,967	127,967	127,967	0
Streets and Traffic Reimb	137,000	132,374	132,374	132,374	0
Pensions Reimb	51,975	122,423	122,423	122,423	0
Charges for Services	\$5,842,319	\$5,616,686	\$5,289,666	\$5,342,768	(\$273,918)
County Court Fines	252,897	285,000	200,000	200,000	(85,000)
Police Training Fees	13,968	20,000	14,000	13,500	(6,500)
City Fines	25,970	38,000	38,000	38,000	0
Handicap Accessibility Fines	4,833	6,000	3,000	3,000	(3,000)
Late Fees	490	0	3,000	1,020	1,020
Code Enforcement Fines	4,075	6,000	1,000	4,000	(2,000)
Civil Ord. Infraction	0	0	0	200	200
Fines & Forfeits	\$302,233	\$355,000	\$259,000	\$259,720	(\$95,280)
Interest Earnings	509,278	220,000	220,000	300,000	80,000
Auction Proceeds	5,329	5,000	5,000	5,000	0
Other Income	11,406	12,000	38,000	15,000	3,000
Trans Public Service Tax	670,000	330,000	330,000	0	(330,000)
CRA Repayment	0	124,218	124,218	108,967	(15,251)
Miscellaneous Income	\$1,196,013	\$691,218	\$717,218	\$428,967	(\$262,251)
Total General Fund Revenue	\$38,632,930	\$35,385,423	\$34,909,938	\$34,031,270	(\$1,354,153)

City of Naples General Fund Revenue Sources



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

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Adopted	FY 10-11 Adopted	% of General Fund Revenues
Taxes	\$23,200,766	\$24,198,983	\$21,413,700	\$20,680,815	60.77%
Licenses and Permits	4,091,699	3,931,331	4,291,700	4,295,500	12.62%
Intergovernment Revenue	3,172,080	3,162,051	3,017,119	3,023,500	8.88%
Charges for Services	5,938,566	5,842,319	5,616,686	5,342,768	15.70%
Fines & Forfeitures	319,554	302,233	355,000	259,720	0.76%
Miscellaneous Income	833,955	1,196,013	691,218	428,967	1.26%
TOTAL	\$37,556,620	\$38,632,930	\$35,385,423	\$34,031,270	100.00%

**FISCAL YEAR 2010-11
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 08-09 ACTUALS	FY 09-10 APPROVED BUDGET	FY 09-10 CURRENT PROJECTED	FY 10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	16,556,204	15,237,904	15,422,761	15,057,490	(180,414)
10-30 OTHER SALARIES	626,866	641,142	790,516	713,349	72,207
10-32 STATE INCENTIVE PAY	83,217	84,060	81,940	82,860	(1,200)
10-40 OVERTIME	570,670	738,350	720,150	741,150	2,800
10-41 SPECIAL DUTY PAY	144,785	165,000	165,500	165,500	500
10-42 HOLIDAY PAY	461,423	349,002	263,281	252,876	(96,126)
10-43 TSA GRANT OVERTIME	0	145,920	0	0	(145,920)
25-01 FICA	1,369,241	1,152,940	1,225,755	1,162,187	9,247
25-03 RETIREMENT CONTRIBUTIONS	3,453,722	4,009,798	4,198,920	3,762,034	(247,764)
25-04 LIFE/HEALTH INSURANCE	2,793,175	2,684,695	2,382,580	2,618,064	(66,631)
25-07 EMPLOYEE ALLOWANCES	89,213	87,214	80,440	87,905	691
25-13 EARLY RETIREMENT INCENTIVE	97,491	213,491	97,491	97,491	(116,000)
25-14 STATE INSURANCE PREMIUM	2,016,132	0	0	0	0
TOTAL PERSONAL EXPENSES	\$28,262,139	\$25,509,516	\$25,429,334	\$24,740,906	(\$768,610)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	604,876	801,316	766,300	782,525	(18,791)
30-10 AUTO MILEAGE	195	1,000	700	700	(300)
30-20 FIELD TRIPS	10,641	16,000	14,000	13,000	(3,000)
30-21 FLEISCHMANN PARK	13,958	35,000	35,000	35,000	0
31-00 PROFESSIONAL SERVICES	252,752	272,711	278,711	146,120	(126,591)
31-01 PROFESSIONAL SERVICES-OTHER	240,419	392,500	417,500	371,500	(21,000)
31-02 ACCOUNTING & AUDITING	94,000	88,500	88,642	88,500	0
31-04 OTHER CONTRACTUAL SVCS	1,331,992	1,418,095	1,410,378	1,465,790	47,695
31-07 MEDICAL SERVICES	23,593	30,982	30,982	27,000	(3,982)
31-10 FEMA MAP- ENGINEERING	48,770	0	34,002	0	0
31-41 CULTURAL ARTS - THEATRE	43,706	40,000	40,000	40,000	0
31-43 LAWN LANDSCAPE CERTIFICATION	15,628	10,000	10,000	10,000	0
31-50 ELECTION EXPENSE	40	59,000	45,000	0	(59,000)
31-51 DOCUMENT IMAGING	2,152	7,000	7,000	7,000	0
32-01 CITY ATTORNEY	203,522	292,630	275,000	270,000	(22,630)
32-04 OTHER LEGAL SERVICES	12,079	22,900	13,400	14,000	(8,900)
32-10 LITIGATION COUNSEL	102,996	160,000	160,000	160,000	0
32-12 LABOR ATTORNEY	8,479	25,000	25,000	25,000	0
40-00 TRAINING & TRAVEL COSTS	114,799	113,610	120,565	123,215	9,605
41-00 COMMUNICATIONS	177,089	187,223	159,346	140,959	(46,264)
41-03 RADIO & PAGERS	0	0	0	120	120
42-00 TRANSPORTATION	31,290	46,000	46,000	56,000	10,000
42-01 POSTAGE & FREIGHT	97,444	99,000	96,000	70,000	(29,000)
42-10 EQUIP.SERVICES - REPAIRS	920,888	709,583	771,500	693,800	(15,783)
42-11 EQUIP. SERVICES - FUEL	258,226	257,484	250,294	304,163	46,679
43-01 ELECTRICITY	454,340	442,000	431,000	431,000	(11,000)
43-02 WATER, SEWER, GARBAGE	441,639	400,944	388,974	416,719	15,775
44-00 RENTALS & LEASES	32,992	49,024	48,050	41,840	(7,184)
44-01 BUILDING RENTAL	31,364	34,509	34,509	34,510	1
44-02 EQUIPMENT RENTAL	0	4,500	4,500	4,500	0
45-22 SELF INS. PROPERTY DAMAGE	1,400,572	1,147,803	1,147,803	1,377,850	230,047
46-00 REPAIR AND MAINTENANCE	155,204	229,309	241,559	130,795	(98,514)
46-02 BUILDINGS & GROUND MAINT.	13,357	13,700	13,700	21,250	7,550
46-14 HYDRANT MAINTENANCE	18	1,500	1,500	5,500	4,000
46-15 RED TIDE CLEAN UP	0	50,000	0	50,000	0
47-00 PRINTING AND BINDING	35,549	55,570	55,810	49,220	(6,350)
47-01 LEGAL ADS	40,868	53,500	42,500	45,500	(8,000)
47-02 ADVERTISING (NON LEGAL)	8,824	14,750	14,300	14,750	0
47-06 DUPLICATING	6,167	10,800	9,800	11,800	1,000
49-00 OTHER CURRENT CHARGES	96,941	13,400	13,400	13,400	0
49-02 TECHNOLOGY SERVICES	1,182,380	1,071,083	1,071,083	1,140,920	69,837
49-04 EMPLOYEE DEVELOPMENT	1,656	3,000	3,000	14,675	11,675
49-05 SPECIAL EVENTS	94,629	87,800	93,000	97,000	9,200

**FISCAL YEAR 2010-11
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 08-09 ACTUALS	FY 09-10 APPROVED BUDGET	FY 09-10 CURRENT PROJECTED	FY 10-11 ADOPTED BUDGET	CHANGE
49-06 AWARDS	17,204	25,700	30,000	25,700	0
49-07 EMPLOYEE RECOGNITION	1,247	1,200	1,200	1,200	0
51-00 OFFICE SUPPLIES	67,697	78,300	74,987	69,500	(8,800)
51-01 STATIONERY & PAPER	2,441	1,400	1,400	1,400	0
51-02 OTHER OFFICE SUPPLIES	4,180	4,000	4,500	4,000	0
51-06 RESALE SUPPLIES	1,613	0	0	0	0
52-00 OPERATING SUPPLIES	101,703	115,303	110,566	112,730	(2,573)
52-02 FUEL	1,073	2,500	2,500	2,500	0
52-07 UNIFORMS	70,201	78,196	77,196	75,700	(2,496)
52-09 OTHER CLOTHING	5,343	7,375	9,770	9,755	2,380
52-10 JANITORIAL SUPPLIES	40,877	41,500	34,500	41,500	0
52-23 VESTS	3,462	4,000	4,000	4,000	0
52-41 POOL - OPERATING SUPPLIES	18,383	20,000	20,000	25,000	5,000
52-42 BAND SHELL OPERATING SUPPLIES	3,980	6,000	6,000	8,000	2,000
54-00 BOOKS, PUBS, SUBS, MEMBS	1,172	1,600	1,750	1,600	0
54-01 MEMBERSHIPS	19,769	24,863	24,908	25,970	1,107
54-02 BOOKS, PUBS, SUBS.	6,273	9,612	8,640	14,930	5,318
TOTAL OPERATING EXPENSES	\$8,972,652	\$9,190,275	\$9,121,725	\$9,169,106	(\$21,169)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	39,308	0	89,008	2,495	2,495
91-00 COMMUNITY REDEVELOPMENT	12,038	13,883	13,883	13,883	0
91-32 LAND CONTRIBUTION FUND	100,000	0	0	0	0
91-46 DOCK FUND	185,176	0	0	0	0
91-48 TENNIS FUND	0	54,000	54,000	52,500	(1,500)
99-01 OPERATING CONTINGENCY	0	617,749	0	500,000	(117,749)
TOTAL NON-OPERATING EXPENSES	\$336,522	\$685,632	\$156,891	\$568,878	(\$116,754)
TOTAL EXPENSES	\$37,571,313	\$35,385,423	\$34,707,950	\$34,478,890	(\$906,533)

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.

2010-11 Significant Budgetary Issues

The 2010-11 budget for the Mayor and City Council's Office is \$345,072, which is \$2,834 more than the budget adopted for Fiscal Year 2009-10.

The budget for Personal Services is \$321,372, an increase of \$4,534 over the FY09-10 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 \$4,534 increase is due to the increased cost of benefits.

The budget for Operating Expenses has decreased by \$1,700. 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 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
			ADMINISTRATION	
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	135,125
1	1	1	Executive Assistant	59,613
8	8	8		
8	8	8	Regular Salaries	224,738
			Employer Payroll Expenses	96,634
			Total Personal Services	<u>\$321,372</u>

**FISCAL YEAR 2010-11
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 ESTIMATED ACTUAL	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	242,848	225,913	211,259	224,738	(1,175)
25-01 FICA	16,905	15,713	15,845	15,506	(207)
25-03 RETIREMENT CONTRIBUTIONS	7,887	8,572	8,200	9,162	590
25-04 LIFE/HEALTH INSURANCE	70,666	66,640	55,000	71,966	5,326
TOTAL PERSONAL EXPENSES	\$338,306	\$316,838	\$290,304	\$321,372	\$4,534
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,398	3,000	3,000	2,500	(500)
40-00 TRAINING & TRAVEL COSTS	8,305	10,000	10,000	10,000	0
41-00 COMMUNICATIONS	3,993	4,500	3,600	4,000	(500)
<i>Council and staff phone lines, fax lines, and cell phone</i>					
46-00 REPAIR AND MAINTENANCE	553	500	500	500	0
47-00 PRINTING AND BINDING	389	700	200	0	(700)
47-02 ADVERTISING (NON-LEGAL)	0	0	0	0	0
51-00 OFFICE SUPPLIES	1,201	1,200	1,200	1,200	0
51-02 OTHER OFFICE SUPPLIES	1,187	1,500	2,000	1,500	0
54-01 MEMBERSHIPS	3,848	4,000	4,000	4,000	0
<i>Florida League of Cities, SWFLC, League of Mayors, etc.</i>					
TOTAL OPERATING EXPENSES	\$22,874	\$25,400	\$24,500	\$23,700	(\$1,700)
TOTAL EXPENSES	\$361,180	\$342,238	\$314,804	\$345,072	\$2,834

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/paralegal to assist as needed.

2010-11 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 the City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend Workshops as needed and assist committees and administrative staff as needed in special circumstances.	October 2010	September 2011
Represent the City before all state and federal courts and all agencies in civil matters. (Daily basis).	October 2010	September 2011
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.		
Post Comprehensive Plan – rewrite of Land Development Code	October 2010	May 2011
Provide a timely and accurate response to requests for opinions and legal assistance.	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT City Attorney
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.		
Improve the efficiency of blank and/or sample common legal documents such as liens, releases, and resolutions.	October 2010	January 2011
Ordinances – Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)	October 2010	September 2011
Prepare litigation reports to City Council (quarterly).	October 2010	September 2011
Update contract forms.	October 2010	January 2011
Code Enforcement – recouping administrative fees (fee schedules).	October 2010	December 2010
Ordinance regarding parking violations.	October 2010	January 2011
Ordinance regarding signs.	October 2010	December 2010
Ordinance regarding piers.	October 2010	November 2010

2010-11 Significant Budgetary Issues

The 2010-11 budget of the City Attorney's office is \$603,164, a \$43,618 decrease under the adopted FY 09-10 budget.

The City Attorney's office has \$108,394 budgeted in Personal Services, which funds the salary and benefits of the one employee of the department.

The department has \$494,770 budgeted in Operating Expenses. This is a decrease of \$45,349 under the FY 09-10 adopted budget. The primary area of reduction is City Attorney fees, reduced by \$22,630. The most significant expenses are:

Professional Services (i.e. transcribing, reporting)	\$12,000
City Attorney Contract	\$270,000
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 2010-11**

2009 Adopted	2010 Adopted	2011 Adopted	JOB TITLE	ADOPTED FY 2011
<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	29,108
			Total Personal Services	<u><u>\$108,394</u></u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	82,814	79,286	78,389	79,286	0
25-01 FICA	6,234	5,965	5,997	5,965	0
25-03 RETIREMENT CONTRIBUTIONS	12,113	12,987	12,500	13,772	785
25-04 LIFE/HEALTH INSURANCE	8,471	8,425	8,000	9,371	946
TOTAL PERSONAL SERVICES	\$109,632	\$106,663	\$104,886	\$108,394	\$1,731
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES <i>Stamps, minor supplies</i>	453	750	850	750	0
31-01 PROFESSIONAL SERVICES <i>Reporting and transcription services, expert fees</i>	9,687	20,000	15,000	12,000	(8,000)
31-04 OTHER CONTRACTUAL SERVICES <i>Other unknown legal costs</i>	6,419	15,000	7,500	8,000	(7,000)
32-01 CITY ATTORNEY <i>City Attorney in accordance with Contract 05-10941, as extended</i>	203,522	292,630	275,000	270,000	(22,630)
32-04 OTHER LEGAL SERVICES <i>PAB representation</i>	12,079	20,000	12,500	13,000	(7,000)
32-10 LITIGATION <i>City Attorney in accordance with Contract 05-10941</i>	102,073	160,000	160,000	160,000	0
32-12 LABOR ATTORNEY <i>Roetzel & Andress staff</i>	8,479	25,000	25,000	25,000	0
40-00 TRAINING & TRAVEL COSTS <i>FALSS lunch meetings and annual conference</i>	743	1,460	1,000	1,460	0
41-00 COMMUNICATIONS	539	534	510	510	(24)
51-00 OFFICE SUPPLIES	201	0	0	0	0
51-01 STATIONERY	886	600	600	600	0
54-01 MEMBERSHIPS <i>Paralegal memberships</i>	445	375	520	450	75
54-02 BOOKS, PUBS, SUBS. <i>Thompson West, Naples Daily News, James Publishing</i>	2,493	3,770	3,000	3,000	(770)
TOTAL OPERATING EXPENSES	\$348,019	\$540,119	\$501,480	\$494,770	(\$45,349)
TOTAL EXPENSES	\$457,651	\$646,782	\$606,366	\$603,164	(\$43,618)

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

Department Description

The City Clerk maintains the official records of the City of Naples and is the primary point of contact for official records, regardless of the actual custodian. The City Clerk also records all proceedings of the City Council, appointed boards, committees and commissions of the City, preparing minutes for each. In addition, the Clerk's Office directs the retention program for all City records and operates the City's in-house records center and periodically engages in special research projects for others in the organization. The City Clerk reports directly to the City Council and processes all legislation (ordinances and resolutions) for filing.

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

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
Establish an organization-wide records center to eliminate expenditures by various departments for rental storage.	Mid-year 2010	Prior to 2011-12 Fiscal Year
In conjunction with accessioning records into the above referenced records center, conduct an organization-wide, self-inventory of records so that records which have met retention may be disposed according to law.	Fiscal year 2010-11	Fiscal year 2010-11
Continue program of cross-training and succession planning for anticipated retirement of City Clerk in 2012.	Ongoing	Ongoing

2010-11 Significant Budgetary Issues

The 2010-11 budget for the City Clerk's Office is \$517,156, a reduction of \$18,793 under the FY 09-10 adopted budget. The primary reason is a \$15,653 decrease benefit costs as employees changed insurance plans.

Departmental Summary Page (continued)

DEPARTMENT City Clerk
FUND: General Fund

Personal Services makes up 85% of the City Clerk’s budget. In 2009-10 the staff was reduced by two Technical Writing Specialist positions.

Operating expenses are \$75,710, \$3,140 less than FY09-10. The reasons include reductions to Operating Expenditures (-\$500), Professional Services (-\$1,500), Communications (-\$140) and Repair and Maintenance (-\$1,000).

The larger expenses are listed below:

Legal Ads	\$32,000	For public hearings, second reading of ordinances, City Council meeting notices, etc.
Professional Services	\$12,500	For supplements to the Code of Ordinances and the Comprehensive Development Code
Document Imaging	\$7,000	For State of Florida archiving services

General Election costs are budgeted in the “non-departmental” accounts. There will be no costs included in this line-item until the 2011-12 fiscal year and then only minor amounts are anticipated. This is because the City’s General Election will coincide with the Presidential Preference Primary resulting in an obligation for only such expenses as required legal advertising.

2010-11 Performance Measures and Benchmarking

Activity	Actual 2007-08	Actual 2008-09	Projected 2009-10	Projected 2010-11
Board/committee appointments processed	54	48	40	40
Legislation processed (Ordinances and Resolutions)	416	226 ¹	230	230
Meeting hours logged ²	409	365	350	350
Public records requested ³	274	151	160	160

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

² Some boards/committees are now allowed to meet as needed rather than on a monthly basis. This has resulted in periodic meeting cancellations and thereby a reduction in minute preparation, advantageous due to a corresponding reduction in the Clerk’s writing staff in 2009-10.

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

FUND: 001 GENERAL FUND

**CITY CLERK
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	City Clerk	\$85,784
1	1	1	Deputy City Clerk	58,962
4	2	2	Technical Writing Specialist	98,225
1	1	1	Sr. Administrative Specialist	47,288
1	1	1	Administrative Specialist II	40,870
8	6	6	Regular Salaries	331,129
			Overtime	5,000
			Employer Payroll Expenses	105,317
			Total Personal Services	<u>\$441,446</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTED	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	395,196	324,294	320,584	331,129	6,835
10-40	OVERTIME	2,723	5,000	5,000	5,000	0
	<i>After hours duties related to minute preparation and meeting attendance</i>					
25-01	FICA	29,323	23,810	24,910	25,030	1,220
25-03	RETIREMENT CONTRIBUTIONS	41,955	38,087	30,000	31,349	(6,738)
25-04	LIFE/HEALTH INSURANCE	75,191	65,908	41,500	48,938	(16,970)
	TOTAL PERSONAL SERVICES	\$544,388	\$457,099	\$421,994	\$441,446	(\$15,653)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	2,520	3,000	3,000	2,500	(500)
	<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01	PROFESSIONAL SERVICES	12,481	14,000	14,000	12,500	(1,500)
	<i>Supplementary amendments to the Code of Ordinances</i>					
31-51	DOCUMENT IMAGING	2,152	7,000	7,000	7,000	0
	<i>Microfilming and archiving services</i>					
40-00	TRAINING & TRAVEL COSTS	56	1,500	2,050	1,500	0
41-00	COMMUNICATIONS	1,978	2,000	2,000	1,860	(140)
46-00	REPAIR AND MAINTENANCE	1,369	5,000	3,000	4,000	(1,000)
47-01	LEGAL ADS	34,441	32,000	32,000	32,000	0
	<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06	DUPLICATING	3,424	3,800	3,800	3,800	0
49-00	OTHER CURRENT CHARGES	2,034	2,000	2,000	2,000	0
	<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00	OFFICE SUPPLIES	2,981	3,050	3,050	3,050	0
52-00	OPERATING SUPPLIES	1,833	4,000	4,000	4,000	0
	<i>Council Chamber meeting supplies, CDs, DVDs</i>					
54-01	MEMBERSHIPS	849	1,500	1,500	1,500	0
	TOTAL OPERATING EXPENSES	\$66,118	\$78,850	\$77,400	\$75,710	(\$3,140)
	TOTAL EXPENSES	\$610,506	\$535,949	\$499,394	\$517,156	(\$18,793)

City of Naples, Florida

Departmental Summary Page

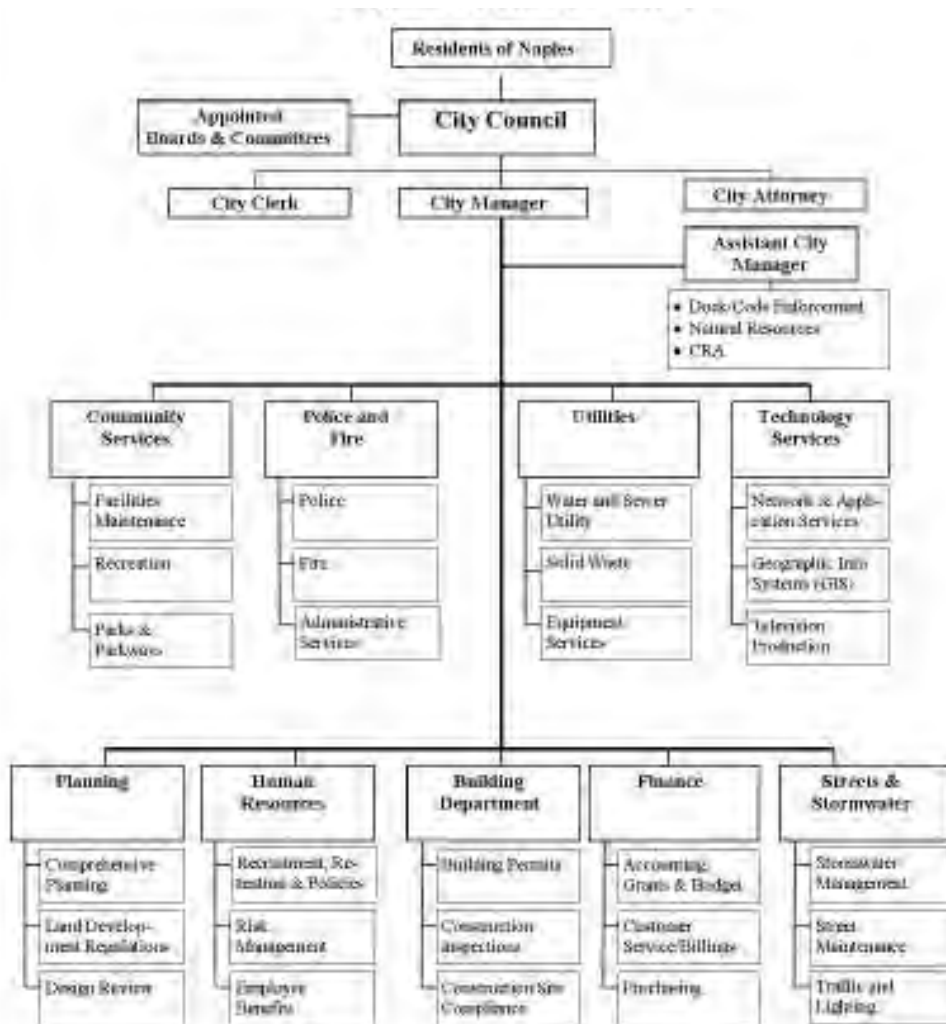


DEPARTMENT City Manager
FUND: General Fund

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 the City’s regional context and proactively plan and maintain productive regional relationships, and ensure that Naples distinctive character and culture is preserved.

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



Departmental Summary Page (continued)

DEPARTMENT **City Manager**
FUND: **General Fund**

Department Description

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

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

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

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

2010-11 Departmental Goals and Objectives

City Manager

	Estimated Start	Estimated Completion
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) Strengthen effective Manager/Council relationship through professional and constant communication.		
Through regularly scheduled Workshops, provide City Council Members adequate background information about ongoing City issues, programs and undertakings so they can make well informed decisions.	October 2010	September 2011
Provide an annual work plan of capital improvement projects after careful review and analysis of the City’s priorities within the constraints of the budget for approval by City Council.	October 2010	September 2011
Assist City Council in the development of Public Policy through timely preparation of agendas and preparation of policy options and recommendations.	October 2010	September 2011
Seek feedback from City Council as to whether the organization is meeting expectations. Respond immediately to constituent requests for services communicated through Council Members to the City Manager.	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT City Manager
FUND: General Fund

	Estimated Start	Estimated Completion
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 2010	September 2011
Schedule meetings with representatives from the Naples Area Chamber of Commerce, the Third Street Association, the Downtown Naples Association, the Naples Airport Authority, and other business and professional associations to discuss issues of importance and to cooperatively develop solutions.	October 2010	September 2011
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) work with City employees to achieve goals and objectives outlined in the City's budget.		
Encourage and support Department Directors to manage all aspects of their operations to achieve established goals and objectives.	October 2010	September 2011
Ensure that the City and its employees are in compliance with all statutory requirements, including accreditations and licenses to help ensure the delivery of high quality service to residents.	October 2010	September 2011
Ensure that City plans, especially the Emergency and Disaster Response Plans, remain current.	October 2010	September 2011

Natural Resources Division

As part of Vision Goal #2 (Make Naples the green jewel of Southwest Florida) protect and enhance the estuarine habitat of Naples Bay, Moorings Bay and Clam Bay.		
Sea grasses: Provide continued protection for Naples Bay sea grass beds and measure their density and distribution twice a year.	October 2010	September 2011
Oysters: Continue expanding and enhancing the Naples Bay shellfish restoration; enhance artificial oyster reefs and assess establishing new oyster reefs.	October 2010	September 2011
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 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT	City Manager
FUND:	General Fund

	Estimated Start	Estimated Completion
Mangroves: Continue mangrove restorations and establish residential mangrove program to plant mangroves in riprap.	October 2010	September 2011
Continue periodic trawling of Naples Bay, Moorings Bay, and selected lakes; analyze and report on data.	October 2010	September 2011

Code Enforcement Division

	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain an extraordinary quality of life for residents) assist in the development and enforcement of regulations and ordinances.		
Provide assistance to the public to ensure compliance with City ordinances and maintain Naples character and quality of life.	October 2010	September 2011
Maintain effective working relationships with local, regional, state and federal law enforcement and regulatory agencies.	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,133,468, which is \$131,289 more than the 2009-10 adopted budget. The increase is due to the transfer of the Code Enforcement function from Police to the City Manager. Therefore, the most significant change of this budget is related to personnel. Three employees (2.2 FTE) from the Police Criminal Investigations Division are now funded in this department. The reorganization occurred during FY 09-10, and included combining Code Enforcement Division, Beach Enforcement Division, and the City Dock under one manager, the Code and Harbor Manager (who also reports to the City Manager).

The **City Manager's Division** has a budget of \$590,231, a decrease of \$3,713. The Operating Expenses are \$6,557 or 16% less than FY 09-10 due to the expected reduced costs of printing and copying City Council agendas. The new program of electronic agendas will reduce both the printing costs as well as the delivery costs of the bi-weekly City Council agenda packets.

The budget for the **Natural Resources Division** is \$386,114, a decrease of \$22,121 under the FY 09-10 budget. Personal Services have decreased \$1,101 under FY 09-10. Operating expenses are \$89,961, a decrease of \$21,020 under FY09-10. The major operating costs are:

- Operating Expenses (\$41,400) includes lake maintenance, oyster restoration, etc.
- Professional Services (\$25,000) for contracted water quality sampling and analysis
- Lawn and Landscape Certification (\$10,000)

The budget for the **Code Enforcement Division** (formerly shown in Police Criminal Investigations Division) is \$157,123. Personal services are \$144,473 and Operating Expenses are \$12,650. This division ensures compliance with City ordinances to maintain Naples character and quality of life.

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION				
1	1	1	City Manager	\$182,276
1	0.7	0.7	Assistant City Manager*	82,900
1	1	1	Executive Assistant	65,995
1	1	1	Executive Assistant to City Manager	69,725
4	3.7	3.7		\$400,895
NATURAL RESOURCES				
1	1	1	Natural Resources Manager	112,976
1	1	1	Environmental Specialist	62,684
1	1	1	Administrative Coordinator	45,703
3	3	3		\$221,363
CODE ENFORCEMENT**				
0	0	0.2	Code and Harbor Manager***	14,221
0	0	1	Code Enforcement Officer	44,627
0	0	1	Administrative Specialist II	38,978
0	0	2.2		\$97,827
7	6.7	8.9	Regular Salaries	720,085
			Employer Payroll Expenses	275,143
			Total Personal Services	\$995,228

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

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

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

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	756,260	612,003	596,004	720,085	108,082
25-01 FICA	52,715	50,090	45,577	58,180	8,090
25-03 RETIREMENT CONTRIBUTIONS	70,249	61,503	56,000	77,280	15,777
25-04 LIFE/HEALTH INSURANCE	84,915	68,682	51,820	82,738	14,056
25-07 EMPLOYEE ALLOWANCES	59,113	56,734	49,480	56,945	211
TOTAL PERSONAL EXPENSES	\$1,023,252	\$849,012	\$798,881	\$995,228	\$146,216
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	56,088	48,900	53,400	52,450	3,550
31-01 PROFESSIONAL SERVICES	32,560	50,000	50,000	25,000	(25,000)
31-04 OTHER CONTRACTUAL SERVICES	0	0	0	4,000	4,000
31-43 LAWN/LANDSCAPE CERTIFICATION	15,628	10,000	10,000	10,000	0
32-04 OTHER LEGAL SERVICES	0	0	0	500	500
40-00 TRAINING & TRAVEL COSTS	5,072	8,450	6,000	9,950	1,500
41-00 COMMUNICATIONS	3,281	3,136	3,136	3,074	(62)
41-03 RADIO & PAGERS	0	0	0	120	120
42-10 EQUIP. SERVICES - REPAIRS	3,093	2,000	4,000	3,000	1,000
42-11 EQUIP. SERVICES - FUEL	1,180	1,081	1,081	3,996	2,915
44-00 RENTALS & LEASES	8,151	15,000	12,100	11,700	(3,300)
46-00 REPAIR AND MAINTENANCE	983	0	0	1,000	1,000
47-00 PRINTING AND BINDING	1,190	1,500	1,500	3,100	1,600
51-00 OFFICE SUPPLIES	5,743	7,500	7,500	5,150	(2,350)
52-07 UNIFORMS	1,056	1,000	0	500	(500)
54-00 BOOKS, PUBS, SUBS, MEMBERSHIPS	240	600	600	600	0
54-01 MEMBERSHIPS	3,362	4,000	3,940	4,100	100
TOTAL OPERATING EXPENSES	\$137,627	\$153,167	\$153,257	\$138,240	(\$14,927)
NON-OPERATING EXPENSES					
60-40 MACHINERY EQUIP	12,408	0	51,041	0	0
TOTAL NON-OPERATING EXPENSES	12,408	0	51,041	0	0
TOTAL EXPENSES	\$1,173,287	\$1,002,179	1,003,179	\$1,133,468	\$131,289

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY MANAGER
NATURAL RESOURCES**

001.0404.537

		08-09	09-10	09-10	10-11	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	224,122	215,845	218,004	221,363	5,518
25-01	FICA	16,674	16,161	16,677	16,721	560
25-03	RETIREMENT CONTRIBUTIONS	29,803	32,238	28,400	31,209	(1,029)
25-04	LIFE/HEALTH INSURANCE	32,288	32,530	23,000	26,380	(6,150)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	303,367	297,254	286,561	296,153	(1,101)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Lake maintenance \$5,000; exotic removal/City property \$10,000; oyster restoration \$5,000; environmental clean up \$5,000, etc.</i>	49,815	38,900	43,400	41,400	2,500
31-01	PROFESSIONAL SERVICES <i>Water quality sampling and analysis \$25,000</i>	32,560	50,000	50,000	25,000	(25,000)
31-43	LAWN & LANDSCAPE CERT	15,628	10,000	10,000	10,000	0
40-00	TRAINING & TRAVEL COSTS <i>FLERA & Florida Stormwater Assn \$3,000</i>	2,896	3,000	3,000	3,000	0
41-00	COMMUNICATIONS	824	1,000	1,000	995	(5)
42-10	EQUIP. SERVICES - REPAIRS	3,093	2,000	4,000	2,000	0
42-11	EQUIP. SERVICES - FUEL	1,180	1,081	1,081	1,266	185
44-00	RENTALS AND LEASES	0	0	1,100	1,700	1,700
46-00	REPAIR AND MAINTENANCE	983	0	0	1,000	1,000
47-00	PRINTING AND BINDING	1,190	1,000	1,000	2,000	1,000
51-00	OFFICE SUPPLIES	4,278	2,500	2,500	1,000	(1,500)
52-07	UNIFORMS	1,056	1,000	0	0	(1,000)
54-01	MEMBERSHIPS	465	500	440	600	100
	TOTAL OPERATING EXPENSES	113,968	110,981	117,521	89,961	(21,020)
NON-OPERATING EXPENSES						
60-40	MACHINERY EQUIP	12,408	0	51,041	0	0
	TOTAL NON-OPERATING EXPENSES	12,408	0	51,041	0	0
	TOTAL EXPENSES	429,743	408,235	455,123	386,114	(22,121)

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

Formerly Reported in Police Criminal Investigations

001.0405.524

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	0	0	0	97,827	97,827
25-01 FICA	0	0	0	7,046	7,046
25-03 RETIREMENT CONTRIBUTIONS	0	0	0	15,036	15,036
25-04 LIFE/HEALTH INSURANCE	0	0	0	24,564	24,564
TOTAL PERSONAL SERVICES	0	0	0	144,473	144,473
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Lien fees-County charge; Code Board expenses</i>	0	0	0	1,050	1,050
31-04 OTHER CONTRACTUAL SERVICES <i>Typically \$75 lot for 50-60 lots</i>	0	0	0	4,000	4,000
32-04 OTHER LEGAL SERVICES	0	0	0	500	500
40-00 TRAINING & TRAVEL COSTS <i>Code Enforcement Certification \$400; Annual Conference \$1,100</i>	0	0	0	1,500	1,500
41-00 COMMUNICATIONS	0	0	0	500	500
41-03 RADIO & PAGERS	0	0	0	120	120
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	1,000	1,000
42-11 EQUIP. SERVICES - FUEL	0	0	0	2,730	2,730
47-00 PRINTING AND BINDING	0	0	0	600	600
51-00 OFFICE SUPPLIES	0	0	0	150	150
52-07 UNIFORMS	0	0	0	500	500
TOTAL OPERATING EXPENSES	0	0	0	12,650	12,650
TOTAL EXPENSES	0	0	0	157,123	157,123

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, Design Review Board and Public Art Advisory Committee.

Planning Goals and Objectives

The Planning Department has been focused on implementing the goals, objectives and policies of the Comprehensive Plan and amending the Code of Ordinances as necessary. The Department will continue to pursue Text Amendments to streamline the Code and make it easier to enforce. The Department will also be working with the Public Art Advisory Committee on projects to encourage private investment in public art. The Neighborhood Action Plans will be updated in coordination with the neighborhood associations.

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		
Amend the Capital Improvements Element for 10-11; add to the Comprehensive Plan with staff recommendations	September 2010	December 2010
As part of Vision Goal #2b (promote community sustainability and environmental conservation) amend the Code of Ordinances		
Amend the City’s sign code per Workshop discussion with City Council	August 2010	December 2010
Review outdoor dining on public property and discuss whether the 5-foot clearance currently in the Code is sufficient and satisfactory	August 2010	January 2011
Amend the subdivision platting criteria to be in compliance with Chapter 177 of the State’s requirements	September 2010	February 2011

Department Summary Page (continued)

DEPARTMENT Planning
FUND: General Fund

Planning Goals and Objectives	Estimated Start	Estimated Completion
Amend the variance and nonconformity criteria to incentivize the preservation of older homes and neighborhood character	October 2010	December 2010
Prepare a Downtown Master Plan for the D Downtown District showing the area at build out with estimates of units and square footage and potential locations of parking and open space with input from local architects, planners and property owners	October 2010	January 2011
Work with neighborhoods to amend and update Neighborhood Action Plans	November 2010	February 2011
Conduct the 6-month review of the live entertainment extended hours' ordinance to determine whether the ordinance will remain in effect.	December 2010	December 2010
Work with the CRA and CRAAB to prepare a market study of the D Downtown with input from the business community, realtors and property owners	January 2011	March 2011
As part of Vision Goal #3 (enhance mobility in the City) review concurrency requirements		
Provide a mobility study and amend the traffic concurrency requirement as required under SP 360	November 2010	June 2011
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		
Amend the review and approval process for outdoor dining and dog dining to provide on-site documentation to assist Code Enforcement	September 2010	November 2010
Complete an online process for zoning approvals to expedite the business tax approval process	October 2010	March 2011

2010-11 Significant Budgetary Issues

The budget of the Planning Department is \$477,778, a \$106,846 decrease under the FY 2009-10 adopted budget.

Revenues

The Planning Department is projected to collect \$32,000 in petition fees. These are shown as General Fund Revenues.

Expenditures

Total expenditures for the 2010-11 budget are \$477,778. Personal Services are \$406,598, a decrease of \$88,347 under the FY 09-10 Budget. One Planner II position has been eliminated. Operating expenditures are \$71,180, a decrease of \$18,499 (21%) under FY 09-10. The most significant costs include building rental for \$34,510 and legal ads for \$9,000.

Department Summary Page (continued)

DEPARTMENT Planning
FUND: General Fund

2010-11 Performance Measures and Benchmarking

Petition Type	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Administrative Appeal Petitions	2	1	0	0	1
Administrative Variance Petitions	0	1	1	4	4
Annexation Requests	2	4	0	0	0
Comprehensive Plan Amendments	2	6	3	2	2
Conditional Use Requests	16	12	4	8	6
Development of Significant Environmental Impact	0	1	0	1	0
Easement Vacation Requests	2	1	3	1	2
Fence and Wall Waiver Requests	4	2	5	1	4
General Development and Site Plan	2	0	0	N/A	N/A
Live Entertainment	6	8	15	7	6
Nonconformity Requests	0	0	3	1	4
Rezoning Requests	4	3	2	2	3
Residential Impact Statements	16	15	25	11	10
Text Amendment Requests	10	10	3	14	5
Variance Requests	8	8	11	10	10
Waiver of Distance Requests	3	2	6	4	5
Design Review Board Petitions	34	31	13	19	25
Staff Action Committee Petitions (Committee no longer active)	65	68	N/A	N/A	N/A
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	4	2	1	3	2
Site Plan Review (new category in 08-09)	N/A	N/A	7	8	10
Development Agreement	0	0	1	0	1
Parking Allocation D-Downtown	0	0	1	3	2
Outdoor Dining Public Property	0	0	1	5	5
Outdoor Dining Private Property	3	75	24	22	10
Total Petitions	183	250	129	126	117

City	Population	Staff	Ratio (pop/staff)
Naples	23,101	4	5,775
Boca Raton	85,293	12	7,107
Delray Beach	64,220	12	5,352
Tarpon Springs	24,628	3	8,209
Winter Park	28,581	5	5,716

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
PLANNING & ZONING				
1	1	1	Planning Director	113,654
0	1	1	Senior Planner	73,047
3	2	1	Planner II	64,388
1	1	1	Sr. Administrative Specialist	41,134
<u>5</u>	<u>5</u>	<u>4</u>		<u>\$292,223</u>
5	5	4	Regular Salaries	292,223
			Other Salaries & Wages	0
			Employer Payroll Expenses	114,375
				<u>114,375</u>
			Total Personal Services	<u><u>\$406,598</u></u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
PLANNING DEPARTMENT**

001.0504.515

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 CURRENT PROJECTED	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	359,740	358,132	345,000	292,223	(65,909)
10-40 OVERTIME	18	0	0	0	0
25-01 FICA	26,451	26,676	25,875	22,056	(4,620)
25-03 RETIREMENT CONTRIBUTIONS	40,095	43,323	37,000	32,046	(11,277)
25-04 LIFE/HEALTH INSURANCE	61,587	61,534	55,000	54,993	(6,541)
25-07 EMPLOYEE ALLOWANCES	5,200	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$493,091	\$494,945	\$468,155	\$406,598	(\$88,347)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,692	5,400	3,500	3,000	(2,400)
<i>Federal Express, special mailings, PAB signs, DRB and PAB courier</i>					
30-10 AUTO MILEAGE	26	150	150	150	0
31-01 PROFESSIONAL SERVICES	0	5,000	5,000	0	(5,000)
<i>Previously for Comprehensive Plan completion & implementation</i>					
40-00 TRAINING & TRAVEL COSTS	2,958	3,500	3,500	3,500	0
<i>FAPA , AICPA Certifications, Arborist Certification, and misc conferences</i>					
41-00 COMMUNICATIONS	1,798	3,120	2,000	1,520	(1,600)
42-11 EQUIP. SERVICES - FUEL	61	0	0	0	0
44-01 BUILDING RENTAL	31,364	34,509	34,509	34,510	1
<i>Space used at the Building Permits Fund building</i>					
44-02 EQUIPMENT RENTAL	0	3,000	3,000	3,000	0
46-00 REPAIR AND MAINTENANCE	965	1,500	750	1,000	(500)
47-00 PRINTING AND BINDING	1,814	5,000	3,000	4,000	(1,000)
47-01 LEGAL ADS	1,937	17,000	6,000	9,000	(8,000)
<i>Council, EAR, DRB, and other required ads in the local paper</i>					
47-06 DUPLICATING	0	2,000	500	2,000	0
51-00 OFFICE SUPPLIES	6,574	6,500	3,000	6,500	0
54-01 MEMBERSHIPS	2,398	3,000	3,000	3,000	0
TOTAL OPERATING EXPENSES	\$51,587	\$89,679	\$67,909	\$71,180	(\$18,499)
TOTAL EXPENSES	\$544,678	\$584,624	\$536,064	\$477,778	(\$106,846)

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 recently 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 the sales of surplus equipment and other miscellaneous items. The Purchasing Division's primary mission is to deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the City.

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

2010-11 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 2010	March 2011
Conduct internal training on budgeting, purchasing, travel policy and accounts payable	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

2010-11 Goals and Objectives	Estimated Start	Estimated Completion
Conduct an annual payroll audit for all departments	March 2011	May 2011
Implement electronic check acceptance via the City's website	September 2010	February 2011
Move records storage from offsite facility to City Records Center	December 2010	May 2011
Implement electronic payments for major vendors/suppliers	December 2010	May 2011
Trial test the issuance of utility bills via email	October 2010	March 2011
As part of Vision Goal #4 (Strengthen the Economic health and vitality of the City), enhance revenues and/or revenue collections		
Review outstanding debt for arbitrage compliance	December 2010	July 2011
Monitor grant opportunities consistent with capital projects within approved Master Plans and/or the 5-Year Capital Improvement Plan.	October 2010	September 2011
Create and implement desk manual for Utility Billing	January 2011	July 2011
Research alternatives to the current utility bill collections agency	October 2010	March 2011
Improve collections of outstanding utility accounts	October 2010	September 2011
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 2010	June 2011
Publish the FY 2010 CAFR and submit to GFOA's Award Program by March 25, 2011 (11 consecutive awards received)	November 2010	March 2011
Publish the FY 2010 Budget and submit to the GFOA's Award Program by December 25, 2010	November 2010	December 2010
Publish the monthly financial reports by the 10 th of each month for the Residents, Council and Department users.	October 2010	September 2011

2010-11 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,720,748, a decrease of \$26,906 under the adopted FY 2009-10 budget.

Finance and Accounting, budgeted at \$1,194,935, shows an increase of \$10,443 over FY 2009-10. This is due to the increased cost of employee benefits.

Operating Expenses decreased \$1,385 primarily due to a decrease in communications which is the result of the new phone system. Training and Travel costs are \$4,180 and 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 accounting regulations. The Department continues to budget \$10,000 for the City Information

Departmental Summary Page (continued)

DEPARTMENT Finance Department
FUND: General Fund

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 \$243,293, decreased \$37,432. Personal Services decreased \$2,358. Operating Expenses decreased \$35,074 due to the transfer of utility bill expenses to the Water/Sewer Fund.

Purchasing, with a budget of \$282,520, increased \$83 above the FY 2009-10 budget. There are four (4) positions budgeted in Purchasing. The primary expense is Personal Services at a cost of \$267,674 (95% of the budget).

2010-11 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2010 Per Capita Taxable Value	\$726,358	\$75,808	\$617,888	\$94,686
FY 2010 Millage Rate	1.1800	7.1634	1.8550	7.7759

Performance Measures	Actual 2007-08	Actual 2008-09	Expected 2009-10	Projected 2010-11
Purchasing Card Transactions	2,136	2018	1,900	1,900
Purchase Orders Issued	3,281	2,625	3,090	3,000
Formal Bids and Quotes	115	57	61	60
Business Tax Receipts Issued	3,831	3,935	3,807	3,800
Funds from Annual Auction	\$70,411	\$364,146	\$111,500	\$55,000
Utility Payments made by Click 2 Gov (Internet)	2,062	3,089	3,300	3,600
Business License Payments made by Click 2 Gov	158	127	135	150
Parking Tickets paid by Click 2 Gov	552	1,180	1,300	1,430
City Employees on Direct Deposit	75.6%	80.5%	85%	88%
Finance Employees with relevant certifications	7	7	7	7
Awards received from GFOA	2	2	2	2
GFOA Budget Criteria deemed at least proficient	92%	95%	99%	99%

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ACCOUNTING				
1	1	1	Finance Director	\$126,600
1	1	1	Comptroller	114,460
1	1	1	Budget & Investment Manager	68,597
1	1	1	Accounting Manager	75,570
1	1	1	Pension & Financial Accountant	67,502
2	2	2	Finance Analyst	96,058
2	2	2	Accounting Clerk III	68,386
0	1	1	Grants Coordinator	68,556
1	1	1	Finance Coordinator	47,531
0.8	0.8	0.8	Service Worker I (30 hours)	18,589
<u>10.8</u>	<u>11.8</u>	<u>11.8</u>		<u>\$751,849</u>
CUSTOMER SERVICE				
1	1	1	Customer Service Manager	60,000
2	2	2	Customer Service Representative	59,307
1	1	1	Billing & Collection Specialist	31,613
2	0	0	Meter Reader *	0
1	0	0	Meter Technician *	0
<u>7</u>	<u>4</u>	<u>4</u>		<u>\$150,920</u>
PURCHASING				
1	1	1	Purchasing Manager	75,548
1	1	1	Buyer	47,531
1	1	1	Warehouse Coordinator	37,698
1	1	1	Administrative Specialist II	38,978
<u>4</u>	<u>4</u>	<u>4</u>		<u>\$199,755</u>
21.8	19.8	19.8	Regular Salaries	1,102,524
			Overtime	4,500
			Employer Payroll Expenses	440,708
			Total Personal Services	<u>\$1,547,732</u>

* Transferred to Water/Sewer Fund

**FISCAL YEAR 2010-11
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,170,187	1,103,768	1,076,000	1,102,524	(1,244)
10-30 OTHER SALARIES	3,686	0	29,900	0	0
10-40 OVERTIME	6,124	5,400	6,100	4,500	(900)
25-01 FICA	86,505	82,921	85,068	82,539	(382)
25-03 RETIREMENT CONTRIBUTIONS	146,015	161,324	142,200	162,017	693
25-04 LIFE/HEALTH INSURANCE	193,489	179,083	158,500	191,352	12,269
25-07 EMPLOYEE ALLOWANCE	4,720	4,800	4,800	4,800	0
TOTAL PERSONAL SERVICES	1,610,726	1,537,296	1,502,568	1,547,732	10,436
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,107	17,350	16,350	16,350	(1,000)
31-02 ACCOUNTING & AUDITING	94,000	88,500	88,642	88,500	0
31-04 OTHER CONTRACTUAL SVCS	7,258	5,500	6,000	5,500	0
40-00 TRAINING & TRAVEL COSTS	7,096	7,080	7,080	7,080	0
41-00 COMMUNICATIONS	6,200	5,300	5,100	4,690	(610)
42-02 POSTAGE AND FREIGHT	33,277	34,000	33,500	5,000	(29,000)
42-10 EQUIP. SERVICES - REPAIRS	13,222	800	3,000	800	0
42-11 EQUIP. SERVICES - FUEL	8,658	864	1,200	1,011	147
44-00 RENTALS & LEASES	0	1,500	1,000	1,500	0
46-00 REPAIR AND MAINTENANCE	1,307	2,124	2,124	2,120	(4)
47-00 PRINTING AND BINDING	16,888	28,920	28,920	22,920	(6,000)
47-01 LEGAL ADS	4,490	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	9,277	9,000	9,000	9,000	0
52-00 OPERATING SUPPLIES	2,726	3,590	3,590	2,500	(1,090)
52-07 UNIFORMS	1,085	0	0	0	0
52-09 OTHER CLOTHING	736	125	125	125	0
54-01 MEMBERSHIPS	1,460	1,705	1,705	1,920	215
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	218,787	210,358	211,336	173,016	(37,342)
TOTAL EXPENSES	1,829,513	1,747,654	1,713,904	1,720,748	(26,906)

**FISCAL YEAR 2010-11
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

		08-09	09-10	09-10	10-11	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL	CURRENT	ADOPTED	CHANGE
<u>PERSONAL SERVICES</u>			BUDGET	PROJECTION	BUDGET	
10-20	REGULAR SALARIES & WAGES	715,813	751,366	740,000	751,849	483
10-40	OVERTIME	207	1,200	1,200	1,200	0
	<i>Cash receipts, year end processing</i>					
25-01	FICA	51,567	56,062	56,702	56,063	1
25-03	RETIREMENT CONTRIBUTIONS	92,391	109,258	103,000	115,517	6,259
25-04	LIFE/HEALTH INSURANCE	104,746	120,641	107,000	125,726	5,085
25-07	EMPLOYEE ALLOWANCE	4,720	4,800	4,800	4,800	0
	TOTAL PERSONAL SERVICES	\$969,444	\$1,043,327	\$1,012,702	\$1,055,155	\$11,828
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	8,583	14,150	14,150	14,150	0
	<i>Toner, tape ribbons, GFOA Award applications, minor office equipment, copy machine supplies</i>					
31-02	ACCOUNTING & AUDITING	94,000	88,500	88,642	88,500	0
	<i>Base Contract \$85,000 Travel \$3,500</i>					
31-04	OTHER CONTRACTUAL SVCS	7,258	5,500	6,000	5,500	0
	<i>Banking fees and offsite storage for partial year</i>					
40-00	TRAINING & TRAVEL COSTS	5,087	4,180	4,180	4,180	0
	<i>GFOA, FGFOA, SWFGFOA, and Investment Seminar</i>					
41-00	COMMUNICATIONS	3,328	4,100	3,500	2,710	(1,390)
47-00	PRINTING AND BINDING	6,156	15,920	15,920	15,920	0
	<i>Printing budgets, CIP, CAFR & City information booklet (\$10,000)</i>					
51-00	OFFICE SUPPLIES	7,778	7,500	7,500	7,500	0
54-01	MEMBERSHIPS	1,190	1,315	1,315	1,320	5
	<i>GFOA, FGFOA, SWFGFOA, AICPA, FICPA, Costco</i>					
	TOTAL OPERATING EXPENSES	\$133,380	\$141,165	\$141,207	\$139,780	(\$1,385)
	TOTAL EXPENSES	\$1,102,824	\$1,184,492	\$1,153,909	\$1,194,935	\$10,443

**FISCAL YEAR 2010-11
BUDGET DETAIL
FINANCE DEPARTMENT
CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	260,358	156,159	145,000	150,920	(5,239)
10-30 OTHER SALARIES	3,686	0	29,900	0	0
10-40 OVERTIME	5,630	3,900	3,900	3,000	(900)
25-01 FICA	20,047	11,833	13,678	11,180	(653)
25-03 RETIREMENT CONTRIBUTIONS	28,205	23,097	18,000	19,947	(3,150)
25-04 LIFE/HEALTH INSURANCE	63,397	32,272	29,500	39,856	7,584
TOTAL PERSONAL SERVICES	\$381,323	\$227,261	\$239,978	\$224,903	(\$2,358)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	572	200	200	200	0
40-00 TRAINING & TRAVEL COSTS	1,183	1,100	1,100	1,100	0
41-00 COMMUNICATIONS	1,793	0	600	1,020	1,020
42-02 POSTAGE & FREIGHT	33,277	34,000	33,500	5,000	(29,000)
42-10 EQUIP. SERVICES - REPAIRS	7,088	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	7,519	0	0	0	0
46-00 REPAIR AND MAINTENANCE	1,307	2,074	2,074	2,070	(4)
47-00 PRINTING AND BINDING	10,732	13,000	13,000	7,000	(6,000)
51-00 OFFICE SUPPLIES	1,499	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	1,876	1,590	1,590	500	(1,090)
52-07 UNIFORMS	1,085	0	0	0	0
52-09 OTHER CLOTHING	470	0	0	0	0
TOTAL OPERATING EXPENSES	\$68,401	\$53,464	\$53,564	\$18,390	(\$35,074)
TOTAL EXPENSES	\$449,724	\$280,725	\$293,542	\$243,293	(\$37,432)

**FISCAL YEAR 2010-11
BUDGET DETAIL
FINANCE DEPARTMENT
PURCHASING DIVISION**

001.0708.513

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	194,016	196,243	191,000	199,755	3,512
10-40 OVERTIME	287	300	1,000	300	0
25-01 FICA	14,891	15,026	14,688	15,296	270
25-03 RETIREMENT CONTRIBUTIONS	25,419	28,969	21,200	26,553	(2,416)
25-04 LIFE/HEALTH INSURANCE	25,346	26,170	22,000	25,770	(400)
TOTAL PERSONAL SERVICES	\$259,959	\$266,708	\$249,888	\$267,674	\$966
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,952	3,000	2,000	2,000	(1,000)
40-00 TRAINING & TRAVEL COSTS	826	1,800	1,800	1,800	0
<i>FL Assoc of Public of Purchasing Officials and required CEUs for staff certifications</i>					
41-00 COMMUNICATIONS	1,079	1,200	1,000	960	(240)
42-10 EQUIP. SERVICES - REPAIRS	6,134	800	3,000	800	0
42-11 EQUIP. SERVICES - FUEL	1,139	864	1,200	1,011	147
44-00 RENTALS & LEASES	0	1,500	1,000	1,500	0
<i>Copier Rental</i>					
46-00 REPAIR AND MAINTENANCE	0	50	50	50	0
<i>Annual typewriter maintenance</i>					
47-01 LEGAL ADS	4,490	4,000	4,000	4,000	0
<i>Advertising for bids and RFPs</i>					
51-00 OFFICE SUPPLIES					0
52-00 OPERATING SUPPLIES	850	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	266	125	125	125	0
<i>Shoe allowance-warehouse position</i>					
54-01 MEMBERSHIPS	270	390	390	600	210
<i>NIGP, FL Assoc of Public Purchasing Officials, Gulf Coast Chapter Public Purchasing</i>					
TOTAL OPERATING EXPENSES	\$17,006	\$15,729	\$16,565	\$14,846	(\$883)
TOTAL EXPENSES	\$276,965	\$282,437	\$266,453	\$282,520	\$83

City of Naples, Florida

Departmental Summary Page



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

Mission:

To be responsive to the public by providing exceptional parks and 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 Parkway, 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: 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 Parkway Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 28,000 trees planted within the City's landscape.

The **Recreation Division** includes the various Parks and Community Centers located throughout the City, 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.

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
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		
Provide a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.	October 2010	Sept. 2011

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 2010-11 expenditure and revenue appropriations at the end of the fiscal year.	October 2010	September 2011
Initiate and complete budgeted capital improvement projects prior to March 31, 2011	October 2010	March 2011

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 quarterly update recreation program information on the City's Web site	October 2010	September 2011
Maintain high level of customer satisfaction (90% or better) through comment cards and personal follow up with customer concerns	October 2010	September 2011
Prepare annual data base of participant trends and program awareness by tracking where and how customers learn about activities	October 2010	August 2011
Identify and apply for sponsorships to help supplement City managed special events and camps	October 2010	June 2011

Parks and Parkways Division Goals and Objectives

As part of Vision Goal #1 & 3c (preserve the Town's distinctive character and culture; establish more open and green space), maintain healthy, mature plantings.		
Maintain a City-wide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs.	October 2010	September 2011
Plant a minimum of 100 trees through the Tree Fill-in and Replacement Program	May 2011	August 2011
Inspect and act on 100% of tree ordinance violations within 30 days of observation or reporting.	October 2010	September 2011
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 City-wide plant maintenance and restoration for City parks, medians and rights-of-way	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

2010-11 Significant Budgetary Issues

The budget of the Community Services Department is \$7,083,932, a \$136,160 decrease from the adopted budget of FY 09-10. Due to declining revenues, the Department continued to respond with reductions while still trying to provide a high level of service to the residents of Naples.

The **Administration** Division budget is \$517,421, a \$7,804 decrease (or 1.4%) under the adopted budget of FY 09-10. Personal Services has decreased by \$1,704 under FY 09-10. Operating Expenditures are \$67,700, a decrease of \$6,100 under FY 09-10. 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.

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,317,055, a \$106,340 decrease under the adopted budget of FY 09-10. The Level of Service provided by this Division will be maintained. This Division and the Facilities Maintenance Division report to a single supervisor to create an integrated operations division.

The parks staff is continuing the maintenance of 125 City sites that were formerly outsourced, such as cul-de-sacs and beach accesses. There is no change in employee staffing levels

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

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

Other major expenditures of Parks and Parkways include:

- Equipment Services maintenance and fuel is budgeted at \$155,538.
- Utilities, including water, sewer, garbage and power is budgeted at \$260,000.
- Operating Supplies, such as mulch, fertilizer, plants, turf, clay, weed-eaters, pesticides and sod are budgeted at \$436,000. This line item decreased by \$62,741 to reflect recent year's use of supplies.

The **Recreation** Divisions budgets are \$2,177,091, representing a \$14,506 increase over the FY 09-10 budgets. This includes the expenses of Fleischmann Park, the Skate Park, Athletics, Cambier Park, Norris Center, River and Anthony Parks, and Naples Preserve.

In FY 2009-10, to address the City's financial concerns, the operating hours of community centers were reduced and adjusted to reflect actual facility use and program needs. No programs were cancelled as a result of changes in hours of operation, and these operating hours will continue for FY 10-11.

In addition to the nine budgeted positions, there is \$476,352 in "Other Salaries" for temporary employees. Temporary staff funded through Other Salaries are hired seasonally throughout the year to support program needs such as the after school program, holiday camp programs,

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

Christmas break, teacher in-service days, spring break and summer camp programs. This line item has decreased \$16,149 from FY 09-10.

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	\$362,000	\$1,209,486	30%
Norris Community Center (Cambier)	181,000	398,964	45%
River Park Center and Anthony Park	88,600	446,457	20%

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 with a total budget of \$1,072,365, a \$36,522 decrease under FY 09-10. Although keeping separate budgets, the Facilities Maintenance Division and the Parks and Parkways Division were combined in 2009 to create an integrated maintenance operations division. A blended service approach with cross-trained staff members provides an advantage for maintaining City-wide landscape and facility maintenance services. Operating expenses are budgeted at \$488,010. Major expenses include electricity at City locations and 13th Street Warehouse (\$90,000) and Maintenance of City equipment and facilities (\$50,000).

