

City of Naples Principal Officers



Bottom row pictured left to right: City Clerk Pat Rambosk, Mayor John F. Sorey III, Councilwoman Teresa Heitmann, Vice-Mayor Margaret "Dee" Sulick, and Councilman Sam J. Saad III.

Top row pictured left to right: City Attorney Robert Pritt, Councilman Doug Finlay, Councilwoman Linda Penniman, City Manager A. William Moss, and Councilman Bill Barnett.

Department Directors

Assistant City Manager
Building Director/Building Official
Community Services Director
Finance Director
Fire Chief
Human Resources Director
Planning Director
Police Chief
Streets and Stormwater Director
Technology Services Director
Utilities Director

Roger Reinke
Craig Mole'
David M. Lykins
Ann Marie S. Ricardi
Stephen R. McInerny II
Denise K. Perez
Robin D. Singer
Thomas Weschler
Gregg Strakaluse
Mark Jackson/Selpan Interactive Inc.
Robert Middleton



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Naples
Florida**

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Naples, Florida for the Annual Budget beginning October 1, 2012. 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
Budget
Fiscal Year 2014-15

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City of Naples

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

December 1, 2014

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

Dear Mayor and City Council:

The budget for the City of Naples for the fiscal year beginning October 1, 2014 and ending September 30, 2015 was adopted by Naples City Council on September 17, 2014. This budget is the product of City Council's guidance, community input, and recommendations of the City Manager and your professional staff.

The budget has been developed with no change in the millage rate, the sixth consecutive year at the rate of 1.18 mills. The taxable value for FY 14-15 is \$16.91 billion, compared to FY 13-14 final taxable value of \$15.8 billion, an increase of 6.9%. This represents the third year of an increase in taxable value for the City.

The gross budgeted expenditures in this document are \$133 million, and there are 457.7 positions in the budget.

After the years of recession, with growth in the taxable value comes a new responsibility for ensuring future stability. This budget represents a balance between the responsibilities of growth, tempered with fiscal restraint.

The preparation for this budget began in March 2014, when City Council reviewed the annual Five-Year General Fund Sustainability Report. The analysis offered a longer-term perspective of the annual budgets based on projected revenues and expenditures. In June, City Council reviewed the proposed Five-Year Capital Improvement Program and tentatively agreed to maintain the current millage rate of 1.1800 for FY14-15.

Fiscal Year 2014-15 Budget Summary

- The General Fund budgeted expenditures are \$32.9 million.
- The budget adopted the same millage rate as FY 13-14 or 1.1800.

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

- The budget includes a 2% raise for all employees, and the cost of health insurance benefits is budgeted with no change.
- The budget has a net increase of 2.2 positions over FY 13-14. One position was eliminated in Technology Services, while two have been added to the Building Permits Fund, and one to the Stormwater fund. Two part-time seasonal positions have been added to the Beach Fund to assist with Pelican Watch.
- The development of the Baker Park is included in this budget as a new fund. The development of Baker Park is budgeted at the original estimate of \$15.1 million, including the Greenway Bridge Crossing for \$1.25 million which City Council agreed to fund and construct. Funding for the project includes \$7.575 million in City funds. The balance is expected to be funded by private donations. The City-funded portion, excluding the original \$3 million to purchase the land, consists of \$4 million fund-balance transfers-in from four separate operating funds, \$2.5 million appropriated from the Public Service Tax Fund in FY 13-14, \$100,000 in impact fees, \$750,000 anticipated from the Naples Airport Authority in exchange for an avigation easement, and \$225,000 for the sale of .25 acre of the property to an adjacent development. With private contributions and pledges received to date, another \$2,144,050 in private contributions will be required to meet the budgeted goal of \$15.1 million.

City Goals

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

The five major goals of the Vision Plan include:

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

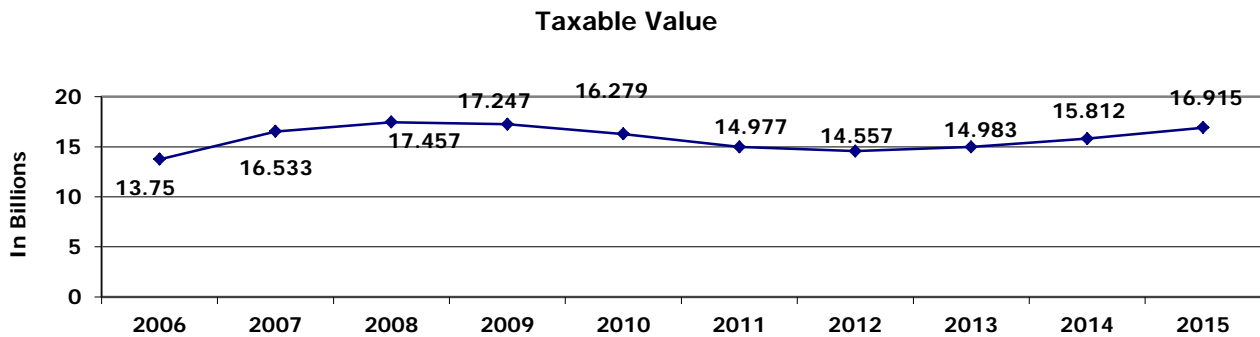
In addition to the Vision Plan, this budget follows three key financial principles:

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

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

Millage Rate

The City's taxable value is \$16,914,968,460 compared to last year's final value of \$15,811,517,365. This represents an increase of \$1,103,451,095 or 6.9%. Property tax revenue is calculated by multiplying the taxable value by the millage rate. The City assumes a collection rate of 95% as allowed by state law.



The budget provides for a millage rate of 1.18. Although it is the same millage rate as FY 13-14, it is considered a tax increase because it produces more property tax revenue to the City than was received in FY 13-14.

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

	Rate	Total Levy	95% Collections	Amount to CRA	Amount to General Fund
Millage Rate	1.1800	\$19,959,662	\$18,961,680	\$547,870	\$18,413,810

Rolled Back Rate

Rolled Back Rate (RBR) is the ad valorem tax rate that will bring to the City the same amount of tax money as last year, excluding the value of new construction. Calculation of the rolled back rate is regulated by state law for all local taxing jurisdictions. The rolled back rate for the City is 1.1199 mils, compared to the recommended millage rate of 1.1800 mils. Using the rolled back rate would have reduced the budgeted revenue to the City by \$965,700.

Expenditure Discussion

This budget includes 3.2 added positions, explained as follows.

In the Building Fund, two positions are added to the budget. One position, a Planner, was added at midyear. A second position, an Electrical Plans Inspector is added to this budget. Currently, the review of electrical plans is performed by a part-time temporary employee who averages about 20 hours per week. Because of an increase in construction, plans requiring electrical review have increased, and a full-time electrical plans examiner position will ensure timely review of plans.

In the Stormwater fund, one position, a Public Information/Project Coordinator has been added to the Natural Resources division to coordinate tasks and responsibilities associated with management of capital and other projects.

There are two temporary part time positions added to the Beach fund to assist with the Pelican watch and protection program.

Two additions positions were included in the proposed budget, but subsequently excluded at the public hearings. These included one Firefighter Paramedic in the Fire Department and a Project Manager in the Facilities Division, with an estimated cost of \$107,000 with benefits. The former was eliminated in its entirety, while the latter had the full funding moved to a Professional Services line item to outsource this function when needed.

Fund Balance

When preparing a budget, the goal is to have revenues equal expenditures. However, it is not normal, nor is it even likely, that actual revenues will match expenditures in a fiscal year. Either a decrease or increase of fund balance should be expected in any given year. When actual expenditures in a fiscal year fall below actual revenues, the fund balance will increase.

City Council's fund balance policy as adopted by Resolution 12-13052 is met in all budgetary funds. Use of fund balance for some funds is recommended. As justified in the City's policy, a decrease in fund balance may be a prudent option. There may be a major capital cost that is best funded with available funds, or, there may be an intentional plan to reduce the fund balance to a responsible level, or a fund balance may have increased in recognition of a major capital project(s) in future years. The size of the fund balance should not be too low or too high. If a fund balance is consistently too high, it may be a sign that the public agency's taxes or fees have been too high. On the other hand, if the fund balance is too low, the government risks being unprepared for emergencies or other unpredicted or desirable mid-year expenditures. A City's bond rating may also be influenced by the fund balance.

The following chart explains the fund balance in the City's General Fund

	Estimated 9/30/14	Actual 9/30/13	Actual 9/30/12	Actual 9/30/11	Actual 9/30/10
Total Fund Balance	15,008,253	14,912,211	19,569,959	19,247,692	17,473,649
Unassigned	11,193,400	10,582,398	14,589,350	15,508,265	13,460,937
Emergency	3,212,720	3,419,823	3,370,622	3,447,889	3,538,542
Advances to Other Funds	358,592	413,592	475,935	107,621	208,817
Subsequent Year Budgeted	0	252,857	952,527	NA	NA
Other	243,541	243,541	181,525	183,917	265,353

Water and Sewer Utility Fund

The City manages a Water and Sewer Utility and provides services to approximately 68,000 people through 17,700 water and 8,600 sewer accounts within the City and in adjacent unincorporated areas of Collier County. Charges to customers pay for the costs of operations and maintenance, debt service, and administrative costs as is consistent with the enterprise fund. Revenues fund capital expansion and replacement, as well as depreciation of the system. According to the Code of Ordinances, water and sewer rates are to increase every October in accordance with the Consumer Price Increase (CPI). However in FY 13-14, there was an updated rate study, revising a portion of the rate structure effective October 1, 2014. The overall impact on rates this year is expected to approximate the CPI.

Naples Beach Fund

The Beach Fund provides for maintenance and enforcement activities along the City's beachfront. This enterprise fund is financed by meter and pay station collections, parking fines, payments from the concession operator at Lowdermilk Park and the Pier and an interlocal agreement with Collier County. The latter, representing a total of \$1,000,000, is allocated between the General Fund and the Beach Fund at a ratio of 60% to park and recreation facilities and 40% to public beach parking facilities. 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. For FY 14-15, two part-time temporary positions have been added to assist with the protection of pelicans.

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 also provided. Solid waste rates are comprised of two elements: a service fee to cover operating expenses, including depreciation of fixed assets; and a pass-through "tipping" fee for disposal at the Collier County landfill.

According to the Code of Ordinances, the Solid Waste fee will increase by the percentage increase of the Consumers Price Index (CPI) effective October 1. The applicable change in CPI is 1.95%, and a resolution adding this to the Appendix of the City Code will be brought to City Council in September. In addition to the CPI that will be applied to the collections operations, Collier County will also be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill. The increase for disposal has been declared by Collier County at 6%, and will be passed through to the customer.

City Dock Fund

The City owns and operates an 84-slip marina on Naples Bay, providing leased and transient mooring of boats and retail sales of fuel, bait, snacks and beverages. Fees and price schedules are established to cover the costs of operation, including indirect costs, in this enterprise fund. There is no Payment in Lieu of Taxes charged, because the City Council determined that the Dock provides a governmental benefit as a historic and scenic destination to non-boaters. The Dock is projecting a 2.5% rental rate increase for FY 14-15.

Building Permit Fund

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

In addition to the positions showing in this fund, the Building Permit Fund pays for two of the four Fire Inspector positions that are part of the Fire-Rescue Department, because they are directly associated with building plan review and permitting activity, and for half of a Planner position due to specific building permitting requests. The budget of this fund is reflecting an increase in construction activity, and shows two additional positions over last year's adopted budget. These positions are a new electrical plans inspector and a planner, the latter of which was approved during FY 13-14. In addition, the Building Permit fund is continuing the conversion of plans to electronic submissions, and this budget includes funding for outsourcing the management of this project.

East Naples Bay District and Moorings Bay District

The City of Naples maintains two special revenue taxing district funds: Moorings Bay and East Naples Bay. These dependent taxing districts were established to finance dredging operations and maintenance of bay areas and for the retirement of existing debt. Both the millage rate for Moorings Bay and East Naples Bay will stay at the current rates of .0252 and 0.5000 mils, respectively.

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 taxable value of property in the District is \$672,539,587, for a tax incremental value of \$488,730,313, compared to the FY 13-14 values of \$628,641,415 and \$444,832,141, respectively, and expected to provide \$547,870 of City taxes and \$1,634,000 of County taxes to the CRA fund.

The purpose of the CRA is to eliminate and prevent slum and blight through implementation of the Redevelopment Plan. On January 15, 2014, Resolution 14-13401 was approved, amending and modifying the Redevelopment Plan. The plan amendment extends the sunset date of the CRA to September 30, 2044, providing (1) a time certain for completing all redevelopment financed by tax increment revenue, (2) a workable program for using public resources to fund redevelopment initiatives, and (3) a broad vision of redevelopment initiatives.

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 and the Collier County five-cent local option gas tax. As allowed by State law, Collier County has recalculated the shared ratios from 10.28 to 8.21%, effective January 1, 2014. The fund receives Collier County Road Impact Fees up to \$200,000 annually, with amounts above that transmitted to Collier County in accordance with the Interlocal Agreement, and \$300,000 of the City's telecommunications tax and a portion of State shared revenue related to the municipal one-cent 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. Road Impact Fee revenue may only be expended for capital projects that enhance transportation capacity.

Internal Service Funds

The City has four Internal Service Funds. They include:

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

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

The City will be reviewing the expenditures of the Facilities Maintenance Division during FY 14-15 to determine if there is an opportunity to move that operation from the General Fund into its own Internal Service Fund for next fiscal year.

Administrative Service Charge

The Administrative Service Charge is a fee charged to operating funds for using administrative services of the General Fund, such as Human Resources, Finance and Purchasing. There are two bases for the administrative service charge: number of

employees and size of budget. Effective with last fiscal year, the Administrative Service Charge is budgeted as an expense to the user funds (such as Water Sewer Fund, Stormwater Fund) and as a contra-expense, showing in the non-departmental division of the General Fund.

Issues affecting the Development of the Budget

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

City Council may consider requests to create Special Assessment Districts and Dependent Taxing Districts that also can affect the budget. No new Special Assessment Districts are anticipated in the next fiscal year; however, the Port Royal Special Assessment will be placed on the tax rolls for the first time this fiscal year. In progress is the Bembury Area Special Assessment District. In FY 13-14, the Bembury Special Assessment area was created. The expected capital cost for sewer improvements of \$1,415,048 will be funded and financed in FY 14-15, with the assessments placed on the tax rolls for FY 14-15.

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 and subsequently reviewed and modified by City Council. The development of the Capital Improvement Program balances needed capital equipment and infrastructure repair and improvements with the annual operating budgets. The CIP includes revenue and expenditure estimates over the same five-year period to ensure that the capital program is realistic and fundable.

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

The following changes have been made from the CIP as presented in June:

Public Service Tax. Marine Patrol Boat – Increased from \$50,000 to \$135,000. As requested by City Council, the funding for an additional marine patrol boat was increased to allow acquisition of a larger vessel with greater flexibility in usage. This amount should fund a vessel similar to the Marine Patrol's 26 ft. Edgewater with twin engines. As an alternative, the City Manager recommends the transfer of the Harbor Master boat to Marine Patrol for patrol in the Moorings Bay. With a single engine, the 26' vessel should be sufficient

for bay and off-shore use, although underpowered for a 26' vessel. The Fire-Rescue boat, a previously retired Marine Patrol vessel, will be removed from the fleet after the newer motor is transferred to the Harbor Master's vessel. The budgeted funds would then be used to replace the Fire-Rescue vessel. With this option, no additional vessels are added to the fleet. The Harbor Master would share the Fire-Rescue and other available vessels.

Public Service Tax. Revenue – Eliminated the previously proposed transfer of \$825,000 from the General Fund to the Public Service Tax fund, instead using Public Service Tax Fund reserves for the FY 14-15 projects.

Building Fund. Site Compliance Vehicle - \$22,500. Added after the presentation of the CIP due to a previously added Site Inspector position.

Water Sewer Fund. Reduced CIP 15K59 Reclaimed Water System from \$800,000 to \$305,000. This project now only includes funds for adding hydrants to the reclaimed system and additional reclaimed water service lines on the existing system.

Solid Waste Fund. Moved the \$250,000 Large Truck Replacement to 2015-16 and increased the Rebuild Truck project by \$25,000 and moved the Cardboard Bailer to FY15-16 for future consideration.

Conclusion

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

The challenges involved with the development of this budget were somewhat relieved due to City Council's responsible, and sometimes difficult, decisions made during prior years as revenues declined. With reassignment of responsibilities, improved processes and technologies, and the willingness of employees to meet higher expectations, there has been minimal reduction of service to the citizens of Naples.

Gratitude is extended to the many people who have contributed to this document, including City Council, members of the Presidents' Council, homeowner associations, City advisory boards, residents and staff.

With the achievement of the many planned objectives by each department in the City, Naples will continue to be the crown jewel of Southwest Florida while being recognized as one of the top communities in the nation.

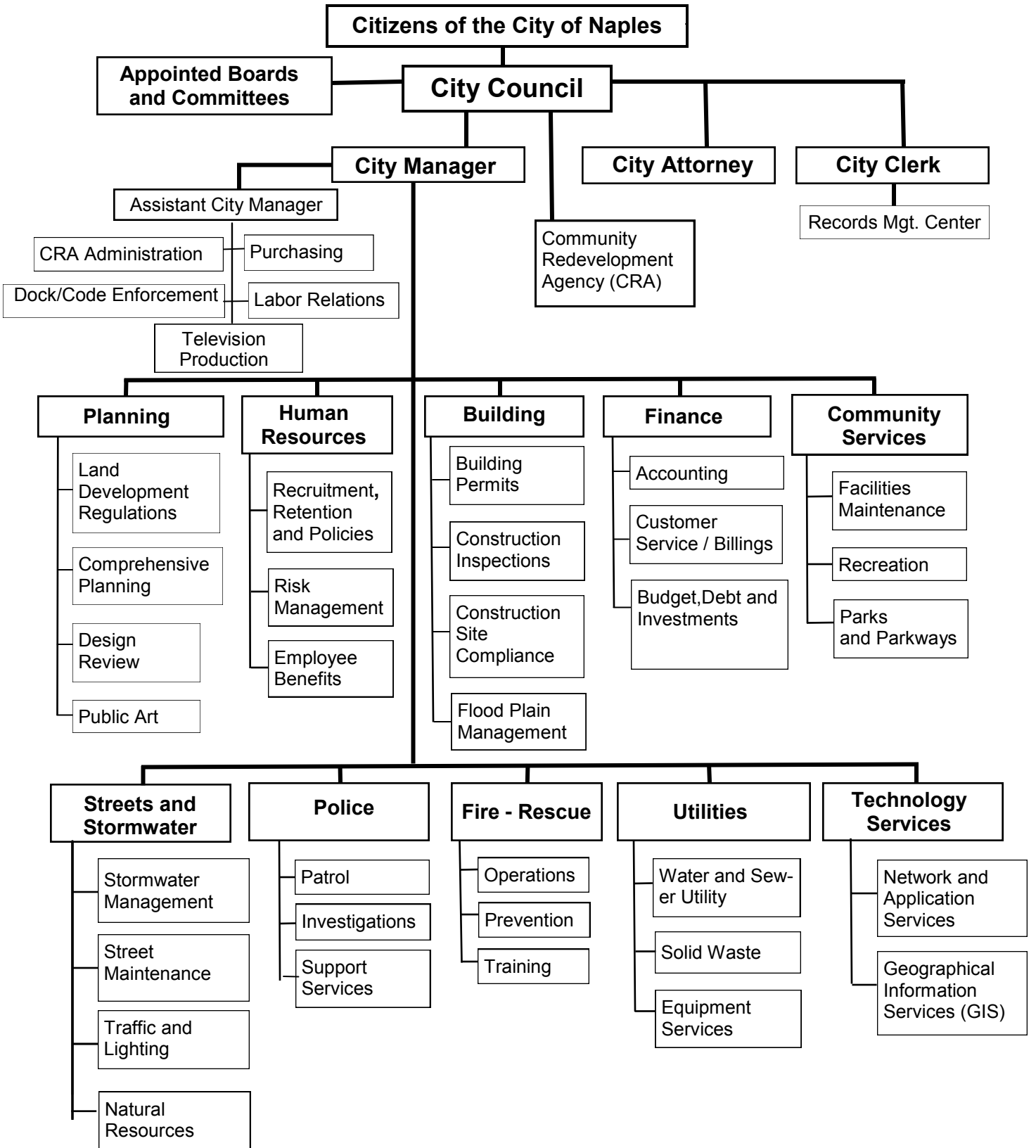
With City Council's continued guidance and policy development skills, the citizens of Naples should feel confident that they will continue to receive the best possible services at a reasonable cost, a continuation of the "small town" attitude where people can freely express their opinions and seek service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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "A. William Moss". The signature is fluid and cursive, with a large initial "A" and "M".

A. William Moss
City Manager

City of Naples Organizational Chart



City of Naples

Operations/Accounting Structure

The prior page listed the departments of the City in the manner of a Organization Chart. The chart below identifies which accounting function (or fund) for which they are responsible. This information may assist in understanding the overall structure of the City.

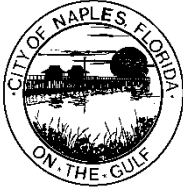
Department	Fund Number																		
	1	110	138	155	150	151	180	190	420	430	450	460	470	480	500	510	520	530	
City Council	<input checked="" type="checkbox"/>																		
City Clerk	<input checked="" type="checkbox"/>																		
City Manager	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>							
CRA							<input checked="" type="checkbox"/>												
City Attorney	<input checked="" type="checkbox"/>																		
Planning	<input checked="" type="checkbox"/>																		
Human Resources	<input checked="" type="checkbox"/>														<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Building Inspections		<input checked="" type="checkbox"/>																	
Finance	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
Community Services	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>					
Streets & Stormwater				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>						
Police	<input checked="" type="checkbox"/>						<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>									
Fire Rescue	<input checked="" type="checkbox"/>																		
Utilities									<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Technology Services																		<input checked="" type="checkbox"/>	

The following list represents the titles of the funds in the above chart.

- | | |
|------------------------------|-------------------------|
| 1 General Fund | 430 Naples Beach Fund |
| 110 Building Permits Fund | 450 Solid Waste Fund |
| 138 Business Imp. District | 460 City Dock Fund |
| 155 Port Royal Dredging | 470 Storm Water Fund |
| 150 East Naples Bay District | 480 Tennis Fund |
| 151 Moorings Bay District | 500 Risk Management |
| 180 Community Redevelopment | 510 Health Benefits |
| 190 Streets and Traffic | 520 Technology Services |
| 420 Water and Sewer Fund | 530 Equipment Services |

Departmental Contact Numbers

City Council	239-213-1000	Finance	239-213-1820
City Clerk	239-213-1015	Community Services	239-213-7120
City Manager	239-213-1030	Streets & Stormwater	239-213-5000
CRA	239-213-1000	Police	239-213-4844
City Attorney	239-213-1060	Fire Rescue	239-213-4900
Planning	239-213-1050	Utilities	239-213-4745
Human Resources	239-213-1810	Technology Services	239-213-5100
Building Inspections	239-213-5020		



City of Naples

All Fund Revenue and Expenditure Analysis

Fund Overview

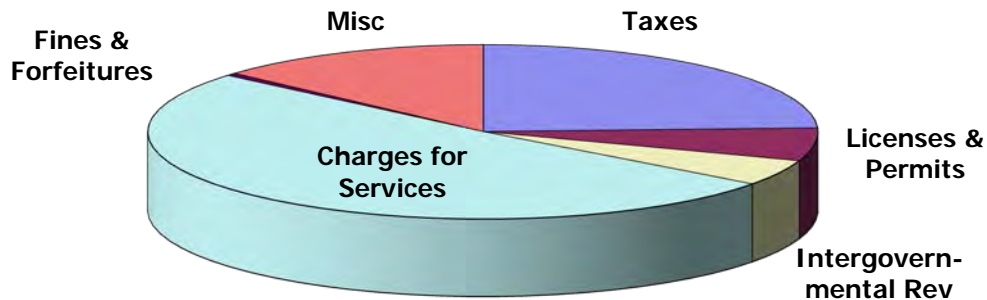
The City of Naples budget is structured on the basis of 21 individual funds. The account structure follows the State of Florida's Uniform Accounting System. Each fund is a distinct financial entity with its own revenues and expenses. The FY 2014-15 budget is balanced in accordance with the City's Code of Ordinances. Total revenues are budgeted at \$122,084,883 and expenditures are budgeted at \$132,440,809, using \$10,355,926 of reserves/fund balances.

Revenue Overview

The combined FY 2014-15 revenues of the City's budgeted funds are as follows:

	FY 2014-15 Budget	%	FY 2013-14 Budget	%
Taxes	\$29,667,412	24.3%	\$28,420,077	26.7%
Licenses and Permits	7,471,300	6.1%	7,171,750	6.7%
Intergovernmental Revenue	5,919,222	4.8%	6,026,185	5.7%
Charges for Services	62,129,891	50.9%	52,343,064	49.2%
Fines and Forfeitures	622,551	0.5%	462,800	0.4%
Miscellaneous/Transfers	16,274,507	13.3%	11,972,440	11.3%
Total	\$122,084,883		\$106,396,316	

Where the Money Comes From



Taxes (\$29,667,412)

City wide, taxes make up 24.3% of the City's revenues, with Ad Valorem Taxes being the largest tax, at \$18,413,810. For FY 2014-15, the General Fund Operating Millage Rate of 1.1800 is the same as FY 2013-14. There are also millage rates of 0.0252 in the Moorings Bay Taxing District and 0.500 in the East Naples Bay Taxing District.

Taxes include a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds, based on 6% of gross sales for the Water Sewer Fund and the Solid Waste Fund. The PILOT is updated every other year. Revenue for the Local Telecommunications Tax, which is 5.22% of allowable charges, is estimated to be \$2.49 million based on projections by the State of Florida Department of Revenue's Office of Tax Research. The Public Service Taxes on Electric, Gas and Propane are 7% taxes and the budget is based on historical collections.

All Fund Revenue and Expenditure Analysis

Licenses and Permits (\$7,471,300)

Licenses and Permits make up 6.1% of the City's revenues. The City is budgeted to collect \$7.47 million in Licenses and Permits. Building Permits are budgeted at \$3.18 million, slightly higher than the FY 13-14 budget due to the improving economy. Franchise Fees are the largest type of revenue in this category, with the largest of these being the FPL (electric) Franchise fee. Franchise fees are charged to certain service providers (such as gas or electricity) for the right to operate within city rights of way. Each Franchise fee is based on a negotiated agreement with the service provider.

Intergovernmental (\$5,919,222)

Intergovernmental Revenue includes revenue from Federal or State grants, state revenue sharing and Collier County agreements. Funds from Collier County include a \$1 million Interlocal Agreement that provides funding for recreation programs, including the beach operations that serve the County residents. This also includes the Community Redevelopment Agency (CRA)'s Tax Increment revenue from Collier County, budgeted at \$1.634 million. General Use Sales Tax is a State of Florida tax, shared with municipalities and the dollar amount is estimated by the State of Florida Department of Revenue's Office of Tax Research.

Charges for Services (\$62,129,891)

Making up 51.0% of City revenues, Charges for Services represents the largest source of budgeted revenues City-wide. The largest charge for services are charges to Water/Sewer customers (\$31 million), Solid Waste customers (\$6 million), City Dock customers (\$2 million) and Stormwater customers (\$4.7 million).

Fines (\$622,551)

Fines are received by the General and Beach Funds. The primary sources of fines are parking or traffic citations issued by the Naples Police Department.

Miscellaneous/Other Sources (\$16,274,507)

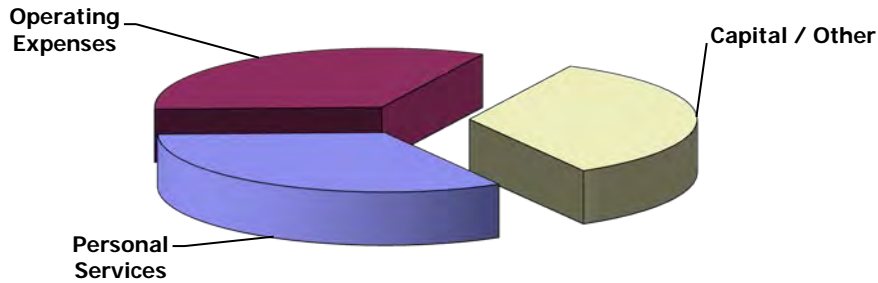
The City is projected to earn \$408,825 in interest earnings in FY14-15, based on an expected .40% return rate. Other revenues include both City and employee shares of health insurance premiums (Internal Service Fund), Transfers, Water Sewer System Development Fees and auction income.

Expenditure Overview

The appropriations of the twenty-one budgeted funds are \$133,240,817. The following chart shows a summary of the combined budget by category:

	FY 2014-15 Budget	%	FY 2013-14 Budget	%
Personal Services	\$43,502,192	32.8%	\$42,798,304	35.1%
Operating Expenses	43,428,744	32.8%	42,590,652	34.9%
Capital Expenses/Other	45,509,873	34.4%	36,584,437	30.1%
Total Expenditures	\$132,440,809		\$121,973,393	

Where the Money Goes



Personal Services (\$43,502,192)

Personal Services budgeted at \$43,502,192 includes all salaries and benefits for City employees. This line item, city wide, increased \$703,888, primarily due to a city wide 2% raise.

There are 2.2 more positions budgeted than were budgeted in FY13-14, resulting in a total of 455.7 Full Time Equivalents in the budget. Added positions include:

- Stormwater/Natural Resources Project Coordinator (Stormwater Fund)
- Planner II (Building Fund)
- Electrical Inspector (Building Fund)
- Two part-time temporary Pelican Watch employees.

One position, a vacant Technology Services Manager, was eliminated.

Operating Expenses (\$43,428,744)

Operating Expenditures increased by \$838,092. The major reason for the increase is the change is an increase in Fuel, primarily at the City Dock, and Professional Services.

Some of the larger operating expenses include:

- Other Contractual Services 4,624,781
- Electricity 3,028,700
- Health Claims Paid 3,200,000
- Insurance / Property Damage 4,318,339
- Fuel (for use and for resale) 2,319,371
- Chemicals 2,576,565

Non-Operating: Capital Outlay, Debt, and Other Expenditures (\$45,509,873)

The FY 14-15 budget includes \$45,509,873 for capital outlay, transfers and other expenditures. Every June, in accordance with the Code of Ordinances, the City Manager presents City Council with a Five Year Plan for the Capital Improvement Program (CIP). Information on the projects specifically budgeted for FY 14-15 are included in each funds' schedules and in the Capital Section of this document. The City's debt is explained further in the Debt section of this document.

**All Funds
Changes in Fund Balance
Fiscal Year 2014-15**

The following spreadsheet shows the actual September 2013 fund balance and the projected fund balance for September 2014. The budgeted September 30, 2015 ending fund balance is based on budgeted revenue and expenditures. Reasons for changes can be found in the fund discussions and below.

Fund Title	Actual 9/30/2013 Fund Balance	Projected 9/30/2014 Fund Balance	FY 14-15 Budget		Net Change	Budgeted 9/30/2015 Fund Balance
			Revenues	Expenditures		
General Fund	10,582,398	10,695,024	33,028,409	32,899,438	128,971	10,823,995
Special Revenue Funds						
Building Permits (110)	5,694,323	5,460,429	3,229,200	5,227,982	(1,998,782)	3,461,647
Special Park Fund/Baker Park (125)	0	4,464,200	10,144,050	14,608,250	(4,464,200)	0
Fifth Avenue Business (138)	4,044	3,969	373,650	373,647	3	3,972
East Naples Bay District (150)	(536,972)	(593,122)	223,550	223,550	0	(593,122)
Moorings Bay District (151)	1,074,827	1,092,577	43,440	109,250	(65,810)	1,026,767
Port Royal Dredging (155)	(66,089)	(9)	151,000	143,660	7,340	7,331
Community Redevelopment (180)	2,478,963	89,210	2,190,870	2,024,062	166,808	256,018
Streets and Traffic (190)	4,023,627	3,510,903	2,107,987	2,868,870	(760,883)	2,750,020
Utility Tax/ Debt Service (200)	1,687,592	1,844,163	4,190,715	5,057,321	(866,606)	977,557
Capital Projects Fund (340)	4,350,277	766,510	3,691,250	3,910,605	(219,355)	547,155
Total Capital, Debt and Special Revenue Funds	18,710,592	16,638,830	26,345,712	34,547,197	(8,201,485)	6,912,633
Enterprise Funds						
Water and Sewer (420)	24,202,477	14,293,516	32,323,418	31,518,968	804,450	15,097,966
Naples Beach Fund (430)	2,895,145	3,015,086	2,685,022	2,851,779	(166,757)	2,848,329
Solid Waste Fund (450)	4,400,648	2,362,478	6,169,700	7,180,792	(1,011,092)	1,351,386
City Dock Fund (460)	563,899	663,700	2,056,600	1,838,198	218,402	882,102
Storm Water Fund (470)	11,043,892	8,417,266	4,812,750	6,080,390	(1,267,640)	7,149,626
Tennis Fund (480)	208,441	111,659	525,900	581,326	(55,426)	56,233
Total Enterprise Funds	43,314,502	28,863,705	48,573,390	50,051,453	(1,478,063)	27,385,642
Internal Service Funds						
Risk Management (500)	2,473,357	2,381,416	3,159,759	4,349,527	(1,189,768)	1,191,648
Employee Benefits (510)	383,222	748,174	6,869,356	6,401,530	467,826	1,216,000
Technology Services (520)	909,060	785,202	1,618,340	1,728,737	(110,397)	674,805
Equipment Services (530)	63,203	148,936	2,489,917	2,462,927	26,990	175,926
Total Internal Service Funds	3,828,842	4,063,728	14,137,372	14,942,721	(805,349)	3,258,379
TOTAL	76,436,334	60,261,287	122,084,883	132,440,809	(9,937,660)	48,798,915

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. Funds with a decrease of more than 10% are discussed below.

Building Permits	A transfer to the Baker Park project for \$1,000,000
Utility Tax/ Debt Service	Major capital projects will use fund balance as planned.
Streets Fund	Stop Sign Replacement, Pavement Management Program, and Signal Improvements as planned
Solid Waste Fund	The use of reserves for the Solid Waste Site retrofit (Gordon Park) will reduce fund balance.
Storm Water Fund	A transfer to the Baker Park project for \$1,000,000 related to stormwater improvements
Tennis Fund	This fund is using proceeds from a prior year donation to make its debt service payments.

City of Naples
FY 2014-15 All Funds Revenue by Type
Including Interfund Charges and Transfers

Fund and Description	Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines	Other Sources	Total
1 General Fund	24,112,907	3,484,600	2,493,300	2,606,651	330,951	0	33,028,409
110 Building Permits Fund	0	3,181,000	0	13,200	0	35,000	3,229,200
125 Special Occasion Fund	0	0	0	0	0	10,144,050	10,144,050
138 Business Imp. District		373,650	0	0	0	0	373,650
155 Port Royal Dredging	0	151,000	0	0	0	0	151,000
150 East Naples Bay District	219,050	0	0	0	0	4,500	223,550
151 Moorings Bay District	37,540	0	0	0	0	5,900	43,440
180 Community Redevelopment	547,870	0	1,634,000	0	0	9,000	2,190,870
190 Streets and Traffic	1,517,460	220,050	339,000	0	0	31,477	2,107,987
200 Debt Service	3,232,585	0	0	0	0	958,130	4,190,715
340 Capital Project Fund	0	51,000	0	0	0	3,640,250	3,691,250
420 Water and Sewer Fund	0	0	0	31,143,568	0	1,179,850	32,323,418
430 Naples Beach Fund	0	0	1,452,922	895,600	289,500	47,000	2,685,022
450 Solid Waste Fund	0	0	0	6,134,000	0	35,700	6,169,700
460 City Dock Fund	0	0	0	2,051,000	2,100	3,500	2,056,600
470 Storm Water Fund	0	10,000	0	4,701,000	0	101,750	4,812,750
480 Tennis Fund	0	0	0	476,900	0	49,000	525,900
500 Risk Management	0	0	0	3,134,759	0	25,000	3,159,759
510 Health Benefits	0	0	0	6,869,356	0	0	6,869,356
520 Technology Services	0	0	0	1,614,340	0	4,000	1,618,340
530 Equipment Services	0	0	0	2,489,517	0	400	2,489,917
Total	29,667,412	7,471,300	5,919,222	62,129,891	622,551	16,274,507	122,084,883

City of Naples
FY 2014-15 All Funds Expenditures by Type

Fund and Description	Personal Services	Operating Expenses	Capital/ Other	Gross Budget Total	Transfers Out	Internal	Net Budget
						Service Fund Charges	
1 General Fund	26,598,971	5,804,807	495,660	32,899,438	47,500	6,304,574	26,547,364
110 Building Permits Fund	2,751,483	1,169,499	1,307,000	5,227,982	1,000,000	607,052	3,620,930
125 Baker Park Fund	0	0	14,608,250	14,608,250	0	0	14,608,250
130 Comm.Dev. Block Grant	0	0	0	0	0	0	0
138 Business Imp. District	0	373,647	0	373,647	0	0	373,647
150 East Naples Bay District	0	28,550	195,000	223,550	195,000	0	28,550
151 Moorings Bay District	0	109,250	0	109,250	0	0	109,250
155 Port Royal Dredging	0	143,660	0	143,660	0	0	143,660
180 Community Redevelopment	582,640	440,439	1,000,983	2,024,062	1,000,983	168,043	855,036
190 Streets and Traffic	493,141	1,852,729	523,000	2,868,870	0	335,545	2,533,325
200 Debt Service	0	59,980	4,997,341	5,057,321	3,375,000	0	1,682,321
340 Capital Project Fund	0	63,800	3,846,805	3,910,605	500,000	0	3,410,605
420 Water and Sewer Fund	7,619,253	13,497,318	10,402,397	31,518,968	1,743,340	2,894,507	26,881,121
430 Naples Beach Fund	764,208	721,571	1,366,000	2,851,779	0	179,886	2,671,893
450 Solid Waste Fund	1,778,493	4,234,299	1,168,000	7,180,792	1,358,440	1,206,294	4,616,058
460 City Dock Fund	213,363	1,624,835	0	1,838,198	0	82,738	1,755,460
470 Storm Water Fund	1,040,935	756,305	4,283,150	6,080,390	1,000,000	250,788	4,829,602
480 Tennis Fund	242,443	277,883	61,000	581,326	0	44,969	536,357
500 Risk Management	134,770	3,214,757	1,000,000	4,349,527	0	12,596	4,336,931
510 Health Benefits	0	6,401,530	0	6,401,530	1,000,000	0	5,401,530
520 Technology Services	580,083	899,654	249,000	1,728,737	0	138,390	1,590,347
530 Equipment Services	702,409	1,754,231	6,287	2,462,927	0	151,307	2,311,620
Total	43,502,192	43,428,744	45,509,873	132,440,809	11,220,263	12,376,689	108,843,857

**FISCAL YEAR 2014-15
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 12-13 ACTUAL	FY 13-14 ADOPTED BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 ADOPTED BUDGET
Ad Valorem Taxes-Current	17,330,532	17,975,770	18,298,432	19,218,270
Local Option Fuel Tax	776,784	687,100	692,000	692,460
5th Cent County Gas Tax	590,428	500,000	517,000	525,000
Fire Insurance Premium	811,882	834,618	834,618	834,618
Casualty Insurance Premium	512,284	519,409	519,409	519,409
Payment in Lieu of Taxes	2,101,780	2,101,780	2,101,780	2,101,780
Public Svc Tax/Electric	2,794,311	2,620,000	2,700,000	2,800,000
Public Service Tax/ Propane	139,236	125,000	125,000	145,000
Public Service Tax/Gas	60,145	90,000	90,000	90,000
Local Communication Tax	2,984,169	2,700,000	2,477,585	2,498,825
City Business Tax	218,591	230,000	208,000	210,000
City Bus Tax/Changes	3,096	3,000	3,000	3,000
City Bus Tax/Insurance	5,181	400	50	50
City Bus Tax/Collier County	29,022	33,000	29,000	29,000
Total Taxes	28,357,440	28,420,077	28,595,874	29,667,412
Building Permits	3,215,268	3,036,000	3,377,000	3,201,000
Franchise Fees-FPL	3,215,470	3,300,000	3,250,000	3,300,000
Franchise Fees-Natural GAS	81,353	72,000	73,000	75,000
Franchise Fees-Trolley	3,000	2,000	3,000	3,000
Impact Fees Residential	129,753	75,000	75,000	100,000
Impact Fees Commercial	70,247	50,000	125,000	100,000
Spec Assess/Utility Expansion	9,352	4,800	23,000	9,600
Special Assessment West Naples	39,373	51,850	51,000	51,000
Special Assessment Port Royal	0	160,000	1,250,000	151,000
Spec Assess/Bus Impr District	252,872	328,500	(332,000)	373,650
Permits/Right of Way	93,981	66,600	82,375	78,600
Planning Fees/Zoning F	37,570	25,000	37,000	38,000
Total Licenses and Fees	7,148,240	7,171,750	8,014,375	7,480,850
Grants	198,073	124,000	134,680	124,000
State Revenue Sharing	829,351	815,000	825,300	845,000
Mobile Home Licenses	3,610	3,300	3,300	3,300
Alcohol Beverage Licenses	61,458	61,000	59,000	59,000
General Use Sales Tax	2,006,377	1,950,000	2,007,000	2,156,000
Firefighters Education	13,191	10,000	14,000	14,000
Fuel Tax Refund	38,959	30,000	31,000	31,000
Collier Cty Shared Grants	2,409,499	2,594,105	2,514,400	2,634,000
Collier Cty/CDBG	0	105,835	0	0
TDC Beach Maintenance	76,850	132,945	132,945	160,922
South Florida Water Mg	557,731	0	1,743,400	723,000
TDC Pier Maintenance	80,000	200,000	200,000	892,000
Total Intergovernmental Revenue	6,275,099	6,026,185	7,665,025	7,642,222

**FISCAL YEAR 2014-15
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 12-13 ACTUAL	FY 13-14 ADOPTED BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 ADOPTED BUDGET
City Fees/Maps, Codes & Copies	11,766	12,300	6,680	6,200
City Fees/Election Fee	0	4,200	150	1
City Fees/Planning	42,441	32,000	36,000	36,000
City Fees/State Certifications	10,076	10,000	8,000	8,000
City Fees/County Billing	36,000	36,000	36,000	36,000
Internal Svc Fee/Equipment Services	2,319,515	2,329,421	2,397,629	2,339,377
Internal Svc Fee/Technology Svc	2,076,342	1,754,710	1,754,710	1,614,340
Internal Svc Fee/External Charges	83,834	115,000	90,000	150,140
Insurance Fees/ Internal Service	3,122,140	3,032,600	3,017,990	3,129,759
False Alarms & Fingerprinting	28,242	23,000	26,000	23,000
Investigation Fees	17,949	15,000	16,000	15,000
Police Security Services	178,510	150,000	204,000	181,000
911 Salary Subsidy	54,613	41,693	41,693	43,000
Fire Contract Services	569,025	565,000	565,000	598,900
EMS Space Rental	35,400	35,400	35,400	35,400
Water Sales	14,148,367	14,721,660	14,725,000	14,996,322
Hydrant Services	(685)	10,000	11,000	10,000
Tapping fees	181,984	160,000	160,000	160,000
Connection / Reinstall Fees	111,536	89,000	90,000	89,000
Water Surcharge	1,138,086	1,355,000	1,355,000	1,385,488
Water Delinquent Fees	265,350	255,000	255,000	255,000
Water Miscellaneous Fees	11,009	12,000	12,000	18,500
Plan Review Fees	15,971	20,000	90,000	20,000
Application/Inspection Fees	21,749	18,500	18,500	12,000
Garbage/Solid Waste Collection	5,387,610	5,410,600	5,400,700	5,600,700
Special Pick-up	122,423	141,000	125,000	125,000
Recycle Material Proceeds	16,404	25,000	22,000	24,000
Commercial Roll Offs	353,715	385,000	382,000	385,000
Sewer Service Charges	11,453,895	11,800,000	12,045,462	12,346,912
Sewer Connection/Inspection	12,200	9,300	15,550	9,300
Lab Testing Fees	2,364	2,400	2,400	2,400
Surcharge Sewer	606,620	619,000	619,000	632,928
Irrigation/Reclaimed Water	794,978	800,500	857,239	1,225,718
Application Fees	7,700	6,000	6,000	6,500
Phy Env/Stormwater Fee	4,647,707	4,699,000	4,636,000	4,701,000
Lot Mowing Fees	2,809	3,500	2,500	2,500
Parking Facilities/Meter	699,983	720,000	754,000	759,000
Parking Facilities/Sticker Sales	31,132	30,000	35,000	35,000
Economic Env/CDBG Revenue	10,000	10,000	0	0
Planning/Zoning Verification	3,200	1,300	1,500	1,500
Facility Program/Firew	38,300	28,500	28,500	0
Fac Prog/Sponsorship N	5,000	5,000	5,000	5,000
Registration/Event Fee	120	0	146,300	0
Fleischmann Park Revenue	411,644	345,700	315,915	311,000
Skate Park Memberships	33,264	35,000	32,000	32,000
Norris Center Revenue	179,389	179,800	189,615	167,500
River Park Revenue	104,221	90,200	83,734	81,850

**FISCAL YEAR 2014-15
BUDGET REVENUE DETAIL
ALL FUNDS - ALL DEPARTMENTS**

	FY 12-13 ACTUAL	FY 13-14 ADOPTED BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 ADOPTED BUDGET
Transfers from General	972,055	47,500	2,547,500	47,500
Transfers For Baker Park	0	0	0	4,000,000
Transfers From Redevel	1,029,007	1,025,648	1,025,648	1,000,983
Transfers From Utility	2,212,337	2,212,000	2,212,000	3,375,000
Other Transfers	823,820	150,000	150,000	0
East Naples Loan Repayment	0	190,800	190,800	195,000
Water System Development	447,382	300,000	187,043	151,776
Sewer System Development	366,448	250,000	260,000	116,224
Total Misc Revenue and Transfers	26,027,883	11,972,440	16,704,753	22,533,264
Total All Fund Revenue by Type	123,537,313	106,396,316	114,426,094	122,084,883

City of Naples, Florida
Full-Time Equivalent Staffing Levels

Fund Department	Adopted FY 11-12	Adopted FY 12-13	Adopted FY 13-14	Adopted 14-15	Change
General Fund					
Mayor & Council	1.00	1.00	1.00	1.00	0.00
City Attorney	1.00	1.00	1.00	1.00	0.00
City Clerk	6.00	6.00	6.00	6.00	0.00
City Manager's Office	3.70	3.70	3.70	3.70	0.00
City Manager/Nat. Resources	3.00	0.00	0.00	0.00	0.00
City Manager/Code Enforce	2.20	2.20	2.20	2.20	0.00
Human Resources	4.00	4.00	4.00	4.00	0.00
Planning Department	3.50	3.50	3.50	3.50	0.00
Finance Department	18.80	17.80	13.80	13.80	0.00
Police Administration	4.00	4.00	4.00	4.00	0.00
Police Criminal Investigation	21.00	18.00	16.00	16.00	0.00
Police Patrol	51.40	54.40	56.40	56.40	0.00
Police Support Services	22.00	22.00	22.00	22.00	0.00
Fire Operations	63.00	63.00	63.00	63.00	0.00
Community Serv Admin	4.00	5.00	5.00	5.00	0.00
Community Serv Parks/Pkys	17.00	16.00	16.00	16.00	0.00
Community Serv Recreation	8.00	8.50	8.50	8.50	0.00
Facilities Maintenance	11.00	11.00	11.00	11.00	0.00
TOTAL FUND	244.60	241.10	237.10	237.10	0.00
Water & Sewer Fund					
Administration	6.00	6.00	6.00	6.00	0.00
Utility Billing/Customer Service	3.00	3.00	7.00	7.00	0.00
Water Plant	37.00	38.00	38.00	38.00	0.00
Wastewater Plant	36.00	36.00	36.00	36.00	0.00
Utilities Maintenance	16.00	16.00	16.00	16.00	0.00
TOTAL FUND	98.00	99.00	103.00	103.00	0.00
Solid Waste Fund					
Administration	3.50	3.50	3.50	3.50	0.00
Residential Collection	11.00	11.00	11.00	11.00	0.00
Commercial Collection	5.00	5.00	5.00	6.00	1.00
Recycling	6.00	6.00	6.00	5.00	(1.00)
TOTAL FUND	25.50	25.50	25.50	25.50	0.00
Stormwater Fund					
Stormwater	6.00	7.40	8.00	8.00	0.00
Natural Resources	0.00	3.00	2.00	3.00	1.00
TOTAL FUND	6.00	10.40	10.00	11.00	1.00
Streets & Traffic Fund	7.50	6.10	5.50	5.50	0.00
Building Permits Fund	18.00	23.75	28.00	30.00	2.00
Community Redevelopment Agency	6.30	6.30	6.30	6.30	0.00
City Dock Fund	3.60	3.60	3.60	3.60	0.00
Tennis Fund	4.00	4.00	4.00	4.00	0.00
Naples Beach Fund	12.00	12.00	13.00	13.20	0.20
Technology Services Fund	10.00	10.00	8.00	7.00	(1.00)
Equipment Services Fund	8.50	8.50	8.50	8.50	0.00
Risk Management	1.00	1.00	1.00	1.00	0.00
GRAND TOTAL	445.00	451.25	453.50	455.70	2.20

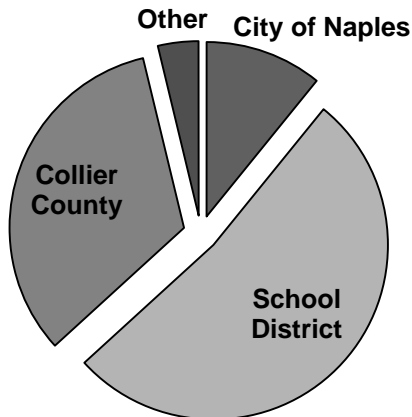
Detailed explanations of staff changes are included in each department summary and in the Letter of Transmittal.

**CITY OF NAPLES
DISTRIBUTION OF TAX LEVY
FISCAL YEAR 2014-15**

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

Taxable Value	\$1,176,000		
Homestead Exemption	\$50,000		
Taxable Value	\$1,126,000		
	<u>Taxes</u>	<u>Millage Rate</u>	Percent of Tax Bill
CITY OF NAPLES	\$1,328.68	1.1800	10.84%
School District	\$6,422.58	5.5800	52.39%
Collier County	\$4,046.62	3.5938	33.01%
Water Management/Cypress Basin	\$348.72	0.3097	2.84%
Mosquito Control	\$112.71	0.1001	0.92%
TOTAL	\$12,259.31	\$10.76	

DIVISION OF TAX BILL, BY AGENCY





City of Naples
BUDGET PLANNING CALENDAR
For Fiscal Year 2014-15

- January 8, 2014..... Distribute and publish Budget Planning Calendar
- February 18, 2014..... Finance to distribute Capital Improvement Project forms and instructions to departments
- March 17, 2014 Presentation of General Fund and CRA Sustainability Report
- March 24, 2014 CIP Requests due to Finance by noon
- April 2, 2014 Finance to distribute Operating Budget forms and instructions to departments
- April 3, 2014 Director budget meeting (concurrent with staff meeting)
- May 1, 2014..... Draft Capital Improvement Project document to City Manager for review
- May 2, 2014..... Internal Service Fund Budgets with goals and performance measures, due to Finance
- May 9, 2014..... Special Revenue Fund Budgets (building Permits, CDBG, CRA, BID, East Naples Bay, Moorings Bay, CRA, Streets and Traffic) with goals and performance measures due to Finance
- May 16, 2014..... General Fund budgets with Goals and Objectives due to Finance
- May 21, 2014..... CIP Completed and to the printers
- May 23, 2013..... Water/Sewer Fund, Beach Fund, Solid Waste Fund, Dock Fund, Stormwater Fund and Tennis Fund budget requests with goals and performance measures, due to Finance
- May 29, 2014..... Deliver CIP document to City Council (City Code 2-691)
- June 2, 3, 5, 2014..... City Manager meets with Directors on Operating Budgets
- June 9, 2014..... Council Workshop on CIP and maximum millage rate
- July 1, 2014 Collier County to Certify Taxable Value
- July 25, 2014 Deliver Preliminary Operating Budget to City Council

City of Naples

BUDGET PLANNING CALENDAR

- July 31, 2014 Deadline to send DR 420 report to the Property Appraiser (Millage rate, rollback rate and meeting dates)
- August 18, 2014..... Budget Workshops
- August 22, 2014..... TRIM notices mailed by Collier County
- September 3, 2014 Tentative Budget Hearing 5:05 pm
- September 12-14, 2014 Dates to advertise the Final Hearing
- September 17, 2014 Final Budget Hearing 5:05 pm
- October 1, 2014 Start of Fiscal Year 2014-15

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



GENERAL FUND FINANCIAL SUMMARY Fiscal Year 2014-15

Beginning Unassigned Fund Balance - as of Sept. 30, 2013	\$10,582,398
Projected Revenues FY 2013-14	32,024,025
Projected Expenditures FY 2013-14	31,911,399
Net Increase/(Decrease) in Fund Balance	112,626

Expected Unassigned Fund Balance as of Sept. 30, 2014 **\$10,695,024**

Add Fiscal Year 2014-15 Budgeted Revenues	
Ad Valorem Tax at 1.1800 mills	18,413,810
Other Taxes	5,699,097
Fees and Permits	3,484,600
Intergovernmental Revenue	3,493,300
Charges for Services	1,606,651
Fines & Other Revenue	330,951
	33,028,409

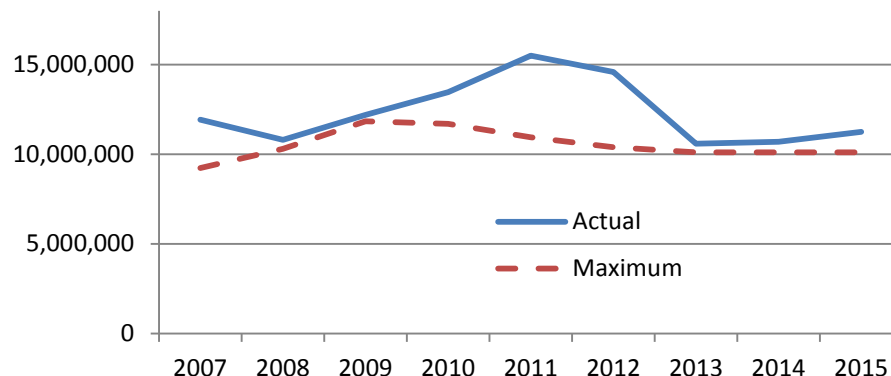
TOTAL AVAILABLE RESOURCES: **\$43,723,433**

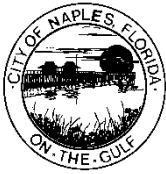
Less Fiscal Year 2014-15 Budgeted Expenditures	
Mayor and City Council	384,888
City Attorney	526,411
City Clerk	562,914
City Manager's Office	1,045,016
Planning Department	418,266
Finance Department	1,020,799
Police Department	11,907,176
Fire Rescue Department	8,984,035
Community Services	7,365,233
Human Resources	519,771
Non Departmental	2,854,689
Contingency, Transfers, Reimbursements	(2,689,760)
	32,899,438

BUDGETED CASH FLOW **\$128,971**

Projected Unassigned Fund Balance as of September 30, 2015 **\$10,823,995**

Fund Balance Trend History





General Fund Discussion

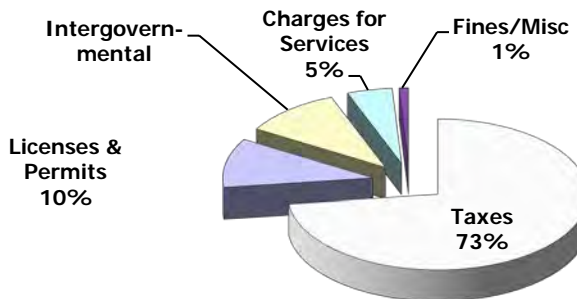
The Budget for the General Fund includes \$33,028,409 in revenue, and \$32,899,438 in expenditures.

Revenues

Revenue line items in the General Fund are separated into seven basic categories, established by the State of Florida's Uniform Accounting System: Local Taxes, Licenses and Permits, Intergovernmental Revenue, Charges for Services, Fines and Forfeitures, Miscellaneous Income, and Other Sources. The revenues for the General Fund are \$33,028,409 for Fiscal Year 2014-15, shown below

	FY 2013-14		FY 2014-15	
	Budget	%	Budget	%
Taxes	\$23,136,272	72.6%	\$24,112,907	73.0%
Licenses & Permits	3,462,600	10.9%	3,484,600	10.6%
Intergovernmental Revenue	3,254,300	10.2%	3,493,300	10.6%
Charges for Services	1,608,793	5.0%	1,606,651	4.9%
Fines & Forfeitures	179,300	0.6%	159,800	0.5%
Miscellaneous	233,101	0.7%	171,151	0.5%
Total	\$31,874,366		\$33,028,409	

Where the Money Comes From

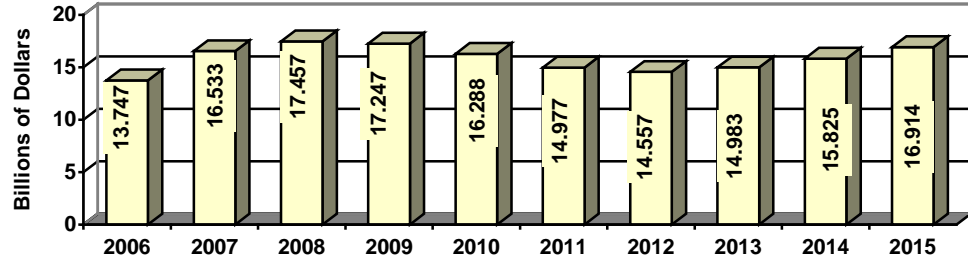


Local Taxes (\$24,112,907)

Ad Valorem Taxes

The Ad Valorem Taxes are the largest single revenue source to the General Fund, budgeted at \$18,413,810. 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 FY14-15, the taxable value (per Property Appraiser's report DR422) of all properties within the City is \$ 16,914,968,460.

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

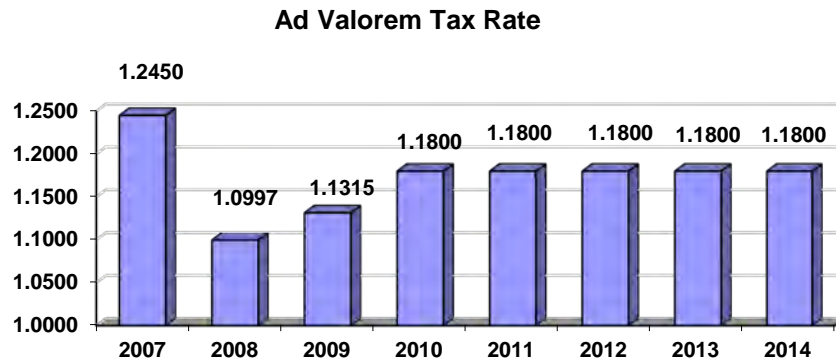


	2008	2009	2010	2011	2012	2013	2014	2015
Change in value	5.6%	<1.2%>	<5.5%>	<8.0%>	<2.8%>	2.9%	5.6%	6.9%

For Fiscal Year 2014-15, the millage rate is 1.1800 (or \$1.1800 per thousand dollars of property value). Based on the 1.1800 rate, the City expects to collect a maximum of \$19,959,662. As allowed by Florida Statutes, the City reduces this maximum revenue by up to five percent (5%) to allow for uncollected funds and prepayment discounts. For FY 2014-15, the budgeted tax revenue for Ad Valorem Taxes is \$18,961,680, 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, \$547,870 of the City's Ad Valorem Taxes will be assigned to the CRA fund, leaving \$18,413,810 as budgeted ad valorem tax income for the General Fund.

The chart below shows the trend for the ad valorem tax rate for Fiscal Year 2014-15 and prior years.



Other Local Taxes

Naples assesses a Payment in Lieu of Taxes (PILOT) on two Enterprise Funds of the City. The PILOT is established at 6% of revenues, and it is similar to franchise fees charged to the private sector utilities. For FY 2014-15, the City has maintained the same PILOT charges as FY 13-14:

Water and Sewer	\$1,743,340
Solid Waste	\$358,440

The City Dock PILOT was considered but waived as in prior years because the Dock has a public/recreational component.

Insurance Premium Taxes (Fire and Police Casualty) are local taxes on property insurance that partially fund police and fire pensions. These taxes are received by the City near the end of the fiscal year, deposited in the General Fund as revenue, and immediately paid to the Police and Fire Pension funds. The City has estimated these amounts for FY 14-15 and included both the revenue and expenditure in this budget, in the amount of \$1,354,027.

The Telecommunications Tax covers telephone and cable television bills and is collected by the telephone and cable providers, remitted to the State of Florida, and distributed to governments. The 2014-15 collections are projected to be \$2,700,000, with the General Fund portion of this revenue being \$2,001,240, the Capital improvement portion being \$197,585, and \$300,000 allocated to the Streets Fund.

Licenses and Permits (\$3,484,600)

The City of Naples is budgeted to collect \$3,484,600 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 \$3,300,000 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 \$6,250 per month in Gas Franchise Fees, leading to a budget forecast of \$75,000.

Business Tax Receipts are a tax on all persons for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the City. State law allows the City to increase rates by 5% every two years. The last increase was April 2008. Although the rates could be increased for FY14-15, this budget does not recommend an increase. The City Business Tax Receipts are projected to bring in \$210,000. This is based on an estimated 3,500 permits issued.

The City expects to collect \$29,000 from the County for the City's proportionate share of County Business Tax Receipts.

Other revenues in this category include Business Tax address changes for \$3,000; right of way permits for \$20,000; special event permits for \$36,000, outdoor dining permits for \$4,600 and zoning fees for \$38,000.

Intergovernmental Revenue (\$3,493,300)

Intergovernmental Revenue in the General Fund is budgeted at \$3,493,300 with the largest source of intergovernmental revenue being the General Use Sales Tax at \$2,156,000. This sales tax revenue represents a portion of the state's 6% sales tax that is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are provided by the State of Florida's Department of Revenue.

The State Revenue Sharing program is expected to bring \$630,000 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 \$3,300
(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 \$14,000 (State of Florida program)
- Fuel Tax Refund \$31,000
(Distributed to the City per F.S. 336.025)
- Alcohol Beverage License \$59,000
(Distributed to the City per F.S. 561.342)

In July 2008, the City and County entered into a \$1,000,000 Interlocal Agreement to fund the expenses that the City's recreation programs, including the beaches, incur related to serving the County residents. It has previously noted 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 2014-15 the City will place \$400,000 of the funds into the Beach Fund, and \$600,000 in the General Fund.

The City does not typically include expected grants in the budget, unless the grant award is known during the budget process. Including non-awarded grants may appear to be a misleading budget, and may show appropriations that are not available. To adjust for this conservative practice, the budget ordinance states that acceptance of a grant by City Council automatically amends the budget.

Charges for Services (\$1,606,651)

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 \$1,606,651 in Charges for Services.