2010-11 Performance Measures and Benchmarking

Recreation Division

Athletics:

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	40 Teams \$625	38 Teams \$810	40 Teams \$525	24 Teams \$550	12 Teams \$700
Flag Football Adult	9 Teams \$550	6 Teams \$500	NA	22 Teams \$525	NA
Ultimate Frisbee Adult	20 / \$25	NA	NA	NA	NA
Table Tennis Adult	20/ \$25	NA	15 / \$30	NA	NA
Martial Arts Adult/Youth	48 / \$64	111 / \$58	91 / \$48	77 / \$52	NA
Soccer Youth (New)	105 / \$100	800 / \$95-600	673 / \$199	36 / \$150	NA
Flag Football Youth	270 / \$75	160 / \$45	140 / \$50	NA	25 players \$35

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Pre K Athletics Youth	30 / \$45	150 / \$36	141 / \$30	NA	NA
Sports Camps Youth	340 / \$120 Avg	NA	NA	NA	55 \$70
Volleyball Youth	15/\$35	NA	NA	NA	NA

PERFORMANCE MEASURES	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11
Leagues Adult – Teams	61	58	54	60
Leagues Youth – Teams	95	96	88	90
Tournament Adult - Teams	36	18	54	48
Tournament Youth - Teams	6	14	14	18
Special Events – Participants	300	450	700	700
Camps, Classes, - Participants	1000	1275	1077	1425

The Edge Skate Park:

BENCHMARKS	City of Naples	East Naples	Golden Gate	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+)	\$10 / \$25	\$10 / \$25	\$20
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	\$5
Public/Private	Public	Public	Public	Public
Size	40,000	25,000	20,000	18,000
Members	4000	500	1000	650

PERFORMANCE MEASURES	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11
Members	3781	4400	3894	4000
Campers	295	242	213	200
Special Events	2000	750	400	500

Recreation:

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	150	154	0	67
Summer Day camp # kids registered	200	620	300	293

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haas	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
Specialty Camps # camps offered	14	32	5	153
Toddler Recreation Classes offered weekly	6	6	0	2
Gymnastics Classes offered weekly	0	5	1	16
Dance Classes (all ages) offered weekly	0	21	9	14
Martial Arts Classes (all ages) offered weekly	2	31	4	5
Special Events (annual)	6	10	14	13
Outdoor movies	2	0	0	7
Art classes	4	0	2	5
Fitness/aerobics/Yoga classes	24	31	13	9
Productions/theater/music	0	6 (piano)	3	3

PERFORMANCE MEASURES		Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11
After school	FP	30	30	35	35
# Participants	RP/AP	15	25	25	25
	NC	10	0	0	0
Day Camps	FP	250	150	199	200
# Participants	RP/AP	65	55	75	75
	NC	0	0	0	0
Specialty Camps	FP	83	80	98	100
# camps offered	RP/AP	11	7	7	7
	NC/TC	32	35	27	25
Meetings, clubs	FP	4	3	3	4
	RP/AP	7	9	9	9
	NC	7	15	13	13
Gymnastics	FP	9	11	14	12
# classes per session	RP/AP	2	3	0	0
	NC	0	2	0	0
Dance Classes	FP	8	3	3	6
Kids and adults	RP/AP	4	7	7	7
Per session	NC	10	5	1	1
Martial Arts	FP	7	5	4	8
# classes offered	RP/AP	2	2	1	1
Per session	NC	2	1	1	1

Departmental Summary Page (continued)

DEPARTMENT Community Services
FUND: General Fund

PERFORMANCE MEASURES	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11
Attendance at event:				
Cultural Heritage RP	350	375	300	350
Bunnymania FP	990	980	1000	1100
Spooktacular FP	300	252	300	400
Chillie Willie FP	75	0	0	0
Breakfast w/Bunny FP	40	0	35	35
Breakfast w/Santa FP	40	45	45	45
Chalk Art Celebration NC	57	88	63	60
Norris Center Xmas NC	50	37	74	50
MS Dances	50	200	0	0
Outdoor Movie Nights NC	2000	2800	1500	1500
Open Mic Nights NC	0	180	0	0
Santa's Visit RP	340	357	415	400
Back to School Bash RP	312	340	381	375
Blue Jean Banquet FP	0	48	50	50
Sports Fest -May Long Weekend	300	450	700	700
Celebrate Families	0	0	0	500

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

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION - 0901				
1	1	1	Community Services Director	\$113,525
1	1	1	Assistant Director	101,298
1	0	0	Recreation Services Manager (Moved to 0921)	0
1	1	1	Community Service Coordinator	47,531
1	1	1	Sr. Administrative Specialist	45,125
1	0	0	Administrative Specialist II	0
<hr/> 6	<hr/> 4	<hr/> 4		<hr/> \$307,479
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	86,958
1	1	1	Parks & Parkways Supervisor	61,284
1	1	1	Contract Services Manager	58,426
1	1	1	Administrative Specialist II	40,927
2	2	2	Sr Landscape Technician	79,167
4	4	4	Irrigation Technicians	175,033
9	7	7	Landscape Technician II/III	247,287
<hr/> 19	<hr/> 17	<hr/> 17		<hr/> \$749,082
RECREATION/FLEISCHMANN PARK - 0921				
0	1	1	Recreation Services Manager	75,327
0	1	1	Athletic Supervisor	54,918
2	1	1	Recreation Supervisor	51,195
0	1.5	1.5	Recreation Assistant (3 part-time)	47,979
<hr/> 2	<hr/> 4.5	<hr/> 4.5		<hr/> \$229,419
RECREATION/CAMBIER PARK & NORRIS - 0923				
1	1	1	Parks Manager	58,761
1	1	1	Recreation Coordinator	34,193
1	0	0	Recreation Assistant	0
<hr/> 3	<hr/> 2	<hr/> 2		<hr/> \$92,954

FUND: 001 GENERAL FUND

**COMMUNITY SERVICES
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
RECREATION/ RIVER PARK & ANTHONY PARK - 0924				
1	1	1	Park Manager	60,455
0.5	0.5	0	Creative Arts Coordinator	0
0	0	0.5	Recreation Coordinator	16,340
1	1	1	Recreation Supervisor	55,260
1	0	0	Recreation Assistant	0
<u>3.5</u>	<u>2.5</u>	<u>2.5</u>		<u>\$132,055</u>
RECREATION/ATHLETICS & GULFVIEW - 0925				
1	0	0	Athletic Supervisor	0
1.5	0	0	Recreation Assistant (3 part-time)	0
<u>2.5</u>	<u>0</u>	<u>0</u>	<i>(moved to 0921- Fleischmann Park)</i>	<u>0</u>
FACILITIES MAINTENANCE - 1417				
1	0	0	Facilities Maintenance Superintendent	0
0	1	1	Facilities Maintenance Supervisor	48,930
0	0	5	Custodians	149,814
5	4	4	Tradesworker	157,556
6	6	1	Service Worker III	36,001
<u>12</u>	<u>11</u>	<u>11</u>		<u>\$392,301</u>
48	41	41	Regular Salaries	\$1,903,290
			Other Salaries & Wages	476,352
			Overtime	51,000
			Employer Payroll Expenses	796,095
			Total Personal Services	<u><u>\$3,226,737</u></u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	2,227,687	1,878,069	1,875,469	1,903,290	25,221
10-30 OTHER SALARIES	388,906	492,501	496,735	476,352	(16,149)
10-40 OVERTIME	28,492	68,500	49,500	51,000	(17,500)
25-01 FICA	196,874	139,426	163,076	141,040	1,614
25-03 RETIREMENT CONTRIBUTIONS	287,109	287,587	277,321	280,420	(7,167)
25-04 LIFE/HEALTH INSURANCE	452,587	404,163	328,092	365,635	(38,528)
25-07 EMPLOYEE ALLOWANCES	8,850	9,000	9,000	9,000	0
TOTAL PERSONAL EXPENSES	3,590,505	3,279,246	3,199,193	3,226,737	(52,509)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	496,314	693,741	631,000	681,000	(12,741)
30-10 AUTO MILEAGE	169	850	550	550	(300)
30-20 FIELD TRIPS	10,641	16,000	14,000	13,000	(3,000)
30-21 FLEISCHMANN PARK FIELD TRIPS	13,958	35,000	35,000	35,000	0
31-01 PROFESSIONAL SERVICES	180,424	289,500	310,000	310,000	20,500
31-04 OTHER CONTRACTUAL SVCS	1,257,738	1,340,217	1,339,500	1,387,500	47,283
31-23 CULTURAL ARTS - THEATRE	43,706	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	8,458	15,500	15,585	15,500	0
41-00 COMMUNICATIONS	68,189	85,000	58,100	39,875	(45,125)
42-00 TRANSPORTATION	31,290	46,000	46,000	56,000	10,000
42-10 EQUIP. SERVICES - REPAIRS	209,410	152,500	152,000	137,500	(15,000)
42-11 EQUIP. SERVICES - FUEL	55,176	57,159	55,451	66,916	9,757
43-01 ELECTRICITY	354,747	341,000	330,000	330,000	(11,000)
43-02 WATER, SEWER, GARBAGE	378,387	356,984	330,034	374,784	17,800
44-00 RENTALS & LEASES	8,118	15,500	15,500	10,500	(5,000)
44-02 EQUIPMENT RENTAL	0	1,500	1,500	1,500	0
46-00 REPAIR AND MAINTENANCE	117,723	188,000	203,000	85,000	(103,000)
46-15 RED TIDE CLEAN-UP	0	50,000	0	50,000	0
47-00 PRINTING AND BINDING	11,463	15,000	15,000	15,000	0
47-01 LEGAL ADS	0	500	500	500	0
47-02 ADVERTISING (NON-LEGAL)	8,824	14,000	14,000	14,000	0
47-06 DUPLICATING	2,743	5,000	5,500	6,000	1,000
49-05 SPECIAL EVENTS	60,403	63,000	63,000	65,000	2,000
51-00 OFFICE SUPPLIES	26,895	31,500	31,500	26,500	(5,000)
51-06 RESALE SUPPLIES	1,613	0	0	0	0
52-07 UNIFORMS	17,038	20,800	20,800	19,350	(1,450)
52-09 OTHER CLOTHING	3,857	6,375	9,000	9,000	2,625
52-10 JANITORIAL SUPPLIES	29,816	30,000	23,000	30,000	0
52-41 POOL-OPERATING SUPPLIES	18,383	20,000	20,000	25,000	5,000
52-42 BAND SHELL OPERATING SUPPLIES	3,980	6,000	6,000	8,000	2,000
54-01 MEMBERSHIPS	2,838	4,220	4,220	4,220	0
TOTAL OPERATING EXPENSES	3,422,301	3,940,846	3,789,740	3,857,195	(83,651)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	26,900	0	0	0	0
TOTAL NON-OPERATING EXPENSES	26,900	0	0	0	0
TOTAL EXPENSES	\$7,039,706	\$7,220,092	\$6,988,933	\$7,083,932	(\$136,160)

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	483,690	307,479	307,479	307,479	0
10-30 OTHER SALARIES	0	8,074	8,074	8,074	0
<i>Part-time office assistance for season peaks</i>					
10-40 OVERTIME	1,923	5,000	1,000	2,500	(2,500)
25-01 FICA	35,703	23,637	23,637	23,597	(40)
25-03 RETIREMENT CONTRIBUTIONS	63,852	48,339	48,339	51,383	3,044
25-04 LIFE/HEALTH INSURANCE	78,339	49,896	44,500	47,688	(2,208)
25-07 EMPLOYEE ALLOWANCES	8,850	9,000	9,000	9,000	0
TOTAL PERSONAL SERVICES	672,357	451,425	442,029	449,721	(1,704)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	21,454	23,000	23,000	23,000	0
<i>Minor expenditures such as board costs, mail charges, Ambassador Program, special event (such as Independence Day) ads</i>					
30-10 AUTO MILEAGE	4	200	200	200	0
31-04 OTHER CONTRACTUAL SVCS	2,263	5,000	5,000	5,000	0
<i>Copier maintenance and storage unit rental</i>					
40-00 TRAINING & TRAVEL COSTS	433	2,500	2,500	2,500	0
41-00 COMMUNICATIONS	8,164	11,000	8,500	5,400	(5,600)
42-10 EQUIP. SERVICES - REPAIRS	1,545	0	0	0	0
42-11 EQUIP. SERVICES - FUEL	60	0	0	0	0
43-01 ELECTRICITY	7,032	8,500	8,000	8,000	(500)
47-00 PRINTING AND BINDING	11,463	15,000	15,000	15,000	0
<i>Printing three seasonal brochures; fliers and promotional materials</i>					
47-01 LEGAL ADS	0	500	500	500	0
51-00 OFFICE SUPPLIES	3,852	6,000	6,000	6,000	0
52-09 OTHER CLOTHING	0	500	500	500	0
54-01 MEMBERSHIPS	1,612	1,600	1,600	1,600	0
TOTAL OPERATING EXPENSES	57,882	73,800	70,800	67,700	(6,100)
TOTAL EXPENSES	\$730,239	\$525,225	\$512,829	\$517,421	(\$7,804)

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

		08-09	09-10	09-10	10-11	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL	CURRENT	ADOPTED	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	724,854	731,413	728,813	749,082	17,669
10-30	OTHER SALARIES	10,092	5,383	5,000	5,383	0
	<i>Part time or temporary assistance as needed for landscape projects</i>					
10-40	OVERTIME	11,140	20,000	15,000	15,000	(5,000)
25-01	FICA	54,651	53,393	53,393	54,574	1,181
25-03	RETIREMENT CONTRIBUTIONS	94,193	110,417	110,417	113,561	3,144
25-04	LIFE/HEALTH INSURANCE	177,089	172,258	135,000	157,367	(14,891)
TOTAL PERSONAL SERVICES		1,072,019	1,092,864	1,047,623	1,094,967	2,103
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	341,477	498,741	436,000	436,000	(62,741)
	<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod; Hardware and Safety Equipment</i>					
30-10	AUTO MILEAGE	147	300	0	0	(300)
31-04	OTHER CONTRACTUAL SVCS	1,217,367	1,286,717	1,286,000	1,286,000	(717)
	<i>Tree Maintenance, Removal, Planting; Mulch & Sod; Fertilizing; Fencing; Paver & Fountain Repair</i>					
40-00	TRAINING & TRAVEL COSTS	4,340	6,500	6,500	6,500	0
41-00	COMMUNICATIONS	15,231	16,500	6,000	6,000	(10,500)
42-10	EQUIP. SERVICES - REPAIRS	178,522	120,000	120,000	110,000	(10,000)
42-11	EQUIP. SERVICES - FUEL	38,546	38,898	38,898	45,538	6,640
43-01	ELECTRICITY	34,895	35,000	35,000	35,000	0
43-02	WATER, SEWER, GARBAGE	222,146	247,500	185,550	225,000	(22,500)
44-00	RENTALS & LEASES	4,568	10,000	10,000	5,000	(5,000)
46-00	REPAIR AND MAINTENANCE	0	6,000	6,000	3,000	(3,000)
	<i>Routine maintenance and parts for blowers, chainsaws, trimmers, weed eaters, etc.</i>					
46-15	RED TIDE CLEAN-UP	0	50,000	0	50,000	0
51-00	OFFICE SUPPLIES	3,132	5,000	5,000	3,500	(1,500)
52-07	UNIFORMS	6,610	7,000	7,000	5,550	(1,450)
52-09	OTHER CLOTHING	2,407	1,375	4,000	4,000	2,625
54-01	MEMBERSHIPS	250	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		2,069,638	2,330,531	2,146,948	2,222,088	(108,443)
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP.	26,900	0	0	0	0
TOTAL NON-OPERATING EXPENSES		26,900	0	0	0	0
TOTAL EXPENSES		\$3,168,557	\$3,423,395	\$3,194,571	\$3,317,055	(\$106,340)

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

Includes 0922-Skate Park and 0925-Athletics

001.0921.572

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	216,101	221,723	221,723	229,419	7,696
10-30 OTHER SALARIES	254,772	339,098	339,098	301,420	(37,678)
<i>Temporary Camp and Holiday Camp Counselors and Special Events Assistants Decrease due to this centers hours being reduced and adjusted.</i>					
10-40 OVERTIME	5,946	16,500	16,500	16,500	0
25-01 FICA	36,166	16,350	40,000	16,981	631
25-03 RETIREMENT CONTRIBUTIONS	27,506	35,355	35,355	27,115	(8,240)
25-04 LIFE/HEALTH INSURANCE	25,313	41,013	34,800	35,842	(5,171)
TOTAL PERSONAL SERVICES	565,804	670,039	687,476	627,277	(42,762)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	40,187	75,000	75,000	75,000	0
30-10 AUTO MILEAGE	18	200	200	200	0
30-21 FIELD TRIPS-FLEISCHMANN	13,958	35,000	35,000	35,000	0
<i>Field trips for camps</i>					
31-01 PROFESSIONAL SERVICES	65,652	144,500	165,000	165,000	20,500
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, often repaid with fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	7,946	10,500	10,500	10,500	0
<i>Recware- Safari Software maintenance agreement, etc.</i>					
40-00 TRAINING & TRAVEL COSTS	639	3,000	3,000	1,000	(2,000)
41-00 COMMUNICATIONS	15,035	19,000	15,000	11,320	(7,680)
42-00 TRANSPORTATION	27,790	36,000	36,000	36,000	0
<i>Buses for field trips</i>					
42-10 EQUIP. SERVICES - REPAIRS	6,302	6,000	6,000	5,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	2,683	2,053	2,053	2,403	350
43-01 ELECTRICITY	127,389	90,000	110,000	110,000	20,000
43-02 WATER, SEWER, & GARBAGE	63,033	40,000	57,700	63,000	23,000
44-00 RENTALS & LEASES	928	2,500	2,500	2,500	0
46-00 REPAIR & MAINTENANCE	0	30,000	30,000	30,000	0
<i>Combined maintenance for skate park, football and baseball fields</i>					
47-02 ADVERTISING (NON-LEGAL)	2,730	3,500	3,500	3,500	0
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>					
47-06 DUPLICATING	0	2,000	2,000	2,000	0
49-05 SPECIAL EVENTS	15,772	20,000	20,000	17,000	(3,000)
<i>Bunnymania, Halloween, Chilly Willy special events</i>					
51-00 OFFICE SUPPLIES	8,490	10,000	10,000	8,000	(2,000)
51-06 RESALE SUPPLIES	1,613	0	0	0	0
52-07 UNIFORMS	750	2,500	2,500	2,500	0
52-09 OTHER CLOTHING	500	1,500	1,500	1,500	0
54-01 MEMBERSHIPS	488	800	800	800	0
TOTAL OPERATING EXPENSES	401,903	534,053	588,253	582,223	48,170
TOTAL EXPENSES	\$967,707	\$1,204,092	\$1,275,729	\$1,209,500	\$5,408

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0923.572

		08-09	09-10	09-10	10-11	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	139,512	90,193	90,193	92,954	2,761
10-30	OTHER SALARIES	4,146	5,383	5,383	21,530	16,147
<i>Temporary help at Cambier/Norris for camps and middle school activities.</i>						
10-40	OVERTIME	1,840	2,000	2,000	2,000	0
25-01	FICA	10,856	6,815	6,815	6,910	95
25-03	RETIREMENT CONTRIBUTIONS	17,839	14,094	11,341	11,649	(2,445)
25-04	LIFE/HEALTH INSURANCE	26,158	15,774	14,592	16,431	657
TOTAL PERSONAL SERVICES		200,351	134,259	130,324	151,474	17,215
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	19,192	25,000	25,000	25,000	0
<i>Costs of classes and events</i>						
30-10	AUTO MILEAGE	0	150	150	150	0
30-20	FIELD TRIPS	6,295	6,000	6,000	5,000	(1,000)
<i>Senior Club monthly trips - travelling and costs</i>						
31-01	PROFESSIONAL SERVICES	44,068	50,000	50,000	50,000	0
<i>Funding for instructors, which is covered by fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	1,350	1,500	1,500	1,500	0
31-23	CULTURAL ARTS THEATRE	43,706	40,000	40,000	40,000	0
<i>Professional theatre events</i>						
40-00	TRAINING & TRAVEL COSTS	719	500	500	500	0
41-00	COMMUNICATIONS	7,986	10,000	2,500	4,470	(5,530)
42-00	TRANSPORTATION	0	0	0	10,000	10,000
<i>Bus rental for camp field trips</i>						
43-01	ELECTRICITY	38,510	45,000	40,000	40,000	(5,000)
43-02	WATER, SEWER, & GARBAGE	21,280	14,700	15,000	15,000	300
44-00	RENTALS & LEASES	622	1,000	1,000	1,000	0
47-02	ADVERTISING (NON-LEGAL)	4,422	8,000	8,000	8,000	0
47-06	DUPLICATING	2,475	2,000	2,500	3,000	1,000
49-05	SPECIAL EVENTS	26,602	25,000	25,000	30,000	5,000
<i>Special performances, chalk art contest, outdoor tournaments, movie nights</i>						
51-00	OFFICE SUPPLIES	6,532	6,000	6,000	4,500	(1,500)
52-07	UNIFORMS	0	800	800	800	0
52-09	OTHER CLOTHING	0	250	250	250	0
52-42	BAND SHELL OPERATING SUPPLIES	3,980	6,000	6,000	8,000	2,000
54-01	MEMBERSHIPS	15	320	320	320	0
TOTAL OPERATING EXPENSES		227,754	242,220	230,520	247,490	5,270
TOTAL EXPENSES		\$428,105	\$376,479	\$360,844	\$398,964	\$22,485

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0924.572

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	159,155	127,652	127,652	132,055	4,403
10-30 OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	114,558	129,180	129,180	129,180	0
10-40 OVERTIME	2,351	10,000	10,000	10,000	0
25-01 FICA	20,754	9,426	9,426	9,721	295
25-03 RETIREMENT CONTRIBUTIONS	20,003	19,513	12,000	13,996	(5,517)
25-04 LIFE/HEALTH INSURANCE	30,551	24,298	22,000	23,991	(307)
TOTAL PERSONAL SERVICES	347,372	320,069	310,258	318,943	(1,126)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	31,231	30,000	30,000	30,000	0
30-20 FIELD TRIPS	4,346	10,000	8,000	8,000	(2,000)
31-01 PROFESSIONAL SERVICES <i>Fitness, Yoga, Dance, Computer and Cooking Classes</i>	38,708	45,000	45,000	45,000	0
31-04 OTHER CONTRACTUAL SVCS <i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>	4,619	5,500	5,500	5,500	0
40-00 TRAINING & TRAVEL COSTS	2,327	3,000	3,000	3,000	0
41-00 COMMUNICATIONS	16,500	22,000	20,000	7,700	(14,300)
42-00 TRANSPORTATION	3,500	10,000	10,000	10,000	0
42-10 EQUIP. SERVICES - REPAIRS	193	2,500	2,000	2,500	0
42-11 EQUIP. SERVICES - FUEL	808	2,161	2,000	2,530	369
43-01 ELECTRICITY	49,558	45,000	45,000	45,000	0
43-02 WATER, SEWER, & GARBAGE	11,587	11,784	11,784	11,784	0
44-00 RENTALS & LEASES <i>Use of van during summer camp</i>	2,000	2,000	2,000	2,000	0
47-02 ADVERTISING (NON-LEGAL)	1,672	2,500	2,500	2,500	0
47-06 DUPLICATING	268	1,000	1,000	1,000	0
49-05 SPECIAL EVENTS <i>Cultural Heritage, Back to School Bash, Santa's Visit</i>	18,029	18,000	18,000	18,000	0
51-00 OFFICE SUPPLIES	4,889	4,500	4,500	4,500	0
52-07 UNIFORMS	1,008	1,500	1,500	1,500	0
52-09 OTHER CLOTHING	950	1,500	1,500	1,500	0
52-41 POOL OPERATING SUPPLIES	18,383	20,000	20,000	25,000	5,000
54-01 MEMBERSHIPS	473	500	500	500	0
TOTAL OPERATING EXPENSES	211,049	238,445	233,784	227,514	(10,931)
TOTAL EXPENSES	\$558,421	\$558,514	\$544,042	\$546,457	(\$12,057)

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0926.572

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Program events, supplies and equipment</i>	11,037	12,000	12,000	12,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Pest control; fire and security alarm monitoring</i>	100	7,000	7,000	5,000	(2,000)
41-00 COMMUNICATIONS	750	1,000	1,100	1,170	170
43-01 ELECTRICITY	1,995	1,500	2,000	2,000	500
46-00 REPAIR & MAINTENANCE	2,000	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	<u>15,882</u>	<u>23,500</u>	<u>24,100</u>	<u>22,170</u>	<u>(1,330)</u>
TOTAL EXPENSES	<u>\$15,882</u>	<u>\$23,500</u>	<u>\$24,100</u>	<u>\$22,170</u>	<u>(\$1,330)</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

Formerly shown in Non-Departmental

001.1417.519

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	504,375	399,609	399,609	392,301	(7,308)
10-30 OTHER SALARIES	5,338	5,383	10,000	10,765	5,382
<i>Standby pay</i>					
10-40 OVERTIME	5,292	15,000	5,000	5,000	(10,000)
25-01 FICA	38,744	29,805	29,805	29,257	(548)
25-03 RETIREMENT CONTRIBUTIONS	63,716	59,869	59,869	62,716	2,847
25-04 LIFE/HEALTH INSURANCE	115,137	100,924	77,200	84,316	(16,608)
TOTAL PERSONAL SERVICES	732,602	610,590	581,483	584,355	(26,235)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	31,736	30,000	30,000	80,000	50,000
<i>Equipment Rental, portalet rentals, carpet cleaning, etc.</i>					
31-01 PROFESSIONAL SERVICES	31,996	50,000	50,000	50,000	0
<i>Line item moved to Operating Expenditures</i>					
31-04 OTHER CONTRACTUAL SVCS	24,093	24,000	24,000	74,000	50,000
<i>City wide pest control, window cleaning, elevator maintenance</i>					
40-00 TRAVEL AND TRAINING	0	0	85	2,000	2,000
<i>Training for Facilities Maintenance staff</i>					
41-00 COMMUNICATIONS	4,523	5,500	5,000	3,815	(1,685)
42-10 EQUIP. SERVICES - REPAIRS	22,848	24,000	24,000	20,000	(4,000)
42-11 EQUIP. SERVICES - FUEL	13,079	14,047	12,500	16,445	2,398
43-01 ELECTRICITY	95,368	116,000	90,000	90,000	(26,000)
<i>Electricity at City Hall locations and 13th St Warehouse</i>					
43-02 WATER, SEWER, GARBAGE	60,341	43,000	60,000	60,000	17,000
44-02 EQUIPMENT RENTAL	0	1,500	1,500	1,500	0
46-00 REPAIR AND MAINTENANCE	115,723	150,000	165,000	50,000	(100,000)
<i>Parts and supplies related to the repair and maintenance of facilities. Repair services were moved to Contractual Services</i>					
52-07 UNIFORMS	8,670	9,000	9,000	9,000	0
52-09 OTHER CLOTHING	0	1,250	1,250	1,250	0
52-10 JANITORIAL SUPPLIES	29,816	30,000	23,000	30,000	0
TOTAL OPERATING EXPENSES	438,193	498,297	495,335	488,010	(10,287)
TOTAL EXPENSES	\$1,170,795	\$1,108,887	\$1,076,818	\$1,072,365	(\$36,522)

City of Naples, Florida

Departmental Summary Page



DEPARTMENT **Police and Fire Department**
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 Rescue Services were consolidated into one department in 1995. The purpose is to provide coordinated leadership under 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 remain separate and intact.

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

Departmental Summary Page (continued)

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

2010-11 Departmental Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3 (Maintain and enhance public safety) provide the Naples community--its residents, workers, and visitors--high quality people-oriented law enforcement, fire protection, medical rescue, and emergency preparedness services		
To commission an architectural study and building design plans for new construction of Fire Station No. 1 in Fiscal Year 2014-15.	October 2010	September 2011
To analyze and invest resources within budget constraints in factors such as training, communications, alerting systems and administration standards that influence the Insurance Service Organizations (ISO) rating for the City and to maintain the current Class 2.	October 2010	September 2011
To complete a needs assessment relating to equipment and personnel required to provide fire-rescue service to the eastern annexed areas of the City as identified in the Collier Park of Commerce Urban Services Report.	October 2010	September 2011
To plan and organize an orderly administrative transition from membership with the Commission on Law Enforcement Accreditation to the Florida Police Accreditation Coalition and thereby retain high quality policy and procedural standards while reducing membership costs by 90%.	October 2010	September 2011
As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) maintain and account for a cohesive workforce that is healthy, safe, well-trained, disciplined and committed to its mission.		
To research, develop, and gain Florida state approval for a revised version of the NPF 911 Telecommunications Basic Training Course that will satisfy the Florida Public Safety Telecommunicators curriculum standards in support of enacted legislation that mandates training certification for all 911 personnel.	Upon State determination of curriculum standards	160 days after all standards are decided
To perform a comprehensive assessment of the Fire-Rescue Training & Special Operations Bureau as it relates to the ISO rating. The assessment shall include advanced life support (ALS) and basic life support (BLS) capabilities, specialized training in hazardous materials and technical rescue operations as well as firefighting evolutions.	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Department
FUND: General Fund

	Estimated Start	Estimated Completion
As part of Vision Goal #4 (Strengthen the economic health and vitality of the City) administer and deploy human and material resources within authorized budgets, operations plans and programs.		
To compare, assess and select for purchase via Collier E-911 funding replacement Uninterruptable Power Systems for NPF 911 communications and technical support equipment (estimated cost -\$47,000).	Oct. 2010	Jan. 2011
To compare, assess and select for purchase via Collier E-911 funding replacement of a recorder system for the NPF 911 communications center (estimated cost -\$30,000).	Oct. 2010	Feb. 2011
To compare, assess and select for purchase via Collier E-911 funding replacement of the 911 Controller for the NPF 911 communications center (estimated cost -\$200,000).	Oct. 2010	Mar. 2011
To purchase and deploy wild land firefighting equipment and personal protective gear for all personnel. Utilize Division of Forestry (DOF) training to standardize our personnel in urban interface firefighting and incident command procedures and techniques.	October 2010	September 2011
To purchase and place into service new firefighting equipment to enhance City firefighting capabilities, safety, effectiveness and efficiency.	October 2010	September 2011
To purchase and deploy software and hardware required to convert the Fire Prevention Bureau inspection records and inspection process from a manual file to a computer based system.	October 2010	September 2011
To replace Technical Rescue Team (TRT) equipment with new advanced equipment that will enable our personnel to make safe and competent rescues.	October 2010	September 2011
As part of Vision Goal #3 (Maintain and improve public amenities for residents) share and communicate business information in the best interest of Criminal Justice and Public Safety principles and practices.		
To develop and use the Police Department website for enhanced public information.	October 2010	September 2011
As part of Vision Goal # 5 (Maintain and enhance governance capacity for public service and leadership) demand and demonstrate employee accountability within the Department for high quality leadership, teamwork and professionalism in daily delivery of community services.		
To develop and use the Police Department website for an online community survey program that will help assess customer satisfaction	October 2010	September 2011

Departmental Summary Page (continued)

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

2010-11 Significant Budgetary Issues

The budget of the Police and Fire Department is \$18,777,198, a decrease of \$639,168 from the FY 2009-10 adopted budget. There is a net reduction of four positions in the FY 2010-11 budget as shown below.

Police Officer	(2)	
Police Fiscal Analyst	(1)	
Records Specialist	(1)	
Code Enforcement Officer *	(1)	Transferred to City Manager's budget
Administrative Specialist II *	(1)	Transferred to City Manager's budget
Fire Fighter	+2	

Administration has a budget of \$498,254, an increase of \$18,123. This increase is due to the promotion of a Police Lieutenant to fill the vacant Integrity Control position, which had temporarily been filled by a civilian manager.

The budget for **Criminal Investigations** is \$2,307,174, a decrease of \$83,521 below the adopted budget of FY 09-10. Personal Services, budgeted at \$2,263,924, makes up 98% of this Division's budget. The primary reason for the decrease is the reassignment of the Code Enforcement Officer and Administrative Specialist II positions to the City Manager's Department. There is continued staffing for 13 Police Officers (5 Community Oriented Police Officers and 8 Detectives).

In the Criminal Investigation Division, Operating Expenses are \$43,250, a \$3,925 decrease from FY 09-10. The major expenses in this section are Training and Travel for \$13,500 and Operating Supplies for \$20,950.

The budget for **Police Operations-Patrol** is \$5,611,711, a decrease of \$210,345 from the adopted budget of FY 09-10. There are 51.4 positions budgeted, two less police officer positions than in FY 09-10. Another change in the Personal Services line items is a decrease in the TSA (Transportation Security Authority) from \$145,920 to zero. This line item is used to fund the costs of City police officers at the Naples Airport, and when used, has corresponding revenue. The airport is not expecting to require any TSA officers for FY 10-11. Retirement contributions increased by \$103,141 due to the budgeted contribution increasing from 25.74% to 29.19%

Operating Expenses are budgeted at \$46,230 a decrease of \$5,573. Legal Fees of \$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 \$27,430, which includes items such as uniform allowance, evidence bags, taser replacements and stop sticks.

The budget for **Support Services** is \$2,529,352, a decrease of \$46,655 or 2% under the adopted budget of FY 09-10. Personal Services is budgeted for \$1,740,197, a decrease of \$66,882 under the FY 09-10 adopted budget, primarily due to the elimination of two vacant positions, a Police Fiscal Analyst and a Records Specialist.

Operating Expenses of this bureau are \$789,155, an increase of \$20,227 over last year, primarily due to increased costs of fleet fuel. The Support Services Division pays for most of the general operating costs for the Police Department.

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Department
FUND: General Fund

The major expenses in this section are as follows:

- Contractual Services (\$36,600) includes custodial services, radio maintenance and elevator maintenance
- Communications (\$66,170) includes the phone system, cell phones, and laptop data lines
- Vehicle repairs and fuel (\$487,970)
- Utilities such as electricity and water (\$109,995)
- Uniforms (\$21,050)

For Fiscal Year 2010-11, the budget for **Fire Operations** is \$7,830,707, a \$316,770 or 4% decrease under the adopted budget of FY 09-10.

In Fire Operations, the largest expenditure is Personal Services, making up 93% of the budget. Personal Services, at \$7,287,982, decreased \$370,989. Two additional firefighters are included relating to staffing current equipment, however, the major decrease is in retirement contribution, related to the Stop-Restart program initiated in 2009-10. The effect of the Stop-Restart was an increase in the allowable State contribution from \$775,809 to a new maximum of \$1,668,662. Without this change, the City could not apply more than \$775,809 from the State as an offsetting contribution. The savings could vary depending on the actual State contribution received each calendar year.

Operating Costs in the Fire Operations Division total \$540,230, an increase of \$51,724. Major expenditures in the Operating Costs line items are Schools and Training (\$30,000), Fuel and repairs for vehicles (\$296,770), Utilities (\$32,940) and Uniforms (\$34,800).

Non-operating expenses total \$2,495. This is for the purchase of a Zoll (defibrillator) training monitor.

Performance Measures

Fire Services Performance Measures 2005 through 2009/1st Quarter 2010

	2005	2006	2007	2008	2009	Jan-Mar 2010
Fire Investigations	5	9	6	11	14	2
Fire Prevention Inspections	6014	5123	5319	5101	5912	782
Fire Operations Inspections	1140	1214	1108	1047	730	175
New Construction Inspection	0	0	833	1862	1818	308
New Const. Plan Review	0	0	344	793	546	135
New Const. Consultation	0	0	166	412	150	37
Public Education Events	98	90	107	143	102	26
Total Public Attendance	4777	5113	6923	7811	6885	889
Special Events	45	46	52	55	47	19
Special Event Hours	619	658	716	767	630	301

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Department
FUND: General Fund

Fire Services Performance Measures 2005 through 2009/1st Quarter 2010

	2005	2006	2007	2008	2009	Jan-Mar 2010
Service Calls						
Structure Fires	16	16	11	18	12	2
Vehicle Fires	13	8	10	10	5	0
Other Fires	27	29	28	14	20	8
Total Fires	56	53	49	42	37	10
Service Calls/Incidents						
Hazardous Conditions	251	176	137	146	147	37
Service Calls	272	197	258	288	342	78
Good Intent Calls	285	286	302	346	295	78
Special Incident (Alert 3 Drills)					18	4
Malicious False	20	16	18	16	12	3
Other False	838	818	769	804	751	163
Mutual Aid Responses	72	56	33	21	7	0
Mutual Aid Received	3	11	3	3	3	2
Total Fire Service Calls	1,741	1,560	1,520	1,624	1,575	375
Rescue & EMS Incidents	2,857	2,875	2,917	2,810	2,809	882
Total Fire/Rescue Calls	4,654	4,488	4,486	4,476	4,421	1,267
Fire/Non-Fire Related Life and Property						
Incidents With Exposures	0	0	1	0	0	0
Fire Service Injuries	0	0	1	0	0	1
Non-Fire Service Injuries	3	4	0	3	1	0
Fire Service Deaths	0	0	0	0	0	0
Non-Fire Service Deaths	0	0	0	0	0	0
Fire Civilian Injuries	1	0	0	3	1	0
Non-Fire Civilian Injuries	0	0	0	0	0	0
Fire Civilian Deaths	0	0	0	0	0	0
Non-Fire Civilian Deaths	1	0	0	0	0	0
Fire Dollar Loss	\$1,073,400	\$544,950	\$717,200	\$704,100	\$621,951	\$7,500
Non-Fire Dollar Loss	\$0.00	\$700	\$120	\$2,000	\$0	\$30,250

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Department
FUND: General Fund

Police Services Performance Measures 2005 through 2009/1st Quarter 2010

	2005	2006	2007	2008	2009	Jan-Mar 2010
Police Service Calls						
All Incidents	41,290	43,666	42,318	42,904	40,465	8,746
Directed Patrols	16,357	20,539	10,577	12,831	15,115	3,282
Total Calls	57,647	64,205	52,895	55,735	55,580	12,028
Uniform Crime Report (UCR) Cases						
HOMICIDE	0	1	0	2	0	1
SEX OFFENSE	4	9	2	1	4	1
ROBBERY	4	8	9	8	11	3
AGG ASSAULT	32	35	38	40	25	4
BURGLARY	101	118	126	83	78	30
LARCENY	615	714	713	730	646	133
AUTO THEFT	16	27	19	12	8	0
ARSON	0	2	2	0	0	0
Total	772	914	909	876	772	172
UCR Cases Cleared by Arrest						
HOMICIDE	0	0	0	1	0	0
SEX OFFENSE	2	3	0	0	2	0
ROBBERY	3	0	5	6	7	2
AGG ASSAULT	25	12	24	23	17	3
BURGLARY	9	17	26	16	11	4
LARCENY	192	221	251	352	281	54
AUTO THEFT	3	10	5	2	3	0
ARSON	0	1	1	0	0	0
Total	234	264	312	400	321	63
Traffic						
Total Traffic Accidents	1,357	1,301	1,097	977	928	299
Traffic Stops	11,280	13,350	12,207	14,529	14,243	2,588
Traffic Arrests	383	456	284	287	292	55
Total Traffic Citations	8,587	10,974	9,843	10,052	10,282	2,031
Total Parking Tickets	16,631	15,307	14,439	14,073	15,571	3,339
Total Marine Citations	308	437	652	449	491	132
Communications Center Calls Answered (Database not automated before 2008)						
E-911 Calls				15,725	12,909	3,688
Complaint-Line Calls				59,818	52,739	13,839
Admin-Line Calls				16,992	15,320	3,349
Total Calls Answered				92,535	80,968	20,876

Departmental Summary Page (continued)

DEPARTMENT Police and Fire Department
FUND: General Fund

Police Services Performance Measures 2005 through 2009/1st Quarter 2010

	2005	2006	2007	2008	2009	Jan-Mar 2010
E-911 Calls Dispatched	6,970	6,090	3,004	2,587	5,367	1,808
Complaint-Line Calls Police-Generated	15,733	15,751	18,220	17,550	13,321	3,194
Incidents	39,195	46,524	35,719	39,440	40,741	8,262
Total Incidents	61,898	68,365	56,943	59,577	59,429	13,264
Purchase Orders Processed	239	76	83	123	197	32
Direct Payment Checks	451	436	416	408	436	82
Central Stores Orders	49	53	80	54	56	8
Public Records Requests (*began counting walk-in customers)	562	549	1248	1231	1147	291
Public Records Fees	\$8,730	\$8,402	\$6,200	\$6,550	\$6,057	\$1,862
Authorized Records Destruction (Cubic Feet)	34.00	51.51		45.00	68.00	N/A
Volunteers - Hourly Work Contributions	1,944	2,535	2,340	2,877	2,968	832
Annual Equivalent Salary Savings	\$25,991	\$36,377	\$35,475	\$46,895	\$48,378	\$13,561

2009

In-Progress Calls Average Dispatch & On-Scene Times	Dispatch Min/Sec.	On- Scene Min/Sec
Burglary	1:06	3:03
Robbery Alarm	1:19	6:18
Prowler	0:59	3:25
Auto Accident with Injury	0:59	3:56
Auto Accident with Entrapment	1:15	3:11
Structure Fire	0:46	4:29
Marine Emergency	1:42	9:21
Aircraft Alert 3	0:58	5:16

FUND: 001 GENERAL FUND

**POLICE & FIRE DEPARTMENT
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION (1101)				
1	1	1	Chief of Police & Fire Department	126,600
1	1	1	Police Lieutenant	93,336
1	1	1	Administrative Coordinator	46,859
1	1	1	Administrative Specialist II	49,368
<u>4</u>	<u>4</u>	<u>4</u>		<u>\$316,163</u>
CRIMINAL INVESTIGATIONS (1119)				
3	3	3	Police Sergeant	239,292
2	1	0	Code Enforcement Officer *	0
1	1	1	Police Lieutenant	100,274
5	5	5	Police Officers (C.O.P. s)	313,809
10	8	8	Police Officers (Detectives)	530,288
1	1	1	Property & Evidence Technician	38,060
1	1	1	Crime Analyst/Criminal Research Invest	55,146
1	1	1	Crime Scene Latent Examiner	50,682
2	2	1	Administrative Specialist II *	43,831
<u>26</u>	<u>23</u>	<u>21</u>		<u>\$1,371,382</u>
POLICE OPERATIONS - PATROL (1120)				
1	1	1	Captain	86,305
2	2	2	Police Lieutenants	196,728
7	7	7	Police Sergeants	551,869
43	41	39	Police Officers	2,300,076
0	0	0	Community Service Aides	0
1	1	1	Administrative Specialist II	37,479
1.7	1.4	1.4	F.T.E. School Crossing Guard (4)	43,034
<u>55.7</u>	<u>53.4</u>	<u>51.4</u>		<u>\$3,215,491</u>
73	70	68	Total Certified Police Officers Plus 3 in the CRA	

* Moved to City Manager's Office

FUND: 001 GENERAL FUND

**POLICE & FIRE DEPARTMENT
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
SUPPORT SERVICES (1121)				
1	1	1	Deputy Director of Admin Services	103,309
1	1	1	Communications Manager	80,024
1	1	1	Records & Fiscal Services Manager	85,347
3	3	3	Communications Shift Supervisor	180,045
11	11	11	Public Safety Telecommunicator	517,445
1	1	1	Inventory Control Clerk	37,865
1	1	1	Administrative Specialist II	44,865
1	1	0	Police Fiscal Analyst	0
3	3	2	Records Specialist	68,386
1	1	1	Custodian	31,574
<u>24</u>	<u>24</u>	<u>22</u>		<u>\$1,148,860</u>
FIRE OPERATIONS (0810)				
1	1	1	Fire Chief	110,827
5	3	4	Battalion Chief	368,070
0	1	1	Fire Marshall	70,047
0	1	0	Training Officer	0
12	12	12	Fire Lieutenants	987,667
37	37	39	Firefighters	2,240,769
4	4	4	Fire Inspectors	204,399
1	1	1	Fire Prevention Specialist	51,384
1	1	1	Administrative Specialist II	47,984
<u>61</u>	<u>61</u>	<u>63</u>		<u>\$4,081,147</u>
170.7	165.4	161.4	Regular Salaries	10,133,043
		(4.0)	Other Salaries	236,997
			State Incentive Pay	82,860
			Overtime	680,450
			Special Duty Pay/TSA Pay	165,500
			Holiday Pay	252,876
			Police/Fire Early Retirement & Pensions	97,491
			Employer Payroll Expenses	5,658,011
			Total Personal Services	<u>\$17,307,228</u>

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 2010-11
BUDGET DETAIL
POLICE AND FIRE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	10,911,574	10,337,007	10,606,656	10,133,043	(203,964)
10-30 OTHER SALARIES	234,274	144,497	263,881	236,997	92,500
10-32 STATE INCENTIVE PAY	83,217	84,060	81,940	82,860	(1,200)
10-40 OVERTIME	533,157	658,950	659,450	680,450	21,500
10-41 SPECIAL DUTY PAY	144,785	165,000	165,500	165,500	500
10-42 HOLIDAY PAY	461,423	349,002	263,281	252,876	(96,126)
10-43 TSA GRANT OVERTIME	0	145,920	0	0	(145,920)
25-01 FICA	924,054	783,893	835,424	791,351	7,458
25-03 RETIREMENT CONTRIBUTIONS	2,793,000	3,344,201	3,585,762	3,109,672	(234,529)
25-04 LIFE/HEALTH INSURANCE	1,780,751	1,778,078	1,643,700	1,750,388	(27,690)
25-07 EMPLOYEE ALLOWANCES	6,130	6,120	6,600	6,600	480
25-13 EARLY RETIREMENT INCENTIVE	97,491	213,491	97,491	97,491	(116,000)
25-22 STATE INSURANCE PREMIUM	2,016,132	0	0	0	0
TOTAL PERSONAL EXPENSES	\$19,985,988	\$18,010,219	\$18,209,685	\$17,307,228	(\$702,991)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	24,968	15,200	46,200	18,300	3,100
31-00 PROFESSIONAL SERVICES	14,100	14,500	21,750	14,500	0
31-01 OTHER PROFESSIONAL SERVICES	5,267	6,000	6,000	4,000	(2,000)
31-04 OTHER CONTRACTUAL SERVICES	54,428	52,578	52,578	55,990	3,412
32-04 OTHER LEGAL SERVICES	0	2,900	900	500	(2,400)
32-10 LITIGATION	923	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	77,876	62,620	71,850	70,725	8,105
41-00 COMMUNICATIONS	81,788	76,433	76,400	77,630	1,197
42-10 EQUIP. SERVICES - REPAIRS	695,163	554,283	612,500	552,500	(1,783)
42-11 EQUIP. SERVICES - FUEL	193,151	198,380	192,562	232,240	33,860
43-01 ELECTRICITY	99,593	101,000	101,000	101,000	0
43-02 WATER, SEWER, GARBAGE	63,252	43,960	58,940	41,935	(2,025)
44-00 RENTALS & LEASES	16,723	17,024	19,450	18,140	1,116
46-00 REPAIR AND MAINTENANCE	27,852	27,535	27,535	32,525	4,990
46-02 BUILDINGS & GROUND MAINT.	13,357	13,700	13,700	21,250	7,550
46-14 HYDRANT MAINTENANCE	18	1,500	1,500	5,500	4,000
47-00 PRINTING AND BINDING	3,620	3,700	6,700	3,700	0
49-00 OTHER CURRENT CHARGES	1,169	1,400	1,400	1,400	0
49-07 EMPLOYEE RECOGNITION	1,247	1,200	1,200	1,200	0
51-00 OFFICE SUPPLIES	14,825	19,550	19,737	18,100	(1,450)
52-00 OPERATING SUPPLIES	96,754	106,713	101,976	104,630	(2,083)
52-02 FUEL	1,073	2,500	2,500	2,500	0
52-07 UNIFORMS	51,022	56,396	56,396	55,850	(546)
52-09 OTHER CLOTHING	750	875	645	630	(245)
52-10 JANITORIAL SUPPLIES	11,061	11,500	11,500	11,500	0
52-23 VEST	3,462	4,000	4,000	4,000	0
54-00 BOOKS, PUBS, SUBS, MEMBS	932	1,000	1,150	1,000	0
54-01 MEMBERSHIPS	2,192	3,858	3,818	4,300	442
54-02 BOOKS, PUBS, SUBS.	3,780	5,842	5,640	11,930	6,088
60-40 MACHINERY AND EQUIPMENT	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,560,346	\$1,406,147	\$1,519,527	\$1,467,475	\$61,328
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	0	0	5,967	2,495	2,495
TOTAL NON-OPERATING EXPENSES	0	0	5,967	2,495	2,495
TOTAL EXPENSES	\$21,546,334	\$19,416,366	\$19,735,179	\$18,777,198	(\$639,168)

**FISCAL YEAR 2010-11
BUDGET DETAIL
POLICE AND FIRE DEPARTMENT
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	08-09 ACTUAL	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	278,613	308,397	308,397	316,163	7,766
10-30 OTHER SALARIES	42,602	0	42,500	5,500	5,500
10-32 STATE INCENTIVE PAY	2,280	3,060	3,000	3,060	0
10-40 OVERTIME	496	450	450	450	0
10-42 HOLIDAY PAY	0	4,002	5,007	3,921	(81)
25-01 FICA	24,340	23,299	23,299	24,645	1,346
25-03 RETIREMENT CONTRIBUTIONS	35,200	48,646	48,000	57,587	8,941
25-04 LIFE/HEALTH INSURANCE	34,039	42,062	30,000	37,838	(4,224)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$418,050	\$430,396	\$461,133	\$449,644	\$19,248
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	509	1,000	1,000	1,000	0
31-01 PROFESSIONAL SERVICES	0	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	5,808	5,000	5,000	1,000	(4,000)
<i>Annual certification fee</i>					0
40-00 TRAINING & TRAVEL COSTS	11,093	15,000	15,000	16,300	1,300
46-02 BUILDINGS & GROUND MAINT.	3,572	4,000	4,000	4,000	0
47-00 PRINTING AND BINDING	3,620	3,700	6,700	3,700	0
49-07 EMPLOYEE RECOGNITION	1,247	1,200	1,200	1,200	0
52-00 OPERATING SUPPLIES	14,801	15,800	15,800	17,600	1,800
<i>Uniform allowance \$800, range supplies \$13,800, public education supplies, etc.</i>					0
54-01 MEMBERSHIPS	355	1,185	1,185	960	(225)
54-02 BOOKS, PUBS, SUBS.	1,715	2,850	2,850	2,850	0
TOTAL OPERATING EXPENSES	\$42,720	\$49,735	\$52,735	\$48,610	(\$1,125)
TOTAL EXPENSES	\$460,770	\$480,131	\$513,868	\$498,254	\$18,123

**FISCAL YEAR 2010-11
BUDGET DETAIL
POLICE AND FIRE DEPARTMENT
CRIMINAL INVESTIGATION**

001.1119.521

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,725,749	1,473,823	1,615,124	1,371,382	(102,441)
10-30 OTHER SALARIES <i>Shift stipend and longevity pay</i>	0	0	6,161	7,500	7,500
10-32 STATE INCENTIVE PAY	24,656	22,440	22,440	23,040	600
10-40 OVERTIME	65,094	72,000	72,000	72,000	0
10-42 HOLIDAY PAY	57,280	47,000	53,274	47,733	733
25-01 FICA	140,342	110,659	127,415	107,300	(3,359)
25-03 RETIREMENT CONTRIBUTIONS	400,991	357,934	428,259	401,958	44,024
25-04 LIFE/HEALTH INSURANCE	281,146	259,664	249,000	233,011	(26,653)
TOTAL PERSONAL SERVICES	\$2,695,258	\$2,343,520	\$2,573,673	\$2,263,924	(\$79,596)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	4,226	4,500	4,500	1,000	(3,500)
30-10 AUTO MILEAGE	0	0	0		0
31-01 PROFESSIONAL SERVICES <i>Forensic examination and document fees</i>	687	1,500	1,500	1,500	0
31-04 OTHER CONTRACTUAL SVCS <i>Towing \$500, evidence program maintenance \$800</i>	150	1,300	1,300	1,300	0
32-04 OTHER LEGAL SERVICES	0	400	400	0	(400)
40-00 TRAINING & TRAVEL COSTS <i>Identity Theft \$1,500; Computer Crimes \$1,500; Narco \$4,000; etc.</i>	14,418	14,000	14,000	13,500	(500)
41-00 COMMUNICATIONS	0	0	0		0
44-00 RENTALS & LEASES <i>Accuprint @ \$75/month</i>	1,650	900	1,500	1,500	600
46-00 REPAIR & MAINTENANCE	1,919	2,500	2,500	2,500	0
49-00 OTHER CURRENT CHARGES					0
52-00 OPERATING SUPPLIES <i>Clothing allowance (\$10,150), photo supplies, crime scene kits, PAL/DARE supplies, etc.</i>	19,295	20,950	20,350	20,950	0
52-09 OTHER CLOTHING	125	125	20	0	(125)
54-00 BOOKS, PUBS, SUBS, MEMBS	932	1,000	1,000	1,000	0
60-40 MACHINERY & EQUIPMENT	0	0	3,530	0	0
TOTAL OPERATING EXPENSES	\$43,402	\$47,175	\$50,600	\$43,250	(\$3,925)
TOTAL EXPENSES	\$2,738,660	\$2,390,695	\$2,624,273	\$2,307,174	(\$83,521)

**FISCAL YEAR 2010-11
BUDGET DETAIL
POLICE AND FIRE DEPARTMENT
POLICE OPERATIONS - PATROL SERVICES**

001.1120.521

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	3,507,610	3,395,888	3,408,124	3,215,491	(180,397)
10-30 OTHER SALARIES <i>Shift stipends, longevity bonuses and part time officer</i>	49,375	0	65,220	55,000	55,000
10-32 STATE INCENTIVE PAY	46,653	46,560	47,000	47,400	840
10-40 OVERTIME	115,256	165,000	165,000	165,000	0
10-41 SPECIAL DUTY PAY	144,166	165,000	165,000	165,000	0
10-42 HOLIDAY PAY	131,500	132,000	130,000	121,546	(10,454)
10-43 TSA GRANT OVERTIME	0	145,920	0	0	(145,920)
25-01 FICA	300,633	255,283	277,710	252,210	(3,073)
25-03 RETIREMENT CONTRIBUTIONS	860,420	872,253	1,045,503	975,394	103,141
25-04 LIFE/HEALTH INSURANCE	551,390	551,993	518,000	528,084	(23,909)
25-13 EARLY RETIREMENT INCENTIVE	40,356	40,356	40,356	40,356	0
25-22 STATE INSURANCE PREMIUM	625,280	0	0	0	0
TOTAL PERSONAL SERVICES	\$6,372,639	\$5,770,253	\$5,861,913	\$5,565,481	(\$204,772)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,110	1,200	1,200	1,200	0
31-01 PROFESSIONAL SERVICES <i>K-9 Veterinarian, boarding and care</i>	4,580	4,500	4,500	2,500	(2,000)
32-04 OTHER LEGAL SERVICES <i>State Attorney's quarterly citation fees</i>	0	2,500	500	500	(2,000)
32-10 LEGAL FEES	923	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	8,704	10,000	10,000	10,000	0
41-00 COMMUNICATIONS	0	0	0	0	0
44-00 RENTALS & LEASES <i>Police boat dock rental</i>	2,820	0	1,700	1,700	1,700
46-00 REPAIR AND MAINTENANCE	1,773	2,400	2,400	2,400	0
52-00 OPERATING SUPPLIES <i>Uniform allowance (\$16,300), evidence bags, disks, taser replacements, stop sticks, marine unit supplies</i>	28,398	30,703	29,003	27,430	(3,273)
54-00 MEMBERSHIPS	0	0	150	0	0
54-02 BOOKS, PUBS, SUBS.	150	500	500	500	0
TOTAL OPERATING EXPENSES	\$48,458	\$51,803	\$49,953	\$46,230	(\$5,573)
TOTAL EXPENSES	\$6,421,097	\$5,822,056	\$5,911,866	\$5,611,711	(\$210,345)

**FISCAL YEAR 2010-11
BUDGET DETAIL
POLICE AND FIRE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,238,223	1,212,511	1,170,011	1,148,860	(63,651)
10-40 OVERTIME	83,110	72,500	83,000	83,000	10,500
25-01 FICA	98,805	90,403	92,000	84,582	(5,821)
25-03 RETIREMENT CONTRIBUTIONS	167,036	181,981	175,000	172,585	(9,396)
25-04 LIFE/HEALTH INSURANCE	244,839	245,004	231,700	246,490	1,486
25-07 EMPLOYEE ALLOWANCES	4610	4,680	4,680	4,680	0
TOTAL PERSONAL SERVICES	\$1,836,623	\$1,807,079	\$1,756,391	\$1,740,197	(\$66,882)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	611	1,800	1,800	1,800	0
31-04 OTHER CONTRACTUAL SERVICES	37,924	37,603	37,603	36,600	(1,003)
<i>Custodian (\$10,300), AC maint (\$6,000), 800 MHZ maintenance (\$15,000), elevator, sprinkler, etc</i>					
40-00 TRAINING & TRAVEL COSTS	1,393	925	925	925	0
41-00 COMMUNICATIONS	70,174	66,033	66,000	66,170	137
<i>Includes Televantage (\$18,000), 40 cell phones (\$4,860), 32 aircards (\$19,200), frame relay (\$13,920) etc.</i>					
42-10 EQUIP.SERVICES - REPAIRS	414,247	300,000	350,000	300,000	0
42-11 EQUIP. SERVICES - FUEL	161,585	160,562	160,562	187,970	27,408
43-01 ELECTRICITY	80,686	85,000	85,000	85,000	0
43-02 WATER, SEWER, GARBAGE	50,285	27,020	42,000	24,995	(2,025)
44-00 RENTALS & LEASES	8,873	11,400	11,400	10,000	(1,400)
46-00 REPAIR AND MAINTENANCE	15,794	19,125	19,125	19,125	0
<i>General or non-scheduled repairs, i.e. plumbing, radar, generators, sound meters, elevators, extinguishers</i>					
49-00 OTHER CURRENT CHARGES	1,169	1,400	1,400	1,400	0
<i>Postage (\$800) VIPs administrative costs (\$600)</i>					
51-00 OFFICE SUPPLIES	13,685	17,600	17,600	16,000	(1,600)
52-00 OPERATING SUPPLIES	5,384	7,110	7,110	6,500	(610)
52-02 FUEL	1,073	2,500	2,500	2,500	0
52-07 UNIFORMS	10,709	21,550	21,550	21,050	(500)
<i>Uniform issuance for officers (\$18,000), communications uniforms (\$2,500), other (\$1,050)</i>					
52-09 OTHER CLOTHING	0	125	0	130	5
52-10 JANITORIAL SUPPLIES	4,429	4,500	4,500	4,500	0
52-23 VESTS	3,462	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	408	408	368	420	12
54-02 BOOKS, PUBS, SUBS.	263	267	65	70	(197)
TOTAL OPERATING EXPENSES	\$882,154	\$768,928	\$833,508	\$789,155	\$20,227
TOTAL EXPENSES	\$2,718,777	\$2,576,007	\$2,589,899	\$2,529,352	(\$46,655)

**FISCAL YEAR 2010-11
BUDGET DETAIL
POLICE AND FIRE DEPARTMENT
FIRE OPERATIONS**

001.0810.522

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,161,379	3,946,388	4,105,000	4,081,147	134,759
10-30 OTHER SALARIES	142,297	144,497	150,000	168,997	24,500
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					
10-32 STATE INCENTIVE PAY	9,628	12,000	9,500	9,360	(2,640)
10-40 OVERTIME	269,201	349,000	339,000	360,000	11,000
10-41 SPECIAL DUTY PAY	619	0	500	500	500
10-42 HOLIDAY PAY	272,643	166,000	75,000	79,676	(86,324)
25-01 FICA	359,934	304,249	315,000	322,614	18,365
25-03 RETIREMENT CONTRIBUTIONS	1,329,353	1,883,387	1,889,000	1,502,148	(381,239)
25-04 LIFE/HEALTH INSURANCE	669,337	679,355	615,000	704,965	25,610
25-07 EMPLOYEE ALLOWANCES	1,040	960	1,440	1,440	480
25-13 EARLY RETIREMENT INCENTIVE	57,135	173,135	57,135	57,135	(116,000)
25-22 STATE INS. PREMIUM TAX	1,390,852	0	0	0	0
TOTAL PERSONAL SERVICES	\$8,663,418	\$7,658,971	\$7,556,575	\$7,287,982	(\$370,989)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	18,512	6,700	37,700	13,300	6,600
<i>Small appliances, light bulbs, tool replacement, fire hose appliances, plymetric box jump, etc</i>					
31-00 PROFESSIONAL SERVICES	14,100	14,500	21,750	14,500	0
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	10,546	8,675	8,675	17,090	8,415
<i>Target Safety System (\$5,000), maintenance contracts (\$10,210), face piece and air testing (\$1,790)</i>					
40-00 TRAINING & TRAVEL COSTS	42,268	22,695	31,925	30,000	7,305
<i>Fire Fighter/Mgt schools/training, 2 employees to VisionAIR (\$4,000) and Contract college reimb. (\$2,500)</i>					
41-00 COMMUNICATIONS	11,614	10,400	10,400	11,460	1,060
<i>Telecommunication costs for notebooks and cell phones (\$6,300), Embarq (\$2,900), Comcast (\$1,200)</i>					
42-10 EQUIP. SERVICES - REPAIRS	280,916	254,283	262,500	252,500	(1,783)
42-11 EQUIP. SERVICES - FUEL	31,566	37,818	32,000	44,270	6,452
43-01 ELECTRICITY	18,907	16,000	16,000	16,000	0
43-02 WATER, SEWER, GARBAGE	12,967	16,940	16,940	16,940	0
44-00 RENTALS & LEASES	3,380	4,724	4,850	4,940	216
<i>Copiers at the stations</i>					
46-00 REPAIR AND MAINTENANCE	8,366	3,510	3,510	8,500	4,990
<i>Bicycle maintenance, hose repair, hydraulic tool maintenance, batteries, defib. maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	9,785	9,700	9,700	17,250	7,550
<i>Fire Station A/C maintenance, plumbing, electrical, sprinkler maintenance, etc</i>					
46-14 HYDRANT MAINTENANCE	18	1,500	1,500	5,500	4,000
51-00 OFFICE SUPPLIES	1,140	1,950	2,137	2,100	150
52-00 OPERATING SUPPLIES	28,876	32,150	29,713	32,150	0
<i>Oxygen, disease control, rescue supplies, foam, oil dry, AED supplies, public education promotional items</i>					
52-07 UNIFORMS	40,313	34,846	34,846	34,800	(46)
<i>Uniforms \$14,626, protective clothing \$18,534, shoes per CBA \$1,640</i>					
52-09 OTHER CLOTHING	625	625	625	500	(125)
52-10 JANITORIAL SUPPLIES	6,632	7,000	7,000	7,000	0
54-01 MEMBERSHIPS	1,429	2,265	2,265	2,920	655
54-02 BOOKS, PUBS, SUBS,	1,652	2,225	2,225	8,510	6,285
TOTAL OPERATING EXPENSES	\$543,612	\$488,506	\$536,261	\$540,230	\$51,724
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP <i>Zoll Training Monitor</i>	0	0	2,437	2,495	2,495
TOTAL NON-OPERATING EXPENSES	0	0	\$2,437	\$2,495	\$2,495
TOTAL EXPENSES	\$9,207,030	\$8,147,477	\$8,095,273	\$7,830,707	(\$316,770)

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.

2010-11 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		
Continue training of management and supervisory staff on topics such as performance management, harassment/discrimination, diversity, effective communication, coaching, and leadership.	October 2010	July 2011
Ensure all employees receive performance plans, at time of hire and annually thereafter, of performance goals and objectives, deadlines, and expectations	October 2010	September 2011
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		
Conduct an analysis of the compensation and benefits for City positions compared to other public entities.	October 2010	December 2010
Revise Personnel Policies and Procedures as needed to ensure compliance with current laws and procedures	October 2010	September 2011

Departmental Summary Page (continued)

DEPARTMENT Human Resources
FUND: General Fund

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
Conduct quarterly audits of City practices (payroll, employee attendance, etc.) to ensure compliance with laws, policies, and procedures.	October 2010	September 2011
Conduct research and analysis for negotiations with FOP and IAFF	October 2010	September 2011
Conduct training programs with employees, supervisors, and managers to provide review and update of policies and procedures manual revisions, including harassment/discrimination training.	November 2010	July 2011
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		
Implement an online employment application for applicants to complete via the internet and transmit to departments electronically.	October 2010	June 2011
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.	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget of the Human Resources Department is \$454,876, a decrease of \$65,109 under the adopted FY 2009-10 budget.

There are four positions budgeted in the Human Resources Department. One Human Resource Generalist has been eliminated. Personal Services, representing 84% (\$386,171) of the Department's budget, decreased \$72,027.

Operating Costs, budgeted at \$68,705, increased \$6,918 over the FY 2009-10 budget. A slowdown in new hires has caused a reduction of \$3,982 in medical services for pre-employment physicals and drug testing; the new telephone system reduced communications expenses by \$1,400; and, employee development has increased by \$11,675 due to mandated harassment/discrimination training and mandated training by the Department of Transportation for supervisors in drug/alcohol abuse.

The following are the major line items of this department:

Professional Services	\$8,450	Background, fingerprinting and records checks on new employees. It also includes \$5,000 for arbitration costs.
Medical Services	\$27,000	Pre-employment physicals, fitness for duty physicals, random drug testing for Commercial Driver License (CDL) holders per state law, flu vaccines, etc.
Employee Development	\$14,675	Mandatory harassment/discrimination training for all employees, mandatory drug/alcohol DOT training, webinars, and first aid/CPR/AED training.

Departmental Summary Page (continued)

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

Performance Measures

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 ESTIMATED	FY 10-11 PROJECTED
Total Number of FTE* Employees	514	482	452	450
Total Number of Seasonal Employees	124	100	80	80
Positions Recruited (FTE & Seasonal)	80	80	50	50
Number of Applicants	1600	1300	1000	1000
In-House Training Programs Offered	40	40	15	25
Grievances - AFSCME (207)	8	2	2	2
Grievances - GSAF/OPEIU (53)	1	0	0	0
Grievances - FOP (60)	4	3	4	2
Grievances - IAFF (49)	2	2	1	2
Grievances - Non-Bargaining (97)	1	1	0	0
Percent Turnover	10.00%	10.00%	7.00%	10.00%
Average Operating Cost per Employee	\$1,350	\$1,350	\$1,150	\$1,154

**FTE = Full Time Equivalent*

FUND: 001 GENERAL FUND

**HUMAN RESOURCES
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	Human Resources Director	\$113,525
1	0	0	Recruitment Coordinator	0
1	2	1	Human Resources Generalist	57,019
1	1	1	Sr. Human Resources Generalist	61,274
1	0	0	Training Coordinator	0
1	1	1	Sr. Administrative Specialist	39,354
6	5	4	Regular Salaries	\$271,172
			Overtime	200
			Employer Payroll Expenses	114,799
			Total Personal Services	<u>\$386,171</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTED	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	409,898	323,576	313,400	271,172	(52,404)
10-40	OVERTIME	156	500	100	200	(300)
25-01	FICA	29,978	24,446	23,983	20,520	(3,926)
25-03	RETIREMENT CONTRIBUTIONS	55,152	52,214	49,937	46,316	(5,898)
25-04	LIFE/HEALTH INSURANCE	65,518	52,182	40,968	42,683	(9,499)
25-07	EMPLOYEE ALLOWANCE	5,200	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES		\$565,902	\$458,198	\$433,668	\$386,171	(\$72,027)
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>Background checks, FDLE fingerprinting, mediation, etc.</i>	21,366	8,450	7,200	8,450	0
31-07	MEDICAL SERVICES <i>Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>	23,593	30,982	30,982	27,000	(3,982)
40-00	TRAINING & TRAVEL COSTS <i>FPELRA Conference (2), FPPA, HR Florida, etc.</i>	4,235	3,500	3,500	3,500	0
41-00	COMMUNICATIONS	3,416	3,200	2,500	1,800	(1,400)
46-00	REPAIR AND MAINTENANCE <i>Copy machine lease and maintenance</i>	4,452	4,650	4,650	4,650	0
47-00	PRINTING AND BINDING <i>Employment applications, business cards, etc.</i>	185	750	490	500	(250)
47-02	ADVERTISING (NON-LEGAL) <i>Job advertisements in Naples Daily News and professional newsletters, etc.</i>	0	750	300	750	0
49-04	EMPLOYEE DEVELOPMENT <i>Training materials, Instructors for mandated classes</i>	1,656	3,000	3,000	14,675	11,675
51-01	STATIONERY & PAPER	1,555	800	800	800	0
51-02	OTHER OFFICE SUPPLIES	2,993	2,500	2,500	2,500	0
52-00	OPERATING SUPPLIES <i>Recruitment materials, Federal Express, ID badge supplies</i>	390	1,000	1,000	1,600	600
54-01	MEMBERSHIPS	2,377	2,205	2,205	2,480	275
TOTAL OPERATING EXPENSES		\$66,218	\$61,787	\$59,127	\$68,705	\$6,918
TOTAL EXPENSES		\$632,120	\$519,985	\$492,795	\$454,876	(\$65,109)

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. Non-departmental includes two separate sections:

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

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

Facilities Maintenance, formerly shown in Non-Departmental, is under the responsibility of the Community Services Director and is included in the FY 09-10 Community Services Department budget.

2010-11 Significant Budgetary Issues

Non-Departmental has a budget of \$2,799,115, an increase of \$115,193 over FY 09-10. Some of the major line items are:

Operating Expenditures	\$5,675	For the general use copier in the City Manager's office and for memorial floral / donations.
Other Services	\$123,170	Payment to adjacent Fire Departments related to recent annexations
Other Contractual	\$4,800	Required arbitration calculations
Communications	\$6,000	Unallocated portion of phone charges
Postage and Freight	\$65,000	Postage costs for all departments except Utility Billing
Self Insurance	\$1,377,850	General Fund share of Risk Management Fund
Technical Services	\$1,140,920	General Fund share of Technology Services Fund
Special Events	\$32,000	To be used at City 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 a \$230,047 increase in payment to the Self Insurance Fund, an increase of \$69,837 to Technology Services, and elimination of the Election expense, as no City election is expected in FY 2010-11.

Contingency has a budget of \$500,000 and is reserved for unbudgeted and emergency type expenditures that occur throughout the year. Typically budgeted at around 1% of the budget, the contingency would typically be \$346,000. However, continued tight budgets leave little room in operating line items to cover emergency repairs / replacements, or any other unknown requirements that occur in daily operations. In addition, as City property tax values are still subject to change by the Property Appraiser, the impacts of the BP oil spill in the Gulf of Mexico are unknown, and with concerns about state level (i.e. sales tax) revenue reductions, the contingency has been adopted higher than the traditional 1%. Only City Council has the authority to direct staff to use funds from Contingency.

Transfers Out has a budget of \$66,383. This is a decrease of \$1,500 from the FY 09-10 budget. There is a continued contribution to the Tennis Fund of \$52,500 for community-wide services funded by this Division. This contribution is based on an evaluation of the events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. To that end, a General Fund payment to the fund, in the amount of \$52,500 is appropriated. This was determined as follows, rounded downward.

Budgeted expenses	\$539,419	
Debt	<u>68,558</u>	Committed to be paid by membership/donations
Net Budget	\$470,861	
30%	141,260	Amount attributed to public purpose
Revenue from tourneys	<u>(88,700)</u>	This is received during public purpose events
Due from General Fund	\$52,500	

On February 15, 2006, by Resolution 06-11116, City Council approved an Administrative Specialist in the CRA fund. Because the position has some City Manager Office responsibility, City Council also approved sharing a portion of the cost with the General Fund. For FY 2010-11, the cost is estimated at \$13,883, and is shown as a transfer from the General Fund to the Community Redevelopment Agency.

**FISCAL YEAR 2010-11
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	202	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	147	0	0	0	0
29-00 GENERAL MERIT/BONUS	0	0	0	0	0
TOTAL PERSONAL SERVICES	349	0	0	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Memorial florals/donations per Policy; reduction in copying/shipping City Council packets</i>	8,336	13,975	9,000	5,675	(8,300)
31-00 OTHER SERVICES <i>Annexation payments to Fire Districts</i>	217,286	249,761	249,761	123,170	(126,591)
31-01 PROFESSIONAL SERVICES <i>Annual study to ensure City boundaries are up to date.</i>	0	8,000	17,500	8,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Continued arbitrage compliance with contractor</i>	6,149	4,800	4,800	4,800	0
31-10 FEMA MAPPING/ENGINEERING	48,770	0	34,002	0	0
31-50 ELECTION EXPENSE	40	59,000	45,000	0	(59,000)
41-00 COMMUNICATIONS	5,907	4,000	6,000	6,000	2,000
42-02 POSTAGE & FREIGHT	64,167	65,000	62,500	65,000	0
45-22 SELF INS. PROPERTY DAMAGE	1,400,572	1,147,803	1,147,803	1,377,850	230,047
49-00 OTHER CURRENT CHARGES <i>Emergency supplies or training (\$5,000), tax rolls (\$5,000)</i>	93,738	10,000	10,000	10,000	0
49-02 TECHNOLOGY SERVICES	1,182,380	1,071,083	1,071,083	1,140,920	69,837
49-05 SPECIAL EVENTS <i>Security and support for Art Festivals and 4th of July</i>	34,226	24,800	30,000	32,000	7,200
49-06 EMPLOYEE AWARDS & APPRECIATION <i>Employee awards (\$6,600), years of service (\$19,100)</i>	17,204	25,700	30,000	25,700	0
TOTAL OPERATING EXPENSES	3,078,775	2,683,922	2,717,449	2,799,115	115,193
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	32,000	0	0
TOTAL NON-OPERATING EXPENSES	0	0	32,000	0	0
TOTAL EXPENSES	\$3,079,124	\$2,683,922	\$2,749,449	\$2,799,115	\$115,193

**FISCAL YEAR 2010-11
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
99-01 OPERATING CONTINGENCY	0	617,749	0	500,000	(117,749)
TOTAL NON-OPERATING EXPENSES	0	617,749	0	500,000	(117,749)
TOTAL EXPENSES	\$0	\$617,749	\$0	\$500,000	(117,749)

TRANSFERS OUT

001.7575.581

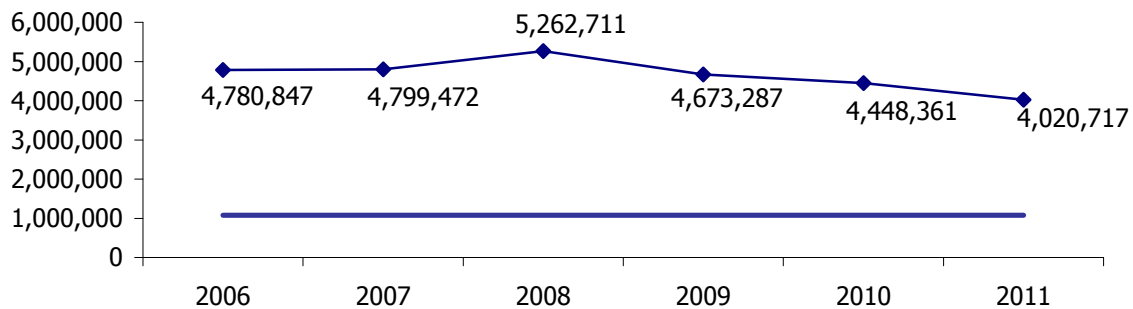
ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
91-00 COMMUNITY REDEVELOPMENT	12,038	13,883	13,883	13,883	0
91 32 LAND CONTRIBUTION FUND	100,000	0	0	0	0
91-46 DOCK FUND	185,176	0	0	0	0
91-48 TENNIS FUND	0	54,000	54,000	52,500	(1,500)
TOTAL NON-OPERATING EXPENSES	297,214	67,883	67,883	66,383	(1,500)
TOTAL EXPENSES	\$297,214	\$67,883	\$67,883	\$66,383	(1,500)



BUILDING PERMITS FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Fund Balance - As of September 30, 2009	\$4,673,287
Projected Revenues FY 2009-10	2,342,337
Projected Expenditures FY 2009-10	2,567,263
Net Increase/(Decrease) in Net Unrestricted Assets	(224,926)
Expected Fund Balance as of September 30, 2010	\$4,448,361
Add Fiscal Year 2010-11 Budgeted Revenues	
Building Permits	1,180,000
Other Licenses & Permits	753,200
Building Rent	259,674
Charges for Services	6,700
Interest Income	56,000
Miscellaneous Revenue	1,000
	<u>2,256,574</u>
TOTAL AVAILABLE RESOURCES	6,704,935
Less Fiscal Year 2010-11 Budgeted Expenditures	
Personal Services	\$1,564,176
Operating Expenses	315,589
Technology Services	206,150
Transfer - Self-Insurance	96,620
Transfer - Administration	379,683
Capital Expenses	122,000
	<u>2,684,218</u>
BUDGETED CASH FLOW	(427,644)
Projected Fund Balance as of September 30, 2011	<u><u>\$4,020,717</u></u>

Trend-Fund Balance
(Showing Minimum Recommended Balance)



City of Naples, Florida

Fund Summary Page



DEPARTMENT: Building and 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.

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #2(b): (Promote community sustainability and environmental conservation) Continue to educate contractors, citizens and staff on the significance of ECO friendly building practices		
Provide Contractors with educational newsletters regarding green building practices and incentives for participation in ECO friendly product usage.	October 2010	September 2011
Investigate feasibility of installing solar panels to reduce energy consumption.	October 2010	February 2011
Appoint one inspector to receive ICC Green Building Inspector Certification.	October 2010	September 2011
As part of Vision Goal #3(d): (Maintain & Enhance Public Safety.) Utilize the City's web and media resources to inform the public of our Construction Site Management Ordinance (Section 16-291 of the Code of Ordinances)		
Add information to the City's web-site regarding clarification of contractor's responsibilities in order to properly manage job sites.	November 2010	March 2011
Provide additional training to staff for optimal enforcement of our existing ordinances. All inspectors will have the training necessary to ensure compliance.	October 2010	September 2011
As part of Vision Goal #4: (Strengthen the economic health and vitality of the City) maximize staff's abilities to ensure the Department's full potential is met.		
Have inspectors become multi-licensed in more than one discipline, i.e., 1 and 2 Family Dwellings.	October 2010	September 2011

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building and Inspections Department

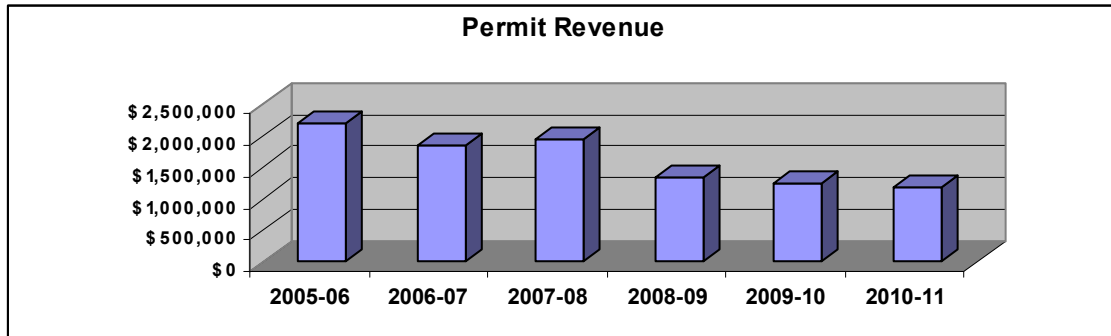
2010-11 Significant Budgetary Issues

This fund experienced a significant revenue decline in the past two years. The FY 2010-11 budget for the Building Permit Fund anticipates revenue totaling \$2,256,574 and expenditures totaling \$2,684,218, with the \$427,644 difference to be allocated from the Building Permit Fund balance.

The budget of the Building Permit Fund for FY 10-11 is \$2,684,218, an \$83,795 increase over the adopted 2009-10 budget. The budget includes using \$427,644 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 of Ordinances. Below is the trend for Building Permits revenue (excluding specialty permits like plumbing or mechanical). Permit revenue for FY 2010-11 is projected to be lower than in prior years, because of the continued 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, the Building Permit Fund constructed a two-story facility, and is sharing the cost of space with the General Fund (Planning), the Technology Services fund, the Streets and Traffic fund and the Stormwater fund.

Although the building was constructed with cash on hand, rental rates are calculated based on a presumed mortgage payment for 30 years, plus an allocation of building operating costs. For FY 2010-11, 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	2,391	\$67,029
Stormwater	1,587	\$44,489
Total		\$259,674

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

Fund Summary Page (continued)

FUND: Building Permits Fund
DEPARTMENT: Building and Inspections Department

EXPENDITURES

Total expenditures for the FY 2010-11 budget are \$2,684,218, which is an \$83,795 increase over the FY 09-10 adopted budget.

Personal Services

Personal Services are budgeted at \$1,564,176, a \$5,302 increase from the FY 09-10 budget. There are 17.5 positions, the same as in FY 09-10.

Operating Expenses

Other Operating Expenses are budgeted at \$998,042, a \$43,507 decrease from the adopted budget of FY 09-10. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$225,850
General Fund/Two Fire Inspectors	\$153,833
Insurance	\$96,620
Equipment Fuel and Repair	\$33,040
Technology Services Charges	\$206,150
Utilities	\$115,000

2010-11 Performance Measures and Benchmarking

	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Permits reviewed	7245	6585	5846	5800
Certificates of Occupancy issued for single family homes	98	101	68	65
Certificates of Occupancy issued for larger structures	180	147	104	97
Total inspections conducted	27,008	25,476	20,190	19,975
Average daily inspections per inspector	17	16	13	13

FUND: 110 BUILDING PERMITS
BUILDING PERMITS DEPARTMENT
FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	ADOPTED FY 2011
BUILDING PERMITS				
1	1	1	Building Director/Building Official	108,546
1	1	1	Deputy Building Official	86,591
1	0.5	0.5	Traffic Engineer	55,022
7	5	5	Building Inspector	313,100
1	0	0	Sr. Plans Examiner	0
2	1	1	Plans Examiner	70,312
1	1	1	Floodplain Coordinator	52,415
1	1	1	Land Management Coordinator	50,684
1	1	1	Sr. Permit Coordinator	55,644
1	1	1	Community Development Analyst	57,868
1	0	0	Construction Site Compliance	0
4	3	3	Permit Technician	113,093
1	1	1	Administrative Specialist I	35,858
1	0	0	Records Clerk	0
1	1	1	Plans Review Engineer	82,528
1	0	0	Building & Zoning Technician	0
26	17.5	17.5		\$1,081,660
26	17.5	17.5	Regular Salaries	1,081,660
			Other Salaries & Wages	30,140
			Overtime	30,137
			Employer Payroll Expenses	422,239
			Total Personal Services	<u>\$1,564,176</u>

Via the City Administrative Charge, this fund pays for two Fire Inspectors that are in the General Fund.



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

	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected 2009-10	Adopted 2010-11
Building Permits	1,942,025	1,333,238	1,365,000	1,250,000	1,180,000
Other Licenses and Permits	1,084,008	833,956	730,100	783,500	753,200
Building Rent *	255,045	210,948	261,187	261,187	259,674
Charges for Services	21,743	12,292	13,620	11,250	6,700
Investment Income	226,212	96,009	52,000	35,000	56,000
Other Revenue	6,425	6,055	2,000	1,400	1,000
Total	<u>\$3,535,458</u>	<u>\$2,492,498</u>	<u>\$2,423,907</u>	<u>\$2,342,337</u>	<u>\$2,256,574</u>

***Rent Charged to:**

<i>Planning/General Fund</i>	34,509
<i>Streets & Traffic Fund</i>	67,029
<i>Technology Services Fund</i>	113,647
<i>Stormwater Fund</i>	44,489
	<u>\$259,674</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
BUILDING PERMITS FUND**

110.0602.524

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,495,564	1,064,280	1,071,000	1,081,660	17,380
10-30	OTHER SALARIES	16,584	20,140	25,140	30,140	10,000
	<i>Stand by pay for on call personnel and Temporary Records Clerk for scanning</i>					
10-40	OVERTIME	18,206	36,165	30,137	30,137	(6,028)
25-01	FICA	114,067	79,630	82,500	80,439	809
25-03	RETIREMENT CONTRIBUTIONS	193,391	160,881	155,000	157,285	(3,596)
25-04	LIFE/HEALTH INSURANCE	248,594	192,978	177,000	179,715	(13,263)
25-07	EMPLOYEE ALLOWANCES	4,720	4,800	4,800	4,800	0
	TOTAL PERSONAL SERVICES	\$2,091,126	\$1,558,874	\$1,545,577	\$1,564,176	\$5,302
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	4,259	7,000	6,000	6,000	(1,000)
30-01	CITY ADMINISTRATION	457,954	379,683	379,683	379,683	0
	<i>Admin Fee \$225,850 plus 2 Fire Inspectors \$153,833</i>					
31-00	PROFESSIONAL SERVICES	7,073	11,500	13,500	11,500	0
	<i>Specialty plan review and inspection services</i>					0
32-10	OUTSIDE COUNSEL	113	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	6,197	14,700	14,700	14,700	0
41-00	COMMUNICATIONS	16,743	15,310	15,310	11,600	(3,710)
	<i>Cell phones(\$4,100), office phones (\$9,710), elevator, fire alarm lines, etc. (\$1,500)</i>					
42-10	EQUIP. SERVICES - REPAIRS	20,496	18,776	18,776	15,000	(3,776)
42-11	EQUIP. SERVICES - FUEL	11,953	20,530	12,000	18,040	(2,490)
43-01	ELECTRICITY	56,775	60,000	45,000	45,000	(15,000)
	<i>Per a rate analysis provided by FPL</i>					
43-02	WATER, SEWER, GARBAGE	73,480	78,000	70,000	70,000	(8,000)
44-01	BUILDING RENTAL - OFFSITE STORAGE	3,156	3,400	3,400	0	(3,400)
	<i>Offsite storage site cancelled and plans stored at City Records Center</i>					
45-22	SELF INS. PROPERTY DAMAGE	94,373	122,668	122,668	96,620	(26,048)
46-00	REPAIR AND MAINTENANCE	1,382	4,000	2,000	3,000	(1,000)
46-02	BUILDING & GROUND MAINT.	16,200	30,000	26,525	25,000	(5,000)
46-17	SOFTWARE MAINTENANCE	0	0	0	34,374	34,374
47-00	PRINTING AND BINDING	10,665	14,000	14,000	12,000	(2,000)
	<i>Flood letters, CRS mailings, realtor letters, contractor renewal letter</i>					
47-06	DUPLICATING	2,287	3,500	3,500	3,500	0
49-02	TECHNOLOGY SERVICES	250,373	209,932	209,932	206,150	(3,782)
51-00	OFFICE SUPPLIES	556	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	17,783	19,400	19,400	18,000	(1,400)
	<i>Inspector / office supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>					
52-07	UNIFORMS	5,200	3,400	2,900	2,000	(1,400)
	<i>Weekly uniform rental</i>					
52-09	OTHER CLOTHING/SAFETY SHOES	1,200	750	750	875	125
54-01	MEMBERSHIPS	7,064	8,000	8,000	8,000	0
	TOTAL OPERATING EXPENSES	\$1,065,282	\$1,041,549	\$1,005,044	\$998,042	(\$43,507)
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDING IMPROVEMENTS	2,450	0	16,642	100,000	100,000
60-40	MACHINERY & EQUIPMENT	8,206	0	0	0	0
60-70	VEHICLES		0	0	22,000	22,000
	TOTAL NON-OPERATING EXPENSES	\$10,656	\$0	\$16,642	\$122,000	\$122,000
	TOTAL EXPENSES	\$3,167,064	\$2,600,423	\$2,567,263	\$2,684,218	\$83,795

**CAPITAL PROJECTS
FUND 110-BUILDING DEPARTMENT**

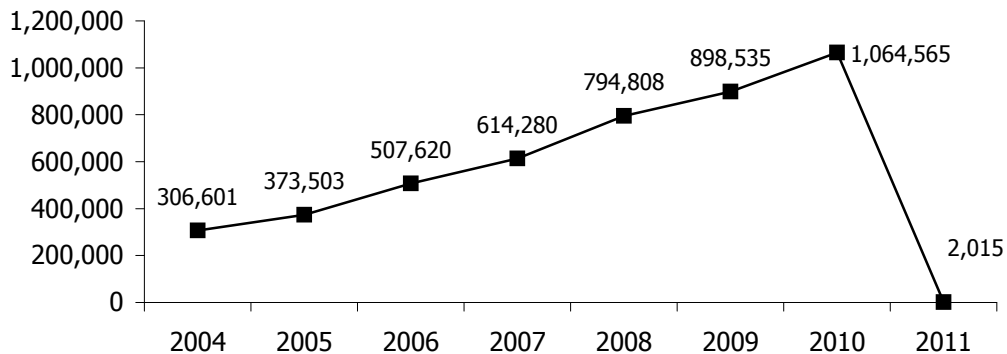
Project ID	Project Description	ADOPTED 2010-11	2011-12	2012-13	2013-14	2014-15
11B01	Computer Room A/C Upgrade	30,000	0	0	0	0
11B02	Dry Fire Suppression System	20,000	0	0	0	0
11B03	Water Line Replacement	50,000	50,000	0	0	0
11B04	Vehicle Replacement	22,000	22,000	0	22,000	0
	Cooling Towers	0	0	150,000	0	0
FUND TOTAL		122,000	72,000	150,000	22,000	0



EAST NAPLES BAY TAX DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Fund Balance as of September 30, 2009		\$898,535
Projected Revenues FY 2009-10		\$231,000
Projected Expenditures FY 2009-10		\$64,970
Net Increase/(Decrease) in Net Unrestricted Assets		\$166,030
Expected Fund Balance as of September 30, 2010		\$1,064,565
Add Fiscal Year 2010-11 Budgeted Revenues		
Property Tax (at 0.5000 mills)	188,500	
(Based on \$396,837,508 at .5000 mills)		
Interest Earnings	<u>4,200</u>	<u>\$192,700</u>
Add interfund loan		\$2,000,000
TOTAL AVAILABLE RESOURCES		\$3,257,265
Less Fiscal Year 2010-11 Budgeted Expenditures		
Operations & Maintenance	255,250	
Capital Projects	3,000,000	
Debt Service	<u>0</u>	<u>\$3,255,250</u>
BUDGETED CASH FLOW		(\$1,062,550)
Projected Fund Balance as of September 30, 2011		\$2,015

Fund Balance Trend - East Naples Bay District

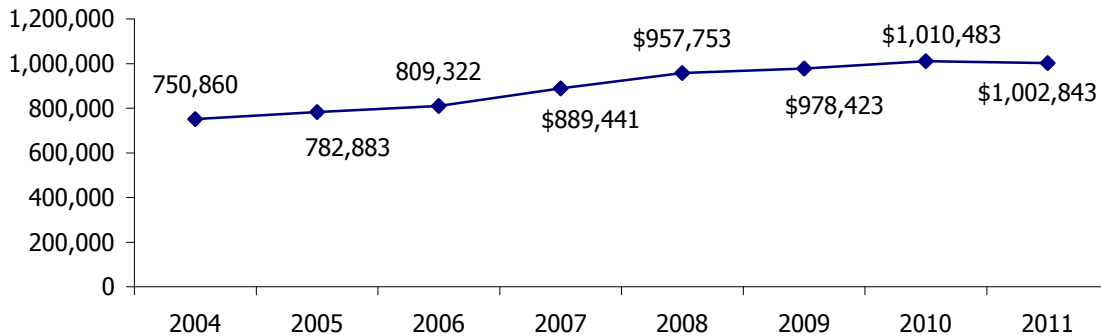




MOORINGS BAY TAX DISTRICT
FINANCIAL SUMMARY
 Fiscal Year 2010-11

Beginning Balance - Fund Balance as of September 30, 2009		\$978,423
Projected Revenues FY 2009-10		\$47,280
Projected Expenditures FY 2009-10		\$15,220
Net Increase/(Decrease) in Net Unrestricted Assets		\$32,060
Expected Fund Balance as of September 30, 2010		\$1,010,483
Add Fiscal Year 2010-11 Budgeted Revenues		
Property Tax (at rolled back rate)	35,010	
Based on \$1,462,522,949 at millage rate .0252		
Interest Income	<u>12,600</u>	<u>\$47,610</u>
TOTAL AVAILABLE RESOURCES		\$1,058,093
Less Fiscal Year 2010-11 Budgeted Expenditures		
Operations & Maintenance	55,250	
Capital Projects	<u>0</u>	<u>\$55,250</u>
BUDGETED CASH FLOW		(\$7,640)
Projected Fund Balance as of September 30, 2011		<u><u>\$1,002,843</u></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, including the subdivisions of Coquina Sands, the Moorings, and Park Shore.

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

2010-11 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$3,255,250.

The estimated taxable value is \$396,837,508, a \$41,818,730 or 10% decrease under the FY 2009-10 taxable value.

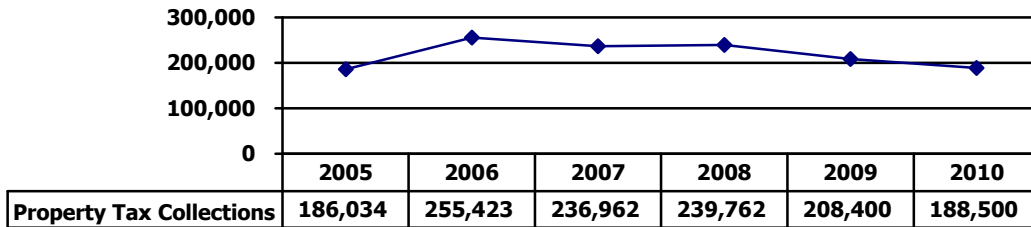
Revenues

The tax rate of 0.5000 mills for the East Naples Bay Taxing District is based on the cap that was included in the referendum and is less than the rolled back rate of 0.5742. Last year's millage rate was .5000 mills. Assuming a collection rate of 95%, this fund is projected to collect \$188,500 in property tax and \$4,200 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

East Naples Bay Property Tax Collections



Expenditures

Budgeted expenditures for the East Naples Bay District total \$3,255,250. The Taxing District intends to perform a \$3 million dredging project in FY 10-11. The fund will have approximately \$1 million in fund balance for the project, and the balance (\$2 million) of the project is expected to be financed with a loan from the General Fund.

Minor recurring costs are postage and the Annual Special District Fee. There is \$5,000 for special navigational signs included. The FY 2010-11 budget includes \$250,000 for the professional service expenses such as legal and engineering related to the upcoming dredging project.

Moorings Bay

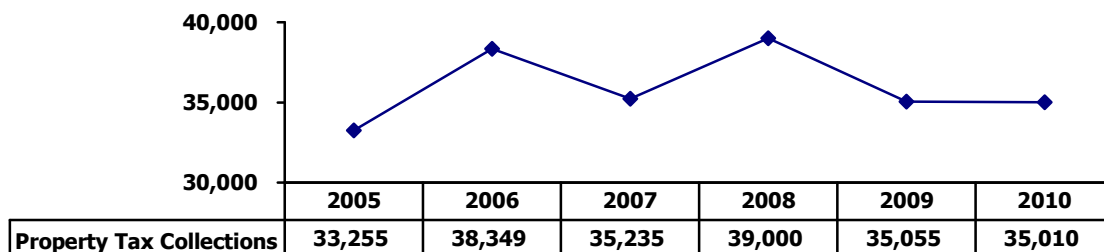
The budget for the Moorings Bay Taxing District is \$55,250.

Revenues

The tax rate for the Moorings Bay Taxing District is the rolled back rate of 0.0252. The FY 2009-10 millage rate was .0237.

The taxable value of the District is \$1,462,522,949, a 6% decrease from the prior year's taxable value. Assuming a collection rate of 95%, this fund is projected to collect \$35,010 in property tax. The chart below shows the actual tax collections for the Moorings Bay District and the projected 2010-11 collections.

Moorings Bay Property Tax Collections



In addition to the property taxes, the fund should receive approximately \$12,600 in interest income assuming an interest rate of 1.4%.

Fund Summary Page (continued)

FUND:	East Naples Bay Taxing District
	Moorings Bay Taxing District

Expenditures

Expenditures for the Moorings Bay District are at \$55,250.

Operating expenditures include \$15,000 for a water quality analysis; \$15,250 for fees, sign repairs and navigational aids; and \$25,000 for the Flood Tide Shoal Enhancement Program. The Moorings Bay District will reserve their surplus for future dredging that may be required.

**FISCAL YEAR 2010-11
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

350.0608.537

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	232	220	720	250	(30)
31-01	PROFESSIONAL SERVICES <i>Engineering oversight for dredging</i>	160,403	50,000	64,250	250,000	(200,000)
31-04	OTHER CONTRACTUAL SERVICES	0	200,000	0	0	200,000
46-00	REPAIR AND MAINTENANCE <i>Sign repair or navigational aids as needed</i>	0	5,000	0	5,000	0
TOTAL OPERATING EXPENSES		160,635	255,220	64,970	255,250	(30)
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS OTHER THAN BLDGS	0	0	0	3,000,000	3,000,000
TOTAL NON-OPERATING EXPENSES		0	0	0	3,000,000	3,000,000
TOTAL EXPENSES		\$160,635	\$255,220	\$64,970	\$3,255,250	\$2,999,970

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
EAST NAPLES BAY TAXING DISTRICT**

CIP ID	PROJECT DESCRIPTION	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
11A01	East Naples Bay Dredging	3,000,000	0	0	0	0
TOTAL EAST NAPLES BAY		\$3,000,000	0	0	0	0

**FISCAL YEAR 2010-11
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

360.0608.537

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
OPERATING EXPENSES					
30-00 OPERATING EXPENDITURES <i>State required fee for Special Districts</i>	4,613	220	220	250	30
31-01 PROFESSIONAL SERVICES <i>Water quality analysis</i>	28,935	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SVCS <i>Design, Engineering, Permitting for Flood Tide Shoal Enhancement Project</i>	3,152	0	0	25,000	25,000
46-00 REPAIR AND MAINTENANCE <i>Replacement and repair of signs and navigational aids</i>		35,000	0	15,000	(20,000)
TOTAL OPERATING EXPENSES	36,700	50,220	15,220	55,250	5,030
TOTAL EXPENSES	\$36,700	\$50,220	\$15,220	\$55,250	\$5,030

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
MOORINGS BAY TAXING DISTRICT**

CIP ID	PROJECT DESCRIPTION	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
11A02	Flood Shoal Enhancement	0	200,000	0	0	0
TOTAL MOORINGS BAY		0	\$200,000	0	0	0



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2010-11

Fund Balance as of September 30, 2009	3,192,324
Projected Revenues FY 2009-10	2,925,374
Projected Expenditures FY 2009-10	3,579,101
Net Increase/(Decrease) in Net Unrestricted Assets	(653,727)

Expected Fund Balance as of September 30, 2010 **\$2,538,597**

Add Fiscal Year 2010-11 Budgeted Revenues		
Tax Increment Financing City 1.1800	556,250	
Tax Increment Financing County 3.5645	1,700,000	
General Fund Transfer in	13,883	
Interest Income	47,600	
	<u>47,600</u>	<u>2,317,733</u>

Based on tax increment of \$496,205,222

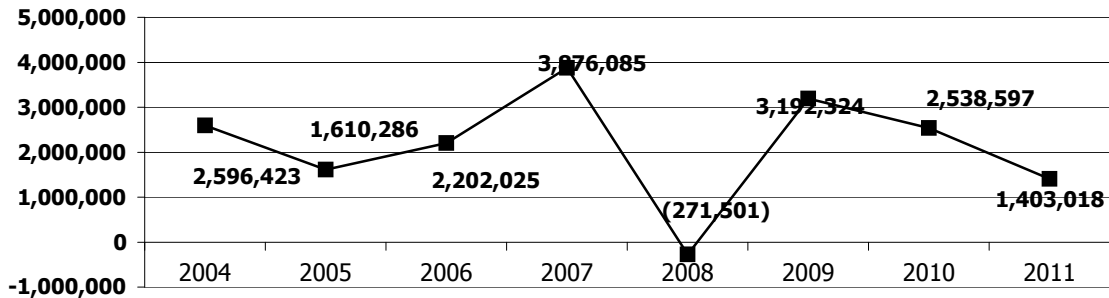
TOTAL AVAILABLE RESOURCES: **\$4,856,330**

Less Fiscal Year 2010-11 Expenditures		
Personal Services	655,807	
Operating Expenses	572,677	
Capital Improvements	405,000	
Transfer out for Bonded Debt	1,067,533	
Transfer out for Interfund Loans	202,295	
Transfer out -Pool	550,000	
	<u>550,000</u>	<u>3,453,312</u>

BUDGETED CASH FLOW **(\$1,135,579)**

Projected Fund Balance as of September 30, 2011 **\$1,403,018**

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 will ensure that development within the CRA district meets the quality standards consistent with the community’s vision for Naples.

Fund Description

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

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

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
As part of Vision Goal #3: Maintain an extraordinary quality of life by maintaining and improving amenities for residents		
River Park Neighborhood Pool Replacement Planning	October 2010	September 2011
As part of Vision Goal #3: Maintain an extraordinary quality of life for residents by enhancing mobility, promoting active lifestyles, and improving amenities for residents;		
Gordon River Bridge Pedestrian Underpass Improvements	October 2010	April 2011
Four Corners Pedestrian Crossing	October 2010	September 2011

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

2010-11 Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #4: Strengthen the Economic Health and Vitality of the City		
Update Sustainability Plan with latest data	November 2010	January 2011
As part of Vision Goal #5: Maintain and enhance governance through enacting strategies that ensure a well run government		
Convert traditional lights to LED in 4 th Avenue South Garage	October 2010	April 2011
As part of Vision Goal #3: Maintain an extraordinary quality of life by maintaining and improving amenities for residents		
Landscape restoration - 4 th Avenue South Garage planters	October 2010	April 2011

2010-11 Significant Budgetary Issues

The budgeted expenses of the Community Redevelopment Agency for FY 10-11 are \$3,453,312. Approximately \$1.1 million of the \$2.5 million fund balance will be used for planned projects.

This budget was prepared by the City Manager's Office, 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 FY 10-11 and beyond are as follows:

1. Tax revenue decrease due to property value decline
2. Elimination or delay in private development in the CRA due to economic decline

The annual review of the fund's expected revenues and expenditures, through its sunset date, have resulted in reallocation of capital project funding, to ensure the sustainability of the fund.

Revenues

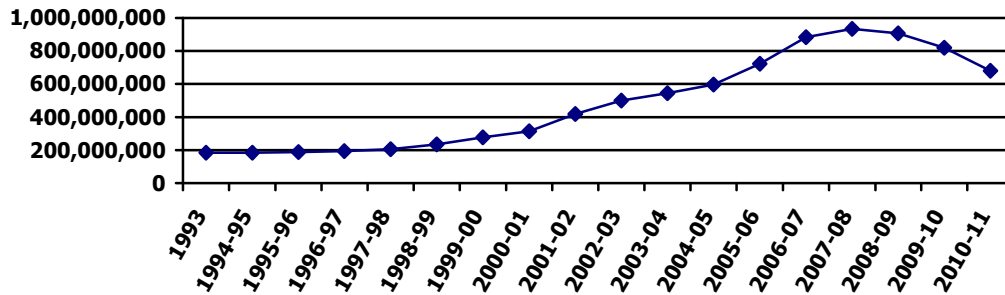
Revenues are \$2,317,733, a \$577,844 decrease under FY 09-10. The primary revenue earned by the CRA is ad valorem taxes from Tax Increment Financing. Tax Increment Financing, or TIF, is the amount of taxes generated from increased property values within the District. The CRA receives TIF money from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of all property in the District is \$680,014,496, for a tax incremental value of \$496,205,222. This budget was developed using a tax rate of 1.18 from the City and 3.5645 from the County, to bring in \$556,250 and \$1,700,000 respectively.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

The following chart shows the changes in taxable value since the base year when values were about \$184 million to the 2011 value of more than \$680 million.



According to Resolution 06-11116 passed on February 15, 2006, the General Fund will fund approximately 20% of the Senior Administrative Specialist's cost. Although the position in this budget is at an increased pay grade, this budget shows revenue from the General Fund in the amount of \$13,883, the same as was funded in FY 09-10.

State law requires that the tax increment revenues be distributed to CRAs by January 1. The fund should receive approximately \$47,600 in interest income.

Expenditures

The work program for the CRA is represented by this budget. Total expenditures for the FY 2010-11 budget are \$3,453,312, which is an \$816,855 increase over the FY 2009-10 budget.

Personal Services

Personal services are budgeted at \$655,807, a \$10,213 increase over the FY 09-10 budget. There are 8.3 positions, the same as last year. Although there is no cost of living wage increase, the increase is due to increases in benefits and the reclassification of the Senior Administrative position to Project Administrator.

Operating Expenses

Budgeted at \$572,677, operating expenses are \$1,561 less than FY 09-10. The major components of Operating Expenses are as follows:

City Administration	\$127,967
Landscape Maintenance	85,000
Self Insurance Charge	68,460
Various studies, including land use, traffic, parking and transportation, and carry-forward of \$35,000 for the D-Downtown which was not completed.	\$80,000

Non-Operating Expenses

Capital improvements are \$405,000 and are detailed on the Capital Improvement Program page following this section. A transfer of \$550,000 to the Capital Projects Fund is for a portion of the River Park Pool project.

Fund Summary Page (continued)

FUND: Community Redevelopment Agency
DEPARTMENT: Community Redevelopment Agency

There are two types of debt for FY 09-10 in the CRA fund, internal and external. As shown on the last page of this section, the CRA was loaned money from several other City funds at the beginning of the CRA term for capital projects within the CRA. Several years ago, the City established a payback schedule at a 3.5% interest rate, with the final payments due in 2012. The annual debt service on these interfund (internal) loans is \$202,295. When the debt is paid, available cash will increase.

There are two external debt issues. Debt service for the fund is budgeted at \$1,067,533. This includes debt service payments related to the bond issued in March 2003 and for the 2008 debt issue related to the downtown parking garages.

City Council and the CRA have developed a long term capital projects list, shown below. The list is reviewed annually to ensure that the list will be achievable over the current life of the CRA. This list includes projects funded for FY 10-11.

Four Corners Intersection	200,000
River Park Pool-CRA Portion	550,000
5th Ave. Lighting Study	130,000
Subtotal Funded Current Projects	1,085,000

Long Term Capital Plan

Central Ave. Improvements	350,000	
Lake Manor	235,000	
6h Ave. N. Lighting	109,000	
US 41 (Gordon River) Underpass	155,000	
3rd Ave. S. Improvements	1,650,000	
Special Features Gateways	1,000,000	
Special Features Cultural Plaza	2,000,000	
6th Ave. S. Promenade	2,000,000	
Connectivity/Place Making	1,500,000	
Central Ave. Improvements	1,400,000	
River Park Phase II	450,000	
Total Long Term Capital Plan	10,849,000	11,934,000



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

	ACTUAL 2007-08	ACTUAL 2008-09	ADOPTED 2009-10	PROJECTED 2009-10	ADOPTED 2010-11
City Tax Increment	784,208	778,951	712,226	712,226	556,250
County Tax Increment	2,244,090	2,186,571	2,121,468	2,151,466	1,700,000
Grant	0	0	0	0	0
Bond Proceeds	0	6,804,872	0	0	0
Other Income	0	1,672	0	1,194	0
Transfer in From GF	11,600	12,038	13,883	13,883	13,883
Interest Income	170,332	130,095	28,000	46,605	47,600
TOTAL REVENUES	<u><u>\$3,210,230</u></u>	<u><u>\$9,914,199</u></u>	<u><u>\$2,875,577</u></u>	<u><u>\$2,925,374</u></u>	<u><u>\$2,317,733</u></u>

FUND 380: COMMUNITY REDEVELOPMENT FUND
FISCAL YEAR 2010-11

2009 Adopted	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
Administration				
1	0	0	CRA Executive Director	0
0	0.3	0.3	Assistant City Manager*	35,528
1	1	1	Project Specialist (reclassification)	47,989
<u>2</u>	<u>1.3</u>	<u>1.3</u>		<u>\$83,517</u>
Law Enforcement				
3	3	3	Community Police Officer	182,034
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$182,034</u>
Parks & Parkways Maintenance				
1	1	1	Landscape Technician III	37,696
3	3	3	Landscape Technician II	106,673
<u>4</u>	<u>4</u>	<u>4</u>		<u>\$144,369</u>
9	8.3	8.3	Regular Salaries	409,920
			State Incentive Pay	2,640
			Overtime	20,000
			Holiday Pay	7,221
			Employer Payroll Expenses	216,026
			Total Personal Services	<u>\$655,807</u>

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

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 380

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	463,989	408,709	415,072	409,920	1,211
10-32 STATE INCENTIVE PAY	3,643	3,720	2,870	2,640	(1,080)
10-40 OVERTIME	8,056	20,000	11,032	20,000	0
10-42 HOLIDAY PAY	6,834	8,020	6,836	7,221	(799)
25-01 FICA	35,247	30,351	31,671	30,702	351
25-03 RETIREMENT CONTRIBUTIONS	75,477	78,407	83,187	88,777	10,370
25-04 LIFE/HEALTH INSURANCE	93,723	94,592	86,655	94,963	371
25-07 EMPLOYEE ALLOWANCES	4,280	1,795	1,632	1,584	(211)
TOTAL PERSONAL SERVICES	\$691,249	\$645,594	\$638,955	\$655,807	\$10,213
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSE		25,000	20,300	25,000	0
30-01 CITY ADMINISTRATION	213,056	127,967	127,967	127,967	0
31-01 PROFESSIONAL SERVICES	4,001	45,000	87,386	80,000	35,000
31-04 OTHER CONTRACTUAL SERVICES	112,971	134,500	63,454	134,500	0
32-01 OUTSIDE COUNSEL	1,125	4,000	4,000	4,000	0
40-00 TRAVEL AND PER DIEM	2,246	4,600	4,143	4,600	0
41-00 COMMUNICATIONS	719	5,200	2,331	4,840	(360)
43-01 ELECTRICITY	21,970	60,000	25,092	40,000	(20,000)
44-00 RENTAL & LEASES	16,000	48,000	0	0	(48,000)
45-22 SELF INSURANCE	0	53,771	53,771	68,460	14,689
46-00 REPAIR & MAINTENANCE	37,555	49,100	27,881	48,000	(1,100)
47-02 ADVERTISING-NON LEGAL	153	1,500	89	1,200	(300)
49-02 TECHNOLOGY SERVICES	0	0	0	19,010	19,010
51-00 OFFICE SUPPLIES	704	2,000	712	1,500	(500)
52-00 OPERATING SUPPLIES/MINOR EQUIP	2,965	7,400	1,139	7,400	0
52-07 UNIFORMS	3,509	4,200	3,639	4,200	0
52-09 OTHER CLOTHING	500	500	0	500	0
54-01 MEMBERSHIPS	1,503	1,500	1,170	1,500	0
TOTAL OPERATING EXPENSES	\$418,977	\$574,238	\$423,073	\$572,677	(\$1,561)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	122,416	0	1,079,046	405,000	405,000
70-12 BOND INTEREST	36,617	0	21,054	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	108,507	(15,711)
91-21 BOND SINKING FUND FD2000	1,065,436	1,057,300	1,057,300	1,067,533	10,233
91-34 TRANSFER/ CAPITAL PROJECTS FUND	0	147,572	147,572	588,477	440,905
91-39 TRANSFER / STREETS FUND	0	73,335	73,335	55,311	(18,024)
91-47 INTERFUND LOAN STORMWATER	0	14,548	14,548	0	(14,548)
TOTAL NON-OPERATING EXPENSES	\$1,224,469	\$1,416,973	\$2,517,073	\$2,224,828	\$807,855
TOTAL EXPENSES	\$2,334,695	\$2,636,805	\$3,579,101	\$3,453,312	\$816,507

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

380.0506.552

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	140,708	83,518	80,940	83,517	(1)
10-40 OVERTIME	40	0	0	0	0
25-01 FICA	9,972	6,250	5,820	6,341	91
25-03 RETIREMENT CONTRIBUTIONS	13,216	9,844	9,476	10,573	729
25-04 LIFE/HEALTH INSURANCE	22,392	16,435	11,796	11,578	(4,857)
25-07 EMPLOYEE ALLOWANCES	4,280	1,795	1,632	1,584	(211)
TOTAL PERSONAL SERVICES	\$190,608	\$117,842	\$109,664	\$113,593	(\$4,249)
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	213,056	127,967	127,967	127,967	0
31-01 PROFESSIONAL SERVICES	4,001	45,000	87,386	80,000	35,000
31-04 OTHER CONTRACTUAL SERVICES	33,757	49,500	0	49,500	0
32-10 OUTSIDE COUNSEL	1,125	4,000	4,000	4,000	0
40-00 TRAVEL AND PER DIEM	849	2,500	1,473	2,500	0
41-00 COMMUNICATIONS	719	1,000	503	640	(360)
44-00 RENTAL & LEASES	16,000	48,000	0	0	(48,000)
45-22 SELF INS PROPERTY DAMAGE	46,213	53,771	53,771	68,460	14,689
46-00 REPAIR & MAINTENANCE	80	2,000	0	1,500	(500)
47-02 ADVERTISING (NON LEGAL)	153	1,500	89	1,200	(300)
49-02 TECHNOLOGY SERVICE CHARGE	0	0	0	19,010	19,010
51-00 OFFICE SUPPLIES	204	2,000	712	1,500	(500)
52-00 OPERATING SUPPLIES	2,065	5,000	0	5,000	0
54-01 MEMBERSHIPS	1,503	1,500	1,170	1,500	0
TOTAL OPERATING EXPENSES	\$319,725	\$343,738	\$277,070	\$362,777	\$19,039
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	4,065,463	0	0	0	0
60-30 IMPROVEMENTS O/T BUILDING	122,416	0	1,079,046	405,000	405,000
70-12 INTEREST	36,617	0	21,054	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	124,218	124,218	108,507	(15,711)
91-21 BOND SINKING FUND	1,065,436	1,057,300	1,057,300	1,067,533	10,233
91-34 INTERFUND- CAPITAL PROJECT FUND	0	147,572	147,572	588,477	440,905
91-39 INTERFUND - STREETS FUND	0	73,335	73,335	55,311	(18,024)
91-47 INTERFUND - STORMWATER FUND	0	14,548	14,548	0	(14,548)
TOTAL NON-OPERATING EXPENSES	\$5,289,932	\$1,416,973	\$2,517,073	\$2,224,828	\$807,855
TOTAL EXPENSES	\$5,800,265	\$1,878,553	\$2,903,807	\$2,701,198	\$822,645

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

380.0507.552

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	186,221	183,475	190,325	182,034	(1,441)
10-32 STATE INCENTIVE PAY	3,643	3,720	2,870	2,640	(1,080)
10-40 OVERTIME	4,258	10,000	5,923	10,000	0
10-42 HOLIDAY PAY	6,834	8,020	6,836	7,221	(799)
25-01 FICA	14,916	13,781	15,056	13,887	106
25-03 RETIREMENT CONTRIBUTIONS	45,859	48,184	53,309	56,014	7,830
25-04 LIFE/HEALTH INSURANCE	36,640	38,173	41,553	43,516	5,343
TOTAL PERSONAL SERVICES	\$298,371	\$305,353	\$315,871	\$315,312	\$9,959
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM <i>Bicycle Patrol and COP training</i>	1,397	2,100	2,670	2,100	0
46-00 REPAIR & MAINTENANCE <i>Bicycle and radio repairs</i>	1,800	2,100	2,100	2,100	0
52-00 OPERATING SUPPLIES <i>Uniform allowance (\$900), equipment and supplies (\$1,500)</i>	900	2,400	1,139	2,400	0
52-07 UNIFORMS <i>Bicycle uniforms</i>	3,509	4,200	3,639	4,200	0
TOTAL OPERATING EXPENSES	\$8,106	\$10,800	\$12,048	\$10,800	\$0
TOTAL EXPENSES	\$306,477	\$316,153	\$327,919	\$326,112	\$9,959

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

380.0508.552

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	137,060	141,716	143,807	144,369	2,653
10-40 OVERTIME	3,758	10,000	5,109	10,000	0
25-01 FICA	10,359	10,320	10,795	10,474	154
25-03 RETIREMENT CONTRIBUTIONS	16,402	20,379	20,403	22,190	1,811
25-04 LIFE/HEALTH INSURANCE	34,691	39,984	33,306	39,869	(115)
TOTAL PERSONAL SERVICES	\$202,270	\$222,399	\$213,420	\$226,902	\$4,503
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	0	25,000	20,300	25,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Contracts for landscape maintenance</i>	79,214	85,000	63,454	85,000	0
41-00 COMMUNICATIONS	3,505	4,200	1,828	4,200	0
43-01 ELECTRICITY <i>Two Parking Garages</i>	21,970	60,000	25,092	40,000	(20,000)
46-00 REPAIR & MAINTENANCE <i>Lights in trees, lights on lamps, maintenance of fountains, etc.</i>	35,675	45,000	25,781	44,400	(600)
52-09 OTHER CLOTHING/WORK BOOTS	500	500	0	500	0
TOTAL OPERATING EXPENSES	\$140,864	\$219,700	\$136,455	\$199,100	(\$20,600)
TOTAL EXPENSES	\$343,134	\$442,099	\$349,875	\$426,002	(\$16,097)

COMMUNITY REDEVELOPMENT AGENCY CAPITAL IMPROVEMENT PROGRAM

CIP PROJECT ID DESCRIPTION	ADOPTED	2011-12	2012-13	2013-14	2014-15
	2010-11				
11C01 Gordon River Underpass	155,000	0	0	0	0
11C02 Landscape Restoration Parking Garage (8th St)	20,000	0	0	0	0
11C03 Lighting Parking Garage (8th St)	30,000	0	0	0	0
11C04 Four Corners Intersection	200,000	0	0	0	0
Lake Manor Park	0	0	235,000	0	0
Central Avenue Improvements	0	0	0	0	350,000
FUND TOTAL	\$405,000	\$0	\$235,000	\$0	\$350,000

Not included in this list is the transfer of \$550,000 to the Utility Tax Fund related to the River Park Pool. This includes a current year appropriation of \$250,000 and the FY 09-10 appropriation of \$300,000

City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule

The following chart shows the interfund loan repayment schedule for loans made related to the CRA. The schedule was established to ensure final payoff by 2012, using an interest rate of 3.5%

Lending Fund	Purpose	9/30/10 Balance	Payoff year	Interest rate	Annual Debt Pymt	By Fund
General	Plaza	106,452	2012	3.50%	55,315	
General	5th Ave S	102,364	2012	3.50%	53,192	
General	Tennis	0	2010	3.50%	0	108,507
Stormwater	6th Ave S	0	2010	3.50%	0	
Stormwater	Stormwater-6th Ave S	0	2006	3.50%	0	
Streets	6th Ave S	106,444	2012	3.50%	55,311	
Streets	5th Ave S	0	2010	3.50%	0	55,311
Public Service Tax	6th Ave S	74,049	2012	3.50%	38,477	
Public Service Tax	3rd Ave N	0	2010	3.50%	0	
Public Service Tax	5th Ave S	0	2010	3.50%	0	
Public Service Tax	Goodlette Rd	0	2010	3.50%	0	
Public Service Tax	Menefee/Merrihue Park	0	2006	3.50%	0	
Public Service Tax	5th Ave Side Streets	0	2010	3.50%	0	38,477
Total		\$389,309			\$202,295	\$202,295



STREETS FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Fund Balance as of September 30, 2009	4,440,719
Projected Revenues FY 2009-10	2,796,943
Projected Expenditures FY 2009-10	3,385,210
Net Increase/(Decrease) in Net Unrestricted Assets	(588,267)

Expected Fund Balance as of September 30, 2009 **\$3,852,452**

Add Fiscal Year 2010-11 Budgeted Revenues

6-Cent Gas Tax	775,000	
5-Cent Gas Tax	590,000	
Road Impact Fees	75,000	
Dept. of Transportation	124,000	
FDOT Grant	0	
State Shared Revenue	226,000	
Interest Income	54,600	
Other Income	5,000	
Repayment-Comm Redevel Agency	55,311	<u>1,904,911</u>

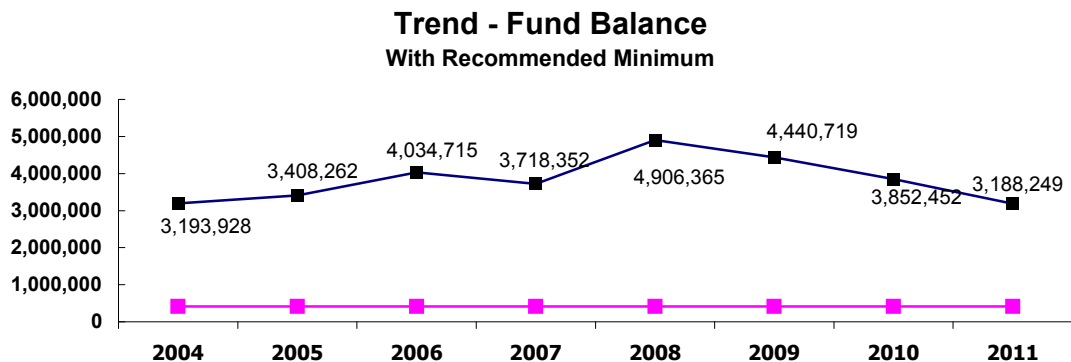
TOTAL AVAILABLE RESOURCES **\$5,757,363**

Less Fiscal Year 2010-11 Budgeted Expenditures

Personal Services	\$697,896	
Operations & Maintenance	856,865	
Transfer - Self-Insurance	164,950	
Transfer - Administration	132,374	
Transfer - Building Rental	67,029	
Overlay Program	500,000	
CIP Projects	150,000	<u>2,569,114</u>

BUDGETED CASH FLOW **(664,203)**

Projected Fund Balance as of September 30, 2011 **\$3,188,249**



City of Naples, Florida

Fund Summary Page

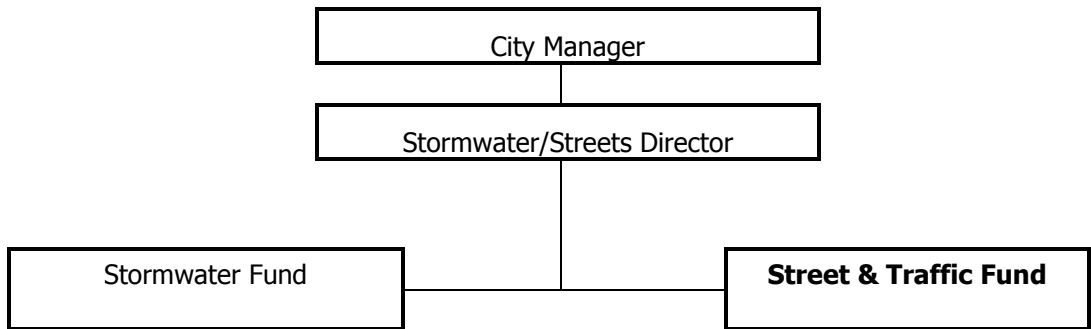


DEPARTMENT Streets and Stormwater Department
FUND: Streets Fund (Fund 390)

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 Taxes. The Streets & Traffic Division is responsible for maintaining all City streets, traffic signalization, street lighting and signage throughout the City. The Stormwater fund is addressed in a separate section of this document.