The City projects to collect \$181,000 in Security Services, which is a payment to the City for special police services provided to private entities. The budget includes \$598,900 for fire services, part of which comes from the Naples Airport Authority to staff a fire station at the Naples Airport and from fire employees providing services at special events. A 911 subsidy of \$43,000 will be paid by Collier County for dispatch services provided by the City's telecommunication staff to the County. The new airport contract has not yet

been renewed, but was discussed to be effective January 1, 2015, for \$608,160 per year.

Effective last fiscal year, the Administrative Charge is no longer being shown as revenue, but as a contra-expense. The purpose in this change is to prevent overstating the city-wide budget. The contra expense, shown in the Non-department section of the budget, still is calculated in the same manner, using two bases including number of employees, and size of budget, to determine the General Fund administrative costs for each fund.

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	\$348,000	\$911,032	38%
Norris Community Center (Cambier)	167,500	362,605	46%
River Park, Anthony Park, and Pool	117,850	885,477	13%

As this shows, revenue from the various recreation and sports programs cover only a 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 more 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 Collier 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 14-15. 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 (\$159,800)

The General Fund is budgeted to receive \$159,800 in fines for FY 2014-15. The primary sources of fines are traffic-type citations and other violation notices issued by the Naples Police Department. This is budgeted to be \$66,000 for FY 2014-15. All non-parking ticket and violation revenues are collected by the Collier County Court system and 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 the City of Naples Code of Ordinances. City Fines , which are non-beach related parking violations, are budgeted at \$70,000, consistent with receipts from prior years.

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

Miscellaneous Income (\$171,151)

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 14-15, the assumed interest rate is 0.6%, and the projected average invested funds will be \$12.5 million with strong fluctuations in the first six months. Therefore, Interest Income is budgeted at \$75,000.

Other Income is budgeted at \$15,000. This estimate will cover revenues that are unusual and not classified elsewhere, such as prior year reimbursements, insufficient fund fees, witness fees, or other revenues of this type.

Expenses:

The General Fund budget is \$32,899,438 or \$772,215 more than FY 2013-14.

Personal Services in the General Fund increased \$584,188 or 2.2%. The primary reason for this increase is due to the 2% pay increase and other employee contractual obligations. There are no additional positions in the General Fund.

Operating Expenditures increased \$99,067, or 1.7%. Other Contractual Services showed the largest increase, due to the addition of a contract for project management.

A complete explanation of costs is included in each department's budget narrative.

Summary

The General Fund revenue for FY 2014-15 is budgeted at \$33,028,409 and expense is budgeted at \$32,899,438. With the advalorem tax at 1.1800 mills, the City will continue to enjoy one of the lowest tax rates in the State, while remaining a premier City in which to live.

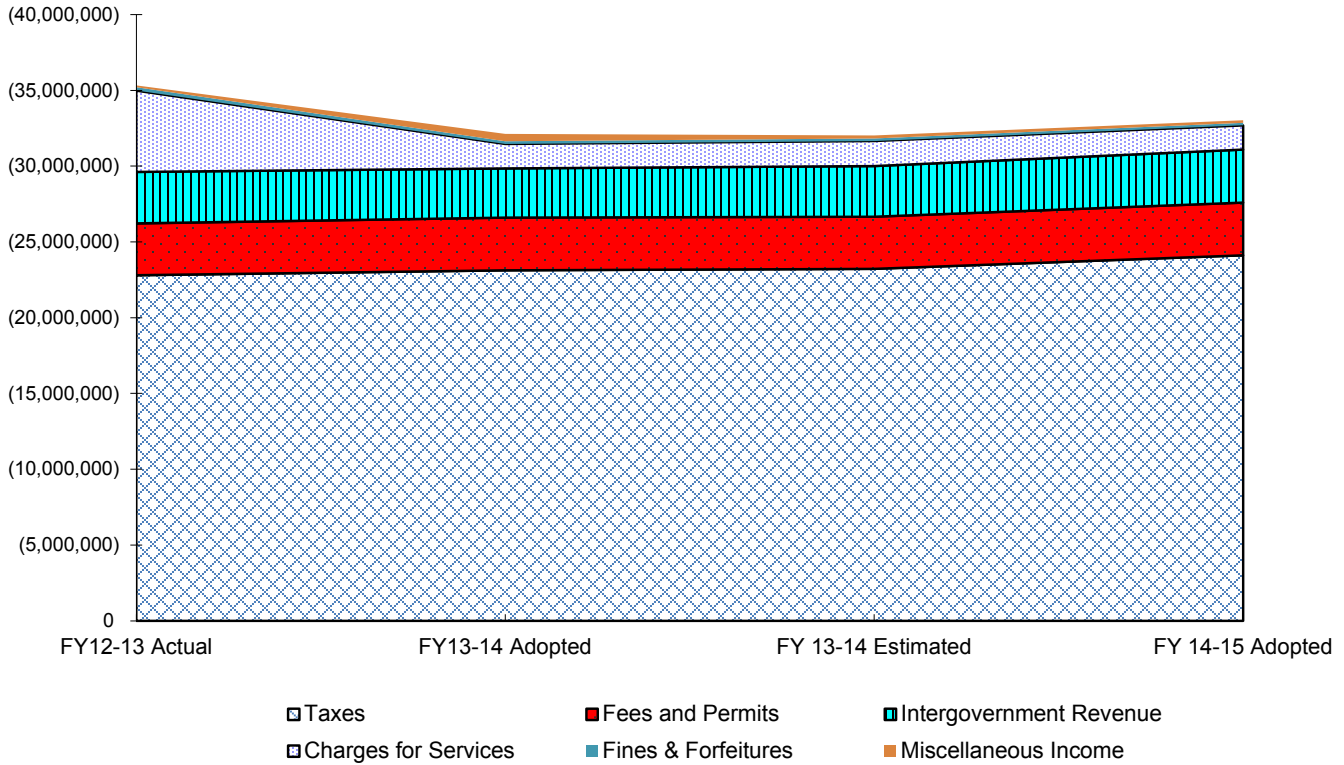
City of Naples General Fund
Fiscal Year 2014-15 Revenue Detail

	2013 ACTUAL	2014 ADOPTED	2014 ESTIMATED	2015 ADOPTED	Change
311000 Taxes/ Ad Valorem Taxes	(16,638,842)	(17,211,650)	(17,550,000)	(18,413,810)	1,202,160
312510 Fire Insurance Premium	(811,882)	(834,618)	(834,618)	(834,618)	0
312520 Police Casualty Ins Prem	(512,284)	(519,409)	(519,409)	(519,409)	0
313500 Payment in Lieu of Taxes	(2,101,780)	(2,101,780)	(2,101,780)	(2,101,780)	0
315101 Local Telecommunications Tax	(2,486,584)	(2,202,415)	(1,980,000)	(2,001,240)	(201,175)
316101 City Business Tax	(218,591)	(230,000)	(208,000)	(210,000)	(20,000)
316102 City Bus Tax/Changes & Penalty	(3,096)	(3,000)	(3,000)	(3,000)	0
316103 City Bus Tax/Insurance Co.	(5,181)	(400)	(50)	(50)	(350)
316104 City Bus Tax/Collier Cty Shrd	(29,022)	(33,000)	(29,000)	(29,000)	(4,000)
Taxes/ Ad Valorem Taxes	(22,807,261)	(23,136,272)	(23,225,857)	(24,112,907)	976,635
					0
					0
322600 Building Permits/Contractor Ex	(1,668)	(7,000)	0	0	(7,000)
323100 Franchise Fees-FPL	(3,215,470)	(3,300,000)	(3,250,000)	(3,300,000)	0
323400 Franchise Fees-Natural Gas	(81,353)	(72,000)	(73,000)	(75,000)	3,000
323900 Franchise Fees-Trolley	(3,000)	(2,000)	(3,000)	(3,000)	1,000
329101 Permits/Right of Way	(20,550)	(16,000)	(25,000)	(20,000)	4,000
329102 Permits/Special Events	(47,690)	(36,000)	(36,000)	(36,000)	0
329103 Permits/ Temp Use Permit	(11,393)	0	(8,000)	(8,000)	8,000
329104 Permits/Outdoor Dining	(2,448)	(4,600)	(2,800)	(4,600)	0
329201 Planning Fees/Zoning Fees	(37,570)	(25,000)	(37,000)	(38,000)	13,000
Fees and Permits	(3,421,141)	(3,462,600)	(3,434,800)	(3,484,600)	22,000
331200 Federal Grants/Justice Dept	(58,671)	0	(10,680)	0	0
335120 State Revenue Sharing	(610,365)	(600,000)	(613,000)	(630,000)	30,000
335140 Mobile Home Licenses	(3,610)	(3,300)	(3,300)	(3,300)	0
335150 Alcohol Beverage Licenses	(61,458)	(61,000)	(59,000)	(59,000)	(2,000)
335160 General Use Sales Tax	(2,006,377)	(1,950,000)	(2,007,000)	(2,156,000)	206,000
335210 Firefighters Education	(13,191)	(10,000)	(14,000)	(14,000)	4,000
335401 Fuel Tax Refund	(38,959)	(30,000)	(31,000)	(31,000)	1,000
337100 Collier Cty Shared Grants	(600,000)	(600,000)	(600,000)	(600,000)	0
Intergovernmental	(3,392,630)	(3,254,300)	(3,337,980)	(3,493,300)	239,000
341102 City Fees/Xerox Copies	(1,716)	(1,000)	(1,480)	(1,000)	0
341103 City Fees/Election Fees	0	(4,200)	(150)	(1)	(4,199)
341105 City Fees/Planning Dept Fees	(42,441)	(32,000)	(36,000)	(36,000)	4,000
341109 City Fees/County Billing Service	(36,000)	(36,000)	(36,000)	(36,000)	0
342101 False Alarm and Fingerprinting	(28,242)	(23,000)	(26,000)	(23,000)	0
342102 Investigation Fees	(17,949)	(15,000)	(16,000)	(15,000)	0
342103 Police Security Services	(178,510)	(150,000)	(204,000)	(181,000)	31,000
342105 911 Salary Subsidy	(54,531)	(41,693)	(41,693)	(43,000)	1,307
342201 Fire Contract Services	(569,107)	(565,000)	(565,000)	(598,900)	33,900
342203 EMS Space Rental	(35,400)	(35,400)	(35,400)	(35,400)	0
343901 Lot Mowing Fees	(2,809)	(3,500)	(2,500)	(2,500)	(1,000)
345202 Planning/Zoning Verification Fee	(3,200)	(1,300)	(1,500)	(1,500)	200
347101 Facility Program/Firework etc	(38,300)	(28,500)	(28,500)	0	(28,500)
347111 Fac Prog/Sponsorship Naming Rt	(5,000)	(5,000)	(5,000)	(5,000)	0
347204 Parks & Rec Use Agreements	(120)	0	0	0	0
347211 Fleischmann Park Classes	(48,183)	(40,000)	(20,000)	(20,000)	(20,000)

City of Naples General Fund
Fiscal Year 2014-15 Revenue Detail

347212	Fleischmann Park Camp Fees	(218,061)	(180,000)	(180,000)	(180,000)	0
347213	Fleischmann Park Field Trips	(415)	(700)	(415)	(500)	(200)
347214	Fleischmann Park Space Rentals	(57,751)	(40,000)	(60,000)	(55,000)	15,000
347215	Fleischmann Park Other Fees	(28,394)	(20,000)	(15,000)	(15,000)	(5,000)
347216	Fleischmann Park Spec Events	(510)	0	(500)	(500)	500
347217	Fleischmann Park League Fees	(58,330)	(65,000)	(40,000)	(40,000)	(25,000)
347221	Skate Park Memberships	(33,081)	(35,000)	(32,000)	(32,000)	(3,000)
347231	Norris Center Classes	(13,960)	(20,000)	(15,000)	(15,000)	(5,000)
347232	Norris Center Camp Fees	(27,446)	(25,000)	(25,500)	(25,000)	0
347233	Norris Center Field Trips	(5,720)	(5,500)	(615)	0	(5,500)
347234	Norris Center Space Rental	(98,693)	(95,000)	(112,000)	(95,000)	0
347235	Norris Center Other Fees	(3,024)	(2,300)	(2,500)	(2,500)	200
347236	Norris Center Theatre Tickets	(30,547)	(32,000)	(34,000)	(30,000)	(2,000)
347241	River Park Classes	(25,313)	(27,000)	(228)	(1,000)	(26,000)
347242	River Park Camp Fees	(61,112)	(50,000)	(57,000)	(55,000)	5,000
347244	River Park Space Rentals	(10,016)	(7,000)	(20,000)	(20,000)	13,000
347245	River Park Other Fees	(1,890)	(1,000)	(2,200)	(1,500)	500
347246	River Park Special Events	(885)	(1,000)	(206)	(250)	(750)
347247	River Park Fitness Room	(5,005)	(4,200)	(4,100)	(4,100)	(100)
347291	Aquatic Center Class Swim Fee	(26,308)	(15,000)	(22,000)	(22,000)	7,000
347292	Aquatic Center Camp Fees	(2,107)	(1,000)	(2,500)	(3,000)	2,000
347294	Aquatic Center Space Rentals	(1,960)	(500)	(9,000)	(11,000)	10,500
348100	Admin Charge Reimbursement	(3,597,960)	0	0	0	0
	Charges for Services	(5,369,994)	(1,608,793)	(1,653,987)	(1,606,651)	(2,142)
351101	County Fines- Cnty Court Fines	(89,150)	(99,000)	(74,000)	(66,000)	(33,000)
351102	County Fines- School Crossing	(20,528)	0	0	0	0
351103	County Fines- Police Training Fee	(11,390)	(13,500)	(12,000)	(13,500)	0
351201	City Fines	(55,108)	(56,000)	(75,000)	(70,000)	14,000
351202	Handicap Parking Violations	(5,664)	(3,000)	(3,000)	(3,000)	0
351203	Late Fees	(4,519)	(4,000)	(5,000)	(4,000)	0
351204	Code Enforcement Fines	(31,033)	(3,500)	(3,000)	(3,000)	(500)
351206	Civil Ordinance Infraction	(230)	(300)	(300)	(300)	0
	Fines	(217,622)	(179,300)	(172,300)	(159,800)	(19,500)
361000	Misc. Revenue/Interest Earning	(155,400)	(138,000)	(100,000)	(75,000)	(63,000)
361104	GASB 31 Market to Book	58,237	0	0	0	0
361301	Unrealized Gain (Loss)	224	0	0	0	0
365000	Scrap Surplus	(5,181)	(2,000)	(6,000)	(2,000)	0
365100	Scrap/Auction Proceeds	(1,137)	(2,000)	(2,000)	(2,000)	0
369000	Misc. Revenue	607	0	0	0	0
369300	Other Misc. Income	(15,012)	(15,000)	(15,000)	(15,000)	0
381180	Transfers From Redevelopment	0	(28,401)	(28,401)	(28,401)	0
381351	Loan to East Naples	0	(47,700)	(47,700)	(48,750)	1,050
389100	Beginning Cash Balance	0	(252,857)	0	0	(252,857)
	Miscellaneous Income	(117,661)	(485,958)	(199,101)	(171,151)	(314,807)
Total General Fund Revenue		(35,326,310)	(32,127,223)	(32,024,025)	(33,028,409)	901,186

City of Naples General Fund Revenue Sources



	FY12-13 Actual	FY13-14 Adopted	FY 13-14 Estimated	FY 14-15 Adopted	% of General Fund Revenues
Taxes	(22,807,261)	(23,136,272)	(23,225,857)	(24,112,907)	73.01%
Fees and Permits	(3,421,141)	(3,462,600)	(3,434,800)	(3,484,600)	10.55%
Intergovernment Revenue	(3,392,630)	(3,254,300)	(3,337,980)	(3,493,300)	10.58%
Charges for Services	(5,369,994)	(1,608,793)	(1,653,987)	(1,606,651)	4.86%
Fines & Forfeitures	(217,622)	(179,300)	(172,300)	(159,800)	0.48%
Miscellaneous Income	(117,661)	(485,958)	(199,101)	(171,151)	0.52%
TOTAL	(35,326,310)	(32,127,223)	(32,024,025)	(33,028,409)	100%

City of Naples, Florida
General Fund Budget Comparison
Fiscal Year 2014-15

	FY12-13 Actual	FY 13-14 Adopted	FY 13-14 Estimated	FY 14-15 Adopted	Change
Revenue					
Local Taxes	(22,807,261)	(23,136,272)	(23,225,857)	(24,112,907)	976,635
Fees and Permits	(3,421,141)	(3,462,600)	(3,434,800)	(3,484,600)	22,000
Intergovernmental	(3,392,630)	(3,254,300)	(3,337,980)	(3,493,300)	239,000
Charges for Service	(5,369,994)	(1,608,793)	(1,653,987)	(1,606,651)	(2,142)
Fines	(217,622)	(179,300)	(172,300)	(159,800)	(19,500)
Miscellaneous Income	(117,661)	(233,101)	(199,101)	(171,151)	(61,950)
Use of Fund Balance	0	(252,857)	0	0	(252,857)
TOTAL REVENUE	(35,326,310)	(32,127,223)	(32,024,025)	(33,028,409)	\$901,186
Expenditures					
Mayor and City Council	351,999	369,888	381,730	384,888	15,000
City Attorney	557,275	524,567	524,308	526,411	1,844
City Clerk	505,994	538,981	547,160	562,914	23,933
City Manager's Office	675,787	729,176	676,479	1,045,016	315,840
Planning	398,361	423,266	423,180	418,266	(5,000)
Finance Department	1,473,801	1,295,326	1,288,722	1,020,799	(274,527)
Fire Rescue	9,147,097	8,573,566	8,774,065	8,984,035	410,469
Community Services	6,596,621	7,244,933	7,297,144	7,365,233	120,300
Police Services	11,356,221	11,781,942	11,746,266	11,907,176	125,234
Human Resources	455,696	495,878	493,808	519,771	23,893
Nondepartmental	7,572,354	2,864,470	2,805,308	2,854,689	(9,781)
Contingency	0	350,000	18,000	442,160	92,160
Transfers	972,055	(3,064,770)	(3,064,770)	(3,131,920)	(67,150)
TOTAL EXPENDITURES	\$40,063,261	32,127,223	31,911,399	32,899,438	772,215
Change in Financial Position	(\$4,736,951)	\$0	\$112,626	\$128,971	

FISCAL YEAR 2014-15
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

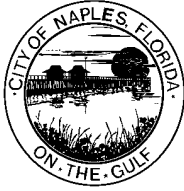
ACCOUNT DESCRIPTION		FY 12-13	FY 13-14	FY 13-14	FY 14-15	CHANGE
		ACTUALS	ADOPTED	CURRENT	ADOPTED	
			BUDGET	PROJECTED	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	14,872,997	14,601,854	14,635,673	14,979,379	377,525
10-30	OTHER SALARIES	740,446	901,712	847,316	861,377	(40,335)
10-32	STATE INCENTIVE PAY	93,044	97,020	91,070	94,860	(2,160)
10-40	OVERTIME	603,839	671,004	581,719	634,483	(36,521)
10-41	SPECIAL DUTY PAY	151,284	182,025	141,978	182,025	0
10-42	HOLIDAY PAY	238,950	233,471	330,282	342,647	109,176
25-01	FICA	1,223,655	1,163,409	1,210,762	1,156,375	(7,034)
25-03	RETIREMENT CONTRIBUTIONS	4,125,106	3,685,166	3,800,522	3,943,089	257,923
25-04	LIFE/HEALTH INSURANCE	2,573,795	2,934,749	2,805,489	2,872,150	(62,599)
25-07	EMPLOYEE ALLOWANCES	91,866	92,855	113,497	121,042	28,187
25-13	EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	57,135	(40,356)
25-14	PREPAID CONTRIBUTION	(41,468)	0	0	0	0
25-14	STATE INSURANCE PREMIUM	1,324,166	1,354,027	1,354,026	1,354,409	382
TOTAL PERSONAL EXPENSES		\$26,095,171	\$26,014,783	\$26,009,825	\$26,598,971	\$584,188
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	579,888	793,575	713,581	696,300	(97,275)
30-01	CITY ADMIN REIMBURSEMENT	0	(3,112,270)	(3,112,270)	(3,179,420)	(67,150)
30-10	AUTO MILEAGE	80	250	150	150	(100)
30-20	FIELD TRIPS	9,333	14,000	12,500	10,000	(4,000)
30-21	FLEISCHMANN PARK	2,930	5,000	2,500	2,500	(2,500)
31-00	PROFESSIONAL SERVICES-OTHE	326,023	311,650	325,100	329,250	17,600
31-02	ACCOUNTING & AUDITING	72,500	76,000	77,000	77,000	1,000
31-04	OTHER CONTRACTUAL SVCS	1,446,421	1,645,664	1,711,495	1,903,443	257,779
31-07	MEDICAL SERVICES	21,838	29,600	33,500	34,500	4,900
31-41	CULTURAL ARTS - THEATRE	25,440	35,000	35,000	35,000	0
31-50	ELECTION EXPENSE	0	55,000	17,173	0	(55,000)
31-51	DOCUMENT IMAGING	823	1,000	1,000	2,000	1,000
32-01	CITY ATTORNEY	328,193	280,000	280,000	280,000	0
32-04	OTHER LEGAL SERVICES	16,520	13,500	13,500	13,500	0
32-10	LITIGATION COUNSEL	43,572	100,000	100,000	100,000	0
32-12	LABOR ATTORNEY	80,334	20,000	20,000	20,000	0
40-00	TRAINING & TRAVEL COSTS	116,213	130,650	144,779	158,800	28,150
41-00	COMMUNICATIONS	113,099	134,347	136,929	139,714	5,367
42-00	TRANSPORTATION	17,354	31,000	29,000	29,000	(2,000)
42-01	POSTAGE & FREIGHT	31,144	45,000	40,000	45,000	0
42-10	EQUIP.SERVICES - REPAIRS	660,265	583,340	660,517	582,376	(964)
42-11	EQUIP. SERVICES - FUEL	320,471	335,400	340,552	340,900	5,500
43-01	ELECTRICITY	385,481	415,700	401,689	418,700	3,000
43-02	WATER, SEWER, GARBAGE	361,043	331,669	384,645	386,645	54,976
44-00	RENTALS & LEASES	27,467	34,320	35,477	41,040	6,720
44-02	EQUIPMENT RENTAL	4,715	9,500	9,500	10,000	500
45-22	SELF INS. PROPERTY DAMAGE	1,540,776	1,551,200	1,551,200	1,582,678	31,478
46-00	REPAIR AND MAINTENANCE	67,280	78,535	77,016	81,736	3,201
46-02	BUILDINGS & GROUND MAINT.	10,003	13,500	13,420	18,450	4,950
46-05	HYDRANT MAINTENANCE	1,770	3,150	2,642	2,400	(750)
46-15	PRINTING AND BINDING	15,898	34,900	34,619	34,200	(700)
47-00	LEGAL ADS	13,706	26,400	28,830	29,305	2,905
47-01	ADVERTISING (NON LEGAL)	11,681	14,250	13,900	14,250	0
47-02	DUPLICATING	5,038	11,300	10,500	11,300	0
47-06	OTHER CURRENT CHARGES	10,864	13,000	13,000	13,000	0
49-00	TECHNOLOGY SERVICES	1,191,630	1,007,030	1,007,030	926,470	(80,560)
49-02	EMPLOYEE DEVELOPMENT	900	12,500	10,000	12,500	0
49-04	SPECIAL EVENTS	49,292	70,000	50,000	50,000	(20,000)
49-05	AWARDS	21,198	20,540	20,000	20,100	(440)
49-06	EMPLOYEE RECOGNITION	1,229	2,000	2,000	2,800	800

FISCAL YEAR 2014-15
BUDGET DETAIL
GENERAL FUND - ALL DEPARTMENTS

	FY 12-13	FY 13-14	FY 13-14	FY 14-15	
ACCOUNT DESCRIPTION	ACTUALS	ADOPTED	CURRENT	ADOPTED	CHANGE
		BUDGET	PROJECTED	BUDGET	
51-00 OFFICE SUPPLIES	59,983	74,225	70,162	71,200	(3,025)
52-00 OPERATING SUPPLIES	96,770	155,470	170,460	152,015	(3,455)
52-02 FUEL	1,635	9,800	9,800	9,800	0
52-07 UNIFORMS	54,966	63,000	66,848	67,545	4,545
52-10 JANITORIAL SUPPLIES	55,394	57,300	58,392	58,300	1,000
52-22 VESTS	4,970	6,000	6,000	6,000	0
52-23 BUNKER GEAR	26,437	28,060	28,060	28,060	0
52-25 FIRE HOSE & APPLIANCES	14,616	16,090	15,980	17,850	1,760
52-26 SPECIALTY TEAM EQUIPMENT	31,172	26,300	26,248	24,050	(2,250)
52-41 POOL - OPERATING SUPPLIES	17,531	50,000	50,000	50,000	0
52-42 BAND SHELL OPERATING SUPPL	4,663	5,000	5,300	5,300	300
52-52 MINOR OPERATING EQUIP	7,094	0	6,359	0	0
54-01 MEMBERSHIPS/BOOKS	32,240	37,295	35,216	39,100	1,805
TOTAL OPERATING EXPENSES	\$8,339,883	\$5,705,740	\$5,796,299	\$5,804,807	\$99,067
<u>NON-OPERATING EXPENSES</u>					
60-10 LAND	4,614,117	0	0	0	0
60-30 BUILDING/IMPROVEMENTS	0	0	8,520	0	0
60-40 MACHINERY EQUIP	41,942	9,200	31,255	6,000	(3,200)
91-00 TRANSFERS - OTHER	924,555	0	0	0	0
91-34 CAPITAL PROJECTS FUND	0	0	0	0	0
91-48 TENNIS FUND	47,500	47,500	47,500	47,500	0
99-01 OPERATING CONTINGENCY	0	350,000	18,000	442,160	92,160
TOTAL NON-OPERATING	\$5,628,114	\$406,700	\$105,275	\$495,660	\$88,960
TOTAL EXPENSES	\$40,063,168	\$32,127,223	\$31,911,399	\$32,899,438	\$772,215

FISCAL YEAR 2014-15
Full Time Equivalent Positions
GENERAL FUND - ALL DEPARTMENTS

	Adopted FY 11-12	Adopted FY 12-13	Adopted FY 13-14	Adopted 14-15	Change
Mayor & Council	1	1	1	1	0
City Attorney	1	1	1	1	0
City Clerk	6	6	6	6	0
City Manager's Office	3.7	3.7	3.7	3.7	0
City Manager/Nat. Resources	3	0	0	0	0
City Manager/Code Enforce	2.2	2.2	2.2	2.2	0
Human Resources	4	4	4	4	0
Planning Department	3.5	3.5	3.5	3.5	0
Finance Department	18.8	17.8	13.8	13.8	0
Police Administration	4	4	4	4	0
Police Criminal Investigation	21	18	16	16	0
Police Patrol	51.4	54.4	56.4	56.4	0
Police Support Services	22	22	22	22	0
Fire Operations	63	63	63	63	0
Community Serv Admin	4	5	5	5	0
Community Serv Parks/Pkys	17	16	16	16	0
Community Serv Recreation	8	8.5	8.5	8.5	0
Facilities Maintenance	11	11	11	11	0
TOTAL GENERAL FUND	244.6	241.1	237.1	237.1	0



General Fund

Mayor and City Council

Mission Statement:

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

Department Description

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

2013-14 Department Accomplishments

- Approved a balanced budget.
- Strong supporter and involved with the incredibly successful beach renourishment project.
- Purchased a 6.7 acre parcel of land on the Gordon River to develop a park along with the 8.5 acres owned by the City. The new Baker Parker will be 15.2 acres, creating the largest park in the City.
- Formed a public-private partnership to raise money for the new Baker Park and hosted a Prelude to a Park Gala and Family Day, raising more than \$5 million for the development of the Park.
- Participated in visits from global delegations to promote economic development.
- Public Information Officer participated and graduated from the 2014 Leadership Collier program to enhance knowledge about the community.
- Memberships with Florida League of Cities, Florida League of Mayors, Benchmark Consortium, and Public Relations Society of America Gulf Coast Chapter.
- Enhanced community outreach:
 - Responded to media and public inquires about City government community resources.
 - Clearinghouse for several hundreds of requests made through City's website and Eyes on the Street reporting line.
 - Enhanced public awareness of City programs through public information officer role, posting web content and photos, TV, weekly radio shows and news releases.
 - Gave speaking engagements at various community meetings.
 - Served on community boards.
 - Wrote columns in local magazines to enhance the community's knowledge about the City.
 - Coordinated educational tours of City Hall for the public.
 - Met with members of the community to help address their concerns.
 - Visited schools to educate children about City government and current events.

General Fund

Mayor and City Council (continued)

2013-14 Department Accomplishments (continued)

- Participated in county-wide events to support economic development
- Hosted Government Day at City Hall with the Greater Naples Leadership.
- Assisted with planning City ribbon cuttings and attended community groundbreakings to support job creation and economic development.
- Supported:
 - Pelican safety by passing an ordinance for single fish hooks at the Pier.
 - The connection of the future Gordon River Bridge connecting to the new Baker Park.
 - 70th Anniversary of the Naples Municipal Airport.
 - Naples Art Association *Kids Art Summer Program* through art display at City Hall.
 - Naples Historical Society through display case at City Hall.
 - Naples Backyard History's research for the ancient Indian Canal in the City.
 - Community Redevelopment Agency reauthorization.
 - New planned developments in the City (Mangrove Bay and Naples Square).
 - Alternative Water Plan.
 - City sponsored and community events.
 - The DARE, Do the Right Thing, Smart911, and CODE-RED Programs.
 - Natural Resources Department's Certified Green Business Program.
 - Bronze Marker program to preserve and celebrate City history.
 - Business Improvement District which has been one of many viable economic drivers of the community.
 - Naples Bike Map to improve pedestrian facilities.
- Continued to work towards an economic development plan.
- Navigated the economic situation over the last year in achieving real economies of scale and maintained the City's brand.
- Promoted connectivity through investing in capital infrastructure projects.

2014-15 Departmental Goals and Objectives

As part of Vision Goal 1 - Preserve the Town's distinctive character and culture.

- Maintain beach renourishment and protection efforts.
- Maintain the high aesthetic standards of the community.
- Adopt policies, ordinances, and resolutions that preserve and enhance the community's character.
- Preserve the City's rich history by supporting historic preservation.

As part of Vision Goal 2 – Make Naples the green jewel of Southwest Florida.

- Continue planned open space, park and recreation facilities and program enhancements and improvements.
- Maintain the diverse cultural, socio-economic, economic and lifestyle aspects of small town life.
- Provide recreational experiences that are enjoyable, safe and of a high quality.
- Adopt measures that preserve, protect, and rehabilitate the City's natural resources.

General Fund

Mayor and City Council (continued)

As part of Vision Goal 3 - Maintain an extraordinary quality of life for residents.

- Support the City's pathway system by providing connections to schools, greenways and sidewalk interconnections.
- Enhance the quality of the residential experience of Naples by promoting safety, ambiance, beauty and quietness of life.
- Promote public participation in City governance and decision-making processes so that government is more responsive to local needs and requests.
- Inform citizens about their community and provide an opportunity to participate in the planning and decision-making process of local government.
- Support proclamations that promote community pride.

As part of Vision Goal 4 – Strengthen the economic health and vitality of the city.

- Develop commercial parking options to reduce parking impacts in adjacent residential neighborhoods while supporting commercial businesses.
- Support the designation of landmarks, signs, and districts throughout the City.
- Support the cultural and economic benefits of tourism through the Business Improvement District, Tourist Development Council, Visitor Information Center, Greater Naples Chamber of Commerce, neighborhood groups, and nonprofit organizations.
- Strengthen economic development through public-private partnerships.

As part of Vision Goal 5 – Maintain and enhance governance capacity for public service and leadership.

- Invest in capital improvement projects that enhance the mobility of people, goods and services.
- Protect and serve the community by providing superior police and emergency services.
- Promote community awareness of City resources and services through the public information officer, community outreach, speaking engagements, a community television channel, a user friendly website, a social media presence, brochures, maps, and other public engagement tools.
- Coordinate with Collier County Government, agencies, and departments on projects and initiatives that affect the City.

2014-15 Significant Budgetary Issues

The 2014-15 budget for the Mayor and City Council's Office is \$384,888, which is \$15,000 more than the budget adopted for Fiscal Year 2013-14.

The budget for Personal Services is \$362,388, an increase of \$15,000 over the FY 13-14, which is the direct cause of the \$15,000 budget increase. This office has eight (8) positions budgeted, consisting of seven (elected) members of the Council and one (non-elected) Executive Assistant/Public Information Officer. The increase is almost entirely due to the new City Council stipend (showing in the allowance line item) that was approved in February 2014.

The budget for Operating Expenses, \$22,500, has remained unchanged from FY 13-14. The major expenditures budgeted for this office include \$9,800 for Council Members'

General Fund

Mayor and City Council (continued)

training and travel-related costs (for attending such sessions as the Florida League of Cities Annual Conference or the Legislative Action Day); and \$5,200 for office type supplies. Memberships remained at \$1,000, to fund memberships in Public Information Officer Organizations and the ongoing annual Leadership Collier membership cost.

There are no other significant costs in this budget.

2014-15 Performance Measures and Benchmarking

Activity	Actual 2011-2012	Actual 2012-2013	Expected 2013-2014	Projected 2014-2015
Public Proclamations Issued	Not Available	28	44	48
Board/committee appointments processed	39	42	36	36
Resolutions approved	166	177	151	150
Ordinances approved	27	23	28	30
Total Council Meeting Hours	115	119	138	130
Total Council Workshop Hours	78	83	82	82
Average Council Meeting length	5.8	7	6.9	6.5
Average Workshop length	6.9	7.5	7.5	7.5
Public Outreach Engagements/Publications	Data not available	Data not available	25	30

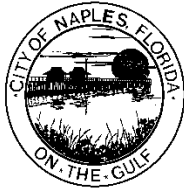
**FUND: 001 GENERAL FUND
MAYOR AND CITY COUNCIL
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
ADMINISTRATION				
1	1	1	Mayor (elected)	\$30,000
6	6	6	Council Members (elected)	141,000
1	1	1	Ex. Assistant/Public Information Officer	55,183
<u>8</u>	<u>8</u>	<u>8</u>		
Regular Salaries				226,183
Employer Payroll Expenses				136,205
				<hr/>
Total Personal Services				<u><u>\$362,388</u></u>

**FISCAL YEAR 2014-15
MAYOR & CITY COUNCIL
DEPARTMENT SUMMARY**

001.0101.511

ACCOUNT DESCRIPTION		13-14 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	225,008	225,102	225,102	226,183	1,081
25-01	FICA	14,981	14,987	17,200	17,038	2,051
25-03	RETIREMENT CONTRIBUTIONS	6,528	6,665	6,600	7,130	465
25-04	LIFE/HEALTH INSURANCE	88,092	100,154	94,000	92,357	(7,797)
25-07	EMPLOYEE ALLOWANCE	464	480	16,480	19,680	19,200
	TOTAL PERSONAL EXPENSES	\$335,074	\$347,388	\$359,382	\$362,388	\$15,000
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	1,685	3,000	3,000	3,000	0
40-00	TRAINING & TRAVEL COSTS	6,741	9,800	9,800	9,800	0
41-00	COMMUNICATIONS	1,541	3,500	3,250	3,500	0
51-00	OFFICE SUPPLIES	1,167	1,200	1,200	1,200	0
51-02	OTHER OFFICE SUPPLIES	3,314	4,000	2,000	4,000	0
54-01	MEMBERSHIPS	2,475	1,000	1,000	1,000	0
	<i>Annual Leadership Collier \$200, Public Information Officer local chapters (\$400) Other (\$400)</i>					
	TOTAL OPERATING EXPENSES	\$16,925	\$22,500	\$20,250	\$22,500	\$0
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	0	2,098	0	0
	TOTAL NON-OPERATING	\$0	\$0	\$2,098	\$0	\$0
	TOTAL EXPENSES	\$351,999	\$369,888	\$381,730	\$384,888	\$15,000



General Fund

City Attorney's Office

Mission Statement:

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

Department Description

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

2014-15 Departmental Goals and Objectives

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

- Improve training and monitoring (preventive rather than reactive) techniques.
- Improve the efficiency of blank and/or sample common legal documents such as liens, releases, and resolutions, orders, notices, and appeals.
- Ordinances – Draft and/or review all ordinances, resolutions and agreements. (Completed bi-weekly in conjunction with agenda item review.)
- Prepare litigation reports to City Council (quarterly).
- Attend and provide legal advice at all regular meetings of the City Council, Planning Advisory Board and Code Enforcement Board, monitor or attend Workshops as needed and assist committees and administrative staff as needed in special circumstances.
- Represent the City before all state and federal courts and all agencies in civil matters (daily basis). File and monitor claims for bankruptcy cases.
- Provide a timely and accurate response to requests for opinions and legal assistance.

2014-15 Significant Budgetary Issues

The 2014-15 budget of the City Attorney's office is \$526,411, an \$1,844 increase over the adopted FY 13-14 budget.

The City Attorney's office has \$94,201 budgeted in Personal Services, which funds the salary and benefits of the Executive Assistant of the department. This is an increase of \$1,844 over the FY 13-14 adopted budget due to the annual raise.

General Fund

City Attorney's Office (continued)

The department has \$432,210 budgeted in Operating Expenses, no change from the 14-15 Adopted Budget. The budget includes the following major expenditures.

Professional Services (i.e. Transcribing, reporting)	\$14,500
City Attorney contract	\$280,000
City Attorney Litigation as needed	\$100,000
Labor Attorney	\$20,000

Although not funded this year, it is expected by 2015-16 or 2016-17, there will be a need to budget \$25,000 to \$50,000 to recodify the Code of Ordinances.

Other costs include law subscriptions and general office expenses.

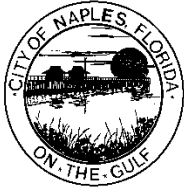
**FUND: 001 GENERAL FUND
CITY ATTORNEY
FISCAL YEAR 2014-15**

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	Adopted FY 2015
1	1	1	Executive Assistant	\$71,407
1	1	1	Regular Salaries	71,407
			Employer Payroll Expenses	22,794
			Total Personal Services	\$94,201

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY ATTORNEY**

001.0201.514

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	69,004	70,007	70,000	71,407	1,400
25-01 FICA	5,231	5,303	5,303	5,357	54
25-03 RETIREMENT CONTRIBUTIONS	9,826	10,025	10,025	10,655	630
25-04 LIFE/HEALTH INSURANCE	6,259	7,022	7,020	6,782	(240)
TOTAL PERSONAL SERVICES	90,321	92,357	92,348	94,201	1,844
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	750	750	750	0
31-01 PROFESSIONAL SERVICES <i>Reporting, process serving, transcription services, and expert fees</i>	0	14,500	14,500	14,500	0
31-04 OTHER CONTRACTUAL SERVICES	811	0	0	0	0
32-01 CITY ATTORNEY <i>City Attorney in accordance with Resolution 12-13121</i>	328,193	280,000	280,000	280,000	0
32-04 OTHER LEGAL SERVICES <i>Planning Advisory Board Representation</i>	16,470	13,000	13,000	13,000	0
32-10 LITIGATION <i>City Attorney in accordance with Resolution 12-13121</i>	43,572	100,000	100,000	100,000	0
32-12 LABOR ATTORNEY	74,899	20,000	20,000	20,000	0
40-00 TRAINING & TRAVEL COSTS	0	350	0	0	(350)
41-00 COMMUNICATIONS	462	510	510	510	0
51-00 OFFICE SUPPLIES	115	600	700	950	350
54-02 BOOKS, PUBS, SUBS.	2,433	2,500	2,500	2,500	0
TOTAL OPERATING EXPENSES	466,955	432,210	431,960	432,210	0
TOTAL EXPENSES	557,275	524,567	524,308	526,411	1,844



General Fund

City Clerk

Mission Statement:

The City Clerk is committed to providing the highest quality and level of professional and courteous customer service by creating, maintaining and safeguarding the official records of the City in accordance with state law and the Code of Ordinances.

Department Description

The City Clerk is the custodian of the official records of the City of Naples, records and maintains all proceedings of the City Council, appointed boards, committees and commissions of the City, prepares minutes for each, and processes all legislation (ordinances and resolutions) for filing. The City Clerk provides information to the public upon request from these documents as well as provides assistance to all persons, upon request, in accessing nonexempt City records, in conformance with state laws. In addition, the Clerk's Office directs the retention program for all City records and operates the City's in-house Records Management Center, and periodically engages in research projects (supplying historical information) for others in the organization. The City Clerk reports directly to the City Council.

2013-2014 Department Accomplishments

- Acted as Chief Election Official for the February 4, 2014 City of Naples General Election. Facilitated change to qualifying period and cancellation of election; created election calendar and election handbook; coordinated precinct locations and facility-use agreements; and posted candidate election forms, financial reports, legal notices, precinct map, ballot, calendar and other information on the City's website.
- Public records training:
 - Created PowerPoint and presented to City staff (49 attendees) and all Board and Committee members (23 attendees) regarding Public Records Law (March 13 and 14, 2014);
 - Created training manual and presented three training sessions in October 2013 with Records Coordinators regarding procedures for processing public records requests (19 attendees);
 - Initiated individual department training for accessioning and disposing of records (Planning, Purchasing and Finance); and
 - Administered the City's Records Management Center.
- Records management. Accessioned and stored 202 boxes at the Records Management Center that have not met retention; prepared 137 boxes (205.5 cubic feet) for disposal of documents that have met retention; and reviewed and processed 126 disposal request forms from various departments in accordance with Florida law.
- City Clerk staff received training for use of new microfilm scanner (ScanPro3000) which allows the Clerk's office to e-mail records from microfilm to requestor, saving time and eliminating paper copies.
- Implemented FTR (Verbatim Transcription Reporting System) as a backup to the Granicus software to eliminate duplication of work when web video streaming is lost, and maintained the Granicus Meeting Efficiency Suite (software).

General Fund

City Clerk (continued)

- Enhanced the City's website and Clerk's webpage promoting government transparency with links for easy access to: Agendas and minutes, streaming videos and public notices, including legal advertising; calendar; City Council and City Manager approved contracts; lobbying information; tax information; Board and Committee Handbook; notice of board and committee vacancies; fillable on-line candidate application form; and fillable online speaker registration form.
- Replaced unsigned legislation posted on the City's website with signed Ordinances and Resolutions from 1979 to 2014, and posted City Council meeting packets from 2008 to 2012 (from August 2012 to present, packets are located on the Naples TV page of the City's website).
- Coordinated conversion of permanent and long term electronic Council meeting packets to microfilm for security (completed September 2011 to December 2012).
- Completed Phase III (remainder of land within City boundaries) of Geographic Information System (GIS) Research Project to update the GIS Citywide map by including information concerning the granting and vacating of easements.
- Coordinated with Municipal Code Corporation the posting of ordinances not yet codified on the City's website and substituted all past unsigned ordinances for signed copies.
- Researched software for future City implementation to track board and committee vacancies as well as public records requests.
- Instituted electronic recording (E-Recording) of documents through Collier County Clerk of the Circuit Court, reducing staff travel time and mail costs.
- Maintained operation of computer kiosk in lobby of City Hall.
- Visited the Florida Department of Archives and Municipal Code Corporation to better understand operations.
- Completed and submitted to the Florida Department of State records management compliance statements for fiscal year 2012-13.
- City Clerk obtained Municipal Clerk Certification.

As part of Vision Goal 2b – Promote community sustainability and environmental conservation.

- Implement a board and committee application with Granicus to easily manage appointments, vacancies and citizen applications online, allowing the public to easily see open vacancies and apply online, and simplify the entire administrative process and workflows.
- Continue to enhance the City Clerk's webpage for easy public access to official records.
- Continue to update pertinent links on the website for notices of all meetings, City contracts and legislation.
- Maintain coordination with Granicus, FTR, and Municipal Code Corporation Innovations (MCCi).
- Maintain title inventory for City Vehicles.
- Convert permanent and long term electronic Council meeting packets to microfilm for security (January 2013 through December 2013).

General Fund

City Clerk (continued)

As part of Vision Goal 4 – Strengthen the economic health and vitality of the City.

- Update Advertising Manual with Statutes as a double check for advertising.
- Advertise, process applications and submit board/committee appointments to Council and post on the City's website implementing the Granicus solution.

As part of Vision Goal 5 – Maintain and enhance governance capacity for public service and leadership.

- Implement an open records request tracking solution with Municipal Code Corporation Innovations (MCCi) to better record, track, and fulfill requests that can be entered by an unlimited number of internal users; will allow the public to request records via the City's website; and will further promote transparency by allowing a variety of reports to be generated.
- Train City staff to utilize open records request tracking solution.
- Train records coordinators to implement records management practices, including accessioning documents and calculating retention dates of various records series in accordance with retention laws.
- Maintain and monitor inventory for mandatory disposal of records.
- Implement citywide electronic records and e-mail retention management program.
- Maintain searchable database (ImageFlow Lite) by uploading official records for easy citywide access.
- Coordinate codification of City's legislation to maintain accuracy of the Code of Ordinances.
- Convert the GIS database to one that is easily accessible and user friendly for the entire staff, including title and easement information.
- Maintain operation of computer kiosk in lobby of City Hall.

2014-15 Significant Budgetary Issues

The 2014-15 budget for the City Clerk is \$562,914, which is \$23,933 more than the budget adopted for Fiscal Year 2013-14.

The budget for Personal Services is \$502,864, an increase of \$19,933 over the adopted Fiscal Year 2013-14 budget. The department has six positions, the same as FY 13-14.

The budget for Operating Expenses increased by \$4,000 to \$60,050. To offset this increase the overtime account under Personal Services was reduced by \$4,000. Major expenses include legal ads (\$14,000), professional services for supplementary amendments to the Code of Ordinances (\$15,500) and training and travel costs for the City Clerk to obtain the Master Municipal Clerk (MMC) designation and other records management training for the Clerk's staff (\$5,500).

General Fund

City Clerk (continued)

2014-15 Performance Measures and Benchmarking

Activity	Actual 2011-2012	Actual 2012-2013	Expected 2013-2014	Projected 2014-2015
Boxes of records disposed	84	147	263	150
Board/committee appointments processed	39	42	36	36
Legislation processed	192	86	95	110
Meeting hours logged	301	222.5	286	300
Public records requested ¹	373	304	332	450
Contracts processed	104	102	85	85

¹It should also be noted that the number of requests can be misleading since they can range from an immediate turn-around to several weeks of collecting information for requestors.

FUND: 001 GENERAL FUND

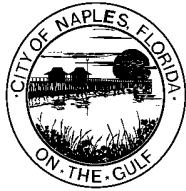
**CITY CLERK
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
1	1	1	City Clerk	\$92,727
1	2	2	Deputy City Clerk	116,296
2	1	0	Technical Writing Specialist	0
1	1	2	Administrative Coordinator	100,569
0	0	1	Sr. Administrative Specialist	37,410
1	1	0	Administrative Specialist II	0
6	6	6	Regular Salaries	347,002
			Overtime	1,000
			Employer Payroll Expenses	154,862
			Total Personal Services	<u>\$502,864</u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY CLERK**

001.0301.519

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	326,148	332,069	340,000	347,002	14,933
10-40 OVERTIME	1,210	5,000	4,000	1,000	(4,000)
25-01 FICA	24,123	24,436	26,050	25,726	1,290
25-03 RETIREMENT CONTRIBUTIONS	42,896	44,923	45,052	49,018	4,095
25-04 LIFE/HEALTH INSURANCE	63,303	76,023	73,708	74,838	(1,185)
25-07 EMPLOYEE ALLOWANCES	464	480	4,800	5,280	4,800
TOTAL PERSONAL SERVICES	\$458,144	\$482,931	\$493,610	\$502,864	\$19,933
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,968	2,500	2,500	2,500	0
<i>Board member nameplates, commemorative plaques, shredding</i>					
31-01 PROFESSIONAL SERVICES	10,802	12,500	10,000	15,500	3,000
<i>Public Records Tracking System and Supplementary amendments to the Code of Ordinances</i>					
31-51 DOCUMENT IMAGING	823	1,000	1,000	2,000	1,000
40-00 TRAINING & TRAVEL COSTS	4,710	5,500	5,500	5,500	0
41-00 COMMUNICATIONS	1,695	2,100	2,100	2,100	0
46-00 REPAIR AND MAINTENANCE	499	2,500	2,500	2,500	0
47-01 LEGAL ADS	5,771	14,000	14,000	14,000	0
<i>Public Hearing Notices for City Council, land use matters, and second reading of ordinances</i>					
47-06 DUPLICATING	3,320	4,300	4,300	4,300	0
49-00 OTHER CURRENT CHARGES	406	2,000	2,000	2,000	0
<i>Recording of documents such as resolutions, variances and Interlocal Agreements</i>					
51-00 OFFICE SUPPLIES	3,513	3,050	3,050	3,050	0
52-00 OPERATING SUPPLIES	11,818	4,000	4,000	4,000	0
54-01 MEMBERSHIPS/BOOKS	2,526	2,600	2,600	2,600	0
TOTAL OPERATING EXPENSES	47,850	56,050	53,550	60,050	\$4,000
TOTAL EXPENSES	505,994	538,981	547,160	562,914	\$23,933



General Fund

City Manager's Office

Mission Statement:

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

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 Department includes the Code Enforcement Division and the Purchasing Division.

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.

The Code Enforcement Division ensures compliance with City ordinances to maintain Naples' character and quality of life, striving to promote, protect, and improve the health, safety, and welfare of the citizens of the City. The Division administers the Code Enforcement Board having the authority to impose administrative fines and other noncriminal penalties to provide an equitable, expeditious, effective, and inexpensive method of enforcing any codes and ordinances.

The Purchasing Division was transferred from the Finance Department to the City Manager Department with the adoption of Ordinance 14-13416 on February 19, 2014. The Purchasing Division is responsible for assisting departments in the procurement of goods and services in the most efficient and fiscally responsible manner for the City. Procurements are based on fair and open competition, reducing the appearance and opportunity for favoritism, and inspiring public confidence that contracts are awarded equitably and economically. It is essential to the efficient operation of city government that procurements are made without undue delay. The Division manages the sales of surplus equipment, the Purchasing Card program, and the acquisition and monitoring of grants.

Although budgeted within the Technology Fund, the Television Production operations report to the Assistant City Manager.

2013-14 Department Accomplishments

- Managed the City Operating Budget in a fiscally prudent and responsible manner during continued economic challenges; maintained the millage rate; finished fiscal year under budget; continued providing quality services; and met the challenges that are part of sustaining the status of a premier city.
- Successful in controlling health insurance expenses. Comparing projected expense for FY 2013-14 to the actual expense in FY 2008-09, the total increase is 3.51% over the five year period. Medical inflation ranged from 7.5% to 10.5% annually during this period, an

General Fund

City Manager's Office (continued)

- increase of 53% over the same five year period. Managed the bid process for insurance services for FY 2014-15 resulting in an award offering continuity of services, no disruption of service, and no transition inconvenience to members. Administration fees will be 15.9% less than the current rates with a three (3) year rate guarantee. The stop loss rates and dental rates will remain the same as the expiring contracts.
- Provided a sustainable annual work plan of capital improvement projects totaling \$28 million. Advanced the Integrated Water Resources Plan by constructing an expansion of the reclaimed water distribution system along Park Shore Drive to Gulf Shore Boulevard North. Began constructing fire flow improvements in Royal Harbor.
 - Implemented a program of required long-term capital improvements and maintenance of City-owned structures, including HVAC replacement in City Hall.
 - Managed an extensive public engagement process to develop a conceptual master plan for the planned Baker Park on the Gordon River and engaged a firm to provide engineering, design and permitting for the park and bridge connection to the Gordon River Greenway. City resident and Architect Matthew Kragh donated his time and talent to develop the conceptual master plan with input received at over twenty public meetings. In addition to City Council, the City's Planning Advisory Board, Design Review Board, Community Redevelopment Agency Advisory Board and the Community Services Advisory Board all vetted the conceptual plans. City Council approved a professional services agreement with CDM Smith, Inc. to provide professional engineering design and permitting services to the 30% level for the development of Baker Park
 - Provided oversight of the Collier County Beach Renourishment project in the City of Naples (Third Avenue South, Lowdermilk Park, Vedado Way, and Horizon Way beach access points) in conjunction with County staff. Following a single bid for a conventional off-shore renourishment project that came in significantly higher than what was budgeted and consistent with City Council's recommendation, the Board of County Commissioners authorized a rebid utilizing truck haul from inland mines. 155,000 cubic yards of sand was delivered through truck haul to the Naples Beaches (Park Shore and Naples) with minimal complaint.
 - Managed the process to evaluate utility rate alternatives and guided implementation of changes to potable water, reclaimed water, and sewer rates as well as system development charges to insure financial sustainability of the utility system, including the systematic and prudent expansion of the reclaimed water distribution system.
 - Established a special assessment area along Bembury Drive, 13th Avenue N., 14th Avenue N., and 15th Street N. for the purpose of providing a central sanitary sewer collection system to replace septic tanks and improve water quality in the Gordon River.
 - Coordinated efforts urging the Florida League of Cities to work to maintain the State's interpretation of police and fire pension laws commonly referred to as the Naples Letter following initiative by members of the Florida Legislature to extend additional pension benefits.
 - Provided City Council adequate background information about ongoing City issues, programs and undertakings so they could make well informed decisions. Focused on provision of relevant background information of agenda issues to allow sound policy decisions; promptly responded to Council inquiries and requests for services by citizens.
 - Completed the process of amending the Redevelopment Plan of the Community Redevelopment Agency extending the sunset date from 2024 to 2044, and maintaining the tax increment revenue needed to complete redevelopment efforts.
 - Completed the transition to a new Enterprise Resource Planning software platform; implemented new timekeeping and payroll management software for police and fire; to reduce costs, provide additional data, and improve efficiency.
 - Implemented Vendor Self Services (VSS) registration on Purchasing webpage for existing Vendors and new Vendors. Vendor Self Services is the portal for notifying Vendors of solicitations (Bids, Formal Quotes).

General Fund

City Manager's Office (continued)

- Implemented Munis Bid Management and Contract Management.
- Updated Purchasing webpage to include documentation for a bid, addendums, intent of award and notice of award. Other documents include a How to do Business with the City of Naples, Vendor Registration Tutorial, Commodity Codes used in Vendor registration, excerpt for Ethics ordinance, etc.
- Monitored grant opportunities and distributed relevant information to staff and assist with program reporting requirements.
- Completed a revision to the City Procurement Code and Purchasing Procedures manual.
- Earned the 2014 Achievement of Excellence in Procurement (AEP) certification.
- Completed construction of a permanent recycling transfer station and solid waste operations center located at the Naples Municipal Airport and transitioned operations to the new facility.
- Developed a three-year collective bargaining agreement with the Firefighter's union following a two year stand-off, and negotiated with three other unions.
- Facilitated City Council's strategy to engage and involve citizens in the public policy process through dialog with the Presidents' Council, Homeowner Associations, community organizations, and individual citizens.
- Supported City Council's goal to maintain the millage rate at 1.18, and no increases in Stormwater and Solid Waste Fees, other than annual index.
- Managed the city's work force to attain objectives established by City Council's Vision Plan.

2014-15 Departmental Goals and Objectives

City Manager

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

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

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

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

General Fund

City Manager's Office (continued)

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

Code Enforcement

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

- Continue attending monthly Association meetings.
- Maintain a list of foreclosures and coordinate with the Police Department for security.
- Strive to achieve compliance, thereby reducing Code Enforcement board costs.
- Enforce the City of Naples Ordinances to ensure the character and quality of life that the citizens expect.
- Perform proactive inspections for the education of our citizens as it pertains to the Code of Ordinances.
- Respond to all complaints within a 24-hour period.
- Maintain effective working relationships with local, regional, state and federal regulatory agencies.
- Continue to review City of Naples Ordinances and make appropriate recommendations as to additions or changes.

Purchasing

As part of Vision Goal 4 (Strengthen the Economic Health and Vitality of the City) implement process improvements, advance ease of doing business with the City, and investigate revenues opportunities such as rebates from purchases made by the City.

- Reduce printing of Purchase Orders by sending electronically to Vendor. The goal is to have 25% or more of active Vendors receive by email.
- Acquire and post W9 forms and Insurance Certificates for all active Vendors to an electronic file that is accessible by City staff.
- Electronic notification of bidding opportunities to registered Vendors. Goal is to monitor bid participation and compare number of bids received against FY 2014.
- Post Executed Contracts to Purchasing webpage.
- Submit 2015 Achievement of Excellence of Procurement (AEP) application.
- Submit Purchasing Manager's application as Florida Certified Contract Negotiator (FCCN).
- Acquire Certified Purchasing Card Professional certification for Purchasing Coordinator & Manager.
- Ongoing updates to Purchasing's webpage for ease of webpage inquiries.
- Monitor grant opportunities and distribute relevant information to staff.
- Increase participation in Formal Vendor Training opportunities.

2014-15 Significant Budgetary Issues

The budget for the City Manager's Department is \$1,045,016 which is \$315,840 more than the 2013-14 adopted budget. The increase is primarily due to the addition of the Purchasing Division at \$302,802.

General Fund

City Manager's Office (continued)

The **Office of the City Manager** has a budget of \$580,059, an increase of \$4,553 (.8% increase). The increase is primarily due to the wage increase.

The budget for the **Code Enforcement Division** is \$162,155 or \$8,485 (6%) more than FY 13-14. This division ensures compliance with City ordinances to maintain Naples' character and quality of life. Personal services are \$152,205 of the budget. The Code Enforcement Division has one full time Code Enforcement Officer and one Administrative Assistant. The Code and Harbor Manager continues to be funded by three funds: General Fund, the City Dock Fund and the Beach Fund. Operating Expenses are \$9,950, a decrease of \$150 from the FY 13-14 budget.

In addition to this operating budget, the Code Enforcement Division has budgeted for a replacement vehicle, which is shown in the Public Service Tax fund.

The budget for the **Purchasing Division** is \$302,802 or \$17,604 (6%) more than the 2013-14 budget. This increase includes the budgeted raise and related benefits and changes for an increase of \$14,739. Operating expenses are higher than FY 13-14 due to increased training needs for certifications and increased activity requiring legal ads, such as bids and requests for proposals.

2014-15 Performance Measures and Benchmarking

Activity	Actual 2011-2012	Actual 2012-2013	Expected 2013-2014	Projected 2014-2015
Purchase Orders Issued	2075	2010	1789	1610
Active Vendors Issued a PO(s)	904	838	754	775
Percentage of Vendors to POs	43.57%	41.69%	42.15%	48.14%
City of Naples Total Vendors	unknown	unknown	9,680	11,000
Active Vendors Designated in VSS- Vendor Self Services to Receive Purchase Orders via Email	N/A	N/A	357	446
Bids, FWQs or Solicitations Issued	73	60	57	60
Bid Participation by Vendors / Avg	299/3.99	221/3.68	293/5.14	300/5.00
Bid Protests Received	0	0	0	1
Violations opened as result of proactive observation by CE Officer	3,016	2,638	2,500	2,500
Violations opened reactive to a complaint by Third Party	1,612	1,648	1,600	1,600
Number of Citations	8	6	10	10
Days from complaint to initial inspection	1	1	1	1
Violations brought to Code Board Hearing	19	16	25	28
Total violations brought into compliance	4,601	4,276	-----	-----

FUND: 001 GENERAL FUND

**CITY MANAGER
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
ADMINISTRATION (0401)				
1	1	1	City Manager	\$197,225
0.7	0.7	0.7	Assistant City Manager*	89,699
1	1	1	Executive Assistant	54,100
1	1	1	Executive Assistant to City Manager	63,460
3.7	3.7	3.7		\$404,484
CODE ENFORCEMENT (0405)				
0.2	0.2	0.2	Code and Harbor Manager**	16,538
1	1	1	Code Enforcement Officer	49,452
1	1	1	Administrative Specialist II	36,420
2.2	2.2	2.2		\$102,410
PURCHASING				
0	0	1	Purchasing Manager	85,313
0	0	1	Purchasing/Grants Agent	74,178
0	0	1	Purchasing Coordinator <i>(previously in Finance)</i>	36,616
0	0	3		\$196,107
5.9	5.9	8.9	Regular Salaries	703,001
			Employer Payroll Expenses	288,305
			Total Personal Services	\$991,306

* The Assistant City Manager is partially budgeted in the 180 Fund (CRA) to act as CRA Manager.