Goals and Objectives

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Plan 2b (promote community sustainability and environmental conservation)		
Provide maintenance and operational support services to maximize the service life of the City infrastructure	October 2010	September 2011
As part of Vision Plan 3a (maintain and improve public amenities for residents) operate and maintain the City street system at the designated Level of Service 'C' while improving the aesthetics to maintain community character and value		
Plan resurfacing work in accordance with the Pavement Management Program. Work to occur off season	January 2011	October 2011

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

Goals and Objectives	Estimated Start	Estimated Completion
Maintain traffic control devices for safe travel throughout the community by sign inspection / replacements and pavement marking improvements	October 2010	September 2011
Improve the sidewalk and pathway program for safe travel and for enhancement of community character	October 2010	September 2011
Maintain traffic signal systems to enhance circulation within the City, including continuous signal timing adjustments for main-line coordination	October 2010	September 2011
Maintain, replace and improve directional signage and aesthetics	October 2010	September 2011
As part of Vision Plan 3c (enhance mobility in the City) maintain traffic control, and continue maintaining City streets, pathways, sidewalks and pathways, Provide planning and coordination of capital improvements related to streets and traffic projects	October 2010	September 2011
Construct / monitor improvements to the Mooringline and Park Shore Bridges	September 2010	February 2011
Continue to implement pathway program for maintenance and improvements to sidewalks, bike lanes and pathways	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2010-11 is \$2,569,114, a decrease of \$972,966 from the FY 2009-10 budget.

Revenues

Revenues into this fund total \$1,904,911. Last year's budget included a \$900,000 transfer from the Utility Tax / Capital Project Fund to fund capital projects. This transfer may be resumed in future years, but for FY 10-11, the fund will use its excess fund balance for projects.

The primary recurring revenue to this fund is the Local Option Fuel Tax. Budgeted at \$775,000 this source is the first of three types of local fuel taxes authorized by the state legislature. This six-cent tax is split among the governments of Collier County, with Naples receiving 10.28% of the countywide collections. The 2003 Interlocal Agreement reduced Naples share from 14.48% to 10.28%. This revenue is directly dependent on each gallon of fuel sold. This revenue estimate is based on the projections from the Florida Department of Revenue's Office of Tax Research (and the Legislative Committee on Intergovernmental Relations).

Collier County also participates in the second type of local fuel tax, called the fifth-cent option. The City budgeted to receive \$590,000, also 10.28%, of the collections in Collier County. This revenue estimate is also based on the projections from the Florida Department of Revenue's Office of Tax Research.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. The state determines how much of that tax must fund transportation, and for FY10-11, 29% or \$226,000 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 \$54,600 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. In FY 09-10, the City did not receive enough funds to transfer any to Collier County, and it is expected that trend will continue into FY 10-11, as only \$75,000 is budgeted.

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 \$55,311. Fiscal Year 2011-12 will be the final year for this payment.

Expenditures

The Fund has seven and one half positions budgeted, the same as in FY 2009-10.

Operating Expenses for this fund are \$1,721,218, or \$82,502 less than last year's adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$132,374
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$350,000
Insurance	\$164,950
Building Rental (paid to the Building & Permits Fund)	\$67,029

Capital Improvements are budgeted at \$150,000 plus the above noted \$500,000 for the Street Overlay program. These items are listed in the Budget Detail at the end of this section, and more fully explained in the Five-Year CIP. The bi-annual Alley Improvement Program funding of \$50,000 allows for neighborhoods with sufficient consensus to solicit the City for alley improvements. The Sidewalk Program at \$100,000 provides additional walkway links, significant maintenance repairs and expansions pursuant to the City's Pedestrian Master Plan.

Of the items in the FY 2010-11 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.

Fund Summary Page (continued)

DEPARTMENT Streets & Stormwater Department
FUND: Streets Fund

2010-11 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Boca Raton	Fort Myers	Del Ray
Pavement Maintenance Program	\$600,000	\$562,300	\$546,000	\$215,000
# of Field Personnel	4	10.5	12	5
Sidewalk Repairs / Improvements	\$250,000	\$130,000	\$380,000	\$ 45,000

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

Performance Measures	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
# of Lane-Miles Paved * - included micro re-surfacing	12*	12*	11	9	10
Linear-Feet of Sidewalk Repairs\ Improvements	3,300	4,100	2,000	4,000	1,800
# of Traffic Studies Resulting In Calming Activities	4	2	0	0	0
# of Pothole complaints resolved	73	75	80	75	75
# of Sidewalk Complaints resolved	20	15	30	20	25
# of Traffic Signal Complaints resolved	54	32	35	30	30
# of Sign complaints resolved	99	55	100	75	70
# of Street Light complaints resolved	189	45	110	100	100



**CITY OF NAPLES
STREETS FUND
REVENUE SUMMARY**

	<u>ACTUAL 2007-08</u>	<u>ACTUAL 2008-09</u>	<u>ADOPTED 2009-10</u>	<u>PROJECTED 2009-10</u>	<u>ADOPTED 2010-11</u>
6-CENT LOCAL GAS TAX	800,643	788,188	750,000	750,000	775,000
5-CENT LOCAL GAS TAX	604,047	604,836	567,000	575,000	590,000
STATE REV. SHARING	231,670	235,550	225,600	225,600	226,000
DOT GRANTS	1,711,759	0	384,000	0	0
DOT MAINTENANCE AGREEMENT	107,958	140,464	108,758	169,358	124,000
ROAD IMPACT FEES	200,000	200,000	200,000	70,000	75,000
INVESTMENT INCOME	175,696	101,228	28,000	28,000	54,600
OTHER INCOME	111,005	681	5,500	5,650	5,000
LETTER OF CREDIT	0	96,568	0	0	0
TRANSFER-UTILITY TAX	500,000	500,000	900,000	900,000	0
LOAN REPAYMENT - CRA	0	0	73,335	73,335	55,311
TOTAL REVENUE	<u>\$4,442,778</u>	<u>\$2,667,515</u>	<u>\$3,242,193</u>	<u>\$2,796,943</u>	<u>\$1,904,911</u>

FUND: 390 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
0	0.5	0.5	Traffic Engineer	\$55,022
1	1	1	Streets & Traffic Supervisor	63,536
1	1	1	Signal Technician	56,830
2	2	2	Traffic Control Technician	87,456
1	1	1	Sr. Engineering Technician	47,173
1	0.5	0.5	Construction Project Coordinator	42,068
0.5	0.5	0.5	Streets & Stormwater Director	63,761
0.5	0.5	0.5	Engineering Manager	44,983
0.5	0.5	0.5	Administrative Specialist II	20,464
7.5	7.5	7.5	Regular Salaries	\$481,293
			Other Salaries & Wages	17,560
			Overtime	10,000
			Employer Payroll Expenses	189,043
			Total Personal Services	<u>\$697,896</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
STREETS FUND**

390.6565.541

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	451,396	479,593	479,593	481,293	1,700
10-30 OTHER SALARIES <i>Standby pay \$195 per week</i>	10,179	10,000	10,000	17,560	7,560
10-40 OVERTIME	8,574	20,000	10,000	10,000	(10,000)
25-01 FICA	34,917	36,316	36,316	36,248	(68)
25-03 RETIREMENT CONTRIBUTIONS	65,868	78,557	78,557	77,809	(748)
25-04 LIFE/HEALTH INSURANCE	71,207	76,774	69,800	71,866	(4,908)
25-07 EMPLOYEE ALLOWANCES	2,840	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	\$644,981	\$704,360	\$687,386	\$697,896	(\$6,464)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	522	3,800	3,800	3,800	0
30-01 CITY ADMINISTRATION FEE	137,000	132,374	132,374	132,374	0
31-01 PROFESSIONAL SERVICES <i>Surveying and Traffic Studies</i>	2,755	30,000	20,000	20,000	(10,000)
31-04 OTHER CONTRACTUAL SERVICES <i>Signal system repairs and upgrades</i>	27,228	50,000	30,000	30,000	(20,000)
31-42 ROAD RESURFACING	384,146	500,000	639,700	500,000	0
40-00 TRAINING & TRAVEL COSTS	912	2,500	2,000	2,000	(500)
40-03 SAFETY	263	500	500	500	0
41-00 COMMUNICATIONS	4,421	5,000	5,000	4,390	(610)
41-01 TELEPHONE	3,265	4,000	4,000	2,355	(1,645)
42-02 POSTAGE & FREIGHT	123	250	250	250	0
42-10 EQUIP SERVICES - REPAIR	32,313	22,000	18,000	20,000	(2,000)
42-11 EQUIP SERVICES - FUEL	7,014	6,483	7,000	7,590	1,107
43-01 ELECTRICITY/STREET LIGHTS <i>Streetlights and traffic signal systems</i>	313,401	350,000	350,000	350,000	0
44-01 BUILDING RENTAL <i>Reduction due to correction of space allocation between Streets Fund and Stormwater Fund</i>	50,615	79,419	79,419	67,029	(12,390)
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
45-22 SELF INSURANCE CHARGE	174,907	191,591	191,591	164,950	(26,641)
46-00 REPAIR AND MAINTENANCE	1,409	1,500	1,500	1,500	0
46-04 EQUIPMENT MAINTENANCE <i>Traffic controllers, signal heads, signal bulbs / components</i>	54,251	60,000	55,000	55,000	(5,000)
46-06 OTHER MAINTENANCE <i>Sign materials, flags, cones and pavement markings</i>	50,609	80,000	75,000	75,000	(5,000)
46-07 MARINE SIGN MAINTENANCE	0	5,500	0	0	(5,500)
46-09 STREET LIGHT & POLE MAINT	42,621	30,000	30,000	30,000	0
46-12 ROAD REPAIRS <i>Contract Street Patching, Contract Curb / Gutter Repairs, materials</i>	150,715	200,000	200,000	200,000	0
47-00 PRINTING & BINDING	83	500	250	250	(250)
49-02 TECHNOLOGY SERVICES	29,184	31,240	31,240	38,030	6,790
51-00 OFFICE SUPPLIES	1,888	2,500	2,500	2,500	0
52-00 OPERATING SUPPLIES <i>Blueprints, maps, barricades, etc.</i>	392	10,000	10,000	10,000	0
52-07 UNIFORMS	698	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	625	563	500	500	(63)
54-01 MEMBERSHIPS	550	1,500	1,000	1,000	(500)
54-02 BOOKS AND SUBSCRIPTIONS	0	500	200	200	(300)
TOTAL OPERATING EXPENSES	\$1,471,910	\$1,803,720	\$1,892,824	\$1,721,218	(\$82,502)
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENT O/T BLDG	1,016,273	1,034,000	805,000	150,000	(884,000)
TOTAL OPERATING EXPENSES	\$1,016,273	\$1,034,000	\$805,000	\$150,000	(\$884,000)
TOTAL EXPENSES	\$3,133,164	\$3,542,080	\$3,385,210	\$2,569,114	(\$972,966)

STREETS FUND 390 FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

CIP ID	PROJECT DESCRIPTION	ADOPTED 2010-11	2011-12	2012-13	2013-14	2014-15
11U28	Pavement Management Program (1)	500,000	500,000	500,000	500,000	500,000
11U29	Sidewalk Repair & Improvement	100,000	100,000	100,000	100,000	100,000
11U31	Alley Improvement Program	50,000	0	50,000	0	50,000
	Gulfview Middle School Sidewalks*	0	268,410	0	0	0
	14th Ave N Sidewalks*	0	228,689	0	0	0
	13th Street N Sidewalks*	0	297,426	0	0	0
	Central Avenue Sidewalk*	0	77,755	0	0	0
	Crayton Road Sidewalk Ext.*	0	0	170,286	0	0
FUND TOTAL		\$650,000	\$1,472,280	\$820,286	\$600,000	\$650,000

(1) Budgeted in Line Item 31-42 Gas Tax Overlay

* Funded by Grants



WATER & SEWER FUND
FINANCIAL SUMMARY
 Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	\$15,745,239
Projected Revenues FY 2009-10	30,526,610
Projected Expenditures FY 2009-10	32,312,540
Net Increase/(Decrease) in Net Unrestricted Assets	(1,785,930)

Expected Unrestricted Net Assets as of September 30, 2010 **\$13,959,309**

Add Fiscal Year 2010-11 Budgeted Revenues

OPERATING:		
Water Sales	17,277,600	
Sewer Charges	12,870,000	30,147,600
NON-OPERATING		
Interest Income	168,000	
Plan Review Fees	20,000	
Application Fees	1,500	
Grants	0	
System Development Charges	275,000	
Payments on Assessments	11,300	
Sale of Property	<u>40,000</u>	<u>515,800</u>
		30,663,400

TOTAL AVAILABLE RESOURCES: **\$44,622,709**

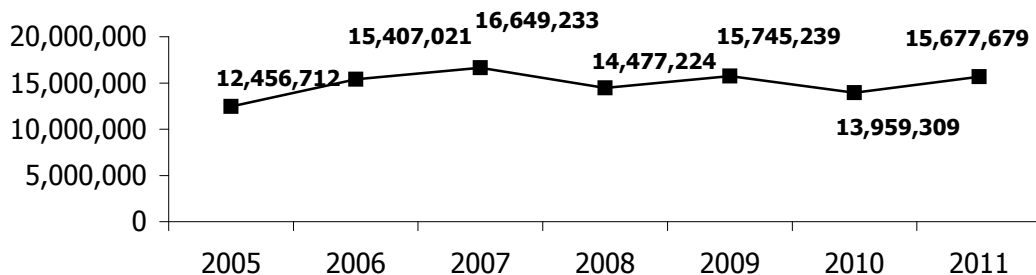
Less Fiscal Year 2010-11 Budgeted Expenditures

Administration	3,071,335	
Water Production	6,154,727	
Water Distribution	2,318,665	
Wastewater Treatment	3,528,602	
Wastewater Collection	1,439,884	
Utilities Maintenance	1,763,508	
Customer Service	191,247	
Debt Principal & Interest	3,043,602	
Transfer - Pmt in Lieu of Taxes	1,668,000	
Transfer - Self Insurance	829,460	
Capital Projects	<u>4,936,000</u>	<u>28,945,030</u>

BUDGETED CASH FLOW **1,718,370**

Projected Unrestricted Net Assets as of September 30, 2011 **\$15,677,679**

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page

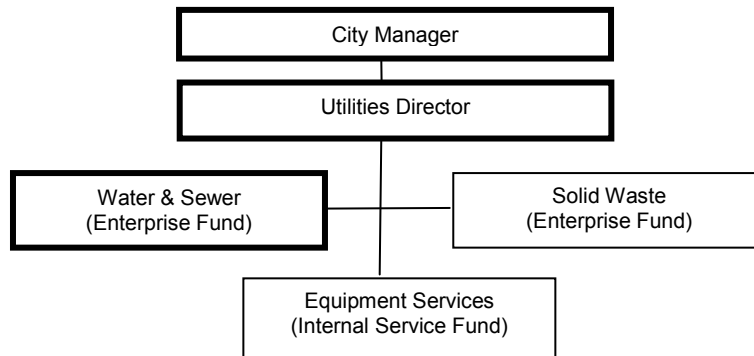


DEPARTMENT Utilities Department
FUND: Water & Sewer Fund

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 is focused on improvements in the delivery of a safe and acceptable drinking water supply including both a high quality and sufficient quantity of potable water. Staff also focuses 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 Exploratory ASR Well 3 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 2010	September 2011
Construction of an intake structure in order to withdraw surface water from the Golden Gate Canal in 2011.	October 2010	September 2011
Construction of a central sanitary sewer system to eliminate septic tanks within the area of 13th Avenue North, 14th Avenue North and Bembury Lane located on the Gordon River in order to prevent pollutants from aging septic tanks from entering the Gordon River and Naples Bay.	October 2010	September 2011
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 within the Coastal Ridge Well Field to improve gallon per minute yields and ensure daily system demands are met.	June 2011	September 2011
Water Distribution – Upgrade the water mains on East Lake Drive / Park Street and Beacon Lane in an effort to provide adequate fire protection (hydrants) and the expected level of service to residents within this area.	October 2010	September 2011
Target the Gulf Shore Boulevard area for sewer lining improvements - to rehabilitate sewer lines, laterals, and manholes through a contracted lining process to reduce infiltration of ground water, silt, and sand from entering the collection system.	October 2010	July 2011

2010-11 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$28,945,030, \$2,688,818 less than FY 2009-10.

Revenues

Projected water revenues for FY 2010-11 are \$17,277,600, slightly higher than FY 2009-10. The City Code of Ordinances allows for a rate increase equal to the Public Service Commission Index, which for this year is 0.56%. The new rates will be applied as of the first complete billing cycle after October 1.

Fund Summary Page (continued)

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

Projected sewer revenues, which include irrigation water, for FY 2010-11 are budgeted at \$12,870,000, 1% higher due to the increased use of irrigation water, which reduces customers' reliance on potable water.

Non-operating revenues are budgeted at \$515,800. There is \$275,000 budgeted for Water and Sewer System Development Charges. This reflects impact fees that are received throughout the year. Interest income is expected to be \$168,000.

The fund has budgeted \$11,300 in Special Assessment revenue. There are four 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	\$59,812
Avion Park	1995	16,866
Big Cypress	1996	38,812
West Boulevard	1996	<u>14,198</u>
Total		\$155,370

Expenditures

There are 97 positions in the Water and Sewer Fund, one less than FY 2009-10. One (vacant) Plant Operator is eliminated in FY 2010-11.

The Fund is made of seven separate operating divisions: Administration, Water Production, Water Distribution, Wastewater Treatment, Wastewater Collection, Utilities Maintenance and Customer Service.

Expenditures for the fund total \$28,945,030, a \$2,688,818 decrease from the adopted FY 2009-10 budget, primarily due to a decreased capital budget.

Administration

The budget for Administration is \$8,612,397, a \$264,876 increase over the adopted budget of FY 2009-10.

The Administration Division includes six positions, unchanged from FY 2009-10.

Administration Operating Expenditures, at \$4,954,674, is an increase of \$287,468. This is primarily due to an \$181,679 increase in the Self Insurance charge and a \$97,000 increase in Professional Services for GIS mapping and related data collection. 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	\$829,460
Technology Services	\$342,270

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

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.

Water Production

The budget for Water Production is \$6,154,727, a \$122,079 decrease from the adopted budget of FY 2009-10.

The Water Production Division includes fifteen positions, the same as budgeted in FY 2009-10.

Water Production's Operating Expenditures are \$5,103,785, a decrease of \$64,701, primarily due to a reduced electricity budget. The following three line items comprise 85% of this section of the budget:

Chemicals (for water treatment)	\$2,300,000
Electricity (for wells and water plant)	\$1,400,000
Contractual Services (mostly sludge hauling)	\$633,500

Water Distribution

The budget for Water Distribution is \$2,318,665, a \$144,732 increase over the adopted budget of FY 2009-10.

The Water Distribution Division includes 21 positions, the same as were budgeted for FY 2009-10.

Water Distribution Operating Expenditures are \$949,585, which is an increase of \$147,162. The major function of this Division is to ensure the supply of water gets to its destination; therefore the major costs include meters and related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs. The primary reason for the increase in the line item "New Installations" is due to an enhanced effort for electronic meter installation.

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

Wastewater Treatment

The budget for Wastewater Treatment is \$3,528,602, a \$403,449 decrease under the adopted budget of FY 2009-10.

The number of positions for this Division was reduced by one Plant Operator to 19. Personal Services are \$1,504,932, a decrease of \$68,955 under FY 2009-10.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Water & Sewer Fund

The Wastewater Treatment Plant's Operating Expenditures of \$1,977,670, decreased by \$338,994. The primary areas of decrease are electricity and chemicals. The following four items make up 93% of the Operating Expenditures.

Other Contractual Services (Sludge Hauling)	\$177,600
Electricity (for plant)	\$800,000
Chemicals	\$400,000
Equipment and Plant Maintenance	\$454,850

The major expenditure increases are in the above noted four items. The other 7% of the operating costs of the Wastewater Treatment Division consist of uniforms, other utility services, safety and training, and operating supplies.

Minor machinery and equipment are budgeted in this fund, including lab equipment, smart valves, lab autoclave, oven and hydrolab.

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 \$1,439,884, a \$32,558 decrease from the adopted budget of FY 2009-10.

Personal Services includes 17 positions, the same as FY 2009-10.

Wastewater Collection Operating Expenditures, at \$430,375 is a \$3,649 decrease from the adopted budget of FY 2009-10. This is due primarily to the reduced cost of safety programs. Because the primary function of this Division is to ensure wastewater gets to its destination, major costs include vehicle maintenance, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment include a pump, two cut off saws, three radios, tile replacement, a tapping machine and two jet truck hoses for \$19,900.

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 \$1,763,508, a \$23,896 decrease under the adopted budget of FY 2009-10.

The Maintenance Division includes 16 positions, the same as budgeted in FY 2009-10.

Operating Expenditures of \$654,095 decreased by \$7,271. This was primarily due to electricity and memberships.

Minor machinery and equipment in this Division will cost \$75,000, and include small equipment replacement, magmeter heads and generator receptacles.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Customer Service

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

The budget for this Division is \$191,247, an increase of \$4,556. The major increase of \$17,490 is the cost of outsourced bills, mailing and inserts for the Water and Sewer customers, which was formerly budgeted in the General Fund. It includes three employees, uniforms, vehicles and maintenance on 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 FY 2010-11 total \$4,696,000 (excluding the \$162,800 of minor capital included in operating budgets). In addition, there is \$3.7 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 \$6.1 million unencumbered at the end of FY 2009-10, and the budget of \$3.7 million for capital improvements will leave it with \$2.4 million for future water expansion projects. After the consumption of this fund balance, the projects underway will be absorbed into the Water Sewer Fund (420).

2010-2011 Benchmarking and Performance Measures

Water Production Benchmarking	Naples	Collier County	Bonita Springs	City of Fort Myers	Marco Island
Water Rates Per Thousand Gallons (1 st Tier rates)	\$1.28	\$2.36	\$3.66	\$3.93	\$3.48

Water Production Benchmarking	Naples	Winter Park	West Palm Beach
Number of Potable Water Connections	18,600	23,000	32,000
Average Daily Use	15.94 MGD	10.6 MGD	29 MGD
Total Water Plant Personnel	14	6	44 (includes Maintenance) - 29 Ops
Ratio of Operations Staff per MG Treated	0.88 staff:1 MGD	.57 staff:1 MGD	1 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 Utility Techs	18,600:18	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	6.39 MGD	7.79 MGD	7.32 MGD	2.00 MGD
Plant Operators	10	13	13	8

Wastewater Collections Benchmarking	Naples	Cape Coral	Sarasota	Collier County
Number of employees maintaining the 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 to the number of employees.	118:16	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

Water Production Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Volume Treated Gallons treated annually	5,778,263,000	5,818,080,000	5,700,000,000	6,000,000,000
Average Daily Demand (MG)	15.83	15.94	15.62	16.44
Unaccounted Water Loss	4.41%	1.97%	3.5%	3.5%
Number of Quality Control Tests Performed	102,800	102,850	102,900	102,900

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Water & Sewer Fund

Water Distribution Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Number of meters changed	640 meters 1,000 ERT's	713 meters 1865 ERT's	700 Meters 3200 ERT's	600 Meters 2400 ERT's
Number of large meters tested	190	166	190	190
Number of backflow devices tested	1500	1750	1850	1850
Number of valves exercised and maintained	500	700	800	750

Wastewater Treatment Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Chemical cost per million gallons treated	\$128	\$141	\$155	\$162
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.2	0.4	0.4	0.4
Influent CBOD – pounds per day	150	142	150	150

Wastewater Collections Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Linear feet of pipe inspected	123,000	90,000	150,000	60,000
Linear feet of pipe cleaned	262,000	250,000	300,000	360,000
Force main, Valves, Gravity main and service repairs performed	81	130	140	160
Sewer mains obstructions cleared	72	60	80	80

Utilities Maintenance Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Number of lift stations improved/retrofitted on an annual basis	4	8	6	5
Number of new installations on stations equipped with odor control	3	3	1	1
Number of wells chlorinated for algae/bacteria control.	25	20	20-30	25
Number of wells rehabbed	10	10	10	10



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

	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
WATER:					
Water Sales	\$12,066,825	\$13,903,133	\$15,700,000	\$15,700,000	\$15,700,000
Water Surcharge	961,581	1,113,587	1,150,000	1,160,000	1,175,000
Hydrant	39,247	21,420	33,000	15,200	15,000
Tapping Fees	124,966	77,697	70,000	70,000	70,000
Reinstall Fees	51,047	88,112	60,000	65,000	70,000
Connection Charges	0	1,834	0	2,400	1,000
Delinquent Fees	219,695	243,410	240,000	235,000	230,000
Application Fees	2,600	5,150	2,500	5,000	4,600
Miscellaneous	6,812	7,494	7,020	13,000	12,000
Total Water	\$13,472,773	\$15,461,837	\$17,262,520	\$17,265,600	\$17,277,600
SEWER					
Service Charges	\$10,702,265	\$11,264,423	\$11,250,000	\$11,311,000	\$11,260,000
Sewer Surcharge	601,384	640,161	650,000	648,000	665,000
Connection Charges	13,719	6,589	7,600	0	2,000
Inspection	1,040	980	1,000	1,010	1,000
Lab Testing Fees	15,875	45,687	50,000	40,000	42,000
Irrigation Water	388,521	711,237	850,000	780,000	900,000
Miscellaneous	0	62,780	10,000	0	0
Total Sewer	\$11,722,804	\$12,731,857	\$12,818,600	\$12,780,010	\$12,870,000
NON-OPERATING					
System Development	\$557,388	\$265,513	\$260,000	\$260,000	\$275,000
Interest Income	441,091	290,527	228,000	121,000	168,000
Plan Review Fees	75,445	17,663	15,000	25,000	20,000
Application Fees	0	900	0	4,000	1,500
Grants/Other*	295,567	0	0	0	0
Assessment Payment	28,384	10,991	9,200	37,000	11,300
Sale of Property	782	70,936	37,000	34,000	40,000
Total Non-Operating	\$1,398,657	\$656,530	\$549,200	\$481,000	\$515,800
TOTAL WATER & SEWER	<u>\$26,594,234</u>	<u>\$28,850,224</u>	<u>\$30,630,320</u>	<u>\$30,526,610</u>	<u>\$30,663,400</u>

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION (2001)				
1	1	1	Utilities Director	116,197
0	0	1	Deputy Director	80,504
1	1	0	Utilities Engineer	0
1	1	1	Budget & CIP Manager	64,393
1	1	1	Project Manager	92,393
1	1	1	Administrative Coordinator	45,703
1	1	1	Administrative Specialist II	38,978
<u>6</u>	<u>6</u>	<u>6</u>		<u>\$438,168</u>
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	75,196
1	1	1	Treatment Plant Supervisor	79,739
9	9	9	Plant Operators I - IV	378,832
1	1	1	Utilities Coordinator	38,426
1	1	1	Service Worker III	34,193
1	1	1	Equipment Operator III	42,933
1	1	1	Utilities Permit Coordinator	37,698
<u>15</u>	<u>15</u>	<u>15</u>		<u>\$687,017</u>
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	71,955
2	2	2	Cross Control Technician	101,373
4	4	4	Sr. Utilities Technician	177,640
8	8	8	Utilities Technician	269,084
1	1	1	Utilities Coordinator	56,449
2	2	2	Utilities Locator	79,981
1	1	1	Utilities Inspector	60,042
1	1	1	Equipment Operator IV	45,813
1	1	1	Administrative Specialist II	40,928
<u>21</u>	<u>21</u>	<u>21</u>		<u>\$903,265</u>
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	76,904
1	1	1	Plant Superintendent	82,252
1	1	1	Laboratory Supervisor	61,496
2	2	2	Laboratory & Field Technician	111,408
11	11	10	Plant Operator	501,309

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	Industrial Waste Technician	62,626
1	1	1	Service Worker III	31,615
1	1	1	Equipment Operator III	36,248
0	0	0	Utilities Maintenance Tech II	0
1	1	1	Utilities Coordinator	59,246
20	20	19		\$1,023,104
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	69,525
1	1	1	Utilities Coordinator	38,426
3	3	3	Sr. Utilities Technician	126,049
1	1	1	Equipment Operator V	39,964
1	1	1	Equipment Operator IV	34,854
1	1	1	Utilities Locator	40,398
9	9	9	Utilities Technicians	301,964
17	17	17		\$651,180
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	50,641
4	4	4	Instrument Technician	200,650
8	8	8	Utilities Maintenance Tech I/II	303,089
1	1	1	Tradesworker	41,720
1	1	1	Service Worker III	36,729
1	1	1	Utilities Coordinator	53,595
16	16	16		\$686,424
CUSTOMER SERVICE (0707)				
0	3	3	Meter Reader	99,907
0	3	3		\$99,907
95	98	97	Regular Salaries	4,489,065
			Other Salaries	50,700
			Overtime	222,950
			Employer Payroll Expenses	1,929,319
			Total Personal Services	\$6,692,034

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420			09-10	09-10	10-11	
ACCOUNT DESCRIPTION		08-09	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	4,549,529	4,581,333	4,538,844	4,489,065	(92,268)
10-30	OTHER SALARIES	53,375	50,700	52,400	50,700	0
10-40	OVERTIME	228,704	212,950	223,050	222,950	10,000
25-01	FICA	357,406	339,694	349,500	331,838	(7,856)
25-03	RETIREMENT CONTRIBUTIONS	608,619	713,335	702,849	726,920	13,585
25-04	LIFE/HEALTH INSURANCE	935,401	982,095	800,734	857,121	(124,974)
25-07	EMPLOYEE ALLOWANCES	12,440	12,480	12,480	13,440	960
TOTAL PERSONAL SERVICES		6,745,474	6,892,587	6,679,857	6,692,034	(200,553)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	33,544	38,450	38,450	44,450	6,000
30-01	CITY ADMINISTRATION	1,888,950	1,728,364	1,728,364	1,728,364	0
30-05	COUNTY LAND FILL	0	500	250	0	(500)
30-07	SMALL TOOLS	17,117	16,500	21,500	16,500	0
30-40	CAP PROJECTS ENGINEER FEE	0	0	0	0	0
30-51	BOTTLED WATER	14,385	20,000	15,000	20,000	0
30-91	LOSS ON DISPOSAL FIXED ASSETS	71,916	0	0	0	0
31-00	PROFESSIONAL SERVICES	39,837	244,500	267,000	201,000	(43,500)
31-01	OTHER PROFESSIONAL SERVICES	122,906	85,000	50,000	182,000	97,000
31-04	OTHER CONTRACTUAL SERVICES	685,614	900,665	926,165	897,125	(3,540)
38-01	PAYMENTS IN LIEU OF TAXES	1,673,202	1,668,000	1,668,000	1,668,000	0
40-00	TRAINING & TRAVEL COSTS	15,261	22,255	17,755	21,230	(1,025)
40-03	SAFETY	9,743	17,000	15,700	12,500	(4,500)
40-04	SAFETY PROGRAMS	628	640	500	0	(640)
41-00	COMMUNICATIONS	18,424	16,078	16,040	14,450	(1,628)
41-01	TELEPHONE/TELEMETRY	6,495	11,280	8,000	60,680	49,400
41-03	RADIO & PAGER	451	800	800	800	0
42-02	POSTAGE & FREIGHT	2,156	750	850	850	100
42-10	EQUIP. SERVICES - REPAIRS	261,891	323,000	297,000	299,000	(24,000)
42-11	EQUIP. SERVICES - FUEL	119,220	129,231	143,630	150,925	21,694
43-01	ELECTRICITY	2,444,480	2,753,820	1,978,000	2,456,500	(297,320)
43-02	WATER, SEWER, GARBAGE	105,948	113,600	108,600	115,600	2,000
44-02	EQUIPMENT RENTAL	13,967	22,750	24,250	22,750	0
45-22	SELF INS. PROPERTY DAMAGE	657,914	647,781	647,781	829,460	181,679
46-00	REPAIR AND MAINTENANCE	415,194	284,600	279,980	283,100	(1,500)
46-02	BUILDINGS & GROUND MAINT.	197,674	235,740	189,740	198,740	(37,000)
46-03	EQUIP. MAINT. CONTRACTS	13,211	22,000	22,000	17,000	(5,000)
46-04	EQUIPMENT MAINTENANCE	477,195	519,850	519,850	517,000	(2,850)
46-12	ROAD REPAIRS	40,799	65,000	70,000	65,000	0
47-00	PRINTING AND BINDING	8,870	15,600	27,500	33,090	17,490
47-02	ADVERTISING (NON-LEGAL)	15	500	500	500	0
47-05	PHOTO AND VIDEO	176	750	1,300	750	0
47-06	DUPLICATING	0	500	500	500	0
49-00	OTHER CURRENT CHARGES	7,408	13,000	6,000	8,500	(4,500)
49-02	INFORMATION SERVICES	394,172	328,644	328,644	342,270	13,626
49-08	HAZARDOUS WASTE DISPOSAL	1,541	1,560	1,560	1,710	150
51-00	OFFICE SUPPLIES	8,383	10,600	10,350	10,350	(250)
51-01	STATIONERY	724	750	750	750	0
51-02	OTHER OFFICE SUPPLIES	134	1,500	1,500	1,500	0
52-00	OPERATING SUPPLIES	295,291	264,650	283,150	273,250	8,600
52-02	FUEL	16,968	65,500	65,500	65,500	0

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420						
ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
52-03	OIL & LUBE	3,658	5,500	5,300	6,000	500
52-07	UNIFORMS	21,381	28,436	26,450	25,450	(2,986)
52-09	OTHER CLOTHING	12,312	9,250	8,700	11,200	1,950
52-10	JANITORIAL SUPPLIES	2,886	3,600	3,800	3,700	100
52-21	NEW INSTALLATIONS SUPPLY	289,516	300,000	600,000	450,000	150,000
52-22	REPAIR SUPPLIES	222,020	220,000	220,000	220,000	0
52-80	CHEMICALS	2,402,051	2,898,216	2,694,916	2,827,400	(70,816)
52-99	INVENTORY OVER/SHORT	48,693	0	0	0	0
54-01	MEMBERSHIPS	8,251	15,150	5,150	5,150	(10,000)
59-00	DEPRECIATION/AMORTIZATION	5,173,054	0	0	0	0
TOTAL OPERATING EXPENSES		18,265,626	14,071,860	13,346,775	14,110,594	38,734
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	368,000	365,231	25,000	(343,000)
60-30	IMPROVEMENTS O/T BUILDING	0	5,988,000	7,497,424	3,886,000	(2,102,000)
60-36	METERS LARGER THAN 2"	0	125,000	145,997	0	(125,000)
60-38	NEW MAINS & EXTENSIONS	0	0	0	0	0
60-40	MACHINERY EQUIP	0	1,049,800	1,138,655	1,117,800	68,000
60-70	VEHICLES	0	95,000	95,000	70,000	(25,000)
TOTAL CAPITAL EXPENSES		0	7,625,800	9,242,307	5,098,800	(2,527,000)
70-11	PRINCIPAL	0	2,074,411	2,074,411	2,137,802	63,391
70-12	INTEREST	1,019,225	969,190	969,190	905,800	(63,390)
70-15	INTEREST ON DEPOSITS	270	0	0	0	0
TOTAL DEBT RELATED EXPENSES		1,019,495	3,043,601	3,043,601	3,043,602	1
TOTAL EXPENSES		\$26,030,595	\$31,633,848	\$32,312,540	\$28,945,030	(\$2,688,818)

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	478,831	442,006	433,000	438,168	(3,838)
10-40 OVERTIME	209	0	100	0	0
25-01 FICA	34,464	32,884	31,800	33,005	121
25-03 RETIREMENT CONTRIBUTIONS	64,020	69,934	66,330	73,720	3,786
25-04 LIFE/HEALTH INSURANCE	85,782	85,650	69,144	62,988	(22,662)
25-07 EMPLOYEE ALLOWANCES	6,200	6,240	6,240	6,240	0
TOTAL PERSONAL SERVICES	\$669,506	\$636,714	\$606,614	\$614,121	(22,593)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	7,566	7,500	7,500	7,500	0
<i>Storage unit rental (\$4,020) operating expenses, field work supplies, shipping, (\$3,480)</i>					
30-01 CITY ADMINISTRATION	1,888,950	1,728,364	1,728,364	1,728,364	0
30-40 CONSTRUCTION MGT CHARGE	0	0	0	0	0
30-51 BOTTLED WATER	14,385	20,000	15,000	20,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	10,166	0	0	0	0
31-01 PROFESSIONAL SERVICES	122,906	85,000	50,000	182,000	97,000
<i>Employee drug testing (\$10,000) misc. studies (\$75,000); GIS data collection services (\$50,000), Geo update (\$47,000,</i>					
31-04 OTHER CONTRACTUAL SERVICES	19,217	16,025	16,025	16,025	0
<i>Copier \$2,400; 61 Radios @ \$125 ea/year; other contractual misc \$6,000</i>					
38-01 PAYMENT IN LIEU OF TAXES	1,673,202	1,668,000	1,668,000	1,668,000	0
<i>Based on 6% of Water/Sewer/Irrigation revenue</i>					
40-00 TRAINING & TRAVEL COSTS	1,831	2,000	1,000	2,000	0
41-00 COMMUNICATIONS	8,781	7,414	7,414	5,140	(2,274)
41-01 TELEPHONE	5,710	7,680	5,500	7,680	0
42-10 EQUIP. SERVICES - REPAIRS	3,450	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	923	1,083	1,090	1,270	187
43-01 ELECTRICITY	31,698	32,000	22,000	30,000	(2,000)
43-02 WATER, SEWER, GARBAGE	63,130	68,000	63,000	68,000	0
45-22 SELF INS. PROPERTY DAMAGE	657,914	647,781	647,781	829,460	181,679
46-00 REPAIR AND MAINTENANCE	17,185	11,500	11,500	11,500	0
46-02 BUILDINGS & GROUND MAINT.	35,436	18,740	18,740	18,740	0
<i>Landscape maintenance (\$5,000), elevator maintenance, fountain maintenance, etc.</i>					
47-00 PRINTING AND BINDING	579	2,000	2,000	2,000	0
47-02 ADVERTISING (NON LEGAL)	15	500	500	500	0
47-06 DUPLICATING	0	500	500	500	0
49-00 OTHER CURRENT CHARGES	3,334	3,000	0	0	(3,000)
<i>Moved to line item 5200</i>					
49-02 TECHNOLOGY SERVICE CHG	394,172	328,644	328,644	342,270	13,626
51-00 OFFICE SUPPLIES	1,751	2,250	1,500	1,500	(750)
51-01 STATIONERY	724	750	750	750	0
51-02 OTHER OFFICE SUPPLIES	56	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	3,445	4,500	7,000	7,500	3,000
<i>Soap, towels, toilet paper, etc. for facility and other unexpected needs or repairs previously in 4900</i>					
52-09 OTHER CLOTHING	125	125	100	125	0
52-99 INVENTORY OVER/SHORT		0	0	0	0
54-01 MEMBERSHIPS	140	350	350	350	0
59-00 DEPRECIATION/AMORTIZATION	694,877	0	0	0	0
59-01 AMORTIZATION	5,326	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,666,994	\$4,667,206	\$4,607,758	\$4,954,674	\$287,468
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,074,411	2,074,411	2,137,802	63,391
70-12 INTEREST	1,019,225	969,190	969,190	905,800	(63,390)
70-15 INTEREST ON DEPOSITS	270	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$1,019,495	\$3,043,601	\$3,043,601	\$3,043,602	\$1
TOTAL EXPENSES	\$7,355,995	\$8,347,521	\$8,257,973	\$8,612,397	\$264,876

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	727,716	718,404	715,000	687,017	(31,387)
10-30 OTHER SALARIES	1,790	0	1,700	0	0
10-40 OVERTIME	89,876	69,300	69,300	69,300	0
25-01 FICA	60,398	53,365	56,000	50,425	(2,940)
25-03 RETIREMENT CONTRIBUTIONS	97,959	110,684	105,700	108,122	(2,562)
25-04 LIFE/HEALTH INSURANCE	164,215	155,127	138,500	134,638	(20,489)
25-07 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,143,394	\$1,108,320	\$1,087,640	\$1,050,942	(\$57,378)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	5,243	7,500	7,500	13,500	6,000
30-07 SMALL TOOLS	2,608	2,500	2,500	2,500	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	7,415	0	0	0	0
31-00 PROFESSIONAL SERVICES	16,868	81,500	74,000	74,000	(7,500)
					<i>Permitting (\$4,000), lab testing (\$10,000), wellfield study (\$25,000), SCADA study (\$25,000), unforeseen (\$10,000)</i>
31-04 OTHER CONTRACTUAL SERVICES	448,584	639,500	665,000	633,500	(6,000)
					<i>Storage tank cleaning (\$17,000), sludge hauling (\$433,000), well rehab (\$180,000), lease (\$3,500)</i>
40-00 TRAINING & TRAVEL COSTS	443	2,500	2,000	2,500	0
40-03 SAFETY	2,977	3,500	3,500	3,500	0
41-00 COMMUNICATIONS	4,968	2,500	2,500	2,500	0
					<i>Cable and City phone services</i>
41-01 TELEMETRY COMMUNICATIONS	0	0	0	49,400	49,400
41-03 RADIO & PAGER	451	800	800	800	0
42-02 POSTAGE & FREIGHT	150	250	150	250	0
42-10 EQUIP. SERVICES - REPAIRS	5,835	5,000	5,000	4,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	1,724	2,161	1,000	2,160	(1)
43-01 ELECTRICITY	1,343,029	1,500,000	1,100,000	1,400,000	(100,000)
43-02 WATER, SEWER, GARBAGE	11,156	10,000	10,000	12,000	2,000
44-02 EQUIPMENT RENTAL	744	4,000	2,500	4,000	0
46-00 REPAIR AND MAINTENANCE	125,018	99,700	94,000	99,700	0
					<i>Equipment calibration (\$15,000), generator maintenance (\$25,000), rewinds (\$20,000), electronic repair (\$21,500) etc.</i>
46-02 BUILDINGS & GROUND MAINT.	124,494	177,000	130,000	140,000	(37,000)
					<i>Plant paint (\$15,000), Control Room remodel (\$30,000), accelator rehab (\$20,000), lawn maint (\$30,000), etc.</i>
46-04 EQUIP. MAINTENANCE	236,368	263,000	263,000	263,000	0
					<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc.</i>
47-00 PRINTING AND BINDING	7,847	13,000	10,000	13,000	0
					<i>Annual Consumer Confidence Report</i>
49-00 OTHER CURRENT CHARGES	2,069	6,500	4,000	6,500	0
51-00 OFFICE SUPPLIES	1,700	2,500	2,000	2,000	(500)
51-02 OTHER OFFICE SUPPLIES	78	0	0	0	0
52-00 OPERATING SUPPLIES	45,832	28,400	39,400	34,000	5,600
					<i>Lab supplies (\$16,000) Bacti supplies (\$12,000) etc.</i>
52-02 FUEL	8,871	30,000	30,000	30,000	0
52-03 OIL & LUBE	2,386	3,000	2,800	3,000	0
52-07 UNIFORMS	3,859	5,400	4,500	4,500	(900)
52-09 OTHER CLOTHING	1,970	1,375	1,300	1,875	500
52-10 JANITORIAL SUPPLIES	718	1,000	1,000	1,000	0
52-80 CHEMICALS	1,940,287	2,275,300	2,100,000	2,300,000	24,700
54-01 MEMBERSHIPS	248	600	600	600	0
59-00 DEPRECIATION/AMORTIZATION	812,430	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,166,370	\$5,168,486	\$4,559,050	\$5,103,785	(\$64,701)
TOTAL EXPENSES	\$6,309,764	\$6,276,806	\$5,646,690	\$6,154,727	(\$122,079)

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	927,026	895,607	901,000	903,265	7,658
10-30 OTHER SALARIES	21,048	20,280	20,280	20,280	0
10-40 OVERTIME	51,385	45,000	45,000	45,000	0
25-01 FICA	75,069	66,763	71,200	67,573	810
25-03 RETIREMENT CONTRIBUTIONS	124,059	140,069	137,500	147,119	7,050
25-04 LIFE/HEALTH INSURANCE	181,865	179,971	151,000	162,023	(17,948)
25-07 EMPLOYEE ALLOWANCES	1,920	1,920	1,920	1,920	0
TOTAL PERSONAL SERVICES	\$1,382,372	\$1,349,610	\$1,327,900	\$1,347,180	(\$2,430)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,614	5,000	5,000	5,000	0
30-07 SMALL TOOLS	2,460	5,000	7,500	5,000	0
31-00 PROFESSIONAL SERVICES	509	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	36,704	30,000	30,000	30,000	0
	<i>Large meter repairs (\$10,000), contracted meter repairs (\$20,000)</i>				
40-00 TRAINING & TRAVEL COSTS	3,459	4,300	3,800	4,300	0
40-03 SAFETY	1,557	3,500	2,200	2,500	(1,000)
	<i>Barricades and safety equipment</i>				
41-00 COMMUNICATIONS	539	534	800	1,050	516
42-10 EQUIP. SERVICES - REPAIRS	99,311	99,000	110,000	90,000	(9,000)
42-11 EQUIP. SERVICES - FUEL	52,504	51,864	61,000	60,710	8,846
43-02 WATER, SEWER, GARBAGE	1,152	6,000	6,000	6,000	0
44-02 EQUIPMENT RENTAL	794	2,700	2,700	2,700	0
	<i>Small Trackhoe rental (\$2,500), misc small equip rental (\$200)</i>				
46-00 REPAIR AND MAINTENANCE	269	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	0	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	17,941	40,000	40,000	40,000	0
	<i>Road and driveway repairs due to line break or other circumstance</i>				
47-00 PRINTING AND BINDING	444	600	600	600	0
49-00 OTHER CURRENT CHARGES	1,216	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	1,771	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	15,518	18,000	18,000	16,000	(2,000)
52-07 UNIFORMS	5,893	7,200	7,200	6,500	(700)
52-09 OTHER CLOTHING	2,997	2,125	2,125	2,625	500
52-21 NEW INSTALLATIONS SUPPLY	289,516	300,000	600,000	450,000	150,000
	<i>Electronic meters</i>				
52-22 REPAIR SUPPLIES	222,020	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	754,221	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,517,409	\$802,423	\$1,123,525	\$949,585	\$147,162
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	21,900	20,600	21,900	0
	<i>2 Cut off saws (\$2,800), GPS (\$6,500), 3 laptops (\$5,000), pumps (\$3,600), radios (\$4,000)</i>				
TOTAL NON-OPERATING EXPENSES	0	21,900	20,600	21,900	0
TOTAL EXPENSES	\$2,899,781	\$2,173,933	\$2,472,025	\$2,318,665	\$144,732

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,094,707	1,066,547	1,048,000	1,023,104	(43,443)
10-40 OVERTIME	35,902	30,000	40,000	40,000	10,000
25-01 FICA	83,672	79,046	79,000	75,401	(3,645)
25-03 RETIREMENT CONTRIBUTIONS	159,056	170,285	170,285	168,612	(1,673)
25-04 LIFE/HEALTH INSURANCE	219,170	227,529	185,000	197,335	(30,194)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$1,592,987	\$1,573,887	\$1,522,765	\$1,504,932	(\$68,955)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,457	14,250	14,250	14,250	0
30-07 SMALL TOOLS	1,286	1,000	1,000	1,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	5,832	0	0	0	0
31-00 PROFESSIONAL SERVICES	22,969	163,000	183,000	117,000	(46,000)
31-04 OTHER CONTRACTUAL SERVICES	178,493	175,140	175,140	177,600	2,460
40-00 TRAINING & TRAVEL COSTS	3,847	4,500	2,000	4,000	(500)
40-03 SAFETY	1,266	3,000	3,000	2,500	(500)
41-00 COMMUNICATIONS	1,978	1,958	1,958	2,100	142
42-02 POSTAGE & FREIGHT	1,487	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	18,464	30,000	30,000	23,000	(7,000)
42-11 EQUIP. SERVICES - FUEL	3,989	3,890	4,380	4,560	670
43-01 ELECTRICITY	871,422	990,000	650,000	800,000	(190,000)
43-02 WATER, SEWER, GARBAGE	23,436	26,000	26,000	26,000	0
44-02 EQUIPMENT RENTAL	9,373	6,550	9,550	6,550	0
46-00 REPAIR AND MAINTENANCE	262,205	159,000	159,000	159,000	0
46-02 BUILDINGS & GROUND MAINT.	33,076	35,000	35,000	35,000	0
46-04 EQUIP. MAINTENANCE	130,019	132,850	132,850	130,000	(2,850)
49-08 HAZARDOUS WASTE DISPOSAL	1,541	1,560	1,560	1,710	150
51-00 OFFICE SUPPLIES	1,278	1,250	1,250	1,250	0
52-00 OPERATING SUPPLIES	26,611	30,750	35,750	30,750	0
52-02 FUEL	7,314	30,000	30,000	30,000	0
52-03 OIL & LUBE	1,272	2,500	2,500	3,000	500
52-07 UNIFORMS	4,451	5,500	5,500	5,000	(500)
52-09 OTHER CLOTHING	2,420	2,250	2,250	2,200	(50)
52-10 JANITORIAL SUPPLIES	1,230	1,200	1,200	1,200	0
52-80 CHEMICALS	361,952	495,516	467,516	400,000	(95,516)
59-00 DEPRECIATION/AMORTIZATION	2,017,838	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,006,506	\$2,316,664	\$1,974,654	\$1,977,670	(\$338,994)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	41,500	41,500	46,000	4,500
TOTAL NON-OPERATING EXPENSES	\$0	\$41,500	\$41,500	\$46,000	\$4,500
TOTAL EXPENSES	\$5,599,493	\$3,932,051	\$3,538,919	\$3,528,602	(\$403,449)

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	631,703	677,685	645,000	651,180	(26,505)
10-30 OTHER SALARIES	10,179	10,140	10,140	10,140	0
10-40 OVERTIME	24,557	30,000	30,000	30,000	0
25-01 FICA	49,070	50,404	48,480	48,149	(2,255)
25-03 RETIREMENT CONTRIBUTIONS	67,997	100,944	100,944	100,883	(61)
25-04 LIFE/HEALTH INSURANCE	134,608	148,405	115,000	146,857	(1,548)
25-07 EMPLOYEE ALLOWANCES	1,440	1,440	1,440	2,400	960
TOTAL PERSONAL SERVICES	\$919,554	\$1,019,018	\$951,004	\$989,609	(\$29,409)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	994	1,300	1,300	1,300	0
30-05 COUNTY LAND FILL	0	500	250	0	(500)
30-07 SMALL TOOLS	4,478	4,000	6,500	4,000	0
31-04 OTHER CONTRACTUAL SERVICES	2,616	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	3,792	4,400	4,400	4,400	0
40-03 SAFETY	706	3,000	3,000	0	(3,000)
40-04 SAFETY PROGRAMS	628	640	500	0	(640)
41-00 COMMUNICATIONS	1,079	1,068	800	600	(468)
42-02 POSTAGE & FREIGHT	148	200	200	200	0
42-10 EQUIP. SERVICES - REPAIRS	78,183	132,000	95,000	127,000	(5,000)
42-11 EQUIP. SERVICES - FUEL	31,713	34,576	39,500	40,480	5,904
43-01 ELECTRICITY	5,490	6,820	6,000	6,500	(320)
44-02 EQUIPMENT RENTAL	1,856	6,000	6,000	6,000	0
46-00 REPAIR AND MAINTENANCE	1,821	2,000	2,000	2,000	0
46-02 BUILDINGS & GROUND MAINT.	198	500	500	500	0
46-04 EQUIP. MAINTENANCE	7,000	3,000	3,000	3,000	0
46-12 ROAD REPAIRS	22,858	25,000	30,000	25,000	0
<i>Road repairs (\$20,000), driveway repairs (\$5,000)</i>					
47-05 PHOTO AND VIDEO	176	750	1,300	750	0
49-00 OTHER CURRENT CHARGES	789	1,000	0	0	(1,000)
51-00 OFFICE SUPPLIES	902	1,000	1,500	1,500	500
52-00 OPERATING SUPPLIES	174,838	153,000	153,000	153,000	0
<i>Sectional liners, sod, sewer coat for manholes, fittings, limerock, sand, reclaimed water meters - changeouts</i>					
52-07 UNIFORMS	3,016	4,420	4,420	4,420	0
52-09 OTHER CLOTHING	2,351	1,250	800	2,125	875
52-10 JANITORIAL SUPPLIES	366	1,000	1,000	1,000	0
52-80 CHEMICALS	1,638	2,400	2,400	2,400	0
54-01 MEMBERSHIPS	4,150	4,200	4,200	4,200	0
59-00 DEPRECIATION/AMORTIZATION	656,771	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,008,557	\$434,024	\$407,570	\$430,375	(\$3,649)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	19,400	19,400	19,900	500
<i>Pump (\$1,700), (2) cut off saws (\$2,400), (3) radios (\$6,000), tile repl (\$3,500) tapping machine (\$1,500), (2) jet truck hose (\$4,800)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$19,400	\$19,400	\$19,900	\$500
TOTAL EXPENSES	\$1,928,111	\$1,472,442	\$1,377,974	\$1,439,884	(\$32,558)

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	688,393	681,779	694,900	686,424	4,645
10-30 OTHER SALARIES	20,358	20,280	20,280	20,280	0
10-40 OVERTIME	26,725	35,000	35,000	35,000	0
25-01 FICA	54,647	50,326	55,000	50,117	(209)
25-03 RETIREMENT CONTRIBUTIONS	95,346	105,734	106,100	111,695	5,961
25-04 LIFE/HEALTH INSURANCE	149,761	145,959	121,000	129,937	(16,022)
25-07 EMPLOYEE ALLOWANCES	960	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,036,190	\$1,040,038	\$1,033,240	\$1,034,413	(\$5,625)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,670	2,500	2,500	2,500	0
30-07 SMALL TOOLS	6,285	4,000	4,000	4,000	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	47,994	0	0	0	0
31-00 PROFESSIONAL SERVICES	0	0	10,000	10,000	10,000
<i>VT SCADA software upgrades and support</i>					
40-00 TRAINING & TRAVEL COSTS	1,889	4,555	4,555	4,030	(525)
40-03 SAFETY	3,237	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	1,079	1,068	1,068	1,500	432
41-01 TELEPHONE	785	3,600	2,500	3,600	0
42-02 POSTAGE & FREIGHT	371	300	500	400	100
42-10 EQUIP. SERVICES - REPAIRS	56,648	45,000	45,000	45,000	0
42-11 EQUIP. SERVICES - FUEL	28,367	28,093	29,100	32,890	4,797
43-01 ELECTRICITY	192,841	225,000	200,000	220,000	(5,000)
43-02 WATER, SEWER, GARBAGE	7,074	3,600	3,600	3,600	0
44-02 EQUIPMENT RENTAL	1,200	3,500	3,500	3,500	0
46-00 REPAIR AND MAINTENANCE	8,696	10,500	10,500	9,000	(1,500)
<i>Motor rewinds (\$8,500), fire extinguishers (\$500)</i>					
46-02 BUILDINGS & GROUND MAINT.	4,470	4,500	5,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	13,211	22,000	22,000	17,000	(5,000)
46-04 EQUIP. MAINTENANCE	103,808	120,000	120,000	120,000	0
<i>Parts, check valves, bearings, pump station electronics, etc (\$100,000), repl. 25 valves (\$20,000)</i>					
49-00 OTHER CURRENT CHARGES	0	500	0	0	(500)
51-00 OFFICE SUPPLIES	981	1,000	1,500	1,500	500
52-00 OPERATING SUPPLIES	29,047	30,000	30,000	30,000	0
<i>Well wire, nuts, bolts, lumber block and misc. hardware</i>					
52-02 FUEL	783	5,500	5,500	5,500	0
52-07 UNIFORMS	4,162	5,000	4,000	4,200	(800)
52-09 OTHER CLOTHING	2,449	1,750	1,750	1,875	125
52-10 JANITORIAL SUPPLIES	572	400	600	500	100
52-80 CHEMICALS	98,174	125,000	125,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
54-01 MEMBERSHIPS	3,713	10,000	0	0	(10,000)
59-00 DEPRECIATION	328,739	0	0	0	0
TOTAL OPERATING EXPENSES	\$948,245	\$661,366	\$636,673	\$654,095	(\$7,271)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	86,000	60,000	75,000	(11,000)
<i>Small equip repl. (\$10,000), Magmeter heads (\$20,000), generator receptacles (\$45,000)</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$86,000	\$60,000	\$75,000	(\$11,000)
TOTAL EXPENSES	\$1,984,435	\$1,787,404	\$1,729,913	\$1,763,508	(\$23,896)

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER & SEWER FUND
CUSTOMER SERVICE**

Transferred from General Fund/Finance Department

420.0707.533

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	1,153	99,305	101,944	99,907	602
10-40 OVERTIME	50	3,650	3,650	3,650	0
25-01 FICA	86	6,906	8,020	7,168	262
25-03 RETIREMENT CONTRIBUTIONS	182	15,685	15,990	16,769	1,084
25-04 LIFE/HEALTH INSURANCE	238	39,454	21,090	23,343	(16,111)
TOTAL PERSONAL SERVICES	\$1,709	\$165,000	\$150,694	\$150,837	(\$14,163)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	0	400	400	400	0
41-00 COMMUNICATIONS	0	1,536	1,500	1,560	24
<i>Cell phones for three employees</i>					
42-10 EQUIP. SERVICES - REPAIRS	0	10,000	10,000	8,000	(2,000)
42-11 EQUIP. SERVICES - FUEL	0	7,564	7,560	8,855	1,291
46-00 REPAIR AND MAINTENANCE	0	900	1,980	900	0
<i>Maintenance on hand held readers.</i>					
47-00 PRINTING AND BINDING	0	0	14,900	17,490	17,490
<i>Outsourced bills based on 9,000 bills/month at .138 plus additional mailing and inserts</i>					
52-00 OPERATING SUPPLIES	0	0	0	2,000	2,000
52-07 UNIFORMS	0	916	830	830	(86)
52-09 OTHER CLOTHING	0	375	375	375	0
TOTAL OPERATING EXPENSES	\$0	\$21,691	\$37,545	\$40,410	\$18,719
	\$1,709	\$186,691	\$188,239	\$191,247	\$4,556

WATER SEWER FUND 420/440 CAPITAL IMPROVEMENT PROJECTS

Proj ID	Project Description	Budget 2010-11	2011-12	2012-13	2013-14	2014-15
11K10	Garage Doors for Warehouse	25,000	15,000	0	0	0
11K15	Filter Control Rehab	35,000	350,000	0	0	0
11K20	Washwater Transfer Sludge Pumps	30,000	30,000	0	30,000	30,000
11K25	Monitoring Wells	150,000	0	0	0	0
	East Naples/Solana GST Painting	0	100,000	0	0	0
	Ground Storage Tank Mixers (PAX)	0	50,000	50,000	0	0
	Chlorine Regulators	0	12,500	12,500	0	12,500
	Influent Mag Flow Meter	0	20,000	0	0	0
	Delroyd Gear Box	0	33,000	33,000	33,000	0
	Golden Gate Well 426	0	0	85,000	875,000	0
	Filter Bed Replacement	0	0	75,000	75,000	75,000
	Vacuum Press Replacement	0	0	200,000	200,000	0
	Pond Dredging	0	0	125,000	0	0
Total Water Production		240,000	610,500	580,500	1,213,000	117,500
11L02	Water Transmission Mains	550,000	500,000	500,000	500,000	500,000
11L23	Dump Truck Replacement	70,000	0	0	0	0
11L30	Gateway Triangle Water Main Repl.	1,000,000	0	0	0	0
	AC Improvements for Utilities Facility	0	0	45,000	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
Total Water Distribution		1,620,000	1,085,000	950,000	820,000	570,000
11M05	Aeration Basin	100,000	100,000	100,000	0	100,000
11M07	WWTP Pumps	150,000	150,000	120,000	100,000	100,000
11M25	Infrastructure Repairs	150,000	100,000	100,000	100,000	100,000
11M20	Belt Press Improvements	140,000	140,000	0	0	0
	Air Blowers	0	78,000	78,000	78,000	0
	Service Truck Replacement	0	20,000	0	0	0
	Sludge Loader	0	0	96,000	0	0
	Barscreen Replacement	0	0	0	175,000	0
	Switchgear #1	0	0	0	150,000	0
Total Waste Water Treatment		540,000	588,000	494,000	603,000	300,000
11N04	Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
10N40	Sanitary Sewer Install (Bembury Dr)	1,036,000	0	0	0	0
	Service Truck Replacements	0	90,000	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 Waste Water Collections		1,636,000	850,000	745,000	970,000	670,000

**WATER SEWER FUND 420/440
CAPITAL IMPROVEMENT PROJECTS**

Proj ID	Project Description	Budget 2010-11	2011-12	2012-13	2013-14	2014-15
11X01	Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
11X04	Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
11X07	L.S Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
11X02	Pump Stations Conversions	250,000	250,000	250,000	250,000	250,000
11X03	Wet Well Relining	50,000	50,000	50,000	50,000	50,000
11X14	Building Replacement	100,000	1,800,000	0	0	0
11X30	Sewer Bypass Pump	30,000	0	0	0	0
11X35	Irrigation System Control Valves	60,000	40,000	0	0	0
	Service Trucks	0	65,000	65,000	70,000	70,000
Total Utilities Maintenance		900,000	2,615,000	775,000	780,000	780,000
<i>Utilities/Finance/Customer Service</i>						
	Meter Reader Trucks (2) New	0	26,000	0	0	0
	Meter Reader Truck Replacement	0	0	0	0	14,000
Total Customer Service		0	26,000	0	0	14,000
TOTAL/WATER SEWER FUND		4,936,000	5,164,000	2,964,000	3,173,000	2,334,000
WATER/SEWER CONSTRUCTION FUND						
11K53	ASR Wellfield	1,450,000	1,100,000	0	0	0
11K50	Golden Gate Canal	2,050,000	1,650,000	0	0	0
11K58	Alt Water Supply - System Expansion	200,000	100,000	100,000	9,857,500	0
TOTAL CONSTRUCTION FUND		3,700,000	2,850,000	100,000	9,857,500	0
TOTAL ALL WATER/SEWER FUNDS		8,636,000	8,624,500	3,644,500	14,243,500	2,451,500



WATER & SEWER CONSTRUCTION (BOND) FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	9,632,569
Projected Revenues FY 2009-10	1,500
Projected Expenditures FY 2009-10	4,350,549
Net Increase/(Decrease) in Net Unrestricted Assets	(4,349,049)
Debt Reserves for Capital	782,390
Expected Unrestricted Net Assets as of September 30, 2010	\$6,065,910
Add Fiscal Year 2010-11 Budgeted Revenues	
Grant-SFWMD	0
Investment/Interest Income	<u>1,000</u>
	1,000
TOTAL AVAILABLE RESOURCES:	\$6,066,910
Less Fiscal Year 2010-11 Budgeted Expenditures	
Capital Projects	<u>3,700,000</u>
BUDGETED CASH FLOW	<u>(\$3,699,000)</u>
Projected Unrestricted Net Assets as of September 30, 2011	<u><u>\$2,366,910</u></u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
WATER SEWER CONSTRUCTION FUND**

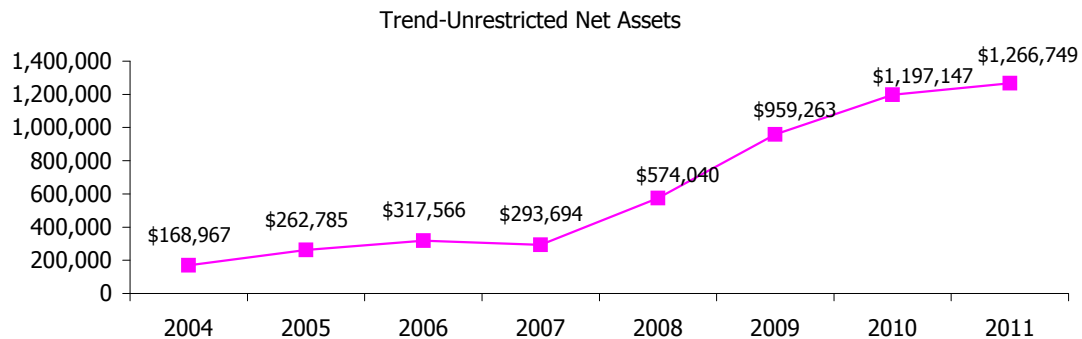
440.4070.536

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
59-00 DEPRECIATION	530,831	0	0	0	0
TOTAL OPERATING EXPENSES	530,831	0	0	0	0
<u>NON-OPERATING EXPENSES</u>					
60-20 BUILDINGS	0	0	50,075	0	0
60-30 IMPROVEMENTS O/T BUILDINGS	0	2,575,000	4,086,278	3,700,000	1,125,000
60-40 MACHINERY/EQUIPMENT	0	0	214,196	0	0
TOTAL NON-OPERATING EXPENSES	0	2,575,000	4,350,549	3,700,000	1,125,000
TOTAL EXPENSES	530,831	2,575,000	4,350,549	3,700,000	1,125,000



NAPLES BEACH FUND
FINANCIAL SUMMARY
 Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009		\$959,263
Projected Revenues FY 2009-10		1,590,680
Projected Expenditures FY 2009-10		1,352,796
Net Increase/(Decrease) in Net Unrestricted Assets		237,884
Expected Unrestricted Net Assets as of September 30, 2010		\$1,197,147
 Add Fiscal Year 2010-11 Budgeted Revenues		
Collier County	\$500,000	
Fishing Pier Contract	37,500	
Lowdermilk Contract	19,000	
Meter Collections	575,000	
Parking Tickets	140,000	
Late Fees/Collections	86,500	
Beach Stickers	0	
TDC or Grants	51,500	
Miscellaneous Revenue	23,900	
		<u>\$1,433,400</u>
TOTAL AVAILABLE RESOURCES		\$2,630,547
 Less Fiscal Year 2010-11 Budgeted Expenditures		
Administration	\$149,620	
Fishing Pier	78,035	
Beach Maintenance	527,185	
Beach Enforcement	390,778	
Lowdermilk Park	33,200	
Transfer - Self Insurance	27,160	
Transfer - City Administration	132,820	
Capital Projects	25,000	
		<u>\$1,363,798</u>
BUDGETED CASH FLOW		\$69,602
Projected Unrestricted Net Assets as of September 30, 2011		<u>\$1,266,749</u>



City of Naples, Florida

Fund Summary Page



DEPARTMENTS: Community Services, Finance and Code Enforcement
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 City Manager / Code Enforcement Division.