** The Code and Harbor Manager is budgeted 60% in the 460 Dock Fund, 20% in the 430 Beach Fund and 20% in the General Fund

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY MANAGER
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	492,402	496,955	469,200	703,001	206,046
10-40 OVERTIME	6	0	50	416	416
25-01 FICA	31,445	41,527	36,350	54,687	13,160
25-03 RETIREMENT CONTRIBUTIONS	27,263	34,808	28,700	63,414	28,606
25-04 LIFE/HEALTH INSURANCE	45,340	63,392	55,000	108,626	45,234
25-07 EMPLOYEE ALLOWANCES	58,175	57,455	57,379	61,162	3,707
TOTAL PERSONAL EXPENSES	\$654,631	\$694,137	\$646,679	\$991,306	\$297,169
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	715	4,250	3,650	4,250	0
31-04 OTHER CONTRACTUAL SERVICES	900	3,400	1,400	3,400	0
40-00 TRAINING & TRAVEL COSTS	6,728	8,000	6,300	12,500	4,500
41-00 COMMUNICATIONS	2,691	2,339	2,200	3,110	771
42-10 EQUIP. SERVICES - REPAIRS	76	1,000	500	1,000	0
42-11 EQUIP. SERVICES - FUEL	1,584	2,000	2,000	2,000	0
44-00 RENTALS & LEASES	3,806	6,000	6,000	8,700	2,700
47-01 LEGAL ADS	0	0	0	6,305	6,305
51-00 OFFICE SUPPLIES	852	4,050	3,850	6,120	2,070
52-07 UNIFORMS	250	500	400	400	(100)
54-01 MEMBERSHIPS	3,554	3,500	3,500	5,925	2,425
TOTAL OPERATING EXPENSES	\$21,156	\$35,039	\$29,800	\$53,710	\$18,671
TOTAL EXPENSES	\$675,787	\$729,176	\$676,479	\$1,045,016	\$315,840

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY MANAGER
CITY MANAGER'S OFFICE**

001.0401.512

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	392,236	396,554	369,000	404,484	7,930
25-01 FICA	24,095	34,156	29,000	33,289	(867)
25-03 RETIREMENT CONTRIBUTIONS	14,903	22,114	16,000	22,073	(41)
25-04 LIFE/HEALTH INSURANCE	25,011	40,384	32,000	34,411	(5,973)
25-07 EMPLOYEE ALLOWANCES	58,082	57,359	57,359	60,202	2,843
TOTAL PERSONAL EXPENSES	514,327	550,567	503,359	554,459	3,892
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	565	3,500	3,500	3,500	0
40-00 TRAINING & TRAVEL COSTS	4,662	6,600	5,000	6,600	0
41-00 COMMUNICATIONS	1,850	1,839	1,500	1,800	(39)
44-00 RENTALS & LEASES	3,806	6,000	6,000	6,000	0
<i>Copier lease payments and related costs</i>					
51-00 OFFICE SUPPLIES	720	3,500	3,500	3,500	0
54-01 MEMBERSHIPS	3,554	3,500	3,500	4,200	700
<i>ICMA, FCMA, and Miscellaneous</i>					
TOTAL OPERATING EXPENSES	15,157	24,939	23,000	25,600	661
TOTAL EXPENSES	529,484	575,506	526,359	580,059	4,553

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY MANAGER
CODE ENFORCEMENT**

001.0405.524

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	100,166	100,401	100,200	102,410	2,009
10-40 OVERTIME	6	0	50	0	0
25-01 FICA	7,350	7,371	7,350	7,417	46
25-03 RETIREMENT CONTRIBUTIONS	12,360	12,694	12,700	13,563	869
25-04 LIFE/HEALTH INSURANCE	20,329	23,008	23,000	28,335	5,327
25-07 EMPLOYEE ALLOWANCES	93	96	20	480	384
TOTAL PERSONAL SERVICES	140,304	143,570	143,320	152,205	8,635
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	150	750	150	750	0
<i>Lien fees-County charge; Code Board expenses</i>					
31-04 OTHER CONTRACTUAL SRVCS	900	3,400	1,400	3,400	0
<i>Typically \$75/lot for code related lot mowing services</i>					
40-00 TRAINING & TRAVEL COSTS	2,066	1,400	1,300	1,400	0
<i>Code Enforcement Certification \$400; Annual Conference \$1,000</i>					
41-00 COMMUNICATIONS	841	500	700	500	0
42-10 EQUIP. SERVICES - REPAIRS	76	1,000	500	1,000	0
42-11 EQUIP. SERVICES - FUEL	1,584	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	132	550	350	500	(50)
52-07 UNIFORMS	250	500	400	400	(100)
TOTAL OPERATING EXPENSES	5,999	10,100	6,800	9,950	(150)
TOTAL EXPENSES	146,303	153,670	150,120	162,155	8,485

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY MANAGER
PURCHASING DIVISION**

001.0408.513

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	170,122	192,262	192,262	196,107	3,845
10-40	OVERTIME	46	200	200	416	216
25-01	FICA	12,397	14,043	14,043	13,981	(62)
25-03	RETIREMENT CONTRIBUTIONS	20,787	23,687	23,687	27,778	4,091
25-04	LIFE/HEALTH INSURANCE	27,684	39,231	39,231	45,880	6,649
25-07	EMPLOYEE ALLOWANCES	304	480	480	480	0
TOTAL PERSONAL SERVICES		\$231,338	\$269,903	\$269,903	\$284,642	\$14,739
<u>OPERATING EXPENSES</u>						
40-00	TRAINING & TRAVEL COSTS <i>Certification and Education training such as FAPPO or NIGP</i>	1,636	1,000	4,500	4,500	3,500
41-00	COMMUNICATIONS	1,089	770	810	810	40
42-10	EQUIP. SERVICES - REPAIRS	825	800	800	0	(800)
42-11	EQUIP. SERVICES - FUEL <i>Mail vehicle expenditures have been moved to Finance/Accounting</i>	886	800	800	0	(800)
44-00	RENT/ LEASES <i>Lease and toner on copier shared with Pension Accountant</i>	0	0	0	2,700	2,700
47-01	LEGAL ADS <i>Legal ads \$5830; business cards \$225, signage for purchasing \$250</i>	2,918	3,400	5,830	6,305	2,905
52-00	OPERATING SUPPLIES <i>Office supplies and NIGP software maintenance</i>	2,232	7,250	7,250	2,120	(5,130)
54-01	MEMBERSHIPS <i>CPPO Recertification Fee, CPPB Application fees, NIGP, GCAPPO</i>	330	1,275	1,275	1,725	450
TOTAL OPERATING EXPENSES		\$9,916	\$15,295	\$21,265	\$18,160	\$2,865
TOTAL EXPENSES		\$241,254	\$285,198	\$291,168	\$302,802	\$17,604

** FY 13 and FY 14 are for reference only. Purchasing was moved from Finance to City Manager in FY 15

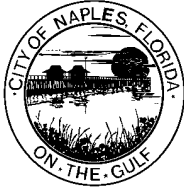
**CAPITAL IMPROVEMENT PROJECTS
CODE ENFORCEMENT - PUBLIC SERVICE TAX FUND**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2014-15	2015-16	2016-17	2017-18	2018-19
15A07	Replace Code Enforcement vehicle	18,500	0	0	0	0
TOTAL CODE ENFORCEMENT		18,500	0	0	0	0

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General Fund

Planning Department

Mission Statement:

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

Department Description

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

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

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

2013-14 Department Accomplishments

- Amended the regulations governing seawalls and boathouses.
- Clarified the allowable enclosure for outdoor dining.
- Provided for off-site parking for special events in the code.
- Processed several petitions for larger projects including Moorings Park at Grey Oaks, Naples Square and the 1075 Central project.

2014-15 Departmental Goals and Objectives

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

- Begin to assess the comprehensive plan for consistency with Statutory changes in anticipation of the 2016 reporting requirements.

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

- Amend the regulations on outdoor display and secondhand merchandise.
- Implement changes consistent with the CRA Master Plan.
- Anticipate changes to State regulations governing controlled substances in the zoning regulations.

General Fund

Planning Department (continued)

- Address expired Planned Developments (PDs).
- Modify the parking regulations.
- Improve the landscape code.
- Create uniform standards for land usage with a user friendly format

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

- Work with the Streets and Stormwater Department to determine mobility strategies.

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

- Continue to expedite building permit review.
- Work with GIS to make past petition information available online.
- Provide PD documents online.
- Work with Technology Services to import data in the new petition tracking system

2014-15 Significant Budgetary Issues

The Planning Department is projected to collect \$36,000 in petition fees. These are shown as General Fund Revenues.

The budget of the Planning Department is \$418,266, a \$5,000 decrease from the FY 13-14 adopted budget. Personal Services are \$374,046 a decrease of \$17,800 from the FY 13-14 budget due to position turnover. In addition to the 3.5 positions shown in this department, one and a half planning positions are funded within the Building Permit Fund to assist in expediting plan review.

Operating expenditures are projected to be \$44,220, an increase of \$12,800 over the FY13/14 budget. The primary reason for this increase is the continued electronic importing (scanning) of board records for \$10,000. This project will be completed in FY 14-15.

General Fund

Planning Department (continued)

2014-15 Performance Measures and Benchmarking

Petition Type	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Administrative Variance Petitions	3	0	5	3	4
Annexation Requests	0	0	0	0	0
Comprehensive Plan Amendments	1	0	2	1	1
Conditional Use Requests	8	6	1	8	6
Development of Significant Environmental Impact	0	0	1	0	1
Easement Vacation Requests	0	3	6	2	-
Fence and Wall Waiver Requests	2	0	2	3	2
Live Entertainment	5	6	1	5	5
Nonconformity Requests	1	2	0	2	3
Rezoning Requests	1	2	6	5	3
Text Amendment Requests	11	7	11	4	6
Variance Requests	8	8	14	4	5
Waiver of Distance Requests	1	3	0	0	1
Design Review Board Petitions	27	39	32	25	30
D-Downtown Waiver Requests	0	0	0	0	0
Subdivision Plat Requests	6	10	8	3	2
Site Plan Review	5	18	14	3	6
Site Plan with Deviations	3	9	2	2	4
Development Agreement	0	0	0	0	0
Parking Allocation D-Downtown	1	0	0	0	1
Outdoor Dining Public Property	3	5	5	2	3
Outdoor Dining Private Property	9	15	7	8	7
Total Petitions	99	133	117	80	89
Building Permits Reviewed by Planning	940	1281	1289	1300	1400

City	Population	Potential Seasonal Pop	Staff	Ratio (pop/staff)	Seasonal Ratio
Naples	19,595	33,624	5	3,919	6,725
Boca Raton	86,041	102,657	11	7,822	9,332
Delray Beach	61,801	77,655	11	5,618	7,059
Tarpon Springs	23,935	28,761	2	11,967	14,380
Winter Park	28,184	30,843	5	5,636	6,169

Population is year round population from the BEBR projections

Potential Seasonal Population is an estimate derived from multiplying the estimated current population from BEBR by the ratio of vacant units and persons per household from the 2010 Census.

FUND: 001 General Fund

**PLANNING DEPARTMENT
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
1	1	1	Planning Director	122,975
1	1	1	Planner II	66,402
0.5	0.5	0.5	(a) Senior Planner	36,497
1	1	1	Sr. Administrative Specialist	43,652
<u>3.5</u>	<u>3.5</u>	<u>3.5</u>		<u>\$269,526</u>
3.5	3.5	3.5	Regular Salaries	269,526
			Employer Payroll Expenses	104,520
				<hr/>
			Total Personal Services	<u><u>\$374,046</u></u>

Also part of the Planning function:

(a) 50% of a Senior Planner position is budgeted in the Building Fund due to Building Department responsibilities.

A Planner II is funded and budgeted in the Building Fund (Fund 110) for plans review

**FISCAL YEAR 2014-15
BUDGET DETAIL
PLANNING DEPARTMENT**

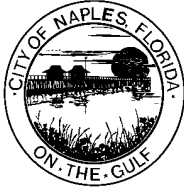
001.0502.515

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	272,928	274,342	272,000	269,526	(4,816)
25-01 FICA	19,794	20,455	20,800	20,325	(130)
25-03 RETIREMENT CONTRIBUTIONS	27,843	28,241	28,900	28,668	427
25-04 LIFE/HEALTH INSURANCE	56,076	63,528	49,500	50,247	(13,281)
25-07 EMPLOYEE ALLOWANCES	5,064	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES	\$381,705	\$391,846	\$376,480	\$374,046	(\$17,800)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	553	2,000	2,000	2,500	500
31-01 PROFESSIONAL SERVICES <i>Scanning of PAB and DRB Files</i>	0	0	18,000	10,000	10,000
30-10 AUTO MILEAGE	80	100	100	100	0
40-00 TRAINING & TRAVEL COSTS <i>AICPA Certifications, CEU requirements</i>	800	2,500	2,500	3,500	1,000
41-00 COMMUNICATIONS	1,078	1,520	1,200	1,520	0
44-02 EQUIPMENT RENTAL	3,491	4,500	4,500	5,000	500
46-00 REPAIR AND MAINTENANCE	171	800	200	800	0
47-00 PRINTING AND BINDING	612	3,000	2,000	3,000	0
47-01 LEGAL ADS	5,108	9,000	9,000	9,000	0
47-06 DUPLICATING	0	1,000	200	1,000	0
51-00 OFFICE SUPPLIES	2,082	4,000	4,000	4,000	0
54-01 MEMBERSHIPS	2,681	3,000	3,000	3,800	800
TOTAL OPERATING EXPENSES	\$16,656	\$31,420	\$46,700	\$44,220	\$12,800
TOTAL EXPENSES	\$398,361	\$423,266	\$423,180	\$418,266	(\$5,000)

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General Fund

Finance Department

Mission Statement:

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

Department Description

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

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

In FY 13-14, the **Utility Billing/Customer Service** (with seven positions) was moved completely into the Water Sewer Fund. The Meter Readers have been budgeted there for several years. This division provides its billing services entirely to the Utility Funds; therefore it was clearer to budget it in the Utility Fund, and avoid the Interfund expense allocation related to Utility Billing. The Utility Billing also issues Business Tax Receipts, with assistance from the Accounting Division.

Purchasing has been moved from the Finance Department to the City Manager's department.

Beach Fund Administration, with one budgeted position, is responsible for the collection of money from parking meters.

2013-14 Department Accomplishments

- The sixth annual sustainability report was presented to City Council to assist in the development of a long-term sustainable budget strategy.
- Earned the Certificate of Achievement for Excellence in Financial Reporting Program from the Government Finance Officer's Association (GFOA) for the 32nd year in a row.
- GFOA recognized the City's budget with the Distinguished Budget Presentation Award for the 8th consecutive year.
- Added W9's and Insurance Certificates to computerized Vendor records.
- Implemented a successful payroll software conversion in Jan 2014 to a new, more robust payroll processing system.

General Fund

Finance Department (continued)

- In April 2014 Implemented an automated Purchasing Card system to replace an antiquated paper and manual journal voucher process
- Implemented a new Cashiering and Accounts Receivable program to integrate with the financial system.
- Added the American Express card as an option for all payments
- The new Tyler Business Tax Receipts system went live on May 21st
- The new Tyler Parking tickets went live on June 2nd, offering more tracking and more accountability.
- Conducted Third Annual Pension Educational Symposium
- The Citizen's Self Service Portal, an online area for citizens to access their bills and make payments through Munis, was activated and is functioning for parking ticket, business tax receipts, and general billing.
- Cost-savings efforts continued by temporarily eliminating ½ of a position by combining duties in meter reading, beach parking and coin collection.
- Implemented fixed network (Gateway) in two billing cycles for meter reading efficiency.
- Updated the utility bills to the new Tyler format, with a go-live date in August 2014.
- Continued polices to reduce the greater than 90 day collections to \$266,388.

2014-15 Departmental Goals and Objectives

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

- Plan an informational blitz to increase bank draft participation to 29%.
- Update the accounting procedures manual to reflect changes related to Munis software.
- Conduct an employee verification (Ghost employee check) for audit purposes.
- Ensure that one additional employee becomes certified in governmental finance.
- Determine plan of action for beach parking meters for FY14-15.
- Review current banking contract(s) for renewal

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

- Publish the FY 2014 CAFR and submit to GFOA's Award Program by March 25, 2015 and maintain an unqualified opinion by the independent external auditors.
- Publish the FY 14-15 Budget and submit to GFOA's Award Program by December 25, 2014.
- Publish the quarterly financial reports by the 11th of the following month.
- Modify the format of the quarterly financial report spreadsheets so that Tyler Munis produces it without manual interaction.
- Conduct quarterly assessment of business tax receipt renewals.
- Annually review and write off utility balances in accordance with policy.
- Issue debt as needed for Bembury Special Assessment District.
- Prepare Bembury Assessment for assessment rolls for November 2015.

General Fund

Finance Department (continued)

2014-15 Significant Budgetary Issues

The General Fund budget of the Finance Department is \$1,020,799, a decrease of \$274,527 from the adopted FY 2013-14 budget. The primary reason for the decrease is the moving of the Purchasing division to the City Manager's office.

Finance and Accounting, budgeted at \$1,020,799, shows an increase of \$10,671 over FY 13-14. Personal Services accounts for \$5,971 of the increase, and is related to the annual raise and selection of benefit changes.

Operating Expenses are \$127,430, an increase of \$3,100 from FY 13-14. Training and Travel costs are \$7,600 and are an important item in this budget, due to the many professionally certified (CGFO, CPFO and CPA) employees who are required to maintain education levels to keep their certification, and due to the ever changing accounting regulations. The Department budgets \$9,000 for the City Information Booklet, designed to inform residents, new and old, regarding all aspects of Naples. It is expected that copying expenses will decrease more in the future as more budgets and financial reports are being prepared electronically.

Utility Billing/Customer Service is fully budgeted in the Water Sewer Utility Fund.

Purchasing, last year budgeted at \$285,198, has been moved and combined with the City Manager's Office.

2014-15 Capital Improvement Projects

Although the capital project for the Finance Department is funded in the Public Service Tax/Capital Improvement Fund (Fund 340), it is also listed at the end of this section. The project showing for FY 14-15, at \$95,000, is a project for a security locking system at all Public City Facilities, similar to that in use at City Hall. This project will be managed by Technology Services.

2014-15 Performance Measures and Benchmarking

Benchmarking	Naples	Fort Myers	Marco Island	Cape Coral
FY 2013 Per Capita Taxable Value (Per DOR/EDR)	\$807,000	\$62,752	\$455,691	\$59,119
FY 2013 Millage Rate	1.1800	8.7760	1.9600	7.7070

Performance Measures	Actual 2011-12	Actual 2012-13	Expected 2013-14	Projected 2014-15
Business Tax Receipts Issued	3,540	3,620	3,620	4,000
Business Tax Payments Online	187	150	150	500
Utility Customers with online Accounts	4670	4826	4900	5000
Customers on Bank Draft	4380	4673	4673	4990
Utility Bills Generated	NA	NA	114,000	120,000
Notification of Shut-offs	NA	NA	12,000	13,000
New Utility Customers	NA	NA	600	800

General Fund

Finance Department (continued)

Performance Measures	Actual 2011-12	Actual 2012-13	Expected 2013-14	Projected 2014-15
Finance Employees with relevant certifications	3	3	3	4
Retirements processed	29	14	19	21
DROP retirements processed	3	3	3	4
Return of Pension Contributions processed	20	15	17	18
Retirement Estimates processed	22	19	24	22
Accounts Payable Printed Checks	5794	5686	5439	5300
Accounts Payable EFT payments	1778	1770	1751	1800
Purchasing Card Transactions	856	2976	3689	4000
Payroll Checks printed	1118	1040	936	400
Payroll Direct Deposits	11908	11960	12200	12450
Payroll Advices Emailed	0	0	624	2600
Naples Landing Passes	139	139	104	105
Beach Parking Passes Sold	590	610	862	900
Accounts over 90 days late	\$515,400	455,000	\$260,000	\$210,000

FUND : 001 GENERAL FUND

**FINANCE DEPARTMENT
FISCAL YEAR 2014-15**

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 ADOPTED
ACCOUNTING				
1	1	1	Finance Director	136,983
1	1	1	Deputy Finance Director	95,509
2	2	2	Accountant	102,445
1	1	1	Accounting Manager	75,000
1	1	1	Senior Accountant	65,795
2	2	2	Accounting Clerk	75,237
1	1	1	Accounting Associate	43,453
1	1	1	Administrative Coordinator	51,430
0	0	0.8	Administrative Specialist 1	14,927
0.8	0.8	0	Service Worker I (30 hours)	0
<u>10.8</u>	<u>10.8</u>	<u>10.8</u>		<u>660,779</u>
CUSTOMER SERVICE				
1	1	0	Customer Service Manager	0
2	2	0	Customer Service Representative	0
1	1	0	Billing & Collection Specialist	0
<u>4</u>	<u>4</u>	<u>0</u>	All positions moved to 420 fund	<u>0</u>
PURCHASING				
1	1	0	Purchasing Manager	0
1	1	0	Purchasing/Grants Agent	0
0	1	0	Purchasing Specialist	0
1	0	0	Administrative Specialist II	0
<u>3</u>	<u>3</u>	<u>0</u>	All positions moved to 001-0408	<u>0</u>
17.8	17.8	10.8	Regular Salaries	\$ 660,779
			Other Salaries	1,400
			Overtime	1,200
			Employer Payroll Expenses	229,990
			Total Personal Services	\$ 893,369

The Finance Department includes 7 positions listed in the 420-Water Sewer Fund and 1 position in the 430 - Beach Fund for a total of 18.8 positions.

**FISCAL YEAR 2014-15
BUDGET DETAIL
FINANCE
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	984,179	857,966	834,262	660,779	(197,187)
10-30 OTHER SALARIES	34,496	5,000	2,700	1,400	(3,600)
10-40 OVERTIME	5,081	1,400	8,900	1,200	(200)
25-01 FICA	75,077	64,615	65,807	49,680	(14,935)
25-03 RETIREMENT CONTRIBUTIONS	120,242	107,723	106,887	83,999	(23,724)
25-04 LIFE/HEALTH INSURANCE	121,423	114,357	117,231	90,551	(23,806)
25-07 EMPLOYEE ALLOWANCE	5,832	6,240	6,240	5,760	(480)
TOTAL PERSONAL SERVICES	1,346,331	1,157,301	1,142,027	893,369	(263,932)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	15,481	0	0	0	0
31-02 ACCOUNTING & AUDITING	72,500	76,000	77,000	77,000	1,000
31-04 OTHER CONTRACTUAL SVCS	2,449	3,100	3,100	3,100	0
40-00 TRAINING & TRAVEL COSTS	4,672	7,000	11,700	7,600	600
41-00 COMMUNICATIONS	4,480	3,770	4,310	3,500	(270)
42-02 POSTAGE AND FREIGHT	20	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	825	800	800	800	0
42-11 EQUIP. SERVICES - FUEL	886	800	800	800	0
46-00 REPAIR AND MAINTENANCE	3,560	0	0	0	0
47-00 PRINTING AND BINDING	9,122	13,200	13,200	13,200	0
47-01 LEGAL ADS	2,918	3,400	5,830	0	(3,400)
51-00 OFFICE SUPPLIES	7,727	7,500	7,500	7,500	0
52-00 OPERATING SUPPLIES	2,102	19,400	19,400	12,150	(7,250)
54-01 MEMBERSHIPS	730	3,055	3,055	1,780	(1,275)
54-02 BOOKS, PUBS, SUBS.	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$127,470	\$138,025	\$146,695	\$127,430	(\$10,595)
TOTAL EXPENSES	\$1,473,801	\$1,295,326	\$1,288,722	\$1,020,799	(\$274,527)

**FISCAL YEAR 2014-15
BUDGET DETAIL
FINANCE DEPARTMENT
ACCOUNTING DIVISION**

001.0706.513

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	654,635	665,704	642,000	660,779	(4,925)
10-30 OTHER SALARIES	34,496	5,000	2,700	1,400	(3,600)
<i>FY12-13 included temporary employee to assist staff during the Tyler Software conversion</i>					
10-40 OVERTIME	4,644	1,200	8,700	1,200	0
25-01 FICA	50,913	50,572	51,764	49,680	(892)
25-03 RETIREMENT CONTRIBUTIONS	79,960	84,036	83,200	83,999	(37)
25-04 LIFE/HEALTH INSURANCE	63,295	75,126	78,000	90,551	15,425
25-07 EMPLOYEE ALLOWANCE	5,528	5,760	5,760	5,760	0
TOTAL PERSONAL SERVICES	893,471	887,398	872,124	893,369	5,971
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,133	0	0	0	0
<i>Moved to 5200 Operating Supplies</i>					
31-02 ACCOUNTING & AUDITING	72,500	76,000	77,000	77,000	1,000
31-04 OTHER CONTRACTUAL SVCS	2,449	3,100	3,100	3,100	0
40-00 TRAINING & TRAVEL COSTS	2,996	6,000	7,200	7,600	1,600
<i>School of Governmental Finance, GFOA, FGFOA, SWFGFOA, required investment CEU's for two, and Audit Seminar</i>					
41-00 COMMUNICATIONS	2,466	3,000	3,500	3,500	500
42-10 EQUIP. SERVICES - REPAIRS	0	0	0	800	800
42-11 EQUIP. SERVICES - FUEL	0	0	0	800	800
<i>Moved the Mail/Courier van expenses from the Purchasing Division to the Accounting Division</i>					
47-00 PRINTING AND BINDING	7,275	13,200	13,200	13,200	0
<i>Printing budgets, CIP, CAFR & City information booklet</i>					
51-00 OFFICE SUPPLIES	6,595	7,500	7,500	7,500	0
52-00 OPERATING SUPPLIES	0	12,150	12,150	12,150	0
54-01 MEMBERSHIPS	400	1,780	1,780	1,780	0
TOTAL OPERATING EXPENSES	\$106,813	\$122,730	\$125,430	\$127,430	\$4,700
TOTAL EXPENSES	\$1,000,285	\$1,010,128	\$997,554	\$1,020,799	\$10,671

**FISCAL YEAR 2014-15
BUDGET DETAIL
FINANCE DEPARTMENT
UTILITY BILLING/CUSTOMER SERVICE DIVISION**

001.0707.513

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	159,422	0	0	0	0
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	392	0	0	0	0
25-01 FICA	11,767	0	0	0	0
25-03 RETIREMENT CONTRIBUTIONS	19,496	0	0	0	0
25-04 LIFE/HEALTH INSURANCE	30,444	0	0	0	0
TOTAL PERSONAL SERVICES	\$221,521	\$0	\$0	\$0	\$0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,192	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	40	0	0	0	0
41-00 COMMUNICATIONS	925	0	0	0	0
42-02 POSTAGE & FREIGHT	20	0	0	0	0
46-00 REPAIR AND MAINTENANCE	3,560	0	0	0	0
47-00 PRINTING AND BINDING	1,847	0	0	0	0
51-00 OFFICE SUPPLIES	1,133	0	0	0	0
52-00 OPERATING SUPPLIES	25	0	0	0	0
TOTAL OPERATING EXPENSES	\$10,741	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$232,262	\$0	\$0	\$0	\$0

** Effective Fiscal Year 2013-14, this division, although part of Finance, is fully funded in the Water/Sewer fund

**FISCAL YEAR 2014-15
BUDGET DETAIL**

PURCHASING DIVISION

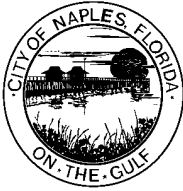
001.0708.513

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	170,122	192,262	192,262	0	(192,262)
10-30 OTHER SALARIES	0	0	0	0	
10-40 OVERTIME	46	200	200	0	(200)
25-01 FICA	12,397	14,043	14,043	0	(14,043)
25-03 RETIREMENT CONTRIBUTIONS	20,787	23,687	23,687	0	(23,687)
25-04 LIFE/HEALTH INSURANCE	27,684	39,231	39,231	0	(39,231)
25-07 EMPLOYEE ALLOWANCES	304	480	480	0	(480)
TOTAL PERSONAL SERVICES	\$231,338	\$269,903	\$269,903	\$0	(\$269,903)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	155	0	0	0	0
40-00 TRAINING & TRAVEL COSTS	1,636	1,000	4,500	0	(1,000)
41-00 COMMUNICATIONS	1,089	770	810	0	(770)
42-10 EQUIP. SERVICES - REPAIRS	825	800	800	0	(800)
42-11 EQUIP. SERVICES - FUEL	886	800	800	0	(800)
47-01 LEGAL ADS	2,918	3,400	5,830	0	(3,400)
52-00 OPERATING SUPPLIES	2,077	7,250	7,250	0	(7,250)
54-01 MEMBERSHIPS	330	1,275	1,275	0	(1,275)
TOTAL OPERATING EXPENSES	\$9,916	\$15,295	\$21,265	\$0	(\$15,295)
TOTAL EXPENSES	\$241,254	\$285,198	\$291,168	\$0	(\$285,198)

** Effective Fiscal Year 2014-2015 Purchasing has been moved to the City Manager Office (Division 0408)

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

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
15A01	Secure Facility Access	95,000	20,000	0	0	0
	Replace Carpet in City Hall / Chambers	0	24,500	23,500	0	0
TOTAL FINANCE DEPARTMENT		95,000	44,500	23,500	0	0



General Fund

Fire- Rescue Department

Mission Statement:

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

Department Description

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

2013-14 Department Accomplishments

- Wrote specifications, selected a vendor and in the process of purchasing a Quick Response Vehicle to replace Rescue Co. #2. This new rescue vehicle will be able to maneuver through the City's smaller streets easily and have the ability to deploy a vast array of rescue equipment including an on board air system to fill breathing air cylinders on-scene of an emergency.
- Upgraded the Naples Fire Training Center with a new roof, a new air conditioning system, new training props, new steps and ramp which meet ADA requirements. These improvements make the Naples Fire Training Center one of the finest fire training grounds in Southwest Florida.
- Conducted a comprehensive assessment of the Fire-Rescue CAD system to increase safety, welfare, communications, reporting and response of our personnel. The assessment revealed areas of improvement required, and in response, Image Trend software was acquired, that includes a Patient Care Report which provides increased data collection of response times and ALS procedures. All personnel have been trained to work with the new software and the implementation has been seamless.
- Worked with Collier County Emergency Management and Collier County Sheriff's Office to deploy an Alerting System that will work with all parties under the two Communications Centers in Collier County (CCSO and City of Naples Dispatch Centers). An agreement to move forward with Locutions Alerting Systems has been reached.
- Purchased and deployed a new Fire Marshal vehicle and Inspector/Prevention vehicle.
- Purchased new NFPA compliant Self Contained Breathing Apparatus (SCBA) as 3 of a 5-year plan to replace with older SCBA with newer technology.
- Purchased new Fire-Rescue portable radios. Collier County in whole has made the change to Harris Radios. These new radios will enhance communications and interoperability between organizations on large scale and mutual aid incidents.

2014-15 Departmental Goals and Objectives

As part of Vision Goal #3 (Maintain and enhance public safety) ensure the Naples community the most effective response to calls for service.

- Monitor the response times of fire apparatus and set goals to meet NFPA 1710.

General Fund

Fire-Rescue Department (continued)

- Identify areas of concern for response times and generate and plan to meet NFPA 1710.
- Review Standard Operating Guidelines and ensure the proper apparatus with the proper personnel are being dispatched.

As part of Vision Goal #5 (Maintain and enhance governance capacity for public service and leadership) provide the Naples community, its residents, workers, and visitors high quality fire protection, medical rescue, and emergency preparedness services.

- Purchase a second new Quick Response Vehicle (QRV) to be put in service at Fire Station No.1. Achieving a goal set forth to reduce the larger fire apparatus responding to medical calls throughout the City of Naples. The new Rescue Vehicle will be able to maneuver through the City's streets easily and have the ability to deploy a vast array of firefighting and rescue equipment including Advanced Life Support equipment.
- Present a Master Plan of the Fire-Rescue Department that will provide a thorough overview of the Department including personnel, staffing, stations and locations, apparatus and strategic future plans.

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 enhance the service provided by the Fire-Rescue Department.

- Work with Collier County Emergency Management and Collier County EMS to select a new radio system that will work Countywide, enhancing interoperability. Specify, bid, and purchase new mobile radios for all Fire-Rescue apparatus and train personnel on usage.
- Continue 5-year plan (year 4) to purchase and place into service new Self-Contained Breathing Apparatus (SCBA) to increase and enhance City firefighting capabilities, safety, effectiveness and efficiency.
- Continue the Fire-Rescue portable radios replacement program. This is year four of a five-year project.
- Install an Alerting System for Fire Stations including software, hardware, procedures and actions of personnel. Once all aspects are installed; Fire-Rescue will analyze the Alerting System to ensure quicker response times by all fire units.

FY14-15 Significant Budgetary Issues

The budget of the Fire-Rescue Department is \$8,984,034, an increase of \$410,469 over the FY 2013-14 adopted budget. This is a 4.8% increase over FY 13-14 budget mainly due to the wages articles in the new Collective Bargaining Agreement, which also included reinstatement of college course reimbursement and holiday pay.

The largest expenditure of the Fire-Rescue Department is Personal Services, making up 93% of the budget. Personal Services, at \$8,388,369, increased \$389,768. There is expected to be a decrease in overtime expense due to changes in the new contract. The fire employee pension contribution rate for FY14-15 is budgeted at 37.14% and for the general employees, the contribution rate is budgeted at 12.92%.

Operating Costs in the Fire-Rescue Department total \$589,666, a \$23,901 increase over the FY 2013-14 adopted budget. The major expenses are:

General Fund

Fire-Rescue Department (continued)

Equipment Services-Repairs	204,036
Equipment Services-Fuel	60,500
Operating Supplies	33,650
Training	43,700
Bunker Gear	28,060

Training increased by more than \$10,000, due to a contractual change allowing for tuition reimbursement.

Non-operating expenses total \$6,000 and include a laryngoscope and an AED Heart Starter. These items cost less than the established minimum (\$10,000) for the Capital Improvement Program threshold and are therefore not part of the CIP.

FY 14-15 Capital Improvement Projects

Although capital projects for the Fire-Rescue Department are funded in the Public Service Tax/Capital Improvement Fund, they are also listed at the end of this section. The budget for the Fire Department capital projects is \$1,411,500. Included in this is a reserve in the amount of \$500,000 for Station 1 replacement, and \$400,000 budgeted to fund the design of the station. The budget includes a second Quick Response Vehicle which will enable personnel at Fire Station No. 1 to respond to medical emergencies in the south end of the City of Naples replacing the larger Engine Company. Also included is an upgrade of mobile and base radios throughout the Department, replacing radios that have reached the end of their service life with new technology that enables interoperability between agencies. A Rescue Vessel (\$135,000) is also included in the FY14-15 Budget.

General Fund

Fire-Rescue Department (continued)

Performance Measures

City of Naples Fire-Rescue						
2008-2013 Fire Operations Report	2008	2009	2010	2011	2012	2013
Fires						
Structural Fires	10	9	26	34	42	32
Vehicle Fires	10	6	5	14	15	9
Outside Equipment Fires	1	2	5	7	14	5
Vegetation Fires	8	10	12	33	19	16
Refuse/Rubbish Fires	8	8	9	7	4	7
Other Fires	5	3	4	2	2	0
Total Fires	42	38	61	97	96	69
Contents Lost Total Fire	\$236,733	\$154,601	\$1,108,200	\$378,975	\$29,205	\$4,064,055.00
Property Lost Total Fire	\$488,201	\$462,002	\$417,150	\$979,000	\$717,640	\$661,075.00
Contents Lost Total Non-Fire	\$0	\$2,000	\$45,275	\$1,000	\$200,000	\$0.00
Property Lost Total Non-Fire	\$2,000	\$0	\$60,000	\$92,300	\$100,000	\$155,000.00
Total Lost	\$726,934	\$618,603	\$1,630,625	\$1,451,275	\$1,046,845	\$4,880,130.00
Hazardous Conditions	148	146	130	142	154	153
Service Calls	288	347	323	361	277	358
Good Intent Calls	346	294	247	231	231	238
Total Service Calls	782	787	700	734	662	749
Dropped Incident Report	39	3	56	62	84	86
Alert 3 Airport Drill	19	16	11	13	9	11
Severe Weather / Lighting Strike	4	1	2	0	3	2
Malicious False Alarm	13	12	9	6	4	10
Other False Alarm	807	755	685	672	766	712
Total False Alarms	820	767	694	678	770	722
Rescues	84	246	336	197	203	221
Medical Assist	865	840	812	572	725	695
EMS Call excluding Vehicle Accident	1573	1506	1511	2216	2041	2083
Vehicle Accidents	204	184	214	219	224	253
Extrications (Vehicle/Elevator)	78	44	64	60	72	63
Water Rescue	3	5	10	14	23	25
Electrical Rescues/High Angle	1	1	0	0	0	0
Rescue or EMS Standby	2	6	8	12	10	8
Total Medical Rescues	2810	2832	2955	3290	3299	3348
Patient Contacts	1755	1788	1868	2688	2656	2819
Mutual Aid Given	21	20	23	46	42	45
Mutual Aid Received	3	3	5	6	8	11
Total Mutual Aid Calls	24	23	28	52	50	56
Total Calls	4477	4441	4423	4812	4839	4901

FUND: 001 GENERAL FUND

FIRE-RESCUE DEPARTMENT

FISCAL YEAR 2014-15

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 ADOPTED
1	1	1	Fire Chief	119,916
4	4	4	Battalion Chief	399,187
1	1	1	Fire Marshall	83,232
12	12	12	Fire Lieutenants	978,146
39	39	39	Firefighters	2,307,416
4	4	4	Fire Inspectors	235,769
1	1	1	Fire Prevention Specialist	49,774
1	1	1	Administrative Specialist II	50,959
<u>63</u>	<u>63</u>	<u>63</u>		<u>\$4,224,399</u>
			Regular Salaries	4,224,399
			Other Salaries	166,538
			State Incentive Pay	15,360
			Overtime	305,000
			Special Duty Pay	32,025
			Holiday Pay	184,620
			Fire Early retirement payment	57,135
			State Insurance Premium	835,000
			Employer Payroll Expenses	2,568,292
			Total Personal Services	<u><u>\$8,388,369</u></u>

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

**FISCAL YEAR 2014-15
BUDGET DETAIL
FIRE-RESCUE DEPARTMENT**

001.0810.522

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,101,718	3,978,504	4,002,425	4,224,399	245,895
10-30 OTHER SALARIES	167,095	169,997	143,128	166,538	(3,459)
<i>Emergency Services Team Supplements, longevity and shift stipends per contract</i>					
10-32 STATE INCENTIVE PAY	12,683	12,960	12,960	15,360	2,400
10-40 OVERTIME	322,111	345,000	332,631	305,000	(40,000)
<i>Decrease due to contractual changes</i>					
10-41 SPECIAL EVENT OVERTIME	23,556	32,025	31,978	32,025	0
10-42 HOLIDAY PAY	87,020	79,676	181,000	184,620	104,944
25-01 FICA	347,090	306,160	325,036	322,186	16,026
25-03 RETIREMENT CONTRIBUTIONS	1,912,360	1,376,608	1,399,000	1,446,644	70,036
25-04 LIFE/HEALTH INSURANCE	713,544	802,079	792,804	795,142	(6,937)
25-07 EMPLOYEE ALLOWANCES	3,538	3,840	4,142	4,320	480
25-13 EARLY RETIREMENT INCENTIVE	57,135	57,135	57,135	57,135	0
25-22 STATE INS. PREMIUM TAX	811,882	834,617	834,617	835,000	383
TOTAL PERSONAL SERVICES	\$8,559,731	\$7,998,601	\$8,116,856	\$8,388,369	\$389,768
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,586	14,775	14,775	14,800	25
<i>Small applicances, light bulbs, biohazard disposal supplies, SCBA face piece parts, Oil dry, LP, Etc</i>					
31-00 PROFESSIONAL SERVICES	12,372	4,000	2,100	2,000	(2,000)
<i>Physicals for Firefighters</i>					
31-04 OTHER CONTRACTUAL SVCS	23,184	36,070	34,921	37,750	1,680
<i>Image Trend (\$10,500) Telestaff (\$2,700), Code Pal (\$1,600), 800 MHZ Radio (\$6200), Target Solutions (\$5,000) etc.</i>					
40-00 TRAINING, EDUC & TRAVEL	31,480	30,000	34,304	43,700	13,700
41-00 COMMUNICATIONS	10,948	12,000	12,641	12,600	600
42-10 EQUIP. SERVICES - REPAIRS	234,623	200,000	276,000	204,036	4,036
42-11 EQUIP. SERVICES - FUEL	62,153	55,000	60,152	60,500	5,500
43-01 ELECTRICITY	12,890	16,500	15,489	16,500	0
43-02 WATER, SEWER, GARBAGE	16,432	17,025	17,025	17,025	0
44-00 RENTALS & LEASES	5,018	6,600	7,737	7,600	1,000
<i>Copiers at the stations, boat slip</i>					
46-00 REPAIR AND MAINTENANCE	14,319	12,600	11,681	13,150	550
<i>Bicycle maintenance, SCUBA maintenance, ALS Defibrillator Maintenance, boat repair and maintenance, etc</i>					
46-02 BUILDING MAINTENANCE	10,003	13,500	13,420	18,450	4,950
46-05 STORM REPAIR	0	0	0	0	0
46-14 HYDRANT MAINTENANCE	1,770	3,150	2,642	2,400	(750)
51-00 OFFICE SUPPLIES	3,669	3,325	4,162	2,550	(775)
52-00 OPERATING SUPPLIES	28,484	40,240	39,910	33,650	(6,590)
<i>Oxygen, disease control, rescue supplies, medical supplies, foam, oil dry, AED supplies, public education supplies</i>					
52-07 UNIFORMS	18,334	20,050	20,048	20,045	(5)
52-10 JANITORIAL SUPPLIES	5,917	6,500	7,592	7,500	1,000
52-25 BUNKER GEAR	26,437	28,060	28,060	28,060	0
52-26 FIRE HOSE & APPLIANCES	14,616	16,090	15,980	17,850	1,760
52-27 SPECIALTY TEAM EQUIPMENT	31,172	26,300	29,233	24,050	(2,250)
<i>HazMat team (\$7,500) Dive Team (\$3,000), ALS Equipment (5,500), Tychem Suits (\$1,050), etc.</i>					
54-01 BOOKS/MEMBERSHIPS	5,073	3,980	3,716	5,450	1,470
TOTAL OPERATING EXPENSES	\$581,482	\$565,765	\$651,588	\$589,666	\$23,901
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIP	5,884	9,200	5,621	6,000	(3,200)
<i>Intubation Laryngoscope and AED Heart Starter</i>					
TOTAL NON-OPERATING EXPENSES	\$5,884	\$9,200	\$5,621	\$6,000	(\$3,200)
TOTAL EXPENSES	\$9,147,097	\$8,573,566	\$8,774,065	\$8,984,035	\$410,469

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

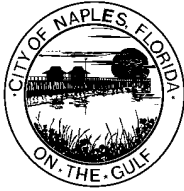
(Projects are shown for reference only. These are budgeted in the 340 Fund)

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-2019
		2014-15				
N/A	Fire Station 1 Reservation (Fund Balance)	500,000	0	0	0	0
15E08	Self Contained Breathing Apparatus	27,500	27,500	0	0	56,000
15E11	Portable Radios (5)	15,000	15,000	10,000	10,000	10,000
15E02	Quick Response Vehicle - Replacement	250,000	0	0	0	0
14E04	Training Center Renovations	0	0	20,000	0	0
	Use of Reservation From FY11, 12, 13, 14, 15	0	0	(2,500,000)	0	0
15E18	Rescue Boat	135,000				
15E15	Fire Station Design and Construction	400,000	1,800,000	1,800,000	0	0
15E09	Heart Monitors (carry from FY12-13)*	31,000	0	0	0	0
15E13	Base and Mobile Radio Replacements	53,000	39,000	25,000	0	0
	Bunker Gear Lockers	0	0	35,000	0	0
	EPIC Voice Amplifier	0	12,500	0	0	0
	Fire Station No. 2 Renovation	0	250,000	0	0	0
	Self Contained Breathing App. Upgrade	0	97,500	0	0	0
	Fitness Equipment for Wellness Program	0	0	32,000	0	0
	Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	700,000	0
	CIRA X Communications Gateway	0	16,500	0	0	0
	Multi-Force Training Doors	0	0	0	0	18,500
	Fire-Rescue Support Vehicle	0	45,000	0	0	0
	Chief One Vehicle	0	47,500	0	0	0
	Battalion One Vehicle	0	75,200	0	0	0
	Special Response Vehicle	0	0	75,000	0	0
	New Hazardous Materials Trailer	0	0	150,000	0	0
	Sand blast and paint all hydrants	0	0	145,000	0	0
	Trench Rescue Training Prop	0	0	15,000	0	0
	Bunker Gear Replacement	0	0	50,000	50,000	55,000
	Roof to Cover Reserve Apparatus	0	0	60,000	0	0
	Training Tower and Burn Trailer	0	0	0	275,000	0
	Tower Co 2 Fully Equipped	0	0	0	0	1,500,000
TOTAL FIRE RESCUE		1,411,500	2,425,700	(83,000)	1,035,000	1,639,500

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Community Services Department

Mission Statement:

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

Department Description

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

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

The **Parks and Parkway Division** handles the maintenance of the City rights-of-way and medians, as well as managing the over 26,000 trees planted within the City's landscape.

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

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

2014-15 Departmental Goals and Objectives

Community Services/Recreation

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

- Coordinate and schedule a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.
- Review program services availability, efficiency, eliminate redundant programs, low attendance programs and cost recovery with targeted reviews in December 2014, March 2015, June 2015 and September 2015.
- Coordinate scheduling and completion of several capital improvement projects prior to August 30, 2015.

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

- Expand and update program services information on the City's Web site on a weekly basis or as needed basis throughout the fiscal year.

General Fund

Community Services Department (continued)

- Continue to maintain a new computerized data base for online and onsite program/activity registration at actively programmed parks; to identify programs and users; update quarterly with reviews in March 2015, June 2015 and September 2015.
- Conduct a monthly review of external funding opportunities such as grants and sponsorships to supplement City funding for program services and the urban forest program.

Parks and Parkways

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

- Monitor, maintain and expand the City-wide Urban Tree Forest through internal staff and contracted services including tree trimming, removal and replacement programs.
- Prepare bid specifications, receive competitive bids, and plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2015.
- Monitor and act on 100% of tree ordinance violations within 30 days of observation or reporting.

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

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

Facilities Maintenance

As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide safe and functional public facilities, beach access locations and playgrounds throughout the City

- Conduct a physical review of all public facility building conditions through annual inspections with written preventative and repair recommendations.
- Complete all priority safety work orders within an average of 5 working days from issuance and non-safety work orders within an average of 10 working days from issuance.
- Monitor and maintain all City playgrounds according to national playground safety program standards every weekday.

As part of Vision Goal #3 (maintain an extraordinary quality of life for residents), provide management and oversight of capital improvements assigned within the Facilities Maintenance Division as outlined within FY 2014/15 CIP

- Monitor and schedule a routine and sustainable preventative maintenance program addressing replacement and maintenance of HVAC components, interior and exterior structural and equipment needs, lighting components, painting, etc. within all citywide public facilities as needed responding to repairs within 48 hours of observation or notification and within funded resources.
- Assemble, install and maintain exterior replacement site amenities such as picnic tables, trash containers, drinking fountains, outdoor showers, benches and bike racks at City parks and public facilities within funded resources on a monthly basis.
- Provide a routine maintenance program to be monitored monthly for the replacement of exterior informational and directional signage throughout all public parks and public facilities.

General Fund

Community Services Department (continued)

- Continue the physical assessment program of several public facilities by identifying long-term structural needs and replacements, estimating useful life of individual buildings and identifying a funding strategy and timeline to address deficiencies; to be completed by June 30, 2015.
- Coordinate scheduling and completion of several capital improvement projects prior to August 30, 2015.

2014-15 Significant Budgetary Issues

The 2014-15 requested budget of the Community Services Department is \$7,365,233, a \$120,300 increase over the adopted budget of FY 13-14. The department has offsetting revenues of \$633,350, which includes program income such as camp fees and tournaments and the Skate Park donation.

Fees generated are typically designed to recover the direct costs of the program offered, not to offset the entire program and facility. The following summarizes the program income that helps offset the costs of the recreation locations:

	Division Revenue	Division Costs	Percent of Expense
Fleischmann Park	\$348,000	\$911,032	38%
Norris Community Center (Cambier)	167,500	362,605	46%
River Park, Anthony Park, and Pool	117,850	885,477	13%

The revenues from the various programs cover only a 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, funding from alternate sources support facilities and programs. These sources include local taxes, state shared revenue, and \$600,000 available through an inter-local agreement with Collier County.

Although one additional employee, Project Manager was discussed to be added to this department for FY 14-15, it was determined to be more prudent to outsource this responsibility. The cost of the outsourcing (contracted service) has been budgeted in Non-Departmental, and the funds will be used as needed to manage the many new projects created by the A.D. Morgan Facility Reports.

In addition to the budgeted (regular) positions, the Community Services Departments hires many temporary part time positions for camp and recreational programming. Wages totaling approximately \$542,000 are appropriated annually for approximately 66.5 temporary part-time positions. These positions include counselors, program aides, assistants, lifeguards and instructors. The actual number of positions varies, depending on the number of hours each employee is able to work. The wages are budgeted as part of "Other Salaries and Wages" but the positions do not show in the position summary as budgeted positions.

The **Administration** Division budget is \$583,419, a \$27,889 decrease from the adopted budget of FY 13-14. There is no significant change in personal services expenditures. Operating Expenditures are \$66,400, \$29,250 less than FY13-14. The most significant expenditures are Operating Expenditures (\$28,000) which is for advisory board expenses, special event advertisements and the Ambassador Program and Printing (\$15,000) for brochures, fliers and promotional materials. The primary reason for the decrease is due to moving the New Year's Eve

General Fund

Community Services Department (continued)

Fireworks from the General Fund to the Beach Fund. With that change, both the Independence Day and New Year's Eve fireworks are budgeted in one line-item.

The **Parks and Parkways** Division, which maintains and beautifies City rights-of-way and medians, has a budget of \$3,269,240, an \$18,849 increase over the adopted budget of FY 13-14. In this Division, salary and benefits have increased \$28,699, and there is a \$30,000 increase in Water/Sewer expenditures due to landscape irrigation and an increase in Other Contractual Services, with details shown below. These increases are slightly offset by a decrease in the Operating Expenditures line item.

The Parks and Parkways staff maintains many City sites such as cul-de-sacs and beach accesses, and where appropriate, maintenance work is outsourced. The largest item in this division's budget is "Other Contractual Services", budgeted at \$1,450,000 which includes:

City Wide Landscape Maintenance	\$ 700,000
Palm and Hardwood Tree Trimming	\$ 410,000
Other Specialized Services (i.e. Mulch, Bee Removal, Deep Root Fertilization, Tree Hazard Assessment, Lethal Yellow Inoculations, etc.)	\$ 220,000
Planting and Transplanting	\$ 70,000
Tree Removal/Stump Grinding	\$ 50,000
Total	\$1,450,000

The **Facilities Maintenance** Division budget is \$1,328,760 or \$169,888 more than FY 13-14. Personal Services of \$664,260 has increased \$2,862 over FY 13-14.

Operating Expenses are \$664,500, an increase of \$167,026 over FY 13-14. The primary reason for the increase in operating expenses is due to increased maintenance requests city-wide. Facilities Maintenance is responsible for the care of 72 buildings.

The **Recreation** Divisions' budgets are \$2,183,814, representing a \$40,548 decrease from the FY 13-14 budget. This includes the expenses of Fleischmann Park, Cambier Park/Norris Center, River Park/ Anthony Parks, River Park Aquatic Center and Naples Preserve. Most of the decrease is due to budget refinements (reductions) related to utilities, where too much may have been budgeted in FY 13-14.

There are eight and ½ budgeted positions in the Recreation Divisions and \$583,464 is included in "Other Salaries" for temporary employees. Temporary staff funded through Other Salaries represents employees hired seasonally throughout the year to provide recreation program support or special classes. Programs include holiday camp programs, Christmas break, teacher in-service days, spring break programming. Other Salaries also includes the pool lifeguards.

2014-15 Capital Improvement Projects

Although capital projects for the Community Services Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340), they are also listed at the end of this section at a cost of \$1,674,300. This list does not include the construction of the new Gordon Park, which is budgeted as a separate fund.

General Fund

Community Services Department (continued)

2014-15 Performance Measures and Benchmarking

Athletics

BENCHMARKS	City of Naples	Collier County	Lee County	Cape Coral	Vero Beach
Coed Softball Adult	28 Teams \$600	60 Teams \$700	30 Teams \$525	16 Teams \$500	12 Teams \$700
Flag Football Adult	4 Teams \$450	NA	NA	17 Teams \$550	NA
Ultimate Frisbee Adult	30 / \$30	NA	NA	NA	NA
Table Tennis Adult	20/ \$25	NA	NA	NA	NA
Martial Arts Adult/Youth	25/ \$64	8 \$45	124/ \$470	77 / \$52	3 \$30
Soccer Youth (New)	40/ \$100	160/ \$95- \$600	673 / \$199	36 / \$150	NA
Flag Football Youth	40 / \$85	N/A	140 / \$50	NA	25 players \$35
Pre K Athletics Youth	0 / \$0	40/ \$36	55 \$30	10 \$50	NA
Sports Camps Youth	300 / \$100 Avg	34/\$80	NA	NA	3 \$50

PERFORMANCE MEASURES	Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
Leagues Adult – Teams	36	34	32	68
Leagues Youth – Teams	102	88	85	85
Tournament Adult - Teams	36	34	32	28
Tournament Youth - Teams	20	8	14	14
Pickleball Adult - Members	N/A	N/A	118	130
Special Events – Participants	0	200	200	0
Camps, Classes - Participants	1850	180	1700	1900

The Edge Skate Park

BENCHMARKS	City of Naples	East Naples (Velocity)	Golden Gate (Wheels)	Bonita Springs
Annual Fee	\$30/ea; \$80 family (3+) \$30/6 month FI Res.	\$10 / \$25	\$10 / \$25	\$20
Visitor Fee	\$10/day; \$30/wk	\$5/day	\$5/day	\$5
Public/Private	Public	Public	Public	Public
Size	40,000	25,000	20,000	18,000
Members	4393	500	1500	650

PERFORMANCE MEASURES	Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
Members (incl. day members)	4025	4933	4500	4300
Campers	118	79	75	50
Special Events	500	500	500	250

General Fund

Community Services Department (continued)

Recreation

BENCHMARKS	Lee County- 3 centers	Collier County- East Naples GGCC Max Haase	Vero Beach	City of Naples Fleischmann Park, River Park and Norris Center
After School Programs # kids registered	150	200	0	30 RP 30 FP
Summer Day camp-# kids registered	175	650	300	80 RP
Specialty Camps # camps offered	12	50	5	6 RP 25 NC 110 FP
Toddler Recreation Classes offered weekly	6	4	2	1 FP
Gymnastics Classes offered weekly	1	4	14	10 FP
Dance Classes (all ages) offered weekly	1	12	15	6 RP 1 NC 3 FP
Martial Arts Classes (all ages) offered weekly	17	20	3	4 FP
Special Events (annual)	6	10	14	4 RP
Outdoor movies	2	0	0	7 NC
Art classes	4	0	2	2 RP 2 NC
Fitness/aerobics/Yoga classes	24	54	18	9 RP 2 NC 0 FP
Productions/theater/music	0	3 (piano)	106 yr	4 RP 144 NC

PERFORMANCE MEASURES		Actual 2011-12	Actual 2012-13	Actual 2013-2014	Projected 2014-2015
After school	FP	35	30	30	30
# Participants RP/AP (Drop in only)	RP/AP	30	34	31	30
	NC	0	0	0	0
Summer Day Camp	FP	0	0	0	0
# Participants	RP/AP	80	79	93	80
	NC	0	0	0	0
Specialty Camps	FP	122	120	110	115
# camps offered	RP/AP	7	5	7	7
	NC	25	30	29	28
Meetings, clubs	FP	4	4	3	3
	RP/AP	7	7	8	7
	NC	13	13	13	13
Gymnastics # classes per Month	FP	10	10	10	10
	RP/AP	0	0	0	0
	NC	0	0	0	0
Dance Classes Kids and adults Per session	FP	4	4	3	2
	RP/AP	10	7	7	7
	NC	1	1	1	1

General Fund

Community Services Department (continued)

PERFORMANCE MEASURES	Actual 2011-12	Actual 2012-13	Actual 2013-2014	Projected 2014-2015
Martial Arts FP	6	4	3	2
Attendance at event:				
Cultural Heritage RP	300	500	275	450
Bunnymania FP	1000	1000	0	0
Spooktacular FP	300	400	0	0
Breakfast w/Bunny FP	35	0	0	0
Breakfast w/Santa FP	45	40	0	0
Chalk Art Celebration NC	63	60	0	0
Norris Center Xmas NC	74	26	0	0
Outdoor Movie Nights NC	1500	2400	1800	1800
Santa's Visit RP	415	300	192	200
Back to School Bash RP	381	259	55	80
Blue Jean Banquet FP	50	50	0	0

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

Source: Florida Benchmarking Consortium

Source: Florida Benchmarking Consortium

FUND: 001 GENERAL FUND

COMMUNITY SERVICES

FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
ADMINISTRATION - 0901				
1	1	1	Community Services Director	122,836
1	1	1	Deputy Director	109,606
1	1	1	Community Service Coordinator	51,430
2	2	2	Administrative Specialist II	83,669
5	5	5		367,541
PARKS & PARKWAYS - 0913				
1	1	1	P & P Operations Superintendent	94,090
1	1	1	Parks & Parkways Supervisor	57,822
1	1	1	Contract Services Manager	62,003
2	2	2	Sr Landscape Technician	84,350
4	4	4	Irrigation Technicians	190,134
7	7	7	Landscape Technician II/III	267,959
16	16	16		756,358
RECREATION/FLEISCHMANN PARK - 0925				
1	1	1	Park Manager	79,938
1	1	1	Athletic Supervisor	58,279
1	1	1	Recreation Supervisor	54,328
3	3	3		192,545
RECREATION/CAMBIER PARK & NORRIS - 0926				
1	1	1	Park Manager	62,358
1	1	1	Recreation Coordinator	37,889
2	2	2		100,247
RECREATION/ RIVER PARK & ANTHONY PARK - 0927				
1	1	1	Park Manager	64,155
0.5	0.5	0.5	Recreation Coordinator	22,360
1	1	1	Recreation Supervisor	58,642
0	0	0	Recreation Assistant/Pool	0
2.5	2.5	2.5		145,157

**FUND: 001 GENERAL FUND
COMMUNITY SERVICES
FISCAL YEAR 2014-15**

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
RECREATION/ RIVER PARK AQUATIC CENTER - 0929				
1	1	1	Aquatic Supervisor	49,120
1	1	1		<u>\$49,120</u>
FACILITIES MAINTENANCE - 0917				
1	1	1	Facilities Maintenance Supervisor	58,750
5	5	5	Custodians	162,323
4	4	4	Tradesworker	162,151
1	1	1	Service Worker III	32,877
11	11	11		<u>\$416,101</u>
40.5	40.5	40.5	Regular Salaries	\$2,027,069
			Other Salaries & Wages	596,379
			Overtime	55,263
			Employer Payroll Expenses	925,597
			Total Personal Services	<u>\$3,604,308</u>

Other Salaries and Wages includes \$542,000 in recreational part time/temporary position wages. These include about 66.5 positions, such as lifeguards, camp or special needs counselors and program instructors.