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

Goals and Objectives

Goals and Objectives	Estimated Start	Estimated Completion
As part of Vision Goal #1 & 2(Preserve the Town’s distinctive character and culture; Make Naples the green jewel of SW Florida), maintain beaches		
Maintain nine miles of pristine Gulf beaches that make Naples a wonderful beach destination	October 1, 2010	September 30, 2011
Keep the beaches free of refuse and debris	October 1, 2010	September 30, 2011

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Code Enforcement
FUND: Beach Fund

Goals and Objectives	Estimated Start	Estimated Completion
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		
Ensure beach and waterway amenities are accessible and provide a positive experience and image	October 1, 2010	September 30, 2011
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, 2010	September 30, 2011
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, 2010	September 30, 2011
Ensure contracted concession services provide routine payments to City within terms and conditions of concession agreement on a monthly basis.	October 1, 2010	September 30, 2011

2010-11 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$1,363,798, an increase of \$29,293 over the FY 2009-10 adopted budget.

The Naples Beach Fund is projected have a fund balance of more than \$1.26 million. The intent and plan is to have sufficient funds to meet any repair / maintenance costs necessary for the City's major beach feature, the Pier.

Revenues

Revenues in this budget are \$1,433,400.

Parking meters, with current rates of \$1.50 per hour, 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. In addition to the meter revenue, the fund receives fines for parking violations. The typical parking violation is \$32 resulting in an estimated revenue of \$140,000.

On October 15, 2008, Collier County Board of County Commissioners agreed to pay the City \$1,000,000 annually for the recreational amenities of the City, including the beaches, because all amenities of the City are available to the County residents. For FY 2010-11, \$500,000 will be assigned to the Beach Fund and \$500,000 to the General Fund.

Fund Summary Page (continued)

DEPARTMENT	Community Services, Finance and Code Enforcement
FUND:	Beach Fund

Expenditures

Administration (Finance Department)

The budget of the Administration Division is \$309,600. This represents a \$2,007 decrease from the budget of FY 09-10.

Personal Services, budgeted at \$61,150 includes one position as in FY 09-10. Management of the program, including the supervision of the Meter Technician, is performed by the Finance Department in the General Fund.

Operating Expenses are \$248,450 or \$3,401 under the prior year. The largest expense in this area is the General Fund Reimbursement, budgeted at \$132,820. Self Insurance charges increased slightly to \$27,160, while Technology Services charge decreased by \$42. 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 \$30,000.

Fishing Pier

The expenditures at the Fishing Pier are budgeted at \$78,035, a \$29,975 increase over the FY 2009-10 budget. There are no personnel in this division, and the primary expenditures are Operating Expenditures for \$9,500, and Repair and Maintenance, budgeted at \$55,000, (a \$30,500 increase over FY 09-10). The Pier has offsetting revenue of \$37,500 from the concession contract at the pier and a Tourist Development Council (TDC) grant for repairs in the amount of \$50,000.

Beach Maintenance

The budget of the Maintenance Division is \$527,185, a \$20,735 increase from the FY 2009-10 budget.

Personal Services budgeted at \$287,382, a \$16,911 decrease under FY 09-10 and includes 5.8 positions who report to Community Services.

Operating Expenses are budgeted at \$239,803, an increase of \$37,646. The major operating expenses are \$75,000 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends, and \$78,000 for janitorial repair and maintenance. 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 \$390,778, a \$15,110 decrease from the adopted FY 2009-10 budget. This Division is part of the Code Enforcement program in the City Manager's Department.

The major cost in this division is the **Personal Services** at \$359,823, a decrease of \$16,541. There is a new allocation of 20% of the Code and Harbor Manager for supervisory responsibilities in this Division. Beach Specialists are assigned the responsibility of assisting in the enforcement of City ordinances at the beaches, such as parking regulations, boat storage, dress code, and fishing permits. They provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Fund Summary Page (continued)

DEPARTMENT Community Services, Finance and Code Enforcement
FUND: Beach Fund

Operating costs increased by \$1,431 to \$30,955. The major operating cost is Vehicle Maintenance and Fuel, totaling \$16,355. Other costs include printing for parking tickets and envelopes (\$4,000), supplies (\$4,000), and repairs (\$3,000).

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk Concession (estimated at \$19,000) offset 57% of the costs of the Park operations.

The estimated costs of Lowdermilk Park are \$33,200 and include items such as electricity (\$8,000), 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 for \$25,000.

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

2010-11 Performance Measures

	Actual 2007-08	Actual 2008-09	Projected 2009-10	Projected 2010-11
City Beach Parking Stickers Issued	5,983	4,991	6,410	6,500
County Beach Stickers Issued from City Hall	13,104	10,930	6,019	0
Beach Parking Tickets	14,439	14,073	15,571	14,700



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

	ACTUAL 2007-08	ACTUAL 2008-09	ADOPTED 2009-10	PROJECTED 2009-10	BUDGET 2010-11
COLLIER CTY SHARED COST	550,391	500,000	500,000	500,000	500,000
METER COLLECTION	541,302	663,377	575,000	575,000	575,000
BEACH STICKERS	44,550	63,850	60,000	54,000	0
FISHING PIER CONTRACT	50,509	47,522	50,500	37,500	37,500
LOWDERMILK CONTRACT	33,960	28,908	27,000	18,500	19,000
PARKING TICKETS	183,329	172,858	230,000	138,000	140,000
LATE FEES/COLLECTIONS	47,663	87,739	36,000	86,500	86,500
TOURIST DEVEL. TAX	87,400	152,760	20,000	148,480	50,000
CAT/BOAT STORAGE FEES	15,923	7,933	7,500	8,500	8,000
FIREWORKS DONATIONS	9,100	1,525	9,000	9,000	1,500
AUCTION PROCEEDS/INTEREST	12,876	30,643	5,740	15,200	15,900
TOTAL BEACH FUND	<u>\$1,577,003</u>	<u>\$1,757,115</u>	<u>\$1,520,740</u>	<u>\$1,590,680</u>	<u>\$1,433,400</u>

FUND: 430 BEACH FUND
FINANCE/COMMUNITY SERVICES/POLICE/CODE ENFORCEMENT
FISCAL YEAR 2010-11

2009 Approved	2010 Approved	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION				
1	0	0	Accountant	0
1	1	1	Meter Technician	43,902
2	1	1		<u>\$43,902</u>
MAINTENANCE				
1	1	1	Equipment Operator III	36,248
2.8	2	2	Custodian	56,236
2	2.8	2.8	Service Worker II	94,840
5.8	5.8	5.8		<u>\$187,324</u>
BEACH ENFORCEMENT				
0	0	0.2	Code & Harbor Manager*	14,221
1	1	0	Beach Specialist Supervisor	0
5	5	6	Beach Specialist	235,269
6	6	6.2		<u>\$249,490</u>
13.8	12.8	13.0	Regular Salaries	480,716
			Other Salaries	0
			Overtime	29,400
			Employer Payroll Expenses	198,239
			Total Personal Services	<u><u>\$708,355</u></u>

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

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	521,957	487,876	483,226	480,716	(7,160)
10-30	OTHER SALARIES	5,376	4,844	0	0	(4,844)
10-40	OVERTIME	29,475	34,680	29,680	29,400	(5,280)
25-01	FICA	40,614	36,401	37,510	36,001	(400)
25-03	RETIREMENT CONTRIBUTIONS	62,516	73,118	70,411	76,546	3,428
25-04	LIFE/HEALTH INSURANCE	102,666	103,014	69,200	85,212	(17,802)
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL EXPENSES		\$763,084	\$740,413	\$690,507	\$708,355	(\$32,058)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	47,175	56,060	55,800	51,000	(5,060)
30-01	CITY ADMINISTRATION	207,000	132,820	132,820	132,820	0
31-01	PROFESSIONAL SERVICES	12,765	20,000	20,000	20,000	0
31-04	OTHER CONTRACTUAL SVCS	4,488	6,500	6,500	6,500	0
40-00	TRAINING & TRAVEL COSTS	200	1,500	1,500	1,500	0
41-00	COMMUNICATIONS	4,297	6,200	5,300	3,735	(2,465)
42-02	POSTAGE & FREIGHT	680	800	800	800	0
42-10	EQUIP. SERVICES - REPAIRS	15,907	21,000	23,500	19,500	(1,500)
42-11	EQUIP. SERVICES - FUEL	12,762	13,507	14,364	15,813	2,306
43-01	ELECTRICITY	14,349	16,000	14,500	14,500	(1,500)
43-02	WATER, SEWER, GARBAGE	73,596	91,500	76,000	76,000	(15,500)
44-00	RENTALS & LEASES	2,817	3,000	3,000	3,000	0
45-22	SELF INS. PROPERTY DAMAGE	26,148	25,288	25,288	27,160	1,872
46-00	REPAIR AND MAINTENANCE	27,096	62,960	145,960	146,800	83,840
46-05	STORM REPAIR	0	15,000	15,000	15,000	0
47-00	PRINTING AND BINDING	3,814	4,000	4,000	4,000	0
47-06	DUPLICATING	297	450	450	450	0
49-02	TECHNOLOGY SERVICES	31,653	28,562	28,562	28,520	(42)
49-05	SPECIAL EVENTS	34,000	30,600	30,600	30,000	(600)
51-00	OFFICE SUPPLIES	518	1,750	1,750	1,750	0
52-00	OPERATING SUPPLIES	2,424	4,000	4,000	4,000	0
52-04	BATTERIES	914	2,300	2,300	2,300	0
52-07	UNIFORMS	1,483	2,450	2,450	2,450	0
52-09	OTHER CLOTHING	750	750	750	750	0
52-10	JANITORIAL SUPPLIES	15,605	22,000	22,000	22,000	0
54-00	BOOKS, PUB, SUB,& MEMB	0	95	95	95	0
59-00	DEPRECIATION	451,700	0	0	0	0
TOTAL OPERATING EXPENSES		\$992,438	\$569,092	\$637,289	\$630,443	\$61,351
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	25,000	25,000	25,000	0
TOTAL NON-OPERATING EXPENSES:		0	25,000	25,000	25,000	0
TOTAL EXPENSES		\$1,755,522	\$1,334,505	\$1,352,796	\$1,363,798	\$29,293

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	45,613	43,638	43,638	43,902	264
10-30 OTHER SALARIES		0	0	0	0
10-40 OVERTIME	387	400	400	400	0
25-01 FICA	3,547	3,367	3,367	3,362	(5)
25-03 RETIREMENT CONTRIBUTIONS	6,716	7,148	7,148	7,626	478
25-04 LIFE/HEALTH INSURANCE	4,765	4,723	5,100	5,380	657
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$61,508	\$59,756	\$60,133	\$61,150	\$1,394
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	11,680	19,000	19,000	14,000	(5,000)
30-01 CITY ADMINISTRATION	207,000	132,820	132,820	132,820	0
40-00 TRAINING & TRAVEL COSTS	0	500	500	500	0
<i>Florida Parking Association Trade Show</i>					
41-00 COMMUNICATIONS	180	400	400	400	0
42-02 POSTAGE & FREIGHT	680	800	800	800	0
42-10 EQUIP. SERVICES - REPAIRS	905	3,000	1,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	2,161	2,161	2,500	2,530	369
45-22 SELF INS. PROPERTY DAMAGE	26,148	25,288	25,288	27,160	1,872
46-00 REPAIR AND MAINTENANCE	4,379	4,300	4,300	4,300	0
<i>Parking meter mechanisms, coin counter maintenance, Luke Parking Machine replacement parts</i>					
47-06 DUPLICATING	297	450	450	450	0
<i>Meter decals (i.e. "Quarters Only")</i>					
49-02 TECHNOLOGY SERVICES	31,653	28,562	28,562	28,520	(42)
49-05 SPECIAL EVENTS	34,000	30,600	30,600	30,000	(600)
<i>Fireworks and sound systems - July 4th</i>					
51-00 OFFICE SUPPLIES	372	1,250	1,250	1,250	0
52-04 BATTERIES	914	2,300	2,300	2,300	0
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	0	200	200	200	0
52-09 OTHER CLOTHING	125	125	125	125	0
54-00 BOOKS, PUB, MEMBERSHIPS	0	95	95	95	0
TOTAL OPERATING EXPENSES	\$320,494	\$251,851	\$250,190	\$248,450	(\$3,401)
TOTAL EXPENSES	\$382,002	\$311,607	\$310,323	\$309,600	(\$2,007)

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
FISHING PIER**

430.1016.545

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	1,170	9,760	9,500	9,500	(260)
31-04 CONTRACTUAL SERVICES	1,492	1,500	1,500	1,500	0
<i>Pier security equipment contract</i>					
41-00 COMMUNICATIONS	331	800	800	535	(265)
43-01 ELECTRICITY	6,574	6,500	6,500	6,500	0
44-00 RENTALS AND LEASES	2,817	3,000	3,000	3,000	0
<i>DEP lease fee for the Pier</i>					
46-00 REPAIR AND MAINTENANCE	1,000	24,500	54,500	55,000	30,500
Increase due to TDC funding for Pier					
52-10 JANITORIAL SUPPLIES	1,515	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	\$14,899	\$48,060	\$77,800	\$78,035	\$29,975

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	200,066	189,588	189,588	187,324	(2,264)
10-30 OTHER SALARIES	5,376	4,844	0	0	(4,844)
10-40 OVERTIME	11,585	15,000	10,000	10,000	(5,000)
25-01 FICA	16,259	14,174	14,174	13,804	(370)
25-03 RETIREMENT CONTRIBUTIONS	22,185	27,263	27,263	28,791	1,528
25-04 LIFE/HEALTH INSURANCE	51,334	53,424	39,100	47,463	(5,961)
25-07 EMPLOYEE ALLOWANCES	0				0
TOTAL PERSONAL SERVICES	\$306,805	\$304,293	\$280,125	\$287,382	(\$16,911)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	30,841	22,000	22,000	22,000	0
<i>Garbage can liners, parking stops, lighting replacements, seating structures and replacements</i>					
31-01 PROFESSIONAL SERVICES	12,765	20,000	20,000	20,000	0
<i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>					
42-10 EQUIP. SERVICES - REPAIRS	7,366	10,000	14,500	9,000	(1,000)
42-11 EQUIP. SERVICES - FUEL	3,682	3,782	4,300	4,428	646
43-01 ELECTRICITY	0				0
43-02 WATER, SEWER, GARBAGE	73,596	90,000	75,000	75,000	(15,000)
46-00 REPAIR AND MAINTENANCE	13,836	25,000	78,000	78,000	53,000
<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	710	750	750	750	0
52-09 OTHER CLOTHING	625	625	625	625	0
52-10 JANITORIAL SUPPLIES	14,090	15,000	15,000	15,000	0
TOTAL OPERATING EXPENSES	\$157,511	\$202,157	\$245,175	\$239,803	\$37,646
TOTAL EXPENSES	<u>\$464,316</u>	<u>\$506,450</u>	<u>\$525,300</u>	<u>\$527,185</u>	<u>\$20,735</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	276,278	254,650	250,000	249,490	(5,160)
10-40 OVERTIME	17,503	19,280	19,280	19,000	(280)
25-01 FICA	20,808	18,860	19,969	18,835	(25)
25-03 RETIREMENT CONTRIBUTIONS	33,615	38,707	36,000	40,129	1,422
25-04 LIFE/HEALTH INSURANCE	46,567	44,867	25,000	32,369	(12,498)
TOTAL PERSONAL SERVICES	\$394,771	\$376,364	\$350,249	\$359,823	(\$16,541)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	757	300	300	500	200
40-00 TRAINING & TRAVEL COSTS <i>Misc. Beach Specialist training</i>	200	1,000	1,000	1,000	0
41-00 COMMUNICATIONS	0	0	100	100	100
42-10 EQUIP. SERVICES - REPAIRS	7,636	8,000	8,000	7,500	(500)
42-11 EQUIP. SERVICES - FUEL	6,919	7,564	7,564	8,855	1,291
46-00 REPAIRS & MAINTENANCE <i>Maintenance agreement - Auto Cite Ticket software</i>	2,460	2,660	2,660	3,000	340
47-00 PRINTING AND BINDING	3,814	4,000	4,000	4,000	0
51-00 OFFICE SUPPLIES	146	500	500	500	0
52-00 OPERATING SUPPLIES	2,424	4,000	4,000	4,000	0
52-07 UNIFORMS	773	1,500	1,500	1,500	0
59-00 DEPRECIATION	451,700	0	0	0	0
TOTAL OPERATING EXPENSES	\$476,829	\$29,524	\$29,624	\$30,955	\$1,431
TOTAL EXPENSES	\$871,600	\$405,888	\$379,873	\$390,778	(\$15,110)

**FISCAL YEAR 2010-11
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1019.545

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	2,727	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	2,996	5,000	5,000	5,000	0
<i>For contractual repairs at the Park</i>					
41-00 COMMUNICATIONS	3,786	5,000	4,000	2,700	(2,300)
43-01 ELECTRICITY	7,775	9,500	8,000	8,000	(1,500)
43-02 WATER, SEWER, GARBAGE	0	1,500	1,000	1,000	(500)
46-00 REPAIR & MAINTENANCE	5,421	6,500	6,500	6,500	0
52-10 JANITORIAL SUPPLIES	0	5,000	5,000	5,000	0
TOTAL OPERATING EXPENSES	\$22,705	\$37,500	\$34,500	\$33,200	(\$4,300)

**BEACH FUND
FIVE-YEAR
CAPITAL IMPROVEMENT PROGRAM**

CIP ID	PROJECT DESCRIPTION	ADOPTED				
		2010-11	2011-12	2012-13	2013-14	2014-15
11R03	Beach Access Rehab Program	25,000	30,000	30,000	35,000	35,000
	Beach Patrol Vehicle Replacement	0	15,000	15,000	0	0
TOTAL		\$25,000	\$45,000	\$45,000	\$35,000	\$35,000

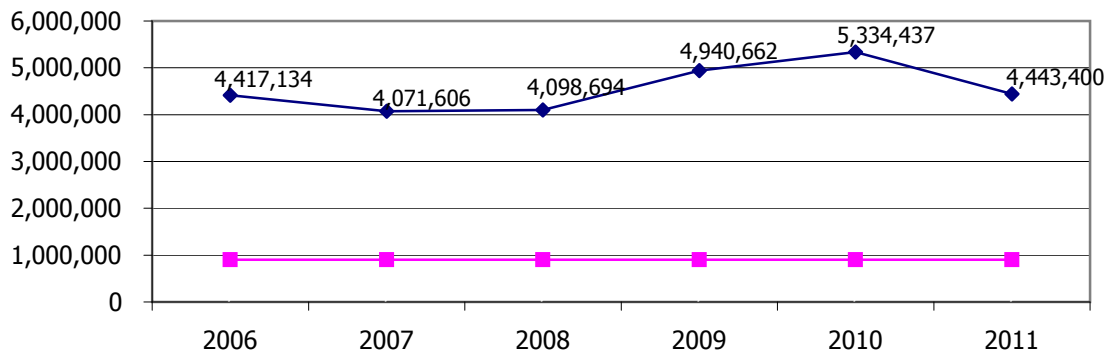


**SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11**

Beginning Balance - Unrestricted Net Assets as of September 30, 2009		\$4,940,662
Projected Revenues FY 2009-10		6,270,871
Projected Expenditures FY 2009-10		5,877,096
Net Increase/(Decrease) in Net Unrestricted Assets		393,775
Expected Unrestricted Net Assets as of September 30, 2010		\$5,334,437
Add Fiscal Year 2010-11 Budgeted Revenues		
Solid Waste Fees	\$6,264,000	
Other Income	59,450	
		<u>6,323,450</u>
TOTAL AVAILABLE RESOURCES:		\$11,657,887
Less Fiscal Year 2010-11 Budgeted Expenditures		
Administration	\$416,607	
Residential Pick-up	1,257,709	
Horticultural Waste	590,000	
Commercial Pick-up	2,455,834	
Recycling Division	489,317	
Capital Requests	1,158,000	
Transfer - Administration	337,650	
Transfer - Self Insurance	137,370	
Transfer - Pmt in Lieu of Taxes (1)	372,000	
		<u>7,214,487</u>
BUDGETED CASH FLOW		(891,037)
Projected Unrestricted Net Assets as of September 30, 2011		<u><u>\$4,443,400</u></u>

(1) 6% of operating revenues.

**Unrestricted Net Assets
(With Recommended Minimum Fund Balance)**



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 backdoor residential refuse collection, curbside residential recycling, residential horticultural collection, commercial garbage collection and non-residential (commercial) recycling throughout the City.

Solid Waste Goals and Objectives

	Estimated Start	Estimated Completion
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.	October 2010	September 2011
Conduct on-going survey of commercial customers to insure compliance with City mandatory non-residential recycling policy	October 2010	September 2011
Replace at least 20 un-repairable dumpsters with plastic dumpsters	October 2010	September 2011
Conduct on-going survey of commercial refuse dumpster, roll-off and compaction containers to insure compliance with City enclosure policy	October 2010	September 2011
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	October 2010	September 2011

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		
Initiate single stream recycling operations by October 1, 2010 in order to streamline collection activities.	October 2010	January 2011
Provide 35-gallon and 65-gallon recycling carts to residents to increase customer participation.	November 2010	May 2011
Provide onsite visits with non residential recycling customers to encourage and enforce non residential recycling; provide educational material and training to ensure compliance.	October 2010	September 2011
Distribute garbage "grams" informing and educating homeowners concerning the proper recycling and solid waste procedures	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 2010-11 is \$7,214,487. This fund has a high fund balance, projected to be more than \$5.3 million at the beginning of FY 10-11. At the September 2010 meeting, City Council waived the automatic rate adjustment for FY 10-11 based on a review of the budget and unrestricted net assets.

Revenues

Revenues into the fund total \$6,323,450. 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). However, due to the higher than recommended fund balance, the annual CPI increase will not be applied.

The City charges for special pick-ups, such as demolition debris. For FY 2010-11 the fund is budgeted to collect \$110,000.

Interest Earnings are budgeted at \$58,200. The sale of surplus property and miscellaneous revenue is budgeted at \$1,250.

Expenditures

There are five separate divisions in the Solid Waste Fund. There are 25.5 budgeted positions; 1.5 positions more than were budgeted in FY 2009-10. The additional positions include a part time Customer Service Representative to handle increased calls anticipated with the in-house recycling program and to assist with the daily calls that were previously handled by a full-time position. An Equipment Operator V has been added to transport loads in the recycling program.

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 FY 10-11 anticipated increase in gas prices affected this fund, as has the expected costs of the expanded recycling program; for 10-11, the line item for fuel has increased 26%, from \$166,659 to \$210,105.

Administration

Administration coordinates the activities of this fund, and includes the overhead-type costs. The budget is \$1,263,627, an increase of \$32,918 over the FY09-10 budget.

There are three and a half positions budgeted in Administration, including the addition of a part time Customer Service Representative. Other major costs are General Fund Administrative Charge (\$337,650), Payment in Lieu of Taxes (\$372,000) and Self Insurance (\$137,370).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,257,709, which is \$80,500 or 6% less than last year's adopted budget. Total Personnel services cost \$698,529, or 7% under the FY 2009-10 adopted budget. This decrease is due to a reduction in overtime (\$20,000) and a reduction in salary costs due to a long-time employee leaving this Division.

Other major costs include charges for waste taken to the County Landfill (\$290,000), and costs to operate and maintain the solid waste collection vehicles (\$260,955).

Horticultural

The Horticultural Division is an outsourced operation responsible for the collection and disposal of yard waste and horticultural debris. The budget for FY 2010-11 is \$590,000, a decrease of \$2,250 from the adopted FY 2009-10 budget.

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,455,834, which is \$95,864 less than the FY 09-10 adopted budget.

The Commercial Division has 5 employees. Personal Services costs are \$358,889 or \$13,235 less than FY 09-10.

The largest cost in the Commercial Division is the County Landfill, at \$1,300,000. Other major expenses include: \$335,430 to haul compactors, \$313,665 to fuel and maintain the solid waste commercial vehicles, \$36,120 for compactor dumpster rentals, and \$90,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Fund Summary Page (continued)

DEPARTMENT	Utilities
FUND:	Solid Waste Fund

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 the creation of an in-house recycling program as soon as practical, and so it was implemented the following year.

For the FY 10-11 budget, the total budget is \$497,317, an increase of \$111,996 over the FY 09-10 budget.

The City's Solid Waste Department has prepared a strategy to implement a "single stream" residential recycling program that will promote an increase in recycling material collected from residential customers and reduce residential garbage to the Collier County landfill. The single stream recycling program will provide 6,500 residential customers with larger 35-gallon and 65-gallon carts to allow collection of more recycling material. On October 1, 2010, the Solid Waste Department will implement the single stream collection of residential recycling material and will not separate the material at curbside which is the current practice.

This program will require \$850,000 in capital expenditures for FY 10-11. The capital expenditures for FY 10-11 are an additional automated front load recycling truck (\$250,000), 35 and 65-gallon roll out recycling carts (\$400,000), and design services for a permanent recycling facility (\$200,000). The FY 11-12 capital budget will include the construction of the recycling facility.

There are six employees in this Division. This includes the addition of one Equipment Operator V to haul the collected single stream recycling material to the Lee County recycling processing facility. Operating Expenses total \$131,325 with the largest cost being Equipment Services (Repairs and Fuel) for \$94,095.

Capital

Total Capital budgeted in the Solid Waste Fund is \$1,150,000. In addition to the \$850,000 (discussed above) required to implement the Single Stream Recycling program, the Solid Waste Fund will use \$100,000 to rebuild refuse trucks, and \$200,000 to construct a metal storage/maintenance building. The first of these items is an effective way to extend the life of vehicles with solid chassis but worn out bodies and hydraulics, while the second item is a replacement of two semi-tractor trailers that have been used to store solid waste containers and supplies.

Fund Summary Page (continued)

DEPARTMENT Utilities
FUND: Solid Waste Fund

2010-2011 Benchmarking and Performance Measures

Benchmarks	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

Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Commercial Tons Collected	17,292.65	17,618	16,500	16,000
Roll-off Tons Collected	11,287.70	12,629	13,000	12,500
Residential Tons Collected	4,980.85	5,000	4,900	47,50
Residential Bulk Collected	3,097	3,128	3,200	3,200
Commercial Missed Collections/Complaints	99	95	75	70
Residential Missed Collections/Complaints and Concerns	840	375	375	350
Recycling Cart participation Volume improvements	16 pounds per set-out	18 pounds per set-out	20 pounds per set-out	22 pounds per set-out
Operating Cost per Ton for Commercial Collections	\$82.52	\$88.86	\$86.01	\$86.00



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

	<u>ACTUAL 2007-08</u>	<u>ACTUAL 2008-09</u>	<u>BUDGET 2009-10</u>	<u>PROJECTED 2009-10</u>	<u>ADOPTED 2010-11</u>
SOLID WASTE FEES	\$5,590,573	\$5,589,140	5,600,000	5,580,000	5,644,000
SPECIAL PICK-UP FEES	118,493	203,753	109,200	109,200	110,000
OTHER FEES/COMM RLOFF	660,500	501,757	500,000	485,000	510,000
SALE OF SURPLUS	0	150,418	51,000	51,000	1,000
INVESTMENT INCOME	139,348	68,649	40,000	45,000	58,200
OTHER REVENUE	<u>300</u>	<u>13,952</u>	<u>250</u>	<u>671</u>	<u>250</u>
TOTAL SOLID WASTE	<u><u>\$6,509,214</u></u>	<u><u>\$6,527,669</u></u>	<u><u>\$6,300,450</u></u>	<u><u>\$6,270,871</u></u>	<u><u>\$6,323,450</u></u>

FUND: 450 SOLID WASTE FUND

**PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2010-11**

2009 Adopted	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
ADMINISTRATION				
1	1	1	Solid Waste Superintendent	\$78,204
1	1	1	Administrative Specialist II	43,824
0	1	1	Solid Waste Supervisor	69,450
0	0	0.5	Customer Service Representative	14,467
<u>2</u>	<u>3</u>	<u>3.5</u>		<u>\$205,945</u>
RESIDENTIAL				
1	0	0	Solid Waste Supervisor	0
2	2	2	Equipment Operator III	90,853
3	3	3	Crew Leader III	152,195
8	6	6	Service Worker III	220,807
<u>14</u>	<u>11</u>	<u>11</u>		<u>\$463,854</u>
COMMERCIAL				
1	0	0	Solid Waste Supervisor	0
6	5	5	Equipment Operator V	211,895
1	0	0	Service Worker III	0
<u>8</u>	<u>5</u>	<u>5</u>		<u>\$211,895</u>
RECYCLING				
2	2	3	Equipment Operator V	121,552
0	1	1	Recycling Coordinator	45,703
2	2	2	Service Worker III	68,594
<u>4</u>	<u>5</u>	<u>6</u>		<u>\$235,849</u>
28	24	25.5	Regular Salaries	1,064,648
			Other Salaries	3,360
			Overtime	95,000
			Employer Payroll Expenses	537,081
				<u>1,700,089</u>
			Total Personal Services	\$1,700,089

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,170,668	1,087,081	1,063,000	1,117,543	30,462
10-30 OTHER SALARIES	3,563	3,360	3,360	3,360	0
10-40 OVERTIME	91,056	115,000	121,220	95,000	(20,000)
25-01 FICA	94,015	80,665	84,372	82,510	1,845
25-03 RETIREMENT CONTRIBUTIONS	154,308	168,450	154,322	175,633	7,183
25-04 LIFE/HEALTH INSURANCE	235,878	229,178	190,000	225,563	(3,615)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$1,749,968	\$1,684,214	\$1,616,754	\$1,700,089	\$15,875
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	311	2,600	2,600	2,350	(250)
30-01 CITY ADMINISTRATION	289,000	337,650	337,650	337,650	0
30-05 COUNTY LANDFILL	1,221,502	1,701,631	1,590,000	1,591,000	(110,631)
30-91 LOSS ON DISPOSAL FIXED ASSETS	29,218	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES	777,199	949,281	949,280	947,030	(2,251)
38-01 PAYMENTS IN LIEU OF TAXES	388,329	372,000	372,000	372,000	0
40-00 TRAINING & TRAVEL COSTS	608	3,000	3,000	3,000	0
40-04 SAFETY PROGRAMS	0	0	0	0	0
41-00 COMMUNICATIONS	2,609	5,840	3,500	1,300	(4,540)
41-01 TELEPHONE	442	1,460	1,460	10,900	9,440
42-10 EQUIP.SERVICES - REPAIRS	499,633	468,000	448,000	462,000	(6,000)
42-11 EQUIP. SERVICES - FUEL	142,127	166,659	148,500	210,105	43,446
43-01 ELECTRICITY	9,523	11,800	11,800	11,800	0
43-02 WATER, SEWER, GARBAGE	8,058	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	35,670	38,280	38,280	38,280	0
45-22 SELF INS. PROPERTY DAMAGE	151,814	125,275	125,275	137,370	12,095
46-00 REPAIR AND MAINTENANCE	9,732	19,000	35,500	19,000	0
47-00 PRINTING AND BINDING	1,838	4,500	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	500	1,200	1,200	1,200	0
47-06 DUPLICATING	49	1,200	1,200	1,200	0
49-02 INFORMATION SERVICES	63,197	55,339	55,339	57,050	1,711
51-00 OFFICE SUPPLIES	1,936	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	10,290	19,500	19,500	19,500	0
52-01 MINOR OPERATING EQUIPMENT	12,720	15,700	15,700	15,700	0
52-07 UNIFORMS	6,177	6,880	6,880	7,660	780
52-09 OTHER CLOTHING	3,109	2,625	2,625	2,750	125
52-10 JANITORIAL SUPPLIES	0	3,500	2,000	2,000	(1,500)
52-51 SOLID WASTE DUMPSTERS	80,333	90,000	73,500	90,000	0
54-01 MEMBERSHIPS	916	1,053	1,053	1,053	0
59-00 DEPRECIATION	422,671	0	0	0	0
TOTAL OPERATING EXPENSES	\$4,169,511	\$4,413,973	\$4,260,342	\$4,356,398	(\$57,575)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	0	0	1,158,000	1,158,000
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$1,158,000	\$1,158,000
TOTAL EXPENSES	\$5,919,479	\$6,098,187	\$5,877,096	\$7,214,487	\$1,116,300

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Includes new position - Part Time Customer Service Representative</i>	126,146	188,458	191,000	205,945	17,487
10-40 OVERTIME	1,289	1,000	1,220	1,000	0
25-01 FICA	9,367	13,794	14,980	15,166	1,372
25-03 RETIREMENT CONTRIBUTIONS	16,232	28,429	27,000	26,312	(2,117)
25-04 LIFE/HEALTH INSURANCE	25,307	40,847	35,000	35,776	(5,071)
25-07 EMPLOYEE ALLOWANCES	480	480	480	480	0
TOTAL PERSONAL SERVICES	\$178,821	\$273,008	\$269,680	\$284,679	\$11,671
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Keep Collier Beautiful promotion</i>	67	550	550	550	0
30-01 CITY ADMINISTRATION	289,000	337,650	337,650	337,650	0
30-91 LOSS ON DISPOSAL FIXED ASSETS	29,218	0	0	0	0
31-04 OTHER CONTRACTUAL SERVICES <i>City cardboard recycling (\$8,400), temp labor (\$8,200)</i>	7,168	16,600	16,600	16,600	0
38-01 PAYMENTS IN LIEU OF TAXES <i>6% of prior year revenues</i>	388,329	372,000	372,000	372,000	0
40-00 TRAINING & TRAVEL COSTS <i>Renewal of Code Enforcement Certification and DEP Conference</i>	608	3,000	3,000	3,000	0
41-00 COMMUNICATIONS/TELEPHONE	0	2,000	2,000	1,300	(700)
41-01 SPECIALIZED TELECOM SERVICE <i>Cell phones, air card, and new GPS tracking system implemented on all trucks.</i>	442	1,460	1,460	10,900	9,440
42-10 EQUIP. SERVICES - REPAIR	1,737	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	493	1,189	500	1,390	201
43-01 ELECTRICITY	8,209	8,400	8,400	8,400	0
43-02 WATER, SEWER, GARBAGE	8,058	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	1,590	2,160	2,160	2,160	0
45-22 SELF INSURANCE	151,814	125,275	125,275	137,370	12,095
46-00 REPAIR AND MAINTENANCE <i>Handheld radio support (\$2,520) and misc maintenance items (\$3,980)</i>	5,759	6,500	23,000	6,500	0
47-00 PRINTING AND BINDING <i>Garbage grams, notices, holiday schedules and flyers</i>	1,838	4,500	4,500	4,500	0
47-02 ADVERTISING (NON-LEGAL)	500	1,200	1,200	1,200	0
47-06 DUPLICATING	49	1,200	1,200	1,200	0
49-02 INFORMATION SERVICES	63,197	55,339	55,339	57,050	1,711
51-00 OFFICE SUPPLIES	1,936	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	503	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	0	125	125	125	0
52-10 JANITORIAL SUPPLIES <i>Carpet and floor cleaning and other janitorial supplies for the Solid Waste Building</i>	0	3,500	2,000	2,000	(1,500)
54-01 MEMBERSHIPS	916	1,053	1,053	1,053	0
59-00 DEPRECIATION	44,872	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,006,303	\$957,701	\$972,012	\$978,948	\$21,247
TOTAL EXPENSES	\$1,185,124	\$1,230,709	\$1,241,692	\$1,263,627	\$32,918

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	585,493	491,447	461,000	463,854	(27,593)
10-40 OVERTIME	36,461	60,000	55,000	40,000	(20,000)
25-01 FICA	46,630	36,962	36,962	34,887	(2,075)
25-03 RETIREMENT CONTRIBUTIONS	78,278	77,931	64,000	77,687	(244)
25-04 LIFE/HEALTH INSURANCE	98,541	88,773	62,000	82,101	(6,672)
TOTAL PERSONAL SERVICES	\$845,403	\$755,113	\$678,962	\$698,529	(\$56,584)
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	24	550	550	550	0
30-05 COUNTY LAND FILL	237,440	315,519	290,000	290,000	(25,519)
42-10 EQUIP.SERVICES - REPAIR	178,274	190,000	180,000	180,000	(10,000)
42-11 EQUIP.SERVICES - FUEL	56,561	69,152	60,000	80,955	11,803
52-00 OPERATING SUPPLIES	1,790	3,000	3,000	3,000	0
52-07 UNIFORMS	3,016	3,500	3,500	3,300	(200)
52-09 OTHER CLOTHING	1,734	1,375	1,375	1,375	0
59-00 DEPRECIATION	62,018	0	0	0	0
TOTAL OPERATING EXPENSES	\$540,857	\$583,096	\$538,425	\$559,180	(\$23,916)
TOTAL EXPENSES	<u>\$1,386,260</u>	<u>\$1,338,209</u>	<u>\$1,217,387</u>	<u>\$1,257,709</u>	<u>(\$80,500)</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
HORTICULTURAL**

450.1223.534

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>OPERATING EXPENSES</i>					
31-04 OTHER CONTRACTUAL SERVICES	502,762	592,250	592,250	590,000	(2,250)
59-00 DEPRECIATION	34,417	0	0	0	0
TOTAL OPERATING EXPENSES	537,179	592,250	592,250	590,000	(2,250)
TOTAL EXPENSES	\$537,179	\$592,250	\$592,250	\$590,000	(\$2,250)

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1224.534

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	312,308	216,186	210,000	211,895	(4,291)
10-30 OTHER SALARIES <i>Standby pay per contract</i>	3,493	3,360	3,360	3,360	0
10-40 OVERTIME	42,324	50,000	50,000	50,000	0
25-01 FICA	26,571	15,930	15,930	15,362	(568)
25-03 RETIREMENT CONTRIBUTIONS	41,006	33,822	33,822	34,470	648
25-04 LIFE/HEALTH INSURANCE	69,149	52,826	42,000	43,802	(9,024)
TOTAL PERSONAL SERVICES	\$494,851	\$372,124	\$355,112	\$358,889	(\$13,235)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	84	500	500	500	0
30-05 COUNTY LANDFILL <i>No increase for landfill tipping fees</i>	984,062	1,385,112	1,299,000	1,300,000	(85,112)
31-04 OTHER CONTRACTUAL SERVICES <i>Roll off services</i>	266,522	335,431	335,430	335,430	(1)
41-00 COMMUNICATIONS <i>Formerly for phone lines at compactors</i>	2,609	3,840	1,500	0	(3,840)
42-10 EQUIP.SERVICES - REPAIR	265,285	236,000	235,000	230,000	(6,000)
42-11 EQUIP.SERVICES - FUEL	63,817	71,466	63,000	83,665	12,199
43-01 ELECTRICITY	1,314	3,400	3,400	3,400	0
44-02 EQUIPMENT RENTAL <i>Compactor rentals</i>	34,080	36,120	36,120	36,120	0
46-00 REPAIR & MAINTENANCE	3,324	7,500	7,500	7,500	0
52-00 OPERATING SUPPLIES	7,110	7,500	7,500	7,500	0
52-07 UNIFORMS	1,966	2,080	2,080	2,080	0
52-09 OTHER CLOTHING <i>Boot allowances</i>	875	625	625	750	125
52-51 SOLID WASTE DUMPSTERS <i>Replacement dumpsters \$80,000 and 96 gallon carts for commercial cart route \$10,000</i>	80,333	90,000	73,500	90,000	0
59-00 DEPRECIATION	216,875	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,928,256	\$2,179,574	\$2,065,155	\$2,096,945	(\$82,629)
TOTAL EXPENSES	\$2,423,107	\$2,551,698	\$2,420,267	\$2,455,834	(\$95,864)

**FISCAL YEAR 2010-11
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1225.534

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Includes additional Operator V position for hauling recyclable material to Lee County</i>	146,791	190,990	201,000	235,849	44,859
10-40 OVERTIME	10,982	4,000	15,000	4,000	0
25-01 FICA	11,447	13,979	16,500	17,095	3,116
25-03 RETIREMENT CONTRIBUTIONS	18,792	28,268	29,500	37,164	8,896
25-04 LIFE/HEALTH INSURANCE	42,881	46,732	51,000	63,884	17,152
TOTAL PERSONAL SERVICES	\$230,893	\$283,969	\$313,000	\$357,992	\$74,023
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	136	1,000	1,000	750	(250)
30-05 COUNTY LAND FILL	0	1,000	1,000	1,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Contracted services as needed for recycle materials</i>	747	5,000	5,000	5,000	0
42-10 EQUIP. SERVICES - REPAIRS	54,337	40,000	31,000	50,000	10,000
42-11 EQUIP. SERVICES - FUEL	21,256	24,852	25,000	44,095	19,243
44-00 RENTALS/LEASES	0				0
46-00 REPAIR & MAINTENANCE <i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>	649	5,000	5,000	5,000	0
52-00 OPERATING SUPPLIES	887	7,000	7,000	7,000	0
52-01 OPERATING EQUIPMENT <i>Recycling carts and bins</i>	12,720	15,700	15,700	15,700	0
52-07 UNIFORMS <i>T-shirts and Uniform rental</i>	1,195	1,300	1,300	2,280	980
52-09 OTHER CLOTHING <i>Employees' shoe allowance</i>	500	500	500	500	0
59-00 DEPRECIATION	64,489	0	0	0	0
TOTAL OPERATING EXPENSES	\$156,916	\$101,352	\$92,500	\$131,325	\$29,973
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIP <i>Two 40 CY roll off containers for recycling</i>	0	0	0	8,000	8,000
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$8,000	8,000
TOTAL EXPENSES	\$387,809	\$385,321	\$405,500	\$497,317	\$111,996

SOLID WASTE FUND 450 CAPITAL IMPROVEMENT PROJECTS

Project Description	ADOPTED				
	2010-11	2011-12	2012-13	2013-14	2014-15
11P01 Recycling Truck (Front Loader)	250,000	0	0	0	0
11P02 Rebuild Large Refuse Trucks	100,000	100,000	75,000	75,000	75,000
11P03 Solid Waste Recycling Carts	400,000	0	0	0	0
11P04 Metal Building	200,000	0	0	0	0
11P05 Permanent Recycling Transfer Site	200,000	2,000,000	0	0	0
Recycling Truck Conversions/Rehabs	0	150,000	0	0	0
Satellite Collection Vehicle	0	30,000	30,000	30,000	30,000
Large Refuse Truck Replacement	0	0	0	230,000	0
TOTAL FUND	\$1,150,000	#####	\$105,000	\$335,000	\$105,000



DOCK FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	\$6,164
Projected Revenues FY 2009-10	\$964,000
Projected Expenses FY 2009-10	\$917,577
Net Increase/(Decrease) in Net Unrestricted Assets	\$46,423

Expected Unrestricted Net Assets as of September 30, 2010 **\$52,587**

Add Fiscal Year 2010-11 Budgeted Revenues

Dock Rentals	\$450,000	
Fuel Sales	\$500,000	
Bait & Misc. Sales	\$65,000	
Naples Landing	\$42,500	
City Fines	\$1,800	
Application Fees/Other	\$3,000	
Interest Income	\$1,500	
	\$1,063,800	\$1,063,800

TOTAL AVAILABLE RESOURCES: **\$1,116,387**

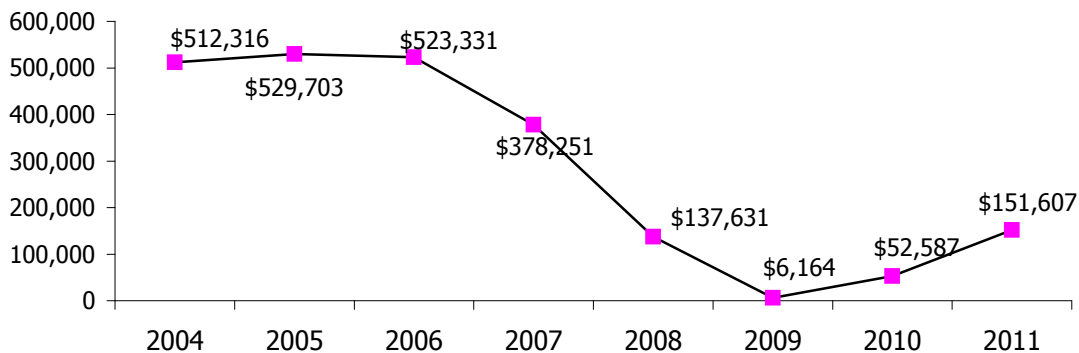
Less Fiscal Year 2010-11 Budgeted Expenditures

Personal Services	\$196,130	
Fuel Purchases	400,000	
Resale Inventory	45,000	
Operations & Maintenance	189,490	
Transfer - Administration	49,980	
Transfer - Self Insurance	84,180	
	\$964,780	\$964,780

BUDGETED CASH FLOW **\$99,020**

Projected Unrestricted Net Assets as of September 30, 2011 **\$151,607**

Trend-Unrestricted Net Assets



City of Naples, Florida

Fund Summary Page



DEPARTMENT: City Manager
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.
- Promote Clean Marina practices.
- 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. Bathrooms 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 & 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 2010	December 2010
Provide specialized service assistance to boaters through review and issuance of occupational licenses, aiding fishing charters and assisting with emergencies	October 2010	September 2011
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 2010	September 2011
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 2010	September 2011

Fund Summary Page (continued)

DEPARTMENT Community Services
FUND: City Dock

	Estimated Start	Estimated Completion
Maintain a monthly boat slip rental occupancy of at least 85% of rental availability	October 2010	September 2011
Conduct quarterly surveys of rental fees, retail services and transient lodging to insure local market competitiveness	October 2010	September 2011
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 2010	September 2011
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 2010	September 2011

2010-11 Significant Budgetary Issues

The Naples City Dock has experienced serious impacts from the economic downturn. As an expensive recreational activity, boating may be one of the first expenses an individual chooses to reduce. Fuel sales are down significantly when compared to sales before the downturn, however, they have recently been increasing. There are several vacancies in recreational slips, but all commercial slips are leased. Revenue from mooring ball rental, while a small dollar amount, is up significantly on a percentage basis. This may reflect a more positive image of the City Dock as a destination for transient boaters.

Area contractors use Naples Landing as a mobilization point for construction activities undertaken on or near the water. Anticipated revenue from Naples Landing is down significantly from budgeted revenue due to the non-renewal of a Use Agreement with an area contractor related to the economic downturn.

Prior years of expenditures exceeding revenues have caused fund balance to drop significantly. This trend is reversing and it is expected that the fund will have a positive cash flow for the fiscal year just ending and for FY 2010-11.

Revenues

Revenues into this fund are budgeted to be \$1,063,800. The primary revenue sources to the fund 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 FY 2010-11, the net revenue (gross sales minus the cost of fuel) from the sale of fuel is expected to be approximately \$100,000.

Fund Summary Page (continued)

DEPARTMENT Community Services
FUND: City Dock

Dock rental, \$450,000, makes up 39% of the fund's revenue. This assumes that the slips remain rented 85% of the time, which is lower than in the past few years.

The Naples Landing revenue source formerly was a significant source of revenue to the City Dock. This line item includes the annual parking permit for the boat launch, parking meter collections, fees for violations, and daily contractor use fees. However, this revenue is budgeted at only \$42,500, a reduction of \$92,500 from last years' budget of \$135,000, due to the non-renewal of a commercial use contract.

Expenditures

Expenditures of the fund are at \$964,780, a \$191,120 decrease under FY 09-10.

Personal Services, budgeted at \$196,130, represents an \$8,671 decrease from the adopted budget of FY 09-10. This is partly due to the reallocation of the Manager's salary, which is now paid 20% from the General Fund, 20% from the Beach Fund, and 60% from the City Dock Fund.

Operating expenditures for this fund total \$768,650, an increase of 1% over the FY 09-10 adopted budget. The largest expenses of this budget are:

Fuel (for resale)	\$400,000
Insurance	\$84,180
City Administration (General Fund Reimbursement)	\$49,980
Resale Supplies (bait, soda, etc)	\$45,000
Utilities (electricity, water, sewer, garbage)	\$69,000
Submerged Land Lease	\$25,000

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.

There is no capital budgeted for FY 10-11.