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,968,612	2,004,044	2,007,681	2,027,069	23,025
10-30 OTHER SALARIES	483,005	603,914	593,319	596,379	(7,535)
10-40 OVERTIME	56,013	54,100	55,763	55,263	1,163
25-01 FICA	179,744	146,684	175,348	147,602	918
25-03 RETIREMENT CONTRIBUTIONS	258,299	269,086	271,871	285,866	16,780
25-04 LIFE/HEALTH INSURANCE	420,965	475,126	458,788	479,289	4,163
25-07 EMPLOYEE ALLOWANCES	12,337	12,840	12,840	12,840	0
TOTAL PERSONAL EXPENSES	3,378,975	3,565,794	3,575,610	3,604,308	38,514
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	533,074	748,000	672,000	655,000	(93,000)
30-10 AUTO MILEAGE	0	150	50	50	(100)
30-20 FIELD TRIPS	9,333	14,000	12,500	10,000	(4,000)
30-21 FLEISCHMANN PARK FIELD TRIPS	2,930	5,000	2,500	2,500	(2,500)
31-01 PROFESSIONAL SERVICES	195,867	178,000	181,000	181,000	3,000
31-04 OTHER CONTRACTUAL SVCS	1,382,858	1,548,500	1,617,500	1,682,500	134,000
31-23 CULTURAL ARTS - THEATRE	25,440	35,000	35,000	35,000	0
40-00 TRAINING & TRAVEL COSTS	8,039	13,200	13,175	13,900	700
41-00 COMMUNICATIONS	19,702	27,275	29,385	29,585	2,310
42-00 TRANSPORTATION	17,354	31,000	29,000	29,000	(2,000)
42-10 EQUIP. SERVICES - REPAIRS	137,556	119,540	121,217	119,540	0
42-11 EQUIP. SERVICES - FUEL	69,691	77,600	77,600	77,600	0
43-01 ELECTRICITY	318,732	344,200	311,200	327,200	(17,000)
43-02 WATER, SEWER, GARBAGE	335,007	298,024	351,000	353,000	54,976
44-00 RENTALS & LEASES	7,105	9,000	9,000	12,000	3,000
44-02 EQUIPMENT RENTAL	1,225	5,000	5,000	5,000	0
46-00 REPAIR AND MAINTENANCE	14,595	25,000	25,000	25,000	0
47-00 PRINTING AND BINDING	3,793	15,000	15,000	15,000	0
47-02 ADVERTISING (NON-LEGAL)	10,647	13,500	13,500	13,500	0
47-06 DUPLICATING	453	6,000	6,000	6,000	0
49-05 SPECIAL EVENTS	18,243	18,000	18,000	18,000	0
51-00 OFFICE SUPPLIES	21,770	27,750	25,200	25,200	(2,550)
52-07 UNIFORMS	12,719	21,600	25,550	26,250	4,650
52-10 JANITORIAL SUPPLIES	39,722	40,000	40,000	40,000	0
52-41 POOL-OPERATING SUPPLIES	20,088	50,000	50,000	50,000	0
52-42 BAND SHELL SUPPLIES	4,663	5,000	5,300	5,300	300
54-01 MEMBERSHIPS	3,047	3,800	3,800	3,800	0
TOTAL OPERATING EXPENSES	3,213,653	3,679,139	3,694,477	3,760,925	81,786
<u>NON-OPERATING EXPENSES</u>					
60-20 CAPITAL OUTLAY BUILDING/OTH	3,993	0	27,056	0	0
NON-OPERATING EXPENSES	3,993	0	27,056	0	0
TOTAL EXPENSES	\$6,596,621	\$7,244,933	\$7,297,144	\$7,365,233	\$120,300

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
ADMINISTRATION**

001.0901.572

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	366,844	366,868	366,868	367,541	673
10-40 OVERTIME	1,223	600	1,200	1,200	600
25-01 FICA	26,972	27,848	27,848	27,683	(165)
25-03 RETIREMENT CONTRIBUTIONS	49,630	51,600	51,600	53,168	1,568
25-04 LIFE/HEALTH INSURANCE	51,744	59,262	59,262	57,947	(1,315)
25-07 EMPLOYEE ALLOWANCES	9,089	9,480	9,480	9,480	0
TOTAL PERSONAL SERVICES	505,501	515,658	516,258	517,019	1,361
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	48,296	56,000	56,000	28,000	(28,000)
<i>Board costs, mail charges, Ambassador Program, special event ads (fireworks moved to Beach Fund)</i>					
30-10 AUTO MILEAGE	0	50	50	50	0
31-04 OTHER CONTRACTUAL SVCS	0	5,000	5,000	5,000	0
<i>Copier maintenance and annual recreation software maintenance</i>					
40-00 TRAINING & TRAVEL COSTS	1,310	2,000	1,500	2,000	0
41-00 COMMUNICATIONS	1,865	3,000	2,000	2,000	(1,000)
43-01 ELECTRICITY	5,096	6,500	6,500	6,500	0
47-00 PRINTING AND BINDING	3,793	15,000	15,000	15,000	0
<i>Printing three seasonal brochures, fliers and promotional materials</i>					
51-00 OFFICE SUPPLIES	6,102	6,000	5,500	5,500	(500)
52-07 UNIFORMS AND OTHER CLOTHING	0	500	500	750	250
<i>Shirts and Uniforms for administrative staff</i>					
54-01 MEMBERSHIPS	1,336	1,600	1,600	1,600	0
60-20 CAPITAL OUTLAY BUILDING	0	0	8,520	0	0
TOTAL OPERATING EXPENSES	67,799	95,650	102,170	66,400	(29,250)
TOTAL EXPENSES	\$573,300	\$611,308	\$618,428	\$583,419	(\$27,889)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
PARKS & PARKWAYS**

001.0913.572

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	712,259	749,600	749,000	756,358	6,758
10-40 OVERTIME	24,051	16,790	16,790	16,790	0
25-01 FICA	52,655	54,125	54,125	54,501	376
25-03 RETIREMENT CONTRIBUTIONS	93,920	100,730	100,730	106,219	5,489
25-04 LIFE/HEALTH INSURANCE	157,465	172,771	172,771	188,847	16,076
25-07 EMPLOYEE ALLOWANCES	1,392	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	1,041,742	1,095,456	1,094,856	1,124,155	28,699
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	264,523	375,000	290,000	290,000	(85,000)
<i>Mulch, Landscaping and Playground: Nursery Stock; Fertilizer and Chemicals; Irrigation Supplies; Fill; Sod: Hardware and Safety Equipment</i>					
31-04 OTHER CONTRACTUAL SVCS	1,305,385	1,411,000	1,390,000	1,450,000	39,000
<i>Tree/Palm Trimming, Mulch, Pest Control and Fertilization</i>					
40-00 TRAINING & TRAVEL COSTS	2,057	4,000	4,000	4,000	0
41-00 COMMUNICATIONS	2,773	6,385	6,385	7,585	1,200
42-10 EQUIP. SERVICES - REPAIRS	116,785	95,000	95,000	95,000	0
42-11 EQUIP. SERVICES - FUEL	54,354	59,000	59,000	59,000	0
43-01 ELECTRICITY	24,160	30,000	26,000	30,000	0
43-02 WATER, SEWER, GARBAGE	186,991	160,000	190,000	190,000	30,000
44-00 RENTALS & LEASES	1,105	3,000	3,000	6,000	3,000
51-00 OFFICE SUPPLIES	1,258	3,500	3,000	3,000	(500)
52-07 UNIFORMS	5,538	7,550	9,550	10,000	2,450
54-01 MEMBERSHIPS	559	500	500	500	0
60-40 CAPITAL- OTHER	3,993	0	0	0	0
TOTAL OPERATING EXPENSES	1,969,481	2,154,935	2,076,435	2,145,085	(9,850)
TOTAL EXPENSES	\$3,011,223	\$3,250,391	\$3,171,291	\$3,269,240	\$18,849

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
FACILITIES MAINTENANCE**

001.0917.519

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	405,940	410,056	410,056	416,101	6,045
10-30	OTHER SALARIES <i>Standby pay</i>	9,964	12,915	12,915	12,915	0
10-40	OVERTIME	12,871	15,596	15,596	15,596	0
25-01	FICA	31,100	29,575	29,575	29,841	266
25-03	RETIREMENT CONTRIBUTIONS	49,532	50,519	50,519	55,989	5,470
25-04	LIFE/HEALTH INSURANCE	122,681	142,257	132,000	133,338	(8,919)
25-07	EMPLOYEE ALLOWANCE	464	480	480	480	0
TOTAL PERSONAL SERVICES		632,552	661,398	651,141	664,260	2,862
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Carpet cleaning, maintenance supplies, construction material, minor repair items</i>	119,110	200,000	209,000	220,000	20,000
31-04	OTHER CONTRACTUAL SVCS <i>City wide pest control, window cleaning, elevator maintenance</i>	67,208	111,000	200,000	205,000	94,000
40-00	TRAVEL AND TRAINING <i>Training for Facilities Maintenance staff</i>	316	2,500	2,500	2,500	0
41-00	COMMUNICATIONS	3,786	3,950	5,000	5,000	1,050
42-10	EQUIP. SERVICES - REPAIRS	15,509	19,000	19,000	19,000	0
42-11	EQUIP. SERVICES - FUEL	13,330	15,000	15,000	15,000	0
43-01	ELECTRICITY <i>Electricity at City Hall locations and 13th St Warehouse</i>	75,642	65,000	80,000	80,000	15,000
43-02	WATER, SEWER, GARBAGE	63,139	30,024	65,000	65,000	34,976
44-02	EQUIPMENT RENTAL	1,225	5,000	5,000	5,000	0
52-07	UNIFORMS AND OTHER CLOTHING	3,957	6,000	8,000	8,000	2,000
52-10	JANITORIAL SUPPLIES	39,722	40,000	40,000	40,000	0
TOTAL OPERATING EXPENSES		402,946	497,474	648,500	664,500	167,026
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIP	0	0	0	0	0
NON-OPERATING EXPENSES		0	0	0	0	0
TOTAL EXPENSES		\$1,035,498	\$1,158,872	\$1,299,641	\$1,328,760	\$169,888

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/FLEISCHMANN PARK**

001.0925.572

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	192,352	188,770	189,000	192,545	3,775
10-30	OTHER SALARIES (TEMPS)	163,131	206,688	206,688	206,688	0
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>						
10-40	OVERTIME	6,244	8,612	8,612	8,612	0
25-01	FICA	22,907	13,800	14,000	13,921	121
25-03	RETIREMENT CONTRIBUTIONS	26,494	27,032	27,000	28,730	1,698
25-04	LIFE/HEALTH INSURANCE	41,043	46,515	44,000	45,856	(659)
25-07	EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES		452,635	491,897	489,780	496,832	4,935
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	39,191	40,000	40,000	40,000	0
30-21	FIELD TRIPS-FLEISCHMANN	2,930	5,000	2,500	2,500	(2,500)
31-01	PROFESSIONAL SERVICES	146,260	150,000	150,000	150,000	0
<i>Instructors and teachers for specialty classes i.e. art, gymnastics or dance, repaid with fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	5,246	8,500	8,500	8,500	0
<i>Recware- Safari Software maintenance agreement, etc.</i>						
40-00	TRAINING & TRAVEL COSTS	774	1,200	1,200	1,200	0
41-00	COMMUNICATIONS	4,001	5,000	5,000	5,000	0
42-00	TRANSPORTATION - BUSES	2,538	6,000	6,000	6,000	0
42-10	EQUIP. SERVICES - REPAIRS	1,500	4,000	5,677	4,000	0
42-11	EQUIP. SERVICES - FUEL	809	2,500	2,500	2,500	0
43-01	ELECTRICITY	100,229	105,000	101,000	105,000	0
43-02	WATER, SEWER, & GARBAGE	49,837	57,000	52,000	52,000	(5,000)
44-00	RENTALS & LEASES	2,500	2,500	2,500	2,500	0
46-00	REPAIR & MAINTENANCE	13,545	24,000	24,000	24,000	0
<i>Maintenance for skate park, football and baseball fields</i>						
47-02	ADVERTISING (NON-LEGAL)	1,729	3,000	3,000	3,000	0
<i>Advertising programs for Fleischmann, Skate Park and athletics</i>						
51-00	OFFICE SUPPLIES	4,818	8,000	6,000	6,000	(2,000)
52-07	UNIFORMS & OTHER CLOTHING	407	1,500	1,500	1,500	0
54-01	MEMBERSHIPS	440	500	500	500	0
60-30	CAPITAL IMPROVEMENT/OTHER	0	0	12,900	0	0
TOTAL OPERATING EXPENSES		376,754	423,700	424,777	414,200	(9,500)
TOTAL EXPENSES		\$829,389	\$915,597	\$914,557	\$911,032	(\$4,565)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/CAMBIER PARK & NORRIS CENTER**

001.0926.572

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	98,017	98,281	99,600	100,247	1,966
10-30 OTHER SALARIES-TEMP	33,188	50,595	40,000	43,060	(7,535)
<i>Temporary employees and instructors, the latter of which was formerly budgeted in Professional Services</i>					
10-40 OVERTIME	1,444	1,507	2,500	2,000	493
25-01 FICA	9,866	7,245	9,800	7,304	59
25-03 RETIREMENT CONTRIBUTIONS	12,979	13,331	12,522	14,201	870
25-04 LIFE/HEALTH INSURANCE	23,240	26,369	25,675	26,013	(356)
25-07 EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES	179,198	197,808	190,577	193,305	(4,503)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	12,268	15,000	15,000	15,000	0
<i>Costs of classes and events</i>					
30-10 AUTO MILEAGE	0	100	0	0	(100)
30-20 FIELD TRIPS	3,266	4,000	2,500	0	(4,000)
<i>Senior Club monthly trips - travelling and costs</i>					
31-01 PROFESSIONAL SERVICES	24,208	15,000	15,000	15,000	0
<i>Funding for Independent Contract instructors covered by fees.</i>					
31-04 OTHER CONTRACTUAL SVCS	1,644	2,000	2,000	2,000	0
<i>Copier maintenance, pest control, piano tuner, etc.</i>					
31-23 CULTURAL ARTS THEATRE	25,440	35,000	35,000	35,000	0
<i>Professional theatre events</i>					
40-00 TRAINING & TRAVEL COSTS	0	500	775	1,000	500
<i>CPR/First Aid and local FRPA meetings</i>					
41-00 COMMUNICATIONS	2,979	4,500	4,500	4,500	0
42-00 TRANSPORTATION - BUSES	4,825	10,000	8,000	8,000	(2,000)
43-01 ELECTRICITY	67,329	70,000	50,000	50,000	(20,000)
43-02 WATER, SEWER, & GARBAGE	12,933	13,000	12,000	13,000	0
44-00 RENTALS & LEASES	1,000	1,000	1,000	1,000	0
47-02 ADVERTISING (NON-LEGAL)	6,418	8,500	8,500	8,500	0
47-06 DUPLICATING	0	5,000	5,000	5,000	0
49-05 SPECIAL EVENTS	0	0	0	0	0
51-00 OFFICE SUPPLIES	3,762	4,500	4,500	4,500	0
52-07 UNIFORMS & OTHER CLOTHING	970	1,050	1,000	1,000	(50)
52-42 BAND SHELL OPERATING SUPPLIES	4,663	5,000	5,300	5,300	300
54-01 MEMBERSHIPS	432	500	500	500	0
TOTAL OPERATING EXPENSES	172,136	194,650	170,575	169,300	(25,350)
TOTAL EXPENSES	\$351,335	\$392,458	\$361,152	\$362,605	(\$29,853)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK & ANTHONY PARK**

001.0927.572

		12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	146,159	142,312	145,000	145,157	2,845
10-30	OTHER SALARIES	172,248	210,995	210,995	210,995	0
<i>Temporary camp counselors, Temporary Instructors, and Inclusion Counselors</i>						
10-40	OVERTIME	6,847	7,765	7,765	7,765	0
25-01	FICA	24,388	10,403	25,000	10,593	190
25-03	RETIREMENT CONTRIBUTIONS	19,986	19,941	19,700	21,212	1,271
25-04	LIFE/HEALTH INSURANCE	23,817	26,927	24,000	26,441	(486)
25-07	EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES		393,908	418,823	432,940	422,643	3,820
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	28,305	35,000	35,000	35,000	0
30-20	FIELD TRIPS	6,067	10,000	10,000	10,000	0
31-01	PROFESSIONAL SERVICES	25,399	12,000	15,000	15,000	3,000
<i>Funding for Independent Contract instructors covered by fees.</i>						
31-04	OTHER CONTRACTUAL SVCS	3,108	5,500	5,500	5,500	0
<i>RecWare Safari maintenance, first aid supplies, equipment maintenance, Comcast</i>						
40-00	TRAINING & TRAVEL COSTS	2,189	2,000	2,000	2,000	0
41-00	COMMUNICATIONS	2,633	3,000	3,000	3,000	0
42-00	TRANSPORTATION	9,991	15,000	15,000	15,000	0
42-10	EQUIP. SERVICES - REPAIRS	3,761	1,540	1,540	1,540	0
42-11	EQUIP. SERVICES - FUEL	1,198	1,100	1,100	1,100	0
43-01	ELECTRICITY	19,034	35,000	20,000	25,000	(10,000)
43-02	WATER, SEWER, & GARBAGE	16,172	16,000	16,000	16,000	0
44-00	RENTALS & LEASES	2,000	2,500	2,500	2,500	0
<i>Use of van during summer camp</i>						
47-02	ADVERTISING (NON-LEGAL)	1,500	2,000	2,000	2,000	0
47-06	DUPLICATING	453	1,000	1,000	1,000	0
49-05	SPECIAL EVENTS	18,011	18,000	18,000	18,000	0
<i>Cultural Heritage, Back to School Bash, Santa's Visit</i>						
51-00	OFFICE SUPPLIES	5,083	5,000	5,200	5,200	200
52-07	UNIFORMS	955	3,000	3,000	3,000	0
52-41	POOL OPERATING SUPPLIES	1,750	0	0	0	0
54-01	MEMBERSHIPS	280	500	500	500	0
64-00	CAPITAL - OTHER	0	0	4,339	0	0
TOTAL OPERATING EXPENSES		147,889	168,140	160,679	161,340	(6,800)
TOTAL EXPENSES		\$541,797	\$586,963	\$593,619	\$583,983	(\$2,980)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/RIVER PARK AQUATIC CENTER**

001.0929.572

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	47,041	48,157	48,157	49,120	963
10-30	OTHER SALARIES <i>Temporary camp counselors and pool life guards.</i>	104,474	122,721	122,721	122,721	0
10-40	OVERTIME	3,332	3,230	3,300	3,300	70
25-01	FICA	11,856	3,688	15,000	3,759	71
25-03	RETIREMENT CONTRIBUTIONS	5,758	5,933	9,800	6,347	414
25-04	LIFE/HEALTH INSURANCE	977	1,025	1,080	847	(178)
TOTAL PERSONAL SERVICES		<u>\$173,439</u>	<u>\$184,754</u>	<u>\$200,058</u>	<u>\$186,094</u>	<u>1,340</u>
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	13,790	15,000	15,000	15,000	0
31-01	PROFESSIONAL SERVICES <i>Instructors for swimming and exercise</i>	0	1,000	1,000	1,000	0
31-04	OTHER CONTRACTUAL SVCS	267	500	1,500	1,500	1,000
40-00	TRAINING & TRAVEL COSTS	1,393	1,000	1,200	1,200	200
41-00	COMMUNICATIONS	97	0	500	500	500
43-01	ELECTRICITY	24,499	30,000	25,000	28,000	(2,000)
43-02	WATER, SEWER, & GARBAGE	4,080	20,000	14,000	15,000	(5,000)
44-00	RENTALS & LEASES	500	0	0	0	0
47-02	ADVERTISING (NON-LEGAL)	1,000	0	0	0	0
49-05	SPECIAL EVENTS	232	0	0	0	0
51-00	OFFICE SUPPLIES	746	750	1,000	1,000	250
52-07	UNIFORMS/OTHER CLOTHING	892	2,000	2,000	2,000	0
52-41	POOL OPERATING SUPPLIES	18,338	50,000	50,000	50,000	0
54-01	MEMBERSHIPS	0	200	200	200	0
60-40	MACHINERY EQUIPMENT	0	0	1,297	0	0
TOTAL OPERATING EXPENSES		<u>65,835</u>	<u>120,450</u>	<u>112,697</u>	<u>115,400</u>	<u>(5,050)</u>
TOTAL EXPENSES		<u>\$239,273</u>	<u>\$305,204</u>	<u>\$312,755</u>	<u>\$301,494</u>	<u>(3,710)</u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
RECREATION/NAPLES PRESERVE**

001.0963.572

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Program events, supplies and equipment</i>	7,591	12,000	12,000	12,000	0
31-04	OTHER CONTRACTUAL SVCS <i>Pest control; fire and security alarm monitoring</i>	0	5,000	5,000	5,000	0
41-00	COMMUNICATIONS	1,568	1,440	3,000	2,000	560
43-01	ELECTRICITY	2,743	2,700	2,700	2,700	0
43-02	WATER, SEWER, AND GARBAGE	1,854	2,000	2,000	2,000	0
46-00	REPAIR & MAINTENANCE	1,050	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES		14,807	24,140	25,700	24,700	560
TOTAL EXPENSES		\$14,807	\$24,140	\$25,700	\$24,700	\$560

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

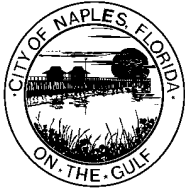
CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
Landscaping/Parks & Parkways Continuing Projects						
15F26	Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
15F32	Landscape Median Restoration	150,000	75,000	75,000	75,000	75,000
15F37	CDS and Park Landscape Renovations	25,000	25,000	25,000	25,000	25,000
15F03	Ground Maintenance Rotary Tiller	2,500	0	0	0	3,000
15I06	Vehicle(s) Replacement - Pk/Pkwys	70,000	70,000	70,000	45,000	45,000
Recreation Facilities Repair and Maintenance						
15G11	Facility Renovations & Replacements	50,000	50,000	50,000	50,000	50,000
15G04	Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
15I02	Fleischmann Park Repairs & Replacements	50,000	50,000	50,000	50,000	50,000
15I04	River Pk/Anthony Pk Repairs & Replacements	50,000	45,000	70,000	30,000	70,000
15G05	Norris Ctr Renovations & Replacements	50,000	55,000	30,000	30,000	70,000
15G16	River Pk Aquatic Ctr - Repairs & Replacements	30,000	30,000	30,000	30,000	30,000
15G15	River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
City Facilities Continuing Projects						
15I30	Police & Fire Department Building HVAC	625,000				
15I01	Facilities Replacement & Repairs	115,000	115,000	115,000	115,000	115,000
15I31	Police & Fire Department Repairs	200,000	20,000			
15I09	Vehicle(s) Replacement - Facilities	50,000	50,000	50,000	25,000	25,000
TOTAL COMMUNITY SERVICES DEPARTMENT		1,674,300	791,800	771,800	681,800	764,800

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

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Police Department

Mission:

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

Department Description

The Police Department is responsible for safeguarding the lives of individuals and their property, reducing criminal victimization, and the fear of crime, while enhancing public safety and the overall quality of life in the community.

The department is led by the Chief of Police who establishes the goals for the organization, provides vision and direction, as well as managing and overseeing all essential functions. The Police Department is divided into two bureaus, each of which is under the command of a captain.

The Operations Bureau provides uniformed police services, responds to calls for service, conducts officer-initiated investigations, maintains public order, engages in crime reduction strategies and conducts traffic enforcement. This bureau is also responsible for conducting detailed follow-up investigations, collecting evidence, identifying crime trends, and suspects in criminal cases, which enhances clearance rates and convictions. There are several specialty units within the Operations Bureau, which include the Community Policing Unit, the Crime Suppression Team, Marine Patrol, Traffic Safety, and the School Crossing Guards.

The Administrative Services Bureau is responsible for managing the department's budget and fiscal matters, the recruitment, hiring, and training of personnel, conducting internal investigations, processing records, maintaining the police facility, meeting law enforcement accreditation standards, as well as receiving and dispatching all calls for police and fire services.

2014-15 Departmental Goals and Objectives

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) reduce criminal victimization and Part 1 crimes (as defined by the Uniform Crime Reporting Program) through the development of planned responses to emerging crime trends.

- Monitor the occurrence of Part 1 Crimes.
- Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
- Coordinate response through the use of Community Police Officers, Crime Suppression Team, Traffic Enforcement Officers and Patrol Officers.

General Fund

Police Department (continued)

- Enhance education efforts to assist citizens in identifying suspicious behavior, and reporting it to the police, as well as providing them information on how to safeguard their personal property.
- Increase citizen participation by attending community meetings.
- Continuous assessment of tactics and results.

As part of Vision Goal 5 (Maintain and enhance governance capacity for public service and leadership) create and deliver internal police training initiatives that prepare officers to reduce crime, deliver services in a professional and ethical manner and enhance safety practices.

- Meet all state mandatory training requirements for human diversity, emergency driving, firearms, ethical behavior, investigative techniques, and community policing.
- Review and update all general orders, policies and procedures in accordance with law enforcement accreditation standards.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) maintain safe thoroughfares for vehicles, cyclists and pedestrians.

- Identify locations with high instances of motor vehicle crashes and pedestrian accidents.
- Conduct targeted traffic enforcement in high incident locations.
- Monitor and control traffic in school zones.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) ensure effective response to high priority calls for service

- Monitor percentage of code three calls with a response time under 5 minutes.
- Monitor percentage of incoming calls received and dispatched under 50 seconds.

As part of Vision Goal 3 (Maintain an extraordinary quality of life for residents) maintain a case clearance rate for UCR Part 1 Crimes that meets or exceeds the average for law enforcement agencies in Collier County.

- Track the number of criminal cases assigned to Criminal Investigations for follow-up.
- Track the number of cases presented and accepted for prosecution by the State Attorney's Office. Review reasons for non-acceptance.
- Track the number of Part 1 Crimes cleared.
- Ensure officers and detectives receive relevant training to enhance investigative knowledge, skills and abilities.

2014-15 Significant Budgetary Issues

The budget of the Police Department is \$11,907,176, an increase of \$125,234 over the adopted FY13-14 budget. There are no changes in staffing levels for 2014-15. The budget includes a 2% increase in wages. The police pension is budgeted with the required contribution rate increasing from 35.32% to 40% (a 13% increase).

Administration has a budget of \$648,709, an increase of \$144,470 over the 2013-14 budget. The primary reason for this increase is the transfer of a position from the Operations Bureau to the Administrative Division.

General Fund

Police Department (continued)

The budget for **Police Operations Bureau** is \$8,644,568, a \$53,288 decrease from the FY13-14 budget. This decrease is due primarily due to the transfer of a position to the Administrative Division and the elimination of the funding requirement for Early Retirement Incentive which was completed in FY 13-14. Operating Expenses are budgeted at \$113,970, a slight increase over FY 13-14. The Major expenses in this section are General Operating Supplies of \$58,280 which includes items such as uniform/clothing allowance, evidence bags, taser replacements, stop sticks and marine unit supplies.

The budget for **Support Services** is \$2,613,899, a \$34,052 increase over the adopted budget of FY 13-14. Personal Services increased by \$13,833 due primarily to the budgeted annual raise. Operating Expenses of this bureau are \$770,874, an increase of \$20,219, primarily due to the cost of electricity. The Support Services Division pays for most of the general operating costs for the Police Department, such as phones, uniforms and vehicle maintenance.

2014-15 Capital Improvement Projects

Capital projects for the Police Department are funded in the Public Service Tax/Capital Improvement Fund (Fund 340) and they are also listed at the end of this section. The cost of police capital projects for FY 2014-15 totals \$647,505. Most items are equipment and vehicle replacements or major repairs.

Performance Measures

	FY 2011-12	FY 2012-13	Estimated 2013-14	Projected 2014-15
Total Police Incidents Handled	66,622	68,988	64,880	65,529
Directed Patrols	23,385	25,812	23,586	23,822
Traffic Citations Issued	8,168	6,761	5,920	5,979
Traffic Warnings Issued	6,155	5,636	6,502	6,632
Marine Citations Issued	223	137	115	137
Arrests Made	792	704	692	700
Incoming Phone Calls Answered (911 and non-emergency)	69,795	66,793	64,316	66,968
Percentage of 911 of calls answered within 10 seconds	97.81%	97.77%	98%	98%
Percentage of 911 Call answered Within 15 seconds	99.66%	99.62%	99.6%	99.6%
Average time from receipt of 911 calls to dispatch for priority 1 call types	38 seconds	36.25 seconds	38 seconds	37 seconds
Average response time for high priority calls	4.68 minutes	4.92 minutes	4.9 minutes	4.9 minutes

General Fund

Police Department (continued)

UNIFORM CRIME REPORT COMPARISON			
OCTOBER 2011-SEPTEMBER 2012 / OCTOBER 2012-SEPTEMBER 2013			
Crime Type	FY 2011-12	FY 2012-13	% Change
HOMICIDE	1	0	-100%
SEX OFFENSE	1	2	100%
ROBBERY	7	4	-43%
AGG ASSAULT	42	19	-55%
BURGLARY	99	82	-17%
LARCENY	453	417	-8%
AUTO THEFT	12	10	-17%
ARSON	0	0	0
Total Part 1 Crimes	616	534	-13%
Cases Cleared	228	179	-21%
Clearance Rate	37%	33.5%	-3.5%

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2014-15

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
ADMINISTRATION (1101)				
1	1	1	Chief of Police	136,983
1	1	1	Police Lieutenant	102,490
0	0	1	Police Sergeant	63,336
1	1	1	Administrative Coordinator	40,431
1	1	1	Administrative Specialist II	42,582
<u>4</u>	<u>4</u>	<u>5</u>		<u>\$385,822</u>
POLICE OPERATIONS (1120)				
1	1	1	Police Captain	98,838
3	3	3	Police Lieutenants	274,849
10	10	10	Police Sergeant	784,056
52	52	51	Police Officers (C.O.P. /Detective)	3,150,848
1	1	1	Crime Scene Latent Examiner	56,161
1	1	1	Administrative Specialist II	47,426
1	1	1	Property & Evidence Technician	42,175
1	1	1	Crime Analyst/Criminal Research Invest	46,539
1	1	1	Administrative Specialist II	32,877
1.4	1.4	1.4	F.T.E. School Crossing Guard (4)	36,304
<u>72.4</u>	<u>72.4</u>	<u>71.4</u>		<u>\$4,570,073</u>
69	69	69	General Fund Certified Officers	
3	3	3	CRA Certified Officers	
<u>72</u>	<u>72</u>	<u>72</u>	Total Certified Police Officers	

FUND: 001 GENERAL FUND

POLICE DEPARTMENT

FISCAL YEAR 2014-15

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
SUPPORT SERVICES (1121)				
1	1	1	Police Captain	98,838
1	1	1	Communications Manager	86,588
1	1	1	Records & Fiscal Services Manager	88,760
3	3	3	Communications Shift Supervisor	191,066
11	11	11	Public Safety Telecommunicator	543,290
1	1	1	Inventory Control Clerk	39,784
1	1	1	Administrative Specialist II	36,781
2	2	2	Records Specialist	78,442
1	1	1	Custodian	34,987
<hr/> 22	<hr/> 22	<hr/> 22		<hr/> \$1,198,536
98.4	98.4	98.4	Regular Salaries	\$6,154,431
			Other Salaries	97,060
			State Incentive Pay	79,500
			Overtime	271,504
			Special Duty Pay	150,000
			Holiday Pay	158,027
			State Insurance Tax	519,409
			Employer Payroll Expenses	3,533,766
			Total Personal Services	<u><u>\$10,963,697</u></u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
POLICE DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	6,146,049	6,075,504	6,146,641	6,154,431	78,927
10-30 OTHER SALARIES	44,890	122,801	89,169	97,060	(25,741)
10-32 STATE INCENTIVE PAY	80,361	84,060	78,110	79,500	(4,560)
10-40 OVERTIME	230,344	265,404	180,300	271,504	6,100
10-41 SPECIAL DUTY PAY	127,728	150,000	110,000	150,000	0
10-42 HOLIDAY PAY	151,931	153,795	149,282	158,027	4,232
25-01 FICA	503,802	517,602	517,203	491,786	(25,816)
25-03 RETIREMENT CONTRIBUTIONS	1,698,184	1,767,975	1,864,375	1,924,682	156,707
25-04 LIFE/HEALTH INSURANCE	1,010,993	1,179,176	1,103,546	1,115,858	(63,318)
25-07 EMPLOYEE ALLOWANCE	928	960	1,056	1,440	480
25-13 EARLY RETIREMENT INCENTIVE	(1,112)	40,356	40,356	0	(40,356)
25-22 STATE INSURANCE PREMIUM	512,284	519,409	519,409	519,409	0
TOTAL PERSONAL EXPENSES	10,506,382	10,877,042	10,799,447	10,963,697	\$86,655
<u>OPERATING EXPENSES</u>					
31-01 OTHER PROFESSIONAL SERVICE	2,846	4,000	5,500	4,000	0
31-04 OTHER CONTRACTUAL SERVICES	22,319	38,394	38,680	44,832	6,438
32-04 OTHER LEGAL SERVICES	50	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	50,327	49,800	57,000	57,300	7,500
41-00 COMMUNICATIONS	69,268	79,596	79,596	81,552	1,956
42-10 EQUIP. SERVICES - REPAIRS	287,184	262,000	262,000	257,000	(5,000)
42-11 EQUIP. SERVICES - FUEL	186,157	200,000	200,000	200,000	0
43-01 ELECTRICITY	53,859	55,000	75,000	75,000	20,000
43-02 WATER, SEWER, GARBAGE	9,604	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	11,539	12,720	12,740	12,740	20
46-00 REPAIR AND MAINTENANCE	22,503	25,425	25,425	25,425	0
47-00 PRINTING AND BINDING	4,252	3,700	4,419	3,000	(700)
49-00 OTHER CURRENT CHARGES	770	1,000	1,000	1,000	0
49-07 EMPLOYEE RECOGNITION	1,229	2,000	2,000	2,800	800
51-00 OFFICE SUPPLIES	13,821	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES	62,647	85,030	92,224	92,595	7,565
52-02 FUEL	1,635	9,800	9,800	9,800	0
52-07 UNIFORMS	21,045	20,850	20,850	20,850	0
52-10 JANITORIAL SUPPLIES	9,755	10,800	10,800	10,800	0
52-23 VEST	4,970	6,000	6,000	6,000	0
54-01 MEMBERSHIPS/BOOKS	2,994	5,665	5,665	5,665	0
60-40 MACHINERY/EQUIPMENT	11,065	0	5,000	0	0
TOTAL OPERATING EXPENSES	849,839	904,900	946,819	943,479	38,579
TOTAL EXPENSES	11,356,221	11,781,942	11,746,266	11,907,176	125,234

**FISCAL YEAR 2014-15
BUDGET DETAIL
POLICE DEPARTMENT
ADMINISTRATION**

001.1101.521

ACCOUNT DESCRIPTION	12-13 ACTUAL	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	323,752	324,761	331,207	385,822	61,061
10-30 OTHER SALARIES	5,506	5,512	5,500	4,000	(1,512)
10-32 STATE INCENTIVE PAY	2,958	3,060	3,060	4,620	1,560
10-40 OVERTIME	75	400	600	6,500	6,100
10-42 HOLIDAY PAY	0	0	0	2,419	2,419
25-01 FICA	23,594	25,499	25,924	28,825	3,326
25-03 RETIREMENT CONTRIBUTIONS	59,773	62,427	64,703	93,630	31,203
25-04 LIFE/HEALTH INSURANCE	29,313	33,155	44,000	63,778	30,623
25-07 EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES	445,435	455,294	475,474	590,074	\$134,780
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES	1,110	1,800	1,800	1,125	(675)
<i>Internal Affairs software maintenance and Power DMS Standards software maintenance</i>					0
40-00 TRAINING & TRAVEL COSTS	16,020	17,800	25,000	22,300	4,500
<i>College tuition (\$12,000) and conferences, recruiting and testing</i>					
46-00 REPAIR AND MAINTENANCE	0	0	0	0	0
47-00 PRINTING AND BINDING	4,252	3,700	4,419	3,000	(700)
49-07 EMPLOYEE RECOGNITION	1,229	2,000	2,000	2,800	800
<i>Citizens Police Academy, DARE Graduation, Employee Recognition</i>					
51-00 OFFICE SUPPLIES	0	0	0	0	0
52-00 OPERATING SUPPLIES	9,535	20,000	25,320	25,765	5,765
<i>Ammunition and other operating costs</i>					0
54-01 MEMBERSHIPS/BOOKS	2,200	3,645	3,645	3,645	0
60-40 CAPITAL EQUIPMENT	2,000	0	0	0	0
TOTAL OPERATING EXPENSES	\$36,346	\$48,945	\$62,184	\$58,635	\$9,690
TOTAL EXPENSES	\$481,781	\$504,239	\$537,658	\$648,709	\$144,470

**FISCAL YEAR 2014-15
BUDGET DETAIL
POLICE DEPARTMENT
PATROL / POLICE OPERATIONS**

001.1120.521

ACCOUNT DESCRIPTION	12-13 ACTUAL	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,677,144	4,572,459	4,635,491	4,570,073	(2,386)
10-30 OTHER SALARIES <i>Longevity pay and shift stipend</i>	39,384	117,289	83,669	93,060	(24,229)
10-32 STATE INCENTIVE PAY	76,545	79,440	73,490	73,320	(6,120)
10-40 OVERTIME	115,744	155,004	104,700	155,004	0
10-41 SPECIAL DUTY PAY	127,728	150,000	110,000	150,000	0
10-42 HOLIDAY PAY	151,931	153,795	149,282	155,608	1,813
25-01 FICA	387,119	393,563	394,922	367,218	(26,345)
25-03 RETIREMENT CONTRIBUTIONS	1,474,739	1,512,566	1,606,690	1,639,885	127,319
25-04 LIFE/HEALTH INSURANCE	779,270	898,675	812,200	806,541	(92,134)
25-70 EMPLOYEE ALLOWANCE	0	0	480	480	480
25-13 EARLY RETIREMENT INCENTIVE	-1,112	40,356	40,356	0	(40,356)
25-22 STATE INSURANCE PREMIUM	512,284	519,409	519,409	519,409	0
TOTAL PERSONAL SERVICES	\$8,340,776	\$8,592,556	\$8,530,689	\$8,530,598	(\$61,958)
<u>OPERATING EXPENSES</u>					
31-01 PROFESSIONAL SERVICES <i>K-9 Veterinarian, boarding and care, forensic examinations</i>	2,846	4,000	5,500	4,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Alarm Accounting Software Maintenance and other software maintenance</i>	800	3,900	3,880	9,550	5,650
32-04 OTHER LEGAL SERVICES <i>State Attorney's quarterly citation fees</i>	50	500	500	500	0
40-00 TRAINING & TRAVEL COSTS	25,719	27,000	27,000	30,000	3,000
44-00 RENTALS & LEASES <i>Police boat dock rental and Accuprint @ \$135/month</i>	3,292	3,720	3,740	3,740	20
46-00 REPAIR AND MAINTENANCE	3,677	6,400	6,400	6,400	0
52-00 OPERATING SUPPLIES <i>Uniform/clothing allowance, AED batteries, evidence supplies, K9 gear, Crime Scene supplies, flashlights, motorcycle & first aid</i>	48,418	58,280	60,154	58,280	0
54-01 MEMBERSHIPS/BOOKS	216	1,500	1,500	1,500	0
60-40 MACHINERY/EQUIPMENT	7,765	0	0	0	0
TOTAL OPERATING EXPENSES	\$92,783	\$105,300	\$108,674	\$113,970	\$8,670
TOTAL EXPENSES	\$8,433,559	\$8,697,856	\$8,639,363	\$8,644,568	(\$53,288)

**FISCAL YEAR 2014-15
BUDGET DETAIL
POLICE DEPARTMENT
SUPPORT SERVICES**

001.1121.521

ACCOUNT DESCRIPTION	12-13 ACTUAL	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	1,145,153	1,178,284	1,179,943	1,198,536	20,252
10-32 STATE INCENTIVE PAY	858	1,560	1,560	1,560	0
10-40 OVERTIME	114,525	110,000	75,000	110,000	0
25-01 FICA	93,089	98,540	96,357	95,743	(2,797)
25-03 RETIREMENT CONTRIBUTIONS	163,672	192,982	192,982	191,167	(1,815)
25-04 LIFE/HEALTH INSURANCE	202,410	247,346	247,346	245,539	(1,807)
25-07 EMPLOYEE ALLOWANCES	464	480	96	480	0
TOTAL PERSONAL SERVICES	\$1,720,172	\$1,829,192	\$1,793,284	\$1,843,025	\$13,833
<u>OPERATING EXPENSES</u>					
31-04 OTHER CONTRACTUAL SERVICES <i>Telestaff, elevator, radio, fire extinguisher, and A/C maintenance</i>	20,409	32,694	33,000	34,157	1,463
40-00 TRAINING & TRAVEL COSTS <i>FDLE/CJIS, Accreditation, Conferences and Internal Affairs Training</i>	8,588	5,000	5,000	5,000	0
41-00 COMMUNICATIONS <i>Data lines, laptop lines, city phone system, etc</i>	69,268	79,596	79,596	81,552	1,956
42-10 EQUIP. SERVICES - REPAIRS	287,184	262,000	262,000	257,000	(5,000)
42-11 EQUIP. SERVICES - FUEL	186,157	200,000	200,000	200,000	0
43-01 ELECTRICITY	53,859	55,000	75,000	75,000	20,000
43-02 WATER, SEWER, GARBAGE	9,604	16,620	16,620	16,620	0
44-00 RENTALS & LEASES	8,247	9,000	9,000	9,000	0
46-00 REPAIR AND MAINTENANCE <i>General or non-scheduled repairs, i.e. plumbing, radar, generators, doors</i>	18,826	19,025	19,025	19,025	0
49-00 OTHER CURRENT CHARGES <i>Postage (\$400), VIPS administrative costs (\$600)</i>	770	1,000	1,000	1,000	0
51-00 OFFICE SUPPLIES	13,821	16,000	16,000	16,000	0
52-00 OPERATING SUPPLIES <i>Bulbs, batteries, flags, radios and emergency supplies</i>	4,694	6,750	6,750	8,550	1,800
52-02 FUEL <i>Includes 7 loads of Generator fuel in case of a Hurricane</i>	1,635	9,800	9,800	9,800	0
52-07 UNIFORMS	21,045	20,850	20,850	20,850	0
52-10 JANITORIAL SUPPLIES	9,755	10,800	10,800	10,800	0
52-23 VESTS	4,970	6,000	6,000	6,000	0
54-01 MEMBERSHIPS / BOOKS	578	520	520	520	0
60-40 CAPITAL OUTLAY MACHINERY	1,300	0	5,000	0	0
TOTAL OPERATING EXPENSES	\$720,710	\$750,655	\$775,961	\$770,874	\$20,219
TOTAL EXPENSES	\$2,440,882	\$2,579,847	\$2,569,245	\$2,613,899	\$34,052

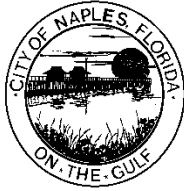
**CAPITAL IMPROVEMENT PROJECTS
FUND 340 -POLICE DEPARTMENT**

CIP NUMBER	PROJECT DESCRIPTION	DEPT	2015-16	2016-17	2017-18	2018-19
		REQUEST 2014-15				
15H04	Police 800 MHz Portable Radios (13-15)	84,835	56,800	50,000	50,000	50,000
15H02	Mobile Radio Replacement	38,500	18,000	0	0	18,000
15H01	Police Patrol Car Replacements (5)	250,000	300,000	50,000	0	0
15H03	Unmarked Police Car Replacement (4)	99,000	72,000	48,000	48,000	72,000
15H05	AED Replacements (25)	25,170	0	0	0	0
14H14	Police Taser Replacements	37,250	37,250	0	0	30,750
15H06	Livescan Fingerprint System	14,750	0	0	0	0
15H07	Speed Trailer/ LPR Purchase	41,500	41,500	0	0	0
14H16	Patrol Div Furniture/Floor Replacement	36,500	50,000	35,000	0	0
15H09	Ceramic Tile Replacement	20,000	0	0	0	0
	Marine Patrol Vessel	0	0	0	0	0
	Marine Outboard Engine Replacement	0	16,000	0	0	0
	Police Motorcycle Replacement	0	60,000	0	0	0
TOTAL POLICE DEPARTMENT		647,505	651,550	183,000	98,000	170,750

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



General Fund

Human Resources Department

Mission Statement:

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

Department Description

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

2013-14 Department Accomplishments

- Successfully completed the implementation of the Payroll/HR Module of the Enterprise Resources Planning System with Tyler-Munis
- Reached a three-year labor agreement with the IAFF
- Assisted in collective bargaining process with AFSCME, FOP and GSAF/OPEIU
- Implemented an online volunteer application process and volunteer tracking system

2014-15 Departmental Goals and Objectives

As part of Vision Goal 5, (Maintain and enhance governance capacity for public service and leadership) provide strategic leadership, direction and expertise in complex labor and employee related matters.

- Continue to develop and conduct a variety of employee training and learning programs that enhance specific skills in the areas of leadership, supervision, effective communication and performance management.
- Research and develop a more effective process for measuring employee performance that includes establishing clear expectations, attainable goals, and staff development opportunities.

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

- Revise Personnel Policies and Procedures as needed to ensure compliance with current laws and procedures and train appropriate personnel.
- Keep abreast of legislative changes as well as union contracts that impact all terms, benefits, privileges and conditions of employment.
- Continue to research and perform competitive analysis of benefits, wages, and policies of surrounding agencies.

2014-15 Significant Budgetary Issues

The budget of the Human Resources department is \$519,771, a \$23,893 increase over the 2013-14 budget.

General Fund

Human Resources Department

There are four positions budgeted in the Human Resources department, the same as in FY 13-14, for a cost of \$424,423, a \$17,037 increase. The annual raise and a change in benefit selections was the major cause of this increase.

There are no other significant changes in this department. Line-item increases are related to an addition to the Neogov Applicant tracking software for volunteers, and increased cost for drugs screens and physicals. Funds are included in operating supplies for the replacement of equipment and office furniture.

Performance Measures

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 PROJECTED
Total Number of FTE* Employees	445	451	452	457.7
Total Number of Seasonal Employees	61	75	80	75
Positions Recruited (FTE & Seasonal)	156	78	80	80
Number of Applicants	5482	5100	2500	3000
In-House Training Programs Offered	7	9	15	15
Grievances - AFSCME (205 members)	4	3	0	2
Grievances - GSAF/OPEIU (44 members)	0	0	0	0
Grievances - FOP (60)	0	3	0	2
Grievances - IAFF (50)	0	0	3	2
Grievances - Non-Bargaining (86)	0	0	0	0
Percent Turnover	10.12%	8%	10%	10%
Average Operating Cost per Employee	\$1,086	\$1,025	\$1,050	\$1,135

*FTE = Full Time Equivalent

FUND: 001 GENERAL FUND

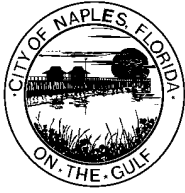
**HUMAN RESOURCES
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 ADOPTED
1	1	1	Human Resources Director	\$122,836
1	1	1	Human Resources Generalist	54,522
1	1	1	Sr. Human Resources Generalist	66,300
1	1	1	Administrative Coordinator	51,924
4	4	4	Regular Salaries	\$295,582
			Overtime	100
			Employer Payroll Expenses	128,741
			Total Personal Services	\$424,423

**FISCAL YEAR 2014-15
BUDGET DETAIL
HUMAN RESOURCES**

001.1601.551

		12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTED	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	286,948	287,362	287,362	295,582	8,220
10-40	OVERTIME	33	100	75	100	0
25-01	FICA	21,159	21,640	21,640	21,988	348
25-03	RETIREMENT CONTRIBUTIONS	38,348	39,112	39,112	43,013	3,901
25-04	LIFE/HEALTH INSURANCE	47,798	53,892	53,892	58,460	4,568
25-07	EMPLOYEE ALLOWANCE	5,064	5,280	5,280	5,280	0
TOTAL PERSONAL SERVICES		399,350	407,386	407,361	424,423	17,037
<u>OPERATING EXPENSES</u>						
31-01	PROFESSIONAL SERVICES	13,307	13,150	10,000	12,250	(900)
	<i>Background checks (\$4,000), FDLE fingerprinting (\$2,500), arbitrations (\$4,000) etc.</i>					
31-07	MEDICAL SERVICES	21,838	29,600	33,500	34,500	4,900
	<i>Drug screens for random, reasonable suspicion or post accident, pre-employment physicals and flu vaccines</i>					
40-00	TRAINING & TRAVEL COSTS	2,718	4,500	4,500	5,000	500
41-00	COMMUNICATIONS	1,233	1,737	1,737	1,737	0
46-00	REPAIR AND MAINTENANCE	11,633	12,210	12,210	14,861	2,651
	<i>Copy machine lease and maintenance \$4,300; Applicant tracking maintenance \$7,910; Neogov Volunteer \$2,651</i>					
47-02	ADVERTISING (NON-LEGAL)	419	750	400	750	0
49-04	EMPLOYEE DEVELOPMENT	900	12,500	10,000	12,500	0
	<i>Training materials, Instructors for mandated classes</i>					
51-02	OTHER OFFICE SUPPLIES	1,954	2,750	2,500	2,750	0
52-00	OPERATING SUPPLIES	660	8,300	8,300	7,500	(800)
	<i>Replacement office furniture and employee identification card supplies</i>					
54-01	MEMBERSHIPS	1,685	2,995	3,300	3,500	505
TOTAL OPERATING EXPENSES		56,346	88,492	86,447	95,348	6,856
TOTAL EXPENSES		455,696	495,878	493,808	519,771	23,893



General Fund

Non-Departmental, Transfers and Contingency

Department Description

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

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

2014-15 Significant Budgetary Issues

Non-Departmental has a budget of \$2,854,689, a decrease of \$9,781 from the adopted FY 13-14 budget. The changes from prior years include:

Increase in Contractual Services/for Expected Tyler enhancements and for construction project management	\$116,861
No Elections Expense in FY 14-15	(\$55,000)
Insurance	\$31,478
Employee Awards	(440)
Technology Services	(\$80,560)
Memberships/Dues	(\$2,120)
Special Events – seed money for Gordon Park Fundraiser completed FY14-15	(\$20,000)

Contingency is budgeted at \$442,160. The City typically budgets 1% to 1.5% of the General Fund budget for Contingency. Only City Council has the authority to direct staff to use funds from the General Fund Contingency account, which may be allocated throughout the year for unbudgeted or unplanned needs of the City.

Transfers Out has a budget of \$47,500 to the Tennis Fund. The \$47,500 is for a continued contribution for community-wide programming that is considered above the Tennis membership's financial responsibility. This contribution is based on an evaluation of the events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, when the facility is not strictly available to the members for their pleasure. For that reason a General Fund payment to the fund in the amount of \$47,500 is appropriated.

General Fund

Non-Departmental, Transfers and Contingency

City Administrative Reimbursement

The General Fund is the primary operating fund of the City of Naples. Supported primarily by property taxes and sales taxes, the General Fund is the financial entity that provides police, fire and recreation and planning services to the community. In addition, it provides to the government and residents the administrative framework that operates the City, such as City Council, City Clerk, Financial Operations and Human Resources. Without this framework, the city would find itself in non-compliance and ineffective.

These latter services are funded as part of the General Fund, yet they provide the framework to the entire government, even those that have their own individual funding sources, such as the Water/Sewer fund, Building fund, or the Community Redevelopment Agency.

Governments typically find it reasonable and fair to charge the non-general fund departments for a portion of the administrative departments. The City of Naples does so, using a simple allocation method based on dollar value of budget and number of employees.

For FY 14-15, the Administrative reimbursement is budgeted as a contra-expense, or (\$3,179,420). Adjusted for an Interfund transfer from the Building Department for two Inspectors (\$164,810), the Interfund charge is \$3,014,610. This represents the amount that the City General Fund is receiving from user funds for the following services.

Department	Original Budget	Interfund Reduction	Net Budget
Non Departmental	2,854,689	\$204,720	\$2,649,969
City Manager's Office	1,045,016	422,960	\$622,056
Community Services (Facilities Division)	1,328,760	543,650	\$785,110
Finance	1,020,799	599,230	\$421,569
Human Resources	519,771	234,030	\$285,741
City Attorney	526,411	371,670	\$154,741
Mayor/Council	384,888	264,340	\$120,548
City Clerk	562,914	374,010	\$188,904
Total	8,243,248	3,014,610	5,228,638

The following list represents the funds participating in the Administrative Reimbursement.

110 Building & Zoning	\$239,340
200 Debt Service	59,980
340 Capital Imp	63,800
180 CRA	91,050
190 Streets	92,190
420 Water/ Sewer	1,386,340
430 Beach Fund	125,970
450 Solid Waste	304,360
460 City Dock Fund	50,430
470 Stormwater Fund	164,800
480 Tennis Fund	39,870

General Fund

Non-Departmental, Transfers and Contingency

500 Risk Management	68,500
510 Health Benefits	122,080
520 Information Services	98,130
530 Equipment Services	107,770

In addition, the Pensions will provide approximately \$105,830.

City Administrative Reimbursement shows as a contra-expense, or a negative expense in the General Fund. The treatment of the reimbursement in this manner prevents an overstatement of the budget as a whole.

**FISCAL YEAR 2014-15
BUDGET DETAIL
GENERAL FUND
NON-DEPARTMENTAL**

001.1480.519

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
25-01 FICA	1,209	0	25	0	0
25-03 RETIREMENT CONTRIBUTIONS	(16,684)	0	0	0	0
25-04 LIFE/ HEALTH INSURANCE	0	0	0	0	0
TOTAL PERSONAL SERVICES	(15,475)	0	25	0	0
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	8,876	13,500	9,800	13,500	0
<i>Memorial florals/donations per policy; city facility AED Batteries; Laws of Life Banquet</i>					
31-00 OTHER SERVICES	0	0	0	0	0
31-01 PROFESSIONAL SERVICES	91,182	90,000	90,000	90,000	0
<i>Annual boundary survey, pension bill assistance and collective bargaining aid</i>					
31-04 OTHER CONTRACTUAL SVCS	14,711	15,000	15,000	131,861	116,861
<i>Expected Tyler Enhancements, Arbitrage Compliance and Professional Project Management</i>					
31-50 ELECTION EXPENSE	0	55,000	17,173	0	(55,000)
32-12 LABOR ATTORNEY	5,435	0	0	0	0
42-02 POSTAGE & FREIGHT	31,124	45,000	40,000	45,000	0
45-22 SELF INS. PROPERTY DAMAGE	1,540,776	1,551,200	1,551,200	1,582,678	31,478
49-00 OTHER CURRENT CHARGES	9,689	10,000	10,000	10,000	0
<i>Emergency supplies and training (\$5,000), tax rolls (\$5,000)</i>					
49-02 TECHNOLOGY SERVICES	1,191,630	1,007,030	1,007,030	926,470	(80,560)
49-05 SPECIAL EVENTS	31,049	52,000	32,000	32,000	(20,000)
<i>Security and support for approved special events</i>					
<i>FY13-14 included an additional \$20,000 as seed money for a Gordon River Park Fund Raiser</i>					
49-06 EMPLOYEE AWARDS	21,198	20,540	20,000	20,100	(440)
<i>Employee awards and appreciation for years of service</i>					
52-00 OPERATING SUPPLIES	2,000	0	10,000	0	0
54-01 MEMBERSHIPS	5,042	5,200	3,080	3,080	(2,120)
<i>Florida League of Cities, SWFLC, League of Mayors</i>					
60-10 LAND	4,614,117	0	0	0	0
60-40 MACHINERY EQUIP	21,000	0	0	0	0
TOTAL OPERATING EXPENSES	7,587,829	2,864,470	2,805,283	2,854,689	(9,781)
TOTAL EXPENSES	\$7,572,354	\$2,864,470	\$2,805,308	\$2,854,689	(\$9,781)

**FISCAL YEAR 2014-15
BUDGET DETAIL
CONTINGENCY**

001.7272.582

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 ADOPTED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
99-01 OPERATING CONTINGENCY	0	350,000	18,000	442,160	92,160
TOTAL EXPENSES	\$0	\$350,000	\$18,000	\$442,160	\$92,160

TRANSFERS IN AND OUT

001.7575.581

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 PROPOSED BUDGET	CHANGE
<u>NON-OPERATING EXPENSES</u>					
91-00 COMMUNITY REDEVELOPMENT	0	0	0	0	0
30-01 CITY ADMIN REIMBURSEMENT	0	(3,112,270)	(3,112,270)	(3,179,420)	(67,150)
\$3,014,610 for Administrative Reimbursement and \$164,810 for Fire Inspectors funded by Building Department.					
91-34 TO CAPITAL PROJECTS FUND	904,555	0	0	0	0
91-39 STREETS FUND	20,000	0	0	0	0
91-48 TENNIS FUND	47,500	47,500	47,500	47,500	0
TOTAL EXPENSES	\$972,055	(\$3,064,770)	(\$3,064,770)	(\$3,131,920)	(\$67,150)

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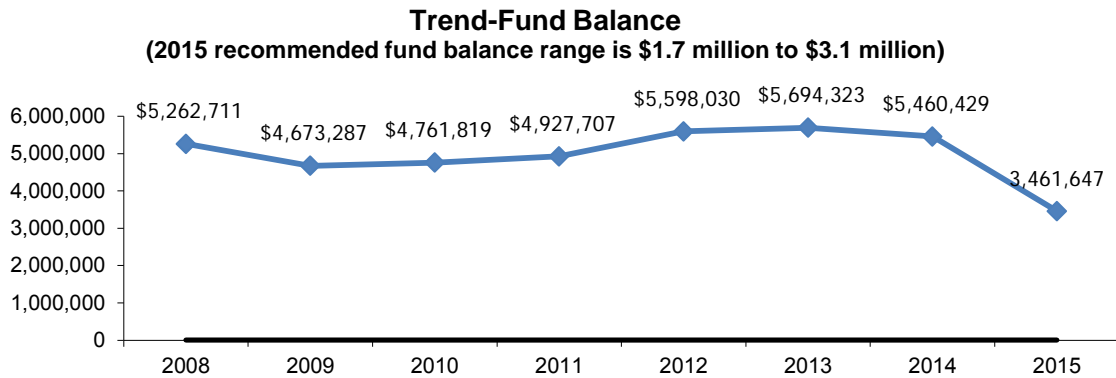


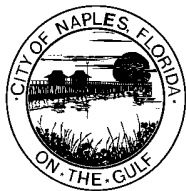
For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



**BUILDING PERMIT FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15**

Beginning Fund Balance - As of September 30, 2013		\$5,694,323
Projected Revenues FY 2013-14		3,406,200
Projected Expenditures FY 2013-14		3,640,094
Net Increase/(Decrease) in Fund Balance		(233,894)
Expected Fund Balance as of September 30, 2014		\$5,460,429
Add Fiscal Year 2014-15 Budgeted Revenues		
Building Permits	1,950,000	
Other Licenses & Permits	1,231,000	
Charges for Services	13,200	
Interest Income	30,000	
Miscellaneous Revenue	5,000	
		3,229,200
TOTAL AVAILABLE RESOURCES		8,689,629
Less Fiscal Year 2014-15 Budgeted Expenditures		
Personal Services	\$2,751,483	
Operating Expenses	510,455	
Technology Services	185,480	
Transfer - Self-Insurance	69,414	
Transfer - Administration & Fire Inspectors	404,150	
Transfer for Baker Park	1,000,000	
Capital Expenses	307,000	
		5,227,982
BUDGETED CASH FLOW		(1,998,782)
Projected Fund Balance as of September 30, 2015		\$3,461,647





Building Permit Fund

Building Department

Mission Statement:

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

Fund Description

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

2013-14 Department Accomplishments

- Completed 5 year ISO assessment. For the 4th consecutive grading period, the City of Naples received the Building Code Effectiveness Grading System (BCEGS) rating of 3 (1-10 scale with 1 being the highest) in both residential and commercial categories. This good rating allows owners of buildings within the City of Naples to realize a savings when purchasing insurance.
- Updated all Sample Permit Application Forms offered by the Building Department. The City of Naples offers 7 different sample permit application forms in a completed format. These sample permit applications allow residents and customers an opportunity to see what a properly completed permit application should be (including all required supporting paperwork). The goals are to help reduce incomplete or improperly filled out permit submittals and decrease the time spent in the plan review process.
- Converted all building department forms to a format that can be completed electronically, making information easier to read. This change has allowed our customers to supply needed information on all Building Department documents in a clearer more easily identified manner resulting in less time spent in processing these documents.

2014-15 Department Goals and Objectives

As part of Vision Goal 2(b): Make Naples the green jewel of Southwest Florida: Explore options to utilize local building departments' resources relating to green building practices.

- Design and install new electronic permitting program.
- Install new LED lighting fixtures. LED lighting will enhance existing lighting system by generally improving visibility for both customers and employee's while providing for decreased energy costs.

As part of Vision Goal 4: Strengthen the economic health and vitality of the City: Maintain Building Code application consistency by updating building codes.

- Adopt 2012 Florida Building Code (FBC). It is expected the new 2012 FBC will be adopted by the State of Florida late 2015 to be followed by City adoption shortly thereafter.

As part of Vision Goal 5: Maintain and enhance governance for public service and leadership: Maximize department resources to educate contractors and citizens on Building Department services.

Building Permit Fund

Building Department (continued)

- Meet with Home Owner Associations (HOA) in the City of Naples in an effort to educate all interested residents on the floodplain rules/regulations. These meetings are designed to help residents achieve a lower cost related to flood insurance by educating and answering questions about this complex program.

2014-15 Significant Budgetary Issues

The FY 2014-15 budget for the Building Permit Fund anticipates revenue totaling \$3,229,200 and expenditures totaling \$5,227,982. The budget uses \$1,998,782 of fund balance. Typically, using fund balance in building permit funds is due to the timing of the revenue stream not always corresponding to the timing of the permit review work required. However, this year, a portion of this use is related to refunding prior rent payments to be used for Gordon Park.

In 2000, using fund balance, the Building Permit fund constructed a two-story facility on City land. The Building Permit fund shared the space with the General Fund (Planning), the Technology Services fund, the Streets and Traffic fund and the Stormwater fund, charging these funds rent. After 2012, rent payments were ceased, due to the facility being on City property, not Building fund property. Although it can be argued that a portion of rent was for operations of the facility (utilities and maintenance), much of this was not. This budget includes the transfer of a portion of this rent payment (\$1,000,000) from the Building Fund to the Gordon/Baker Park Project. The chart below shows the payments made for building rent.

2012	\$	254,486
2011	\$	259,575
2010	\$	261,186
2009	\$	210,948
2008	\$	255,045
2007	\$	245,953
2006	\$	227,767
2005	\$	227,119
2004	\$	180,400
2003	\$	180,400
2002	\$	171,815
2001	\$	163,630
Total	\$	2,638,324

REVENUES

The primary revenues to the Building Permit Fund are building construction permit and inspection fees. These fees are charged for buildings and structures that are built or altered. The fee structure is established by Ordinance and can be seen in Chapter 16 of the City Code of Ordinances.

Additional revenues to the fund include interest income and copy charges. The nature of the revenues in a Building Permit fund is that they cycle with the economy, but are subject to many influences, making them hard to predict. FY 2014-15 revenue projections were based on the FY 13-14 revenue projections, assuming the same level of construction activity continues.

EXPENDITURES

Total expenditures for the FY 2014-15 budget are \$5,227,982, a \$1,359,945 increase over the FY 13-14 adopted budget.

Building Permit Fund

Building Department (continued)

Personal Services

Personal Services are budgeted at \$2,751,483, a \$238,126 increase over the FY 13-14 budget. There are 30 positions, an increase of 2 positions over the adopted FY 13-14 budget. During FY 13-14, a Planner II (\$68,340) was approved by Council to be added to the budget, and for FY 14-15, an Electrical Inspector (\$55,362) is included. Currently, the review of electrical plans is performed by a part-time temporary employee who averages about 20 hours per week. Because of an increase in construction, plans requiring electrical review have increased, and a full-time electrical plans examiner position will ensure timely review of plans.

Operating Expenses

Operating Expenses are budgeted at \$1,169,499, a \$54,819 increase over the adopted budget of FY 13-14. The major components of this category are as follows:

General Fund Chargeback/City Administration	\$239,340
General Fund/Two Fire Inspectors, ½ Custodian	164,810
Self-Insurance Property Damage	69,414
Equipment Services-Fuel and Repair	29,930
Technology Services	185,480
Water, Sewer, Garbage, Stormwater, Electric	103,000

This budget includes an additional \$50,000 in Professional Services specifically related to the implementation of the Electronic Permitting program and conversion to electronic records of building files. The department will hire a contractor to coordinate this labor intensive effort.

Also of interest is the increase in General Fund Administrative Service Charges. The Administrative Service Charge interfund allocation has two driving factors; number of employees and size of budget. The department has increased number of positions by 10 since 2011, and is now back to its full force size as it was during 2006-2007 when construction was at a peak. This has resulted in an increase in this charge.

Non-Operating Expenses

Capital projects for FY 14-15 total \$307,000. The detail of the capital improvements is listed on the page that follows the line-item budget. There is one additional item showing in the capital request that was not presented during the CIP presentation, a vehicle for the Site Compliance Inspector. At \$22,500, this will fund a small vehicle for the inspector, who is currently sharing a vehicle with the Deputy Building Official.

The fund will also transfer \$1,000,000 of its fund balance to the Special Park/Baker Park fund, as noted above.

Building Permit Fund

Building Department (continued)

2014-15 Performance Measures and Benchmarking

	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Permits reviewed	7,584	8,808	9,000	9,450
Certificates of Occupancy issued for Single Family Homes	74	100	132	144
Certificates of Occupancy issued for larger structures	7	7	4	10
Total Inspections conducted	26,233	29,665	32,000	33,600
Average daily inspections per inspector	21.7	19	18+	19+



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

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Projection 2013-14</u>	<u>Adopted 2014-15</u>
Building Permits	1,736,518	1,813,717	1,850,000	2,125,000	1,950,000
Other Licenses and Permits	1,429,652	1,370,283	1,179,000	1,232,000	1,231,000
Building Rent *	254,486	0	0	0	0
Charges for Services	19,920	20,126	21,300	13,200	13,200
Interest Income	19,214	9,011	33,000	30,000	30,000
Other Revenue	4,195	5,082	3,500	6,000	5,000
Total	<u>\$3,463,985</u>	<u>\$3,218,219</u>	<u>\$3,086,800</u>	<u>\$3,406,200</u>	<u>\$3,229,200</u>

*effective 10/1/2012, the building rent to users has been eliminated and there is no charge to the Building fund for the use of land.

BUILDING PERMIT FUND (110)
BUILDING DEPARTMENT
FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	Adopted FY 2015
1	1	1	Building Director/Building Official	119,916
1	1	1	Deputy Building Official	88,379
0.5	0.5	0.5	Traffic Engineer	41,409
6	7	7	Building Inspector	463,622
0	1	1	Plumbing and Gas Inspector	58,905
0	1	1	Construction Site Inspector	50,000
0	0	1	Electrical Plans Examiner	55,362
3	3	3	Plans Examiner	195,959
1	1	1	Floodplain Coordinator	55,623
1	1	1	Land Management Coordinator	56,162
1	1	1	Permit Supervisor	62,025
1	1	1	Community Development Analyst	62,615
4	4	4	Permit Technician	160,548
1	1	1	Administrative Specialist I	39,734
1.75	2	2	Records Clerk *	85,687
1	1	1	Plans Review Engineer	78,030
0	0	1	Planner II	68,340
0	1	1	Transportation and Planning Engineer	114,446
0.5	0.5	0.5	Planner Sr.	36,497
23.75	28	30	Regular Salaries	1,893,259
	Increase	2	Other Salaries	87,340
	Electrical Plans Examiner		Overtime	66,000
	Planner II		Employer Payroll Expenses	704,884
			Total Personal Services	2,751,483

Via the City Administrative Charge (30-01), this fund pays for two Fire Inspectors and one half Custodian in the General Fund.