2010-11 Performance Measures and Benchmarking

	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Boat slip occupancy rate	97%	75%	80%	85%
Fuel sales	\$1,111,442	\$483,207	\$500,000	\$500,000
Dock rentals	\$486,007	\$426,212	\$360,000	\$450,000
Gallons of fuel sold	276,955	179,785	180,000	200,000

**FUND 460: DOCK FUND
FISCAL YEAR 2010-11**

2009 Approved	2010 Approved	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	0.6	Code & Harbor Manager (60%) *	\$42,664
1	1	1	Assistant Dockmaster	43,866
3	2	2	Dockkeeper (4 part-time employees)	63,226
5	4	3.6	Regular Salaries	149,756
			Overtime	3,000
			Employer Payroll Expenses	43,374
				<u>\$196,130</u>

* 20% Paid in General Fund
20% Paid in Beach Fund



**FISCAL YEAR 2010-11
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	ADOPTED 2010-11
DOCK RENTALS	486,007	426,212	450,000	360,000	450,000
FUEL SALES	1,111,442	483,207	500,000	500,000	500,000
BAIT & MISC. SALES	75,251	57,012	65,000	49,500	65,000
NAPLES LANDINGS REV	92,767	108,253	135,000	42,500	42,500
<i>Decrease is due to non-renewal of commercial contract for docking privileges</i>					
MOORING BALL RENTS	0	710	2,500	7,000	3,000
CITY FINES	428	422	400	2,500	1,800
SALE OF SURPLUS	0	1,674	0	0	0
OTHER CHARGES FOR SVCS	2,050	2,730	1,500	500	0
INVESTMENT EARNINGS	14,533	1,571	1,500	2,000	1,500
TRANSFER FROM GEN'L FUNI	0	185,176	0	0	0
TOTAL CITY DOCK	<u>\$1,782,478</u>	<u>\$1,266,967</u>	<u>\$1,155,900</u>	<u>\$964,000</u>	<u>\$1,063,800</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
CITY DOCK FUND**

460.0915.572

	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	138,606	154,999	130,000	149,756	(5,243)
<i>Two full-time Dockkeeper positions are converted to four part-time positions for FY 10-11</i>					
10-30 OTHER SALARIES	7,360	0	0	0	0
10-40 OVERTIME	13,274	10,000	3,000	3,000	(7,000)
25-01 FICA	12,534	11,818	10,175	11,412	(406)
25-03 RETIREMENT CONTRIBUTIONS	10,582	12,440	10,973	21,048	8,608
25-04 LIFE/HEALTH INSURANCE	13,777	15,544	10,060	10,914	(4,630)
TOTAL PERSONAL SERVICES	\$196,133	\$204,801	\$164,208	\$196,130	(\$8,671)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	22,485	25,000	25,000	25,000	0
<i>Oil spill pads, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	144,428	49,980	49,980	49,980	0
31-04 OTHER CONTRACTUAL SERVICES	13,194	6,300	6,300	6,300	0
<i>Comcast Cable (\$4,100), fire alarm (\$600), Howco Oil (\$500); etc</i>					
32-04 OTHER LEGAL SERVICES	2,533	0	7,467	0	0
38-01 PAYMENT IN LIEU OF TAXES	107,015	0	0	0	0
<i>PILOT waived based on City Council direction</i>					
40-00 TRAINING AND TRAVEL COSTS	0	1,000	400	400	(600)
<i>Oil Spill training/Management Training</i>					
41-00 COMMUNICATIONS	4,631	4,500	5,500	4,500	0
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	854	4,000	1,000	4,000	0
42-11 EQUIP. SERVICES - FUEL	2,733	2,161	2,350	2,530	369
43-01 ELECTRICITY	30,317	26,000	28,000	28,000	2,000
43-02 WATER, SEWER, GARBAGE	36,771	41,244	38,000	41,000	(244)
44-00 RENTALS & LEASES	26,191	32,000	23,000	25,000	(7,000)
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	165,987	66,455	66,455	84,180	17,725
46-00 REPAIR AND MAINTENANCE	25,217	40,000	40,000	40,000	0
<i>Repair / maintenance of safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	2,888	5,000	4,000	5,000	0
49-02 TECHNOLOGY SERVICES	11,893	8,926	8,926	4,760	(4,166)
51-00 OFFICE SUPPLIES	1,072	2,000	1,500	2,000	0
51-06 RESALE SUPPLIES	34,699	45,000	45,000	45,000	0
52-02 FUEL	408,015	400,000	399,226	400,000	0
<i>Projected fuel costs based on 150,000 gallons at \$2.67</i>					
52-09 OTHER CLOTHING	1,316	1,250	1,250	1,000	(250)
54-01 MEMBERSHIPS	15	0	15	0	0
59-00 DEPRECIATION/AMORTIZATION	118,564	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,160,818	\$760,816	\$753,369	\$768,650	\$7,834
<u>NON-OPERATING EXPENSES</u>					
99-50 CONTINGENCY	0	190,283	0	0	(190,283)
TOTAL NON-OPERATING	\$0	\$190,283	\$0	\$0	(\$190,283)
TOTAL EXPENSES	\$1,356,951	\$1,155,900	\$917,577	964,780	(\$191,120)



**DOCK FUND
HISTORICAL SUMMARY**

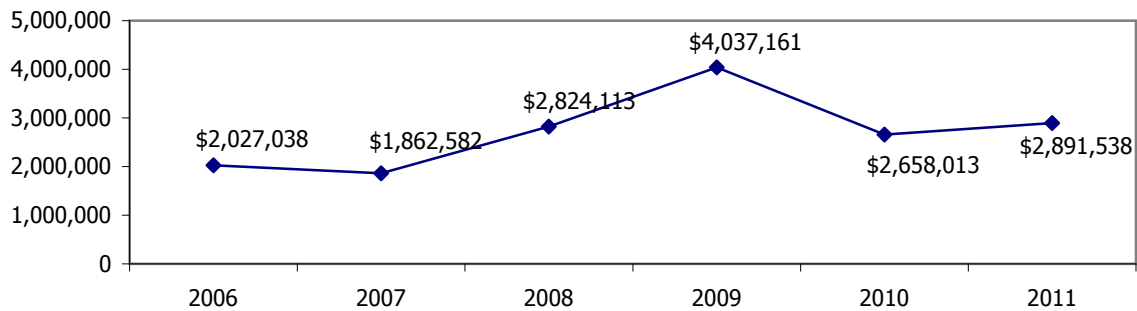
Revenue	Actual FY 07-08	Actual FY 08-09	Budget 09-10	Projected FY 09-10	Adopted FY 10-11
Dock Rental	486,007	426,212	450,000	360,000	450,000
Fuel Sales	1,111,442	483,207	500,000	500,000	500,000
Naples Landings	92,767	108,253	135,000	42,500	42,500
All Other	92,262	249,295	70,900	61,500	71,300
Revenues	\$1,782,478	\$1,266,967	\$1,155,900	\$964,000	\$1,063,800
Expenditures					
Personal Services	284,914	196,133	204,801	164,208	196,130
Cost of Fuel	973,771	408,015	400,000	399,226	400,000
Administrative Svc Charge	144,428	144,428	49,980	49,980	49,980
Other Operating Expenses	544,100	489,811	310,836	304,163	318,670
Expenditures	\$1,947,213	\$1,238,387	\$965,617	\$917,577	\$964,780
Net Gain/Loss	(\$164,735)	\$28,580	\$190,283	\$46,423	\$99,020
Capital	0	0	0	0	0
Depreciation	104,517	118,564	0	0	0
After Depreciation & Capital	(\$269,252)	(\$89,984)	\$190,283	\$46,423	\$99,020



STORMWATER UTILITY FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2009		\$4,037,161
Projected Revenues FY 2009-10		\$6,103,548
Projected Expenditures FY 2009-10		\$7,482,696
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$1,379,148)</u>
Expected Unrestricted Net Assets as of Sept. 30, 2010		\$2,658,013
Add Fiscal Year 2010-11 Budgeted Revenues		
Stormwater Fees	\$4,100,000	
Grants	0	
Interest Income	70,000	
CRA Transfer/Loan Repayment	<u>0</u>	<u>\$4,170,000</u>
Less Fiscal Year 2010-11 Budgeted Expenditures		
Personal Services	\$523,919	
Operations & Maintenance	521,965	
State Revolving Loan - Principal	184,945	
State Revolving Loan - Interest	70,646	
Capital Projects	2,635,000	<u>\$3,936,475</u>
BUDGETED CASH FLOW		\$233,525
Projected Unrestricted Net Assets as of September 30, 2011		<u><u>\$2,891,538</u></u>

Trend-Unrestricted Net Assets



City of Naples, Florida

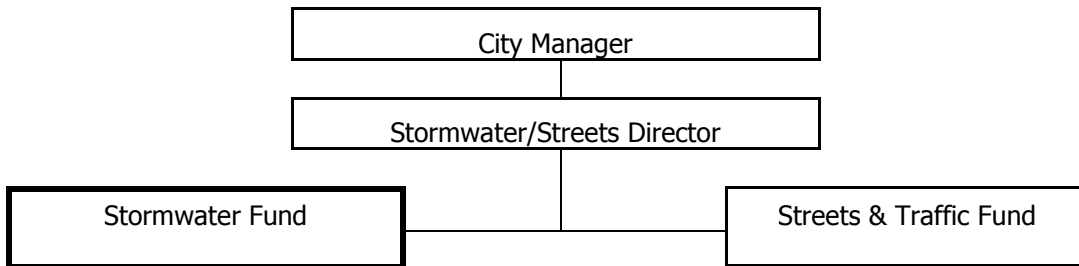
Fund Summary Page



DEPARTMENT: Stormwater/Streets Department
FUND: Stormwater Fund (Fund 470)

Mission: The mission of the Stormwater Division 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:

- Restoration of Naples Bay and other receiving waters, improve flood control and enhance water quality treatment
- 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 also focuses 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 are 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 the Bay depends on the quality of the water that flows through it. To care for the Bay, all the land that drains to it, its numerous watersheds must also be cared for.

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 deposited 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.		
Design and Permit Basin III – (Phase 3) Stormwater Improvements	June 2009	January 2011
Bid and Construct Basin III – (Phase 3) Stormwater Improvements	April 2011	2013
Design and Permit Basin V Stormwater Improvements	March 2010	March 2011
Bid and Construct Basin V Stormwater Improvements	April 2011	2013
Continue the Stormwater System Inventory Process (GIS)	October 2010	September 2011
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 2010	September 2011
Replace cracked, leaking, undersized piping	October 2010	September 2011
Clean out drainage inlets, pipes and manholes Citywide	October 2010	September 2011
As part of Vision Goal 3B (Promote community health), continue the NPDES Program.		
Continue with Public Outreach/Education Program	October 2010	September 2011
FDEP Reporting	May 2011	May 2013
Water Quality Management Plan for lake systems	October 2010	September 2011
As part of Vision Goal 3D (Maintain and enhance public safety)		
Replace undersized, non-functional drain inlets and manholes	October 2010	September 2011
Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system	October 2010	September 2011
Install aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge	October 2010	As needed

Fund Summary Page (continued)

DEPARTMENT	Streets and Stormwater Department
FUND:	Stormwater Fund

Stormwater Goals and Objectives	Estimated Start	Estimated Completion
Plant littoral zones in lakes without inhibiting drainage function and maintenance	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 2010-11 is \$3,936,475, an increase of \$200,182 over the FY 09-10 budget.

Revenues

Revenues into the fund total \$4,170,000. The primary revenue to the fund is the Stormwater fee, collected via the bi-monthly utility bill.

In 2007, City Council approved stormwater utility rates based on an in-depth rate study conducted by a consultant, which went into effect in 2008. The rate is annually adjusted for the April Consumer Price Index, shown below:

CPI	April 2008	214.823	
CPI	April 2009	213.240	Decrease of .74%
CPI	April 2010	218.009	Increase of 2.2%

When the index (CPI) decreased by .74% in April 2009, and it was decided the Stormwater rate would not change for October 2009. The CPI for April 2010 increased by 2.2%. To apply the full 2.2% would artificially increase the rates greater than inflation. Therefore, the City increased rates for FY 10-11 by the net increase, or 17 cents per month per equivalent residential unit, to \$12.01 per month. This will achieve an additional \$60,680 in revenue for the year. Property owners may apply for a reduction in their stormwater fee, when their property meets certain retention criteria.

This fund has received numerous grants in the past and anticipates receiving additional 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 \$70,000 are projected based on an interest rate of 1.4%.

Expenditures

Personal Services cost is \$523,919, an increase of \$9,631. There are 6 positions, no change from FY 09-10. The only notable change is in Other Wages, increased by \$7,230, where there is an expectation that there will be an employee on call nights and weekends for emergencies. There is a small decrease in the Overtime account, because the On Call pay covers a portion of overtime wages.

Operating expenditures total \$521,965, a decrease of \$44,268 from the FY 2009-10 budget. The largest of these expenses are listed below:

Fund Summary Page (continued)

DEPARTMENT Streets and Stormwater Department
FUND: Stormwater Fund

City Administration (General Fund Reimbursement)\$158,906
Professional Services/Lake and Stormwater Testing 50,000
Road Repairs 30,000
Fuel and Equipment Repair..... 55,180
County Landfill (for disposal of street sweeping) 21,000

One area of expense worth noting is in the County landfill charges. The material collected during the street sweeping process is considered a hazardous material which requires special handling and special charges.

Non-Operating Expenditures total \$2,890,591. This includes debt service (principal and interest) on the outstanding State Revolving Loans of \$255,591, and capital costs of \$2,635,000.

The detail of the \$2.635 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 2010-11 Capital Improvement Program, none are expected to have an impact on the operating expenditures of this fund, as they are either maintenance or enhancements to current infrastructure. The truck is a replacement vehicle and it should reduce repair costs in future years.

2010-11 Performance Measures and Benchmarking

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

Benchmark Description	Naples	Boca Raton	Marco	Del Ray
# of Field Personnel	5	8	5	5
Swale Re-grading, System Reconstruction and Maintenance	\$1,000,000	\$788,400	\$100,000	\$105,000
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$3,000,000	\$2,450,000	\$593,912	\$406,000

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

Performance Measures	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Cleaning and De-silting of Storm Sewers and Drainage Inlets (Number of Work Orders)	64	75	85	70	70
Repair of Storm Sewers and Drainage Inlets (Number of Work Orders)	44	90	100	150	100
Street Sweeping (Miles Per Year)	2,800	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	90

**STORMWATER FUND
FINANCIAL HISTORY**

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Projected FY 09-10	Adopted FY 10-11
Operating Revenue					
Stormwater Fees	2,890,146	4,436,803	3,850,000	4,100,000	4,100,000
Other Revenue	0	30,376	0	14,000	0
Interest	66,866	84,599	27,000	60,000	70,000
Total Revenue	\$2,957,012	\$4,551,778	\$3,877,000	\$4,174,000	\$4,170,000
Operating Expenditures					
Personal Services	462,265	549,536	514,288	513,120	523,919
Operating Expenses	418,663	386,118	566,233	563,804	521,965
Total Expenditures	\$880,928	\$935,654	\$1,080,521	\$1,076,924	\$1,045,884
Operating Gain/Loss	\$2,076,084	\$3,616,124	\$2,796,479	\$3,097,076	\$3,124,116
Non Operating Revenue					
Grants	1,904,341	1,482,237	0	1,915,000	0
CRA Transfer/10th Street	0	0	14,548	14,548	0
	1,904,341	1,482,237	14,548	1,929,548	0
Non Operating Expenditures					
Debt Principal	0	0	179,641	179,641	184,945
Debt Interest	88,571	79,692	76,131	76,131	70,646
Depreciation	759,913	1,073,592	0	0	0
Capital Expenditures	0	0	2,400,000	6,150,000	2,635,000
	848,484	1,153,284	2,655,772	6,405,772	2,890,591
Net Gain/(Loss) After Debt , Depreciation and Capital	\$3,131,941	\$3,945,077	\$155,255	(\$1,379,148)	\$233,525



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	ESTIMATED 2009-10	ADOPTED 2010-11
Stormwater Fees	2,890,146	4,436,803	3,850,000	4,100,000	4,100,000
Interest Earned	66,866	84,599	27,000	60,000	70,000
Grants	1,904,341	1,482,237	0	1,915,000	0
CRA Transfer / Loan payback	0	0	14,548	14,548	0
Other (Sales of Assets)	<u>0</u>	<u>30,376</u>	<u>0</u>	<u>14,000</u>	<u>0</u>
TOTAL STORMWATER	<u>\$4,861,353</u>	<u>\$6,034,015</u>	<u>\$3,891,548</u>	<u>\$6,103,548</u>	<u>\$4,170,000</u>

Grant receipts are from SFWMD.

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
0.5	0.5	0.5 *	Stormwater/Streets Director	\$63,761
0.5	0.5	0.5 *	Engineer Manager	44,982
0	0.5	0.5 *	Construction Project Coordinator	42,068
1	1.0	1.0	Operations Supervisor	70,572
1	1.0	1.0	Equipment Operator III	40,742
0	1.0	1.0	Utility Coordinator	39,964
1	0.0	0.0	Crew Leader II	0
0	1.0	1.0	Utility Technician I	32,877
1	0.0	0.0	Service Worker I	0
0.5	0.5	0.5 *	Administrative Specialist I	20,463
<hr/>				
5.5	6.0	6.0	Regular Salaries	355,429
			Overtime	8,000
			Employer Payroll Expenses	160,490
<hr/>				
			Total Personal Services	<u><u>\$523,919</u></u>

*Shared with Fund 390-Streets

**FISCAL YEAR 2010-11
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	390,948	353,459	355,400	355,429	1,970
10-30 OTHER WAGES <i>One employee to be on-call nights and weekends</i>	0	0	0	7,230	7,230
10-40 OVERTIME	6,120	10,000	10,000	8,000	(2,000)
25-01 FICA	27,436	26,529	26,600	26,379	(150)
25-03 RETIREMENT CONTRIBUTIONS	52,834	56,448	56,500	57,551	1,103
25-04 LIFE/HEALTH INSURANCE	68,878	64,732	61,500	66,210	1,478
25-07 EMPLOYEE ALLOWANCES	3,320	3,120	3,120	3,120	0
TOTAL PERSONAL SERVICES	\$549,536	\$514,288	\$513,120	\$523,919	\$9,631
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	995	2,500	2,500	2,500	0
30-01 CITY ADMINISTRATION	131,000	158,906	158,906	158,906	0
30-05 COUNTY LANDFILL <i>Disposal of street sweepings and storm drain debris</i>	19,250	30,000	30,000	21,000	(9,000)
30-07 SMALL TOOLS	0	1,000	1,000	1,000	0
31-00 PROFESSIONAL SERVICES <i>Lake and stormwater testing</i>	39,316	50,000	50,000	50,000	0
31-01 SURVEYING/OTHER SERVICES <i>Surveying</i>	12,250	20,000	20,000	20,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Right-of-Way easement repairs and copier rental</i>	0	25,000	15,000	15,000	(10,000)
40-00 TRAINING & TRAVEL COSTS	2,316	3,000	2,500	2,500	(500)
40-03 SAFETY	260	1,000	1,000	1,000	0
41-01 TELEPHONE	1,618	1,000	1,000	1,000	0
42-02 POSTAGE & FREIGHT	50	500	500	500	0
42-10 EQUIP. SERVICES - REPAIR	26,818	43,000	67,000	40,000	(3,000)
42-11 EQUIP. SERVICES - FUEL	12,899	12,966	13,600	15,180	2,214
43-01 ELECTRICITY	17,022	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	207	200	200	200	0
44-01 BUILDING RENTAL <i>Increase due to correction of space allocation between Streets and Stormwater Funds</i>	15,036	33,612	33,612	44,489	10,877
44-02 EQUIPMENT RENTAL	0	1,000	1,000	1,000	0
45-22 SELF-INSURANCE CHARGE	19,719	18,101	18,101	16,680	(1,421)
46-00 REPAIR & MAINTENANCE	1,948	3,000	3,000	3,000	0
46-04 EQUIPMENT MAINTENANCE	4,819	6,000	5,000	5,000	(1,000)
46-08 LAKE MAINTENANCE <i>Aquatic Plant Control</i>	3,170	10,000	10,000	10,000	0
46-12 ROAD REPAIRS	544	50,000	40,000	30,000	(20,000)
49-02 INFORMATION SERVICES	29,184	25,885	25,885	19,010	(6,875)
51-00 OFFICE SUPPLIES	2,777	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES <i>Lab supplies, sod, storm drain grates, etc.</i>	42,725	30,000	30,000	30,000	0
52-02 FUEL	938	10,000	5,000	5,000	(5,000)
52-07 UNIFORMS	757	1,500	1,000	1,000	(500)
52-09 OTHER CLOTHING	500	563	500	500	(63)
54-01 MEMBERSHIPS	0	500	500	500	0
59-00 DEPRECIATION	1,073,592	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,459,710	\$566,233	\$563,804	\$521,965	(\$44,268)

**FISCAL YEAR 2010-11
BUDGET DETAIL
STORMWATER**

470.6060.539

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDING	0	2,400,000	6,150,000	2,600,000	200,000
60-70 VEHICLES	0	0	0	35,000	35,000
70-11 PRINCIPAL	0	179,641	179,641	184,945	5,304
70-12 INTEREST	79,692	76,131	76,131	70,646	(5,485)
TOTAL NON-OPERATING EXPENSES	79,692	2,655,772	6,405,772	2,890,591	234,819
TOTAL EXPENSES	\$2,088,938	\$3,736,293	\$7,482,696	\$3,936,475	\$200,182

**STORMWATER FUND 470
CAPITAL IMPROVEMENT PROGRAM**

PROJECT ID DESCRIPTION	Budget 2010-11	2011-12	2012-13	2013-14	2014-15
11V02 Citywide Stormwater Improvements	600,000	600,000	700,000	700,000	700,000
11V14 Basin III Stormwater Improvements	1,200,000	1,200,000	1,200,000	0	0
11V26 Basin V Stormwater Improvements	600,000	600,000	300,000	0	0
08V03 Beach Outfall Removal	200,000 *	0	0	1,700,000	1,700,000
11V01 Pick Up Truck	35,000	0	0	0	0
Street Sweeper Replacement	0	0	225,000	0	0
TOTAL FUND	\$2,635,000	\$2,400,000	\$2,425,000	\$2,400,000	\$2,400,000

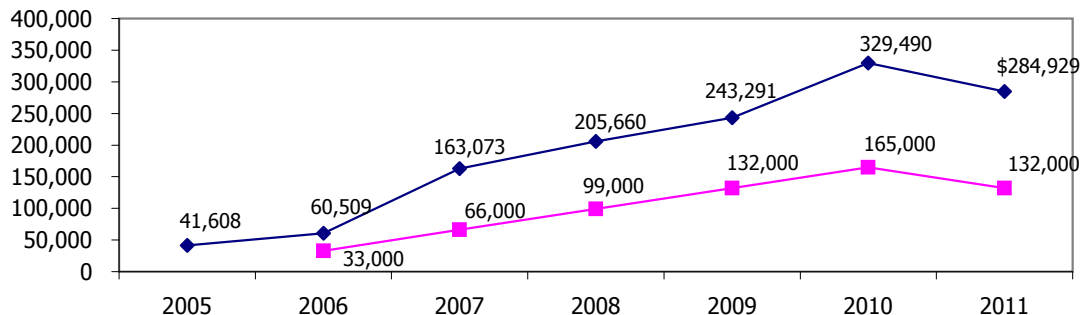
* This is carried forward funds from 2009-10 which were not encumbered



TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	\$243,291
Projected Revenues FY 2009-10	601,000
Projected Expenditures FY 2009-10	514,801
Net Increase/(Decrease) in Net Unrestricted Assets	86,199
Expected Unrestricted Net Assets as of September 30, 2010	\$329,490
Add Fiscal Year 2010-11 Budgeted Revenues	
Memberships	\$130,000
Daily Play	40,000
Lessons	155,000
Ball Machine/Other Income	7,100
Tournaments	55,000
Sponsorships	22,000
Restrings	9,000
Retail Sales	24,000
Transfer from the General Fund	52,500
Investment Income	2,800
	<u>497,400</u>
TOTAL AVAILABLE RESOURCES	\$826,890
Less Fiscal Year 2010-11 Budgeted Expenditures	
Personal Services	\$202,534
Operating Expenses	193,760
Debt Principal	55,000
Debt Interest	13,558
Capital Expenditures	30,000
Transfer - Administration	38,159
Transfer - Self Insurance	8,950
	<u>541,961</u>
BUDGETED CASH FLOW	(\$44,561)
Projected Unrestricted Net Assets as of September 30, 2011	<u>\$284,929</u>

Trend - Unrestricted Net Assets



The higher line shows the audited and projected Unrestricted Net Assets
The lower line shows the amount reserved for debt service from Mr. Allen's prior donation, which was to be used to pay the Tennis Center debt. Final payment on the debt is 2015.

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. Chickee shade structures with cold-water fountains are located between each court. The full service center is professionally staffed with programs for novice through advanced players and junior through senior players.

Today, the programming at the Arthur L. Allen Tennis Center meets the growing needs of the greater Naples community. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country.

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
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 2011	April 2011
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 2010	September 2011
Maintain high level of customer service determined through comment cards and personal follow up with member concerns	October 2010	September 2011
Maintain or increase current opportunities for tennis lessons, clinics, and increase USTA sanctioned event tournament revenue	October 2010	July 2011
Maintain incentive program for non-peak court use and time	October 2010	September 2011

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 facility provides. In 2001, the decision was made by City Council that neither a payment in lieu of taxes, nor the full cost of administrative overhead. In FY 2009-10, the City modified the decision and began charging the full cost of administrative overhead, however there will be no charge for a payment in lieu of taxes.

For FY 2010-11, these two financial changes have continued.

The City's General Fund provides a subsidy to the Tennis fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, 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 \$52,500 has been added. This was determined as follows, rounded.

Budgeted expenses	\$539,419	
Debt	<u>68,558</u>	Committed to be paid by membership/donations
Net Budget	\$470,861	
30%	141,260	Amount attributed to public purpose
Revenue from tourneys	<u>(88,700)</u>	Received during public purpose events
Due from General Fund	\$52,500	

The second concern about the fund is related to the fund balance. Although it appears that the fund is consuming fund balance, the use of fund balance in FY 10-11 (of \$44,561) represents the use of a planned reserve from a generous donation. Over the past five years, Mr. Arthur Allen provided the City a total of \$500,000 to assist with the debt service of the fund. While the debt service payment was approximately \$66,000 annually, the remainder was reserved to enable the fund to pay the debt that extended past Mr. Allen's donation. Of the current \$329,490 in fund balance, approximately \$165,000 was reserved from Mr. Allen's donation. Therefore, these moneys (reserves) are to be depleted over the next five years, sustaining the Tennis Fund, until the debt is finally paid in full, and keeping the intent of Mr. Allen's donation. When the last payment is made, the fund should continue to operate without a deficit.

Fund Summary Page

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

On a chart, this can be briefly shown as follows, for the next six years.

	Budget	Estimated				
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
9/30 Fund Balance	329,490	284,928	245,508	206,408	173,008	135,583
Estimated Revenues	497,400	507,300	517,400	527,700	538,300	549,100
Estimated Expenditures						
Budgeted Costs	473,403	480,500	487,700	495,000	502,400	509,900
Debt Service *	68,558	66,220	68,800	66,100	73,325	0
Total Expenditures	541,962	546,720	556,500	561,100	575,725	509,900
Increase/(Use)	(44,562)	(39,420)	(39,100)	(33,400)	(37,425)	39,200

The planned use of fund balance concludes with the expiration of the Debt Service requirement in FY 15-16, leaving the fund with an ample fund balance for sustainable operations. Of course, this scenario entails multiple assumptions in revenue and expenditures, none of which are singularly significant enough to make a sizable difference in the end result.

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$130,000 for FY 2010-11. The FY 2010-11 resident Adult Membership is \$350 per year, and non-city resident membership is \$465. The Junior Membership fee is \$15 for a resident and \$20 for a non-resident. There is an Executive Membership fee of \$199 for residents and \$299 for non-residents. A 6% tax is charged on these rates.

The last rate increase occurred in February 2007 when the City required the member to pay the 6% sales tax, while leaving the rates the same. Until then, the sales tax was considered to be included in the fee. Prior to that, the last full increase occurred in October 2000, which brought the base fees to their current level.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. There is also \$24,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$9,000 for racquet restrings. Other minor revenues include interest income, ball machine rentals and League fees. The Sponsorship revenue includes tournament sponsorships of \$22,000.

As explained above, the General Fund is providing \$52,500 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are \$541,961, a \$2,266 decrease from the adopted FY 2009-10 budget. The Tennis Fund, like all other funds, has cut expenditures due to the slowing economy.

Fund Summary Page

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

Personal Services represents 30% of this funds budget and includes 4.0 full-time equivalent positions, the same as budgeted in FY 2009-10. This represents two full-time positions, and four part-time positions.

Operating Expenses total \$240,865, which is an \$8,511 decrease under the FY 09-10 budget. The major cost is \$120,000 for Professional Services for instructors and officials. Included in Operating Expenses are the Transfer to the General Fund (\$38,159) for administrative costs such as Human Resources and Accounting and Transfer to Self Insurance (\$8,950) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$20,000, tournament costs for \$26,000 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 \$30,000 is included as capital. It is expected to be completed over four years, with phase three occurring in 2010-12.

The budget includes the payment for debt service and interest totaling \$68,159. The debt for the Tennis fund was from a 2001 renovation to the Tennis Center, and final payment will be made in 2015.

Performance Measures and Benchmarks

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

	Collier County Pelican Bay	City of Marco Island	Naples Bath and Tennis	City of Naples Cambier Park
Annual Adult Fee	\$401	\$300	\$1,200 + \$500 Initiation Fee	\$350 + Tax
Couples Fee	\$701	N/A	\$1,800 + \$1,000 Initiation Fee	N/A
	Naples YMCA	Sunrise Tennis Club	Long Boat Key Tennis Center	Ft. Myers Racquet Club
Annual Adult Fee	\$50 per month + \$500 Initiation Fee	\$240	\$550	\$330
Couples Fee	\$964	\$345	\$750	\$560

Fund Summary Page

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

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-11
Number of Adult Memberships City/County	310/52	280/60	280/50	280/50
Number of Youth Memberships City/County	100/15	100/35	120/20	120/20
Number of Executive Memberships City/County	65/21	65/30	70/20	70/20
Tournament Player Participation	2,300	2,500	2,100	2,100
Racquet Restrings	420	440	400	425
Guest Players	2900	2900	3100	3100
Ball Machine Rentals	135	200	200	200



**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2007-08	Actual 2008-09	Adopted 2009-10	Projected 2009-10	Adopted 2010-11	Change
Memberships	\$143,458	\$120,986	\$142,000	\$130,000	\$130,000	(12,000)
Daily Play	37,167	38,233	36,000	40,000	40,000	4,000
Tournament Play	69,677	62,109	60,000	56,000	55,000	(5,000)
Lessons/Clinics	151,217	155,390	140,000	155,000	155,000	15,000
Ball Machine/Other	5,848	7,969	7,200	6,700	7,100	(100)
Retail Sales	31,760	29,907	27,000	24,000	24,000	(3,000)
Restrings	11,294	11,001	10,500	9,000	9,000	(1,500)
Sponsorships	124,700	123,390	122,000	122,000	22,000	(100,000)
Transfer from the Gen. Fund	0	0	54,000	54,000	52,500	(1,500)
Investment Income	13,699	5,230	3,000	4,300	2,800	(200)
TOTAL TENNIS FUND	\$588,820	\$554,215	\$601,700	\$601,000	\$497,400	(104,300)

**TENNIS FUND
FINANCIAL HISTORY**

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Projected FY 09-10	Adopted FY 10-11
Revenue					
Memberships	143,458	120,986	142,000	130,000	130,000
Daily Play	37,167	38,233	36,000	40,000	40,000
Lessons	151,217	155,390	140,000	155,000	155,000
Tournaments	69,677	62,109	60,000	56,000	55,000
Tournament Sponsorships	24,700	23,390	22,000	22,000	22,000
Restrings	11,294	11,001	10,500	9,000	9,000
Retail Sales/Ball Machine	37,608	37,876	34,200	30,700	31,100
Transfer in from General Fund	0	0	54,000	54,000	52,500
Investment and Other Income	13,699	5,230	3,000	4,300	2,800
Total Revenues	\$488,820	\$454,215	\$501,700	\$501,000	\$497,400
Expenditures					
Personal Services	205,100	209,979	209,189	199,763	202,534
Operating Expenses	132,595	127,686	93,391	73,391	73,760
Professional Services	107,612	110,772	110,000	110,000	120,000
Transfer - Administration	32,000	32,000	38,159	38,159	38,159
Transfer - Self Insurance	11,521	10,974	7,830	7,830	8,950
Total Expenditures	\$488,828	\$491,411	\$458,569	\$429,143	\$443,403
Operating Gain/Loss	(8)	(37,196)	43,131	71,857	53,997
Non Operating Revenue and Expenditures					
Other Sponsorships (Revenue)	100,000	100,000	100,000	100,000	0
Debt Principal	0	0	50,000	50,000	55,000
Debt Interest	19,091	19,091	15,658	15,658	13,558
Depreciation	40,466	40,466	0	0	0
Capital Expenditures	0	0	20,000	20,000	30,000
Net Non Operating Revenue	40,443	40,443	14,342	14,342	(98,558)
Net Gain/(Loss) After Debt , Depreciation and Capital	\$40,435	\$3,247	\$57,473	\$86,199	(\$44,561)

FUND: 480 TENNIS FUND

**TENNIS FUND
FISCAL YEAR 2010-11**

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	Tennis Services Manager	\$57,629
1.5	1.5	1.5	Recreation Coordinator*	53,270
1.5	1.5	1.5	Recreation Assistant**	36,392
4	4	4	Regular Salaries	147,291
			Overtime	3,500
			Employer Payroll Expenses	51,743
			Total Personal Services	<u>\$202,534</u>

* Represents one full-time and one part time position

** Represents three part time positions

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	154,782	153,896	148,650	147,291	(6,605)
10-30 OTHER SALARIES	99	0	0	0	0
10-40 OVERTIME	3,982	3,500	3,500	3,500	0
25-01 FICA	11,742	11,534	11,563	10,947	(587)
25-03 RETIREMENT CONTRIBUTIONS	18,405	19,954	17,500	18,783	(1,171)
25-04 LIFE/HEALTH INSURANCE	20,969	20,305	18,550	22,013	1,708
TOTAL PERSONAL SERVICES	\$209,979	\$209,189	\$199,763	\$202,534	(\$6,655)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	6,438	10,000	5,000	7,500	(2,500)
<i>Credit card charges, first aid supplies, trophies, awards</i>					0
30-01 CITY ADMINISTRATION	32,000	38,159	38,159	38,159	0
31-01 PROFESSIONAL SERVICES	110,772	110,000	110,000	120,000	10,000
<i>Instructors and officials for clinics, camps lessons and tournaments. See corresponding increase in revenue</i>					
31-04 OTHER CONTRACTUAL SVCS	2,735	3,000	3,000	3,000	0
<i>Pest control, alarm system monitoring and copier maintenance</i>					
41-00 COMMUNICATIONS	2,641	9,000	2,000	1,500	(7,500)
42-10 EQUIP. SERVICES - REPAIRS	3,451	1,000	500	1,000	0
43-02 WATER, SEWER, GARBAGE	7,288	5,500	6,000	1,500	(4,000)
<i>Decrease is due to change from potable water to reuse water for irrigation</i>					
45-22 SELF INS PROPERTY DAMAGE	10,974	7,830	7,830	8,950	1,120
46-00 REPAIR AND MAINTENANCE	3,860	8,000	5,000	7,500	(500)
49-02 TECHNOLOGY SERVICES	6,557	5,891	5,891	4,760	(1,131)
49-05 SPECIAL EVENTS	25,995	27,000	25,000	26,000	(1,000)
51-00 OFFICE SUPPLIES	556	1,000	1,000	1,000	0
51-06 RESALE SUPPLIES	22,248	23,000	20,000	20,000	(3,000)
59-00 DEPRECIATION/AMORTIZATION	45,678	0	0	0	0
59-01 AMORTIZATION	239	0	0	0	0
TOTAL OPERATING EXPENSES	\$281,432	\$249,380	\$229,380	\$240,869	(\$8,511)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	20,000	20,000	30,000	10,000
70-11 PRINCIPAL	0	50,000	50,000	55,000	5,000
70-12 INTEREST	8,328	15,658	15,658	13,558	(2,100)
TOTAL NON-OPERATING	\$8,328	\$85,658	\$85,658	\$98,558	\$12,900
TOTAL EXPENSES	\$499,739	\$544,227	\$514,801	\$541,961	(\$2,266)

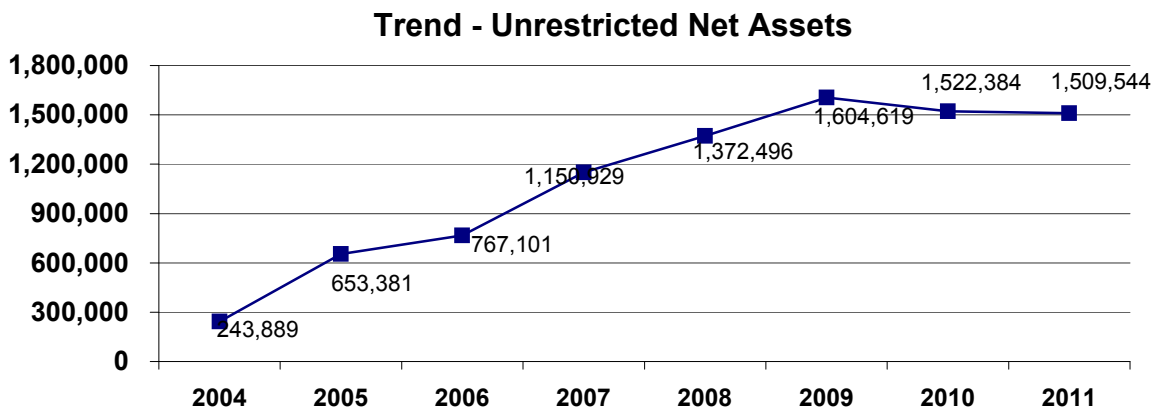
TENNIS FUND - 480 CAPITAL PROJECTS

CIP ID	Project Description	DEPT ADOPTED 2010-11	2011-12	2012-13	2013-14	2014-15
11G01	Tennis Court Light Pole Repairs	30,000	30,000	30,000	0	0
FUND TOTAL		\$30,000	\$30,000	\$30,000	\$0	\$0



**RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11**

Beginning Balance - Unrestricted Net Assets as of September 30, 2009		\$1,604,619
Projected Revenues FY 2009-10		2,610,055
Projected Expenditures FY 2009-10		2,692,290
Net Increase/(Decrease) in Net Unrestricted Assets		(82,235)
Expected Unrestricted Net Assets as of September 30, 2010		\$1,522,384
Add Fiscal Year 2010-11 Budgeted Revenues		
Charges for Services	\$2,904,190	
Interest Earnings	\$19,200	
		<u>2,923,390</u>
TOTAL AVAILABLE RESOURCES		\$4,445,774
Less Fiscal Year 2010-11 Budgeted Expenditures		
Premiums and Claims	2,601,550	
Claims Management Services	130,250	
Personal Services	122,574	
Operating Expenses	11,580	
Transfer - Administration	70,276	
		<u>2,936,230</u>
BUDGETED CASH FLOW		(12,840)
Projected Unrestricted Net Assets as of September 30, 2011		<u>\$1,509,544</u>



Note this does not include \$1.9 million reserved for future claims.

City of Naples, Florida

Fund Summary Page



DEPARTMENT: Human Resources
FUND: Risk Management Fund (Fund 500)

Mission:

To identify, analyze and manage the City's risk and exposure to loss related to the activities of the City, its departments and employees.

Department Description

The Risk Management Fund is an internal service type fund, part of the Human Resources Department, designed to coordinate the expenses related to the general liability of the City.

2010-11 Risk Management 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 2010	September 2011
Perform annual actuarial review of plan	October 2010	March 2011
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 2010	September 2011
Provide monthly training to educate staff on workplace safety	October 2010	September 2011
Increase communication of safety related issues/topics through e-mail and newsletter articles	October 2010	September 2011

2010-11 Significant Budgetary Issues

The budget for the Risk Management Fund is \$2,936,230, a \$218,954 increase over the FY 2009-10 budget.

The budget uses \$12,840 of unrestricted net assets, projected to be \$1,522,384 at the end of the current year. This fund has \$1.9 million 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). The budget amount will be charged to each fund during the course of the Fiscal Year.

Expenditures

Personal Services

Personal Services are budgeted at \$122,574, an increase of \$1,858 over the FY 09-10 adopted budget. There is one position in this fund.

Operating Expenses

Operating costs for the Risk Management Fund are \$2,813,656, a \$217,096 increase over the FY 2009-10 budget. There are two components of the operating costs of this fund.

The first component includes costs to support the staff member for the management of the risk program. In addition to the salary, these costs are training materials, telephones, and supplies. These costs make up only a minor portion of this budget.

The second component is approximately 99% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services.

The following list summarizes the major costs.

Professional Services

Brokerage Service Fee	\$65,000
Third Party Administrator	\$60,000
Actuarial Analyses	\$5,250

Brokerage service fees are paid to the City's insurance broker for assisting the City in securing insurance quotes for excess insurances and ancillary lines of insurance coverage. This is a fixed cost and includes services related to development of underwriting data, consulting, marketing, and customer service.

Insurances

Workers Comp – State Assessment	\$50,000
Workers Comp – Current Year Claims	\$682,510
General Liability	\$434,910
Auto and Collision	\$210,700
Property Damage	\$1,138,430

Property Damage insurance increased over last year by nearly \$200,000. This is partly due to a mandatory re-evaluation (or assessment) of the value of the City's property.

The budget for unemployment claims decreased slightly, as there are expected to be fewer claims.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Risk Management

There were no capital requests for this fund.

2010-11 Performance Measures and Benchmarking

Description	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Incident Reports Processed	471	307	237	225
Preventable Employee Injuries	3	27	21	21
Preventable Vehicle Accidents	30	27	33	30
Work Comp Medical only Claims	55	52	45	40
Work Comp Lost Time Claims	20	23	13	13
Average Cost per Claim Work Comp - Med Only	\$837	\$558	\$525	\$525
Average Cost per Claim Work Comp Lost Time	\$9,770	\$8,656	\$3,909	\$4,000



Risk Management Fund Historical Analysis

Revenue	Actual FY 07-08	Actual FY 08-09	Adopted FY 09-10	Projected FY 09-10	Adopted FY10-11
Charges to Other Funds	2,977,666	2,934,188	2,574,055	2,574,055	2,904,190
Interest Earned	113,557	70,410	36,000	36,000	19,200
Total Revenues	\$3,091,223	\$3,004,598	\$2,610,055	\$2,610,055	\$2,923,390
Expenditures					
Personal Services	\$ 217,721	\$ 124,175	120,716	120,730	122,574
Operating Expenses	2,652,993	2,649,246	2,596,560	2,571,560	2,813,656
Total Expenditures	\$2,870,714	\$2,773,421	\$2,717,276	\$2,692,290	\$2,936,230
Net Gain/Loss	\$220,509	\$231,177	(\$107,221)	(\$82,235)	(\$12,840)

**FISCAL YEAR 2010-11
REVENUE DETAIL
RISK MANAGEMENT**

	07-08 ACTUALS	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 PROJECTED BUDGET	10-11 ADOPTED BUDGET
Charges for Services:					
General Fund	1,490,101	1,400,572	1,147,804	1,147,804	1,377,850
Building Permits Fund	89,374	94,373	122,668	122,668	96,620
CRA Fund	0	29,942	53,771	53,771	68,460
Streets Fund	165,754	174,907	191,591	191,591	164,950
Water & Sewer Fund	643,620	657,914	647,781	647,781	829,460
Beach Fund	30,203	26,148	25,288	25,288	27,160
Solid Waste Fund	177,480	151,814	125,274	125,274	137,370
City Dock	173,088	165,987	66,455	66,455	84,180
Stormwater Fund	15,996	19,719	18,101	18,101	16,680
Tennis Fund	11,521	10,974	7,830	7,830	8,950
Technology Services Fund	127,713	159,708	144,424	144,424	68,730
Equipment Services Fund	41,341	42,130	23,068	23,068	23,780
Construction Management	11,475	0	0	0	0
Interest Earnings	113,557	70,410	36,000	36,000	19,200
Total	\$3,091,223	\$3,004,598	\$2,610,055	\$2,610,055	\$2,923,390

FUND: 500 RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	Risk Manager	\$92,301
1	1	1	Regular Salaries	\$92,301
			Overtime/Other Salaries	0
			Employer Payroll Expenses	30,273
			Total Personal Services	<u>\$122,574</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
RISK MANAGEMENT**

500.7171.519

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	96,331	92,301	92,301	92,301	0
10-40 OVERTIME/OTHER SALARIES	0	0	0	0	0
25-01 FICA	7,019	6,846	6,846	6,900	54
25-03 RETIREMENT CONTRIBUTIONS	12,208	13,273	13,273	14,187	914
25-04 LIFE/HEALTH INSURANCE	8,617	8,296	8,310	9,186	890
TOTAL PERSONAL SERVICES	\$124,175	\$120,716	\$120,730	\$122,574	\$1,858
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	68,775	70,276	70,276	70,276	0
31-04 OTHER CONTRACTUAL SVCS	121,747	123,000	123,000	130,250	7,250
					<i>Broker fee \$65,000, TPA fee \$60,000, actuary \$2,750, appraisals \$ 2,500</i>
31-07 MEDICAL SERVICES	984	5,000	5,000	5,000	0
40-00 TRAINING & TRAVEL COSTS	1,301	2,000	2,000	1,800	(200)
40-03 SAFETY	177	3,000	3,000	1,500	(1,500)
41-01 TELEPHONE	415	356	356	280	(76)
45-01 UNEMP. COMPENSATION (CITYWIDE)	110,003	105,000	85,000	85,000	(20,000)
45-10 WORKERS COMP STATE ASSESSMENTS	42,211	50,000	45,000	50,000	0
45-11 WORKERS COMP CURRENT YEAR	630,654	623,920	598,920	682,510	58,590
45-20 GEN. LIABILITY & BUS PKG	288,620	498,700	498,700	434,910	(63,790)
45-21 AUTO COLLISION	222,403	245,070	245,070	210,700	(34,370)
45-22 SELF INS. PROPERTY DAMAGE	1,312,057	865,738	890,738	1,138,430	272,692
45-23 REIMBURSEMENT & REFUNDS	(154,397)	0	0	0	0
47-00 PRINTING AND BINDING	101	0	0	0	0
51-00 OFFICE SUPPLIES	1,881	2,000	2,000	1,500	(500)
52-00 OPERATING SUPPLIES	529	1,500	1,500	500	(1,000)
52-09 OTHER CLOTHING	0	0	0	0	0
54-01 MEMBERSHIPS	840	1,000	1,000	1,000	0
59-00 DEPRECIATION/AMORTIZATION	945	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,649,246	\$2,596,560	\$2,571,560	\$2,813,656	\$217,096
TOTAL EXPENSES	\$2,773,421	\$2,717,276	\$2,692,290	\$2,936,230	\$218,954



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2010-11**

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	\$1,076,862
Projected Revenues FY 2009-10	5,436,196
Projected Expenditures FY 2009-10	5,965,613
Net Increase/(Decrease) in Net Unrestricted Assets	(529,417)

Expected Unrestricted Net Assets as of September 30, 2010 **\$547,445**

Add Fiscal Year 2010-11 Budgeted Revenues

Health Insurance Coverage:	
City Paid	3,998,142
Employee Paid	667,500
Dental Coverage:	
City Paid	121,768
Employee Paid	149,376
Retiree & COBRA Coverage	278,765
Flexible Spending	150,000
Life Insurance	
City Paid	186,446
Employee Paid	89,805
Vision Insurance (Employee paid)	27,604
Long Term Disability	98,248
Interest Earnings	11,900
	<u>5,779,554</u>

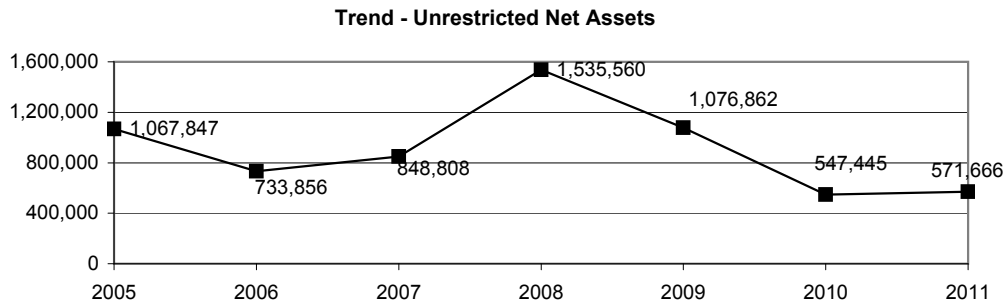
TOTAL AVAILABLE RESOURCES: **\$6,326,999**

Less Fiscal Year 2010-11 Budgeted Expenditures

Transfer-Administration	88,543
Other Contractual Services	318,650
Dental Premium	267,680
Stop Loss	596,240
Long Term Disability	98,250
Healthcare Reimbursement	250,000
Life Insurance	290,360
Vision Insurance	27,610
Health Paid Claims	3,000,000
Prescription Claims	650,000
Flexible Spending	150,000
Fitness Reimbursement	18,000
	<u>5,755,333</u>

BUDGETED CASH FLOW **24,221**

Projected Unrestricted Net Assets as of September 30, 2011 **\$571,666**



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.

2010-11 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 2010	September 2011
Prepare annual GASB 43 and 45 valuation	October 2010	November 2010
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 2010	September 2011
Provide monthly communications regarding in-network services and providers	October 2010	September 2011
Develop and implement wellness and fitness initiatives and incentives	October 2010	September 2011

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

2010-11 Significant Budgetary Issues

An undesignated fund balance in the Employee Benefits fund should be between \$750,000 and \$1,500,000. For Fiscal Year 2009-10, the lower premium, high deductible plan, called the Consumer Driven Health Plan, or CDHP was well-received. However, because the City and the employee both contribute less money to the Consumer Driven Health Plan, less revenue was received than was budgeted into the Employee Benefit fund. In addition, higher health claims on the Point of Service plan caused this fund to nearly fall below the desired minimum fund balance, requiring a year-end adjustment to transfer those budgeted revenues into the fund. There appears to be an imbalance of rates to expenditures, and with more employees moving to the CDHP, rates and/or benefits will need to be reviewed.

Revenues

The budgeted revenues to this fund total \$5,779,554. There are two primary sources of revenues to the Employee Benefits Fund.

- City (Employer) contributions to employee benefits, and
- Employee (or former employee) contributions toward benefits

Employer (City) Contributions are budgeted from the Personal Services section of each department. The contributions are as follows:

Health	\$3,998,142
Life	\$186,446
Disability	\$98,248
Dental	<u>\$121,768</u>
Total City Contributions	\$4,404,604

Employee (or former employee) contributions are deducted from an employee's pay or are billed.

Health	\$667,500
Health/Retiree/Cobra	\$278,765
Life	\$89,805
Flex Benefits	\$150,000
Vision	\$27,604
Dental	<u>\$149,376</u>
Total Employee Contributions	\$1,363,050

In addition to premiums, there is \$11,900 budgeted in interest earnings.

This fund needs to recover its fund balance by approximately \$200,000, to ensure that it remains adequate to cover claim obligations. Although the proposed fund balance keeps the fund solvent, staff intends to regain the balance back to a recommended \$750,000 over the next several years through plan design changes or other options which are currently under evaluation.

Historically, COBRA and retirees' premium rate changes are made effective October 1, which is consistent with the actual insurance plan year. Prior to their rate change, the City performs an actuarial analysis of their actual costs to ensure legal compliance.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

This budget assumes that both the employee and employer contributions to the health benefit fund will increase by 15% for FY 10-11. This increase will help ensure the continued solvency of the fund. Health insurance is a mandatory subject of bargaining. There are additional options available that could reduce the City's portion of any increased contributions. These options will be discussed with City Council during a future Workshop session.

Contributions to the plan, or premiums, include the following twenty four groups, excluding the COBRA or Retiree groups. The plans of either Point of Service (original plan) or CDHP have different contribution rates by the City and by the employee. The chart below shows the 2009-10 monthly rates, although payments are typically made biweekly. Note that the AFSCME union negotiated to pay higher rates for health insurance, in lieu of a pay reduction.

	2009-10	
	POS	CDHP
City Paid Employee	570.85	336.40
City Paid Employee +1	921.25	543.16
City Employee + Family	1,232.72	726.46
City/AFSCME Employee	540.80	318.70
City/AFSCME Employee +1	867.06	511.21
City/AFSCME Family	1,160.21	683.73
Employee Paid Employee	30.04	17.71
Employee Paid Employee +1	162.57	95.85
Employee Paid Family	217.54	128.20
Employee /AFSCME Employee	60.06	35.41
Employee /AFSCME Employee +1	216.76	127.80
Employee /AFSCME Family	290.05	170.93

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Budgeted expenditures are \$5,755,333, \$400,188 below FY 2009-10. Even though expenditures are lower, revenues decreased due to an increased number of employees enrolling in the CDHP, which is a lower premium health plan.

Current contracts for the following services and lines of insurance coverage are in place:

- ✓ Third Party Administrator for Self Insured Health Claims
- ✓ Health Insurance Stop Loss Coverage
- ✓ Prescription Insurance for Self Insured Health Plan
- ✓ Dental Insurance
- ✓ Vision Insurance
- ✓ Basic Life
- ✓ Supplemental Life Insurance
- ✓ Long Term Disability Insurance
- ✓ Accidental Death & Disability (AD&D) Insurance

Health Claims expenses, the largest expense in this fund are budgeted at \$3.0 million. Prescription Claims are budgeted at \$650,000. Costs are determined through annual actuarial studies.

Fund Summary Page (continued)

DEPARTMENT Human Resources
FUND: Employee Benefits (Fund 510)

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resource Department.

Other expenditures of the fund are the City Administration cost of \$88,543, the Employee Funded Flex Benefit (\$150,000), and the Health/Fitness Reimbursement (\$18,000).

2010-11 Performance Measures and Benchmarking

Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Fitness/Wellness Program Participation	45	47	55	65	70
Prescription Utilization/Retail	7,572	8,848	8,814	8,610	8,500
Prescription Utilization/Mail Order	1,261	1,218	1,556	1,268	1,300
EAP (Employee Assistance Plan) utilization	28	44	54	25	25
Employee Visits w/Third Party Administrator Representative	24	12	28	34	36



Employee Benefits Fund Historical Analysis

Revenue	Actual FY 07-08	Actual FY 08-09	Adopted FY 09-10	Projected FY 09-10	Approved FY 10-11
City Share Health Insurance	5,027,575	4,291,464	4,154,541	3,700,000	3,998,142
City Share Life Insurance	193,674	196,069	231,042	202,000	186,446
City Share Long Term Disability	112,490	112,956	111,936	124,000	98,248
City Share Dental	150,197	168,297	141,196	126,200	121,768
Employee Share Health Ins.	717,646	627,142	621,642	580,500	667,500
Employee Flexible Spending	72,988	99,674	100,000	160,000	150,000
Health (Retiree or COBRA)	318,522	200,195	267,555	220,200	278,765
Dependent Care	6,500	5,577	0	500	0
Employee Share Life Insurance	116,681	118,504	77,358	113,000	89,805
Employee Paid Vision	33,061	39,513	39,064	41,000	27,604
Employee Share Dental	159,011	144,169	167,571	156,206	149,376
Interest Earnings/Other	77,778	48,336	18,400	12,590	11,900
Revenues	\$6,986,123	\$6,051,896	\$5,930,305	\$5,436,196	\$5,779,554
Expenditures					
Operating Expenses	6,299,372	6,510,596	6,155,521	5,965,613	5,755,333
Total Expenditures	\$6,299,372	\$6,510,596	\$6,155,521	\$5,965,613	\$5,755,333
Net Gain/Loss	\$686,751	(\$458,700)	(\$225,216)	(\$529,417)	\$24,221

**FISCAL YEAR 2010-11
REVENUE
EMPLOYEE BENEFITS FUND**

	2007-08 ACTUALS	2008-09 ACTUALS	2009-10 ADOPTED BUDGET	2009-10 PROJECTED BUDGET	2010-11 ADOPTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	5,027,575	4,291,464	4,154,541	3,700,000	3,998,142
Life Insurance	193,674	196,069	231,042	202,000	186,446
Long-Term Disability	112,490	112,956	111,936	124,000	98,248
Dental	150,197	168,297	141,196	126,200	121,768
Total City Funded Portion	\$5,483,936	\$4,768,786	\$4,638,715	\$4,152,200	\$4,404,604
EMPLOYEE- FUNDED BENEFITS (CURRENT & PRIOR)					
Health Insurance (Employee Portion)	717,646	627,142	621,642	580,500	667,500
Employee Flexible Spending	72,988	99,674	100,000	160,000	150,000
Health (Retiree or COBRA)	318,522	200,195	267,555	220,200	278,765
Dependent Care	6,500	5,577	0	500	0
Life Insurance	116,681	118,504	77,358	113,000	89,805
Vision Insurance	33,061	39,513	39,064	41,000	27,604
Dental	159,011	144,169	167,571	156,206	149,376
Total Employee Funded Portion	\$1,424,409	\$1,234,774	\$1,273,190	\$1,271,406	\$1,363,050
OTHER					
Interest Earnings/Other	77,778	48,336	18,400	12,590	11,900
Total Other	\$77,778	\$48,336	\$18,400	\$12,590	\$11,900
Total All Sources	\$6,986,123	\$6,051,896	\$5,930,305	\$5,436,196	\$5,779,554

**FISCAL YEAR 2010-11
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

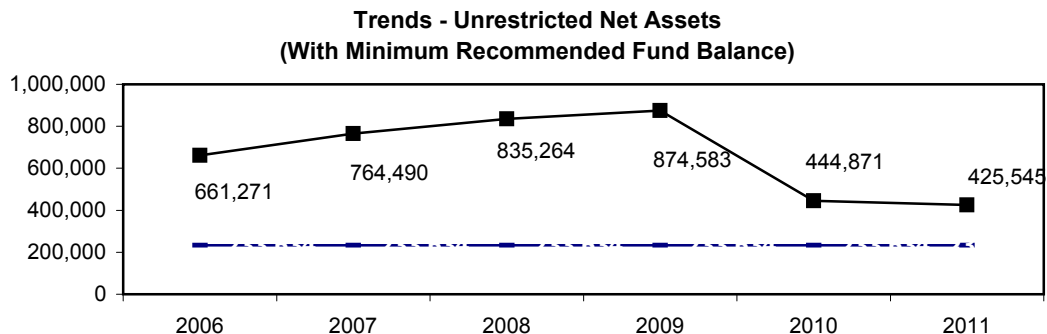
510.7173.519

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	37,275	88,543	88,543	88,543	0
31-04 OTHER CONTRACTUAL SERVICES	424,260	436,590	331,580	318,650	(117,940)
<i>Broker fee (\$75,000) TPA fee (\$222,297), EAP fee (\$10,000), other admin fees (\$11,354)</i>					0
31-08 DENTAL INSURANCE	314,862	308,767	270,120	267,680	(41,087)
31-13 STOP LOSS PREMIUM	455,129	449,790	545,180	596,240	146,450
31-14 LONG TERM DISABILITY	95,255	111,936	102,770	98,250	(13,686)
31-15 LIFE INSURANCE	317,232	308,400	298,880	290,360	(18,040)
31-16 VISION INSURANCE	39,122	39,064	39,870	27,610	(11,454)
45-02 HEALTH PAID CLAIMS	3,974,175	3,409,897	3,222,360	3,000,000	(409,897)
45-03 SCRIPT CARD EXPENSES	941,088	716,054	669,510	650,000	(66,054)
45-05 HEALTHCARE REIMBURSEMENT	(9,792)	174,000	230,000	250,000	76,000
45-06 EMPLOYEE FLEX	109,320	100,000	150,000	150,000	50,000
45-09 HEALTH REIMBURSE/FITNESS	13,024	12,480	16,800	18,000	5,520
45-23 REIMBURSEMENTS & REFUNDS	(200,354)	0	0	0	0
TOTAL OPERATING EXPENSES	\$6,510,596	\$6,155,521	\$5,965,613	\$5,755,333	(\$400,188)
TOTAL EXPENSES	\$6,510,596	\$6,155,521	\$5,965,613	\$5,755,333	(\$400,188)



**TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2010-11**

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	874,583
Projected Revenues FY 2009-10	\$1,789,339
Projected Expenditures FY 2009-10	2,219,051
Net Increase/(Decrease) in Net Unrestricted Assets	(\$429,712)
Expected Unrestricted Net Assets as of September 30, 2010	\$444,871
Add Fiscal Year 2010-11 Budgeted Revenues	
Charges for Services:	
General Fund	1,140,920
Building Permits Fund	206,150
CRA Fund	19,010
Water & Sewer Fund	342,270
Solid Waste Fund	57,050
Streets Fund	38,030
Beach Parking	28,520
Tennis Fund	4,760
Dock Fund	4,760
Storm Water	19,010
Equipment Services	19,010
Transfer from Public Service Fund	44,840
Interest Earnings	5,850
	<u>1,930,180</u>
TOTAL AVAILABLE RESOURCES	\$2,375,051
Less Fiscal Year 2010-11 Budgeted Expenditures	
Personal Services	\$1,010,009
Operating Expenses	395,335
Transfer - City Administration	109,245
Transfer - Self Insurance	68,730
Transfer - Building Rental	113,547
Capital Expenditures	252,640
	<u>\$1,949,506</u>
BUDGETED CASH FLOW	(\$19,326)
Projected Unrestricted Net Assets as of September 30, 2011	<u>\$425,545</u>



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:

Application Services 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

Application Services

	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.		

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

	Estimated Start	Estimated Completion
Provide classroom and online resources for on-going training for City staff.	October 2010	September 2011
Implement the expansion of the Uninterruptible Power Supply for the City's server room.	October 2010	November 2010
Develop and implement browser based data analysis applications to enhance staff's ability to operate the City more efficiently.	October 2010	September 2011
Develop and implement additional web applications to deliver real time information related to all aspects of the City's enterprise database solutions	October 2010	September 2011
Determine the viability of in House lock box processing of utility bills and other payment processing.	December 2010	March 2010
Develop the work flow and implement the processing of electronic payments.	January 2011	May 2011

Network Services

	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.		
Expand website notification system to make more information available to the public by automated emails.	October 2010	February 2011
Upgrade and replace network attached equipment for better performance and reliability, including servers, workstations, printers and networking equipment.	October 2010	September 2011
Increase network access, redundancy, security, efficiency and speed to allow for increased network traffic from sources such as the phone system, video cameras and recording devices	October 2010	September 2011
Consolidate data and application systems to reduce power consumption and increase operational efficiency.	October 2010	September 2011
Provide and attend training for staff to better meet industry standard "best practices" for network and data resource management.	October 2010	September 2011

Fund Summary Page

DEPARTMENT Technology Services
 FUND: Technology Fund (Fund 520)

Geographic Information Systems (GIS)

	Estimated Start	Estimated Completion
As part of Vision Goal # 3 (Maintain an extraordinary quality of life for residents), improve Access to Spatial Information through Map Production and Application Development		
Maintain and add individual datasets and interactive maps to the GIS Portal (Internal and External).	October 2010	September 2011
Revise all existing interactive maps accessed via the GIS Portal as Flex based Rich Interactive Maps.	December 2010	September 2011
Develop a Real Time data exchange between SungardPS and GIS.	February 2011	July 2011
Create a rich internet application to allow PESD to view crime incidents and query incidents.	January 2011	March 2011
Coordinate with Collier County Property Appraiser and FDOT to acquire and georeference historic aerial imagery.	October 2010	September 2011
Introduce the Common Operating Picture concept within a Rich Interactive Mapping Application to enhance operational awareness for management staff.	June 2011	September 2011
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		
Coordinate with City Clerk's Office and contracted engineering firm to convert geographical regions of the City Plats and Easements into GIS datasets.	October 2010	January 2011
Coordinate with Utilities Department to generate metadata for all features within the Utilities database.	October 2010	July 2011
Coordinate with Utilities Department to create a new set of As-Built Standards that all new construction will provide to ensure data compatibility with the GIS system.	October 2010	May 2011
Coordinate with Parks and Parkways to develop an asset management process to replace TreeKeeper	January 2011	March 2011
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		
Apply for applicable GIS-technology grants to acquire necessary hardware/software, project funding.	October 2010	September 2011
Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships.	October 2010	September 2011
Attend training with ESRI via remote connection for implementing FLEX based Rich Internet Applications.	October 2010	December 2010

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

2010-11 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,949,406, a \$58,747 decrease from the adopted FY 2009-10 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 FY 2010-11, this fund will use \$19,326 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 2010, unrestricted net assets are estimated to be \$444,871. After this use of fund balance in FY 10-11, the unrestricted net assets are expected to be \$425,545, or 22% of the operating budget.