**FISCAL YEAR 2014-15
BUDGET DETAIL
BUILDING PERMIT FUND**

110.0602.524

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTED	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES <i>Includes new position of Electrical Inspector (\$55,362) to ensure timely plans review</i>	1,441,794	1,719,846	1,708,000	1,893,259	173,413
10-30 OTHER SALARIES <i>Stand by pay (\$10,140) and temporary and part time Inspectors</i>	35,842	50,140	70,140	87,340	37,200
10-40 OVERTIME	46,369	40,000	55,000	66,000	26,000
25-01 FICA	112,290	128,234	127,500	136,409	8,175
25-03 RETIREMENT CONTRIBUTIONS	176,980	215,292	195,000	240,967	25,675
25-04 LIFE/HEALTH INSURANCE	262,370	354,565	295,000	322,228	(32,337)
25-07 EMPLOYEE ALLOWANCES	4,990	5,280	5,280	5,280	0
29-00 OTHER HOLIDAY	0	0	0	0	0
TOTAL PERSONAL SERVICES	\$2,080,634	\$2,513,357	\$2,455,920	\$2,751,483	238,126
<u>OPERATING EXPENSES</u>					
530-000 OPERATING EXPENDITURES	2,829	6,000	6,000	6,000	0
530-010 CITY ADMINISTRATION <i>Admin Fee \$239,340 plus Fire Inspectors and Service Worker \$164,810</i>	366,940	375,920	375,920	404,150	28,230
531-000 PROFESSIONAL SERVICES <i>Electronic permitting consultant \$75,000, \$50,000 document imaging for records conversion, and microfiche conversion</i>	43,685	150,000	50,000	200,000	50,000
531-040 OTHER CONTRACTUAL SERVICES	8,400	0	0	0	0
532-100 OUTSIDE COUNSEL	0	10,000	5,000	10,000	0
534-010 UNSAFE STRUCTURE MGT	0	5,000	5,000	10,000	5,000
540-000 TRAINING & TRAVEL COSTS	9,885	11,000	9,000	11,000	0
541-000 COMMUNICATIONS <i>Cell phones(\$8,640), office phones (\$5,400), Lifebooks (\$11,520), GPS (\$4,320), etc.</i>	12,684	18,900	18,900	30,380	11,480
542-100 EQUIP. SERVICES - REPAIRS	15,083	11,930	11,930	11,930	0
542-110 EQUIP. SERVICES - FUEL	16,746	18,000	18,000	18,000	0
543-010 ELECTRICITY	41,127	53,500	53,000	53,000	(500)
543-020 WATER, SEWER, GARBAGE	26,420	50,000	50,000	50,000	0
545-220 SELF INS. PROPERTY DAMAGE	59,568	75,610	75,610	69,414	(6,196)
546-000 REPAIR AND MAINTENANCE	2,695	4,000	4,000	4,245	245
546-020 BUILDING & GROUND MAINT.	29,791	35,000	35,000	35,000	0
546-170 SOFTWARE MAINTENANCE <i>IVR \$9900 and GEOCOVE ARM \$2000</i>	31,265	31,285	31,285	11,900	(19,385)
547-000 PRINTING AND BINDING	3,072	12,000	10,000	10,000	(2,000)
547-060 DUPLICATING	3,421	5,500	5,500	5,500	0
549-020 TECHNOLOGY SERVICES	238,565	201,610	201,610	185,480	(16,130)
551-000 OFFICE SUPPLIES	1,795	1,500	1,500	1,500	0
552-000 OPERATING SUPPLIES <i>Inspector supplies, Shred-It, Naples Rubber Stamp, Federal Express, Office Depot</i>	24,499	20,000	23,000	23,000	3,000
552-070 UNIFORMS	2,604	3,925	3,925	5,000	1,075
552-090 OTHER CLOTHING/SAFETY SHOES	620	0	0	0	0
552-520 MINOR OPERATING EQUIPMENT	0	0	0	0	0
554-010 MEMBERSHIPS	9,345	14,000	12,000	14,000	0
TOTAL OPERATING EXPENSES	\$951,041	\$1,114,680	\$1,006,180	\$1,169,499	54,819
<u>NON-OPERATING EXPENSES</u>					
560-200 BUILDING IMPROVEMENTS	6,941	65,000	60,000	50,000	(15,000)
560-300 OTHER IMPROVEMENTS	26,578	15,000	15,000	0	(15,000)
560-400 MACHINERY & EQUIPMENT	7,670	37,000	56,100	65,000	28,000
560-700 VEHICLES	39,062	48,000	46,894	117,000	69,000
560-125 TRANSFERS OUT - BAKER PARK	0	0	0	1,000,000	1,000,000
560-810 COMPUTER SOFTWARE	10,000	75,000	0	75,000	0
TOTAL NON-OPERATING EXPENSES	\$90,251	\$240,000	\$177,994	\$1,307,000	1,067,000
TOTAL EXPENSES	\$3,121,926	\$3,868,037	\$3,640,094	\$5,227,982	1,359,945

**CAPITAL IMPROVEMENT PROJECTS
FUND 110 BUILDING DEPARTMENT**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST				
		2014-15	2015-16	2016-17	2017-18	2018-19
15B01	Electronic Permitting	75,000	100,000	0	0	0
15B05	Handheld Portable Tablets	65,000	0	0	0	65,000
14B06	Permit Counter Remodel	30,000	0	0	0	0
15B04	Vehicle Replacement Program	44,000	44,000	22,000	0	0
15B20	Vehicle Addition	28,000	0	0	0	0
15B21	Site Compliance Vehicle *	22,500	0	0	0	0
15B23	Lobby Lighting	20,000	0	0	0	0
15B07	Fire Inspector Vehicle Replacement	22,500	0	0	0	0
BUILDING FUND		307,000	144,000	22,000	0	65,000

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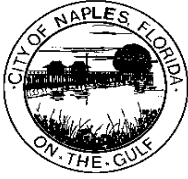


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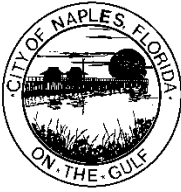
EAST NAPLES BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Fund Balance as of September 30, 2013		(\$536,972)
Projected Revenues FY 2013-14		\$215,000
Projected Expenditures FY 2013-14		\$271,150
Net Increase/(Decrease) in Fund Balance		<u>(\$56,150)</u>
Add General Fund Interfund Loan		\$0
Expected Fund Balance as of September 30, 2014		(\$593,122)
Add Fiscal Year 2014-15 Budgeted Revenues		
Property Tax (at 0.5000 mills)	219,050	
<i>Based on \$459,587,554 at .5000 mills</i>		
Interest Earnings	<u>4,500</u>	<u>\$223,550</u>
TOTAL AVAILABLE RESOURCES		(\$369,572)
Less Fiscal Year 2014-15 Budgeted Expenditures		
Operations & Maintenance	28,550	
Capital Projects	0	
Transfer out for Interfund Loans	<u>195,000</u>	<u>\$223,550</u>
BUDGETED CASH FLOW		\$0
Projected Fund Balance as of September 30, 2015		<u>(\$593,122)</u>
<i>(FY 12 is negative due to the interfund loan in the amount of \$1,473,254 on 9/30/12)</i>		
<i>(Payoff is expected by FY2021)</i>		



MOORINGS BAY TAXING DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Fund Balance as of September 30, 2013		\$1,074,827
Projected Revenues FY 2013-14		42,000
Projected Expenditures FY 2013-14		24,250
Net Increase/(Decrease) in Net Unrestricted Assets		<u>17,750</u>
Expected Fund Balance as of September 30, 2014		\$1,092,577
Add Fiscal Year 2014-15 Budgeted Revenues		
Property Tax (at 0.0252 mills)	37,540	
<i>Based on \$1,567,905,323 at millage rate .0252</i>		
Interest Income	<u>5,900</u>	<u>43,440</u>
TOTAL AVAILABLE RESOURCES		\$1,136,017
Less Fiscal Year 2014-15 Budgeted Expenditures		
Operations & Maintenance	109,250	
Capital Projects	<u>0</u>	<u>109,250</u>
BUDGETED CASH FLOW		(65,810)
Projected Fund Balance as of September 30, 2015		<u><u>\$1,026,767</u></u>



Taxing District Funds

East Naples Bay Taxing District (Fund 150) Moorings Bay Taxing District (Fund 151)

Mission Statement:

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

Fund Description

The East Naples Bay Taxing District and the Moorings Bay Taxing District were established by referendum in 1987 to accomplish maintenance dredging in the channels and waterways within the districts and to maintain necessary aids to navigation.

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 Stormwater Fund. Both Districts have an advisory board to collect public input.

2014-15 Significant Budgetary Issues

East Naples Bay

The budget for the East Naples Bay Taxing District is \$223,550.

The estimated taxable value is \$459,587,554, an 8.5% increase from the final FY13-14 taxable value of \$423,592,529.

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. Last year's millage rate was .5000 mills. Assuming a collection rate of slightly more than 95%, this fund is projected to collect \$219,050 in property tax and \$4,500 in interest income.

Expenditures

Budgeted expenditures for the East Naples Bay District total \$223,550. The primary expense is repayment of an Interfund loan (originally \$1.606 million) for dredging.

Resolution 11-12923 established the terms of this loan, and for 2014-15 the payment will be \$195,000 including \$168,194 toward principal and \$26,806 for interest. The interest rate is established annually based on the May 1 Bloomberg 10-year municipal bond rate, which for 2014-15 is 2.31%. Because of the increased property values, the fund will also contribute more to principal than was originally scheduled.

Minor recurring costs are postage, navigational markers and the Annual Special District Fee. In addition, there is \$25,000 for an extension of the dredging permit.

Taxing District Funds (continued)

East Naples Bay Taxing District (Fund 150)

Moorings Bay Taxing District (Fund 151)

Moorings Bay

The budget for the Moorings Bay Taxing District is \$109,250.

Revenues

The tax rate for the Moorings Bay Taxing District is the same rate as FY 13-14, or 0.0252. The taxable value of the District is \$1,567,905,323, a 6.5% increase from the prior year's taxable value of \$1,472,758,523. Assuming a collection rate of 95%, this fund is projected to collect \$37,540 in property tax.

In addition to the property taxes, the fund should receive approximately \$5,900 in interest income assuming an interest rate of .60%.

Expenditures

Expenditures for the Moorings Bay District are budgeted to be \$109,250.

This includes \$250 for state required fee, \$20,000 for continued water quality analysis; \$2,000 for navigational aids; and \$2,000 for poles, signs and buoys. One new item (in the Professional Services line item) in the amount of \$85,000 represents the application for the 10-year Doctors Pass dredging permit.

**FISCAL YEAR 2014-15
BUDGET DETAIL
SPECIAL TAXING DISTRICT
EAST NAPLES BAY**

150.6062.537

ACCOUNT DESCRIPTION	13-14 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	202	350	350	550	200
31-01 PROFESSIONAL SERVICES	0	0	0	25,000	25,000
<i>Permit Extension</i>					
46-00 REPAIR AND MAINTENANCE	0	11,000	5,000	3,000	(8,000)
<i>Sign repair or navigational aids as needed</i>					
TOTAL OPERATING EXPENSES	202	11,350	5,350	28,550	17,200
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS OTHER THAN BLDGS	127,496	800,000	75,000	0	(800,000)
70-11 PRINCIPAL/INTERFUND LOAN	0	0	0	0	0
70-12 INTEREST/INTERFUND LOAN	29,760	0	0	0	0
91-01 TRANSFER TO GENERAL FUND		47,700	47,700	48,750	1,050
91-34 TRANSFER TO CAPITAL PROJECTS		47,700	47,700	48,750	1,050
91-42 TRANSFER TO WATER SEWER		47,700	47,700	48,750	1,050
91-47 TRANSFER TO STORMWATER		47,700	47,700	48,750	1,050
TOTAL NON-OPERATING EXPENSES	157,256	990,800	265,800	195,000	(795,800)
TOTAL EXPENSES	\$157,458	\$1,002,150	\$271,150	\$223,550	(\$778,600)

**FISCAL YEAR 2014-15
BUDGET DETAIL
SPECIAL TAXING DISTRICT
MOORINGS BAY**

151.6062.537

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
OPERATING EXPENSES					
30-00 OPERATING EXPENDITURES	180	250	250	250	0
31-01 PROFESSIONAL SERVICES	27,165	20,000	20,000	105,000	85,000
<i>Water quality analysis and 10 year Doctors Pass dredging permit</i>					
31-04 OTHER CONTRACTUAL SVCS	0	0	0	0	0
46-00 REPAIR AND MAINTENANCE	1,688	2,000	2,000	2,000	0
<i>Replacement and repair of signs and navigational aids</i>					
52-00 OPERATING SUPPLIES	1,223	2,000	2,000	2,000	0
TOTAL OPERATING EXPENSES	30,256	24,250	24,250	109,250	85,000
TOTAL EXPENSES	\$30,256	\$24,250	\$24,250	\$109,250	\$85,000

East Naples Bay Taxing District Expected Loan Amortization Schedule

The original loan amount was \$1,606,000, with an expected term of 11 years (2022)
 With additional principal paid starting 2013-14, final payment will be in FY 2021
 Interest is based on Bloomberg's 10-year municipal bond rate recalculated annually on May 1*

Fiscal Year	Payment	Interest	Principal	Loan Balance
				1,606,000
2011-12	175,000	42,254	132,746	1,473,254
2012-13	175,000	29,760	145,240	1,328,014
2013-14	190,800	23,240	167,560	1,160,454
2014-15 *	195,000	26,806	168,194	992,260
2015-16	195,000	22,921	172,079	820,182
2016-17	195,000	18,946	176,054	644,128
2017-18	195,000	14,879	180,121	464,007
2018-19	195,000	10,719	184,281	279,726
2019-20	195,000	6,462	188,538	91,187
2020-21	93,000	2,106	90,894	294

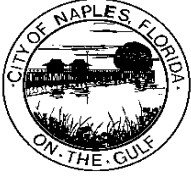
*Or as close to then as reasonably possible

Prior Year Interest Rates and Payments per Fund

FY11-12	2.63%	43,750.00
FY12-13	2.02%	43,750.00
FY13-14	1.75%	47,700.00

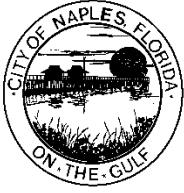
The following funds participated equally in the loan, so repayment will be split evenly.

		FY 2014-15		
		Principal	Interest 2.31%	Total
General Fund	25%	42,048	6,702	48,750
Capital Projects	25%	42,048	6,702	48,750
Water/Sewer	25%	42,048	6,702	48,750
Stormwater	25%	42,048	6,702	48,750
		168,194	26,806	195,000



FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Fund Balance as of September 30, 2013		\$4,044
Projected Revenues FY 2013-14		\$332,000
Projected Expenditures FY 2013-14		\$332,075
Net Increase/(Decrease) in Net Unrestricted Assets		<u>(\$75)</u>
Expected Fund Balance as of September 30, 2014		\$3,969
Add Fiscal Year 2014-15 Budgeted Revenues		
Special Assessments @ 2.5 millage rate		\$373,650
<i>Based on taxable value of \$157,305,823 and 2.5% assessment @ 95%</i>		<u> </u>
TOTAL AVAILABLE RESOURCES		\$377,619
Less Fiscal Year 2014-15 Budgeted Expenditures		
Operating Expenditures	373,647	
Capital Projects	<u>0</u>	<u>\$373,647</u>
BUDGETED CASH FLOW		\$3
Projected Fund Balance as of September 30, 2015		<u><u>\$3,972</u></u>



Fifth Avenue South Business Improvement District

Fifth Avenue South BID (Fund 138)

Mission Statement:

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

Fund Description

The Fifth Avenue South Business Improvement District (BID) was established by Resolution 10-12801 and 10-12820 to assess property that will specifically benefit from improvements by the promotion and marketing of the District. In accordance with the enabling resolution, the BID will remain in existence for an initial period of ten (10) years (with first year of collections occurring in 2010). The District can be extended an additional ten (10) years by approval of City Council and 50% of the owners.

The Fifth Avenue South BID covers all of Fifth Avenue South from Ninth Street South to Third Street South, and from Eighth Avenue South to Fourth Avenue South, excluding residential properties. Assessments are included in the ad valorem tax bills.

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

2014-15 Significant Budgetary Issues

Revenues

The first year of revenue collection occurred in FY 2010-11, when the City sent out individual bills. In FY 2011-12, the City began using the tax bill collection method, which will continue for the life of the District.

For 2014-15, at the May 7 City Council meeting, the Fifth Avenue BID recommended to maintain the special assessment rate at 2.5 mills. The 2014 Taxable value of the parcels in the BID is \$157,305,823 compared to the 2013 Taxable value of these parcels of \$138,198,124. This is an increase of 13.8%. Assuming a typical collection rate of 95% (adjusted for early payments or VAB value changes), the revenue is estimated to be \$373,650.

Special Assessment Rate History

2010-11	2011-12	2012-13	2013-14	2014-15
2.0	2.0	2.0	2.5	2.5

Expenditures

Budgeted expenditures for the Fifth Avenue South BID total \$373,647. After administrative expenses and required advertising expenses are paid, remaining money will be paid to the Fifth Avenue BID Corporation. With \$7,647 budgeted for the administrative costs of the Property Appraiser, Tax Collector and Assessment District Management firm, the 5th Avenue BID Corporation should receive \$366,000. Payments are made to the BID Corporation regularly and within 45 days after the City receives money from the County.

**FISCAL YEAR 2014-15
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
FIFTH AVENUE SOUTH BUSINESS IMPROVEMENT DISTRICT**

138.0511.552

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
531-010 PROFESSIONAL SERVICES <i>Paid to 5th Ave BID Corp.</i>	245,693	321,500	325,000	366,000	44,500
531-040 OTHER CONTRACTUAL SERVICES <i>Fees for Special Assessment management, including property appraiser and tax collector.</i>	11,140	7,000	7,000	7,572	572
547-020 ADVERTISING	37	0	75	75	75
TOTAL OPERATING EXPENSES	256,870	328,500	332,075	373,647	45,147
TOTAL EXPENSES	256,870	328,500	332,075	373,647	45,147



**PORT ROYAL DREDGING
FINANCIAL SUMMARY
Fiscal Year 2014-15**

Beginning Balance - Fund Balance as of September 30, 2013		(\$66,089)
Projected Revenues FY 2013-14		\$1,250,000
Projected Expenditures FY 2013-14		\$1,631,620
Net Increase/(Decrease) in Net Unrestricted Assets		(\$381,620)
Expected Fund Balance as of September 30, 2014		(\$447,709)
Estimated Interfund Loan Required plus the original \$355,270		(\$447,700)
Revised Fund Balance		(\$9)
Add Fiscal Year 2014-15 Budgeted Revenues		
Special Assessments (1)	151,000	\$151,000
TOTAL AVAILABLE RESOURCES		(\$296,709)
Less Fiscal Year 2014-15 Budgeted Expenditures		
Operating Expenditures	6,600	
Interfund Loan Repayments (2)	137,060	\$143,660
BUDGETED CASH FLOW		\$7,340
Projected Fund Balance as of September 30, 2015		\$7,331

(1) Assumes \$1,250,000 has been prepaid, and estimated \$760,000 is financed for six years

(2) Annually, net payments received will be returned to lending funds.

**FISCAL YEAR 2014-15
BUDGET DETAIL
SPECIAL ASSESSMENT DISTRICT
PORT ROYAL AREA DREDGING**

155.6062.537

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
71-00 INTERFUND LOAN REPAYMENT	0	0		137,060	137,060
31-01 PROFESSIONAL SERVICES	186,680	0	4,020	3,000	3,000
31-04 CONTRACTUAL SERVICES	0	4,200	3,600	3,600	(600)
TOTAL OPERATING EXPENSES	186,680	4,200	7,620	143,660	139,460
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING <i>Dredging canals in Port Royal area</i>	1,278	0	1,624,000	0	(1,624,000)
TOTAL NON-OPERATING EXPENSES	1,278	0	1,624,000	0	(1,624,000)
	\$187,958	\$4,200	\$1,631,620	\$143,660	(\$1,484,540)

**Port Royal Dredging Special Assessment District
Expected Loan Amortization Schedule**

The expected loan amount will be \$760,000, with an expected term of 6 years (2020)

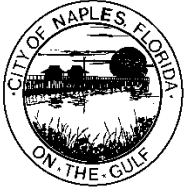
Interest is based on Bloomberg's 10-year municipal bond rate recalculated annually on May 1*

<u>Fiscal Year</u>		<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Loan Balance</u>
					760,000
2014-15	1	137,060	17,556	119,504	640,496
2015-16	2	137,060	14,795	122,265	518,231
2016-17	3	137,060	11,971	125,089	393,143
2017-18	4	137,060	9,082	127,978	265,164
2018-19	5	137,060	6,125	130,935	134,229
2019-20	6	137,060	3,101	133,959	270

The above schedule is a example. Interfund loan repayments will be based on receipts from Special Assessments and are expected to vary from the above due to early payoffs. The Interfund loan is fully from the Capital Projects Fund.

		FY 2014-15		
		Principal	Interest 2.31%	Total
Capital Projects Fund	100%	119,504	17,556	137,060
Water/Sewer	0%	0	0	0
Stormwater	0%	0	0	0
		0	0	0

Loan terms and lending funds will be established at the time the loan is finalized.



Port Royal Canal Special Assessment District

Port Royal Canal (Fund 155)

Mission Statement:

The mission of the Port Royal Special Assessment District is to remove sediment from the Port Royal and Champney Bay canals within the Port Royal area.

Fund Description

The Port Royal Special Assessment District Fund was established to track the revenues and expenditures of the Port Royal Area Special Assessment District. The District was created in 2011 by Resolution 11-12978 to assess property for maintenance dredging. This project was requested by the property owners along the canals in the Port Royal/ Champney Bay area. In accordance with the enabling resolution, assessments can be paid in full or imposed for six years. Dredging is expected to start in FY 12-13, and finish in the summer of FY 13-14.

2014-15 Significant Budgetary Issues

In FY 11-12, the Port Royal dredging project began with a \$355,270 contract to design and engineer the project. The initial source of funding for this project was an interfund loan from the Capital Projects fund (\$355,270), and the balance of the project will also be funded by an interfund loan from the Capital Projects fund.

The loan will require a resolution by Council establishing the conditions of the loan. This budget considers that there will be pay-offs during the year, as there have been over the past year, when properties sell or change ownership. Charges on customers' tax bills will to begin in FY 2014-15, with prepayments accepted anytime.

Revenues

The Assessment Area is substantially comprised of similarly zoned parcels, with each of the main canals being assessed costs based on the volume of the dredging, as estimated in the initial resolution. The price per property is shown in the chart below:

Galleon (Buccaneers Cove, Galleon Cove, Runaway Bay and Benbow's Bight (a.k.a. Treasure Cove)	\$4,616
Champney Bay (and Doubloon Bay Entrance)	\$9,057
Harbor Head Canal	\$18,846
Cutlass Cove Canal	\$3,965
Doubloon Bay I (Circle and Entrance) Doubloon Bay, Man of War Cove, Smuggler's Bay, Hidden Bay, Morgan Cove, Old Harbor Cove and Old Harbour Channel	\$2,051
Doubloon Bay II (Entrance Only)	\$505

Tax roll assessments will begin in November 2014 (FY 14-15) for customers who chose to pay over the six year period. The City sent out bills due July 15 for customers who wished to prepay. Of the \$2,013,000 in bills mailed, it appears that \$1.25 million will be prepaid by July 15, 2014. The revenue is projected assuming that the remaining customers pay over the 6 year period, for approximately \$151,000 annually.

Port Royal Canal

Special Assessment District

Expenditures

The operating expenditures for the Port Royal Dredging Assessment are for the costs of billing and assessments for \$6,600.

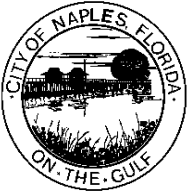
The revenues to this fund, as noted above, are from a tax roll assessment. Property owners have been assessed and if they have not prepaid, will have the assessment on their tax bill for six years. However, prepayments will occur as properties are sold. The Interfund loan repayment is estimated based on a 6-year loan amortization schedule; however the loan will be repaid as revenues are received from the Tax Collector.

The total cost of the project was slightly more than \$2.01 million which included approximately \$340,000 for surveying, design and permitting, over \$1.4 million for construction, \$230,000 for engineering construction inspection, and \$20,000 for city administration. Management of the project is handled by the Streets and Stormwater Department.

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL SUMMARY
Fiscal Year 2014-15

Fund Balance as of September 30, 2013	\$2,478,963
Projected Revenues FY 2013-14	2,034,232
Projected Expenditures FY 2013-14	4,423,985
Net Increase/(Decrease) in Net Unrestricted Assets	(2,389,753)

Expected Fund Balance as of September 30, 2014 **\$89,210**

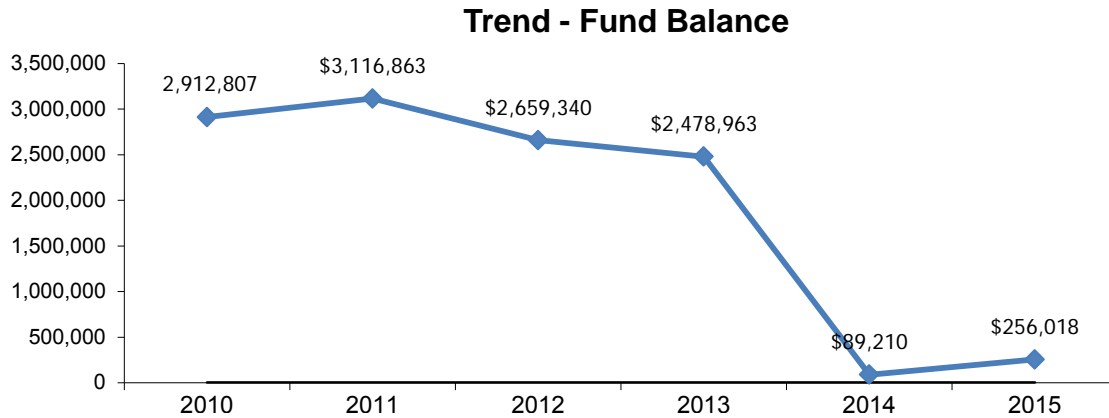
Add Fiscal Year 2014-15 Budgeted Revenues		
Tax Increment Financing City 1.1800	547,870	
Tax Increment Financing County 3.5645	1,634,000	
<i>Taxable Value of \$672,539,587-\$183,809,274= Tax Increment of \$488,730,313</i>		
Interest Income/Other	9,000	2,190,870

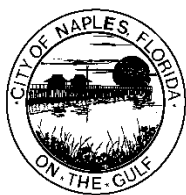
TOTAL AVAILABLE RESOURCES: **\$2,280,080**

Less Fiscal Year 2014-15 Expenditures		
Personal Services	582,640	
Operating Expenses	390,439	
Capital Improvements	50,000	
Transfer out for Bonded Debt	958,105	
General Fund Loan Repayment	28,401	
Streets Fund Loan Repayment	14,477	
		2,024,062

BUDGETED CASH FLOW **166,808**

Projected Fund Balance as of September 30, 2015 **\$256,018**





Community Redevelopment Agency

Community Redevelopment Agency (Fund 180)

Mission Statement:

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

Fund Description

The Community Redevelopment Agency (CRA) is governed by a Board comprised of the members of City Council, with assistance from the Community Redevelopment Agency Advisory Board (CRAAB), consisting primarily of property and/or business owners from the redevelopment area appointed by City Council. The CRA was originally established 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 South. The actual boundaries are defined within the enabling legislation. On January 15, 2014, Resolution 14-13401 was approved, amending and modifying the Redevelopment Plan. The plan amendment extends the sunset date to September 30, 2044.

The purpose of a CRA is to eliminate or prevent slum and blight through the redevelopment of the district, guided by the adopted Redevelopment Plan. The law prescribes the use of Tax Increment Financing (TIF) as a means of funding redevelopment projects specified in the plan.

2013-14 Department Accomplishments

- Completed a public process amending and modifying the Redevelopment Plan to (1) extend the sunset date of the CRA and provide a time certain for completing all redevelopment financed by increment revenue, (2) provide a workable program for using public resources to fund redevelopment initiatives, and (3) provide a broad vision of redevelopment initiatives.
- Appropriated funds to design and construct Central Avenue improvements, including drainage improvements, at a total estimated cost of \$2,745,000 (\$2,230,000 from the Community Redevelopment Agency Fund and \$515,000 from the Stormwater Fund). Awarded the contract to design the project.
- Completed the second phase of required maintenance at the parking garage at 8th Street South and 4th Avenue South.
- Continued Community Policing throughout the CRA.

2014-15 Departmental Goals and Objectives

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

- Design and construct Central Avenue improvements, including drainage improvements.
- Design a uniform wayfinding signage program.
- Cooperate with the Business Improvement District to stabilize and enhance the business district and ensure that budgets and reports are timely and appropriate.
- Ensure the redevelopment area is maintained to a high standard of aesthetics, code compliance, and public safety.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

As part of Vision Goal 5, maintain and enhance governance capacity for public service and leadership;

- Undertake a strategic planning process identifying specific regulatory changes, staff action, and projects desired by the community.

2014-15 Significant Budgetary Issues

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

- CRA Administration (Division 1501)
- CRA Maintenance (Division 1517)
- CRA Law Enforcement (Division 1520)

Private and public redevelopment initiatives are continuing in the redevelopment area. These include the construction of a single-family residential development (Mangrove Bay); a new multi-family residential development (Naples Square); a new commercial building on 10th Street North (Raymond Design Studio); the design and construction of the Jay and Patty Baker City Park; and the design and construction of improvements to Central Avenue between US41 and the park. The marketing campaign of the 5th Avenue South Business Improvement District is widely viewed as successful, with area merchants reporting an increase in commercial activity and commercial property owners reporting low vacancy rates. The CRA continues to be recognized as a thriving center of activity in Naples and Collier County.

Revenues

Revenues are \$2,190,870, \$51,045 (or 2.4%) more than the adopted FY 13-14 budget. The primary revenue earned by the CRA is ad valorem taxes from the Tax Increment. The Tax Increment is the amount of taxes generated from increased property values within the District in excess of the base year. The CRA receives these revenues from the City and the County, based on the increase over the 1993 property tax value (\$183,809,274).

The taxable value of property in the District is \$672,539,587, for a tax incremental value of \$488,730,313. This budget was developed using a tax rate of 1.1800 from the City and 3.5645 from the County, to bring in \$547,870 and \$1,634,000 respectively. State law requires that the tax increment revenues be distributed to CRAs by January 1.

In addition to the tax increment revenue, the fund should receive approximately \$9,000 in interest income.

Expenditures

The work program for the CRA is represented in this budget. Total expenditures for the FY 2014-15 budget are \$2,024,062, which is a \$37,313 decrease from the FY 2013-14 budget.

Personal Services

There is no change in the number of employees from the previous budget. The 6.3 employees funded by the CRA are budgeted to cost \$582,640 a \$51,083 increase over the FY 13-14 budget. These positions consist of 3 community police officers, 3 landscape technicians, and a portion (30%) of the assistant city manager position.

Community Redevelopment Agency

Community Redevelopment Agency (continued)

Administration Division

Budgeted at \$1,338,159, the Administration division's budget expenses are \$94,340 more than the FY 13-14 adopted budget. This increase is due in part to funding the strategic planning process identifying specific regulatory changes, staff action, and projects desired by the community at \$50,000. In addition, there is a new line item entitled Operating Expenditures (\$5,000) to enable the CRA to spend funds on signs and other needs as appropriate. This division has the Wayfinding project budgeted for \$50,000. This project will provide for specialty signage to help residents and visitors more easily locate popular destinations and points of interests.

There are two bank loans related to infrastructure enhancements to the district. In FY 2010-11 the two debt obligations were refinanced at 2.18% for a savings in interest of almost \$1.4 million over the life of the debt. The annual debt service payment for the fund is budgeted at \$958,105

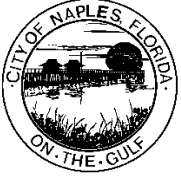
The CRA has received several interfund loans related to improvements in the district. At the end of FY 13-14, the outstanding balance for the remaining two loans is \$83,007. The repayment schedule has the balance being amortized at 2.2% interest. The annual payment is \$42,878. Final payment will be made in FY 15-16.

Maintenance Division

The Maintenance division's budget of \$333,131 is a \$161,458 decrease from the FY 13-14 budget. The primary reason for this decrease is that the repair and maintenance account in the decreased \$160,000. In FY 13-14, this line item included a one-time (non-recurring) expense of painting, power washing, and sealing both parking garages.

Law Enforcement Division

The Law Enforcement division's budget consists primarily of the salary and benefits of the three police officers. The budget increased \$29,805 to \$350,022, due to the contract raises and other costs of benefits.



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

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
City Tax Increment	476,120	466,605	527,720	501,332	547,870
County Tax Increment	1,438,240	1,409,499	1,594,105	1,514,400	1,634,000
Other Income	0	0	0	0	0
Interest Income	13,254	8,816	18,000	18,500	9,000
TOTAL REVENUES	<u><u>\$1,927,614</u></u>	<u><u>\$1,884,920</u></u>	<u><u>\$2,139,825</u></u>	<u><u>\$2,034,232</u></u>	<u><u>\$2,190,870</u></u>

FUND 180: COMMUNITY REDEVELOPMENT FUND

FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
			Administration (0501)	
0.3	0.3	0.3	Assistant City Manager*	38,443
<u>0.3</u>	<u>0.3</u>	<u>0.3</u>		<u>\$38,443</u>
			Parks & Parkways Maintenance (1517)	
3	3	3	Landscape Technician	115,474
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$115,474</u>
			Law Enforcement (1520)	
3	3	3	Community Police Officer	197,856
<u>3</u>	<u>3</u>	<u>3</u>		<u>\$197,856</u>
 6.3	 6.3	 6.3	Regular Salaries	351,773
			State Incentive Pay	3,500
			Overtime	7,500
			Holiday Pay	7,300
			Other Payroll Expenses	212,567
				<hr/>
			Total Personal Services	<u><u>\$582,640</u></u>

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

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
FUND SUMMARY**

FUND 180

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
510-200 REGULAR SALARIES & WAGES	307,180	328,433	337,689	351,773	23,340
510-300 OTHER SALARIES	0	0	0	3,000	3,000
510-320 STATE INCENTIVE PAY	3,263	3,480	3,400	3,500	20
510-400 OVERTIME	7,162	9,200	6,000	7,500	(1,700)
510-420 HOLIDAY PAY	7,068	7,200	7,153	7,300	100
525-010 FICA	23,695	24,646	24,972	25,543	897
525-030 RETIREMENT CONTRIBUTIONS	80,056	82,552	82,327	99,561	17,009
525-040 LIFE/HEALTH INSURANCE	51,210	74,462	74,121	82,879	8,417
525-070 EMPLOYEE ALLOWANCES	1,519	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$481,153	\$531,557	\$537,246	\$582,640	\$51,083
<u>OPERATING EXPENSES</u>					
530-000 OPERATING EXPENSE	6,390	15,000	15,000	20,000	5,000
530-010 CITY ADMINISTRATION	111,160	96,720	96,720	91,050	(5,670)
531-010 PROFESSIONAL SERVICES	93,585	0	51,915	50,000	50,000
531-040 OTHER CONTRACTUAL SERVICES	49,728	90,000	59,980	60,000	(30,000)
32-01 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAVEL AND PER DIEM	1,418	1,500	1,500	1,500	0
41-00 COMMUNICATIONS	308	600	473	600	0
43-01 ELECTRICITY	27,779	25,000	33,000	33,000	8,000
45-22 SELF INSURANCE	61,705	47,830	47,830	68,354	20,524
46-00 REPAIR & MAINTENANCE	23,610	204,000	201,000	94,000	(110,000)
47-02 ADVERTISING-NON LEGAL	0	500	778	500	0
49-02 TECHNOLOGY SERVICES	21,621	18,270	18,270	16,810	(1,460)
51-00 OFFICE SUPPLIES	13	500	500	500	0
52-00 OPERATING SUPPLIES/MINOR EQUIP	1,600	1,250	1,850	1,850	600
52-07 UNIFORMS	0	1,500	900	900	(600)
52-09 OTHER CLOTHING	125	500	375	375	(125)
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	175	1,000	1,000	1,000	0
TOTAL OPERATING EXPENSES	\$399,217	\$504,170	\$531,091	\$440,439	(\$63,731)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	152,347	0	2,330,000	0	0
91-01 INTERFUND LOAN GENERAL FUND	0	28,401	28,401	28,401	0
91-21 BOND SINKING FUND	982,582	982,770	982,770	958,105	(24,665)
91-34 TRANSFER/ CAPITAL PROJECTS	0	0	0	0	0
91-39 TRANSFER / STREETS FUND	0	14,477	14,477	14,477	0
91-40 TRANSFER / CAPITAL PROJECT	50,000	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$1,184,929	\$1,025,648	\$3,355,648	\$1,000,983	(\$24,665)
TOTAL EXPENSES	\$2,065,299	\$2,061,375	\$4,423,985	\$2,024,062	(\$37,313)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
ADMINISTRATION**

180-1501-552

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	38,543	37,689	37,689	38,443	754
25-01 FICA	2,665	2,981	2,981	2,907	(74)
25-03 RETIREMENT CONTRIBUTIONS	3,338	3,392	3,392	3,460	68
25-04 LIFE/HEALTH INSURANCE	588	605	605	468	(137)
25-07 EMPLOYEE ALLOWANCES	1,519	1,584	1,584	1,584	0
TOTAL PERSONAL SERVICES	\$46,653	\$46,251	\$46,251	\$46,862	\$611
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	0	0	5,000	5,000
<i>Signs and other needs as appropriate</i>					
30-01 CITY ADMINISTRATION	111,160	96,720	96,720	91,050	(5,670)
31-01 PROFESSIONAL SERVICES	93,585	0	51,915	50,000	50,000
<i>Expenses are related to the update of the strategic neighborhood planning process</i>					
31-04 OTHER CONTRACTUAL SERVICES	2,500	5,000	4,980	5,000	0
32-10 OUTSIDE COUNSEL	0	0	0	0	0
40-00 TRAVEL AND PER DIEM	1,224	1,500	1,500	1,500	0
<i>Florida Redevelopment Conference</i>					
41-00 COMMUNICATIONS	308	600	473	600	0
45-22 SELF INS PROPERTY DAMAGE	61,705	47,830	47,830	68,354	20,524
46-00 PROJECT 15C01 WAYFINDING	0	0	0	50,000	50,000
47-02 ADVERTISING (NON LEGAL)	0	500	778	500	0
<i>Annual Report as required</i>					
49-02 TECHNOLOGY SERVICE CHARGE	21,621	18,270	18,270	16,810	(1,460)
51-00 OFFICE SUPPLIES	13	500	500	500	0
52-52 MINOR OPERATING EQUIPMENT	0	0	0	0	0
54-01 MEMBERSHIPS	175	1,000	1,000	1,000	0
<i>FRA Dues, State fees, etc</i>					
TOTAL OPERATING EXPENSES	\$292,291	\$171,920	\$223,966	\$290,314	\$118,394
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	152,347	0	2,330,000	0	0
91-01 INTERFUND LOAN GENERAL FUND	28,401	28,401	28,401	28,401	0
<i>Payment for General Fund \$13,922 and Plaza on Fifth \$14,479</i>					
91-21 BOND SINKING FUND	982,582	982,770	982,770	958,105	(24,665)
<i>Transfer to the Debt Service Fund for principal and interest on fund's debt</i>					
91-34 INTERFUND LOAN PST FUND	0	0	0	0	0
91-39 INTERFUND LOAN STREETS FUND	50,000	14,477	14,477	14,477	0
TOTAL NON-OPERATING EXPENSES	\$1,184,929	\$1,025,648	\$3,355,648	\$1,000,983	(\$24,665)
TOTAL EXPENSES	\$1,523,873	\$1,243,819	\$3,625,865	\$1,338,159	\$94,340

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
COMMUNITY SERVICES MAINTENANCE**

180.1517.552	12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	74,157	104,767	104,000	115,474	10,707
10-40 OVERTIME	2,166	3,200	1,500	1,500	(1,700)
25-01 FICA	5,593	7,874	7,800	7,927	53
25-03 RETIREMENT CONTRIBUTIONS	9,054	12,907	11,000	15,757	2,850
25-04 LIFE/HEALTH INSURANCE	18,562	36,341	36,000	45,098	8,757
TOTAL PERSONAL SERVICES	109,532	165,089	160,300	185,756	20,667
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENSES <i>Plants, flowers, trees, etc.</i>	6,390	15,000	15,000	15,000	0
31-04 OTHER CONTRACTUAL SERVICE <i>Contracts for landscape maintenance, elevator maintenance, alarms</i>	47,228	85,000	55,000	55,000	(30,000)
43-01 ELECTRICITY <i>Two Parking Garages</i>	27,779	25,000	33,000	33,000	8,000
46-00 REPAIR & MAINTENANCE <i>Holiday lights, paver repair, lighting repairs. Prior year included \$160,000 for garage maintenance</i>	23,610	204,000	201,000	44,000	(160,000)
52-09 OTHER CLOTHING/WORKBOOTS	125	500	375	375	(125)
TOTAL OPERATING EXPENSES	105,132	329,500	304,375	147,375	(182,125)
TOTAL EXPENSES	214,664	494,589	464,675	333,131	(161,458)

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND
LAW ENFORCEMENT**

180.1520.552

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	194,480	185,977	196,000	197,856	11,879
10-30 OTHER SALARIES <i>Longevity</i>	0	0	0	3,000	3,000
10-32 STATE INCENTIVE PAY	3,263	3,480	3,400	3,500	20
10-40 OVERTIME	4,996	6,000	4,500	6,000	0
10-42 HOLIDAY PAY	7,068	7,200	7,153	7,300	100
25-01 FICA	15,437	13,791	14,191	14,709	918
25-03 RETIREMENT CONTRIBUTIONS	67,664	66,253	67,935	80,344	14,091
25-04 LIFE/HEALTH INSURANCE	32,060	37,516	37,516	37,313	(203)
TOTAL PERSONAL SERVICES	\$324,968	\$320,217	\$330,695	\$350,022	\$29,805
<u>OPERATING EXPENSES</u>					
40-00 TRAVEL AND PER DIEM <i>Police Officer training will be funded in the General Fund</i>	194	0	0	0	0
46-00 REPAIR & MAINTENANCE <i>Bicycle repairs are minor and funded in the General Fund</i>	0	0	0	0	0
52-00 OPERATING SUPPLIES	1,600	1,250	1,850	1,850	600
52-07 UNIFORMS <i>Bicycle uniforms</i>	0	1,500	900	900	(600)
TOTAL OPERATING EXPENSES	\$1,794	\$2,750	\$2,750	\$2,750	\$0
TOTAL EXPENSES	\$326,762	\$322,967	\$333,445	\$352,772	\$29,805

**CAPITAL IMPROVEMENT PROJECTS
COMMUNITY REDEVELOPMENT AGENCY - FUND 180**

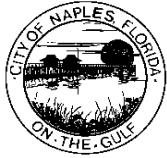
CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
14C03	Central Avenue Improvements	0	0	0	0	0
14C04	Parking Garage Access Controls	0	0	0	0	0
15C01	Wayfinding Design / Implementation	50,000	150,000	0	0	0
	Riverside Circle - Baker Park Gateway	0	105,000	0	0	0
	6th Ave Garage (Waterproof, Paint etc.)	0	0	0	100,000	0
TOTAL CRA FUND		50,000	255,000	0	100,000	0

**City of Naples
Community Redevelopment Agency
Interfund Loan and Repayment Schedule**

The following chart shows the interfund loan repayment schedule for loans made related to the CRA.

Project	9/30/14 Balance	FY14-15 Interest	FY 14-15 Payment	9/30/15 Balance	FY15-16 Interest	FY 15-16 Payment	9/30/16 Balance
Plaza on Fifth	28,029	617	14,479	14,167	312	14,479	(1) 001-0000-132383
General Fund	26,953	593	13,922	13,623	300	13,922	1 001-0000-132385
Streets Fund	28,026	617	14,477	14,165	312	14,477	0 190-0000-132384
	83,007	1,826	42,878	41,956			

In 2012-13, payments were recalculated assuming a 4-year repayment, and a 2.2% interest rate.
Final Payment will be made in FY 15-16.



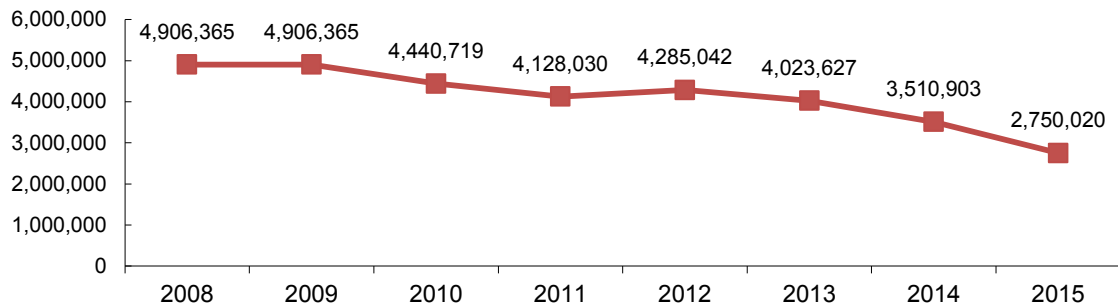
STREETS FUND

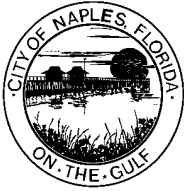
FINANCIAL SUMMARY

Fiscal Year 2014-15

Beginning Fund Balance as of September 30, 2013	4,023,627
Projected Revenues FY 2013-14	2,097,727
Projected Expenditures FY 2013-14	2,610,451
Net Increase/(Decrease) in Fund Balance	(512,724)
Expected Fund Balance as of September 30, 2014	\$3,510,903
Add Fiscal Year 2014-15 Budgeted Revenues	
6-Cent Gas Tax	692,460
5-Cent Gas Tax	525,000
Telecommunications Tax	300,000
Impact Fees	200,000
Dept. of Transportation	124,000
State Revenue Sharing	215,000
Interest Income	17,000
Building/ Driveway Permits	20,050
Repayment CRA	14,477
	2,107,987
TOTAL AVAILABLE RESOURCES	\$5,618,890
Less Fiscal Year 2014-15 Budgeted Expenditures	
Personal Services	\$493,141
Operations & Maintenance	1,038,540
Transfer - Self-Insurance	221,999
Transfer - Administration	92,190
Overlay Program	500,000
CIP Projects	523,000
	2,868,870
BUDGETED CASH FLOW	(760,883)
Projected Fund Balance as of September 30, 2015	\$2,750,020

Trend - Fund Balance





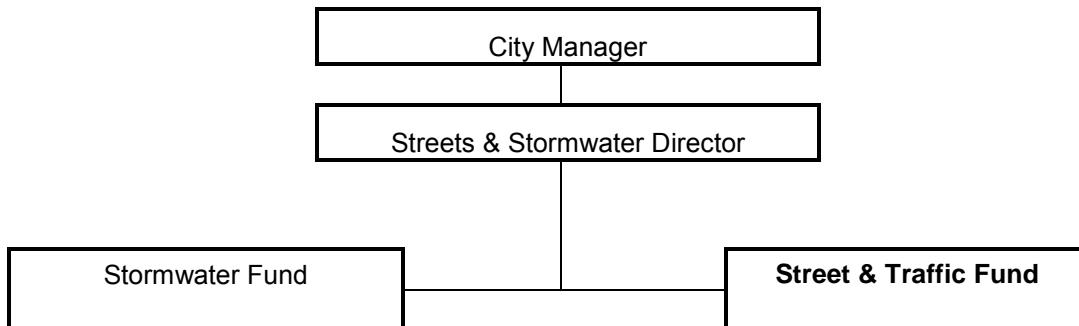
Streets Fund

Streets & Stormwater Department (Fund 190)

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

Department Description

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



2013-14 Department Accomplishments

- Inspected sidewalks for trip and fall hazards. Made approximately \$47,000 in repairs.
- In coordination with FDOT, constructed 3,750 linear feet of new sidewalk on Gulf Shore Blvd North between Banyan Blvd and the Mooring Line Drive Bridge.
- Constructed 2,070 linear feet of new sidewalk on local streets.
- Resurfaced 8.65 travel lane-miles of streets.
- Maintained six alleys and converted one alley from shell to asphalt.
- Replaced eight street lights.
- Installed 67 decorative metal stop signs, primarily in the Park Shore neighborhood.
- Resurfaced six beach ends.
- Resurfaced approximately 14,832 square yards of asphalt patches and 6,743 square feet of concrete patches.
- Replaced all electrical switches used in traffic cabinets to direct data commands and signal information.
- Issued over 200 right-of-way permits.
- Secured just under \$1 million in funding from the Metropolitan Planning Organization for traffic signal system upgrades.
- Restriped approximately 14,000 linear feet of pavement markings.

Streets Fund

Streets & Stormwater Department (continued)

2014-15 Departmental Goals and Objectives

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

- Provide maintenance and operational support services to maximize the service life of the City's transportation infrastructure.

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

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

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

- Continue to implement the Pedestrian and Bicycle Master Plan and work with the Metropolitan Planning Organization on the City and County multimodal transportation system.
- Complete the budgeted phase of street sign replacement and wayfaring project.

2014-15 Significant Budgetary Issues

The budget of the Streets and Traffic Fund for FY 2014-15 is \$2,868,870, an increase of \$329,717 (or 12.9%) over the FY 2013-14 budget. The 2014-15 budget shows a use of \$760,883 of fund balance.

Revenues

Revenues into this fund total \$2,107,987, which is \$124,410 higher than budgeted in FY13-14, primarily due to an increase with building and driveway permit request and impact fees. The primary recurring revenue to this fund is the Local Option Fuel Tax (6-Cent Gas Tax). Collier County also participates in the second type of local fuel tax, called the fifth-cent option. Combined, the 5th and 6th cent gas tax is budgeted at \$1,217,460 in FY14/15, which is \$30,360 higher than FY13-14. This gas tax is split among the governments of Collier County, with Naples receiving 8.21% of the countywide collections for the current five year period. This revenue estimate is based on the projections from the Florida Department of Revenue's Office of Tax Research.

The State of Florida has a revenue sharing program, funded by sales and use taxes and a state fuel tax. The state determines how much of that tax must be used for transportation. For FY14-15, \$215,000 of the City's share is required to be 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 Florida Department of Revenue. Revenues are distributed to cities in accordance with state law and the Intergovernmental Agreement with the County.

Streets Fund

Streets & Stormwater Department (continued)

The City and County have an Interlocal Agreement on transportation impact fees: the City keeps the first \$200,000 of impact fees, and the balance is sent to the County for expansions to County maintained roadways. Based on FY13-14 activity, the FY14-15 estimate for impact fee revenue is \$200,000.

For several years, the Streets fund has paid the full cost of street lighting, which was formerly paid by the General Fund. It is expected that by FY 15-16 (next fiscal year) the electricity cost for street lights will receive funding from the General Fund.

The Streets Fund is expected to receive \$17,000 in interest earnings.

Expenditures

The Streets Fund has 5.50 positions budgeted, the same as FY 13-14.

Shared positions with the Stormwater Fund are determined based on the amount of time the staff spent on each function. Personal Services, budgeted at \$493,141, is \$12,333 less than the adopted 2013-14 budget due to the separation of an employee and replacement at entry rate.

Operating Expenses for this fund are \$1,852,729 or \$116,050 more than the FY13-14 adopted budget.

The major Operating Expenses are as follows:

City Administration (General Fund Chargeback)	\$92,190
Street Overlay Program (Road Resurfacing)	\$500,000
Street Light/Other Electricity	\$325,000
Self-Insurance Transfer	\$221,999
Road Repairs	\$225,000
Other Maintenance (inc. street sign replacement)	\$270,000

The Streets fund has \$1,223,000 of Capital Improvements for FY14-15. Two maintenance items (\$500,000 Pavement Management and \$200,000 street sign replacements) are showing as Capital, but budgeted in operating line-items. This leaves \$523,000 budgeted in the capital expense line items.

All projects are listed in the Capital Improvement Program (CIP) page at the end of this section, and more fully explained in the Five-Year CIP. Of the items in the FY 2014-15 Capital Improvement Program, two are expected to cause slight reductions in operating costs. Replacing the 1998 Service Vehicle with a new, more fuel efficient vehicle is expected to reduce repair expenditures and fuel costs. Upgrading technology in the Traffic Operations Center is expected to reduce repair costs of old electrical components.

Also showing with the Capital Projects are \$938,727 of projects funded and managed by the Florida Department of Transportation (FDOT). Although these projects are not part of City operations, they impact City operations and need to be considered with other projects within the City.

Streets Fund

Streets & Stormwater Department (continued)

Performance Measures

Performance Measures	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
# of Lane-Miles Paved * - included micro re-surfacing	9	9.5	9.8	8.5	9.0
Linear-Feet of Sidewalk Repairs\ Improvements	1,800	3,100	3,750	5,820	3,000
# of Pothole Complaints resolved	94	45	40	63	50
# of Sidewalk Complaints resolved	48	35	20	38	25
# of Traffic Signal Complaints resolved	16	14	18	6	20
# of Sign Complaints resolved	36	45	40	32	40
# of Street Light Complaints resolved	60	42	50	58	50



CITY OF NAPLES STREETS FUND REVENUE SUMMARY

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-2014	PROJECTED 2013-2014	ADOPTED 2014-15
6-CENT LOCAL GAS TAX	792,100	776,784	687,100	692,000	692,460
5-CENT LOCAL GAS TAX	605,706	590,428	500,000	517,000	525,000
TELECOMMUNICATIONS TAX	0	300,000	300,000	300,000	300,000
STATE REVENUE SHARING	229,742	218,987	215,000	212,300	215,000
DOT MAINTENANCE AGREEMENT	127,850	131,684	124,000	124,000	124,000
RESIDENTIAL IMPACT FEES	28,687	129,753	75,000	75,000	100,000
COMMERCIAL IMPACT FEES	171,313	70,247	50,000	125,000	100,000
INTEREST INCOME	18,645	11,382	18,000	17,000	17,000
BUILDING/ DRIVEWAY PERMITS	890	31,712	0	20,950	20,050
TRANSFER-GENERAL FUND	95,500	20,000	0	0	0
LOAN REPAYMENT - CRA	0	50,000	14,477	14,477	14,477
TOTAL REVENUE	<u><u>\$2,070,433</u></u>	<u><u>\$2,330,977</u></u>	<u><u>\$1,983,577</u></u>	<u><u>\$2,097,727</u></u>	<u><u>\$2,107,987</u></u>

FUND: 190 STREETS FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
0.50	0.50	0.50	* Traffic Engineer	\$41,409
1.00	1.00	1.00	Traffic Operations Supervisor	74,247
1.00	1.00	1.00	Signal Technician	45,900
2.00	2.00	2.00	Traffic Control Technician	99,433
0.25	0.00	0.00	** Sr. Engineering Technician	0
0.25	0.25	0.25	** Construction Project Coordinator	22,322
0.30	0.25	0.25	** Streets & Stormwater Director	29,979
0.30	0.25	0.25	** Engineering Manager	21,358
0.00	0.25	0.25	** Administrative Coordinator	12,363
0.50	0.00	0.00	** Sr. Administration Specialist	0
6.10	5.5	5.5	Regular Salaries	\$347,011
			Other Salaries & Overtime	19,640
			Employer Payroll Expenses	126,490
			Total Personal Services	\$493,141

* Shared with Fund 110-Building Permits Fund

**Shared with Fund 470-Stormwater Fund

**FISCAL YEAR 2014-15
BUDGET DETAIL
STREETS FUND**

190-6502-541 ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	409,477	354,546	336,942	347,011	(7,535)
10-30 OTHER SALARIES	9,945	10,000	10,140	10,140	140
10-40 OVERTIME	5,958	9,500	9,500	9,500	0
25-01 FICA	31,451	26,533	26,550	24,875	(1,658)
25-03 RETIREMENT CONTRIBUTIONS	52,594	49,540	49,700	49,299	(241)
25-04 LIFE/HEALTH INSURANCE	50,729	52,955	51,300	51,356	(1,599)
25-07 EMPLOYEE ALLOWANCES	2,554	2,400	2,000	960	(1,440)
TOTAL PERSONAL SERVICES	\$562,708	\$505,474	\$486,132	\$493,141	(\$12,333)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	220	0	0	0	0
30-01 CITY ADMINISTRATION FEE	111,250	104,750	104,750	92,190	(12,560)
31-01 PROFESSIONAL SERVICES	25,127	15,000	15,000	37,700	22,700
<i>Surveys, Traffic Operations Programing and Systems, Design/Permitting costs, Memberships/Contractual Obligations</i>					
31-04 OTHER CONTRACTUAL SERVICE	14,107	20,000	20,000	20,000	0
<i>Signal system repairs and upgrades/ Traffic video monitoring system upgrade/ repairs</i>					
31-42 ROAD RESURFACING	678,306	500,000	500,000	500,000	0
40-00 TRAINING & TRAVEL COSTS	1,160	2,500	2,500	2,500	0
41-00 COMMUNICATIONS	2,152	3,620	3,620	3,300	(320)
41-01 TELEPHONE	511	1,500	600	600	(900)
42-02 POSTAGE & FREIGHT	0	0	0	250	250
42-10 EQUIP SERVICES - REPAIR	7,110	12,759	12,759	12,000	(759)
42-11 EQUIP SERVICES - FUEL	11,312	12,000	15,000	15,000	3,000
43-01 ELECTRICITY/STREET LIGHTS	300,197	340,000	340,000	325,000	(15,000)
<i>Streetlights and traffic signal systems</i>					
44-02 EQUIPMENT RENTAL	0	0	0	500	500
45-22 SELF INSURANCE CHARGE	227,056	228,700	228,700	221,999	(6,701)
46-04 REPAIR AND MAINTENANCE	9,901	31,500	31,500	31,500	0
46-06 OTHER MAINTENANCE	48,551	140,000	140,000	270,000	130,000
<i>Sign materials, flags, cones, pavement markings, and stop sign replacement</i>					
46-09 STREET LIGHT & POLE MAINT	69,196	45,000	45,000	40,000	(5,000)
46-13 ROAD REPAIRS	168,402	225,000	225,000	225,000	0
<i>Contract Street Patching, Contract Curb / Gutter Repairs, materials</i>					
49-02 TECHNOLOGY SERVICES	45,260	38,250	38,250	35,190	(3,060)
51-00 OFFICE SUPPLIES	2,483	2,750	2,750	3,000	250
52-00 OPERATING SUPPLIES	12,557	10,000	10,000	13,000	3,000
52-07 UNIFORMS	868	1,500	1,600	2,500	1,000
54-01 MEMBERSHIPS	470	1,850	1,500	1,500	(350)
TOTAL OPERATING EXPENSES	\$1,736,196	\$1,736,679	\$1,738,529	\$1,852,729	\$116,050
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENT O/T BLDG	398,403	275,000	363,790	500,000	225,000
60-70 VEHICLES	0	22,000	22,000	23,000	1,000
TOTAL NON-OPERATING EXPENSES	\$398,403	\$297,000	\$385,790	\$523,000	\$226,000
TOTAL EXPENSES	\$2,697,308	\$2,539,153	\$2,610,451	\$2,868,870	\$329,717

**STREETS FUND 190
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

CIP PROJECT NUMBE DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
	2014-15				
15U28 Pavement Management Program*	500,000	600,000	600,000	700,000	700,000
15U29 Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
15U31 Alley Maintenance & Improvements	50,000	50,000	50,000	50,000	50,000
15U03 Traffic Operations Center Upgrades	50,000	50,000	50,000	0	0
15U04 Replace Signal Service Vehicle	23,000	0	0	0	0
15U01 Signal System Improvement	250,000	200,000	200,000	200,000	200,000
Replace Service Van	0	40,000	0	0	0
** Phase II, III, IV, V Stop Sign Replacement	200,000	200,000	200,000	200,000	0
TOTAL STREETS AND TRAFFIC FUND	1,223,000	1,290,000	1,250,000	1,300,000	1,100,000

*Pavement Management Program is budgeted in the "Road Resurfacing" line item, not in a capital line item.

** Stop Sign Replacement is budgeted in the "Other Maintenance" line item, not a capital line item

FDOT FUNDED PROJECTS		2014-15	2015-16	2016-17	2017-18	2018-19
Sidewalks						
FDOT	3rd Street North (Central Ave - 7th Ave N)	0	62,946	85,000	338,240	0
FDOT	Crayton Rd. - Oleander to Banyan	0	0	0	0	0
FDOT	Gulf Shore Blvd N - Mooringline to Banyan	0	0	0	0	0
FDOT	2nd Street S (6th Ave S - 11th Ave S)	0	46,847	70,000	225,986	0
FDOT	Mooring Line Dr. (Bridge - US 41)	40,000	85,000	404,088	0	0
FDOT	St. Ann's School (Multiple Streets)	70,000	123,000	641,572	0	0
FDOT	Gulf Shore Blvd S (12th Ave S - Gordon Dr)	352,497	0	0	0	0
FDOT	Harbour Drive (Binnalce- Crayton)	0	44,584	70,000	256,718	0
Other						
FDOT	LANDSCAPE US 41 (7th Ave N - Orchid)	0	0	0	0	0
FDOT	PED SAFETY & ART Gordon River Underpass	476,230	0	0	0	0
FDOT	INTERSECTIONS (Golden Gate Pkwy @ US 41)	0	0	0	0	0
		938,727	362,377	1,270,660	820,944	0

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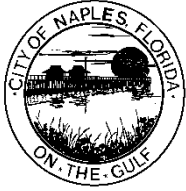
For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



Baker Park Fund
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Fund Balance as of September 30, 2013		\$0
Projected Revenues FY 2013-14		\$5,071,300
Projected Expenditures FY 2013-14		\$607,100
Net Increase/(Decrease) in Fund Balance		<u>\$4,464,200</u>
Expected Fund Balance as of September 30, 2014		\$4,464,200
Add Fiscal Year 2014-15 Budgeted Revenues		
Transfer from Building Fund	1,000,000	
Transfer from Solid Waste Fund	1,000,000	
Transfer from Stormwater Fund	1,000,000	
Transfer from Risk Management	1,000,000	
Recreation Impact Fees	100,000	
Pledges forthcoming	2,900,000	
Donations Required	2,144,050	
SW Florida/Private Donor	250,000	
Avigation Easement	750,000	
		<u>\$10,144,050</u>
TOTAL AVAILABLE RESOURCES		\$14,608,250
Less Fiscal Year 2014-15 Budgeted Expenditures		
Capital Projects/Bridge	1,225,000	
Capital Projects/Baker Park	13,383,250	
		* <u>\$14,608,250</u>
BUDGETED CASH FLOW		(\$4,464,200)
Projected Fund Balance as of September 30, 2015		<u><u>\$0</u></u>

* FY 13-14 includes \$491,750 of expenditures for a two year total of \$15,100,000



City Baker Park Fund

(Fund 125)

Mission Statement:

This fund was created in 2014 to track and record the revenues and expenditures related to the 2014 Baker Park Gala, and future costs of constructing Baker Park.

Description

On June 5, 2013, City Council, by Resolution 13-13288, authorized the purchase of 6.7 acres of property in the amount of \$3.0 million from the McCauley-Pulling Family Trust. This parcel, combined with 8.36 acres of property owned by the City created an opportunity for a new 15.06 acre park. Funding for the property purchase was authorized from General Fund Undesignated Reserves. Additional funding in the amount of \$2.5 million was authorized for the development of the park and the future Gordon River Greenway pedestrian bridge.

On October 2, 2013, City Council directed staff to work with Matthew Kragh, President, MHK Architecture and Planning, accepting his offer to provide design and conceptual master plan services at no cost to the City.

A series of public meetings and discussions began October 28, 2013, inclusive of City Council, the Presidents Council, Project Stakeholders, Community Services Advisory Board, Community Redevelopment Agency Advisory Board, Design Review Board, and the Planning Advisory Board. A total of eighteen public meetings were conducted. A gala was held in March 2014 to raise private contributions and awareness for this park.

Revenue

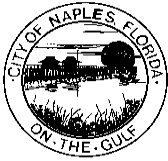
During FY 13-14, volunteers in cooperation with City staff coordinated a fund raising event for this park. Donations of \$2.197 million have been received to date and \$2.9 million has been pledged.

The revenue to this fund for FY 14-15 is \$10,144,050. This includes \$4,000,000 in transfers from the Solid Waste Fund, the Stormwater Fund, Risk Management and the Building Fund. Recreation Impact fees of \$100,000 will be applied to this also.