Expenditures

Application Services

The Applications Services Division's budget is \$333,097, a 12% decrease under the adopted budget of FY 2009-10. There are two employees in the Applications Services Division.

The major expenditures in this division are the Software Maintenance Agreements, budgeted at \$106,390. This includes \$90,820 in HTE support Agreements, slightly lower than FY 09-10 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, \$6,350 for the Disaster Recovery software program and \$5,000 for land data.

Network Services

The Network Services budget is \$1,448,987 or \$20,425 less than the adopted FY 2009-10 budget. There are seven positions in this Division, the same as in FY 09-10. Personal Services cost a total of \$714,254.

Operating expenses total \$482,093, a decrease of \$89,844. The largest area of decrease is the Self Insurance charge which is \$75,694 less than FY 09-10. Other major 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 \$143,648 (including the public safety software Visionair at \$78,726). The TV-Video Production line-item (\$19,240) includes tapes, maintenance of the streaming video software, royalty free music, parts and equipment repair.

Capital projects in the Network Division total \$252,640 and are listed later in this section, with additional details available in the Capital Improvement Program.

Fund Summary Page

DEPARTMENT Technology Services
FUND: Technology Fund (Fund 520)

Geographic Information Systems (GIS)

The GIS budget is \$167,422, a \$6,377 increase over the adopted FY 2009-10 budget. There is one position in this Division. For the FY 2010-11 budget, the personal services cost of \$103,781 represents an increase of \$1,997. Other operating costs total \$63,641, with major costs of \$25,945 for software maintenance and \$3,500 for operating supplies related to the mapping system.

2010-11 Performance Measures

Performance Measures	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010
Software Applications/Programs Maintained	155/18,328	163/19,500	165/19,625	229/19,031	234/19,963
Active Devices-(Computers Servers Printers Etc)	566	580	591	550	540
User Accounts	470	490	475	463	435
Hours of Network Maintenance	8,736	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736	8,736
Training Classes	49	63	58	53	50
%of Network Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	86.0%	92.0%	94.0%	98.0%	95.17%
% of Community TV Availability	95.5%	95.5%	95.5%	95.5%	95.5%
Average Help Desk Calls per active device	8.07	10.60	10.51	11.65	11.23
Average Help Desk Calls per User Account	9.72	12.25	13.08	13.84	13.94

FUND: 520 TECHNOLOGY SERVICES

TECHNOLOGY SERVICES

FISCAL YEAR 2010-11

<i>2009 Approved</i>	<i>2010 Adopted</i>	<i>2011 Adopted</i>	JOB TITLE	FY 2011 ADOPTED
APPLICATION SERVICES				
1	1	1	Applications Services Manager	\$88,201
1	1	1	Programmer Analyst	61,287
<hr/> 2	<hr/> 2	<hr/> 2		<hr/> \$149,488
NETWORK SERVICES				
1	1	1	Technology Services Director	112,292
3	3	3	Sr. Network Specialist	229,562
2	2	2	Network Specialist	113,431
1	1	1	Video Programming & Product.	58,356
<hr/> 7	<hr/> 7	<hr/> 7		<hr/> \$513,641
GEOGRAPHIC INFORMATION SYSTEMS				
1	1	1	GIS Manager	75,196
<hr/> 1	<hr/> 1	<hr/> 1		<hr/> \$75,196
 10	 10	 10	Regular Salaries	\$738,325
			Other Salaries & Wages	10,140
			Overtime	6,750
			Employer Payroll Expenses	254,794
			Total Personal Services	<u>\$1,010,009</u>

**FISCAL YEAR 2010-11
BUDGET DETAIL
TECHNOLOGY SERVICES
DEPARTMENT SUMMARY**

FUND 520

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>PERSONAL SERVICES</i>					
10-20 REGULAR SALARIES & WAGES	758,621	724,015	704,789	738,325	14,310
10-30 OTHER SALARIES	9,994	10,140	10,140	10,140	0
10-40 OVERTIME	3,200	6,000	5,500	6,750	750
25-01 FICA	57,424	55,136	55,052	56,264	1,128
25-03 RETIREMENT CONTRIBUTIONS	99,299	113,175	90,221	98,152	(15,023)
25-04 LIFE/HEALTH INSURANCE	85,036	83,405	80,350	93,178	9,773
25-07 EMPLOYEE ALLOWANCES	7,200	7,200	7,200	7,200	0
TOTAL PERSONAL SERVICES	\$1,020,774	\$999,071	\$953,252	\$1,010,009	\$10,938
<i>OPERATING EXPENSES</i>					
30-00 OPERATING EXPENDITURES	5,684	5,600	3,900	3,800	(1,800)
30-01 CITY ADMINISTRATION	94,238	109,245	109,245	109,245	0
30-31 TV VIDEO PRODUCTION	14,693	20,000	20,000	19,240	(760)
30-91 LOSS ON DISPOSAL FIXED ASSETS	6,667	0	0	0	0
31-01 PROFESSIONAL SERVICES	19,967	24,745	24,745	31,345	6,600
40-00 TRAINING & TRAVEL COSTS	9,411	16,175	15,300	16,225	50
41-00 COMMUNICATIONS	2,136	2,655	2,650	3,600	945
41-01 TELEPHONE	1,388	2,371	1,080	780	(1,591)
41-02 FAX & MODEMS	15,238	20,592	17,980	20,528	(64)
42-10 EQUIP. SERVICES - REPAIRS	0	900	900	900	0
42-11 EQUIP. SERVICES - FUEL	112	162	162	190	28
44-01 BUILDING RENTAL	113,933	113,647	113,647	113,547	(100)
45-22 SELF INS. PROPERTY DAMAGE	159,708	144,424	144,424	68,730	(75,694)
46-00 REPAIR & MAINTENANCE	159,953	154,324	154,324	106,390	(47,934)
46-16 HARDWARE MAINTENANCE	10,063	18,800	18,800	14,679	(4,121)
46-17 SOFTWARE MAINTENANCE	161,755	178,982	178,982	171,583	(7,399)
47-00 PRINTING AND BINDING	0	200	200	0	(200)
51-00 OFFICE SUPPLIES	0	100	100	175	75
52-00 OPERATING SUPPLIES	3,182	5,500	4,500	5,250	(250)
54-00 BOOKS, PUBS, SUBS, MEMBS	243	410	410	400	(10)
54-01 MEMBERSHIPS	55	350	350	250	(100)
59-00 DEPRECIATION	211,637	0	0	0	0
TOTAL OPERATING EXPENSES	\$990,063	\$819,182	\$811,699	\$686,857	(\$132,325)
<i>NON-OPERATING EXPENSES</i>					
60-40 MACHINERY & EQUIPMENT	0	190,000	454,100	252,640	62,640
TOTAL NON-OPERATING EXPENSES	\$0	\$190,000	\$454,100	\$252,640	\$62,640
TOTAL EXPENSES	\$2,010,837	\$2,008,253	\$2,219,051	\$1,949,506	(\$58,747)

**FISCAL YEAR 2010-11
BUDGET DETAIL
TECHNOLOGY SERVICES
APPLICATION SERVICES**

520.8002.590	ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ADOPTED BUDGET	09-10 PROJECTED BUDGET	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	150,030	142,989	142,989	149,488	6,499
10-40	OVERTIME	797	0	500	750	750
25-01	FICA	11,409	10,821	10,821	11,386	565
25-03	RETIREMENT CONTRIBUTIONS	19,871	21,734	13,775	14,500	(7,234)
25-04	LIFE/HEALTH INSURANCE	14,452	13,788	14,384	15,370	1,582
25-07	EMPLOYEE ALLOWANCES	480	480	480	480	0
	TOTAL PERSONAL SERVICES	\$197,039	\$189,812	\$182,949	\$191,974	\$2,162
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES <i>Code Red (\$9,995), IBM Disaster Recovery (\$6,350). Collier Co. Land Data (\$5,000)</i>	16,967	16,345	16,345	21,345	5,000
40-00	TRAINING & TRAVEL COSTS <i>HUG, HTE and HTE unlimited web training for all</i>	6,298	12,525	11,650	8,000	(4,525)
41-00	COMMUNICATIONS	899	960	700	720	(240)
41-02	FAX & MODEMS	791	480	480	678	198
46-00	REPAIR & MAINTENANCE <i>Maintenance contracts for HTE/Sungard Executime, Badger - Decrease due to Building apps moved to F110 and elimination of several minor HTE maintenance agreements</i>	159,953	154,324	154,324	106,390	(47,934)
46-17	SOFTWARE MAINTENANCE	1,990	1,100	1,100	1,990	890
52-00	OPERATING SUPPLIES	575	2,000	1,000	1,750	(250)
54-01	MEMBERSHIPS <i>SUGA Membership</i>	0	250	250	250	0
59-00	DEPRECIATION	65,527	0	0	0	0
	TOTAL OPERATING EXPENSES	\$253,000	\$187,984	\$185,849	\$141,123	(\$46,861)
	TOTAL EXPENSES	\$450,039	\$377,796	\$368,798	\$333,097	(\$44,699)

**FISCAL YEAR 2010-11
BUDGET DETAIL
TECHNOLOGY SERVICES
NETWORK SERVICES**

520.8003.590

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	531,420	505,830	490,400	513,641	7,811
10-30 OTHER SALARIES & WAGES	9,994	10,140	10,140	10,140	0
10-40 OVERTIME	2,403	6,000	5,000	6,000	0
25-01 FICA	40,270	38,769	38,769	39,309	540
25-03 RETIREMENT CONTRIBUTIONS	74,475	80,628	66,185	72,094	(8,534)
25-04 LIFE/HEALTH INSURANCE	62,465	59,388	56,266	66,350	6,962
25-07 EMPLOYEE ALLOWANCES	6,720	6,720	6,720	6,720	0
TOTAL PERSONAL SERVICES	\$727,747	\$707,475	\$673,480	\$714,254	\$6,779
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,348	5,200	3,500	3,500	(1,700)
30-01 CITY ADMINISTRATION	94,238	109,245	109,245	109,245	0
30-31 TV VIDEO PRODUCTION	14,693	20,000	20,000	19,240	(760)
					<i>Music for TV (\$1,300), streaming video services (\$12,000), parts and repairs (\$4,000), consulting (\$2,700)</i>
30-91 LOSS ON DISPOSAL FIXED ASSETS	6,667	0	0	0	0
31-01 PROFESSIONAL SERVICES	3,000	8,400	8,400	10,000	1,600
					<i>Network wiring additions (\$500), Manufacturer Extended Support (\$3,000), wiring (\$1,500), Selpan (\$5,000)</i>
40-00 TRAINING & TRAVEL COSTS	1,884	2,050	2,050	2,050	0
41-00 COMMUNICATIONS	1,237	1,695	1,950	2,880	1,185
					<i>Based on 17 lines on the City's phone system</i>
41-01 TELEPHONE	719	1,507	600	600	(907)
					<i>Line moves and specialty services</i>
41-02 FAX & MODEMS	14,447	20,112	17,500	19,850	(262)
					<i>Specialty Internet Services such as bandwidth maintenance</i>
42-10 EQUIP. SERVICES - REPAIRS	0	900	900	900	0
42-11 EQUIP. SERVICES - FUEL	112	162	162	190	28
44-01 BUILDING RENTAL	87,881	87,660	87,660	87,660	0
					<i>Amount paid to the Building Division for rental of the office space on Riverside Circle</i>
45-22 SELF INS. PROPERTY DAMAGE	159,708	144,424	144,424	68,730	(75,694)
46-16 HARDWARE MAINTENANCE	10,063	17,600	17,600	13,600	(4,000)
					<i>Battery replacements, WWW parts, monitor replacements, printer parts and UPS replacements</i>
46-17 SOFTWARE MAINTENANCE	134,765	152,882	152,882	143,648	(9,234)
					<i>Including spam filter, AutoCAD, Timbuktu, Microsoft, Script Logic, GFI Mail Security and Visionair</i>
54-01 MEMBERSHIPS	55	100	100	0	(100)
59-00 DEPRECIATION	134,581	0	0	0	0
TOTAL OPERATING EXPENSES	\$667,398	\$571,937	\$566,973	\$482,093	(\$89,844)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	190,000	454,100	252,640	62,640
					<i>See CIP Summary Page</i>
TOTAL NON-OPERATING EXPENSES	\$0	\$190,000	\$454,100	\$252,640	\$62,640
TOTAL EXPENSES	\$1,395,145	\$1,469,412	\$1,694,553	\$1,448,987	(\$20,425)

**FISCAL YEAR 2010-11
BUDGET DETAIL
TECHNOLOGY SERVICES
GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

520.8004.590 ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	77,171	75,196	71,400	75,196	0
25-01 FICA	5,745	5,546	5,462	5,569	23
25-03 RETIREMENT CONTRIBUTIONS	4,953	10,813	10,261	11,558	745
25-04 LIFE/HEALTH INSURANCE	8,119	10,229	9,700	11,458	1,229
TOTAL PERSONAL SERVICES	\$95,988	\$101,784	\$96,823	\$103,781	\$1,997
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,336	400	400	300	(100)
40-00 TRAINING & TRAVEL COSTS	1,229	1,600	1,600	6,175	4,575
	<i>Serug Conference (\$1,200), Flex Dev Training (\$4,600), Lynda.com (\$375)</i>				
41-01 TELEPHONE	669	864	480	180	(684)
44-01 BUILDING RENTAL	26,052	25,987	25,987	25,887	(100)
	<i>Payment to Building Permits fund for share of building used.</i>				
46-16 HARDWARE MAINTENANCE	0	1,200	1,200	1,079	(121)
	<i>Plotter & Printer Maintenance</i>				
46-17 SOFTWARE MAINTENANCE	25,000	25,000	25,000	25,945	945
	<i>ESRI Enterprise license agreement</i>				
47-00 PRINTING AND BINDING	0	200	200	0	(200)
51-00 OFFICE SUPPLIES	0	100	100	175	75
52-00 OPERATING SUPPLIES	2,607	3,500	3,500	3,500	0
54-00 BOOKS, DUES AND MEMBERSHIPS	243	410	410	400	(10)
	<i>URISA, GITA, and miscellaneous research material/books</i>				
59-00 DEPRECIATION	11,529	0	0	0	0
TOTAL OPERATING EXPENSES	\$69,665	\$59,261	\$58,877	\$63,641	\$4,380
TOTAL EXPENSES	\$165,653	\$161,045	\$155,700	\$167,422	\$6,377

CIP PROJECTS
FUND 520 - TECHNOLOGY SERVICES FUND

CIP ID	PROJECT DESCRIPTION	ADOPTED				
		2010-11	2011-12	2012-13	2013-14	2014-15
11T01	PC Replacement Program	120,000	100,000	100,000	100,000	100,000
11T02	Server Replacement Program	45,000	45,000	45,000	45,000	45,000
11T04	Printer Replacement Program	10,000	10,000	10,000	10,000	10,000
11T06	Network Infrastructure Program	25,000	25,000	25,000	25,000	25,000
11T07	Computer Center UPS Upgrade	7,800	0	0	0	0
11T08	<i>*Police & Fire Notebook Replacements</i>	<i>28,350</i>	<i>0</i>	<i>75,600</i>	<i>53,550</i>	<i>0</i>
11T09	<i>*TV Studio Improvements</i>	<i>16,490</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	Enterprise Vault	0	50,200	0	0	0
	IBM iSeries Replacement	0	0	115,000	0	0
FUND TOTAL		\$252,640	\$230,200	\$370,600	\$233,550	\$180,000
	*Amount to be funded from the CIP Fund	44,840	0	75,600	53,550	0
	Net from Fund 520	207,800	230,200	295,000	180,000	180,000

**FISCAL YEAR 2010-11
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

	BUDGET FY 07-08	BUDGET FY 08-09	BUDGET FY 09-10	ADOPTED FY 10-11	Increase/ (Decrease)
General Fund	1,027,391	1,182,380	1,071,083	1,140,920	69,837
Building Permits Fund	276,605	250,373	209,932	206,150	(3,782)
CRA Fund	0	0	0	19,010	19,010
Water & Sewer Fund	426,979	394,172	328,644	342,270	13,626
Solid Waste Fund	80,950	63,197	55,339	57,050	1,711
Streets Fund	20,640	29,184	31,240	38,030	6,790
Beach Parking	26,610	31,653	28,562	28,520	(42)
Tennis Fund	7,520	6,557	5,891	4,760	(1,131)
Dock Fund	17,150	11,893	8,926	4,760	(4,166)
Storm Water	20,940	29,184	25,885	19,010	(6,875)
Equipment Services	18,680	22,221	19,637	19,010	(627)
Construction Management	21,810	0	0	0	0
Total	\$1,945,275	\$2,020,814	\$1,785,139	\$1,879,490	\$94,351

Interest Earnings
Transfers In

4,200	5,850
0	44,840
\$1,789,339	\$1,930,180

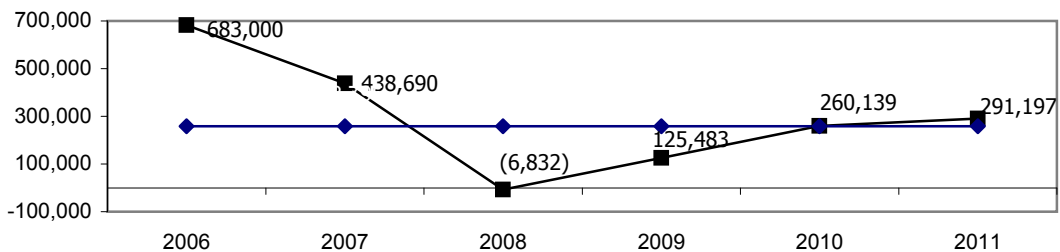
The customers of the Technology Services Department are the various departments of the City. Fees are based on prior years use of services such as work orders, mainframe use and number of PCs using an allocation formula. Actual charges to departments are the same as budgeted. The billing allocation formula is retained in the Finance Department.



**EQUIPMENT SERVICES
FINANCIAL SUMMARY
Fiscal Year 2010-11**

Beginning Balance - Unrestricted Net Assets as of September 30, 2009	\$125,483
Projected Revenues FY 2009-10	2,380,576
Projected Expenditures FY 2009-10	2,245,920
Net Increase/(Decrease) in Net Unrestricted Assets	134,656
Expected Unrestricted Net Assets as of September 30, 2010	\$260,139
Add Fiscal Year 2010-11 Budgeted Revenues	
Charges for Services:	
General Fund	997,963
Building Permits	33,040
Streets Fund	27,590
Water & Sewer Fund	449,925
Beach Fund	35,313
Solid Waste Fund	672,105
Dock Fund	6,530
Storm Water	55,180
Tennis Fund	1,000
Technology Services	1,090
Equipment Services	13,530
Collier County - EMS Fuel	108,757
Interest/Auction	6,000
	<u>2,408,023</u>
TOTAL AVAILABLE RESOURCES	\$2,668,162
Less Fiscal Year 2010-11 Budgeted Expenditures	
Personal Services	\$630,022
Operations & Maintenance	1,579,167
Transfer - Self Insurance	23,780
Administrative Fee - General Fund	119,486
Transfer - Technology Services	19,010
Capital Expenditures	5,500
	<u>2,376,965</u>
BUDGETED CASH FLOW	31,058
Projected Unrestricted Net Assets as of September 30, 2011	<u>\$291,197</u>

**Trend - Unrestricted Net Assets
(with Minimum Recommend Fund Balance)**



City of Naples, Florida

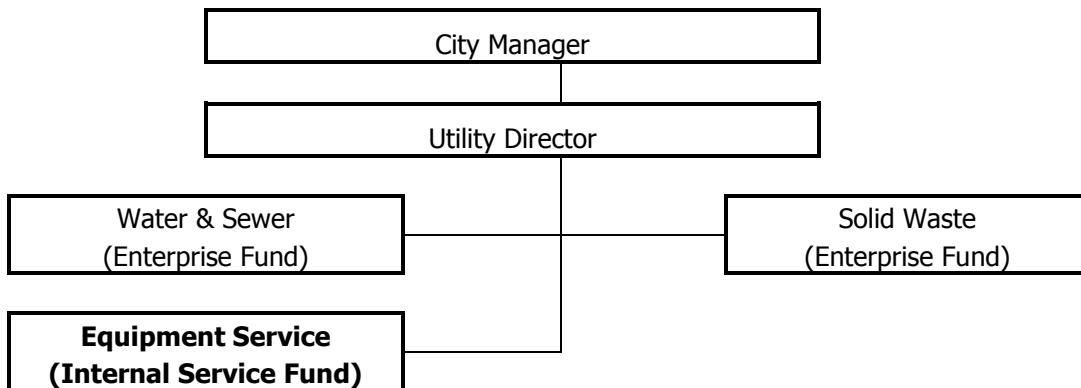
Fund Summary Page



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.

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:		
Review benchmarks for "vehicle to mechanic ratios" for at least 3 other cities	January 2011	March 2011
Provide monthly reports of fuel and repair to each department director no later than the 12 th of each month	October 2010	September 2011
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 2010	September 2011
Attend Florida Sheriff's Association Conference to research police vehicles	January 2011	January 2011

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services/Internal Service Fund**

2010-11 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,376,965, a \$151,283 (7%) increase over the FY 2009-10 budget. This budget includes an effort to avoid consuming additional fund balance. This prior use is related to using fund balance for capital repair and upgrades.

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 \$108,757, in FY 2010-11. Fuel prices in this budget are estimated at \$3.01 for unleaded and \$3.11 for diesel.

The maintenance revenue is based on each user's prior years' actual use of labor and materials, and then manually adjusted for any anomalies such as major equipment failure, equipment changes or storm damages. Maintenance charges are billed monthly to the user department, based on a combined labor and parts charge, similar to a commercial mechanic shop.

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. Personal services are \$630,022 or \$4,222 under the FY 09-10 adopted budget.

Operating Costs

Operating expenditures of this fund total \$1,741,443 which is 12% more than FY 09-10. The majority of this increase (\$120,167) is related to fuel. Fuel, at 37% of the budget, is the largest expense in this fund. Sublet Repairs, including outside repairs, welding, painting etc., has increased \$49,000 due in part to an aging fleet, and in part to the increased specialized repair needs.

Sublet repairs	\$220,000	Transmission, painting, body work
Operating Supplies	\$230,000	Vehicle and equipment parts
Tires	\$180,000	
City Administrative Costs	\$119,486	

Capital Costs

Capital costs in this fund total \$5,500. The only capital item planned is a replacement of the pressure washer system.

Fund Summary Page (continued)

DEPARTMENT **Public Works**
FUND: **Equipment Services/Internal Service Fund**

2010-11 Performance Measures and Benchmarking

Benchmarks	Naples	Coral Gables	Sarasota County	Collier County
Pieces of Equipment Maintained	585	1850	680	2000
Equipment to Mechanic Ratio	117 5 Mechanic	84 22 Mechanic	75 9 Mechanic	117 17 Mechanic

Performance Measures	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Projected 2010-11
Percentage of fleet availability	93%	95%	96%	97%
Monthly Preventive Maintenance Services	90%	92%	93%	95%
Technician Productivity (hours billed vs. hours worked)	92%	93%	93.5%	93.5%
Parts Turnover	3	3.2	3.4	3.4



Equipment Services Fund Historical Analysis

	Actual	Actual	Adopted	Projected	Adopted
Revenue	FY 07-08	FY 08-09	FY 09-10	FY 09-10	FY 10-11
Charges to Other Funds	2,426,318	2,367,305	2,233,603	2,255,576	2,293,266
Charge to Collier County	139,752	98,740	92,923	120,000	108,757
Other Sources	5,984	4,556	0	5,000	6,000
Total Revenues	\$2,572,054	\$2,470,601	\$2,326,526	\$2,380,576	\$2,408,023
Expenditures					
Personal Services	764,041	720,171	634,244	612,388	630,022
Operating Expenses	1,920,974	1,608,017	1,551,438	1,593,532	1,741,443
Capital/Non Operating	0	40,000	40,000	40,000	5,500
Total Expenditures	\$2,685,015	\$2,368,188	\$2,225,682	\$2,245,920	\$2,376,965
Net Gain/Loss	(\$112,961)	\$102,413	\$100,844	\$134,656	\$31,058

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	ACTUAL FY07-08	ACTUAL FY08-09	ADOPTED FY09-10	PROJECTED FY09-10	ADOPTED FY10-11
General Fund	1,135,926	1,162,774	967,067	1,021,794	997,963
Building Permits	51,377	32,449	39,306	30,776	33,040
Streets Fund	38,350	39,327	28,483	25,000	27,590
Water & Sewer Fund	479,592	381,111	452,231	440,630	449,925
Beach Fund	44,364	28,669	34,507	37,864	35,313
Solid Waste Fund	636,436	641,760	634,659	596,500	672,105
Dock Fund	4,263	3,587	6,161	3,350	6,530
Storm Water	40,061	39,717	55,966	80,600	55,180
Tennis Fund	383	3,451	1,000	500	1,000
Risk Management	4,827	0	0	0	0
Technology Services	1,550	112	1,062	1,062	1,090
Equipment Services	19,277	34,348	13,161	17,500	13,530
Construction Management	8,444	0	0	0	0
Total Chargebacks	2,464,850	2,367,305	2,233,603	2,255,576	2,293,266
Collier County - EMS Fuel	139,752	98,740	92,923	120,000	108,757
Total Charges	\$2,604,602	\$2,466,045	\$2,326,526	\$2,375,576	\$2,402,023
Other Revenue Sources					
Interest Income	8,368	4,556	-	5,000	2,000
Other Miscellaneous	20	-	-	-	4,000
Total Other Sources	8,388	4,556	-	5,000	6,000
Total All Sources	\$2,612,990	\$2,470,601	\$2,326,526	\$2,380,576	\$2,408,023

FUND: 530 EQUIPMENT SERVICES

UTILITIES DEPARTMENT

FISCAL YEAR 2010-11

2009 Approved	2010 Adopted	2011 Adopted	JOB TITLE	FY 2011 ADOPTED
1	1	1	Equipment Services Superintendent	\$88,342
1	1	1	Service Coordinator	64,635
2	2	2	Lead Mechanic	99,250
4	3	3	Mechanic II	132,038
1	1	1	Auto Parts Controller	38,606
1	0	0	Administrative Specialist II	0
0	0.5	0.5	Service Worker III	12,874
10	8.5	8.5	Regular Salaries	\$435,745
			Other Salaries & Wages	28,340
			Overtime	10,000
			Employer Payroll Expenses	155,937
			Total Personal Services	\$630,022

**FISCAL YEAR 2010-11
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1326.590

ACCOUNT DESCRIPTION		08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	483,084	429,034	431,000	435,745	6,711
10-30	OTHER SALARIES	16,979	20,140	20,140	28,340	8,200
	<i>Standby pay and ASE/EVT certification bonuses per contract</i>					
10-40	OVERTIME	22,436	12,000	10,000	10,000	(2,000)
25-01	FICA	38,703	32,288	32,288	32,744	456
25-03	RETIREMENT CONTRIBUTIONS	66,135	65,633	61,000	63,026	(2,607)
25-04	LIFE/HEALTH INSURANCE	91,874	74,189	57,000	59,207	(14,982)
25-07	EMPLOYEE ALLOWANCES	960	960	960	960	0
	TOTAL PERSONAL SERVICES	\$720,171	\$634,244	\$612,388	\$630,022	(\$4,222)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,237	3,000	3,000	3,000	0
30-01	CITY ADMINISTRATION	139,125	119,486	119,486	119,486	0
30-07	TOOL ALLOWANCE	2,000	2,000	2,000	2,000	0
30-40	CONSTRUCTION MGMT	0	0	0	0	0
31-04	OTHER CONTRACTUAL SVCS	9,794	11,500	14,000	12,400	900
	<i>FASTER System (\$5,300), Trak (\$4,500) and Mitchell on Demand (\$1,700)</i>					
40-00	TRAINING & TRAVEL COSTS	3,770	3,500	3,800	3,500	0
41-00	COMMUNICATIONS	3,053	2,136	2,136	1,320	(816)
41-01	SPECIALIZED TELECOM CHGS	124	1,460	1,460	1,460	0
42-10	EQUIP. SERVICES -REPAIRS	32,750	11,000	16,000	11,000	0
42-11	EQUIP. SERVICES -FUEL	1,598	2,161	1,500	2,530	369
43-01	ELECTRICITY	18,293	22,000	16,000	17,000	(5,000)
43-02	WATER, SEWER, GARBAGE	11,186	8,000	11,000	12,000	4,000
45-22	SELF INSURANCE	42,130	23,068	23,068	23,780	712
46-00	REPAIR AND MAINTENANCE	6,939	6,000	6,000	6,000	0
	<i>Wash rack and fuel site maintenance</i>					
46-03	EQUIP. MAINTENANCE	6,773	3,300	3,300	4,800	1,500
46-10	SUBLET REPAIRS	178,333	171,000	201,945	220,000	49,000
	<i>Outside repairs: welding, painting, etc</i>					
49-02	TECHNOLOGY SERVICE CHG	22,221	19,637	19,637	19,010	(627)
49-08	HAZARDOUS WASTE DISPOSAL	3,459	3,000	3,000	3,000	0
51-00	OFFICE SUPPLIES	612	500	500	500	0
51-01	STATIONERY	213	200	200	200	0
52-00	OPERATING SUPPLIES	260,782	210,000	250,000	230,000	20,000
	<i>Vehicle and equipment parts</i>					
52-02	FUEL	568,764	704,290	675,000	824,457	120,167
	<i>Est. 151,000 gallons of gas (at \$2.62) and 119,000 gallons of diesel (at \$2.70) +15% anticipated increase</i>					
52-03	OIL & LUBE	18,304	22,000	19,000	22,000	0
52-04	BATTERIES	7,869	8,000	8,000	8,000	0
52-06	TIRES	175,061	180,000	180,000	180,000	0
52-07	UNIFORMS	3,362	4,200	3,500	4,000	(200)
52-08	SHOP SUPPLIES	-1,300	9,000	9,000	9,000	0
52-09	OTHER CLOTHING	1,319	1,000	1,000	1,000	0
59-00	DEPRECIATION	86,246	0	0	0	0
	TOTAL OPERATING EXPENSES	\$1,608,017	\$1,551,438	\$1,593,532	\$1,741,443	\$190,005
<u>CAPITAL AND NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BLDGS	0	40,000	40,000	0	(40,000)
60-40	MACHINERY EQUIPMENT	0	0	0	5,500	5,500
	<i>Pressure washer replacements at the wash rack.</i>					
	TOTAL NON-OPERATING EXPENSES	\$0	\$40,000	\$40,000	\$5,500	(\$34,500)
	TOTAL EXPENSES	\$2,328,188	\$2,225,682	\$2,245,920	\$2,376,965	\$151,283

**CAPITAL PROJECTS
FUND 530 - EQUIPMENT SERVICES**

CIP- PROJECT PROJ DESCRIPTION	ADOPTED 2010-11	2011-12	2012-13	2013-14	2014-15
Ceiling Insulation (lower bays)	0	23,000	0	0	0
Lighting Improvements	0	0	25,000	0	0
Office/Storage Room Improvements	0	0	20,000	0	0
Heater Upgrades (Efficient Models)	0	0	0	50,000	0
Washrack Improvements	0	0	0	30,000	0
Service Truck Replacement	0	0	0	0	35,000
TOTAL FUND	\$0	\$23,000	\$45,000	\$80,000	\$35,000



PUBLIC SERVICE TAX DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2010-11

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2009 **\$1,282,620**

Projected Revenues FY 2009-10	4,328,600
Projected Expenditures FY 2009-10	4,036,951
Net Increase/(Decrease) in Net Unrestricted Assets	<u>291,649</u>

Expected Unrestricted Net Assets as of September 30, 2010 **\$1,574,269**

ADD: BUDGETED REVENUES:

Ad Valorem Tax-Voted Debt Service at .0395	\$564,605	
Public Service Taxes		
Electric (FPL)	2,600,000	
Natural Gas (Peoples Gas)	55,000	
Propane Sales	120,000	
Local Telecommunication Tax	197,585	
Interest Earned	7,000	
Transfer - CRA Bonds	1,067,533	
		<u>4,611,723</u>

TOTAL AVAILABLE RESOURCES **\$6,185,992**

LESS: BUDGETED EXPENDITURES:

Naples Preserve Bond Debt Service	\$589,176	
Public Service Tax Debt Service	975,998	
CRA Debt Service	1,067,533	
General Fund Admin. Reimbursement	63,087	
<i>Transfer to Capital Projects Fund</i>	<u>2,330,015</u>	
		<u>5,025,809</u>

BUDGETED CASH FLOW **(\$414,086)**

Projected Unrestricted Net Assets as of September 30, 2011 **\$1,160,183**



CAPITAL IMPROVEMENTS FUND
PUBLIC SERVICE TAX
FINANCIAL SUMMARY
Fiscal Year 2010-11

Fund 340

Beginning Fund Balance - Unreserved September 30, 2009	\$5,139,967
Projected Revenues FY 2009-10	1,804,610
Projected Expenditures FY 2009-10	2,716,544
Net Increase/(Decrease) in Net Assets	(911,934)

Expected Fund Balance as of September 30, 2010 **\$4,228,033**

Add Fiscal Year 2010-11 Budgeted Revenues

Transfer - Public Service Tax	\$2,330,015	
Interest Earned	71,400	
Earned Assessment Payments	8,700	
Dog Park Donation Fund	185,000	
Auction Proceeds	12,500	
CRA Pool Support	550,000	
CRA Loan Repayment	38,477	<u>3,196,092</u>

TOTAL AVAILABLE RESOURCES **\$7,424,125**

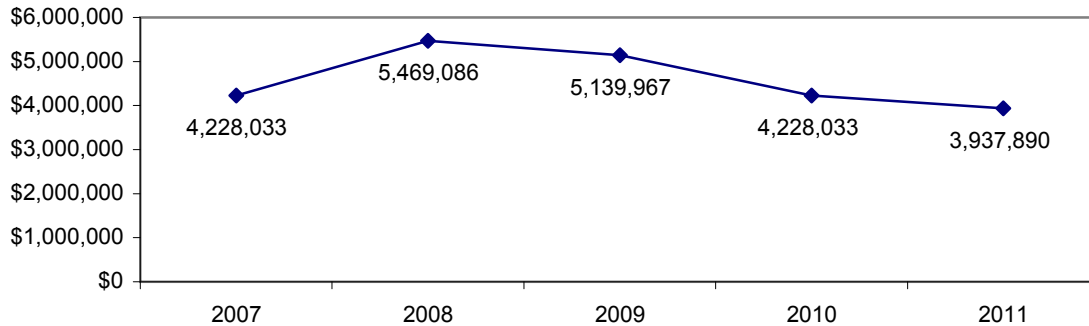
Less Fiscal Year 2010-11 Budgeted Expenditures

Capital Projects per Attached List	3,379,650	
Transfer to Technology Fund for Capital	44,840	
Administrative Chargebacks	61,745	<u>3,486,235</u>

BUDGETED CASH FLOW **(290,143)**

Projected Fund Balance as of September 30, 2011 **\$3,937,890**

Fund Balance Trend



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

This section of the budget document addresses two separate but related funds.

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 Bond. 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.

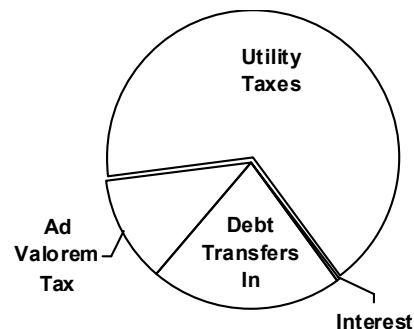
The Five-Year CIP, which included the capital items for all funds, was provided to the Mayor and City Council Members, the City's elected officials, in accordance with Chapter 2 of the Code of Ordinances by June 1, 2010.

2010-11 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 adjacent 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, 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 0.0395 (higher than the FY 2009-10 rate of 0.0375) to ensure the City has the required debt service amount of \$589,176.

Public Service Taxes, generated from Electric, Telecommunications, Gas, and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,600,000
Natural Gas	\$55,000
Propane Gas	\$120,000
Telecommunications	\$197,585

Effective January 2010, the Telecommunications Tax was increased (per City ordinance) from 3.3% to 5.22%. A portion of these revenues are allocated to the Public Service Tax Fund to be used for capital. The expected revenue for Telecommunications Tax is \$197,585 with the balance budgeted in the General Fund.

Other revenues are generated from interest income (\$7,000) and a transfer in from the Community Redevelopment Agency (\$1,067,533) for its share of debt service in this fund.

Expenditures

The majority of the expenditures in this fund are for debt service obligations.

The City of Naples has the following debt and required payments, excluding the Water/Sewer Debts:

Type	Amount outstanding	2010-11 payment
General Obligation bonds	\$2,700,000	\$589,176
Public Service Tax bonds	\$8,195,000	\$975,998
Redevelopment bonds	\$10,481,000	\$1,067,533

After funding the debt service and other costs of this fund, the balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances and by Ordinance. For FY 2010-11, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is projected to be \$2,330,015. This leaves a projected available fund balance in this fund of \$1,160,183, not including the debt service reserve.

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 \$2,330,015 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments and a repayment from the Community Redevelopment Agency for a prior year loan.

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 Fire Station 3, and the recreation impact fees were tentatively planned for a boardwalk nature park, using the city's natural resources. The following shows the projected available balances as of October 1, 2010, although these are not budgeted.

	Police	Fire	Recreation
October 1, 2010	\$64,000	\$48,000	\$28,000

The City expects to receive \$185,000 in private donations for the Dog Park. This will be used for the construction of the park.

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 the project was completed in 2008. Special assessments are billed using the property tax bill. For FY 10-11, \$8,700 is anticipated to be received from the assessments.

Transfers from the Community Redevelopment Fund include \$550,000 toward the construction of the River Park Pool and \$38,477 for a loan repayment.

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 related operating fund, such as the water/sewer fund or the solid waste fund. General Fund capital items are typically funded from the Public Service Tax Capital Improvement Fund. For this fund, the presentation in June included capital projects totaling \$3,049,700. This budget reflects the approved changes from the June Workshop, making the budget for the Public Service Tax Fund capital improvement projects total \$3,629,650.

This amount includes a \$61,745 Administrative Charge for overhead costs, and a \$44,840 transfer to the Technology Fund is for projects that will be installed by Technology Services.

Please refer to the next section for a listing of the projects funded for FY10-11 in this fund. Further details on each project can be found in the Five-Year CIP, a copy of which is available in the City Clerk's Office. A complete listing of all capital projects in all funds may be found in the Capital Projects Section of this document.

**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	ACTUAL 2008-09	ADOPTED 2009-10	PROJECTED 2009-10	ADOPTED 2010-11
Ad Valorem Proceeds	580,252	582,704	589,300	564,605
Electric Public Service Tax	2,392,072	2,200,000	2,500,000	2,600,000
Propane/Gas Public Service Tax	142,917	160,000	116,000	120,000
TECO Gas Tax	20,719	16,000	65,000	55,000
Local Communications	0	0	0	197,585
Interest Income	279,441	92,000	68,000	78,400
Grant	13,130	20,000	21,938	0
Bond Proceeds	6,860,000	0	0	0
Sale of Fixed Assets	127,694	0	22,500	12,500
Donations	0	0	16,000	185,000
Assessment Payments	421,115	59,200	104,600	8,700
Transfer Other Funds	0	147,572	147,572	38,477
Transfer CRA/Pool	0	0	0	550,000
Transfer Public Service Tax	1,393,400	1,425,000	1,425,000	2,330,015
Transfer CRA Bonds	1,065,436	1,057,300	1,057,300	1,067,533
COMBINED REVENUES	<u>\$13,296,176</u>	<u>\$5,759,776</u>	<u>\$6,133,210</u>	<u>\$7,807,815</u>
SOURCE: Fund 200		4,041,004	4,328,600	4,611,723
SOURCE: Fund 340		1,718,772	1,804,610	3,196,092
Combined Revenues		<u>\$5,759,776</u>	<u>\$6,133,210</u>	<u>\$7,807,815</u>

**PUBLIC SERVICE TAX FUND
CAPITAL IMPROVEMENT PROGRAM
SUMMARY**

CIP ID	PROJECT DESCRIPTION	ADOPTED BUDGET 2010-11	2011-12	2012-13	2013-14	2014-15
CITY CLERK						
11A25	Records Center Shelving	15,000	0	0	0	0
TOTAL CITY CLERK		15,000	0	0	0	0
FINANCE DEPARTMENT						
	Upgrade City Integrated Software	0	0	400,000	0	0
	Replace Mail Van	0	0	0	0	13,000
TOTAL FINANCE DEPARTMENT		0	0	\$400,000	0	\$13,000
POLICE AND FIRE SERVICES						
Police Services						
11H01	Patrol Vehicle Replacements (6)	175,000	175,000	175,000	175,000	80,000
11H02	800 MHz Mobile Radio Replacements (2)	8,000	8,000	0	0	0
11H03	Criminal Investigations Vehicle Repl. (2)	42,200	21,100	21,100	21,100	21,100
11H04	800 MHz Portable Radio Replacements (15)	47,000	13,000	50,000	50,000	50,000
11H05	Special Operations Motorcycle Repl. (Lease)	17,950	17,950	17,950	17,950	17,950
11H06	NPFH H.Q. Floor Carpet Replacement	15,000	15,000	15,000	0	0
	Air Conditioning Ductwork Replacement	0	232,000	0	0	0
	Digital Radio Upgrades	0	0	70,629	0	0
Total Police Services		\$305,150	\$482,050	\$349,679	\$264,050	\$169,050
Fire Services						
11E01	Training & Safety Officer Vehicle (Replace)	34,000	0	0	0	0
11E02	Engine Company No. 2 (Replacement)	600,000	0	0	0	0
11E03	Miscellaneous Firefighting Equipment	50,000	25,000	25,000	25,000	25,000
11E07	Fire Station No. 1 Renovation	150,000	150,000	0	0	0
	Fire Station 1 Reservation	500,000	500,000	500,000	500,000	500,000
	Fire Station Design and Construction	0	0	0	300,000	1,200,000
11E05	Fire Station Alerting System Station 2	25,000	0	0	0	0
11E06	Technical Rescue Team Equipment	25,000	10,000	10,000	10,000	10,000
11E04	Wildland Interface Firefighting Equipment	45,000	0	0	0	0
11E08	Fire Prevention - Mobile Data & Printers	27,000	0	0	0	0
11E09	Fire Hose (Replacement)	10,000	10,000	10,000	10,000	10,000
11E10	Computers w/Training software (6)	14,000	0	0	0	0
11E11	Vehicle Extrication Tools	29,500	0	0	0	0
	Eastern City/ Station Renovation Costs	0	50,000	0	0	0
	Fire Prevention Inspector Vehicle (Repl.)	0	25,000	25,000	0	0
	Engine Co. 3 - Fully Equipped (Eastern City)	0	600,000	0	0	0
	Self Contained Breathing App. Upgrade	0	97,500	0	0	0
	Fire Marshall Vehicle (Replacement)	0	34,000	0	0	0
	Zoll Auto Pulse Units	0	45,000	45,000	0	0
	Phillips Lifepack Units	0	37,500	37,500	0	0
	Special Events Rescue Vehicle (Repl.)	0	25,000	0	0	0
	Fitness Equipment for Wellness Program	0	0	32,000	0	0
	Rescue Co. 2 - Fully Equipped (Repl.)	0	0	700,000	0	0
Total Fire Services		\$1,509,500	\$1,609,000	\$1,384,500	\$845,000	\$1,745,000
Total Police and Fire Department		\$1,814,650	\$2,091,050	\$1,734,179	\$1,109,050	\$1,914,050

**PUBLIC SERVICE TAX FUND
CAPITAL IMPROVEMENT PROGRAM
SUMMARY**

CIP ID	PROJECT DESCRIPTION	ADOPTED BUDGET 2010-11	2011-12	2012-13	2013-14	2014-15
COMMUNITY SERVICES						
<i>COMMUNITY SERVICES-ADMINISTRATION</i>						
11G11	Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
TOTAL CS/ADMINISTRATION		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<i>COMMUNITY SERVICES-PARKS & PARKWAYS</i>						
11F26	Tree Fill-In and Replacement Program	100,000	100,000	100,000	100,000	100,000
	Landscape Median Restoration	0	30,000	30,000	30,000	30,000
TOTAL CS/PARKS & PARKWAYS		\$100,000	\$130,000	\$130,000	\$130,000	\$130,000
<i>COMMUNITY SERVICES-RECREATION</i>						
11G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
10G03	River Park Aquatic Facility *	1,000,000	0	0	0	0
11G15	River Park Computer Lab	10,000	10,000	10,000	10,000	10,000
11G05	Norris Center Renovations & Replacements	30,000	30,000	30,000	30,000	30,000
11G10	City Dog Park**	185,000	0	0	0	0
TOTAL CS/RECREATION		\$1,275,000	\$90,000	\$90,000	\$90,000	\$90,000
<i>COMMUNITY SERVICES-FACILITY MAINTENANCE</i>						
11I07	Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
11I02	FPCC Renovations & Replacements	30,000	0	0	0	0
11I03	Citywide Facility Door Replacements	25,000	25,000	25,000	25,000	25,000
11I04	River Park Center Renovations & Repl.	20,000	30,000	30,000	30,000	30,000
11I01	HVAC Replacements and Renovations	20,000	20,000	20,000	20,000	20,000
	Roof Replacement at Naples Preserve	0	0	50,000	0	0
TOTAL CS/FACILITY MAINTENANCE		\$125,000	\$105,000	\$155,000	\$105,000	\$105,000
TOTAL COMMUNITY SERVICES		\$1,550,000	\$375,000	\$425,000	\$375,000	\$375,000
TOTAL PUBLIC SERVICE TAX FUND		\$3,379,650	\$2,466,050	\$2,559,179	\$1,484,050	\$2,302,050

*River Park Pool project, shown here in full for \$1,000,000, has multiple funding sources, as follows:

Sample Grant	Originally budgeted for FY 09-10	16,000
Public Service Tax 2009-10	Originally budgeted for FY 09-10	275,000
Public Service Tax 2010-11		159,000
CRA Fund 2009-10	Originally budgeted for FY 09-10	300,000
CRA Fund 2010-11		250,000
Total		<u>1,000,000</u>

**City of Naples Dog Park, shown here for \$185,000, will be paid by Donations.



COMMUNITY DEVELOPMENT BLOCK GRANT
FINANCIAL SUMMARY
Fiscal Year 2010-11

Beginning Balance - Unrestricted Net Assets as of September 30, 2009		\$9,229
Projected Revenues FY 2009-10		231,802
Projected Expenditures FY 2009-10		221,802
Net Increase/(Decrease) in Net Unrestricted Assets		\$10,000
Expected Unrestricted Net Assets as of September 30, 2010		\$19,229
Add Fiscal Year 2010-11 Budgeted Revenues		
CDBG Entitlement Funds	\$120,434	
Local Contribution	<u>\$10,000</u>	130,434
TOTAL AVAILABLE RESOURCES		
Less Fiscal Year 2010-11 Budgeted Expenditures		
Improvements other than Buildings	<u>\$120,434</u>	<u>120,434</u>
BUDGETED CASH FLOW		10,000
Projected Unrestricted Net Assets as of September 30, 2010		<u><u>\$29,229</u></u>

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 cooperative agreement with Collier County to continue entitlement status for receiving CDBG Entitlement program funding from US HUD. The Entitlement program provides annual grants on a formula basis to entitled communities to carry out a wide range of community development activities directed toward neighborhood revitalization, economic development, and improved community facilities and services.

The City has made application under the CDBG program to Collier County for the Federal FY 2010 Entitlement allocation in the amount of \$120,434. Administration of the program is a joint effort between Finance, Community Services, and the Streets & Stormwater Departments.

2010-11 Goals and Objectives

	Estimated Start	Estimated Completion
In accordance with Vision Plan 3a (maintain and improve public amenities for residents) create opportunities within the River Park Neighborhood by providing needed public facility upgrades		
Infrastructure Improvements and Parking on the South Side of 5 th Avenue – North.	October 2010	June 2011
Landscaping at Anthony Park to add controlled open space and community connectivity.	October 2010	June 2011

Fund Summary Page (continued)

FUND: Community Development Block Grant (CDBG)
DEPARTMENT: Community Services

2010-11 Significant Budgetary Issues

Revenues

The revenue in this fund is a 100% reimbursement from the Community Development Block Grant. For FY 10-11, the City has received Award Letters for \$120,434.

In 1993, the City entered into an agreement with Robb, Dering & Associates to build Jasmine Cay Affordable Housing. In return for a donation of the City owned property, they agreed to pay \$10,000 per year for 50 years. This revenue is treated as a local contribution and there are no Federal guidelines regarding its disposition.

Expenditures

The Federal CDBG Entitlement program for the City of Naples is providing \$120,434 for Infrastructure Improvements and Parking on the South Side of 5th Avenue and Anthony Park landscaping.

**FISCAL YEAR 2010-11
BUDGET DETAIL
COMMUNITY DEVELOPMENT BLOCK GRANT**

130.0574.554

ACCOUNT DESCRIPTION	08-09 ACTUALS	09-10 ORIGINAL BUDGET	09-10 CURRENT PROJECTION	10-11 ADOPTED BUDGET	CHANGE
<i>NON-OPERATING EXPENSES</i>					
60-30 IMPROVEMENTS O/T BUILDINGS <i>River Park North Right of Way & Facilities Improvement</i>	0	140,365	110,000	120,434	(19,931)
60-33 RIVER PARK COMMUNITY CTR	0	111,802	111,802	0	(111,802)
TOTAL NON-OPERATING EXPENSES	0	252,167	221,802	120,434	(131,733)
TOTAL EXPENSES	\$0	\$252,167	\$221,802	\$120,434	(\$131,733)

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 City Council with a Five-Year Plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, 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 \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

2010-11 Significant Budgetary Issues

Project prioritization was a key element in the FY 2010-11 budget. With the continued downturn in the economy, some projects that were desired have been postponed until revenue streams are renewed. The City's plan for FY 2010-11 is to continue to focus on replacements and 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 priority.

The Five-Year Capital Improvement Program represents slightly more than \$75 million of projects. The 2010-11 portion is \$20.4 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
- Tennis Fund
- Stormwater Fund
- CDBG Fund
- Streets Fund
- Solid Waste
- Technology Services
- Beach Fund
- Water & Sewer Fund
- Building Permits Fund
- Taxing Districts
- Water & Sewer Construction
- Community Redevelopment Agency

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 are 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 2010-11 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 FY 2010-11 budget or beyond.

Project Description	Project Cost	Impact on Operating Budget
Dog Park	\$185,000	Added maintenance will be approximately \$12,000 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 cost \$1,000 annually.
River Park Aquatic Facility	\$1,000,000	Chemicals, maintenance and required staffing may cost an additional \$100,000 annually when the pool is operational.
Server Replacement Program	\$45,000	Annual maintenance after the first year will be \$2,140
Alternative Water Supply (ASR)	\$1,450,000	Increased power and maintenance may cost \$14,000 annually
Alternative Water Supply (Intakes)	\$2,050,000	Increased power for the new pumps and maintenance of the structure
CDBG Parking on 5 th and Anthony Park Landscaping	\$120,434	Maintenance will be approximately \$3,300 per year
CRA Parking Garage Lighting Retrofit	\$30,000	Retrofit of lighting to LED could result in a \$14,000 annual savings in electric costs

Capital Improvement Budget

About the Projects

Most projects on the following pages are easily recognized by their title. Others, however, are in need of more detail, 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 Improvement Program document, which is filed with the City Clerk's office and with the Finance Department.

Project ID	Title	2010-11 Budget	Project Description
11K53	Alternative Water Supply-ASR Wellfield	1,450,000	Drilling wells at the Wastewater Treatment Plant including permitting, testing and construction. Total five-year cost of this project is \$9,857,500.
11L02	Water Transmission Mains	550,000	Provide expansion, looping and system upgrades of the water distribution system
11A01	Dredging Canals	3,000,000	Dredge residential canals in the East Naples Bay neighborhoods of Royal Harbor, Oyster Bay and Golden Shores.
11P03	Solid Waste Recycling Carts	400,000	Provide 6,500 carts to residential customers as part of recycling program.
10N40	Sanitary Sewer Install (Bembury Drive)	1,036,000	Replace septic tanks with sanitary sewer infrastructure.
11U28	Annual Pavement Management Program	500,000	Repaving of City streets on a priority basis.
11E02	Fire Engine 2	600,000	Replacement of Fire Engine 2 purchased in 2003 which will become a reserve.
11K50	Alternative Water Supply-Golden Gate Canal	2,050,000	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.
11L30	Gateway Triangle Water Main Replacement	1,000,000	Replacement of City owned asbestos cement water mains in Gateway Triangle.
11N04	Replace Sewer Mains, Laterals etc.	600,000	This project includes utility line replacements, and ongoing repair/replacement of large sewer lines.
11V02	Citywide Stormwater Drainage	600,000	This includes inspection and replacement of facilities throughout the City as well as pump station hardware and surveys.
11V14	Basin III Stormwater Improvements	1,200,000	The second phase includes Gulfshore Boulevard, Broad Avenue South and 8 th Street South with a total cost of \$4.1 million.
11V26	Basin V Stormwater System	600,000	The second phase includes lake system improvements, storm sewer and swale improvements with a total cost of \$2.7 million.

Capital Improvement Budget

Summary

The following pages provide a total by fund of the Capital Projects for FY 2010-11 and the detailed listing of the Capital Projects budgeted for 2010-11. 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 could be reconsidered.



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015**

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
CITY CLERK					
11A25 Records Center Shelving	15,000	0	0	0	0
TOTAL CITY CLERK	15,000	0	0	0	0
FINANCE DEPARTMENT					
Upgrade City Integrated Software	0	0	400,000	0	0
Replace Mail Van	0	0	0	0	13,000
TOTAL FINANCE DEPARTMENT	0	0	\$400,000	0	\$13,000
POLICE AND FIRE SERVICES					
Police Services					
11H01 Patrol Vehicle Replacements (6)	175,000	175,000	175,000	175,000	80,000
11H02 800 MHz Mobile Radio Replacements (2)	8,000	8,000	0	0	0
11H03 Criminal Investigations Vehicle Repl. (2)	42,200	21,100	21,100	21,100	21,100
11H04 800 MHz Portable Radio Repl (15)	47,000	13,000	50,000	50,000	50,000
11H05 Special Ops Motorcycle Repl. (Lease)	17,950	17,950	17,950	17,950	17,950
11H06 NFPD H.Q. Floor Carpet Replacement	15,000	15,000	15,000	0	0
Air Conditioning Ductwork Replacement	0	232,000	0	0	0
Digital Radio Upgrades	0	0	70,629	0	0
Total Police Services	\$305,150	\$482,050	\$349,679	\$264,050	\$169,050
Fire Services					
11E01 Training & Safety Officer Vehicle (Replace)	34,000	0	0	0	0
11E02 Engine Company No. 2 (Replacement)	600,000	0	0	0	0
11E03 Miscellaneous Firefighting Equipment	50,000	25,000	25,000	25,000	25,000
11E04 Wildland Interface Firefighting Equipment	45,000	0	0	0	0
11E05 Fire Station Alerting System Station 2	25,000	0	0	0	0
11E06 Technical Rescue Team Equipment	25,000	10,000	10,000	10,000	10,000
11E07 Fire Station No. 1 Renovation	150,000	150,000	0	0	0
11E08 Fire Prevention - Mobile Data & Printers	27,000	0	0	0	0
11E09 Fire Hose (Replacement)	10,000	10,000	10,000	10,000	10,000
11E10 Computers w/Training software (6)	14,000	0	0	0	0
11E11 Vehicle Extrication Tools	29,500	0	0	0	0
Fire Station 1 Reservation (Fund Balance)	500,000	500,000	500,000	500,000	500,000
Fire Station Design and Construction	0	0	0	300,000	1,200,000
Eastern City/ Station Renovation Costs	0	50,000	0	0	0
Fire Prevention Inspector Vehicle (Repl.)	0	25,000	25,000	0	0
Engine Co. 3 - Fully Equipped (East City)	0	600,000	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
Fire Marshall Vehicle (Replacement)	0	34,000	0	0	0
Zoll Auto Pulse Units	0	45,000	45,000	0	0
Phillips Lifepack Units	0	37,500	37,500	0	0
Special Events Rescue Vehicle (Repl.)	0	25,000	0	0	0
Fitness Equipment for Wellness Program	0	0	32,000	0	0
Rescue Co. 2 - Fully Equipped (Repl.)	0	0	700,000	0	0
Total Fire Services	\$1,509,500	\$1,609,000	\$1,384,500	\$845,000	\$1,745,000
Total Police and Fire Department	\$1,814,650	\$2,091,050	\$1,734,179	\$1,109,050	\$1,914,050



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015**

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
COMMUNITY SERVICES					
COMMUNITY SERVICES-ADMINISTRATION					
11G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
TOTAL CS/ADMINISTRATION	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
COMMUNITY SERVICES-PARKS & PARKWAYS					
11F26 Tree Fill-In and Replacement Program	100,000	100,000	100,000	100,000	100,000
Landscape Median Restoration	0	30,000	30,000	30,000	30,000
TOTAL CS/PARKS & PARKWAYS	\$100,000	\$130,000	\$130,000	\$130,000	\$130,000
COMMUNITY SERVICES-RECREATION					
10G03 River Park Aquatic Facility *	1,000,000	0	0	0	0
11G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
11G05 Norris Center Renovations/Replacements	30,000	30,000	30,000	30,000	30,000
11G10 City Dog Park**	185,000	0	0	0	0
11G15 River Park Computer Lab	10,000	10,000	10,000	10,000	10,000
TOTAL CS/RECREATION	\$1,275,000	\$90,000	\$90,000	\$90,000	\$90,000
COMMUNITY SERVICES-FACILITY MAINTENANCE					
11I01 HVAC Replacements and Renovations	20,000	20,000	20,000	20,000	20,000
11I02 FPCC Renovations & Replacements	30,000	0	0	0	0
11I03 Citywide Facility Door Replacements	25,000	25,000	25,000	25,000	25,000
11I04 River Park Center Renovations & Repl.	20,000	30,000	30,000	30,000	30,000
11I07 Replacement Elements and Amenities	30,000	30,000	30,000	30,000	30,000
Roof Replacement at Naples Preserve	0	0	50,000	0	0
TOTAL CS/FACILITY MAINTENANCE	\$125,000	\$105,000	\$155,000	\$105,000	\$105,000
TOTAL COMMUNITY SERVICES	\$1,550,000	\$375,000	\$425,000	\$375,000	\$375,000
TOTAL PUBLIC SERVICE TAX FUND	\$3,379,650	\$2,466,050	\$2,559,179	\$1,484,050	\$2,302,050
WATER SEWER FUND					
Water Production					
11K10 Garage Doors for Warehouse	25,000	15,000	0	0	0
11K15 Filter Control Rehab	35,000	350,000	0	0	0
11K20 Washwater Transfer Sludge Pumps	30,000	30,000	0	30,000	30,000
11K25 Monitoring Wells	150,000	0	0	0	0
East Naples/Solana GST Painting	0	100,000	0	0	0
Ground Storage Tank Mixers (PAX)	0	50,000	50,000	0	0
Chlorine Regulators	0	12,500	12,500	0	12,500
Influent Mag Flow Meter	0	20,000	0	0	0
Delroyd Gear Box	0	33,000	33,000	33,000	0
Golden Gate Well 426	0	0	85,000	875,000	0
Filter Bed Replacement	0	0	75,000	75,000	75,000
Vacuum Press Replacement	0	0	200,000	200,000	0
Pond Dredging	0	0	125,000	0	0
TOTAL WATER PRODUCTION	240,000	610,500	580,500	1,213,000	117,500



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015**

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
<i>Water Distribution</i>					
11L02 Water Transmission Mains	550,000	500,000	500,000	500,000	500,000
11L23 Dump Truck Replacement	70,000	0	0	0	0
11L30 Gateway Triangle Watermain	1,000,000	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 Line Expansion (Wilson to Desoto)	0	500,000	250,000	250,000	0
TOTAL WATER DISTRIBUTION	1,620,000	1,085,000	905,000	820,000	570,000
<i>Waste Water Treatment</i>					
11M05 Aeration Basin	100,000	100,000	100,000	0	100,000
11M07 WWTP Pumps	150,000	150,000	120,000	100,000	100,000
11M20 Belt Press Improvements	140,000	140,000	0	0	0
11M25 Infrastructure Repairs	150,000	100,000	100,000	100,000	100,000
Air Blowers	0	78,000	78,000	78,000	0
Service Truck Replacement	0	20,000	0	0	0
Sludge Loader	0	0	96,000	0	0
Barscreen Replacement	0	0	0	175,000	0
Switchgear #1	0	0	0	150,000	0
TOTAL WASTE WATER TREATMENT	540,000	588,000	494,000	603,000	300,000
<i>Waste Water Collections</i>					
11N04 Replace Sewer Mains, Laterals, etc.	600,000	600,000	600,000	600,000	600,000
10N35 TV Truck Replacement	0	160,000	0	0	0
10N40 Sanitary Sewer Install (Bembury Dr)	1,036,000	0	0	0	0
Service Truck Replacements	0	90,000	70,000	70,000	70,000
Dump Truck Replacement	0	0	75,000	0	0
Combination Jet/Vacuum Truck	0	0	0	300,000	0
TOTAL WASTE WATER COLLECTIONS	1,636,000	850,000	745,000	970,000	670,000
<i>Utilities Maintenance</i>					
11X01 Replace/Upgrade Well Equipment	150,000	150,000	150,000	150,000	150,000
11X02 Pump Stations Conversions	250,000	250,000	250,000	250,000	250,000
11X03 Wet Well Relining	50,000	50,000	50,000	50,000	50,000
11X04 Replace Submersible Pumps	200,000	200,000	200,000	200,000	200,000
11X07 L.S Power Service Control Panels	60,000	60,000	60,000	60,000	60,000
11X14 Building Replacement	100,000	1,800,000	0	0	0
11X30 Sewer Bypass Pump	30,000	0	0	0	0
11X35 Irrigation System Control Valves	60,000	40,000	0	0	0
Service Trucks	0	65,000	65,000	70,000	70,000
TOTAL UTILITIES MAINTENANCE	900,000	2,615,000	775,000	780,000	780,000
<i>Utilities/Finance/Customer Service</i>					
11A50 Meter Reader Trucks (2) New	0	26,000	0	0	0
Meter Reader Truck Replacement	0	0	0	0	14,000
TOTAL CUSTOMER SERVICE	0	26,000	0	0	14,000



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
WATER/SEWER CONSTRUCTION FUND					
11K50 Golden Gate Canal	2,050,000	1,650,000	0	0	0
11K53 ASR Wellfield	1,450,000	1,100,000	0	0	0
11K58 Alt Water Supply-System Expansion	200,000	100,000	100,000	9,857,500	0
TOTAL W/S CONSTRUCTION FUND	3,700,000	2,850,000	100,000	9,857,500	0
TOTAL WATER/SEWER FUNDS	8,636,000	8,624,500	3,599,500	14,243,500	2,451,500
BUILDING PERMITS FUND					
11B01 Computer Room A/C Upgrade	30,000	0	0	0	0
11B02 Dry Fire Suppression System	20,000	0	0	0	0
11B03 Waterline Replacement	50,000	50,000	0	0	0
11B04 Vehicle Replacement	22,000	22,000	0	22,000	0
Cooling Towers	0	0	150,000	0	0
TOTAL BUILDING PERMITS FUND	122,000	72,000	150,000	22,000	0
EAST NAPLES TAXING DISTRICT					
11A01 Dredging Canals	3,000,000	0	0	0	0
TOTAL EAST NAPLES TAXING DIST. FUND	3,000,000	0	0	0	0
MOORINGS BAY TAXING DISTRICT					
11A02 Flood Shoal Enhancement	0	200,000	0	0	0
TOTAL MOORINGS BAY TAXING DIST. FUND	0	200,000	0	0	0
COMMUNITY REDEVELOPMENT AGENCY (CRA)					
11C01 Gordon River Underpass	155,000	0	0	0	0
11C02 Landscape Restoration Parking Garage	20,000	0	0	0	0
11C03 Lighting Parking Garage (8th St)	30,000	0	0	0	0
11C04 Four Corners Intersection	200,000	0	0	0	0
Lake Manor Park	0	0	235,000	0	0
Central Avenue Improvements	0	0	0	0	350,000
TOTAL CRA FUND	405,000	0	235,000	0	350,000
STREETS & TRAFFIC FUND					
11U28 Pavement Management Program	500,000	500,000	500,000	500,000	500,000
11U29 Sidewalk Repair & Improvement	100,000	100,000	100,000	100,000	100,000
11U31 Alley Improvement Program	50,000	0	50,000	0	50,000
Gulfview Middle School Sidewalks*	0	268,410	0	0	0
14th Ave N Sidewalks*	0	228,689	0	0	0
13th Street N Sidewalks*	0	297,426	0	0	0
Central Avenue Sidewalk*	0	77,755	0	0	0
Crayton Road Sidewalk Ext.*	0	0	170,286	0	0
TOTAL STREETS & TRAFFIC FUND	650,000	1,472,280	820,286	600,000	650,000
(* FDOT Grants)					



CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
SOLID WASTE FUND (Fund 450)					
11P01 Purchase Recycling Truck	250,000	0	0	0	
11P02 Rebuild Large Refuse Trucks	100,000	100,000	75,000	75,000	75,000
11P03 Solid Waste Recycling Carts	400,000	0	0	0	0
11P04 Metal Building	200,000	0	0	0	0
11P05 Permanent Recycling Transfer Site	200,000	2,000,000	0	0	0
Recycling Truck Rehabs	0	150,000	0	0	0
Satellite Collection Vehicle	0	30,000	30,000	30,000	30,000
Large Refuse Truck Replacement	0	0	0	230,000	0
TOTAL SOLID WASTE FUND	1,150,000	2,280,000	105,000	335,000	105,000
STORMWATER FUND (Fund 470)					
11V01 Pick Up Truck	35,000	0	0	0	0
11V02 Citywide Stormwater Improvements	600,000	600,000	700,000	700,000	700,000
11V03 Beach Outfall Removal	200,000	0	0	1,700,000	1,700,000
11V14 Basin III Stormwater Improvements	1,200,000	1,200,000	1,200,000	0	0
11V26 Basin V Stormwater Improvements	600,000	600,000	300,000	0	0
Street Sweeper Replacement	0	0	225,000	0	0
TOTAL STORMWATER FUND	2,635,000	2,400,000	2,425,000	2,400,000	2,400,000
BEACH FUND (Fund 430)					
11R03 Beach Access Rehab Program	25,000	30,000	30,000	35,000	35,000
Beach Patrol Vehicle Replacement	0	15,000	15,000	0	0
TOTAL BEACH FUND	25,000	45,000	45,000	35,000	35,000
TENNIS FUND (Fund 480)					
11G01 Tennis Court Light Pole Repairs	30,000	30,000	30,000	0	0
TOTAL TENNIS FUND	30,000	30,000	30,000	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT (Fund 130)					
11C55 Landscaping-Anthony Park & 5th Ave N.	120,434	0	0	0	0
TOTAL CDBG FUND	120,434	0	0	0	0
DOCK FUND (Fund 460)					
Dock Structural Repairs	0	75,000	0	0	675,000
Fuel Pump Replacement	0	50,000	0	0	0
Luke Machine at Naples Landing	0	15,000	0	0	0
TOTAL DOCK FUND	0	140,000	0	0	675,000



**CAPITAL PROJECTS - ALL FUNDS
FISCAL YEARS 2011-2015**

Project Description	Adopted 2010-11	2011-12	2012-13	2013-14	2014-15
TECHNOLOGY SERVICES FUND (Fund 520)					
11T01 PC Replacement Program	120,000	100,000	100,000	100,000	100,000
11T02 Server Replacement Program	45,000	45,000	45,000	45,000	45,000
11T04 Printer Replacement Program	10,000	10,000	10,000	10,000	10,000
11T06 Network Infrastructure Program	25,000	25,000	25,000	25,000	25,000
11T07 Computer Center UPS Upgrade	7,800	0	0	0	0
11T08 <i>*Police & Fire Notebook Replacements</i>	28,350	0	75,600	53,550	0
11T09 <i>*TV Studio Improvements</i>	16,490	0	0	0	0
TOTAL TECHNOLOGY SERVICES	252,640	180,000	255,600	233,550	180,000
EQUIPMENT SERVICES FUND (Fund 530)					
Ceiling Insulation (lower bays)	0	23,000	0	0	0
Lighting Improvements	0	0	25,000	0	0
Office/Storage Room Improvements	0	0	20,000	0	0
Heater Upgrades (Efficient Models)	0	0	0	50,000	0
Washrack Improvements	0	0	0	30,000	0
Service Truck Replacement	0	0	0	0	35,000
TOTAL EQUIPMENT SERVICES	0	23,000	45,000	80,000	35,000
TOTAL ALL CAPITAL PROJECTS	20,405,724	17,932,830	10,269,565	19,433,100	9,183,550

City of Naples, Florida

Debt Administration Overview



The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of City borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy adopted by Resolution 09-12512. The details of the outstanding debt obligations such as original amounts, outstanding balances, fiscal year principal and interest are shown in the Debt Summary Schedules in this section.

Debt Issuance Procedures

Before the issuance of debt, considerations for capital projects to be funded by debt are carefully analyzed against the current and future needs of the City.

The Finance Department, with the aid of its consultants, coordinates the issuance of debt, such as sizing the new issue, structuring the debt, identifying the repayment sources and determining the mix and method of sale. The City, as a practice, structures all long-term debt with prepayment options except when alternative structures are more advantageous. The City's Debt Service Requirements reflect its Fiscal Policies regarding the prudent use of tax-exempt financing.

Credit Ratings

The City strives to maintain a minimum underlying bond rating equivalent to 'High Grade High Quality'. In 2010, Fitch gave the City's debt a rating of AAA which means the City's non ad valorem debt has the highest credit quality with exceptionally strong capacity for payment of financial commitments.

The chart below compares several key indicators to standards suggested by a bond rating agency. The purpose of tracking such indicators is to ensure direct debt is kept at a responsible and low level. As the chart shows, Naples has an extremely low comparative level of general obligation debt.

	Rating Agency (low)	City Data		
		09/30/2007	09/30/2008	09/30/2009
G.O. Per Capita	\$ 1,000.00	\$ 175.00	\$ 160.00	\$ 146.00
As a % of Taxable Property Value	3%	0.02%	0.02%	0.02%
Fund Expenditures	5.00%	2.01%	2.01%	1.67%

(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, 2010, the City had \$35.6 million of debt outstanding.

City of Naples, Florida

Debt Administration Overview

General Obligation Bonds

The City of Naples has one outstanding General Obligation Bond (GO), payable from a pledge of the proceeds of a direct, annual ad valorem tax upon all taxable property within the City. The bond is related to the Naples Preserve. Listed below is the outstanding principal GO balance:

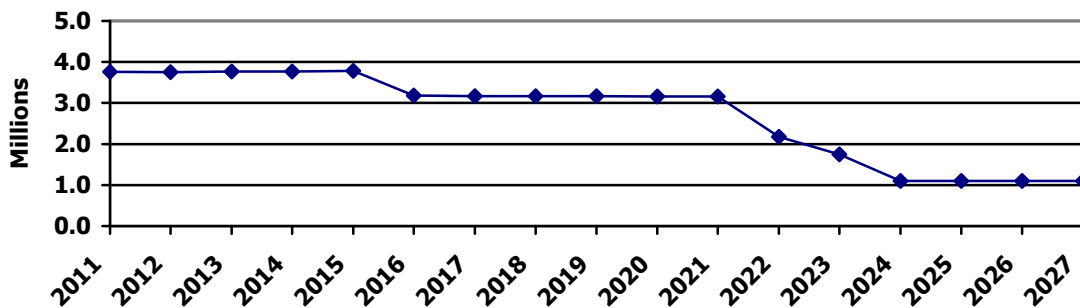
- \$2.7 million, GO Bonds, Series 2004 issued to refinance the City's Florida General Obligation Bonds, Series 2000. Final maturity date March 1, 2015.

Non-Ad Valorem Revenue Bonds

The City of Naples currently has several outstanding non-ad valorem revenue bonds. The outstanding principal balances are as follows:

- \$8.195 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.
- \$4.280 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 Area, and to refinance the outstanding Redevelopment Revenue Bonds, Series 1998. Final maturity date December 1, 2021.
- \$6.201 million - Redevelopment Revenue Note, Series 2008 issued for the purpose of financing a parking garage. Final maturity date September 1, 2023.
- \$8,844,082 Water and Sewer Revenue Bonds, Series 2007A issued for the purpose of funding capital projects. Final maturity date September 1, 2027.
- \$5,137,199 Water and Sewer Revenue Bonds, Series 2007B issued for the long-term financing of an irrigation line extension project, previously funded with a short-term construction loan. Final maturity date September 1, 2027.

**Debt Service Payments
on All Bonds**



City of Naples, Florida

Debt Administration Overview

Loans

As of September 30, 2010, the City of Naples has 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	9/30/2010 Balance	Final Payment Due
Storm Water	2,377,508	06/15/2021
Wastewater	12,087,227	04/15/2018
Wastewater	47,056	04/15/2018
Port Royal Water Tank	<u>1,505,338</u>	10/15/2021
Total	<u>\$16,017,129</u>	

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 10-11.

CITY OF NAPLES

**COMBINED DEBT SERVICE SCHEDULE
ALL FINANCING SOURCES**

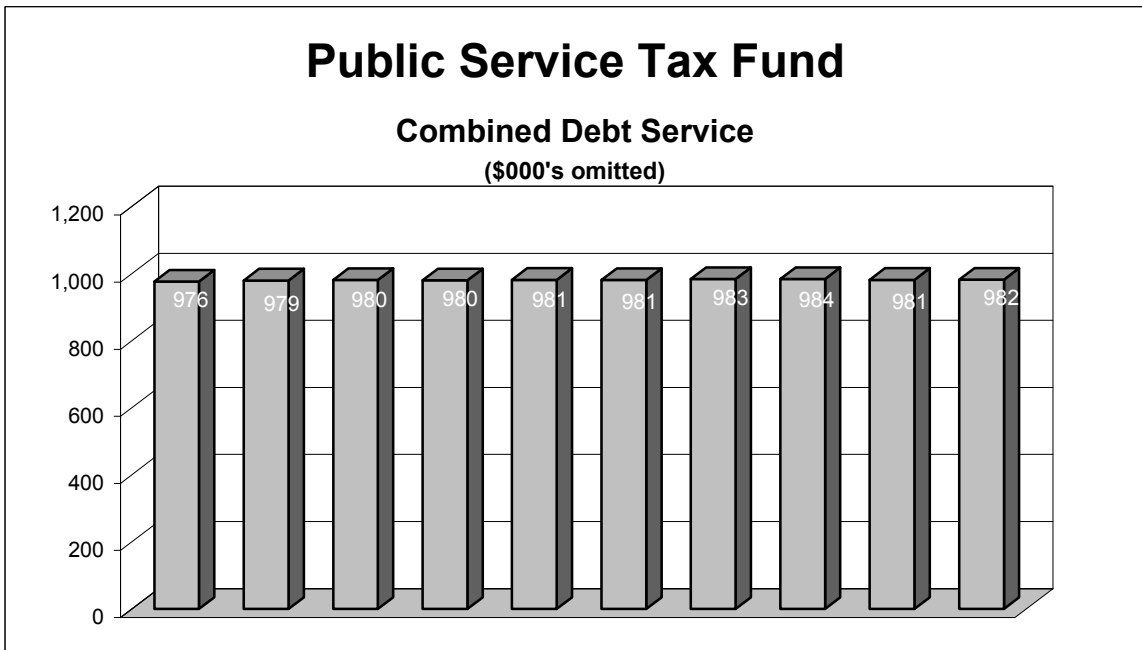
<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2011	\$2,349,320	\$1,411,287	\$3,760,607
2012	\$2,436,956	\$1,318,935	\$3,755,891
2013	\$2,546,444	\$1,221,189	\$3,767,633
2014	\$2,651,815	\$1,118,912	\$3,770,727
2015	\$2,769,103	\$1,011,379	\$3,780,482
2016	\$2,267,343	\$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	\$35,357,281	\$10,941,977	\$46,299,258

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

**PUBLIC SERVICE TAX
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	8,195,000	2,588,857	10,783,857



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
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	\$7,895,000	\$2,545,854	\$10,440,854

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
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	\$300,000	\$43,003	\$343,003

CITY OF NAPLES

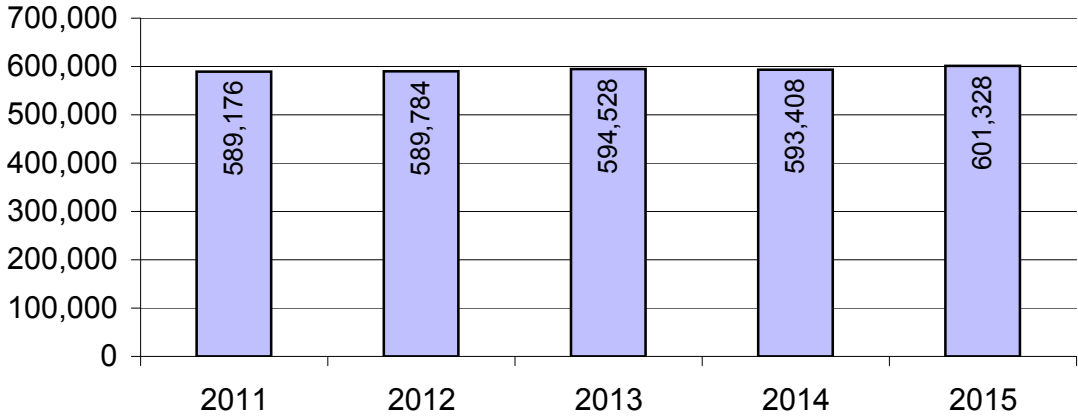
**GENERAL OBLIGATION DEBT
SUMMARY**

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%
------------------------	--

Year Ending September 30	Principal	Interest	Total Requirement
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	\$2,700,000	\$268,224	\$2,968,224

Purpose: Purchase of Fleischmann Property now called Naples Preserve

General Obligation Debt Service



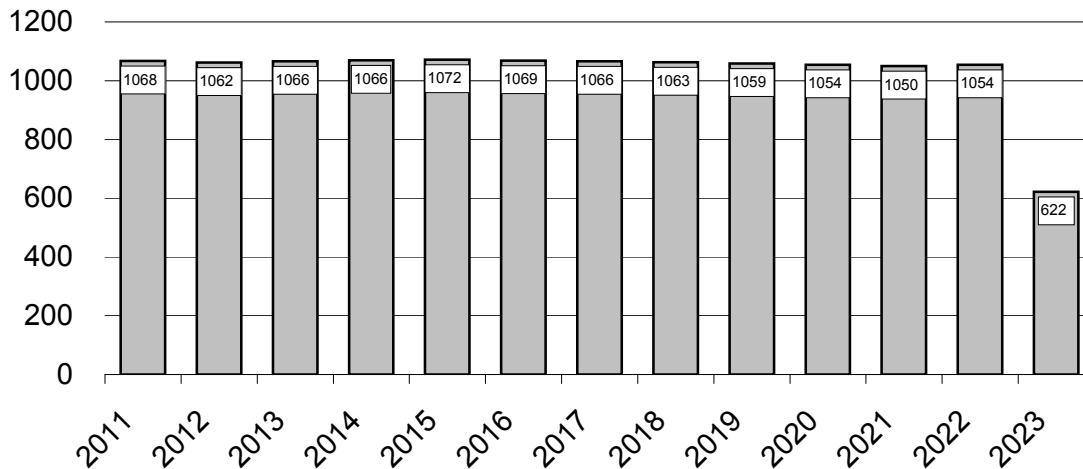
CITY OF NAPLES

**REDEVELOPMENT FUND (CRA)
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$10,481,000	\$2,891,892	\$13,372,892

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>
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	<u>415,000</u>	<u>7,552</u>	<u>422,552</u>
Totals	\$4,280,000	\$991,081	\$5,271,081

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>
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	<u>598,000</u>	<u>24,159</u>	<u>622,159</u>
Totals	\$6,201,000	\$1,900,811	\$8,101,811

Purpose: Construction of Municipal Parking Facility in Redevelopment Area

CITY OF NAPLES

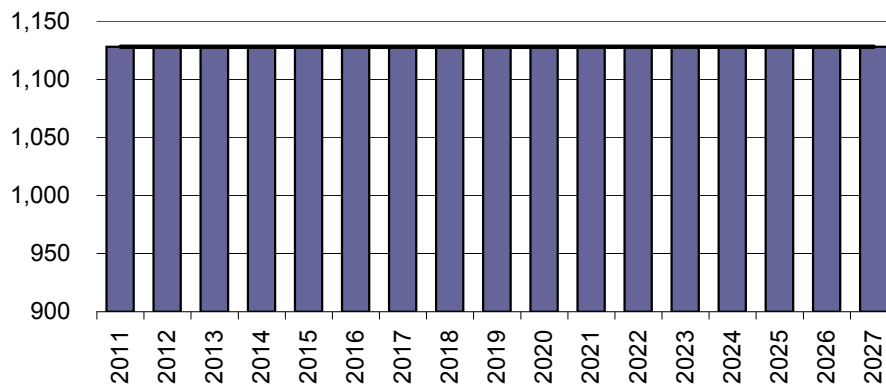
**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

(Excludes State Revolving Loan)

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	\$13,981,281	\$5,193,005	\$19,174,286

This includes: Series 2007 Water and Sewer (A) with original issue of \$10,000,000
Series 2007 Water and Sewer (B) with an original issue of \$5,819,677

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007A

Type: Revenue Bonds
Authorized and Issued: \$10,000,000
Amount Outstanding - September 30, 2009 \$9,208,456
Dated: December 11, 2007
Final Maturity: September 1, 2027
Principal Payment: September 1
Interest Payment: September 1, March 1
Interest Rate: 3.84%
Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	<u>691,428</u>	<u>26,551</u>	<u>717,979</u>
Totals	\$8,844,082	\$3,361,555	\$12,205,637

New Projects

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2007B

Type: Revenue Bonds
 Authorized and Issued: \$5,819,677
 Amount Outstanding - September 30, 2009 \$5,353,329
 Dated: December 11, 2007
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 3.620%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
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	<u>395,600</u>	<u>14,321</u>	<u>409,921</u>
Totals	\$5,137,199	\$1,831,450	\$6,968,649

Pay off short term loan for the irrigation line extension project



General Information

Naples is considered by many to be the crown jewel of Southwest Florida. With its subtropical climate tempered by the soft breezes from the Gulf of Mexico, people are struck by its natural beach beauty and the flora and fauna that are unparalleled in any community.

Naples grew from a small frontier-style fishing camp in the 1920s to its current status as a premier City. In addition to its natural features, the City of Naples is known for its world-class shopping, exceptional dining opportunities and abundance of challenging golf courses. The community is often considered to have a resort lifestyle.

The City of Naples is located on the Gulf of Mexico in Southwest Florida, and it is the cultural and activity center of Collier County. Still, the City is less than 20 miles away from the tropical wilderness of the Florida Everglades.

Naples was incorporated on December 1, 1923. It is approximately 16 square miles in size and has 108 miles of streets. Naples has a full-time population of approximately 22,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Edison State College.



The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like "Fifth Avenue", "Third Street" or "Tin City" and locals and their guests smile with delight from memories of good times had. With nine miles of pristine white sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water, and has the famous **Naples Pier** where fishing is free, because the City of Naples maintains a fishing license for the Pier.

The City of Naples and surrounding Collier County have excellent golf and tennis facilities. More than fifty golf courses are in the County, and many are the work of top golf designers such as Tom Fazio and Jack Nicklaus. The City Community Services Department manages a competitive class tennis facility in Cambier Park, and Collier County attracts top players each year to events such as the Nuveen Masters Tournament.

General Information (continued)

In February 2000, Naples voters approved a referendum to issue \$8.4 million in General Obligation bonds to finance the purchase of property now called "the Naples Preserve". This 9-acre parcel, located in the center of the City on US 41, is the last large undisturbed tract of land in the City. The tract is on the same street as Fleischmann Park, a dynamic park with handball courts, Skate Park and other activities for the young at heart. The goal of the purchase of the Preserve is to retain the property in a native pristine condition and allow for an interpretive boardwalk to allow visitors to enjoy the natural beauty.

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

Although the City is perfectly poised on the Gulf of Mexico, it is also balanced by Naples Bay as one of its larger water features. Naples Bay, a jewel in its own right, has shaped and defined the City. Prior to development of the City, Naples Bay was a mangrove-lined saltwater estuary with abundant sea grasses, oysters and other marine life. As Naples became recognized for its climate, scenery, and quality of life, the population of both seasonal and year-round residents began to climb, and this human population growth has affected this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds have declined. In order to restore the mangroves, sea grasses, and oysters to what they once were, City Council, staff, residents, and all people who enjoy Naples Bay are working to improve the Bay.



The City Dock, located on the Bay, has a long history in Naples and is the base of operations for the City's working waterfront. Currently, it is a home base for several charter fishing boat captains who operate fishing guide services from this location. Other people take advantage of the opportunity to rent boat slips and call Naples their home port. The City Dock offers a fueling station and a ship's store.

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

Economy and Transportation

The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, commercial and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the

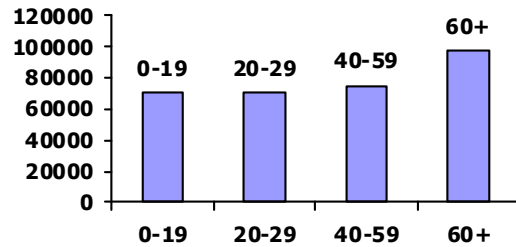
General Information (continued)

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.

Demographics

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. The unemployment rate is 12.4% due to the economic slowdown.

Collier County Age Groups



Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total City area (10,200 acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City's land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

Business

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service. Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital.

General Information (continued)

City of Naples Top Ten Principal Employers	
Employer	Employees
Collier County Public Schools	4,728
NCH Healthcare System	3,007
Collier County Government	2,276
Collier County Sheriff	1,387
Home Depot	1,012
Ritz-Carlton Hotel	743
Naples Grande Beach Resort	605
City of Naples	481
Naples Beach and Tennis Club	423
Collier County Health Department	207

Top Ten Taxpayers	Taxable Value	% of Total Value
Florida Power & Light	141,462,235	0.94%
Coastland Center Mall	93,334,932	0.62%
The Moorings, Inc.	90,398,113	0.60%
Sandra Gerry	60,327,240	0.40%
Gardner & Jane Larned	40,804,837	0.27%
Westbury Properties	39,849,273	0.27%
Arthur Allen Jr.	38,369,659	0.26%
Judith Herb Trust	33,341,844	0.22%
CenturyLink	30,888,695	0.21%
Panthers RPN Ltd.	29,470,633	0.20%

Government

The City of Naples is a Council-Manager form of government. The legislative body consists of a Mayor and six Council Members. Each member of the legislative body is elected at large for a four-year staggered term with the elections being held in January every two (even-numbered) years.



The Members of the legislative body are:

- Mayor Bill Barnett
- Vice Mayor John Sorey III
- Doug Finlay
- Teresa Heitmann
- Gary B. Price II
- Sam J. Saad III
- Margaret "Dee" Sulick

General Information (continued)

Also pictured are City Clerk Tara Norman, City Attorney Robert Pitt and City Manager A. William Moss. Council Members have an office at City Hall. E-Mail may be directed to council@naplesgov.com and will reach the Mayor and all Council Members.

The City Manager, as Chief Executive Officer, manages the operations of the City and reports directly to the Mayor and Council. A. William Moss was selected to be Naples' City Manager effective January 2008.

The duties and responsibilities of the City Manager are outlined in the City Code.

The City's municipal services are authorized by Florida Statutes and by local Charter. Primary services provided by the City are police and fire/rescue emergency services, highways and street construction and maintenance, parks and parkways, recreation, water and sewer, and solid waste (refuse recyclables and yard waste).

The City is the recipient of many awards. Below is a list of many of its recent achievements.

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 Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2009
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award

General Information (continued)

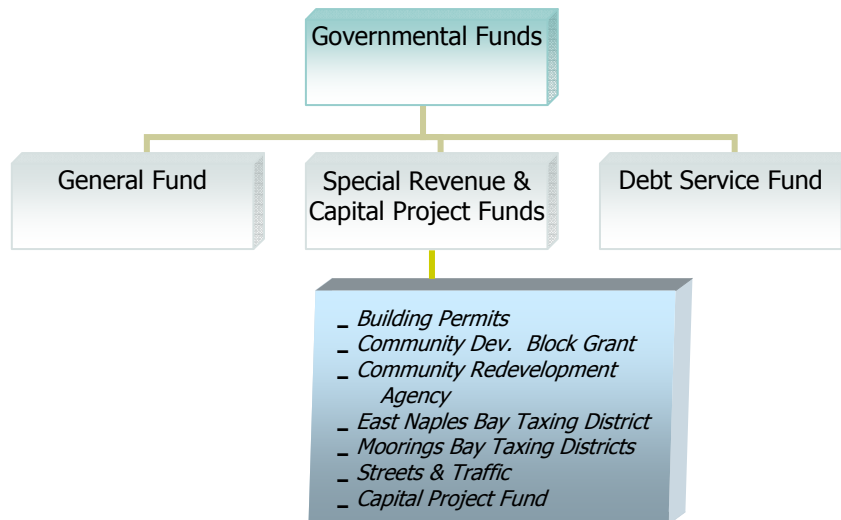
All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager. A director, appointed by the City Manager, leads each department listed below:

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

The Financial Structure

City funds are organized according to standards established by the Governmental Accounting Standards Board (GASB) and the State of Florida's Uniform Accounting System. The City's computerized financial system is designed to provide timely and accurate feedback on the City's overall financial position, and includes, at minimum, monthly reports of receipts, monthly reports of budget variances, and monthly reports to City Council on the overall financial status of the City. The City's annual financial statements are prepared by the Finance Department and audited by independent certified public accountants.

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



General Information (continued)

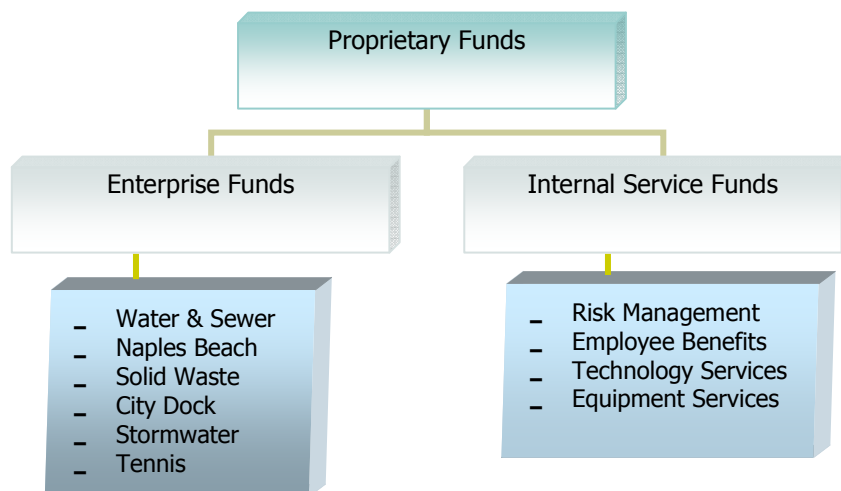
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

Special Revenue Funds are those funds with a revenue source that is specifically designated for a special purpose. In Naples, most of these funds are smaller, and therefore usually do not meet the criteria of a major fund. For budgetary purposes only, a major fund is one whose revenues or expenditures are more than 10% of the total budget.

Capital Project Funds are, according to Generally Accepted Accounting Principles, to be used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund). In Naples, many of the funds originally established as Capital Project Funds have evolved into Special Revenue Funds, although they keep their original fund number and fund structure. Historically established to fund capital construction projects with dedicated revenues funds, several now fund operations and staffing to accomplish the goals of the revenue source. Therefore, in our budgeting process, the classification of "special revenue fund" or "capital project fund" is less relevant. Both are treated the same.

The City's single Debt Service Fund tracks the current and future debt service requirements on general long-term debt.

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



General Information (continued)

The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds primarily serve the residents or other external users, such as visitors to a special park. Internal Service Funds are used when the primary customers are other departments of the City.

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used, most likely in 2012 or 2013.

Basis of Budgeting. Naples budgets are prepared similar to the modified accrual basis of accounting for most funds (except for the Proprietary Funds) where projected revenue is assumed to be recognized in the accounting period in which it becomes both measurable and available, and expenditures will be recorded when the liability is incurred, or when the cash disbursement is made, in the absence of the liability. Unexpended or uncommitted appropriations lapse at year-end, and appropriations committed by way of contract or purchase order are rolled into the new fiscal year. This basis for expenditures differs from the basis used in year-end reporting which is governed by Generally Accepted Accounting Principles (GAAP).

The main differences between the City's budget basis and the GAAP basis are in the proprietary funds' method of accounting:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an outlay of funds.
- The budget basis includes expenditures for debt retirement, which are not considered expenses on the accrual basis of accounting.
- The budget basis recognizes receipt of debt proceeds, which are not considered revenues on the accrual basis of accounting.

Budgeting Process. The City's Fiscal Year begins October 1. By January, staff is already gearing up for the next budget year. For the next budget year, the first step in the budget process will be staff and council goal-setting meetings. Additional inputs for budgets will also be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

During March, departments will begin preparing their capital improvement requests for the Capital Improvement Program. All departments that have Capital Projects in the next five years must submit a comprehensive plan that includes a complete explanation for each project with a cost greater than \$10,000, a useful life of more than two years as well as any incomplete projects from the prior year. At the same time, Finance staff will begin assessing available and potential revenue sources to fund the requests.

General Information (continued)

The City's Five-Year Capital Improvement Program (CIP) is presented in June, in accordance with the City Code. Each page of the CIP represents a single project, and includes costs estimates, department priority, estimated recurring costs, potential savings, proposed funding sources, and justifications. The CIP is reviewed in a public meeting during June. All capital items submitted at the workshop are considered in the proposed budget document, and if approved, included in the final budget.

During April, departments begin preparing their budget requests using line-item budget formats. In addition, the departments establish goals and objectives, which become the department's work plan. The departmental work plans incorporate much of the vision plans. Departments are also asked to submit performance measures, using a *Family of Measures* approach that includes input (value of resources used to produce an output), output (quantity of units produced), efficiency, service quality and outcome. After that information is provided, the Finance Department prepares for each department a summary of significant budget issues, highlighting key information for the budget document. This usually focuses on the major categories of expense:

- Personal Services-Salaries, overtime, other pay, FICA, life/health insurance, retirement contributions and employee allowances,
- Operating Expenses-services, contracts, repairs, supplies and other costs,
- Non-Operating Expenses-Capital outlay, operating contingency, transfers in and out of the fund.

The proposed budget, a balanced and complete document, is presented to the City Council for their review and discussion at August workshops. A balanced budget is represented when recurring revenue plus use of fund balance equals or exceeds recurring expenditures. Fund balance, and one-time revenues such as grants, bond proceeds, and gifts may be budgeted to be used for one-time expenditures, such as capital or equipment purchases, but may also be used as a conscientiously applied program towards operations. Expenditures, revenues, and any rate changes are discussed during the August workshops. After final consensus, the budget and tax rate are adopted at public hearings in September.

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

The Finance Department provides monthly reports of financial condition to the Council, showing comparisons to last year's actual and to current year budget. In addition, all department heads provide quarterly updates on the status of their goals and objectives, which are supplied in a separate report to City Council.

City of Naples

Vision Plan/Goals and Objectives

One characteristic of a good budget is that it should provide linkage with city goals and priorities. City’s 10-year Vision Plan was adopted by City Council on June 13, 2007. This vision contained five major goals, with several activities and elements to achieve these goals. Many of these goals have been integrated into this budget document. The matrix below shows some of the many objectives incorporated into the department budgets to meet these goals.

Goals	Department	Sample Objectives
1 Preserve the Town's distinctive character and culture		
	Community Services CRA	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination. Complete the Gordon River Bridge Pedestrian Underpass Improvements
	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	Community Services	Maintain a Citywide Urban Tree Forest through internal staff and contracted services for tree trimming, removal, replacement, grant and donation programs
	Natural Resources	Protect and enhance the estuarine habitat of Naples Bay, Moorings Bay and Clam Bay
	Natural Resources	Sea grasses: Provide continued protection for Naples Bay sea grass beds and measure their density and distribution twice a year.
	Beach Planning	Keep beaches free of refuse and debris Preservation of older homes – provide incentives for alterations to existing structures
(b) Promote community sustainability and environmental conservation	Technology Services	Collaborate with local and regional agencies on issues of mutual interest; establish collaborative partnerships
	Building	Investigate feasibility of installing solar panels to reduce energy consumption.
	Building Streets	Receive one ICC Green Building Certification Provide maintenance and operational support services to maximize the service life of the City infrastructure

Vision Plan (continued)

Establish more open and green space in the City	Community Services	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination.
	Community Services	Plant a minimum of 100 trees through the Tree Fill-in and Replacement Program.

3 Maintain an extraordinary quality of life for residents

(a) Maintain and improve public amenities for residents	Dock	Provide specialized service assistance to boaters through review and issuance of occupational licenses, aiding fishing charters and assisting with emergencies
	Community Services	Sustain current level of service for Citywide plant maintenance and restoration for City parks, medians and rights-of-way
	Community Services	Use data base of participant trends and program awareness by tracking where and how customers learn about activities

(b) Promote community health	Tennis	Maintain or increase current opportunities for tennis lessons, clinics, and increase sanctioned event tournament revenue
	Water/Sewer	Construction of a central sanitary sewer system to eliminate septic tanks within the area of 13th Avenue North, 14th Avenue North and Bembury Lane

(c) Enhance mobility in the City	Streets	Construct / monitor improvements to the Mooringline and Park Shore Bridges
	Streets	Maintain traffic control; continue maintaining City streets, pathways, sidewalks and pathways, including repaving program
	Planning	Provide a mobility study and amend the traffic concurrency requirements as required under SB 360

Vision Plan (continued)

(d) Maintain and enhance public safety	Police/Fire	Complete a needs assessment relating to providing fire-rescue service to the eastern annexed areas of the City
	Dock	Maintain preventative maintenance program at facilities with physical inspections conducted daily and safety repairs completed within 24 hours of observation
	Police/Fire	Commission an architectural study and building design plans for new construction of Fire Station No. 1 in Fiscal Year 2014-15
	Police/Fire	Purchase and place into service new firefighting equipment to enhance City firefighting capabilities, safety, effectiveness and efficiency.
	Police	Ensure a safe, secure and orderly quality of life with continued decrease in crime.

4 Strengthen the economic health and vitality of the City		
	Solid Waste	Provide 35-gallon and 65-gallon recycling carts to residents in an effort to increase customer participation.
	City Clerk	Establish an organization-wide records center to eliminate expenditures by various departments for rental storage.
	Finance	Publish the Budget and Comprehensive Annual Financial report in accordance with GFOA guidelines.
	Planning	Preservation of older homes – provide incentives for alterations to existing structures

5 Maintain and enhance governance capacity for public service and leadership		
	Police/Fire	Perform a comprehensive assessment of the Fire-Rescue Bureau as it relates to the ISO rating.
	Finance	Monitor grant opportunities consistent with capital projects within approved Master Plans and/or the 5-Year Capital Improvement Plan.
	Human Resources	Conduct an analysis of the compensation and benefits for City positions compared to other public entities.
	Finance	Conduct internal training on budgeting, purchasing, travel policy and accounts payable
	All Departments	Enhance City web site services
	Planning	Provide for the electronic submittal of petition package materials.

ORDINANCE 10-12760

AN ORDINANCE DETERMINING AND FIXING THE 2010 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 August 16, 2010, 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 \$15,046,100,055;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2010 tax levy and millage rate for the City of Naples is 1.1800, which is 8.26% under rolled-back millage rate.

Section 2. That the voted debt service millage for the City of Naples is 0.0395.

Section 3. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

Total General Fund and Community Redevelopment Agency Operations	
1.1800 mills.	\$16,866,678
Voted Debt Service	
0.0395 mills.	\$564,605

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 October 1, 2010, upon adoption at second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2010\10-12760

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

ORDINANCE 10-12761

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011; 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, 2010, AND ENDING SEPTEMBER 30, 2011; 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, 2010, 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 16, 2010, 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 2010-11 budget on September 1, 2010, and September 15, 2010, 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 2010-11 and shall serve to appropriate the sums provided for herein.

Section 2. The several amounts listed below are declared to be the estimated revenues and expenditures of the City and appropriated to the funds, functions, programs and agencies set forth.

(a) General Fund

Revenues

Taxes	\$20,680,815
Licenses and Permits	\$4,295,500
Intergovernmental Revenue	\$3,023,500
Charges for Services	\$5,342,768
Fines & Forfeits	\$259,720
Miscellaneous Income	\$428,967
Total	\$34,031,270

Expenditures	
Mayor and City Council	345,072
City Attorney	603,164
City Clerk	517,156
City Manager's Office	1,133,468
Planning	477,778
Finance Department	1,720,748
Police & Fire Dept	18,777,198
Community Services	7,083,932
Human Resources	454,876
Non Departmental Other	2,799,115
Contingency	500,000
Transfers	66,383
Total	\$34,478,890

Use of Fund Balance \$447,620

(b) Public Service Tax Fund

Revenues	
Taxes	\$3,537,190
Miscellaneous Income	1,074,533
Total	\$4,611,723
Expenditures	
Debt Service	2,632,707
Transfers Out	2,393,102
TOTAL	\$5,025,809

Use of Fund Balance \$414,086

(c) Special Revenue/Capital Funds:

(1) Community Development Block Grant Fund

Revenues	
Intergovernmental Revenue	\$130,434
Total	\$130,434
Expenditures	
CDBG Projects and Expenses	120,434
TOTAL	\$120,434

(2) Building Permits Fund

Revenues	
Licenses and Permits	\$1,933,200
Charges for Services	266,374
Miscellaneous Revenue	57,000
Total	2,256,574
Expenditures	
Total Building Permits Department	\$2,684,218

Use of Fund Balance \$427,644

(3) Capital Projects Fund

Revenues	
Transfers In	\$2,918,492
Donations	185,000
Miscellaneous Revenue	92,600
Total	\$3,196,092

Expenditures	
Transfers Out	106,585
Capital Expenditures	<u>3,379,650</u>
Total	\$3,486,235
Use of Fund Balance	\$290,143
(4) Community Redevelopment Agency	
Revenues	
Taxes	\$556,250
Intergovernmental Revenue	1,700,000
Miscellaneous Revenue	<u>61,483</u>
Total	2,317,733
Expenditures	
CRA Admin., Debt & Capital	2,701,198
CRA Law Enforcement	326,112
CRA Maintenance	<u>426,002</u>
Total	\$3,453,312
Use of Fund Balance	\$1,135,579
(5) Streets & Traffic	
Revenues	
Taxes	\$1,365,000
Intergovernmental Revenue	350,000
Miscellaneous Revenue/Transfers	<u>189,911</u>
Total	1,904,911
Expenditures	
Streets & Traffic Operations	1,919,114
Capital	<u>650,000</u>
Total	\$2,569,114
Use of Fund Balance	\$664,203

(d) For the Enterprise Funds, the following amounts shall be appropriated:

(1) Water/Sewer Fund

Revenues	
Charges for Services	30,147,600
Miscellaneous Revenue	<u>515,800</u>
Total	30,663,400
Expenditures	
Administration	5,568,795
Debt	3,043,602
Water Production	6,154,727
Water Distribution	2,318,665
Wastewater Treatment	3,528,602
Wastewater Collection	1,439,884
Utilities Maintenance	1,763,508
Customer Service	191,247
Capital Projects	<u>4,936,000</u>
Total	\$28,945,030

(2) Naples Beach Fund

Revenues	
Intergovernmental Revenue	\$551,500
Charges for Services	631,500
Fines	226,500
Miscellaneous Revenue	23,900
Total	1,433,400
Expenditures	
Beach Fund	1,363,798
Total	\$1,363,798

(3) Solid Waste Fund

Revenues	
Charges for Services	\$6,264,000
Miscellaneous Revenue	59,450
Total	6,323,450
Expenditures	
Solid Waste Expenditures	7,214,487
Total	\$7,214,487

Use of Fund Balance **\$891,037**

(4) City Dock Fund

Revenues	
Charges for Services	\$1,057,500
Miscellaneous Revenue	6,300
Total	1,063,800
Expenditures	
City Dock Expenditures	964,780
Total	\$964,780

(5) Stormwater Fund

Revenues	
Charges for Services	\$4,100,000
Miscellaneous Revenue	70,000
Total	4,170,000
Expenditures	
Stormwater Expenditures	1,301,475
Capital	2,635,000
Total	\$3,936,475

(6) Tennis Fund

Revenues	
Charges for Services	\$472,600
Miscellaneous Revenue	24,800
Total	497,400
Expenditures	
Tennis Expenditures	511,961
Capital	30,000
Total	\$541,961

Use of Fund Balance **\$44,561**

7) Water/Sewer Bond Fund

Revenues	
Miscellaneous Revenue	\$1,000
Total	1,000
Expenditures	
Capital	3,700,000
Total	\$3,700,000
Use of Fund Balance	\$3,699,000

(e) For the Internal Service Funds, the following amounts shall be appropriated:

Self Insurance/Risk Management	\$2,936,230
Employee Benefits	\$5,755,333
Technology Services	\$1,949,506
Equipment Services	\$2,376,965

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 2010 in accordance with City Charter. Approved Capital Improvement Projects are included in the 2010-11 budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2010-11 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, 2010, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2009-10. 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 October 1, 2010, upon adoption at second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2010\10-12761

Date filed with City Clerk: _____

Appendix A

This was the 162-page Capital Improvement Plan document that was presented to Council in June 2010.

(On file in the City Clerk's Office)

Appendix B

Fund Title	Actual 09/30/2009 Fund Balance	Projected 09/30/2010 Fund Balance	FY 10-11 Revenues	Budget Expenditures	Net Change	Budgeted 09/30/2011 Fund Balance
General Fund	12,199,223	12,401,211	34,031,270	34,478,890	(447,620)	11,953,591
Special Revenue Funds						
Building Permits (110)	4,673,287	4,448,361	2,256,574	2,684,218	(427,644)	4,020,717
Comm. Dev. Block Grant (130)	9,229	19,229	130,434	120,434	10,000	29,229
Utility Tax/ Debt Service (200)	1,282,620	1,574,269	4,611,723	5,025,809	(414,086)	1,160,183
Capital Projects Fund (340)	5,139,967	4,228,033	3,196,092	3,486,235	(290,143)	3,937,890
East Naples Bay District (350)	898,535	1,064,565	2,192,700	3,255,250	(1,062,550)	2,015
Moorings Bay District (360)	978,423	1,010,483	47,610	55,250	(7,640)	1,002,843
Community Redevelopment (380)	3,192,324	2,009,833	2,317,733	3,453,312	(1,135,579)	874,254
Streets and Traffic (390)	4,440,719	3,852,452	1,904,911	2,569,114	(664,203)	3,188,249
Total Special Revenue Funds	20,615,104	18,207,225	16,657,777	20,649,622	(3,991,845)	14,215,380
Enterprise Funds						
Water and Sewer (420)	15,745,239	13,959,309	30,663,400	28,945,030	1,718,370	15,677,679
Naples Beach Fund (430)	959,263	1,197,147	1,433,400	1,363,798	69,602	1,266,749
Water/Sewer Capital Fund (440)	9,632,569	6,065,910	1,000	3,700,000	(3,699,000)	2,366,910
Solid Waste Fund (450)	4,940,662	5,334,437	6,323,450	7,214,487	(891,037)	4,443,400
City Dock Fund (460)	6,164	52,587	1,063,800	964,780	99,020	151,607
Storm Water Fund (470)	4,037,161	2,658,013	4,170,000	3,936,475	233,525	2,891,538
Tennis Fund (480)	243,291	329,490	497,400	541,961	(44,561)	284,929
Total Enterprise Funds	35,564,349	29,596,893	44,152,450	46,666,531	(2,514,081)	27,082,812
Internal Service Funds						
Risk Management (500)	1,604,619	1,522,384	2,923,390	2,936,230	(12,840)	1,509,544
Employee Benefits (510)	1,076,862	547,445	5,779,554	5,755,333	24,221	571,666
Technology Services (520)	835,264	783,114	1,930,180	1,949,506	(19,326)	763,788
Equipment Services (530)	125,483	260,139	2,408,023	2,376,965	31,058	291,197
Total Internal Service Funds	3,642,228	3,113,082	13,041,147	13,018,034	23,113	3,136,195
TOTAL	72,020,904	63,318,411	107,882,644	114,813,077	(6,930,433)	56,387,978

A 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. Fund balance increases may occur when future projects are planned and funded on a pay as you go basis.

ORDINANCE 10-12762

AN ORDINANCE DETERMINING AND FIXING THE 2010 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 1, 2010, 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 \$396,837,508;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2010 tax levy and millage rate for the East Naples Bay Special Taxing District is 0.5000, which is 9.3% under the rolled-back rate.

Section 2. That the tax levy and millage rate have been fixed and determined in accordance with the following assessments and finding of the City Council, and making allowances for tax delinquents, discounts and losses therein, show, to-wit:

East Naples Bay Special Taxing District	
0.5000 mills	\$188,500

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect October 1, 2010, upon approval at second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk
M:\REF\COUNCIL\ORD\2010\10-12762

Robert D. Pritt, City Attorney

Date filed with City Clerk: _____

ORDINANCE 10-12763

AN ORDINANCE DETERMINING AND FIXING THE 2010 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 1, 2010, 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 \$1,462,522,949;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2010 tax levy and millage rate for the Moorings Bay Special Taxing District is .0252, 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	
0.0252 mills	\$35,010

Section 3. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 4. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 5. This ordinance shall take effect October 1, 2010, upon approval at second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2010\10-12763

Date filed with City Clerk: _____

ORDINANCE 10-12764

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011; 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, 2010, AND ENDING SEPTEMBER 30, 2011; 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 2010-11 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, 2010, and ending September 30, 2011 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, 2011, 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 \$3,255,250

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions.
- (b) Capital Improvements.

Section 4. The Finance Director is authorized to reserve at October 1, 2010, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2009-10. 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 and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect October 1, 2010, upon second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2010\10-12764

Date filed with City Clerk: _____

ORDINANCE 10-12765

AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011; 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, 2010, AND ENDING SEPTEMBER 30, 2011; 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 2010-11 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, 2010, and ending September 30, 2011 is hereby adopted.

Section 2. That for the payment of expenses and obligations of the Moorings Bay Special Taxing District for the fiscal year ending September 30, 2011, there is hereby appropriated out of any monies in the treasury of the Moorings Bay Special Taxing District and any accruing revenues of the Special Taxing District available for said purposes to the funds and for the purposes hereinafter set forth, the sums of money shown below:

SPECIAL REVENUE FUND:
Moorings Bay Special Taxing District \$55,250

Section 3. Budget adjustments that would increase total expenditures of this fund require City Council approval via resolution. Transfer of appropriated moneys between functions within this fund may be authorized by the City Manager without City Council approval, excluding:

- (a) The authorization of additional regular positions
- (b) Capital Improvements

Section 4. The Finance Director is authorized to reserve at October 1, 2010, the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2009-10. 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 and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 8. If any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 9. That all sections or parts of sections of the Code of Municipal Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 10. This ordinance shall take effect October 1, 2010, upon approval at second reading.

APPROVED AT FIRST READING THIS 1ST DAY OF SEPTEMBER, 2010.

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 15TH DAY OF SEPTEMBER, 2010.

Bill Barnett, Mayor

Attest:

Approved as to form and legality:

Tara A. Norman, City Clerk

Robert D. Pritt, City Attorney

M:\REF\COUNCIL\ORD\2010\10-12765

Date filed with City Clerk: _____

Financial Policy

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget.

The purpose of the policies is to demonstrate to the relevant parties that the City is committed to strong financial operations, and to provide a strong precedent for future policy makers and financial managers on the city's financial goals and strategies.

I. Budgetary and Financial Planning Policies

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced.) A balanced budget requires each operating fund to have revenues fully cover expenditures. Fund balance, if used as a source of revenue, may only be used deliberately to either intentionally reduce a surplus, to fund one time capital, or to provide a short-term funding with the intent to repay.
2. The City will avoid procedures that balance current operating expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.
3. The budget will provide adequate funding for maintenance and replacement of capital, plant and equipment.
4. The budget will provide full funding for employees and their related costs.
5. Annually, the city will establish an indirect cost allocation plan to charge all operating funds of the City where it is legal. The City will use a method to fairly cover the overhead and administrative costs of the General Fund that provide service to non-general fund departments. Departments and Council will have a chance to review all charges annually. Council may determine exemptions or reductions for a public purpose. The cost allocation methodology should be reviewed during every odd numbered year. Generally, the Administrative Service Charges will use only three bases, and the costs of the department or divisions listed below them will be allocated to all funds on that basis.
6. The City will charge a Payment in Lieu of Taxes (PILOT) to enterprise funds where the intent of the fund is to track full cost accounting. The purpose is to offset City services including Police and Fire which are services provided to every taxpayer and resident. Payments to the General Fund in lieu of taxes will be based on 6% of gross earned revenue or a negotiated fee.
7. After adoption, the budget shall be posted to the City's website.
8. As part of the preparation of the annual operating budget, the City shall review its fees for services. Fees shall be analyzed as to whether the city intends to recover full cost of providing the service or when the city may charge more or less than full cost. For example, certain recreation fees shall be established but the City may choose to subsidize the full cost of operations. The Tennis Fund, the City Dock, Solid Waste and Water/Sewer Utility shall always have rates established to cover at a minimum the direct cost of providing the services.

9. Regular and moderate rate increases are preferred to avoid large increases at irregular intervals.
10. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide and as a communications device.
11. The City encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. Revenue diversity shall be tracked in the budget document.
12. Price hedging is a form of derivative that has an upside and a downside risk. The City will not use hedging programs to offset price increases without full knowledge of the risk involved. City Council approval is required to enter into any hedging program.
13. The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified.
14. The City shall, at a minimum, perform an impact fee update every five years. The most recent update and implementation was in 2008.

II. Financial Reporting Policies

1. The City shall prepare an annual audit in accordance with Generally Accepted Accounting Practices, and the City shall apply for the GFOA Certificate of Achievement Program.
2. The City shall prepare monthly reports to Council and the City Manager comparing actual to budgeted revenue and expense activity for all major operating funds.
3. The City shall establish and maintain a set of standard accounting practices, which shall include internal controls.
4. Financial systems will maintain internal controls that enable users to monitor revenues, expenditures on an ongoing basis.
5. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

III. Capital Improvement Policies

1. The City will annually develop a five-year capital improvement program as required by Chapter Two of the City Charter.
2. The city shall seek intergovernmental assistance, such as grants, whenever possible to finance the capital outlined in the CIP.
3. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital

improvement project will be reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.

4. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$10,000 and having a useful (depreciable life) of two years or more.
5. The Finance Department shall maintain a complete inventory of all major capital assets. This listing shall be annually distributed to departments to aid in the assessment of condition of the City's assets.

IV. Debt Management Policies

1. The City will seek to maintain and, if possible, improve the city's current bond rating in order to minimize borrowing costs and preserve access to credit.
2. An analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies will accompany every bond issue proposal.
3. City will not issue Debt Obligations or use debt proceeds to finance current operating and maintenance expenditures.
4. City will utilize Debt Obligations only for capital improvement projects that cannot be funded from current revenue sources or in cases in which it is more equitable to finance the project over its useful life.
5. Prior to the issuance of any additional general obligation debt, the City will consider adopting a policy(s) that identifies the maximum amount of debt and debt service that should be outstanding at any time.
6. The City will consider the refunding of outstanding debt when at least a 4% net present value savings can be obtained
7. Debt will not be issued for periods longer than the useful life of the project.
8. Whenever possible, the city will use special assessment or self-supporting bonds instead of general obligation bonds, so that those who benefit from the improvement will bear all or part of the cost of the project.

V. Investment Policies

1. The City has adopted a separate Investment Policy in accordance with State Law. Please see Ordinance 08-11973, which was passed in March 2008. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

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 and 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 City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous Fiscal Years, and recommendations regarding the financial policy for the upcoming period.

- C -

Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$2,500.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Capital Improvements Program (CIP) - A five- year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant and are greater than \$10,000 and have a useful live of two years or more.

Consumer Price Index (CPI) – Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

- D -

DR 420/422 = Department of Revenue forms certifying taxable assessed value.

Debt Millage - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

Debt Service - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

Dedicated Millage - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

Department - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

Depreciation – A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget for depreciation.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers

Association to encourage governments to prepare effective budget documents.

Division - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

Encumbrance - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund – A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises.

- F -

Fiscal Year (FY) – Any consecutive 12 month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

Fixed Assets - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Full-Time Equivalent (FTE) - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

Fund An accounting entity that has its own revenues, expenditures, assets and liabilities that are segregated from other sets of moneys. A fund is set up for the purpose of carrying out a specific purpose or activity. Much like Corporations have subsidiary companies, governments have funds.

Fund Balance – The excess of assets over liabilities. A positive ending fund balance from one fiscal year can be utilized as a resource for certain activities in the follow year. A negative fund balance is sometimes referred to as a deficit.

Fund Type - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

General Fund – The principal fund of the City, the General Fund is used to account for all activities not included in other funds. General Fund revenue sources include property taxes, licenses, permits, fines and forfeitures, and sales taxes. Operating services from this fund include police protection, fire protection, general government administration, planning and recreation.

General Obligation Bonds - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

Goal - A long, or short-term, attainable target for an organization - its vision of the future.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption – A statewide exception which is a deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000.

- I -

Impact Fee – Fees charged to develop to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvements Other Than Buildings - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

Infrastructure – Long lived capital assets that normally are stationary and can be preserved for significantly greater number of years than most capital assets. Examples include roads, bridges, drainage systems and water and sewer systems.

Interfund Charges – These are transactions between funds, which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Services Charge or administrative charges from the General Fund to other operating funds.

Interfund Transfer – Payment from one fund to another fund primarily for services provided.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interlocal Agreement - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

Investments - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

Levy - To impose taxes, special assessments, or service charges for the support of city activities.

Lift Station - Part of the sanitary sewer collection system that pumps waste flow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

Line Item – A specific item or group of similar items defined in a unique account in the financial records. This is the lowest level of detail at which justification is reviewed and decisions are made.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

- M -

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage Neutral – To use the same millage rate as levied in the previous the previous budget year. *See Millage Rate.*

Millage Rate - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

Mission – This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

- N -

Net Budget – The total budget less all interfund charges and transfers.

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria, such as per lot, per acre, or per residence.

Non-Recurring Revenues - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

Objective - A specific measurable and observable result of an organization’s activity that advances the organization toward its goal.

One-time-cost – Non-recurring costs budgeted for one year and then removed.

Operating Budget – A financial plan which presents proposed expenditures for the fiscal year and estimated revenues to finance them.

Operating Millage - The portion of the millage that supports the City’s daily operations which provide basic governmental services.

OPEIU - Office and Professional Employees International Union, a union representing certain employees of the City.

Ordinance – A special order of the Council which requires two public readings and ten days of public notice prior to passage.

Output (Performance Measure) – Is the direct products and services delivered by a program.

- P -

Payment in Lieu of Taxes - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents’ municipality.

Performance Measure - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures Outcomes, Services Qualities, Efficiency, and Output.

Personal Services – All costs related to compensating employees including salaries and benefits.

Pledged Reserves - That portion of a fund’s assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

Public Service Taxes Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

- R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – Money received by the City from external sources; income.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

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.

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance surpluses to use to help maintain a stable tax rate.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM Bill - Florida's Truth in Millage (TRIM) law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

- U -

User Fees - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

Utility Taxes – Now called Public Service Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. Utility service includes electricity, natural gas, and communications.

- V -

Valuation - The dollar value of property assigned by the County Property Appraiser.

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recover-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician
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