The S.W. Florida Land Preservation Trust has conveyed a pledge from a private donor in the amount of \$250,000. The Naples Airport Authority has offered \$750,000 toward the bridge component in exchange for an avigation easement. The remainder of the 2014-15 revenues will be from the continuation of pledges committed (\$2.9 million) and future donations required for \$2,144,050.

Expenses

During FY 13-14, the City contracted with CDM Smith for preliminary engineering and design for the park and bridge for \$467,000. The FY 14-15 expenditures of \$14.6 million are expected to fund the development of the park and the bridge, bringing the project cost to \$15.1 million. For more information about the park, its costs and its revenue, including how to donate, visit the City's website at www.naplesgov.com.



**CITY OF NAPLES
BAKER PARK FUND
REVENUE SUMMARY**

	ACTUAL 2012-13	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
Donations & Pledges Received	0	0	2,200,000	0
Pledges	0	0	0	2,900,000
Donations needed	0	0	0	2,144,050
Gross Gala Proceeds	0	0	146,300	0
Impact Fees	0	0	0	100,000
Sale of .25 Acre	0	0	225,000	0
Private Donation through the S.W. Florida Land Preservation Trust	0	0	0	250,000
NAA Avigation Easement	0	0	0	750,000
Other Fund Transfers	0	0	2,500,000	4,000,000
Baker Park Revenues	0	0	5,071,300	10,144,050

From Governmental sources	*	7,575,000
From Other Sources		7,494,050
Net Gala Revenue (\$146,300-\$115,350)		30,950
Total Fund Revenue for Baker Park Construction		15,100,000

* Governmental Sources are below

Transfer from Building Fund	1,000,000
Transfer from Solid Waste Fund	1,000,000
Transfer from Stormwater Fund	1,000,000
Transfer from Risk Management	1,000,000
Transfer from Public Service Tax	2,500,000
Impact Fees	100,000
Sale of Land	225,000
Avigations Easement	750,000
Total City Government	7,575,000

**FISCAL YEAR 2014-15
BUDGET DETAIL
SPECIAL REVENUE FUND
BAKER PARK FUND**

125-0901-572

ACCOUNT DESCRIPTION	13-14 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
31-00 PROFESSIONAL SERVICES	0	0	22,500	0	0
44-00 RENTALS AND LEASES	0	0	17,900	0	0
47-00 PRINTING	0	0	25,950	0	0
52-00 OPERATING SUPPLIES	0	0	49,000	0	0
TOTAL OPERATING EXPENSES	0	0	115,350	0	0
<u>NON-OPERATING EXPENSES</u>					
60-30 BAKER PARK	0	0	491,750	13,383,250	13,383,250
60-30 GORDON RIVER BRIDGE	0	0	0	1,225,000	
TOTAL NON-OPERATING EXPENSES	0	0	491,750	14,608,250	13,383,250
TOTAL EXPENSES	\$0	\$0	\$607,100	\$14,608,250	\$13,383,250

Baker Park Total	13,875,000
Gordon River Greenway Bridge	1,225,000
Total	15,100,000



WATER & SEWER FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$24,202,477
Projected Revenues FY 2013-14	32,170,407
Projected Expenditures FY 2013-14	42,079,368
Net Increase/(Decrease) in Net Unrestricted Assets	(9,908,961)

Expected Unrestricted Net Assets as of September 30, 2014 **\$14,293,516**

Add Fiscal Year 2014-15 Budgeted Revenues

OPERATING:		
Water Sales	16,926,310	
Sewer Charges	14,217,258	31,143,568
NON-OPERATING		
Interest Income	104,000	
Plan Review Fees	20,000	
Application Fees	6,500	
Grants	723,000	
System Development Charges	268,000	
Payments on Assessments	9,600	
Loan Repayment-East Naples Bay	<u>48,750</u>	<u>1,179,850</u>
		32,323,418

TOTAL AVAILABLE RESOURCES: **\$46,616,934**

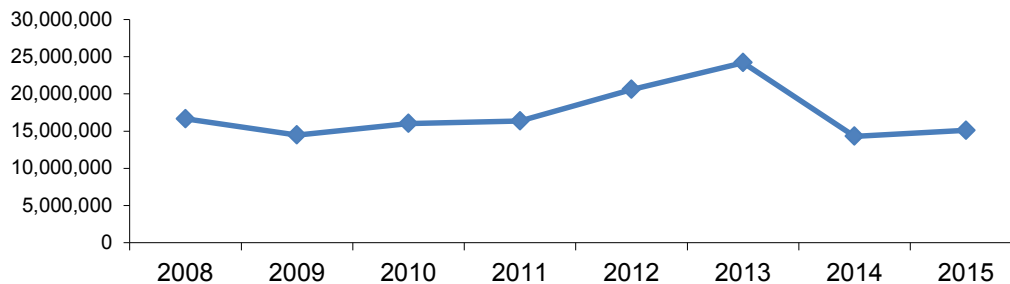
Less Fiscal Year 2014-15 Budgeted Expenditures

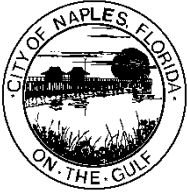
Administration	3,752,385	
Water Production	5,890,810	
Water Distribution	2,403,701	
Wastewater Treatment	3,674,066	
Wastewater Collection	1,607,638	
Utilities Maintenance	1,859,111	
Customer Service	361,920	
Debt Principal & Interest	2,867,997	
Transfer - Pmt in Lieu of Taxes	1,743,340	
Capital Projects	<u>7,358,000</u>	<u>31,518,968</u>

BUDGETED CASH FLOW **804,450**

Projected Unrestricted Net Assets as of September 30, 2015 **\$15,097,966**

Trend-Unrestricted Net Assets





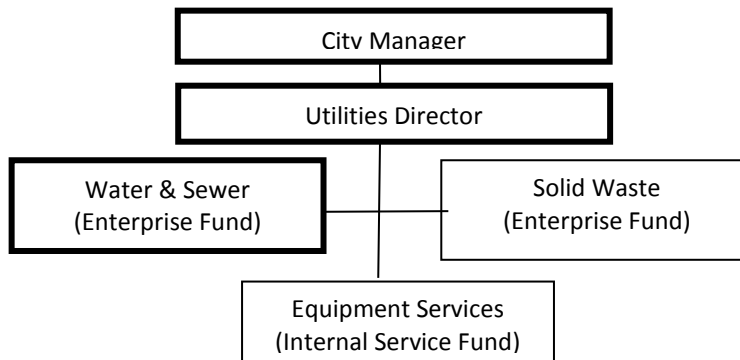
Water & Sewer Fund

Utilities Department (Fund 420)

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

Department Description

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



2014-15 Goals and Objectives

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

In accordance with the Vision Plan item 4 (strengthen the economic health and vitality of the City) continue to strengthen the City's leadership role in environmental protection and regional/ community sustainability:

- Continue the construction of the expansion of the reclaimed water distribution system in order to provide an alternative source for irrigation and reduce demands on the ground water supply.
- Continue well development, including cycle testing, for ASR Wells 1, 2, and 3 located at the Wastewater Treatment Plant.
- Continued utilization of the Golden Gate Canal Pumping Station for meeting the reclaimed water demand and recharge of the existing ASR wells.

Water & Sewer Fund (continued)

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:

- Target the Crayton Road area between Harbour Drive and Parkshore Drive (West of Crayton Road) for sewer lining improvements in order 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.
- Water Production-Complete rehabilitation and development projects on 2 raw water wells within the Well Fields to improve gallon per minute yields and ensure daily system demands are met.
- Water Production-Complete the corrosion control water quality parameter (WQP) initiative with FDEP with a goal of qualifying for reduced monitoring after 6 months of compliance.
- Water Production-Complete the purchase and installation of effluent valve actuators for Filters 1-11 completing the total conversion of the filter process started with the Filter Control Rehab Project.
- Reuse pumping system upgrade to replace 350 HP pump with a 600 HP at the Wastewater Treatment Plant.

2014-15 Significant Budgetary Issues

The budget for all sections of the Water and Sewer Fund is \$31,518,968, \$6,978,525 less than FY 13-14.

Revenues

City Council modified and adopted the recommendations from the 2013 Water/Sewer Rate Study developed by the City's rate consultant, Burton & Associates. The rate study included an evaluation of the revenues for the Water Sewer Fund based on expansion of the City's reclaimed water system. The rate study also included an evaluation of the System Development charges or impact fees.

Projected water revenues for FY 14-15 are \$16,926,310 or \$300,350 more than FY 13-14 based on the 2013 Water Sewer Rate Study

Projected sewer revenues, including reclaimed water, for FY 14-15 are budgeted at \$14,217,258 or \$986,058 more than FY 13-14. Water and sewer rates were scheduled to increase in accordance with the United States Consumer Price Index (CPI), which for FY

14-15 is 1.95%. However, because of the passage of the rate study, which had a similar rate impact, the CPI will not be applied.

Non-operating revenues are budgeted at \$1,179,850. There is \$268,000 budgeted for Water and Sewer System Development Charges (impact fees). Interest income is expected to be \$104,000. Grants from South Water Management District are also expected in the amount of \$723,000 for the expansion of the reclaimed water system.

Water & Sewer Fund (continued)

The fund has budgeted \$9,600 in Special Assessment revenue. Four assessment areas were established for the purpose of water and sewer expansions. The following amounts are still outstanding.

<u>Assessment</u>	<u>Originated</u>	<u>Amount</u>
Seagate	1994	\$23,747
Avion Park	1995	12,572
Big Cypress	1996	28,520
West Boulevard	1996	<u>6,798</u>
Total		\$71,637

In FY13-14, the Bembury Special Assessment area was created. The expected capital cost for sewer improvements of \$1,415,048 will be funded and financed in FY 14-15, with the assessments placed on the tax rolls for FY 14-15.

Expenditures

There are 103 positions in the Water and Sewer Fund, the same as FY 13-14.

For FY 14-15, the combined salary line item decreased \$10,068. This decrease, despite the 2% contractual raise, is due to separations of longer term employees and replacements at lower rates.

Administration

The budget for Administration is \$8,363,722, a \$23,845 decrease from the adopted budget of FY 13-14.

The Administration Division includes nine positions which are consistent with the FY 13-14 adopted budget. Personal Services increased \$36,564, which is primarily related to the annual raise applied and changes in insurance selections.

Administration Operating Expenditures, at \$4,608,111, is a decrease of \$33,159. This decrease is primarily due to the decrease in Technology Service Charge. The following line items are the most significant expenses of the Administration budget.

City Administration (General Fund Reimbursement)	\$1,386,340
Taxes (Payment in Lieu of Taxes)	1,743,340
Self-Insurance Charge	832,446
Technology Services	331,130

Administration's Non-Operating costs, which decreased \$27,250, are composed of debt service payments (principal and interest) on the water and sewer debt.

Water Production

The budget for Water Production is \$5,890,810, a \$54,175 increase over the adopted budget of FY 13-14.

The Water Production Division includes fifteen positions.

Water Production's Operating Expenditures are \$4,721,205, an increase of \$27,882, primarily due to an increase in building and ground maintenance as well as an increase

Water & Sewer Fund (continued)

in equipment maintenance and the cost of chemicals. The following three line items are the most significant expenses of this section of the budget:

Chemicals (for water treatment)	\$2,248,165
Electricity (for wells and water plant)	1,150,000
Contractual Services (mostly sludge hauling)	610,640

Water Distribution

The budget for Water Distribution is \$2,403,701, a \$29,335 decrease compared to the adopted budget of FY 13-14.

The cost of Personal Services decreased by \$47,014 to \$1,382,132. The Water Distribution Division includes 20 positions, which is consistent with the FY 13-14 adopted budget, however a Utilities Technician was added and a Utilities Locator position was eliminated. Other decreases are due to changes in employees' insurance selections.

Water Distribution Operating Expenditures are \$995,869, which is an increase of \$17,679. The major function of this Division is to ensure the supply of potable water arrives to the end user. Major costs include electronic meters, related supplies, line repair, and maintenance supplies such as rock, sod, pipes, and road repairs.

Minor machinery and equipment are budgeted in this Division, including a portable radio replacement, dewatering pump replacements, a tapping machine, and automatic flushing units.

Wastewater Treatment

The budget for Wastewater Treatment is \$3,674,066 a \$163,703 increase from the adopted budget of FY 13-14.

Personal Services decreased by \$12,368. The number of positions for this Division (19) has not changed from the FY 13-14 adopted budget.

Operating Expenditures of \$2,053,473, increased by \$111,071. The following four items are the most significant expenses of this section of the budget.

Other Contractual Services (Sludge Hauling)	\$327,600
Electricity (for plant)	720,000
Chemicals	200,000
Equipment and Plant Maintenance	422,000

Primary increases associated with this division include allocations to accommodate an increased level of plant maintenance, including cleaning/coating the basins, motor and pump repairs, electrical repairs, other misc. repairs and supplies. The other minor 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 the replacement of chemical pumps and the replacement of obsolete equipment utilized within the central laboratory.

Water & Sewer Fund (continued)

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. This division also maintains the reclaimed water distribution system. The budget for this function is \$1,607,638, a \$11,458 decrease from the adopted budget of FY 13-14.

Personal Services includes 17 positions, the same that was budgeted in FY 13-14.

Wastewater Collection Operating Expenditures, at \$492,825, is a \$9,120 increase over the adopted budget of FY 13-14. 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. Primary increases are associated with the annual rental of equipment (track hoe) in lieu of capital replacement, and increased cost for repair materials.

The line item for machinery and equipment includes a core drill, three portable radios, air release valves and jet truck hose replacements for \$25,200.

Maintenance

The responsibility of the Maintenance Division is to maintain the water and sewer system, including 54 raw water production wells, and 121 sewage pump stations. The budget for this function is \$1,859,111, a \$17,141 increase over the adopted budget of FY 13-14.

The Maintenance Division includes 16 positions, the same as budgeted in FY 13-14.

Operating Expenditures of \$668,935 increased by \$600.

Minor machinery and equipment in this Division will cost \$50,000, and includes small equipment replacements, magmeter head replacements, small pump/motor replacements, variable frequency drive (VFD) replacements, and Magmeter (flowmeters) for wellfield/ reclaim skids.

Customer Service

The Customer Service Division includes 6.6 positions and is responsible for billing and collection (including meter reading) of the Water/Sewer, Solid Waste, and Stormwater fees that are charged to customers who reside within the City's service areas. The Customer Service operation reads and bills accounts on a bi-monthly basis which consists of approximately 18,500 meters. The employees are funded by the Water/Sewer Fund but report to the Finance Department.

The budget for this Division is \$361,920, a decrease of \$4,906 from the FY 13-14 budget in this fund.

Water & Sewer Fund (continued)

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 14-15 total \$8,158,000.

2014-2015 Benchmarking

Water Production Benchmarking	Naples	Winter Park	Clearwater
Number of Potable Water Connections	18,835	24,000	43,350
Average Daily Use	13.897 MGD	10 MGD	11.5 MGD
Water Plant Operators	10	5	11
Ratio of Operations Staff per MG Treated	0.72 staff:1 MGD	0.5 staff:1 MGD	0.96 staff:1 MGD

Water Distribution Benchmarking	Naples	Marco Island	Fort Myers	Collier County	Cape Coral
Ratio of Water meters within system maintained to the number of employees (Utility Techs)	18,835:18	10,000:15	21,000:22	57,000:56	56,017:39

Wastewater Treatment Benchmarking	Naples	Collier County North Plant	Collier County South Plant	Marco Island
Influent Flow Treated/Day	5.68 MGD	8.962 MGD	6.76 MGD	2.077 MGD
Plant Operators	10	13	13	9

Wastewater Collections Benchmarking	Naples	Marco	Sarasota	Collier County
Number of employees maintaining collection system	17	17	16	52
Number of manholes maintained	2,924	2120	4,900	18,850
Number of linear feet of gravity mains maintained	643,632	504,608	1,056,000	3,011,961
Number of linear feet of force main maintained	276,144	253,903	179,520	1,637,522

Water & Sewer Fund (continued)

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

Water Production Performance Measures	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Volume Treated Gallons (treated annually)	5,086,390,000	4,922,500,000	5,050,000,000	5,000,000,000
Average Daily Demand (MG)	13.8972	13.4863	13.8356	13.6986
Unaccounted Water Loss	3.43%	3.60%	5.50%	4.00%
Number of Quality Control Tests Performed	102,850	102,850	103,000	102,850

Water Distribution Performance Measures	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Number of meters changed	155 meters 3,156 Orions	289 meters 1,275 Orions	150 meters 1331 Orions	400 meters 1,500 Orions
Water main, valves, and service line repairs performed	178	225	176	110
Number of large meters tested	122	123	100	198
Number of backflow devices tested	1,500	1,450	1,500	2,500
Number of valves exercised and maintained	700	975	1,250	1,500

Water & Sewer Fund (continued)

Wastewater Treatment Performance Measures	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Chemical cost per million gallons treated	\$154	\$127	\$94	\$92
Effluent Carbonaceous Biochemical Oxygen Demand (CBOD) – 5 mg/L annual avg. limit	0.5	0.5	0.5	0.5
Influent CBOD – pounds per day	138	139	139	141

Wastewater Collections Performance Measures	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Linear feet of pipe inspected	30,955	24,928	35,000	40,000
Linear feet of pipe cleaned	60,724	73,848	80,000	85,000
Force main, Valves, Gravity main and service repairs performed	176	101	125	120
Sewer mains obstructions cleared	35	24	25	20

Utilities Maintenance Performance Measures	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Number of lift stations improved/retrofitted on an annual basis to increase efficiency.	19	28	21	22
Number of new installations on stations equipped with odor control devices.	0	0	1	1
Number of wells chlorinated on an annual basis for algae/bacteria control.	24	35	20	20
Number of wells rehabbed for optimal performance and increased yield.	7	15	7	10



WATER & SEWER FUND REVENUE SUMMARY

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
WATER:					
Water Sales	\$14,131,192	14,148,569	\$14,721,660	\$14,725,000	\$14,996,322
Water Surcharge	1,125,224	1,138,086	1,355,000	1,355,000	1,385,488
Hydrant	21,011	(685)	10,000	11,000	10,000
Tapping Fees	207,996	181,984	160,000	160,000	160,000
Reinstall Fees	82,051	98,223	80,000	80,000	80,000
Connection Charges	8,272	13,313	9,000	11,000	9,000
Delinquent Fees	219,021	265,350	255,000	255,000	255,000
Application Fees	13,281	15,574	12,000	12,000	12,000
Miscellaneous	12,842	26,334	23,300	30,500	18,500
Total Water	\$15,820,890	15,886,748	\$16,625,960	\$16,639,500	\$16,926,310
SEWER					
Service Charges	\$11,041,905	11,447,655	\$11,800,000	\$12,045,462	\$12,346,912
Sewer Surcharge	592,946	606,620	619,000	619,000	632,928
Connection Charges	8,705	9,000	7,000	13,200	7,000
Inspection	2,120	3,200	2,300	2,350	2,300
Lab Testing Fees	3,027	2,364	2,400	2,400	2,400
Irrigation Water	792,785	795,481	800,000	856,739	1,225,718
Miscellaneous	0	5,736	500	6,500	0
Total Sewer	\$12,441,488	12,870,056	\$13,231,200	\$13,545,651	\$14,217,258
NON-OPERATING					
System Development	\$684,392	813,829	\$550,000	\$447,043	\$268,000
Interest Income	73,070	42,276	75,000	103,091	104,000
Plan Review Fees	24,056	15,970	20,000	90,000	20,000
Application Fees	5,100	7,700	6,000	12,000	6,500
Grants/Other	2,203,119	133,539	0	1,243,400	723,000
Assessment Payment	4,151	2,975	4,800	32,357	9,600
Sale of Property	2,560	(40,479)	9,000	9,665	0
Bond Proceeds	0	0	0	0	0
Loan Repayment	0	0	47,700	47,700	48,750
Total Non-Operating	\$2,996,448	975,809	\$712,500	\$1,985,256	\$1,179,850
TOTAL WATER & SEWER	\$31,258,826	29,732,613	\$30,569,660	\$32,170,407	\$32,323,418

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
ADMINISTRATION (2001)				
1	1	1	Utilities Director	125,726
1	1	1	Deputy Director	90,203
1	1	1	Budget & CIP Manager	75,898
1	1	1	Project Manager	99,971
1	1	1	Administrative Coordinator	49,452
2	2	2	Administrative Specialist II	86,459
1	1	1	Utilities Permit Coordinator	41,772
1	1	1	Warehouse Coordinator	44,920
9	9	9		\$614,401
WATER PRODUCTION (2030)				
1	1	1	Plant Superintendent	81,362
1	1	1	Treatment Plant Supervisor	63,014
10	10	10	Plant Operators I - IV	467,704
1	1	1	Utilities Coordinator	41,120
1	1	1	Service Worker III	37,889
1	1	1	Equipment Operator III	47,575
15	15	15		\$738,664
WATER DISTRIBUTION (2031)				
1	1	1	Distribution Supervisor	76,359
2	2	2	Cross Control Technician	112,332
4	4	4	Sr. Utilities Technician	191,756
7	7	8	Utilities Technician	300,912
1	1	1	Utilities Coordinator	48,723
3	3	2	Utilities Locator	88,628
1	1	1	Utilities Inspector	63,948
1	1	1	Equipment Operator IV	50,765
20	20	20		\$933,423
WASTEWATER TREATMENT (3040)				
1	1	1	Treatment Plant Supervisor	84,620
1	1	1	Plant Superintendent	78,030
1	1	1	Laboratory Supervisor	55,362
2	2	2	Laboratory & Field Technician	87,775
10	10	10	Plant Operator	549,005
1	1	1	Industrial Waste Technician	67,353
1	1	1	Service Worker III	35,030
1	1	1	Equipment Operator III	40,165
1	1	1	Utilities Coordinator	43,637
19	19	19		\$1,040,977

FUND: 420 WATER & SEWER FUND
WATER & SEWER FUND
FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
WASTEWATER COLLECTION (3041)				
1	1	1	Collections Supervisor	73,780
1	1	1	Utilities Coordinator	44,284
3	3	3	Sr. Utilities Technician	125,346
1	1	1	Equipment Operator V	44,284
1	1	1	Equipment Operator IV	36,676
1	1	1	Utilities Locator	40,553
9	9	9	Utilities Technicians	352,180
17	17	17		\$717,103
UTILITIES MAINTENANCE (4050)				
1	1	1	Utilities Maintenance Supervisor	55,319
4	4	4	Instrument Technician	218,924
8	8	8	Utilities Maintenance Tech I/II	321,235
1	1	1	Tradesworker	46,229
1	1	1	Service Worker III	40,699
1	1	1	Utilities Coordinator	59,387
16	16	16		\$741,793
CUSTOMER SERVICE (0707)				
0	1	1	Utility Billing Manager	76,500
0	1	1	Billing and Collections Specialist	37,709
1	3	3	Customer Service Rep	98,644
2	2	2	Meter Reader	72,699
3	7	7		\$285,552
99	103	103	Regular Salaries	5,071,913
			Other Salaries	65,840
			Overtime	186,200
			Employer Payroll Expenses	2,295,300
			Total Personal Services	\$7,619,253

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420					
ACCOUNT DESCRIPTION	2012-13 ACTUALS	2013-14 ORIGINAL BUDGET	2013-14 CURRENT PROJECTION	2014-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	4,709,653	5,082,390	5,056,481	5,071,913	(10,477)
10-30 OTHER SALARIES	62,649	62,840	62,040	65,840	3,000
10-40 OVERTIME	166,391	185,450	174,200	186,200	750
25-01 FICA	365,937	371,190	371,515	363,491	(7,699)
25-03 RETIREMENT CONTRIBUTIONS	632,918	689,030	678,571	708,649	19,619
25-04 LIFE/HEALTH INSURANCE	1,102,793	1,224,501	1,204,575	1,208,760	(15,741)
25-07 EMPLOYEE ALLOWANCES	12,952	13,920	14,180	14,400	480
TOTAL PERSONAL SERVICES	7,053,294	7,629,321	7,561,562	7,619,253	(10,068)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	48,108	55,050	54,200	54,950	(100)
30-01 CITY ADMINISTRATION	1,567,420	1,246,700	1,246,700	1,252,340	5,640
30-07 SMALL TOOLS	14,519	20,900	20,900	20,900	0
30-09 BAD DEBT WRITE OFFS	23,167	8,600	0	0	(8,600)
30-51 BOTTLED WATER	0	20,000	2,500	20,000	0
31-10 PROFESSIONAL SERVICES	84,143	143,900	132,300	234,900	91,000
31-01 OTHER PROFESSIONAL SERVICES	67,456	142,000	140,000	49,000	(93,000)
31-04 OTHER CONTRACTUAL SERVICES	678,676	1,047,591	804,350	1,047,240	(351)
32-04 OTHER LEGAL SERVICES	0	15,000	5,000	15,000	0
38-01 PAYMENTS IN LIEU OF TAXES	1,743,340	1,743,340	1,743,340	1,743,340	0
40-00 TRAINING & TRAVEL COSTS	24,852	31,330	26,730	30,355	(975)
41-00 COMMUNICATIONS	9,297	21,865	26,045	19,096	(2,769)
41-01 TELEPHONE/TELEMETRY	53,620	65,300	60,200	65,300	0
42-02 POSTAGE & FREIGHT	35,000	35,000	35,000	35,000	0
42-10 EQUIP. SERVICES - REPAIRS	275,160	321,770	332,270	325,000	3,230
42-11 EQUIP. SERVICES - FUEL	177,103	190,900	192,700	197,171	6,271
43-01 ELECTRICITY	1,707,515	2,112,000	1,900,600	2,107,000	(5,000)
43-02 WATER, SEWER, GARBAGE	86,686	74,100	82,900	91,200	17,100
44-02 EQUIPMENT RENTAL	18,170	43,320	48,300	51,820	8,500
45-22 SELF INS. PROPERTY DAMAGE	901,885	825,090	825,090	832,446	7,356
46-00 REPAIR AND MAINTENANCE	171,319	278,570	287,200	369,700	91,130
46-02 BUILDINGS & GROUND MAINT.	108,449	205,680	192,430	216,100	10,420
46-03 EQUIP. MAINT. CONTRACTS	0	9,700	9,700	9,700	0
46-04 EQUIPMENT MAINTENANCE	402,495	520,500	526,500	549,500	29,000
46-12 ROAD REPAIRS	93,450	85,000	85,000	85,000	0
47-00 PRINTING AND BINDING	23,272	32,600	27,500	28,040	(4,560)
49-00 OTHER CURRENT CHARGES	1,941	3,000	2,000	3,000	0
49-02 INFORMATION SERVICES	425,890	359,920	359,920	331,130	(28,790)
49-08 HAZARDOUS WASTE DISPOSAL	759	2,000	1,500	1,500	(500)
51-00 OFFICE SUPPLIES	9,745	12,750	12,400	12,700	(50)
52-00 OPERATING SUPPLIES	237,896	305,200	306,600	320,500	15,300
52-02 FUEL	33,486	73,000	63,000	73,000	0
52-03 OIL & LUBE	8,703	11,000	10,500	11,000	0
52-07 UNIFORMS	24,959	30,925	28,950	28,550	(2,375)
52-09 OTHER CLOTHING	1,873	6,500	8,575	10,875	4,375
52-10 JANITORIAL SUPPLIES	1,520	2,500	2,500	2,500	0
52-21 NEW INSTALLATIONS SUPPLY	406,564	450,000	400,000	450,000	0
52-22 REPAIR SUPPLIES	195,199	220,000	220,000	220,000	0
52-80 CHEMICALS	2,154,466	2,589,624	2,273,400	2,576,565	(13,059)

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
DEPARTMENT SUMMARY**

FUND 420		2012-13	2013-14	2013-14	2014-15	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
52-99	INVENTORY OVER/SHORT	111,784	0	0	0	0
54-01	MEMBERSHIPS	4,580	5,900	5,650	5,900	0
59-00	DEPRECIATION/AMORTIZATION	5,374,846	0	0	0	0
TOTAL OPERATING EXPENSES		17,309,311	13,368,125	12,502,450	13,497,318	129,193
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	23,120	40,500	40,500	425,000	384,500
60-30	IMPROVEMENTS O/T BUILDING	3,600,302	12,419,000	15,995,506	3,600,000	(8,819,000)
60-40	MACHINERY EQUIP	2,055,201	1,753,300	2,746,002	3,264,400	1,511,100
60-70	VEHICLES	148,358	392,000	382,900	245,000	(147,000)
TOTAL CAPITAL EXPENSES		5,826,981	14,604,800	19,164,908	7,534,400	(7,070,400)
70-11	PRINCIPAL	0	2,363,488	2,417,763	2,376,522	13,034
70-12	INTEREST	516,059	431,759	432,685	391,475	(40,284)
70-31	BOND CLOSING COSTS	56,879	0	0	0	0
90-01	OPERATING CONTINGENCY	0	100,000	0	100,000	0
TOTAL DEBT RELATED EXPENSES		572,938	2,895,247	2,850,448	2,867,997	(27,250)
TOTAL EXPENSES		\$30,762,524	\$38,497,493	\$42,079,368	\$31,518,968	(\$6,978,525)

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
ADMINISTRATION**

420.2001.533	12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	570,360	602,354	602,354	614,401	12,047
10-40 OVERTIME	1,106	250	1,000	1,000	750
25-01 FICA	41,086	44,841	44,841	45,130	289
25-03 RETIREMENT CONTRIBUTIONS	76,702	84,549	84,549	89,936	5,387
25-04 LIFE/HEALTH INSURANCE	98,605	112,336	112,336	130,427	18,091
25-07 EMPLOYEE ALLOWANCES	6,456	6,720	6,720	6,720	0
TOTAL PERSONAL SERVICES	\$794,315	\$851,050	\$851,800	\$887,614	36,564
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	3,237	3,500	3,500	3,500	0
30-01 ADMINISTRATIVE REIMBURSEMENT	1,567,420	1,380,700	1,380,700	1,386,340	5,640
					<i>Transfer to General Fund \$1,386,340</i>
30-09 BAD DEBT	23,167	8,600	0	0	(8,600)
					<i>Uncollected accounts from FY09-FY12 that are not associated with an owner that were written off in FY 13-14</i>
30-51 BOTTLED WATER	0	20,000	2,500	20,000	0
31-10 PROFESSIONAL SERVICES	67,456	142,000	140,000	140,000	(2,000)
					<i>Drug testing (\$10,000) misc. studies/ Engineering services required (\$130,000)</i>
31-04 OTHER CONTRACTUAL SERVICES	32,691	35,225	35,225	35,000	(225)
					<i>Copy Machine, GPS Tracking, Portable Radio and Meter Reading software maintenance</i>
32-04 OTHER LEGAL SERVICES	0	15,000	5,000	15,000	0
38-01 PAYMENT IN LIEU OF TAXES	1,743,340	1,743,340	1,743,340	1,743,340	0
					<i>Based on 6% of Water/Sewer/Irrigation revenue</i>
40-00 TRAINING & TRAVEL COSTS	215	2,000	2,000	2,000	0
41-00 COMMUNICATIONS	2,387	6,115	10,000	2,584	(3,531)
41-01 TELEPHONE	5,721	7,700	7,700	7,700	0
42-10 EQUIP. SERVICES - REPAIRS	4,108	3,000	3,500	3,000	0
42-11 EQUIP. SERVICES - FUEL	943	1,100	1,100	1,171	71
43-01 ELECTRICITY	21,369	20,000	20,000	20,000	0
43-02 WATER, SEWER, GARBAGE	15,872	25,000	18,000	22,000	(3,000)
45-22 SELF INS. PROPERTY DAMAGE	901,885	825,090	825,090	832,446	7,356
46-00 REPAIR AND MAINTENANCE	6,985	16,500	16,500	16,500	0
46-02 BUILDINGS & GROUND MAINT.	11,301	16,680	18,430	16,600	(80)
					<i>Landscape maintenance, elevator maintenance, fountain maintenance, etc.</i>
46-05 STORM REPAIR	0	0	0	0	0
47-00 PRINTING AND BINDING	765	2,000	2,000	2,000	0
49-02 TECHNOLOGY SERVICE CHG	425,890	359,920	359,920	331,130	(28,790)
51-00 OFFICE SUPPLIES	2,472	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	4,426	4,500	4,500	4,500	0
					<i>Soap, towels, toilet paper, etc. for facility and other unexpected needs or repairs</i>
54-99 INVENTORY OVER/SHORT	0	0	0	0	0
54-01 MEMBERSHIPS	30	700	700	700	0
59-00 DEPRECIATION/AMORTIZATION	529,554	0	0	0	0
59-01 AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$5,371,233	\$4,641,270	\$4,602,305	\$4,608,111	(33,159)
<u>NON-OPERATING EXPENSES</u>					
70-11 PRINCIPAL	0	2,363,488	2,417,763	2,376,522	13,034
70-12 INTEREST	516,059	431,759	432,685	391,475	(40,284)
70-31 BOND CLOSING COSTS	56,879	0	0	0	0
90-01 OPERATING CONTINGENCY	0	100,000	0	100,000	0
TOTAL NON-OPERATING EXPENSES	\$572,938	\$2,895,247	\$2,850,448	\$2,867,997	(27,250)
TOTAL EXPENSES	\$6,738,486	\$8,387,567	\$8,304,553	\$8,363,722	(23,845)

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
WATER PRODUCTION**

420.2030.533			13-14	13-14	14-15	
ACCOUNT DESCRIPTION		2012-13	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	728,942	737,448	730,000	738,664	1,216
10-30	OTHER SALARIES	2,185	2,000	1,200	2,000	0
10-40	OVERTIME	52,006	45,000	41,000	45,000	0
25-01	FICA	55,927	53,233	55,700	52,869	(364)
25-03	RETIREMENT CONTRIBUTIONS	93,145	98,222	92,200	103,780	5,558
25-04	LIFE/HEALTH INSURANCE	203,912	206,449	196,800	215,832	9,383
25-07	EMPLOYEE ALLOWANCES	808	960	1,020	960	0
TOTAL PERSONAL SERVICES		\$1,136,924	\$1,143,312	\$1,117,920	\$1,159,105	\$15,793
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	8,591	13,500	11,500	13,400	(100)
30-07	SMALL TOOLS	2,004	2,500	2,500	2,500	0
31-01	PROFESSIONAL SERVICES	13,800	49,000	52,300	49,000	0
<i>Permitting (\$4,000), SCADA design (\$30,000), Lab testing (\$12,000) unforeseen (\$3,000)</i>						
31-04	OTHER CONTRACTUAL SERVICES	323,962	610,640	380,000	610,640	0
<i>Hole in the Wall \$3500, Storage tank \$17,000, sludge hauling \$335,140, well rehab \$220,000, lab remodel \$35,000</i>						
40-00	TRAINING & TRAVEL COSTS	4,974	6,400	3,000	6,400	0
41-00	COMMUNICATIONS	1,233	1,240	1,080	700	(540)
41-01	TELEMETRY COMMUNICATIONS	46,028	54,000	49,500	54,000	0
42-10	EQUIP. SERVICES - REPAIRS	18,800	15,000	25,000	15,000	0
42-11	EQUIP. SERVICES - FUEL	2,576	1,800	2,600	3,000	1,200
43-01	ELECTRICITY	913,940	1,150,000	1,008,600	1,150,000	0
43-02	WATER, SEWER, GARBAGE	11,603	12,000	10,300	12,000	0
44-02	EQUIPMENT RENTAL	3,063	4,000	2,600	4,000	0
46-00	REPAIR AND MAINTENANCE	52,264	100,000	71,000	100,000	0
<i>Equipment calibration (\$15,000), switchgear maintenance (\$24,000), rewinds (\$13,500), electronic repair, etc.</i>						
46-02	BUILDINGS & GROUND MAINT.	39,952	114,500	99,500	125,000	10,500
<i>Lighting conversions (\$30,000), Accelerator rehab (\$55,000), Plant/Station Painting (\$20,000), etc.</i>						
46-04	EQUIP. MAINTENANCE	122,450	230,000	241,000	239,000	9,000
<i>Electric supplies, chemical feed equipment, bearings, gears, pumps, filter media, pipes, etc.</i>						
47-00	PRINTING AND BINDING	0	4,000	1,500	2,000	(2,000)
<i>Annual Consumer Confidence Report</i>						
49-00	OTHER CURRENT CHARGES	1,941	3,000	2,000	3,000	0
51-00	OFFICE SUPPLIES	400	1,300	1,000	1,300	0
52-00	OPERATING SUPPLIES	19,185	37,500	29,500	37,500	0
<i>Lab supplies, Bacti supplies, etc.</i>						
52-02	FUEL	19,606	30,000	25,000	30,000	0
52-03	OIL & LUBE	4,893	7,000	7,000	7,000	0
52-07	UNIFORMS	4,562	5,000	4,500	5,000	0
52-09	OTHER CLOTHING	728	2,000	1,100	2,000	0
52-10	JANITORIAL SUPPLIES	0	0	0	0	0
52-80	CHEMICALS	1,848,469	2,238,343	1,950,000	2,248,165	9,822
54-01	MEMBERSHIPS	0	600	400	600	0
59-00	DEPRECIATION/AMORTIZATION	641,299	0	0	0	0
TOTAL OPERATING EXPENSES		\$4,106,323	\$4,693,323	\$3,982,480	\$4,721,205	\$27,882
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	0	0	35,000	10,500	10,500
TOTAL NON-OPERATING EXPENSES		0	0	35,000	10,500	10,500
TOTAL EXPENSES		\$5,243,247	\$5,836,635	\$5,135,400	\$5,890,810	\$54,175

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
WATER DISTRIBUTION**

420.2031.533 ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	929,948	955,064	955,064	933,423	(21,641)
10-30 OTHER SALARIES	20,528	20,280	20,280	20,280	0
10-40 OVERTIME	49,462	45,000	45,000	45,000	0
25-01 FICA	73,879	69,945	69,945	68,369	(1,576)
25-03 RETIREMENT CONTRIBUTIONS	126,279	130,524	130,524	133,897	3,373
25-04 LIFE/HEALTH INSURANCE	186,903	206,893	206,893	179,723	(27,170)
25-07 EMPLOYEE ALLOWANCES	1,392	1,440	1,440	1,440	0
TOTAL PERSONAL SERVICES	\$1,388,391	\$1,429,146	\$1,429,146	\$1,382,132	(\$47,014)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	9,000	9,000	9,000	9,000	0
30-07 SMALL TOOLS	5,151	5,000	5,000	5,000	0
31-04 OTHER CONTRACTUAL SERVICES	42,240	30,000	30,000	30,000	0
<i>Large meter repairs (\$10,000), contracted meter repairs (\$20,000)</i>					
40-00 TRAINING & TRAVEL COSTS	5,820	4,800	4,800	4,800	0
41-00 COMMUNICATIONS	1,233	965	1,000	644	(321)
42-10 EQUIP. SERVICES - REPAIRS	78,028	90,000	90,000	90,000	0
42-11 EQUIP. SERVICES - FUEL	74,785	80,000	80,000	82,000	2,000
43-02 WATER, SEWER, GARBAGE	10,515	6,000	9,000	8,000	2,000
44-02 EQUIPMENT RENTAL	1,409	2,700	9,700	14,700	12,000
<i>Mini Trackhoe rental (full year \$12,000), misc small equip rental (\$2,700)</i>					
46-00 REPAIR AND MAINTENANCE	891	1,000	1,000	1,000	0
46-04 EQUIP. MAINTENANCE	0	1,000	1,000	1,000	0
46-12 ROAD REPAIRS	67,327	50,000	50,000	50,000	0
<i>Road and driveway repairs due to line break or other circumstances</i>					
49-00 OTHER CURRENT CHARGES	0	0	0	0	0
51-00 OFFICE SUPPLIES	2,250	2,600	2,600	2,600	0
52-00 OPERATING SUPPLIES	13,992	16,000	20,000	18,000	2,000
52-07 UNIFORMS	6,498	6,500	6,500	6,500	0
52-09 OTHER CLOTHING	1,145	2,625	2,625	2,625	0
52-21 NEW INSTALLATIONS SUPPLY	406,564	450,000	400,000	450,000	0
<i>Electronic meters</i>					
52-22 REPAIR SUPPLIES	195,199	220,000	220,000	220,000	0
59-00 DEPRECIATION/AMORTIZATION	806,291	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,728,335	\$978,190	\$942,225	\$995,869	\$17,679
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT	0	25,700	28,149	25,700	0
<i>Replacements of handheld radio, tapping machine, mudhog, centrifugal pump, ground piercing and automatic flushing units</i>					
TOTAL NON-OPERATING EXPENSES	0	25,700	28,149	25,700	0
TOTAL EXPENSES	\$3,116,726	\$2,433,036	\$2,399,520	\$2,403,701	(\$29,335)

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER TREATMENT**

420.3040.535	ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	992,978	1,059,923	1,059,932	1,040,977	(18,946)
10-30	OTHER SALARY/ON CALL	9,349	10,140	10,140	10,140	0
10-40	OVERTIME	35,720	40,000	36,000	40,000	0
25-01	FICA	81,421	77,791	77,791	75,826	(1,965)
25-03	RETIREMENT CONTRIBUTIONS	140,392	147,652	147,652	149,244	1,592
25-04	LIFE/HEALTH INSURANCE	209,909	231,015	231,015	237,966	6,951
25-07	EMPLOYEE ALLOWANCES	1,192	1,440	1,440	1,440	0
	TOTAL PERSONAL SERVICES	\$1,470,960	\$1,567,961	\$1,563,970	\$1,555,593	(\$12,368)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	17,205	21,850	23,000	21,850	0
30-07	SMALL TOOLS	994	2,000	2,000	2,000	0
31-10	PROFESSIONAL SERVICES	67,343	94,900	80,000	94,900	0
	<i>Lab testing (\$84,200), Bi Annual Bioassy Testing (\$6,700) and EPA Accreditation (\$4,000)</i>					
31-04	OTHER CONTRACTUAL SERVICES	269,596	327,726	315,125	327,600	(126)
	<i>Sludge hauling - 6300 Cubic Yards @ \$52.02 yd;</i>					
40-00	TRAINING & TRAVEL COSTS	4,850	4,600	4,600	6,625	2,025
41-00	COMMUNICATIONS	2,462	3,205	3,205	3,028	(177)
42-10	EQUIP. SERVICES - REPAIRS	6,833	21,770	21,770	25,000	3,230
42-11	EQUIP. SERVICES - FUEL	5,080	5,000	5,000	6,000	1,000
43-01	ELECTRICITY	604,830	720,000	665,000	720,000	0
43-02	WATER, SEWER, GARBAGE	42,675	27,500	42,000	42,000	14,500
44-02	EQUIPMENT RENTAL	2,898	6,220	5,600	7,720	1,500
46-00	REPAIR AND MAINTENANCE	101,725	147,000	186,500	232,000	85,000
	<i>Clean/ cost basins (\$100,000), motor/ pump repair (\$35,000), electrical repair (\$25,000), other misc repairs</i>					
46-02	BUILDINGS & GROUND MAINT.	54,310	70,000	70,000	70,000	0
	<i>Lawn Maintenance (\$21,000) and gate, fence, irrigation, signage and paint supplies.</i>					
	<i>Paint and supplies (\$12,000), air conditioning repair and replace (\$10,000), misc maint.</i>					
46-04	EQUIP. MAINTENANCE	167,381	170,000	165,000	190,000	20,000
	<i>Instrument control, plumbing, grit, bar screens, conveyance, welding, coils, capacitors, belts, blowers, etc parts</i>					
49-08	HAZARDOUS WASTE DISPOSAL	759	2,000	1,500	1,500	(500)
51-00	OFFICE SUPPLIES	2,045	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	33,453	50,000	47,500	55,500	5,500
	<i>Lab supplies (\$26,500) Pure Water (\$2,400), Compliance monitory supplies (\$11,900), safety equipment (\$7,200)</i>					
52-02	FUEL	13,632	30,000	25,000	30,000	0
52-03	OIL & LUBE	3,810	4,000	3,500	4,000	0
52-07	UNIFORMS AND SHOES	5,364	7,250	8,750	7,000	(250)
52-09	OTHER CLOTHING	0	0	0	2,250	2,250
52-10	JANITORIAL SUPPLIES	1,199	2,500	2,500	2,500	0
52-80	CHEMICALS	179,634	222,881	195,000	200,000	(22,881)
	<i>Chlorine (\$65,250), Phosporus reduction(\$44,000), pH control (\$7,000) etc.</i>					
59-00	DEPRECIATION/AMORTIZATION	2,318,941	0	0	0	0
	TOTAL OPERATING EXPENSES	\$3,907,019	\$1,942,402	\$1,874,550	\$2,053,473	\$111,071
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDING	0	0	0	0	0
60-40	MACHINERY EQUIPMENT	0	30,500	50,000	65,000	65,000
	<i>Supervisors transport cart (\$15,000), chlorine scales (\$15,000), laser alignment tool (\$6,500), misc equipment</i>					
	TOTAL NON-OPERATING EXPENSES	\$0	\$30,500	\$50,000	\$65,000	\$65,000
	TOTAL EXPENSES	\$5,377,978	\$3,540,863	\$3,488,520	\$3,674,066	\$163,703

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
WASTEWATER COLLECTIONS**

420.3041.535 ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	635,664	713,838	713,838	717,103	3,265
10-30 OTHER SALARIES	10,179	10,140	10,140	13,140	3,000
10-40 OVERTIME	10,875	25,000	25,000	25,000	0
25-01 FICA	49,956	51,997	51,997	48,883	(3,114)
25-03 RETIREMENT CONTRIBUTIONS	86,299	94,482	94,482	94,791	309
25-04 LIFE/HEALTH INSURANCE	185,061	210,434	210,434	188,296	(22,138)
25-07 EMPLOYEE ALLOWANCES	2,176	2,400	2,400	2,400	0
TOTAL PERSONAL SERVICES	\$980,210	\$1,108,291	\$1,108,291	\$1,089,613	(\$18,678)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	897	1,300	1,300	1,300	0
30-07 SMALL TOOLS	3,068	7,400	7,400	7,400	0
31-04 OTHER CONTRACTUAL SERVICES	10,187	40,000	40,000	40,000	0
40-00 TRAINING & TRAVEL COSTS	3,406	8,300	8,300	6,500	(1,800)
41-00 COMMUNICATIONS	617	930	930	650	(280)
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	103,367	120,000	120,000	120,000	0
42-11 EQUIP. SERVICES - FUEL	42,902	51,000	52,000	52,000	1,000
43-01 ELECTRICITY	6,541	7,000	7,000	7,000	0
44-02 EQUIPMENT RENTAL	10,800	26,900	26,900	20,900	(6,000)
	<i>Trackhoe Rental (\$26,400), Other minor rentals (\$500)</i>				
46-00 REPAIR AND MAINTENANCE	1,890	2,700	2,700	10,700	8,000
46-02 BUILDINGS & GROUND MAINT.	0	0	0	0	0
46-04 EQUIP. MAINTENANCE	4,374	4,500	4,500	4,500	0
46-12 ROAD REPAIRS	26,123	35,000	35,000	35,000	0
	<i>Road repairs (\$30,000), driveway repairs (\$5,000)</i>				
51-00 OFFICE SUPPLIES	1,582	1,750	1,750	1,750	0
52-00 OPERATING SUPPLIES	140,767	161,800	170,000	170,000	8,200
	<i>Safety gear for crews, cones, traffic signs, manhole rings/ covers, meters for change-out/new installs, misc supplies</i>				
52-07 UNIFORMS AND SHOES	4,985	7,125	5,000	5,000	(2,125)
52-09 OTHER CLOTHING	0	0	2,125	2,125	2,125
52-10 JANITORIAL SUPPLIES	321	0	0	0	0
52-80 CHEMICALS	2,297	3,400	3,400	3,400	0
54-01 MEMBERSHIPS	4,550	4,600	4,550	4,600	0
59-00 DEPRECIATION/AMORTIZATION	583,689	0	0	0	0
TOTAL OPERATING EXPENSES	\$952,363	\$483,705	\$492,855	\$492,825	\$9,120
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	27,100	27,100	25,200	(1,900)
TOTAL NON-OPERATING EXPENSES	\$0	\$27,100	\$27,100	\$25,200	(\$1,900)
TOTAL EXPENSES	\$1,932,573	\$1,619,096	\$1,628,246	\$1,607,638	(\$11,458)

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
MAINTENANCE**

420.4050.536	12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION	ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	746,311	733,293	733,293	741,793	8,500
10-30 OTHER SALARIES	20,408	20,280	20,280	20,280	0
10-40 OVERTIME	16,185	25,000	20,000	25,000	0
25-01 FICA	55,761	52,841	52,841	53,105	264
25-03 RETIREMENT CONTRIBUTIONS	96,118	98,164	98,164	102,956	4,792
25-04 LIFE/HEALTH INSURANCE	194,805	193,097	193,097	196,082	2,985
25-07 EMPLOYEE ALLOWANCES	928	960	960	960	0
TOTAL PERSONAL SERVICES	\$1,130,516	\$1,123,635	\$1,118,635	\$1,140,176	\$16,541
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,173	2,900	2,900	2,900	0
30-07 SMALL TOOLS	3,303	4,000	4,000	4,000	0
31-04 PROFESSIONAL SERVICES	3,000	4,000	4,000	4,000	0
<i>VT SCADA software upgrades and support</i>					
40-00 TRAINING & TRAVEL COSTS	5,587	4,030	4,030	4,030	0
41-00 COMMUNICATIONS	925	930	930	930	0
41-01 TELEPHONE	1,871	3,600	3,000	3,600	0
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIRS	59,820	65,000	65,000	65,000	0
42-11 EQUIP. SERVICES - FUEL	44,704	45,000	45,000	46,000	1,000
43-01 ELECTRICITY	160,835	215,000	200,000	210,000	(5,000)
43-02 WATER, SEWER, GARBAGE	6,021	3,600	3,600	7,200	3,600
44-02 EQUIPMENT RENTAL	0	3,500	3,500	4,500	1,000
46-00 REPAIR AND MAINTENANCE	7,564	8,500	8,500	8,500	0
<i>Motor rewinds (\$4,500), Diesel tank cleaning (\$4,000)</i>					
46-02 BUILDINGS & GROUND MAINT.	2,886	4,500	4,500	4,500	0
46-03 EQUIP. MAINT. CONTRACTS	0	9,700	9,700	9,700	0
46-04 EQUIP. MAINTENANCE	108,290	115,000	115,000	115,000	0
<i>Parts, check valves, bearings, pump station electronics, etc.</i>					
51-00 OFFICE SUPPLIES	997	1,000	1,000	1,000	0
52-00 OPERATING SUPPLIES	25,882	35,875	35,875	34,000	(1,875)
<i>Well wire, nuts, bolts, lumber block, safety equipment and misc. hardware</i>					
52-02 FUEL	248	13,000	13,000	13,000	0
52-07 UNIFORMS & SHOES	3,549	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	0	0	0	1,875	1,875
52-80 CHEMICALS	124,067	125,000	125,000	125,000	0
<i>Annual contract for odor and grease control for lift stations</i>					
59-00 DEPRECIATION	483,372	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,044,093	\$668,335	\$652,735	\$668,935	\$600
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	50,000	50,000	50,000	0
<i>Small equip repl. (\$15,000), Equipment replace to include VFD (\$17,000), Magmeter (flowmeters) for wellfield/ reclaim skids</i>					
TOTAL NON-OPERATING EXPENSES	\$0	\$50,000	\$50,000	\$50,000	\$0
TOTAL EXPENSES	\$2,174,609	\$1,841,970	\$1,821,370	\$1,859,111	\$17,141

**FISCAL YEAR 2014-15
BUDGET DETAIL
WATER & SEWER FUND
UTILITY BILLING / CUSTOMER SERVICE**

420.0707.533

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	105,451	280,470	262,000	285,552	5,082
10-30	OTHER SALARIES					
10-40	OVERTIME	1,039	5,200	6,200	5,200	0
25-01	FICA	7,908	20,542	18,400	19,309	(1,233)
25-03	RETIREMENT CONTRIBUTIONS	13,983	35,437	31,000	34,045	(1,392)
25-04	LIFE/HEALTH INSURANCE	23,597	64,277	54,000	60,434	(3,843)
29-00	GENERAL & MERIT			200	480	480
	TOTAL PERSONAL SERVICES	\$151,978	\$405,926	\$371,800	\$405,020	(\$906)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	8,005	3,000	3,000	3,000	0
30-01	ADMINISTRATION REIMBURSEMENT		(134,000)	(134,000)	(134,000)	0
	<i>The Solid Waste and Stormwater reimburse this department for a portion of the Utility Billing Operations</i>					
40-00	TRAINING / TRAVEL	0	1,200	0	0	(1,200)
41-00	COMMUNICATIONS	441	8,480	8,900	10,560	2,080
	<i>Estimated monthly data tel/IVR expense (\$9,600), estimated cell phones (\$960)</i>					
42-02	POSTAGE & FREIGHT	35,000	35,000	35,000	35,000	0
42-10	EQUIP. SERVICES - REPAIRS	4,204	7,000	7,000	7,000	0
42-11	EQUIP. SERVICES - FUEL	6,113	7,000	7,000	7,000	0
46-00	REPAIR AND MAINTENANCE	0	2,870	1,000	1,000	(1,870)
	<i>Repairs to or batteries for meter reading equipment such as laptops and handhelds</i>					
47-00	PRINTING AND BINDING	22,507	26,600	24,000	24,040	(2,560)
	<i>Outsourced printing and mailing of utility bills</i>					
51-00	OFFICE SUPPLIES	0	1,500	1,450	1,450	(50)
52-00	OPERATING SUPPLIES	190	2,250	1,950	1,000	(1,250)
52-07	UNIFORMS & OTHER CLOTHING				850	850
59-00	DEPRECIATION	11,701	0	0	0	0
	TOTAL OPERATING EXPENSES	\$88,161	(\$39,100)	(\$44,700)	(\$43,100)	(\$4,000)
		\$240,139	\$366,826	\$327,100	\$361,920	(\$4,906)

WATER SEWER FUND 420 CAPITAL IMPROVEMENT PROJECTS

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
Water Production						
15K50	Delroyd Gear Box Rebuilds	42,000	0	0	42,000	42,000
15K25	Monitoring Wells	150,000	0	0	0	0
14K05	Walkway Railing Replacements	80,000	0	0	0	0
15K20	Washwater Transfer Sludge Pumps	30,000	0	30,000	0	30,000
15K08	Radiators for Plant Generators	300,000	0	0	0	0
15K03	Forklift Replacement	35,000	0	0	0	0
15K16	Filters 1-11 Effluent Valve Actuators	85,000	0	0	0	0
15K04	Chemical Storage Improvements	20,000	200,000	0	0	0
	Laboratory Remodel	0	45,000	0	0	0
	Filter Arm Feedline Replacement	0	25,000	0	0	0
	Filter Awnings	0	25,000	120,000	120,000	0
	CO2 Tank Rehab	0	30,000	0	0	0
	Service Truck Replacement	0	20,000	0	0	0
	Plant Painting	0	100,000	0	0	100,000
	Well 1A and Lighting Generator Motor	0	20,000	0	0	0
	Filter Bed Replacement (2 per year)	0	100,000	100,000	100,000	100,000
	Transfer Pit Overflow Repiping	0	25,000	150,000	0	0
	Influent Mag Flow Meter	0	20,000	0	20,000	0
	Accelerator Trough Replacement/Lining	0	0	25,000	130,000	130,000
	Flume Support Replacements	0	0	58,000	0	0
	Golden Gate Well 426	0	0	85,000	600,000	0
	Static Mixer for Accelerator	0	0	0	50,000	50,000
	Pond Dredging	0	0	0	125,000	0
	Contact Time Improvements (4-log)	0	0	0	0	50,000
	PAX Mixer for Solana	0	0	0	0	55,000
14K04	Chemical Feedline Trench Improvements	0	0	0	0	200,000
TOTAL WATER PRODUCTION		742,000	610,000	568,000	1,187,000	757,000
Water Distribution						
15L02	Water Transmission Mains	900,000	650,000	650,000	1,000,000	650,000
15L03	Fire Flow Improvements	1,645,000	1,108,000	0	0	0
15L06	Service Truck Replacements (2)	50,000	65,000	65,000	65,000	65,000
15L10	Facility Repairs - Utilities	250,000	50,000	0	0	0
15L11	Air Compressor Replacements (2 - WD & WWC)	36,000	0	0	0	0
15L25	G.G Blvd Expansion (951 and Green Blvd)	250,000	0	250,000	0	0
	Awning Extension	0	15,000	85,000	0	0
	Master Plan for Water Pipe Replacements	0	0	100,000	0	0
	Water System Hydraulic Model Update	0	0	0	100,000	0
	Traffic Arrow Board Replacement (2 - WD & W)	0	0	0	0	20,000
13L60	HVAC Unit Replacements - Utils Admin	0	0	0	0	0
14L04	Trailer Replacement	0	0	0	0	0
TOTAL WATER DISTRIBUTION		3,131,000	1,888,000	1,150,000	1,165,000	735,000
Wastewater Treatment						
15M07	WWTP Pumps	100,000	100,000	100,000	100,000	100,000
15M25	Infrastructure Repairs	315,000	500,000	250,000	250,000	250,000
15M11	Air Blowers	80,000	80,000	78,000	78,000	78,000
15M12	Service Truck Replacement	22,000	22,000	0	0	25,000
15M13	Barscreen Replacement	250,000	0	0	0	0
15M18	WWTP Office Building Remodel	30,000	30,000	0	0	0
15M19	Generator Improvements	150,000	0	100,000	150,000	0
	PLC Replacements	0	50,000	60,000	150,000	0
	Cover Shades for BFP and CCC	0	75,000	75,000	0	0
	SCADA Improvements	0	0	0	100,000	0
	Chlorine System Expansion	0	0	0	100,000	0
	Final Treatment Expansion	0	0	0	0	100,000
TOTAL WASTEWATER TREATMENT		947,000	857,000	663,000	928,000	553,000
Wastewater Collections						
15N04	Replace Sewer Mains, Laterals, etc.	1,000,000	500,000	500,000	500,000	500,000
15N07	Enclosed Trailer/Equipment for Gravity Line Inst	50,000	0	0	0	0
15N22	Service Truck Replacement	65,000	65,000	65,000	65,000	65,000

WATER SEWER FUND 420 CAPITAL IMPROVEMENT PROJECTS

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
	Sanitary Sewer Install (Bembury)	0	0	0	0	0
	Light Tower Replacements (2 - WD & WWC)	0	25,000	0	0	0
	Vacuum/Pumper Truck Replacement	0	180,000	190,000	0	0
	Sewer System Hydraulic Model Update	0	100,000	0	0	0
	Combination Jet/Vacuum Truck (Repl)	0	0	300,000	0	0
	Boxblade Tractor Replacement	0	0	55,000	0	0
	Master Plan for Sewer Pipe Replacements	0	0	100,000	0	0
	Cement Sprayer (F/Manhole Rehabs)	0	0	0	70,000	0
14N02	Valve Maintenance Equipment	0	0	0	0	0
14N03	TV Truck Replacement	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS		1,115,000	870,000	1,210,000	635,000	565,000
Utilities Maintenance						
15X01	Replace/Upgrade Well Equipment	250,000	150,000	150,000	150,000	150,000
15X04	Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
15X07	Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
15X02	Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
15X05	Service Truck Replacement	50,000	65,000	65,000	65,000	65,000
15X15	Remote Facility Repairs (Buildings)	45,000	30,000	30,000	30,000	30,000
15X13	Well Inspection Camera	0	20,000	0	0	0
	Odor Control Systems	0	40,000	40,000	0	0
	Pump Station Fill Valves	0	40,000	0	0	0
	Irrigation System Control Valves	0	50,000	50,000	0	0
	Master Pump Station Construction (10 & 9)	0	50,000	400,000	0	0
	Sewer Bypass Pump	0	0	55,000	0	0
	Building Replacement	0	0	0	1,400,000	0
14X03	Wet Well Relining	0	0	0	0	0
14X11	Forklift	0	0	0	0	0
14X12	Catwalk Installations	0	0	0	0	0
TOTAL UTILITIES MAINTENANCE		1,095,000	1,195,000	1,540,000	2,395,000	995,000
Utilities/Finance/Customer Service						
15K09	Meter Reader Truck Replacements	23,000	23,000	0	0	0
TOTAL CUSTOMER SERVICE		23,000	23,000	0	0	0
IWRP (Integrated Water Resource Plan)						
15K53	ASR Wellfield (Well No. 4)	0	1,500,000	0	0	0
15K58	Reclaimed Water Distribution System*	0	3,000,000	3,000,000	0	0
15K59	Reclaimed Water Transmission Mains	305,000	100,000	100,000	100,000	100,000
TOTAL IWRP		305,000	4,600,000	3,100,000	100,000	100,000
FUND TOTAL		7,358,000	10,043,000	8,231,000	6,410,000	3,705,000

Five Year Total

35,747,000

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



NAPLES BEACH FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$2,895,145
Projected Revenues FY 2013-14	1,937,449
Projected Expenditures FY 2013-14	1,817,508
Net Increase/(Decrease) in Net Unrestricted Assets	119,941

Expected Unrestricted Net Assets as of September 30, 2014 **\$3,015,086**

Add Fiscal Year 2014-15 Budgeted Revenues

Collier County	\$400,000	
Meter Collections	759,000	
Beach Stickers	35,000	
Lowdermilk Concession Contract	42,000	
Naples Pier Concession Contract	51,500	
Parking Tickets	270,000	
Late Fees/Collections	19,500	
Tourist Development Council	1,052,922	
Miscellaneous Revenue	55,100	\$2,685,022

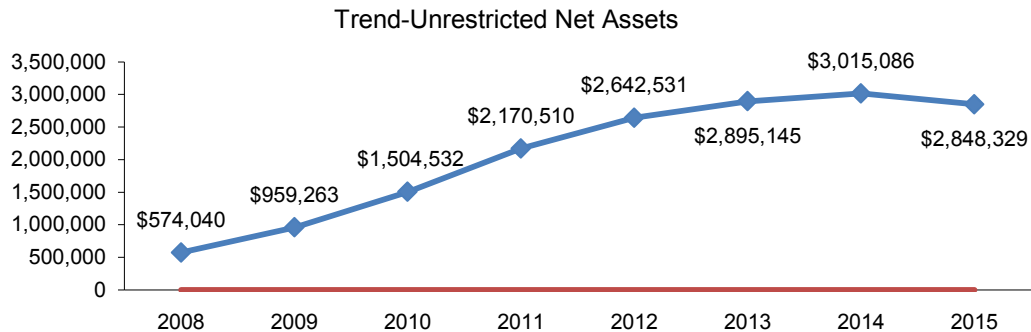
TOTAL AVAILABLE RESOURCES **\$5,700,108**

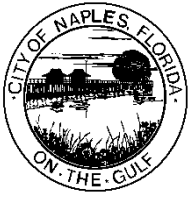
Less Fiscal Year 2014-15 Budgeted Expenditures

Administration	\$326,851	
Beach Maintenance	706,870	
Beach Enforcement	385,284	
Naples Pier	45,274	
Lowdermilk Park	36,500	
Capital projects	1,351,000	\$2,851,779

BUDGETED CASH FLOW **(\$166,757)**

Projected Unrestricted Net Assets as of September 30, 2015 **\$2,848,329**





Beach Fund

Community Services, Police and Finance (Fund 430)

Mission Statement:

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

Fund Description

Naples is defined, among other things, by its beautiful beaches. There are approximately 40 beach access points in the City, beginning at Seagate Drive and continuing south to 33rd Avenue South. With 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. The budget is managed by the Finance Department.
- **Fishing Pier** – A popular tourist spot, this Division tracks operating costs such as fishing permits and utilities. This is part of the Community Services Department.
- **Maintenance** – Each of the 40 beach ends requires regular maintenance and upkeep, from simple trash pickup for the small crossovers, to tree trimming and grass cutting for the larger beach accesses. This is part of the Community Services Department.
- **Lowdermilk Park** – A site for family events, weddings and recreation, this Division tracks costs of this beachfront park. This is part of the Community Services Department.
- **Enforcement** – This Division tracks costs of Beach Specialists who monitor parking, assist citizens, respond to complaints and medical emergencies, and enforce City Ordinances. They are part of the Police Department.

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

2013-14 Department Accomplishments

- The Beach Patrol Division continued to operate with four daytime Beach Patrol Specialists and one Pier Guard working the 3 to 11 p.m. shift.
- Managed two beachfront concession facilities for public use, one at Naples Pier and the other at Lowdermilk Park, offering affordable food and drinks.
- Responded to hundreds of rescues of birds/animals.

Beach Fund (continued)

- Requested and obtained increased TDC Funding from the submittal of two grant applications under the Collier County Tourist Development Council's TDC grant program:
 - On-going Beach Maintenance
 - Naples Pier Upgrade

2014-15 Departmental Goals and Objectives

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

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

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

- Monitor and ensure beach and waterway amenities are accessible, clean and provide a positive experience and image for residents and visitors on a daily basis.
- Coordinate and schedule a standardized preventative maintenance program at all beach access locations conducted by a weekly physical inspection with safety repairs completed within 24 hours of observation and reporting.
- Coordinate the replacement of the wooden planks with composite material at the Naples Pier to be completed by end of December 2014.
- Complete Phase II of the Parking Meter project.

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

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

2014-15 Significant Budgetary Issues

The budget for the Naples Beach Fund is \$2,851,779, a \$774,973 increase over the FY 13-14 budget. This increase is due to the Pier Upgrade project, an \$892,000 capital project fully funded by the Tourism Development Council Grant.

The Naples Beach Fund is projected to have a fund balance of over \$2.8 million at the end of FY 14-15. The intent and plan for this fund balance is to have sufficient funds to meet any repair/maintenance costs necessary for the City's major beach feature, the Pier.

Revenue

Revenues in this budget are \$2,685,022.

Beach Fund (continued)

Residents and property owners of Collier County are eligible for a free parking sticker for the beaches and parks. Without the sticker, cars may park at parking meters for \$1.50 per hour. Parking meters provide the primary operating revenue to this fund at \$759,000. In FY 12-13, single parking meters at 7 lots were replaced with credit card and coin-accepting pay stations to enhance revenue and accountability. Phase 1 cost \$121,000, and the continuation to Phase 2 is pending the success analysis of these machines. The most current challenge relates to the current pay stations operating on 2G technology. Until there is a successful 3G conversion, the pay station expansion project will be on hold.

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. The FY14-15 budget includes \$400,000 assigned to the Beach Fund and \$600,000 to the General Fund.

There are two Tourist Development Council (TDC) grants budgeted for the Beach Fund. The first, \$892,000, is for the reconstruction of the Pier. The second, for \$160,922 is a reimbursement for beach maintenance and includes a beach cart for \$12,000.

Expenditures

Administration (Finance Department)

The budget of the Administration Division, including capital, is \$349,851. This represents a \$50,134 increase, despite an employee cost reduction.

The transfer of the Annual New Year's Eve fireworks from the General Fund in the amount of \$28,000 is a portion of the increase, as is a \$38,000 increase in Capital Projects.

Personal Services are budgeted at \$40,996, which is a reduction of \$30,191 due to a change in staffing. The full time Administrative Specialist is split 50/50 with the General Fund/Finance Department) and will help perform many of the internal duties that the former Meter Technician performed, such as coin counting and responding to parking meter issues. The part-time Meter Technician position is responsible for collecting quarters from the parking machines and repairing machines as needed, and will only be filled if needed.

Operating Expenses are \$270,855 or \$42,325 higher than the prior year. This increase is due to the transfer of the New Year's Eve fireworks from the General Fund and a slight increase in both City Administration fees and Communication charges.

The largest expense in Administration is the General Fund Reimbursement, budgeted at \$125,970. Technology Services charges are budgeted at \$25,220, a decrease by \$2,190. Note that these interfund charges represent support for the entire Beach Fund. Special Events, which represents the cost of the two annual Fireworks Displays, is budgeted at \$58,000. New Year's Eve fireworks have traditionally been sponsored by the Arthur L. Allen and the ASG Software Solutions Inc. Without that sponsorship, New Year's Eve Fireworks would be unfunded.

Beach Fund (continued)

Beach Maintenance

The budget of the Maintenance Division is \$718,870, a \$130,103 decrease from the FY 13-14 budget.

Personal Services budgeted at \$372,870, is a \$13,068 decrease from FY 13-14 and includes 6.8 positions that report to Community Services. The decrease is due to a change in insurance options by employees.

Operating Expenses are budgeted at \$334,000 or \$99,500 less than the FY13-14 budget. The reason for this decrease is that the prior year included \$120,000 in maintenance expenses funded from a TDC grant. For FY 14-15, this budget continues a program for \$80,000 to fund beach end paving and \$80,000 for lumber and hardware for the beach walkover maintenance. Other major operating expenses are \$85,000 for utilities, \$20,000 for contracted services such as carpentry, electrical or plumbing at beach-ends. The Beach Fund budgets \$15,000 in "Storm Repair" for minor storm related repairs and disposal of seaweed.

Capital in the amount of \$12,000 includes the replacement of a beach cart, funded by TDC.

Enforcement

The budget of the Enforcement Division is \$709,284, a \$90,058 decrease from the FY 13-14 budget.

Personal Services is budgeted at \$350,342, an increase of \$19,435, due to the 2% raise included and coverage for the pelican watch patrol as recommended by the Conservancy. The Pelican Watch provides two part-time temporary employees who will assist during peak tourist season at the Pier. At \$15,000, these two employees will provide the Pelican Watch from December 2014 through April 31, 2015. The other five employees of this division, the 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. Beach Specialists provide immediate beach response for water rescues, crowd control, wildlife protection and first aid.

Operating costs increased from \$31,900 to \$34,942. The major operating cost is Vehicle Maintenance and Fuel, totaling \$21,000. Other costs include printing for parking tickets and envelopes (\$5,500), supplies (\$3,000), and maintenance for the parking ticket software (\$2,442).

Capital Outlay is budgeted in the amount of \$305,000 for the Phase II of the Parking Meter Replacement program. In addition, there is a replacement vehicle budgeted for \$19,000; a patrol truck replacement.

Naples Pier

The expenditures at the Naples Pier are budgeted at \$1,037,274, a \$944,000 increase over the FY 13-14 budget. There are no personnel in this division, and the primary expenditure is the cost of updating the Pier, budgeted at \$892,000 and fully funded by a TDC grant. There is also a \$100,000 increase in expenditures, related to the redesign/ expansion of the restrooms at the City Pier. Construction on the latter project is not expected until FY15-16.

Beach Fund (continued)

The Pier has offsetting revenue of \$51,500 from the concession contract at the pier.

Lowdermilk Park

Lowdermilk Park is located on the beach near Banyan Boulevard. The revenues earned from the Lowdermilk concession (estimated at \$42,000) exceed the budgeted (direct) costs of the Park operations.

The budgeted costs of Lowdermilk Park are \$36,500 and include items such as electricity (\$8,000), operating supplies (\$2,000), contracted maintenance (\$5,000) and janitorial supplies (\$12,000).

2014-15 Performance Measures and Benchmarking

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Expected 2013-14	2014-15
City Beach Permits Issued	5,497	5,549	6,390	7,000	7,500
Parking Meter Replacements	90	10	10	17	20
Parking Tickets Issued	15,109	17,984	12,988	13,000	15,000



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

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
COLLIER CTY SHARED COST	500,000	400,000	400,000	400,000	400,000
METER COLLECTION	678,122	699,983	720,000	754,000	759,000
BEACH STICKERS	29,500	31,132	30,000	35,000	35,000
LOWDERMILK CONTRACT	25,566	22,656	22,000	42,000	42,000
NAPLES PIER CONTRACT	57,575	45,550	45,000	51,000	51,500
CAT/BOAT STORAGE FEES	7,903	7,587	7,900	8,200	8,100
PARKING TICKETS	285,062	253,054	255,000	275,000	270,000
LATE FEES/COLLECTIONS	33,967	26,135	27,000	21,000	19,500
TOURIST DEVEL. TAX	131,850	156,850	132,945	132,945	160,922
TOURIST DEVEL. TAX CAPITAL	0	0	200,000	200,000	892,000
DONATIONS/OTHER REVENUE	150	(1,650)	0	304	27,000
<i>Moved New Year's Eve Fireworks donation from General Fund to Beach Fund</i>					
INTEREST/MISC REVENUE	10,428	6,297	13,000	18,000	20,000
TOTAL BEACH FUND	<u>\$1,760,123</u>	<u>\$1,647,594</u>	<u>\$1,852,845</u>	<u>\$1,937,449</u>	<u>\$2,685,022</u>

FUND: 430 BEACH FUND

FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 ADOPTED
ADMINISTRATION (1001)				
0	0	0.5	Administrative Specialist	14,927
1	1	0.5	Meter Technician	14,541
1	1	1		\$29,468
MAINTENANCE (1017)				
1	1	1	Equipment Operator III	40,167
0	1	1	Tradesworker (Grant Funded)	38,920
2	2	2	Custodian	62,314
2.8	2.8	2.8	Service Worker	105,347
5.8	6.8	6.8		\$246,748
BEACH ENFORCEMENT				
0.2	0.2	0.2	Code & Harbor Manager	16,538
5	5	5	Beach Specialist	221,445
0	0	0.2	Guards / Pelican Patrol *	15,000
5.2	5.2	5.4	<i>*(2 part-time positions to provide coverage for pelican protection from 12/14- 4/15)</i>	\$252,983
12.0	13.0	13.2	Regular Salaries	529,199
			Other Salaries (On Call Pay)	5,070
			Overtime	32,400
			Employer Payroll Expenses	197,539
				\$764,208

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
DEPARTMENT SUMMARY**

FUND 430

		12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION		ACTUALS	ORIGINAL BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	483,406	529,942	556,071	514,199	(15,743)
10-30	OTHER SALARIES & WAGES	0	0	5,070	20,070	20,070
10-40	OVERTIME	29,608	32,400	32,400	32,400	0
25-01	FICA	37,611	39,006	41,961	38,029	(977)
25-03	RETIREMENT CONTRIBUTIONS	60,609	68,384	70,640	70,361	1,977
25-04	LIFE/HEALTH INSURANCE	77,469	117,724	91,116	89,149	(28,575)
25-07	EMPLOYEE ALLOWANCES	557	576	656	0	(576)
29-00	GENERAL & MERIT	0	0	0	0	0
TOTAL PERSONAL EXPENSES		\$689,260	\$788,032	\$797,914	\$764,208	(\$23,824)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	27,655	49,400	83,650	49,940	540
30-01	CITY ADMINISTRATION	119,820	118,180	118,180	125,970	7,790
31-01	PROFESSIONAL SERVICES	0	20,000	20,000	20,000	0
31-04	OTHER CONTRACTUAL SVCS	9,050	6,700	6,700	6,700	0
40-00	TRAINING & TRAVEL COSTS	241	1,000	500	1,000	0
41-00	COMMUNICATIONS	2,973	5,800	13,700	12,008	6,208
42-02	POSTAGE & FREIGHT	0	0	0	0	0
42-10	EQUIP. SERVICES - REPAIRS	22,858	20,000	20,500	21,000	1,000
42-11	EQUIP. SERVICES - FUEL	20,990	21,000	21,000	21,000	0
43-01	ELECTRICITY	10,387	12,000	13,000	13,000	1,000
43-02	WATER, SEWER, GARBAGE	86,467	65,000	85,000	85,000	20,000
44-00	RENTALS & LEASES	3,074	3,074	3,074	3,074	0
45-22	SELF INS. PROPERTY DAMAGE	26,142	27,140	27,140	23,517	(3,623)
46-00	REPAIR AND MAINTENANCE	123,798	350,500	358,842	186,342	(164,158)
46-05	STORM REPAIR	0	15,000	0	15,000	0
47-00	PRINTING AND BINDING	980	1,900	2,458	5,500	3,600
47-06	DUPLICATING	0	0	0	0	0
49-02	TECHNOLOGY SERVICES	32,437	27,410	27,410	25,220	(2,190)
49-05	SPECIAL EVENTS	30,000	30,000	30,000	58,000	28,000
51-00	OFFICE SUPPLIES	250	300	300	300	0
52-00	OPERATING SUPPLIES	3,470	3,000	3,000	3,000	0
52-04	BATTERIES	580	2,300	2,500	2,500	200
52-07	UNIFORMS	2,364	3,000	3,000	3,000	0
52-10	JANITORIAL SUPPLIES	42,138	40,000	40,000	40,000	0
54-00	BOOKS, PUB, SUB,& MEMB	0	0	0	0	0
59-00	DEPRECIATION	163,161	0	0	0	0
TOTAL OPERATING EXPENSES		\$729,174	\$822,704	\$880,454	\$721,571	(\$101,133)
<u>NON-OPERATING EXPENSES</u>						
60-30	OTHER IMPROVEMENTS	0	0	0	992,000	992,000
60-40	MACHINERY EQUIPMENT	0	431,000	104,070	317,000	(114,000)
60-70	VEHICLES	0	35,070	35,070	42,000	6,930
99-50	CONTINGENCY	0	0	0	15,000	15,000
TOTAL NON-OPERATING EXPENSES		0	466,070	139,140	1,366,000	899,930
TOTAL EXPENSES		\$1,418,434	\$2,076,806	\$1,817,508	\$2,851,779	\$774,973
		\$1,418,434	\$2,076,806	\$1,817,508	\$2,851,779	\$774,973
		\$0	\$0	\$0	\$0	

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
ADMINISTRATION**

430.1001.545

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	48,807	47,694	49,900	29,468	(18,226)
10-40 OVERTIME	131	400	400	400	0
25-01 FICA	3,599	3,506	3,800	2,225	(1,281)
25-03 RETIREMENT CONTRIBUTIONS	6,697	6,830	4,800	6,277	(553)
25-04 LIFE/HEALTH INSURANCE	10,833	12,277	1,080	2,626	(9,651)
25-07 EMPLOYEE ALLOWANCES	464	480	176	0	(480)
TOTAL PERSONAL SERVICES	\$70,531	\$71,187	\$60,156	\$40,996	(\$30,191)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	19,692	15,000	48,000	15,540	540
30-01 CITY ADMINISTRATION	119,820	118,180	118,180	125,970	7,790
40-00 TRAINING & TRAVEL COSTS	0	500	0	500	0
<i>Parking conference</i>					
41-00 COMMUNICATIONS	858	2,000	9,900	8,208	6,208
42-10 EQUIP. SERVICES - REPAIRS	705	1,500	2,000	2,500	1,000
42-11 EQUIP. SERVICES - FUEL	2,561	3,000	3,000	3,000	0
45-22 SELF INS. PROPERTY DAMAGE	26,142	27,140	27,140	23,517	(3,623)
46-00 REPAIR AND MAINTENANCE	635	1,000	5,400	5,400	4,400
49-02 TECHNOLOGY SERVICES	32,437	27,410	27,410	25,220	(2,190)
49-05 SPECIAL EVENTS	30,000	30,000	30,000	58,000	28,000
<i>Fireworks and sound systems - July 4th and New Years (moved from General Fund)</i>					
52-04 BATTERIES	580	2,300	2,500	2,500	200
<i>Batteries for parking meters</i>					
52-07 UNIFORMS	160	500	500	500	0
54-00 BOOKS, PUB, MEMBERSHIPS	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$233,590	\$228,530	\$274,030	\$270,855	\$42,325
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	0	7,070	0	0
60-70 VEHICLES	0	0	0	23,000	23,000
99-50 OPERATING CONTINGENCY	0	0	0	15,000	15,000
TOTAL NON-OPERATING	0	0	7,070	38,000	38,000
TOTAL EXPENSES	\$304,121	\$299,717	\$341,256	\$349,851	\$50,134

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
MAINTENANCE**

430.1017.545

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	191,275	248,930	248,930	246,748	(2,182)
10-30 OTHER SALARIES <i>On Call Pay</i>	0	0	5,070	5,070	5,070
10-40 OVERTIME	14,823	13,000	13,000	13,000	0
25-01 FICA	15,391	18,046	18,046	18,070	24
25-03 RETIREMENT CONTRIBUTIONS	23,515	30,550	30,550	32,687	2,137
25-04 LIFE/HEALTH INSURANCE	33,535	75,412	60,000	57,295	(18,117)
TOTAL PERSONAL SERVICES	\$278,539	\$385,938	\$375,596	\$372,870	(\$13,068)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Garbage can liners and lids, parking stops, etc</i>	3,248	23,000	23,000	23,000	0
31-01 PROFESSIONAL SERVICES <i>Carpentry, electrical, and manpower services for special repairs and maintenance</i>	0	20,000	20,000	20,000	0
42-10 EQUIP. SERVICES - REPAIRS	9,939	9,500	9,500	9,500	0
42-11 EQUIP. SERVICES - FUEL	5,436	6,000	6,000	6,000	0
43-02 WATER, SEWER, GARBAGE	86,467	65,000	85,000	85,000	20,000
46-00 REPAIR AND MAINTENANCE <i>Beach End Paving (\$80,000), Lumber, hardware, signs, etc. (\$80,000)</i>	98,831	280,000	280,000	160,000	(120,000)
46-05 STORM REPAIR	0	15,000	0	15,000	0
52-07 UNIFORMS	637	1,000	1,000	1,000	0
52-09 OTHER CLOTHING	339	0	500	500	500
52-10 JANITORIAL SUPPLIES	16,529	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$221,426	\$433,500	\$439,000	\$334,000	(\$99,500)
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY EQUIPMENT	0	12,000	12,000	12,000	0
60-70 VEHICLES	0	17,535	17,535	0	(17,535)
TOTAL NON-OPERATING EXPENSES	0	29,535	29,535	12,000	(17,535)
TOTAL EXPENSES	\$499,965	\$848,973	\$844,131	\$718,870	(130,103)

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
ENFORCEMENT**

430.1018.545

ACCOUNT DESCRIPTION		12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	243,324	233,318	257,241	237,983	4,665
10-30	OTHER SALARIES	0	0	0	15,000	15,000
	<i>Two Pelican Protection employees, part time from December to April</i>					
10-40	OVERTIME	14,654	19,000	19,000	19,000	0
25-01	FICA	18,621	17,454	20,115	17,734	280
25-03	RETIREMENT CONTRIBUTIONS	30,397	31,004	35,290	31,397	393
25-04	LIFE/HEALTH INSURANCE	33,101	30,035	30,036	29,228	(807)
25-07	EMPLOYEE ALLOWANCES	93	96	480	0	(96)
	TOTAL PERSONAL SERVICES	340,190	330,907	362,162	350,342	19,435
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	28	500	1,750	500	0
40-00	TRAINING & TRAVEL COSTS	241	500	500	500	0
41-00	COMMUNICATIONS	308	200	200	200	0
42-10	EQUIP. SERVICES - REPAIRS	12,214	9,000	9,000	9,000	0
42-11	EQUIP. SERVICES - FUEL	12,993	12,000	12,000	12,000	0
46-00	REPAIRS & MAINTENANCE	1,312	3,000	2,442	2,442	(558)
	<i>Maintenance agreement - Parking Ticket software</i>					
47-00	PRINTING AND BINDING	980	1,900	2,458	5,500	3,600
51-00	OFFICE SUPPLIES	250	300	300	300	0
52-00	OPERATING SUPPLIES	3,470	3,000	3,000	3,000	0
52-07	UNIFORMS	1,567	1,500	1,500	1,500	0
59-00	DEPRECIATION	163,161	0	0	0	0
	TOTAL OPERATING EXPENSES	196,524	31,900	33,150	34,942	3,042
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY EQUIPMENT	0	419,000	85,000	305,000	(114,000)
	<i>Continuation of parking meter system upgrade</i>					
60-70	VEHICLES	0	17,535	17,535	19,000	1,465
	TOTAL NON-OPERATING EXPENSES	0	436,535	102,535	324,000	(112,535)
	TOTAL EXPENSES	536,714	799,342	497,847	709,284	(90,058)

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
NAPLES PIER**

430.1064.545

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	2,687	8,900	8,900	8,900	0
31-04 CONTRACTUAL SERVICES	1,700	1,700	1,700	1,700	0
<i>Pier security equipment contract</i>					
41-00 COMMUNICATIONS	466	600	600	600	0
43-01 ELECTRICITY	4,319	5,000	5,000	5,000	0
44-00 RENTALS AND LEASES	3,074	3,074	3,074	3,074	0
<i>DEP lease fee for the pier</i>					
46-00 REPAIR AND MAINTENANCE	17,675	60,000	60,000	12,000	(48,000)
<i>Minor repairs as needed (prior year included TDC funds)</i>					
52-10 JANITORIAL SUPPLIES	13,649	14,000	14,000	14,000	0
TOTAL OPERATING EXPENSES	\$43,570	\$93,274	\$93,274	\$45,274	(\$48,000)
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS /BUILDING	0	0	0	992,000	992,000
TOTAL NON-OPERATING	0	0	0	992,000	992,000
TOTAL EXPENSES	\$43,570	\$93,274	\$93,274	\$1,037,274	\$944,000

**FISCAL YEAR 2014-15
BUDGET DETAIL
BEACH FUND
LOWDERMILK PARK**

430.1065.545

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES <i>Cigarette bags, hardware, light bulbs.</i>	2,000	2,000	2,000	2,000	0
31-04 OTHER CONTRACTUAL SERVICES <i>Services such as painting, hut roof repair and beach access repairs.</i>	7,350	5,000	5,000	5,000 0	0
41-00 COMMUNICATIONS	1,341	3,000	3,000	3,000	0
43-01 ELECTRICITY	6,068	7,000	8,000	8,000	1,000
46-00 REPAIR & MAINTENANCE	5,345	6,500	11,000	6,500	0
52-10 JANITORIAL SUPPLIES	11,960	12,000	12,000	12,000	0
TOTAL OPERATING EXPENSES	34,064	35,500	41,000	36,500	1,000

**CAPITAL IMPROVEMENT PROJECTS
BEACH FUND (Fund 430)**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
15R05	Pier Wood Structure/Deck Replacement	892,000	0	0	0	0
15R06	Naples Pier Restroom Redesign/Expansion	100,000	500,000	0	0	0
15R01	Patrol Truck Replacement	19,000	0	19,000	0	0
15R15	Beach Cart	12,000	0	0	0	0
13R10	Parking Meter Update	305,000	0	0	0	30,000
15R02	Beach Admin Truck Replacement	23,000	0	0	0	0
14R14	Maintenance Truck Replacement	0	0	0	0	19,000
TOTAL BEACH FUND		1,351,000	500,000	19,000	0	49,000

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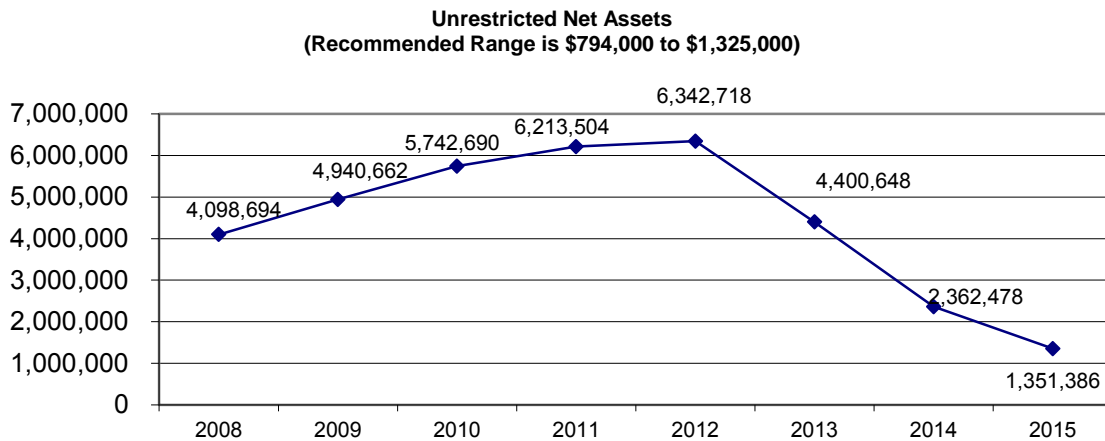


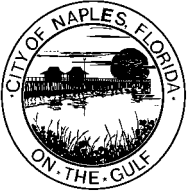
For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



SOLID WASTE FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Fund Balance as of September 30, 2013	\$4,400,648
Projected Revenues FY 2013-14	6,089,700
Projected Expenditures FY 2013-14	8,127,870
Net Increase/(Decrease) in Net Unrestricted Assets	<u>(2,038,170)</u>
Expected Fund Balance as of September 30, 2014	\$2,362,478
Add Fiscal Year 2014-15 Budgeted Revenues	
Solid Waste Fees	5,600,000
Sale of Assets	15,000
Recycle Material Proceeds	24,000
Special Pickups, Rolloff and Other	<u>545,700</u>
	<u>6,169,700</u>
TOTAL AVAILABLE RESOURCES:	\$8,532,178
Less Fiscal Year 2014-15 Budgeted Expenditures	
Administration	488,671
Residential Pick-up	1,224,445
Horticultural Waste	687,564
Commercial Pick-up	2,344,494
Recycling Division	446,771
Capital Requests	1,168,000
Transfer - Administration	304,360
Transfer - Self Insurance	158,047
Payment in Lieu of Taxes	<u>358,440</u>
	<u>7,180,792</u>
BUDGETED CASH FLOW	(1,011,092)
Projected Unrestricted Net Assets as of September 30, 2015	<u><u>\$1,351,386</u></u>





Solid Waste Fund

Utilities Department/Solid Waste

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

Department Description

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

2013-14 Department Accomplishments

- Finalized the construction of a permanent recycling transfer station located on airport property near Enterprise Avenue and relocated the Solid Waste operation.

Solid Waste Goals and Objectives

In accordance with Vision Goal 4 (strengthen the economic health and vitality of the City) enhance and improve productivity within the commercial section:

- Involve drivers in the re-routing of customer stops via onboard GPS systems in order to ensure an efficient collection routing system.
- Conduct on-going survey of commercial customers to ensure compliance with City mandatory non-residential recycling policy.
- Replace at least 20 un-repairable dumpsters with plastic dumpsters.
- Replace 1 service vehicle and 1 satellite collection vehicle.

In accordance with the Vision Goal 2b (promote community sustainability and environmental conservation); increase participation in residential and nonresidential recycling and compliance with solid waste management rules and regulations:

- Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.
- Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.

2014-15 Significant Budgetary Issues

The budget of the Solid Waste Fund for FY 14-15 is \$7,180,792. This fund has an adequate fund balance, projected to be approximately \$1.4 million at the end of FY 14-15. The most significant increase in expenditures (\$1,000,000) is associated with the retrofit of the former Solid Waste site and reclamation of the former Horticultural Waste site for the development of the new Baker Park.

Revenues

Revenues into the fund total \$6,169,700. There are three main categories of revenue in this fund.

Solid Waste Fund (continued)

The primary revenue to the fund is the Solid Waste Fees (\$5,600,000) for residential, multi-family and commercial pick-ups, collected via the bi-monthly utility bill. There are two parts of the Solid Waste bill: a City collections charge and a Collier County landfill pass through. City Code Chapter 32 declares an automatic annual price increase equal to the United States Consumer Product Index (CPI). For annual consistency purposes, the City uses the April CPI-U (All Items). For FY 14-15, the Consumer Price Index rate increase is 1.95%. Solid Waste rates are scheduled to increase in accordance with the United States Consumer Product Index (CPI) on October 1, 2014. In addition to the CPI that will be applied to the collections operations, Collier County will also be increasing disposal rates for the waste that is collected and hauled to the Collier County landfill. The increase for disposal has been declared by Collier County at 6.00%, and will be considered a direct pass through to the customer.

The City charges for special pick-ups, such as demolition debris. For FY 14-15 the fund is budgeted to collect \$125,000 for special pickups. Proceeds from the sale of recycled material are anticipated in the amount of \$24,000 for FY 14-15 and commercial roll-offs are budgeted at \$385,000.

Interest Earnings are budgeted at \$20,000. The budget includes \$15,000 from the sale of surplus assets.

Expenditures

There are five separate divisions in the Solid Waste Fund for a total budget of \$7,180,792. There are 25.5 budgeted positions, the same as FY 13-14. Though the total staffing levels remain the same within the Solid Waste Fund, although there was a realignment of staffing to better account for each division's staffing requirements.

Administration

Administration coordinates the activities of this fund, and includes the fund-wide overhead costs. The Administration budget is \$1,944,082, an increase of \$23,980 over the FY 13-14 budget.

Horticulture collection services are provided by a subcontracted vendor and equate to an annual cost of \$687,564. For FY 14-15, this line item increased by \$37,564 when comparing to the FY 13-14 budget. The increase was a result of a new contract that was awarded by City Council in October 2013.

There are three and a half (3.5) positions budgeted in Administration, the same as FY 13-14. Major costs in this division are General Fund Administrative Charge (\$304,360), Payment in Lieu of Taxes (\$358,440) and Self Insurance (\$158,047).

Residential

The Residential Division is responsible for the collection and disposal of all residential solid waste. The budget is \$1,224,445, \$49,991 more than the FY 13-14 adopted budget. Personal Services for the eleven (11) employees in this section is \$695,170 or \$35,893 more than the FY 13-14 budget due to the annual increase in wages. Benefit costs changed based on employees' current benefit selections.

Other major costs include charges for waste taken to the County Landfill (\$233,200), and costs to operate and maintain the solid waste collection vehicles (\$287,000).

Commercial

The Commercial Division is responsible for the collection and disposal of commercial solid waste. The budget is \$2,344,494 which is \$150,866 more than the FY 13-14 budget.

Solid Waste Fund (continued)

The Commercial Division has six (6) employees. Personal Services costs are \$445,744 or \$81,366 more than FY 13-14. The primary increase in salaries is a direct reflection of the staffing changes made within the divisions in order to better account for operational requirements. Due to employees making changes in their health care coverage, there were additional costs associated with benefits.

The largest cost in the Commercial Division is the County Landfill, at \$1,166,000. Other major expenses include: \$268,400 for the hauling of roll off containers, \$330,000 for fuel and maintenance of the solid waste commercial vehicles, \$32,000 for compactor dumpster rentals, and \$85,000 to replace dumpsters and 96-gallon carts for the commercial cart route.

Recycling

On October 1, 2010, a single stream recycling program was implemented. Single family residential customers have been provided with 65-gallon carts into which all recycling material may be placed. This comingled method has increased recycling participation and has reduced residential garbage from entering the Collier County landfill.

For the FY 14-15 budget, the total budget is \$446,771, a decrease of \$70,661 from the FY 13-14 budget.

There are five (5) employees in this Division. The decrease in salaries is a direct reflection of the staffing changes made within the divisions in order to better account for operational requirements. Operating Expenses total \$110,500, with the largest cost being Equipment Services (Repairs and Fuel) for \$81,000.

Capital Outlay

Total Capital budgeted in the Solid Waste Fund is \$1,154,000. The Solid Waste Fund will use \$100,000 to rebuild refuse trucks, and \$54,000 to replace two service vehicles. The rebuilding of the solid waste vehicles is a successful program now in its fourth year of extending the life of the heavy equipment used. Due to the success of rebuilding and maintaining the existing large refuse trucks, staff has recommended to defer the purchase of a large refuse truck that was originally scheduled for replacement in FY 14-15. The budget also includes \$1,000,000 to retrofit the now abandoned solid waste site where Baker Park is located.

2014-2015 Benchmarking and Performance Measures

Description	City of Naples	City of Clearwater	City of Fort Myers	Collier County	Lee County
Annual Residential Solid Waste Fees	\$224.58	\$298.32	\$228.96	\$165-\$173	\$175 - \$215
Side-yard Service	Yes	\$596.64	No	Yes + \$578.28	No

Solid Waste Fund (continued)

Description	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Projected 2014-2015
Commercial Tons Collected	12,300	12,564	12,600	12,650
Roll-off Tons Collected	6,300	7,658	7,700	7,800
Residential Tons Collected	4,200	3,969	4,000	4,100
Residential Recycling Collected	3,200	3,805	3,900	4,000
Commercial Missed Collections/Complaints	15	14	15	15
Residential Missed Collections/Complaints and Concerns	150	160	150	150
Recycling Cart participation Volume improvements	80%	80%	80%	80%
Operating Cost per Ton for Commercial Collections	\$117	\$118	\$119	\$119

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

	<u>ACTUAL 2011-12</u>	<u>ACTUAL 2012-13</u>	<u>ADOPTED 2013-14</u>	<u>PROJECTED 2013-14</u>	<u>ADOPTED 2014-15</u>
SOLID WASTE FEES	\$5,254,487	\$5,386,610	5,410,600	5,400,000	5,600,000
SPECIAL PICK-UP FEES	149,296	122,423	141,000	125,000	125,000
RECYCLED MATERIALS	55,101	16,403	25,000	22,000	24,000
OTHER FEES/COMM RLOFF	364,890	353,715	385,000	382,000	385,000
SALE OF SURPLUS ASSETS	2,878	1,993	30,000	140,000	15,000
INVESTMENT INCOME	21,570	15,683	20,000	20,000	20,000
OTHER REVENUE	<u>11,514</u>	<u>1,000</u>	<u>0</u>	<u>700</u>	<u>700</u>
TOTAL SOLID WASTE	<u><u>\$5,859,736</u></u>	<u><u>\$5,897,827</u></u>	<u><u>\$6,011,600</u></u>	<u><u>\$6,089,700</u></u>	<u><u>\$6,169,700</u></u>

**FUND: 450 SOLID WASTE FUND
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2014-15**

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 ADOPTED
ADMINISTRATION (1201)				
1	1	1	Solid Waste Superintendent	\$84,618
1	1	1	Administrative Specialist II	47,419
1	1	1	Solid Waste Supervisor	73,701
0.5	0.5	0.5	Customer Service Representative	16,500
3.5	3.5	3.5		<u>\$222,238</u>
RESIDENTIAL (1222)				
2	2	1	Equipment Operator III	39,783
3	3	3	Crew Leader III	135,643
6	6	7	Service Worker III	266,815
11	11	11		<u>\$442,241</u>
COMMERCIAL (1223)				
0	0	1	Service Worker III	49,823
5	5	5	Heavy Equipment Operator	221,849
5	5	6		<u>\$271,672</u>
RECYCLING (1224)				
3	3	3	Heavy Equipment Operator	134,692
1	1	1	Recycling Coordinator	49,452
0	0	1	Equipment Operator III	36,782
2	2	0	Service Worker III	0
6	6	5		<u>\$220,926</u>
25.5	25.5	25.5	Regular Salaries	1,157,077
			Overtime	85,250
			Employer Payroll Expenses	536,166
				<u><u>\$1,778,493</u></u>
			Total Personal Services	

**FISCAL YEAR 2014-15
BUDGET DETAIL
SOLID WASTE
DEPARTMENT SUMMARY**

FUND 450			13-14	13-14	14-15	
ACCOUNT DESCRIPTION		2012-13	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	1,131,547	1,135,967	1,135,967	1,157,077	21,110
10-40	OVERTIME	67,756	85,250	86,500	85,250	0
25-01	FICA	88,019	83,268	83,268	83,888	620
25-03	RETIREMENT CONTRIBUTIONS	143,708	148,179	148,179	157,891	9,712
25-04	LIFE/HEALTH INSURANCE	260,481	271,117	271,117	293,907	22,790
25-07	EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES		\$1,691,975	\$1,724,261	\$1,725,511	\$1,778,493	\$54,232
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	417	2,050	2,050	2,050	0
30-01	CITY ADMINISTRATION	382,340	363,020	363,020	304,360	(58,660)
30-05	COUNTY LANDFILL	1,229,943	1,320,000	1,320,000	1,399,200	79,200
30-07	BAD DEBT EXPENSE	3,783	0	0	0	0
30-15	ADMIN CHARGE - UTILITY BILLING	0	0	0	67,000	
31-04	OTHER CONTRACTUAL SERVICES	747,798	277,600	277,600	288,300	10,700
31-041	HORTICULTURAL SERVICES	0	650,000	687,564	687,564	37,564
38-01	PAYMENTS IN LIEU OF TAXES	358,440	358,440	358,440	358,440	0
40-00	TRAINING & TRAVEL COSTS	580	3,000	3,000	3,000	0
41-00	COMMUNICATIONS	3,733	1,240	1,240	1,204	(36)
41-01	TELEPHONE	1,967	11,643	11,643	5,819	(5,824)
42-10	EQUIP. SERVICES - REPAIRS	469,453	462,000	462,000	442,000	(20,000)
42-11	EQUIP. SERVICES - FUEL	255,419	252,702	253,102	261,900	9,198
43-01	ELECTRICITY	5,274	8,500	8,500	11,000	2,500
43-02	WATER, SEWER, GARBAGE	8,681	8,000	8,000	8,000	0
44-02	EQUIPMENT RENTAL	34,372	35,200	35,200	35,200	0
45-22	SELF INS. PROPERTY DAMAGE	124,332	116,230	116,230	158,047	41,817
46-00	REPAIR AND MAINTENANCE	3,829	10,000	10,000	10,000	0
47-00	PRINTING AND BINDING	2,469	5,000	5,000	5,000	0
49-02	INFORMATION SERVICES	64,880	54,830	54,830	50,440	(4,390)
51-00	OFFICE SUPPLIES	994	2,000	2,000	2,000	0
52-00	OPERATING SUPPLIES	13,380	22,000	22,000	22,000	0
52-01	MINOR OPERATING EQUIPMENT	11,977	13,000	13,000	13,000	0
52-07	UNIFORMS	7,382	8,400	8,400	8,400	0
52-09	OTHER CLOTHING	1,482	2,750	2,750	2,625	(125)
52-10	JANITORIAL SUPPLIES	787	1,500	1,500	1,500	0
52-51	SOLID WASTE DUMPSTERS	76,629	85,000	85,000	85,000	0
54-01	MEMBERSHIPS	934	1,250	1,250	1,250	0
59-00	DEPRECIATION	394,456	0	0	0	0
TOTAL OPERATING EXPENSES		\$4,205,731	\$4,075,355	\$4,113,319	\$4,234,299	\$91,944
<u>NON-OPERATING EXPENSES</u>						
60-20	BUILDINGS	0	0	1,417,800	0	0
60-30	IMPROVEMENTS O/T BUILDINGS	0	500,000	0	1,000,000	500,000
60-40	MACHINERY & EQUIPMENT	0	6,000	33,500	14,000	8,000
60-70	VEHICLES	0	350,000	837,740	154,000	(196,000)
TOTAL NON-OPERATING EXPENSES		\$0	\$856,000	\$2,289,040	\$1,168,000	\$312,000
TOTAL EXPENSES		\$5,897,706	\$6,655,616	\$8,127,870	\$7,180,792	\$525,176

**FISCAL YEAR 2014-15
BUDGET DETAIL
SOLID WASTE
ADMINISTRATION**

450.1201.534 ACCOUNT DESCRIPTION	2012-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	216,496	218,134	218,134	222,238	4,104
10-40 OVERTIME	191	250	1,500	250	0
25-01 FICA	15,965	16,120	16,120	16,518	398
25-03 RETIREMENT CONTRIBUTIONS	27,308	28,319	28,319	30,228	1,909
25-04 LIFE/HEALTH INSURANCE	38,699	39,496	39,496	31,594	(7,902)
25-07 EMPLOYEE ALLOWANCES	464	480	480	480	0
29-00 GENERAL & MERIT	0				0
TOTAL PERSONAL SERVICES	\$299,123	\$302,799	\$304,049	\$301,308	(\$1,491)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	364	550	550	550	0
30-01 CITY ADMINISTRATION	382,340	363,020	363,020	304,360	(58,660)
30-09 BAD DEBT	3,783	0	0	0	0
30-15 ADMIN CHARGE - UTILITY BILLING	0	0	0	67,000	67,000
31-04 OTHER CONTRACTUAL SERVICES <i>Temporary labor or services needed</i>	7,639	13,800	13,800	16,500	2,700
31-041 HORTICULTURAL SERVICES <i>Formerly tracked as a separate division.</i>	0	650,000	687,564	687,564	37,564
38-01 PAYMENTS IN LIEU OF TAXES <i>6% of prior year revenues</i>	358,440	358,440	358,440	358,440	0
40-00 TRAINING & TRAVEL COSTS <i>Renewal of Code Enforcement Certification and DEP Conference</i>	580	3,000	3,000	3,000	0
41-00 COMMUNICATIONS/TELEPHONE	3,733	1,240	1,240	1,204	(36)
41-01 TELEPHONE <i>Cell phones, air cards and GPS units</i>	1,967	11,643	11,643	5,819	(5,824)
42-10 EQUIP. SERVICES - REPAIR	2,478	2,000	2,000	2,000	0
42-11 EQUIP. SERVICES - FUEL	1,387	1,600	2,000	3,900	2,300
43-01 ELECTRICITY	4,271	7,000	7,000	9,000	2,000
43-02 WATER, SEWER, GARBAGE	8,681	8,000	8,000	8,000	0
44-02 EQUIPMENT RENTAL	2,813	3,200	3,200	3,200	0
45-22 SELF INSURANCE	124,332	116,230	116,230	158,047	41,817
46-00 REPAIR AND MAINTENANCE <i>Handheld radio support and misc maintenance items</i>	3,829	5,000	5,000	5,000	0
47-00 PRINTING AND BINDING <i>Garbage grams, notices, holiday schedules and flyers.</i>	2,469	5,000	5,000	5,000	0
47-02 ADVERTISING (NON-LEGAL)	0	0	0	0	0
49-02 TECHNOLOGY SERVICES	64,880	54,830	54,830	50,440	(4,390)
51-00 OFFICE SUPPLIES	994	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	921	2,000	2,000	2,000	0
52-09 OTHER CLOTHING	100	0	0	0	0
52-10 JANITORIAL SUPPLIES	787	1,500	1,500	1,500	0
54-01 MEMBERSHIPS	934	1,250	1,250	1,250	0
59-00 DEPRECIATION	34,693	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,012,415	\$1,611,303	\$1,649,267	\$1,695,774	\$84,471
<u>NON-OPERATING EXPENSES</u>					
60-40 MACHINERY & EQUIPMENT <i>Handheld Radio, Mower, Rolloff Containers</i>	6,654	6,000	33,500	14,000	8,000
TOTAL NON-OPERATING EXPENSES	\$6,654	\$6,000	\$33,500	\$14,000	\$8,000
TOTAL EXPENSES	\$1,318,192	\$1,920,102	\$1,986,816	\$2,011,082	\$90,980

**FISCAL YEAR 2014-15
BUDGET DETAIL
SOLID WASTE
RESIDENTIAL**

450.1222.534 ACCOUNT DESCRIPTION	2012-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	416,342	437,893	437,893	442,241	4,348
10-40 OVERTIME	28,669	35,000	35,000	35,000	0
25-01 FICA	32,772	32,365	32,365	35,199	2,834
25-03 RETIREMENT CONTRIBUTIONS	53,467	57,696	57,696	65,718	8,022
25-04 LIFE/HEALTH INSURANCE	94,814	96,323	96,323	117,012	20,689
TOTAL PERSONAL SERVICES	\$626,064	\$659,277	\$659,277	\$695,170	\$35,893
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	20	500	500	500	0
30-05 COUNTY LANDFILL	200,726	220,000	220,000	233,200	13,200
42-10 EQUIP.SERVICES - REPAIR	188,264	180,000	180,000	180,000	0
42-11 EQUIP.SERVICES - FUEL	109,305	106,102	106,102	107,000	898
52-00 OPERATING SUPPLIES	994	3,000	3,000	3,000	0
52-07 UNIFORMS	4,117	4,200	4,200	4,200	0
52-09 OTHER CLOTHING	855	1,375	1,375	1,375	0
59-00 DEPRECIATION	47,215	0	0	0	0
TOTAL OPERATING EXPENSES	\$551,496	\$515,177	\$515,177	\$529,275	\$14,098
TOTAL EXPENSES	\$1,177,560	\$1,174,454	\$1,174,454	\$1,224,445	\$49,991

**FISCAL YEAR 2014-15
BUDGET DETAIL
SOLID WASTE
COMMERCIAL**

450.1223.534 ACCOUNT DESCRIPTION	2012-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	277,851	229,689	229,689	271,672	41,983
10-30 OTHER SALARIES	0	0	0	0	0
10-40 OVERTIME	30,633	40,000	40,000	40,000	0
25-01 FICA	22,731	16,877	16,877	19,305	2,428
25-03 RETIREMENT CONTRIBUTIONS	35,217	30,363	30,363	37,161	6,798
25-04 LIFE/HEALTH INSURANCE	59,325	47,449	47,449	77,606	30,157
TOTAL PERSONAL SERVICES	\$425,757	\$364,378	\$364,378	\$445,744	\$81,366
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	0	500	500	500	0
30-05 COUNTY LANDFILL	1,029,217	1,100,000	1,100,000	1,166,000	66,000
31-04 OTHER CONTRACTUAL SERVICES	740,159	260,400	260,400	268,400	8,000
<i>Roll off services and cardboard services</i>					
42-10 EQUIP.SERVICES - REPAIR	224,015	235,000	235,000	225,000	(10,000)
42-11 EQUIP.SERVICES - FUEL	96,926	100,000	100,000	105,000	5,000
43-01 ELECTRICITY	1,003	1,500	1,500	2,000	500
44-02 EQUIPMENT RENTAL	31,559	32,000	32,000	32,000	0
<i>Compactor (8) rentals</i>					
46-00 REPAIR & MAINTENANCE	0	2,000	2,000	2,000	0
52-00 OPERATING SUPPLIES	6,328	10,000	10,000	10,000	0
52-07 UNIFORMS	1,696	2,100	2,100	2,100	0
52-09 OTHER CLOTHING	384	750	750	750	0
<i>Boot allowances</i>					
52-51 SOLID WASTE DUMPSTERS	76,629	85,000	85,000	85,000	0
<i>Replacement dumpsters \$72,500 and 96 gallon carts for commercial cart route \$12,500</i>					
59-00 DEPRECIATION	187,176	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,395,092	\$1,829,250	\$1,829,250	\$1,898,750	\$69,500
TOTAL EXPENSES	\$2,820,849	\$2,193,628	\$2,193,628	\$2,344,494	\$150,866

**FISCAL YEAR 2014-15
BUDGET DETAIL
SOLID WASTE
RECYCLING**

450.1224.534 ACCOUNT DESCRIPTION	2012-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	220,858	250,251	250,251	220,926	(29,325)
10-40 OVERTIME	8,263	10,000	10,000	10,000	0
25-01 FICA	16,551	17,906	17,906	12,866	(5,040)
25-03 RETIREMENT CONTRIBUTIONS	27,716	31,801	31,801	24,784	(7,017)
25-04 LIFE/HEALTH INSURANCE	67,643	87,849	87,849	67,695	(20,154)
TOTAL PERSONAL SERVICES	\$341,031	\$397,807	\$397,807	\$336,271	(\$61,536)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	33	500	500	500	0
31-04 CONTRACT SERVICES	0	3,400	3,400	3,400	0
<i>Temporary Workers</i>					
42-10 EQUIP. SERVICES - REPAIRS	54,696	45,000	45,000	35,000	(10,000)
42-11 EQUIP. SERVICES - FUEL	47,801	45,000	45,000	46,000	1,000
46-00 REPAIR & MAINTENANCE	0	3,000	3,000	3,000	0
<i>Outside warranty on toters and repairs as needed for temporary recycle transfer station.</i>					
52-00 OPERATING SUPPLIES	5,137	7,000	7,000	7,000	0
52-01 OPERATING EQUIPMENT	11,977	13,000	13,000	13,000	0
<i>Recycling carts</i>					
52-07 UNIFORMS	1,569	2,100	2,100	2,100	0
<i>T-shirts and Uniform rental</i>					
52-09 OTHER CLOTHING	143	625	625	500	(125)
<i>Employees' shoe allowance</i>					
59-00 DEPRECIATION	125,372	0	0	0	0
TOTAL OPERATING EXPENSES	\$246,728	\$119,625	\$119,625	\$110,500	(\$9,125)
TOTAL EXPENSES	\$587,759	\$517,432	\$517,432	\$446,771	(\$70,661)

CAPITAL IMPROVEMENT PROJECTS SOLID WASTE FUND 450

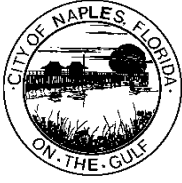
CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
15P01	Large Refuse Truck Replacement	0	500,000	0	250,000	250,000
15P02	Rebuild Solid Waste Refuse Trucks	100,000	78,000	78,000	82,000	82,000
15P21	Satellite Collection Vehicle Replacement	27,000	27,000	28,000	28,000	29,000
15P20	Service Vehicle Replacement	27,000	0	0	27,000	0
	Cardboard Bailer <i>(for new facility)</i>	0	25,000	0	0	0
	Large Refuse Truck Wash Station	0	125,000	0	0	0
	New Solid Waste Facility	0	0	0	0	0
	FY13 Recycling Trucks	0	0	0	0	0
14P03	Solid Waste Site Retrofit *	1,000,000	0	0	0	0
FUND TOTAL		1,154,000	755,000	106,000	387,000	361,000

*This was originally in the FY 14 budget and is being carried into FY 14-15 for Baker Park.

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



DOCK FUND
FINANCIAL SUMMARY
 Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$563,899
Projected Revenues FY 2013-14	\$1,712,100
Projected Expenditures FY 2013-14	\$1,612,299
Net Increase/(Decrease) in Net Unrestricted Assets	\$99,801

Expected Unrestricted Net Assets as of September 30, 2014 **\$663,700**

Add Fiscal Year 2014-15 Budgeted Revenues

Dock Rentals	435,000	
Fuel Sales	1,497,000	
Bait & Misc. Sales	80,000	
Naples Landing	35,000	
City Fines	2,100	
Mooring Ball Rentals	4,000	
Interest Income	3,500	
	3,500	\$2,056,600

TOTAL AVAILABLE RESOURCES: **\$2,720,300**

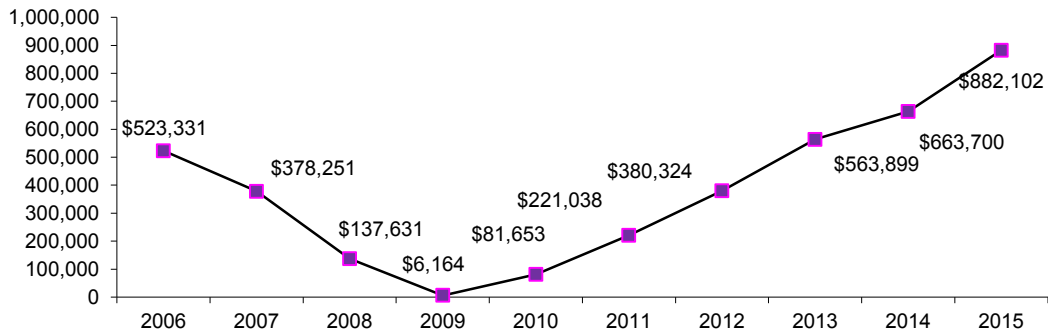
Less Fiscal Year 2014-15 Budgeted Expenditures

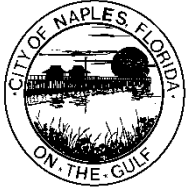
Personal Services	213,363	
Fuel Purchases	1,248,000	
Resale Inventory	50,000	
Operations & Maintenance	223,810	
Transfer - Administration	50,430	
Transfer - Self Insurance	52,595	
Capital Outlay	0	
	0	\$1,838,198

BUDGETED CASH FLOW **\$218,402**

Projected Unrestricted Net Assets as of September 30, 2015 **\$882,102**

Trend-Unrestricted Net Assets





City Dock Fund

City Manager's Office (Fund 460)

Mission Statement:

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

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

Department Description

The Naples City Dock is located on the Naples Bay end of 12th Avenue South. Situated at Marker 35, the Dock monitors VHF Channel 16. Water depth is up to 17 feet at the dock itself, and the channel is generally six to seven feet. Reservations are recommended for transient vessels, both for slip rental and mooring balls. Restroom facilities with showers are available, as is fuel (ethanol free gasoline and diesel), laundries, bait, ice, and a Dock Masters office. A ship's store is located at the land side of the dock in Crayton Cove along with restaurants, shops and a trolley service.

2014-15 Department Goals and Objectives

As part of Vision Goal #1 - Preserve the Town's distinctive character and culture.

- Act as Ambassadors and provide information and direction for the boating community.
- Continue implementing the City Dock business plan to maintain a high level of occupancy.
- Maintain a marketing program for fuel sales.
- Promote the City Dock as the "go to" marina for all boaters.

As part of Vision Goal #2 - Make Naples the green jewel of Southwest Florida.

- Continue to fly the flag of the DEP Clean Marina Program.
- Work with DEP Inspectors to encourage other marinas to become clean marinas.
- Act as a leader in educating the public on environmental issues.
- Work with the Natural Resources Division to establish on-going bay clean-up procedures.

As part of Vision Goal #3 - Maintain and improve public amenities for residents

- Maintain a partnership with law enforcement and fire patrol.
- Be the Contact Person for the Fort Myers Department of Environmental Protection.
- Act as a reference point for individuals attempting projects that require permits.
- Maintain a calendar for waterfront activities in the City.

Dock Fund (continued)

2014-15 Significant Budgetary Issues

The City Dock Fund budget is \$1,838,198, an increase of \$277,947 over the adopted FY 13-14 budget.

Revenue

Total revenue budgeted for FY 14-15 is \$2,056,600, an increase of \$373,500 over FY 13-14. Dock rental rates are scheduled to increase 2.5% effective October 1.

Continued increase in boater activity has resulted in greater fuel and miscellaneous sales. Revenue from fuel sales at the dock has increased after the economic decline, approaching the FY 06-07 levels. This budget reflects 260,000 gallons to be sold in FY 14-15.

Expenses

There are 3.6 Full Time Equivalent positions, no change from the prior year.

The main areas of increase are in repair and maintenance due to a focus on the decking and pilings, and a \$298,000 increase in Fuel, based on 260,000 gallons of fuel purchased at \$4.80. The FY 14-15 fuel budget is \$1,248,000,

The fund will still be increasing its fund balances, to achieve the long term plan of a major renovation of the City Dock as early as 2019.

2014-15 Performance Measures and Benchmarking

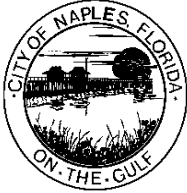
	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-14	Expected 2014-15
Boat slip occupancy rate	83%	98%	99%	100%	100%
Fuel sales (expense)	\$752,204	\$958,831	\$1,025,000	\$1,125,000	\$1,248,000
Dock rentals	\$406,273	\$425,142	\$425,000	\$435,000	\$435,000
Gallons of Fuel Sold	195,000	240,000	252,000	255,000	260,000

FUND 460: DOCK FUND
FISCAL YEAR 2014-15

2013 Adopted	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 ADOPTED
0.6	0.6	0.6	Code & Harbor Manager (60%) *	\$49,613
1	1	1	Assistant Dockmaster	46,552
0	0	1	Dockkeeper (Full time)	29,854
2	2	1	Dockkeeper (2 part-time employees)	35,425
<hr/>				
3.6	3.6	3.6	Regular Salaries	161,444
			Overtime	4,000
			Employer Payroll Expenses	47,919
<hr/>				
				\$213,363
				<hr/> <hr/>

* The Code & Harbor Manager is also paid 20% in General Fund and 20% in Beach Fund

* Two part time dockkeeper positions are budgeted and are the equivalent of one Full Time employee



**FISCAL YEAR 2014-15
CITY DOCK FUND
REVENUE SUMMARY**

	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
DOCK RENTALS	425,142	459,348	435,000	432,000	435,000
FUEL SALES	958,831	1,070,373	1,125,000	1,152,000	1,497,000
		<i>Increased boating will increase fuel sales.</i>			
BAIT & MISC. SALES	78,483	80,100	75,000	77,700	80,000
NAPLES LANDINGS REV	41,377	32,635	40,000	40,000	35,000
MOORING BALL RENTAL	4,999	4,590	4,000	4,000	4,000
CITY FINES	1,770	960	1,500	2,900	2,100
OTHER CHARGES	2,242	1,250	2,600	400	0
INVESTMENT EARNINGS	1,935	1,066	0	3,100	3,500
TOTAL CITY DOCK	<u><u>\$1,514,779</u></u>	<u><u>\$1,650,321</u></u>	<u><u>\$1,683,100</u></u>	<u><u>\$1,712,100</u></u>	<u><u>\$2,056,600</u></u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
CITY DOCK FUND**

460.0415.572

	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	150,844	163,169	163,169	161,444	(1,725)
10-40 OVERTIME	3,197	4,000	2,500	4,000	0
25-01 FICA	11,437	12,309	12,309	9,378	(2,931)
25-03 RETIREMENT CONTRIBUTIONS	13,233	21,865	21,865	18,208	(3,657)
25-04 LIFE/HEALTH INSURANCE	13,847	20,880	20,880	20,333	(547)
25-07 EMPLOYEE ALLOWANCES	278	288	288	0	(288)
TOTAL PERSONAL SERVICES	\$192,836	\$222,511	\$221,011	\$213,363	(\$9,148)
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	33,554	28,000	28,000	28,000	0
<i>Oil spill pads, printing, dock master boat supplies, rope, piling caps, deck cleats, etc.</i>					
30-01 CITY ADMINISTRATION	46,400	46,630	46,630	50,430	3,800
31-04 OTHER CONTRACTUAL SERVICES	0	2,000	2,000	2,000	0
40-00 TRAINING AND TRAVEL COSTS	0	500	500	500	0
41-00 COMMUNICATIONS	4,419	4,000	4,000	3,000	(1,000)
<i>Dock television/cable services and staff phone line</i>					
42-10 EQUIP. SERVICES - REPAIRS	3,794	3,000	3,000	3,000	0
42-11 EQUIP. SERVICES - FUEL	2,377	2,820	2,820	2,600	(220)
43-01 ELECTRICITY	28,734	32,000	32,000	30,000	(2,000)
43-02 WATER, SEWER, GARBAGE	36,241	40,000	40,000	40,000	0
44-00 RENTALS & LEASES	24,535	25,000	26,000	26,000	1,000
<i>Annual lease of Dock / property from DEP</i>					
45-22 SELF INS. PROPERTY DAMAGE	38,901	53,710	53,710	52,595	(1,115)
46-00 REPAIR AND MAINTENANCE	7,831	40,000	39,000	79,000	39,000
<i>Repair / maintenance of decking, safety, electrical, deck, fuel tank, fire protection, signage</i>					
47-02 ADVERTISING (NON LEGAL)	350	4,000	4,000	3,000	(1,000)
49-02 TECHNOLOGY SERVICES	5,415	4,580	4,580	4,210	(370)
51-00 OFFICE SUPPLIES	1,002	1,500	1,500	1,500	0
51-06 RESALE SUPPLIES	54,069	45,000	48,000	50,000	5,000
52-02 FUEL	985,925	950,000	950,000	1,248,000	298,000
<i>Projected fuel costs based on 260,000 gallons of gasoline and diesel at an average price of \$4.80</i>					
52-09 OTHER CLOTHING	363	1,000	1,000	1,000	0
59-00 DEPRECIATION/AMORTIZATION	60,577	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,334,488	\$1,283,740	\$1,286,740	\$1,624,835	\$341,095
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDINGS	0	54,000	104,548	0	(54,000)
TOTAL NON-OPERATING	\$0	\$54,000	\$104,548	\$0	(\$54,000)
TOTAL EXPENSES	\$1,527,324	\$1,560,251	1,612,299	1,838,198	\$277,947

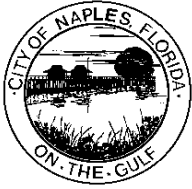
**CAPITAL IMPROVEMENT PROJECTS
CITY DOCK - 460**

CIP NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2014-15	2015-2016	2016-17	2017-18	2018-19
	Dock Master Vehicle Replacement	0	18,500	0	0	0
	City Dock Renovation	0	0	0	1,115,000	0
TOTAL	FUND	0	18,500	0	1,115,000	0



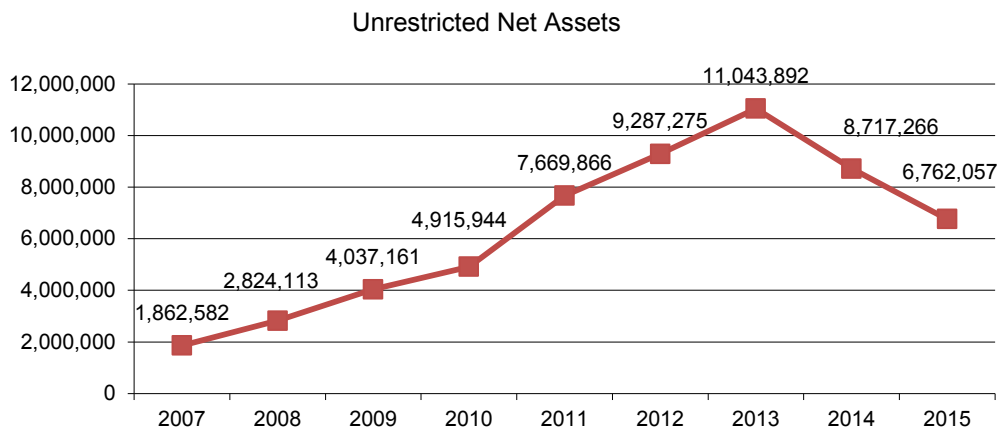
DOCK FUND HISTORICAL SUMMARY

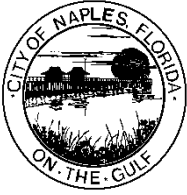
	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Projected FY 13-14	Adopted FY 14-15
Revenue					
Dock Rental	425,142	459,348	435,000	432,000	435,000
Fuel Sales	958,831	1,070,373	1,125,000	1,152,000	1,497,000
Naples Landings	41,377	32,635	40,000	40,000	35,000
All Other	89,429	87,966	83,100	88,100	89,600
Revenues	\$1,514,779	\$1,650,321	\$1,683,100	\$1,712,100	\$2,056,600
Expenditures					
Personal Services	163,828	192,836	222,511	221,011	213,363
Cost of Fuel	685,595	985,925	950,000	950,000	1,248,000
Administrative Svc Charge	49,980	46,400	46,630	46,630	50,430
Other Operating Expenses	261,723	227,480	287,110	290,110	326,405
Expenditures	\$1,161,126	\$1,452,642	\$1,506,251	\$1,507,751	\$1,838,198
Operating Gain/Loss	\$353,653	\$197,679	\$176,849	\$204,349	\$218,402
Capital	0	0	54,000	104,548	0
Depreciation	102,578	74,682	0	0	0
	102,578	74,682	54,000	104,548	0
After Depreciation & Capital	\$251,075	\$122,997	\$122,849	\$99,801	\$218,402



STORMWATER FUND FINANCIAL SUMMARY Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of Sept. 30, 2013	\$11,043,892
Projected Revenues FY 2013-14	\$5,246,275
Projected Expenditures FY 2013-14	\$7,572,901
Net Increase/(Decrease) in Net Unrestricted Assets	(\$2,326,626)
Expected Unrestricted Net Assets as of Sept. 30, 2014	\$8,717,266
Add Fiscal Year 2014-15 Budgeted Revenues	
Stormwater Fees	\$4,701,000
Other	62,750
Interest Income	49,000
	<u>\$4,812,750</u>
Less Fiscal Year 2014-15 Budgeted Expenditures	
Stormwater Division	\$2,396,263
Natural Resources Division	400,977
Capital Refunding - Principal	17,719
Capital Refunding Loan - Interest	0
Baker Park/ Stormwater Expense	1,000,000
Capital Projects	2,953,000
	<u>\$6,767,959</u>
BUDGETED CASH FLOW	(\$1,955,209)
Projected Unrestricted Net Assets as of September 30, 2015	<u>\$6,762,057</u>





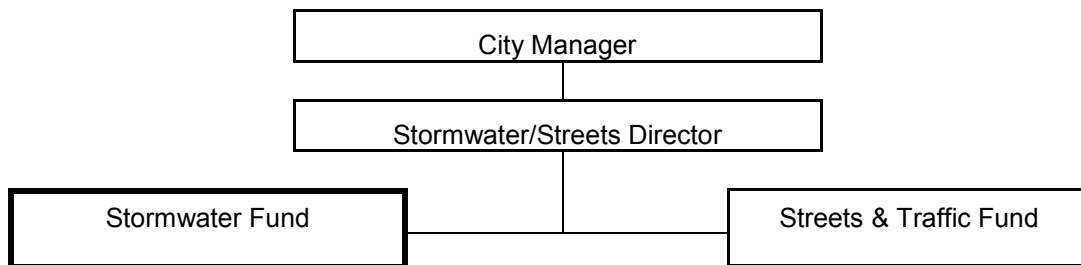
Stormwater Fund

Streets & Stormwater Department (Fund 470)

Mission Statement: The mission of the Stormwater Division is to protect people and property against flood by maintaining and improving the public stormwater management system, while protecting and restoring ecological systems that work naturally to improve water quality, the environment and quality of life for residents and visitors.

Department Description

The Streets and Stormwater Department operates in two funds: Streets & Traffic Fund and Stormwater Fund. These functions are combined under one Director, yet operate out of two separate and independent funds. The Stormwater Fund operates as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to private business. The Stormwater Fund is responsible for maintaining and improving the stormwater management system which includes storm drainage, flood protection, ecological systems, and water quality infrastructure and programs.



2013-14 Department Accomplishments

- Construction is underway in Basin VIII and Basin IV for improvements to Public Works and Port Royal stormwater pump stations. The Public Works pump station also includes the construction of a transmission line to the Reclaimed Water ASR system at the Water Reclamation Facility.
- Processed two stormwater utility fee credit applications, 22 utility fee renewal applications and four multi-family impervious option applications for property owners.
- Continue implementing the City’s comprehensive Stormwater Lakes Management Plan by expanding the installation of additional aeration systems, floating islands, implementing vegetative removal programs along lake banks, and reaching out to numerous property owners and neighborhood associations to share water quality data and review ways to improve water quality.
- Citywide Stormwater Improvements – citywide, pipe, inlet, manhole and swales were repaired or upgraded.
- Lake Manor Restoration – Design will be complete towards the end of the fiscal year. Construction is anticipated in January 2015.
- Acquired and began using new video inspection equipment to assess structural damage from the inside of storm pipe.

Stormwater Fund (continued)

- Modified the Code of Ordinances to remove duplication of regulation between the South Florida Water Management District and City.

2014-15 Departmental Goals and Objectives

The City's 10 Year Stormwater Master Plan guides the development of the 5-Year Capital Improvement Plan and operating budget. The overall objective is the design/permitting/construction of major improvements in drainage basins throughout the City, thereby improving levels of service and water quality initiatives.

To comply with the **City of Naples Vision Plan**: the Stormwater fund has several capital projects that strive to achieve the following:

As part of Vision Goal 2(a) Restore Naples Bay, protect beaches and other key waters:

- Restore Naples Bay and other receiving waters by constructing artificial reefs, sea grass and oyster beds, and expanding mangrove forests. Also, the City continues to work with Collier County and the Big Cypress Basin to design a project that diverts fresh water conveyed by the Golden Gate Canal away from Naples Bay and into the North Belle Meade area. The Department continues to seek a permit from the US Army Corps of Engineers to build a habitat island in Naples Bay.
- Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales, and installation of aerators, fountains, and vegetated floating mats in stormwater ponds.

As part of Vision Goal 3(a) (Maintain and improve public amenities for residents) and Vision Goal 3(b) (Promote community health), improve stormwater conveyance system (swales, gutters, pipes, etc.) and reduce localized flooding.

- Continue the citywide swale restoration program.
- Repair and replace cracked, leaking, undersized piping.
- Continue to strengthen the City's leadership role in environmental protection and regional/community sustainability.
- Identify and evaluate potential alternatives regarding the drainage system in Basin II that depends heavily on beach outfalls.

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City), enhance the stormwater management system.

- Continue to evaluate Stormwater ASR Technology within Basin III.
- Continue to enhance Street Sweeping Operations to provide additional debris recovery around stormwater lakes.
- Proactively clean out drainage inlets, pipes and manholes citywide.
- Improve the operational efficiency of the Public Works and Lantern Lane Pump Stations.

Stormwater Fund (continued)

As part of Vision Goal 3d (Maintain and enhance public safety).

- Continue with Public Outreach/Education Program.
- Continue to monitor water quality throughout the stormwater management system in order to gauge impacts of Division projects and programs.
- Replace undersized, non-functional drain inlets and manholes.
- Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
- Expand the installation of aerators, fountains and/or other mechanisms that improve water quality in lakes prior to discharge.

2014-15 Significant Budgetary Issues

The budget of the Stormwater Fund for FY 14-15 is \$6,080,390, a decrease of \$569,721 from the FY 13-14 budget. The primary factor for this decrease is due to completed work associated with upgrading the Public Works and Port Royal stormwater pump stations.

Revenues

Revenues into the fund total \$4,812,750. 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. City Code provides for the rate to be adjusted annually automatically for the April Consumer Price Index, which for 2014 was an increase of 1.95%. Rates will be increased from the current rate of \$12.80 to \$13.05 per month.

The City continues to administer the utility fee credit opportunity for properties having a certified stormwater management system that detains or retains stormwater, as well as a newly implemented multi-family option. Issuing these credits reduces the available billable units and the corresponding revenue in this fund.

This fund has received numerous grants in the past and anticipates receiving additional grants from various agencies in the future due to the importance of the City's watersheds to the overall health of the state's waterways. However, grants have not been included in this budget. Because most of the available grants are high dollar amounts that risk overstating the budget, it has become more prudent to budget them when actually awarded. The City's budget ordinance states, "Grants accepted by City Council are considered to be a budget amendment".

Interest earnings of \$49,000 are projected based on an interest rate of 0.6%.

The Department's projected September 30, 2015 fund balance is \$6,762,057. The fund balance can be attributed to the following:

- The success of grant applications offsetting the costs of major projects
- The need to cover major anticipated expenditures in future years;
- The need to cover major unanticipated expenditures in cases of emergency.

Expenditures

Personal Services cost is \$1,040,935, an increase of \$97,509. This is primarily due to the annual raise, plus the addition of a Project Coordinator for Natural Resources. There are 11 positions budgeted for FY 14-15, an increase of one.

Stormwater Fund (continued)

Operating expenditures total \$1,756,305, an increase of \$944,620 over the FY 2013-14 budgets. Notable changes include a transfer in the amount of \$1,000,000 to the Baker Park/ Stormwater expense fund for the construction of the Gordon River/ Baker Park project and associated stormwater management and water quality improvements. This will allow the City Stormwater fund to contribute a portion of its fund balance to the Baker Park. Within the park and adjacent areas there are sufficient stormwater requirements to justify this transfer.

The largest of the expenses in this fund are listed below:

City Administration (General Fund Reimbursement)	\$164,800
Utility Billing Admin Fee.....	67,000
Professional Services/Lake and Stormwater Testing	170,000
Road Repairs	50,000
Fuel and Equipment Repair	73,000
County Landfill (for disposal of street sweeping).....	30,000

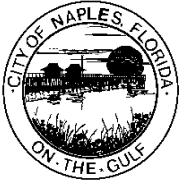
Non-Operating Expenditures total \$3,283,150. This includes debt service (principal and interest) in the amount of \$330,150 related to several State Revolving Loans, and capital costs of \$2,953,000.

The detail of the \$2.953 million in capital improvements is listed on the page that follows the line-item budget. Of the items in the FY 14-15 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.

2014-15 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	Marco Island	Ft. Lauderdale	Winter Park	
# of Personnel	10	5	23+	22	
Stormwater Revenue	\$4.8 M	\$2.98 M	\$6.49 M	\$2.96M	
Population	20,537	16,621	172,389	28,184	
Area (Acres)	9,216	6,883	24,685	5,760	
Operations & Maintenance	\$1.8M	\$2.65 M	\$3.45 M	\$2.31M	
CIP Stormwater Management Improvements (Design, Study and Construction Budget Amount)	\$2.95M	\$325K	\$127K	\$650K	
Performance Measures	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Cleaning & Desilting of Storm Sewer / Drainage Inlets (Work Orders)	130	150	180	216	225
Repair of Storm Sewers and Drainage Inlets (Work Orders)	93	85	115	118	150
Street Sweeping (Miles Per Year)	3,212	3,500	4,300	4,300	4,300



**CITY OF NAPLES
STORMWATER FUND
REVENUE SUMMARY**

	<u>ACTUAL 2011-12</u>	<u>Actual 2012-13</u>	<u>BUDGET 2013-14</u>	<u>ESTIMATED 2013-14</u>	<u>BUDGET 2014-2015</u>
Stormwater Fees	4,572,269	4,647,707	4,699,000	4,636,000	4,701,000
<i>The CPI increase of 1.95 % goes into effect with the first complete utility bill of the fiscal year.</i>					
Landscape Certification	0	9,490	10,000	10,000	10,000
Interest Earned	39,426	21,363	40,000	48,000	49,000
Grants	619,528	431,910	0	500,000	0
Loan Repayment E. Naples Bay	0	0	47,700	47,700	48,750
Other and Sales of Assets	<u>0</u>	<u>(74,158)</u>	<u>4,500</u>	<u>4,575</u>	<u>4,000</u>
TOTAL STORMWATER	<u>\$5,231,223</u>	<u>\$5,036,312</u>	<u>\$4,801,200</u>	<u>\$5,246,275</u>	<u>\$4,812,750</u>

**FUND: 470 STORMWATER FUND
STREETS & STORMWATER DEPARTMENT
FISCAL YEAR 2014-15**

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
NATURAL RESOURCES (6061)				
1	1	1	Natural Resources Manager	117,495
1	0	0	Administrative Coordinator	0
1	1	1	Environmental Specialist	66,521
0	0	1	Project Coordinator / Public Outreach	50,000
<hr/> 3	<hr/> 2	<hr/> 3		<hr/> 234,016
STORMWATER DIVISION (6002)				
0.70	0.75	0.75	* Stormwater/Streets Director	89,938
0.70	0.75	0.75	* Engineering Manager	64,073
0.75	0.75	0.75	* Construction Project Manager	66,966
1.00	1.00	1.00	Operations Supervisor	55,319
0.75	0.00	0.00	Sr. Engineering Technician	0
0.00	1.00	1.00	Engineering Aide	49,367
1.00	1.00	1.00	Equipment Operator III	45,145
1.00	1.00	1.00	Utility Coordinator	44,284
1.00	1.00	1.00	Utility Technician I	36,431
0.00	0.75	0.75	* Administrative Coordinator	37,089
0.50	0.00	0.00	Sr. Administrative Specialist	0
<hr/> 7.40	<hr/> 8.00	<hr/> 8.00		<hr/> 488,612
10.4	10.0	11.00	Regular Salaries	722,628
			Other Salaries	10,140
			Overtime	6,000
			Employer Payroll Expenses	302,167
				<hr/>
			Total Personal Services	1,040,935

*The cost of these positions are shared between the Streets and Stormwater fund.

**FISCAL YEAR 2014-15
BUDGET DETAIL
STORMWATER FUND
DEPARTMENT SUMMARY**

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ADOPTED BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	658,097	663,138	633,712	722,628	59,490
10-30 OTHER SALARIES	11,145	10,140	10,140	10,140	0
10-40 OVERTIME	2,382	7,000	6,100	6,000	(1,000)
25-01 FICA	51,033	49,111	47,987	53,941	4,830
25-03 RETIREMENT CONTRIBUTIONS	88,459	88,115	84,815	103,763	15,648
25-04 LIFE/HEALTH INSURANCE	114,530	120,162	118,952	136,783	16,621
25-07 EMPLOYEE ALLOWANCES	5,222	5,760	5,760	7,680	1,920
TOTAL PERSONAL SERVICES	\$930,867	\$943,426	\$907,466	\$1,040,935	97,509
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	36,326	23,200	23,200	18,500	(4,700)
30-01 CITY ADMINISTRATION	201,300	212,960	212,960	164,800	(48,160)
30-05 COUNTY LANDFILL	23,711	30,000	30,000	30,000	0
30-07 SMALL TOOLS	0	1,000	1,000	1,000	0
30-09 BAD DEBT	6,087	0	0	0	0
30-15 UTILITY BILLING ADMIN FEE	0	0	67,000	67,000	67,000
31-00 PROFESSIONAL SERVICES	112,327	170,000	170,000	170,000	0
31-04 OTHER CONTRACTUAL SERVICES	102,738	10,000	10,000	10,000	0
31-43 LAWN & LANDSCAPE CERTIFICATIO	10,000	10,000	10,000	10,000	0
40-00 TRAINING & TRAVEL COSTS	3,926	6,000	6,000	6,000	0
40-03 SAFETY	0	0	0	0	0
40-00 COMMUNICATIONS	1,982	1,000	1,000	1,500	500
41-01 TELEPHONE	879	1,585	1,585	4,000	2,415
42-10 EQUIP. SERVICES - REPAIR	34,049	49,000	49,000	49,000	0
42-11 EQUIP. SERVICES - FUEL	21,200	23,700	23,700	24,000	300
43-01 ELECTRICITY	25,178	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	455	500	500	500	0
44-00 RENTALS & LEASES	556	0	0	0	0
45-22 SELF-INSURANCE CHARGE	39,827	26,440	31,815	24,165	(2,275)
46-00 REPAIR & MAINTENANCE	835	4,000	79,000	6,000	2,000
46-04 EQUIPMENT MAINTENANCE	1,345	5,000	5,000	5,000	0
46-08 LAKE MAINTENANCE	15,728	15,000	15,000	20,000	5,000
46-12 ROAD REPAIRS	21,235	125,000	50,000	50,000	(75,000)
49-02 TECHNOLOGY SERVICES	21,650	18,300	18,300	16,840	(1,460)
51-00 OFFICE SUPPLIES	3,784	7,500	7,500	6,500	(1,000)
52-00 OPERATING SUPPLIES	19,428	35,000	35,000	30,000	(5,000)
52-02 FUEL	2,327	8,000	11,000	11,000	3,000
52-07 UNIFORMS	934	1,500	2,000	3,000	1,500
52-09 OTHER CLOTHING	397	0	0	0	0
54-01 MEMBERSHIPS	1,688	2,000	2,000	2,500	500
59-00 DEPRECIATION	1,332,371	0	0	0	0
59-11 BAKER PARK/ STMWR EXP	0	0	0	1,000,000	1,000,000
TOTAL OPERATING EXPENSES	\$2,042,261	\$811,685	\$887,560	\$1,756,305	944,620
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	1,608,640	4,500,000	5,592,875	2,925,000	(1,575,000)
60-40 MACH EQUIP	1,885	90,000	90,000	0	0
60-70 VEHICLES	0	65,000	65,000	28,000	(37,000)
70-11 PRINCIPAL	0	308,130	308,130	312,431	4,301
70-12 INTEREST	36,548	21,870	21,870	17,719	(4,151)
TOTAL NON-OPERATING EXPENSES	1,647,073	4,985,000	6,077,875	3,283,150	(1,611,850)
TOTAL EXPENSES	\$4,620,201	\$6,740,111	\$7,872,901	\$6,080,390	(569,721)
	\$4,620,201	\$6,740,111	\$7,572,901	\$6,080,390	

**FISCAL YEAR 2014-15
BUDGET DETAIL
STORMWATER DIVISION**

470.6002.539 ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ADOPTED BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	422,074	480,426	451,000	488,612	8,186
10-30 OTHER SALARIES	11,145	10,140	10,140	10,140	0
<i>On call pay --- nights and weekends</i>					
10-40 OVERTIME	2,185	7,000	6,000	6,000	(1,000)
25-01 FICA	33,837	35,324	34,200	36,544	1,220
25-03 RETIREMENT CONTRIBUTIONS	58,332	64,300	61,000	71,276	6,976
25-04 LIFE/HEALTH INSURANCE	77,260	92,710	91,500	103,394	10,684
25-07 EMPLOYEE ALLOWANCES	4,758	5,280	5,280	7,200	1,920
TOTAL PERSONAL SERVICES	\$609,590	\$695,180	\$659,120	\$723,166	\$27,986
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	1,658	3,500	3,500	3,500	0
30-01 CITY ADMINISTRATION	201,300	212,960	212,960	164,800	(48,160)
30-05 COUNTY LANDFILL	23,711	30,000	30,000	30,000	0
<i>Disposal of street sweepings and storm drain debris</i>					
30-07 SMALL TOOLS	0	1,000	1,000	1,000	0
30-09 BAD DEBT	6,087	0	0	0	0
30-15 UTILITY BILLING ADMIN FEE	0	0	67,000	67,000	0
31-00 PROFESSIONAL SERVICES	73,411	130,000	130,000	130,000	0
<i>Professional surveying, design, permitting, and inspection services, pollutant monitoring and loading analysis</i>					
31-04 CONTRACTUAL SERVICES	102,738	10,000	10,000	10,000	0
<i>Street sweeper hauling, environmental services, and testing</i>					
40-00 TRAINING & TRAVEL COSTS	1,710	3,000	3,000	4,000	1,000
41-01 TELEPHONE	879	1,585	1,585	4,000	2,415
42-02 POSTAGE & FREIGHT	0	0	0	0	0
42-10 EQUIP. SERVICES - REPAIR	31,914	45,000	45,000	45,000	0
42-11 EQUIP. SERVICES - FUEL	20,464	22,700	22,700	23,000	300
43-01 ELECTRICITY	25,178	25,000	25,000	25,000	0
43-02 WATER, SEWER, GARBAGE	455	500	500	500	0
45-22 SELF-INSURANCE CHARGE	34,052	26,440	26,440	18,957	(7,483)
46-00 REPAIR & MAINTENANCE	835	2,000	77,000	4,000	2,000
46-04 EQUIPMENT MAINTENANCE	1,345	5,000	5,000	5,000	0
46-08 LAKE MAINTENANCE	15,728	15,000	15,000	20,000	5,000
<i>Aquatic Plant Control</i>					
46-12 ROAD REPAIRS	21,235	125,000	50,000	50,000	(75,000)
49-02 TECHNOLOGY SERVICES	21,650	18,300	18,300	16,840	(1,460)
51-00 OFFICE SUPPLIES	2,490	6,000	6,000	5,000	(1,000)
52-00 OPERATING SUPPLIES	19,428	35,000	35,000	30,000	(5,000)
<i>Pipe fittings, valves, manhole covers, inlets, and supplies. Landscape restoration products and services</i>					
52-02 FUEL	2,327	8,000	11,000	11,000	3,000
52-07 UNIFORMS/CLOTHING	934	1,500	2,000	3,000	1,500
52-09 OTHER CLOTHING	397	0	0	0	0
54-01 MEMBERSHIPS	626	1,200	1,200	1,500	300
59-11 BAKER PARK/ STMWR EXP	0	0	0	1,000,000	1,000,000
59-00 DEPRECIATION	1,332,371	0	0	0	0
TOTAL OPERATING EXPENSES	\$1,942,922	\$728,685	\$799,185	\$1,673,097	\$877,412
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	1,608,640	4,500,000	5,292,875	2,500,000	(2,000,000)
60-40 MACH EQUIP	1,885	90,000	90,000	0	(90,000)
60-70 VEHICLES	0	65,000	65,000	28,000	(37,000)
70-11 PRINCIPAL	0	308,130	308,130	312,431	4,301
70-12 INTEREST	36,548	21,870	21,870	17,719	(4,151)
TOTAL NON-OPERATING EXPENSES	1,647,073	4,985,000	5,777,875	2,858,150	(2,126,850)
TOTAL EXPENSES	\$4,199,584	\$6,408,865	\$7,236,180	\$5,254,413	(\$1,221,452)

**FISCAL YEAR 2014-15
BUDGET DETAIL
NATURAL RESOURCES DIVISION**

470.6061.537 ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ADOPTED BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	236,023	182,712	182,712	234,016	51,304
10-40 OVERTIME	197	0	100	0	0
25-01 FICA	17,196	13,787	13,787	17,397	3,610
25-03 RETIREMENT CONTRIBUTIONS	30,127	23,815	23,815	32,487	8,672
25-04 LIFE/HEALTH INSURANCE	37,269	27,452	27,452	33,389	5,937
25-07 EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES	\$321,277	\$248,246	\$248,346	\$317,769	\$69,523
<u>OPERATING EXPENSES</u>					
30-00 OPERATING EXPENDITURES	34,668	19,700	19,700	15,000	(4,700)
	<i>Signs, buoys, markers, water quality supplies, outreach/ education materials and supplies, City Dock slip rental</i>				
31-00 PROFESSIONAL SERVICES	38,916	40,000	40,000	40,000	0
	<i>Water Quality Sampling & Analysis; Green Business Program</i>				
31-43 LAWN & LANDSCAPE CERTIFICATION	10,000	10,000	10,000	10,000	0
	<i>Copier rental; Cove Pump Station tests; Software programming; etc.</i>				
40-00 TRAINING & TRAVEL COSTS	2,216	3,000	3,000	2,000	(1,000)
	<i>FLERA and Environmental Science Conference</i>				
40-00 COMMUNICATIONS	1,982	1,000	1,000	1,500	500
42-10 EQUIP. SERVICES - REPAIR	2,135	4,000	4,000	4,000	0
42-11 EQUIP. SERVICES - FUEL	736	1,000	1,000	1,000	0
44-00 RENTALS & LEASES	556	0	0	0	0
45-22 SELF-INSURANCE CHARGE	5,775	0	5,375	5,208	5,208
46-00 REPAIR & MAINTENANCE	0	2,000	2,000	2,000	0
51-00 OFFICE SUPPLIES	1,294	1,500	1,500	1,500	0
	<i>Educational material printing, office supplies, etc</i>				
54-01 MEMBERSHIPS	1,063	800	800	1,000	200
TOTAL OPERATING EXPENSES	\$99,340	\$83,000	\$88,375	\$83,208	\$208
<u>NON-OPERATING EXPENSES</u>					
60-30 IMPROVEMENTS O/T BUILDING	0	0	0	425,000	0
60-70 VEHICLES	0	0	0	0	0
70-11 PRINCIPAL	0	0	0	0	0
70-12 INTEREST	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$425,000	\$0
TOTAL EXPENSES	\$420,617	\$331,246	\$336,721	\$825,977	\$69,731

**CAPITAL IMPROVEMENT PROJECTS
FUND 470 - STORMWATER ENTERPRISE FUND**

CIP ID	PROJECT DESCRIPTION		DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
			2014-15				
15V02	Citywide Stormwater Improvements		600,000	625,000	650,000	675,000	700,000
15V27	Citywide Lake Improvements	***	1,050,000	300,000	1,250,000	350,000	2,000,000
15V26	Beach Stormwater Outfall Management		500,000	100,000	3,000,000	0	0
15V15	Cove PS Outfall Dredge & Impoundment		350,000	0	2,000,000	0	0
15V01	Stormwater Small Utility Vehicle Replacement		28,000	0	0	0	0
15V12	Oyster Reef & Seagrass Restoration Project		175,000	350,000	350,000	350,000	0
15V11	Habitat Island Naples Bay	**	250,000	0	0	0	0
	Vac Truck Replacement		0	350,000	0	0	0
	Stormwater Pickup Truck Replacement		0	43,000	0	0	0
	Cove PS Transmission Main & ASR Supply		0	0	300,000	0	2,900,000
	Riverside Circle Filter Marsh Improvements		0	375,000	0	0	0
TOTAL STORMWATER FUND			2,953,000	2,143,000	7,550,000	1,375,000	5,600,000

POTENTIAL GRANT FUNDING NOT INCLUDED IN ABOVE LIST

Artificial Reef Construction (Comm. Foundation)	200,000	150,000	100,000	0	0
**Habitat Island Naples Bay (Restore Act #1 Project)	1,500,000	0	0	0	0
***Citywide Lake Improvements (SFWM 2015 Grant Ap.)	650,000	0	0	0	0

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For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



TENNIS FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$208,441
Projected Revenues FY 2013-14	605,850
Projected Expenditures FY 2013-14	702,632
Net Increase/(Decrease) in Net Unrestricted Assets	(96,782)

Expected Unrestricted Net Assets as of September 30, 2014 **\$111,659**

Add Fiscal Year 2014-15 Budgeted Revenues

Memberships	\$135,000	
Daily Play	42,000	
Lessons	180,000	
Ball Machine/Other Income	6,400	
Tournaments	58,000	
Sponsorships	23,000	
Restrings	7,500	
Retail Sales	25,000	
Transfers In	47,500	
Investment Income	1,500	
		525,900

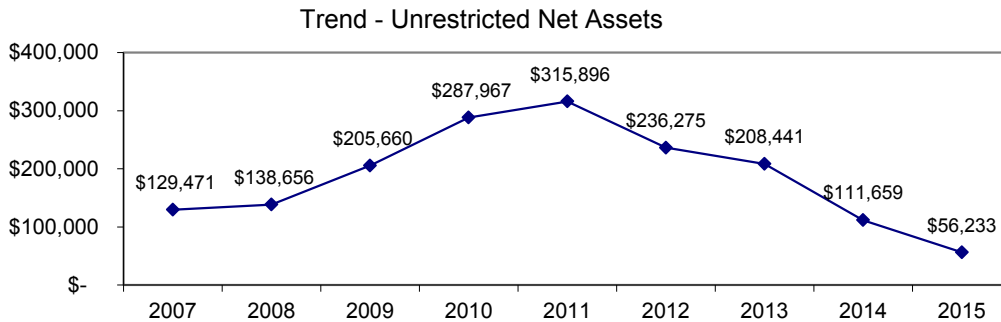
TOTAL AVAILABLE RESOURCES **\$637,559**

Less Fiscal Year 2014-15 Budgeted Expenditures

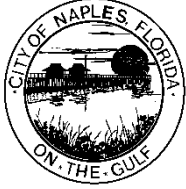
Personal Services	\$242,443	
Operating Expenses	217,410	
Debt Principal	60,000	
Debt Interest	1,000	
Capital Expenditures	0	
Transfer - Administration	39,870	
Transfer - Self Insurance	20,603	
		581,326

BUDGETED CASH FLOW **(\$55,426)**

Projected Unrestricted Net Assets as of September 30, 2015 **\$56,233**



This balance includes the amount contributed by Mr. Arthur Allen for the Tennis Fund Debt



Tennis Fund

Community Services Department

Mission Statement:

The mission of the Tennis Fund is to provide residents and guests of Naples exceptional tennis programs and facilities in a cost effective, efficient and professional manner and to provide the citizens, employees, and contractors with professional customer service.

Fund Description

The Tennis Fund is an enterprise fund established to track the revenues and expenses of the Arthur L. Allen Tennis Center. The facility includes twelve, state-of-the-art, fully lighted hydro-grid courts and a pro shop with an 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.

The Allen Tennis Center is a fully programmed facility with leagues, clinics, lessons and other social events available to all. It has been noted as one of the most dynamic and beautiful public tennis facilities in the country.

2013-14 Department Accomplishments

- The Arthur L. Allen Tennis Center hosted the 45th Annual Tennis Tournament, the largest tournament in the county.
- The summer tennis program continued to grow in numbers as the Tennis Plus camp averaged 25 campers per week during the ten weeks of summer vacation.

2014-15 Departmental Goals and Objectives

As part of Vision Goal #3b (Promote Community Health), provide quality recreation, cultural and athletic programs, activities and events

- Conduct quarterly surveys of local tennis facilities to identify market competitiveness and assist in establishing facility membership fees.
- Identify feasibility of a “premium” membership level, or an expanded sponsor program and assess potential revenue increase such a program may generate by January 2015.
- Identify new member incentive programs on a quarterly basis that may increase annual program level of lessons, clinics and tournaments to supplement membership revenue.
- Research local market, national program trends and perform informal survey of members on a quarterly basis to determine options for increasing non-peak time court use.
- Schedule one additional USTA sanctioned event or tournament prior to August 31, 2015.

Significant Budgetary Issues

The Tennis Fund, although tracked as an enterprise fund, is not fully self-supporting. This is because there is a public purpose that the tennis facility provides, beyond the services to the membership.

The City's General Fund provides a subsidy to the Tennis Fund, related to the common events and use of the facility. Approximately 30% of the time, the facility is used for tournaments and public events, and is not solely available to the members for their pleasure. To that end, a General Fund

Tennis Fund

Community Services Department (continued)

payment to the fund, in the amount of \$47,500 is provided, the same as was provided in FY 12-13 and FY 13-14.

The fund is using a portion of its reserves (\$57,233) to balance for FY14-15. Part of this consumption is planned, related to a generous donation. For five years, from 2006-2010, Mr. Arthur Allen provided the City \$100,000 annually to assist with the debt service of the fund. While the debt service payment was approximately \$66,000 annually, the remainder was intended to enable the fund to pay the debt that extended past Mr. Allen's donation.

Revenue

The primary recurring revenue to the fund is the Membership fee, budgeted at \$135,000 for FY 14-15, which includes a 2% CPI rate increase. The last rate increase occurred in October 2013, when a 2% increase was applied.

In addition to membership revenue, the fund charges for daily play, lessons, league fees, clinics, and tournaments. There is also \$25,000 expected from the resale of merchandise, which includes racquets, shirts, towels and vending items, and \$7,500 for racquet restrings. Other minor revenues include interest income, ball machine rentals and League fees.

As explained previously, the General Fund is providing \$47,500 for the general-purpose use of the facility.

Expenditures

Expenditures of the fund are \$581,326, \$82,660 less than the FY 13-14 budget.

Personal Services total \$242,433, a \$113,201 decrease from FY 13-14. This decrease is due to the change in how the Tennis Instructors are paid. In FY 13-14, Tennis Instructors were to be paid as part-time employees, but these instructors have developed a separate independent instruction program and have become independent contractors.

Operating Expenses total \$277,883, which is a \$49,393 increase over the FY 13-14 budget. The major increase is \$146,000 for the independent contracts for tennis instructors. The FY 13-14 budget included \$80,000 for CIP 14G12, Tennis Court Repairs, representing the decrease in Repairs and Maintenance. Also included in Operating Expenses are the Transfer to the General Fund (\$39,870) for administrative costs, and the Transfer to Self-Insurance (\$20,603) for the Tennis Fund's share of City insurance coverage.

Other major costs of this fund are Resale Supplies at \$20,000 and tournament costs (Special Events) for \$21,000. The remaining costs in this budget are primarily related to the facility operation and maintenance.

The budget includes the payment for debt service and interest totaling \$61,000 related to a 2001 renovation to the Tennis Center. The debt was refinanced in 2012 due to lower interest rates, and final payment will be made in FY 15-16. There is no capital budgeted.

2014-15 Performance Measures and Benchmarking

Benchmarking compares the City of Naples to other similarly situated agencies. Note that for the Tennis Center, there are very few similar agencies, and therefore, the following provides rate comparisons for a variety of agencies. The City of Naples rates includes a 2% increase.

Tennis Fund

Community Services Department (continued)

BENCHMARKS	Collier County Pelican Bay	City of Marco Island	City of Naples Cambier Park
Annual Adult Fee	\$400.01	\$330	\$398 Res \$529 - NR
Couples Fee	\$701.72	N/A	N/A

	Mary Watkins Tennis Center	Sunrise Tennis Club	Long Boat Key Tennis Center
Annual Adult Fee	\$1,500	\$240	\$580
Couples Fee	\$2,200	\$330	\$790

All above fees do **not** include 6% tax

PERFORMANCE MEASURES	Actual 2011-12	Actual 2012-13	Expected 2013-14	Expected 2014-15
Number of Adult Memberships City/County	275/35	290/45	290/45	290/45
Number of Youth Memberships City/County	80/10	85/10	85/10	85/10
Number of Executive Memberships City/County	70/10	75/10	75/10	75/10
Tournament Player Participation	2,000	2,100	2,200	2300
Racquet Restrings	350	300	300	300
Guest Players	3400	3400	3400	3400
Ball Machine Rentals	100	100	100	100

**CITY OF NAPLES
TENNIS FUND
REVENUE SUMMARY**

Fund 480	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Projected 2013-14	Budget 2014-15	Change
Memberships	\$122,507	\$128,349	\$126,480	\$135,000	\$135,000	8,520
Daily Play	42,703	40,225	42,000	42,000	42,000	0
Tournament Play	43,529	52,871	55,000	58,000	58,000	3,000
Lessons/Clinics	153,380	183,960	145,000	180,000	180,000	35,000
Ball Machine/Other	5,219	13,491	5,400	6,400	6,400	1,000
Retail Sales	24,419	25,953	24,000	25,000	25,000	1,000
Restrings	7,094	7,226	7,500	7,500	7,500	0
Sponsorships	18,310	22,484	23,000	23,000	23,000	0
Transfer from the Gen. Fund	50,000	47,500	47,500	47,500	47,500	0
Transfer from the PST Fund	0	0	80,000	80,000	0	(80,000)
Investment Income	1,642	1,056	1,300	1,450	1,500	200
TOTAL TENNIS FUND	\$468,803	\$523,115	\$557,180	\$605,850	\$525,900	(31,280)

FUND: 480 TENNIS FUND
TENNIS FUND
FISCAL YEAR 2014-15

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
1	1	1	Tennis Services Manager	\$61,156
1.5	1.5	1.5	Recreation Coordinator*	63,522
1.5	1.5	1.5	Recreation Assistant**	58,354
<hr/>				
4	4	4	Regular Salaries	183,032
			Overtime	4,898
			Employer Payroll Expenses	54,513
<hr/>				
			Total Personal Services	\$242,443
<hr/>				

* Represents one full-time and one part time position

** Represents four part time positions

**FISCAL YEAR 2014-15
BUDGET DETAIL
COMMUNITY SERVICES
TENNIS FUND**

480.0912.572

		12-13	13-14	13-14	14-15	
ACCOUNT DESCRIPTION		ACTUALS	ADOPTED BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	179,005	176,642	176,642	183,032	6,390
10-30	OTHER SALARIES	46,115	129,180	50,000	0	(129,180)
<i>Contracted Instructors have been moved to professional services. Part time employees show in regular salaries</i>						
10-40	OVERTIME	3,744	3,768	3,768	4,898	1,130
25-01	FICA	17,144	13,374	17,000	13,685	311
25-03	RETIREMENT CONTRIBUTIONS	18,411	18,436	18,436	21,192	2,756
25-04	LIFE/HEALTH INSURANCE	14,523	13,764	13,764	19,156	5,392
25-07	EMPLOYEE ALLOWANCES	464	480	480	480	0
TOTAL PERSONAL SERVICES		279,406	355,644	280,090	242,443	(113,201)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	8,878	7,500	7,500	7,500	0
<i>Credit card charges, first aid supplies, trophies, awards</i>						
30-01	CITY ADMINISTRATION	39,789	38,090	38,090	39,870	1,780
31-25	OTHER PROFESSIONAL SERVICE	0	20,000	19,300	0	(20,000)
31-01	PROFESSIONAL SERVICES	114,990	4,000	120,000	150,000	146,000
<i>Instructors and officials for clinics, camps lessons and tournaments.</i>						
31-04	OTHER CONTRACTUAL SVCS	652	2,000	2,000	2,000	0
<i>Pest control, alarm system monitoring and copier maintenance</i>						
40-00	TRAVEL & TRAINING	0	0	0	0	0
41-00	COMMUNICATIONS	1,370	2,000	2,000	2,000	0
42-10	EQUIP. SERVICES - REPAIRS	888	1,000	1,000	1,000	0
43-02	WATER, SEWER, GARBAGE	1,124	1,200	1,200	1,200	0
45-22	SELF INS PROPERTY DAMAGE	14,392	18,620	18,620	20,603	1,983
46-00	REPAIR AND MAINTENANCE	6,017	87,500	87,000	7,500	(80,000)
<i>FY 2013-14 included \$80,000 for Tennis Court Repairs</i>						
49-02	TECHNOLOGY SERVICES	5,414	4,580	4,580	4,210	(370)
49-05	SPECIAL EVENTS	21,311	21,000	21,000	21,000	0
51-00	OFFICE SUPPLIES	958	1,000	1,000	1,000	0
51-06	RESALE SUPPLIES	22,820	20,000	20,000	20,000	0
59-00	DEPRECIATION/AMORTIZATION	54,493	0	0	0	0
TOTAL OPERATING EXPENSES		293,096	228,490	343,290	277,883	49,393
<u>NON-OPERATING EXPENSES</u>						
60-30	IMPROVEMENTS O/T BUILDINGS	0	18,000	17,400	0	(18,000)
70-11	PRINCIPAL	0	60,000	60,000	60,000	0
70-12	INTEREST	2,941	1,852	1,852	1,000	(852)
TOTAL NON-OPERATING		2,941	79,852	79,252	61,000	(18,852)
TOTAL EXPENSES		575,443	663,986	702,632	581,326	(82,660)

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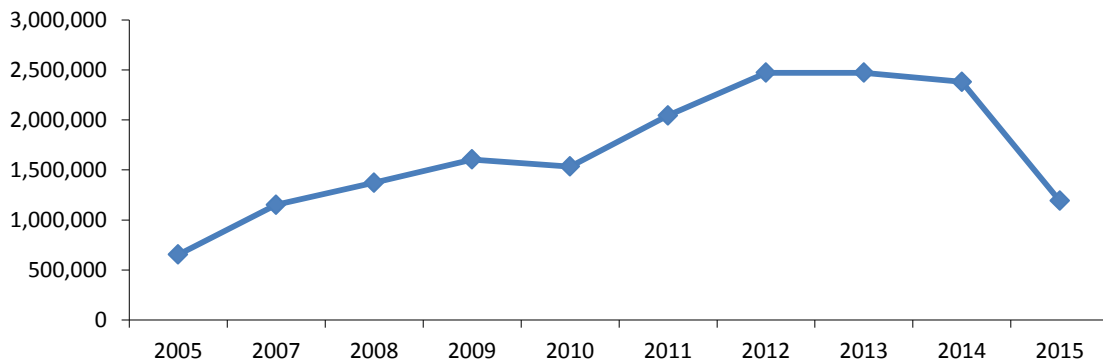
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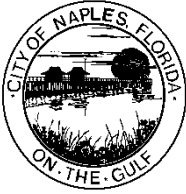
RISK MANAGEMENT FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$2,473,357
Projected Revenues FY 2013-14	3,042,990
Projected Expenditures FY 2013-14	3,134,931
Net Increase/(Decrease) in Net Unrestricted Assets	(91,941)
Expected Unrestricted Net Assets as of September 30, 2014	\$2,381,416
Add Fiscal Year 2014-15 Budgeted Revenues	
Charges for Services	3,129,759
Interest Earnings	30,000
	<u>3,159,759</u>
TOTAL AVAILABLE RESOURCES	\$5,541,175
Less Fiscal Year 2014-15 Budgeted Expenditures	
Premiums and Claims	3,073,101
Claims Management Services	101,570
Reimbursements & Refunds	(40,000)
Personal Services	134,770
Transfer - Baker Park	1,000,000
Operating Expenses	11,586
Transfer - Administration	68,500
	<u>4,349,527</u>
BUDGETED CASH FLOW	(1,189,768)
Projected Unrestricted Net Assets as of September 30, 2015	<u><u>\$1,191,648</u></u>

Trend - Unrestricted Net Assets



Note this does not include \$2.46 million reserved for long term claims and \$.615 million reserved for claims that could occur within one year.



Risk Management Fund

Human Resources Department (Fund 500)

Mission Statement:

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

Department Description

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

2013-14 Department Accomplishments

- Recovered \$82,179 for City property damage caused by third parties during FY 12-13. Recovered \$25,491 for City property damage caused by third parties for FY 13-14 (as of May 1, 2014).

2014-15 Departmental Goals and Objectives**As part of Vision Goal #4 (Strengthen the economic health and vitality of the City)**

- Perform annual actuarial review of plan to ensure the Risk Fund is fiscally sound and compliant with State and Federal regulations
- Adjust plan options and pricing to ensure a fiscally sound program.

2014-15 Significant Budgetary Issues

The budget for the Risk Management Fund is \$4,349,527 a \$1,111,453 increase over the FY 13-14 budget. The primary reason for this increase is the transfer of a portion of fund balance (\$1,000,000) to the Special Park Fund for Baker Park development. Excluding this extraordinary item the fund still uses \$189,768 of fund balance.

Unrestricted net assets are projected to be more than \$1.1 million at the end of FY 14-15. In addition to this amount, the fund has \$3.075 million in restricted reserves for future claims.

Revenues

The primary source of revenue for this internal service fund is the charge to each fund (\$3,129,759) for insurance and risk management. These charges are based on a four-year analysis of loss experience (claims) and risk exposure (number of vehicles, number of employees, and risk related ratings). The budget amount will be charged to each fund during the course of the fiscal year. There is \$30,000 budgeted for interest on reserves.

Expenditures**Personal Services**

Personal Services are budgeted at \$134,770, an increase of \$2,639 over the FY 13-14 budget due to the annual salary wage increase.

Risk Management Fund

Human Resources Department (continued)

Operating Expenses

Excluding the Park Fund Transfer, Operating costs for the Risk Management Fund are \$3,214,757, a \$108,814 increase over the FY 2013-14 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 (almost 5%) of this budget.

The second component is approximately 95% of the expenses of the fund, and represents the cost of the insurance program, including excess insurance and professional services. Professional Services and Insurance related costs (such as claim funding) represent the bulk of the expenditures in this fund.

Professional Services

Brokerage Service Fee	\$51,250	Actuarial Analyses	\$2,750
Third Party Administrator	\$47,570		

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 and Claims funding

Workers Comp – State Assessment	\$22,500
Workers Comp – Current Year Claims	\$752,652
General Liability	\$728,543
Auto and Collision	\$365,826
Property Damage	\$1,188,580
Unemployment Compensation	\$15,000

Budgeted this year is \$40,000 (as a contra-expense) for insurance claim refunds and reimbursements.

Risk Management Fund

Human Resources Department (continued)

2014-15 Performance Measures and Benchmarking

Description	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Incident Reports Processed	185	192	195	198
Preventable Employee Injuries	5	12	5	5
Preventable Vehicle Accidents	19	15	16	20
Work Comp Medical only Claims	34	45	24	30
Work Comp Lost Time Claims	18	4	14	10
Average Cost per Claim Work Comp Med Only	\$801	\$1,051	\$650	\$1,000
Average Cost per Claim Work Comp Lost Time	\$3,455	\$8,797	\$4,200	\$4,200

**FISCAL YEAR 2014-15
REVENUE DETAIL
RISK MANAGEMENT**

	11-12 ACTUAL	12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 PROJECTED	FY 14-15 BUDGET	CHANGE
Charges for Services:						
General Fund	1,447,396	1,540,776	1,551,200	1,551,200	1,582,678	31,478
Building Permits Fund	69,403	59,568	75,610	61,000	69,414	(6,196)
CRA Fund	61,216	61,705	47,830	47,830	68,354	20,524
Streets Fund	155,085	227,056	228,700	228,700	221,999	(6,701)
Water & Sewer Fund	786,223	901,885	825,090	825,090	832,446	7,356
Beach Fund	25,853	26,142	27,120	27,120	23,517	(3,603)
Solid Waste Fund	154,118	124,332	116,230	116,230	158,047	41,817
City Dock Fund	22,370	38,901	53,710	53,710	52,595	(1,115)
Stormwater Fund	33,770	39,827	26,440	26,440	24,165	(2,275)
Tennis Fund	9,341	14,392	18,620	18,620	20,603	1,983
Technology Services Fund	68,239	53,354	29,460	29,460	43,001	13,541
Equipment Services Fund	23,805	34,202	32,590	32,590	32,940	350
Interest Earnings	15,985	4,345	20,000	25,000	30,000	10,000
Total	\$2,872,804	\$3,126,485	\$3,052,600	\$3,042,990	\$3,159,759	107,159

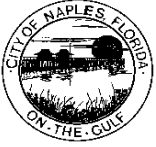
FUND: 500 RISK MANAGEMENT
RISK MANAGEMENT
FISCAL YEAR 2014-15

2013 Approved	2014 Adopted	2015 Adopted	JOB TITLE	FY 2015 Adopted
1	1	1	Risk Manager	\$99,870
1	1	1	Regular Salaries	\$99,870
			Employer Payroll Expenses	34,900
			Total Personal Services	\$134,770

**FISCAL YEAR 2014-15
RISK MANAGEMENT**

500.7101.519

ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ADOPTED BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>					
10-20 REGULAR SALARIES & WAGES	99,364	97,912	97,912	99,870	1,958
25-01 FICA	7,165	7,277	7,277	7,402	125
25-03 RETIREMENT CONTRIBUTIONS	13,742	14,021	14,021	14,902	881
25-04 LIFE/HEALTH INSURANCE	12,499	12,921	12,921	12,596	(325)
TOTAL PERSONAL SERVICES	\$132,770	\$132,131	\$132,131	\$134,770	\$2,639
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	72,030	66,710	66,710	68,500	1,790
31-04 OTHER CONTRACTUAL SVCS	103,045	100,750	101,570	101,570	820
					0
31-07 MEDICAL SERVICES	1,390	5,000	5,000	5,000	0
					0
40-00 TRAINING & TRAVEL COSTS	750	3,300	3,300	3,300	0
					0
41-01 TELEPHONE	154	306	306	306	0
45-01 UNEMP. COMPENSATION (CITYWIDE)	16,269	25,000	15,000	15,000	(10,000)
45-10 WORKERS COMP STATE ASSESSMENT	23,177	27,500	21,000	22,500	(5,000)
45-11 WORKERS COMP CURRENT YEAR	449,017	781,896	725,000	752,652	(29,244)
45-20 GEN. LIABILITY & BUS PKG	499,336	685,420	685,420	728,543	43,123
45-21 AUTO COLLISION	303,204	343,798	343,231	365,826	22,028
45-22 SELF INS. PROPERTY DAMAGE	904,545	1,088,283	1,088,283	1,188,580	100,297
45-23 REIMBURSEMENT & REFUNDS	(219,937)	(25,000)	(55,000)	(40,000)	(15,000)
51-00 OFFICE SUPPLIES	1,429	1,500	1,500	1,500	0
52-00 OPERATING SUPPLIES	309	500	500	500	0
54-01 MEMBERSHIPS	935	980	980	980	0
59-11 TRANSFER OUT - PARK FUND	0	0	0	1,000,000	1,000,000
59-00 DEPRECIATION/AMORTIZATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$2,155,652	\$3,105,943	\$3,002,800	\$4,214,757	\$1,108,814
TOTAL EXPENSES	\$2,288,423	\$3,238,074	\$3,134,931	\$4,349,527	\$1,111,453



Risk Management Fund Historical Analysis

Revenue	Actual 11-12	FY FY 12-13	Actual FY 12-13	Budget FY 13-14	Projected FY 13-14	Adopted FY 14-15
Charges to Other Funds	2,856,819		3,126,485	3,032,600	3,017,990	3,129,759
Interest Earned	15,985		4,345	20,000	25,000	30,000
Total Revenues	\$2,872,804		\$3,130,829	\$3,052,600	\$3,042,990	\$3,159,759
Expenditures						
Personal Services	\$ 124,175		132,770	132,131	132,131	134,770
Operating Expenses	2,649,246		2,155,652	3,105,943	3,002,800	3,214,757
Total Expenditures	\$2,773,421		\$2,288,423	\$3,238,074	\$3,134,931	\$3,349,527
One time Transfer		\$0	\$0	\$0	\$0	\$1,000,000
Net Gain/Loss	\$99,383		\$842,406	(\$185,474)	(\$91,941)	(\$1,189,768)



**EMPLOYEE BENEFITS
FINANCIAL SUMMARY
Fiscal Year 2014-15**

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$383,222
Projected Revenues FY 2013-14	6,842,770
Projected Expenditures FY 2013-14	6,477,818
Net Increase/(Decrease) in Net Unrestricted Assets	364,952

Expected Unrestricted Net Assets as of September 30, 2014 **\$748,174**

Add Fiscal Year 2014-15 Budgeted Revenues

Health Coverage:	City Paid	4,810,000	
	Employee Paid	855,412	
Dental Coverage:	City Paid	154,745	
	Employee Paid	168,704	
Retiree & COBRA	Employee Paid	353,257	
Flexible Spending	Employee Paid	157,180	
Dependent Care	Employee Paid	6,100	
Life Insurance:	City Paid	169,510	
	Employee Paid	79,136	
Vision Insurance	Employee Paid	32,396	
Long Term Disability	City Paid	77,916	
Interest Earnings		5,000	
			6,869,356

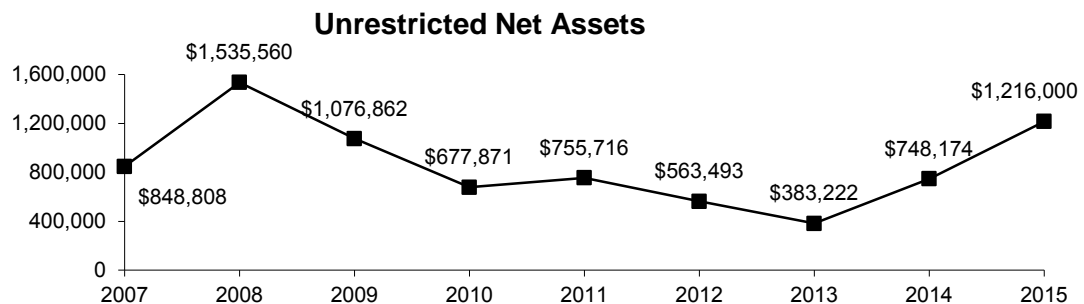
TOTAL AVAILABLE RESOURCES: **\$7,617,530**

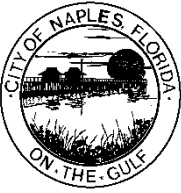
Less Fiscal Year 2014-15 Budgeted Expenditures

Transfer-Administration	122,080	
Contractual Services	379,443	
Dental Premium	352,276	
Stop Loss	740,482	
Healthcare Reimbursement	575,500	
Life/Vision/Long Term Disability	401,429	
Health Paid Claims	3,200,000	
Prescription Claims	500,000	
Other Expenditures	130,320	
		6,401,530

BUDGETED CASH FLOW **467,826**

Projected Unrestricted Net Assets as of September 30, 2015 **\$1,216,000**





Employee Benefits Fund

Human Resources Department (Fund 510)

Mission Statement:

To ensure City resources are effectively used to serve its employees, retirees and eligible dependents. The Employee Benefits Fund strives to design a plan that offers comprehensive benefits at a cost that is competitive to most private plans. The philosophy is to provide quality healthcare services in a cost-effective manner, and to offer innovative, cutting edge benefits and a wellness program.

Department Description

The Employee Benefits Fund is an internal service type fund under the management of the Human Resources Department, designed to coordinate the expenses related to the major employee benefits. The Employee Benefits Fund includes the following insurances:

- Health Insurance The City is self insured for health insurance.
- Dental Insurance The City contracts for this service.
- Life Insurance The City contracts for this service.
- Vision Insurance The City contracts for this service.
- Long Term Disability The City contracts for this service.

2013-14 Department Accomplishments

- The Wellness Incentive Program had 37% employee participation.
- Implemented a Tobacco Use Surcharge policy that charges 32 employees \$25 per pay period.
- Elimination of the Point of Service health plan effective September 30, 2014.

2014-15 Goals and Objectives

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) ensure the employee health benefits plan is fiscally sound and compliant with State and Federal regulations

- Perform annual actuarial analysis of health benefit fund to determine appropriate premium rate valuations and claim funding levels
- Prepare annual GASB 43 and 45 valuation

As part of Vision Goal 4 (Strengthen the economic health and vitality of the City) by educating employees to be better consumers of health care benefits which will reduce plan costs and out of pocket expenses

- Promote utilization of on-line resources available through www.mycigna.com
- Provide monthly communications regarding in-network services and providers
- Develop and implement wellness and fitness initiatives and incentives

2014-15 Significant Budgetary Issues

During FY13-14, the City of Naples maintained two health insurance plans. The original plan is called the Point of Service (POS) Plan, and the newer plan is called the Consumer Driven Health Plan, or CDHP. For FY14-15, the POS Plan will be closed.

A desirable fund balance in the Employee Benefits fund is between \$750,000 and \$1,500,000. The fund balance has been lower than required, and this budget represents an effort to bring the fund balance to the required range.

Employee Benefits Fund

Human Resources Department (continued)

Revenues

The budgeted revenues to this fund total \$6,869,356. 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. Employee (or former employee) contributions are deducted from an employee's pay or are billed. In addition to premiums, there is \$5,000 budgeted in interest earnings.

Historically, COBRA and retirees' premium rate changes are made effective October 1, which is consistent with the actual insurance plan year. Prior to any rate change, the City performs an actuarial analysis of their actual costs to ensure legal compliance.

This budget assumes no increase in premium rates, and assumes the continuation of a reduction in the employee's deductible for employees who achieve certain health criteria.

Expenditures

This fund includes expenditures for the self-insured health insurance program and the costs of the purchased insurance programs. Expenditures are \$6,401,530, \$426,057 less than the budget of FY 2013-14.

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)

Health Claims expenses, the largest expense in this fund, are budgeted at \$3.2 million. Prescription Claims are budgeted at \$500,000. Budgeted costs are determined through annual actuarial studies.

For a complete understanding of the benefits provided to City employees, please see the union contracts and employee manuals, or contact the Human Resource Department.

2014-15 Performance Measures

Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Fitness/Wellness Program Participation	92	82	78	65	70
Prescription Utilization/Retail	7,011	8,601	9,510	9,700	9,750
Prescription Utilization/Mail Order	810	491	489	440	450
EAP utilization	45	34	39	40	25
Employee Visits w/TPA Representative	17	10	6	6	6

**FISCAL YEAR 2014-15
REVENUE
EMPLOYEE BENEFITS FUND**

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 PROJECTED	2014-15 ADOPTED BUDGET
CITY FUNDED BENEFITS					
Health Insurance	3,982,534	4,148,068	4,735,000	4,715,000	4,810,000
Life Insurance	160,631	168,410	175,483	175,483	169,510
Long-Term Disability	94,823	76,433	76,096	76,096	77,916
Dental	130,311	153,022	166,632	166,632	154,745
Total City Funded Portion	\$4,368,299	\$4,545,934	\$5,153,211	\$5,133,211	\$5,212,171
EMPLOYEE- FUNDED BENEFITS					
Health Insurance (Employee Portion)	687,585	717,264	802,786	802,789	855,412
Employee Flexible Spending	180,930	188,689	184,500	184,500	157,180
Retiree/Cobra Premiums	321,448	343,204	410,495	410,495	353,257
Dependent Care	6,340	3,554	3,500	5,100	6,100
Life Insurance	91,075	79,064	84,927	84,927	79,136
Vision Insurance	29,966	33,561	33,455	33,455	32,396
Dental	164,665	198,143	183,293	183,293	168,704
Total Employee Funded Portion	\$1,482,009	\$1,563,478	\$1,702,956	\$1,704,559	\$1,652,185
OTHER REVENUE					
Interest Earnings	4,046	-1,257	5,250	5,000	5,000
Total Other	\$4,046	-\$1,257	\$5,250	\$5,000	\$5,000
Total All Sources	\$5,854,354	\$6,108,154	\$6,861,417	\$6,842,770	\$6,869,356

**FISCAL YEAR 2014-15
BUDGET DETAIL
EMPLOYEE BENEFITS FUND**

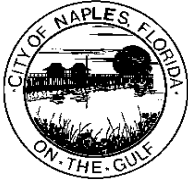
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ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ADOPTED BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>OPERATING EXPENSES</u>					
30-01 CITY ADMINISTRATION	114,920	111,100	111,100	122,080	10,980
31-04 OTHER CONTRACTUAL SERVICES	337,375	395,929	395,929	379,443	(16,486)
<i>Broker fee (\$78,000) ASO fee (\$238,496), FSA fee (\$8,225), PPACA fee \$50,000, etc</i>					
31-08 DENTAL INSURANCE	352,360	385,366	360,000	352,276	(33,090)
31-13 STOP LOSS PREMIUM	686,336	752,075	735,352	740,482	(11,593)
31-14 LONG TERM DISABILITY	78,908	76,100	76,100	77,916	1,816
31-15 LIFE INSURANCE	257,924	300,632	300,632	291,117	(9,515)
31-16 VISION INSURANCE	33,559	33,455	33,455	32,396	(1,059)
45-02 HEALTH PAID CLAIMS	3,191,564	3,400,000	3,220,000	3,200,000	(200,000)
45-03 SCRIPT CARD EXPENSES	650,815	600,000	580,000	500,000	(100,000)
45-05 HEALTHCARE REIMBURSEMENT	513,748	563,250	563,250	575,500	12,250
45-06 EMPLOYEE FLEX	189,097	190,000	190,000	163,280	(26,720)
45-09 HEALTH REIMBURSE/FITNESS	20,549	19,680	17,000	17,040	(2,640)
45-23 REIMBURSEMENTS & REFUNDS	(276,958)	0	(105,000)	(50,000)	(50,000)
TOTAL OPERATING EXPENSES	<u>\$6,150,197</u>	<u>\$6,827,587</u>	<u>6,477,818</u>	<u>6,401,530</u>	<u>(426,057)</u>
TOTAL EXPENSES	<u>\$6,150,197</u>	<u>\$6,827,587</u>	<u>\$6,477,818</u>	<u>\$6,401,530</u>	<u>(426,057)</u>

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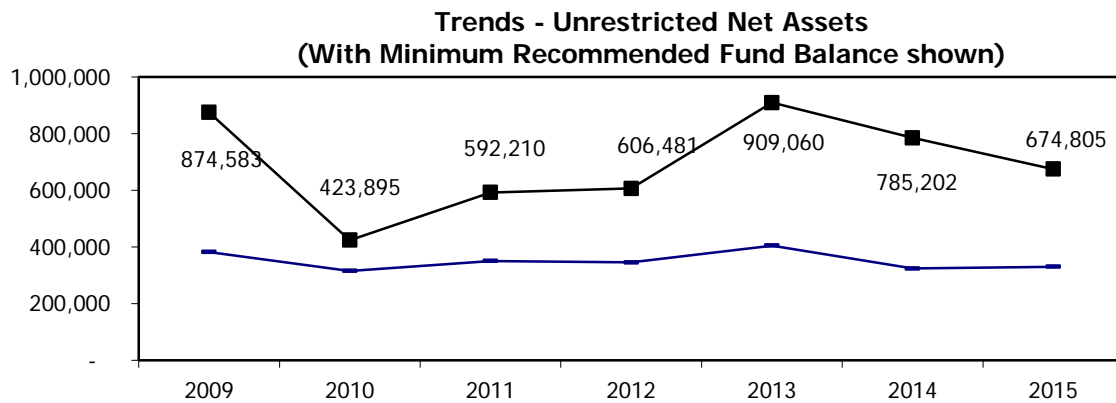


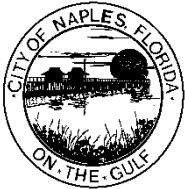
For information about City recreational opportunities,
visit the City's website at www.naplesgov.com.



TECHNOLOGY SERVICES
FINANCIAL SUMMARY
Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	909,060
Projected Revenues FY 2013-14	\$1,828,710
Projected Expenditures FY 2013-14	1,952,568
Net Increase/(Decrease) in Net Unrestricted Assets	(\$123,858)
Expected Unrestricted Net Assets as of September 30, 2014	\$785,202
Add Fiscal Year 2014-15 Budgeted Revenues	
Charges for Services	1,614,340
Interest Earnings	4,000
Transfer in from Public Service Fund	0
	<u>1,618,340</u>
TOTAL AVAILABLE RESOURCES	\$2,403,542
Less Fiscal Year 2014-15 Budgeted Expenditures	
Personal Services	580,083
Operating Expenses	758,523
Transfer - City Administration	98,130
Transfer - Self Insurance	43,001
Capital Expenditures	249,000
	<u>\$1,728,737</u>
BUDGETED CASH FLOW	(\$110,397)
Projected Unrestricted Net Assets as of September 30, 2015	<u>\$674,805</u>





Technology Services Fund

Technology Services Department (Fund 520)

Mission Statement:

The mission of the Technology Services Department is to provide leadership and guidance to staff in the appropriate application of technology, and to provide an efficient and reliable infrastructure for voice and data communication to enable City officials, staff and employees to deliver the highest level of service to the citizens of Naples.

Fund Description

The Technology Services Fund is an internal service fund that provides all technological services to the City.

2013-14 Department Accomplishments

- Managed the implementation of Tyler Munis ERP (Enterprise Resource Planning) suite of applications which includes General Ledger, Budgeting, Project Accounting, Accounts Receivable, Accounts Payable, Payroll, Fixed Assets, Purchasing, Inventory, Land Parcel Management, Permitting, Code Enforcement, Parking Tickets and Work Orders.
- Managed, setup and deployed damage assessment software (Geocove's ARM360) with direct feed to Collier County.
- Developed City AVL (Automatic Vehicle Location System) using ArcGIS.
- Provided classroom and online resources for on-going training for City staff.
- Coordinated the implementation of ExecuTime v4 and deployment of 17 Bio-Metric Time Clocks.
- Completed the hyper-V Virtualization of GIS servers.
- Reduced City wide Telephony costs from an average monthly cost of \$4,294 to \$2,698.
- Handled 7,200 help desk tickets.
- Deployed Microsoft Lync Server to integrate with Microsoft Exchange to create a unified communications platform for City employees.
- Installed Single Mode Fiber to Police Building, Utilities Administration and the Water Plant to accommodate 10GB connectivity.
- Installed Dell EqualLogic PS6500E iSCSI SAN Storage Array and enabled remote storage replication.

2014-15 Departmental Goals and Objectives

- Finalize implementation of the Enterprise Resource Planning system.
- Further consolidate data and application systems to reduce power consumption and increase operational efficiency using Microsoft Hyper-V virtualization.
- Enhance City wide AVL application with feeds from Traffic.
- Maintain the City's GIS Portal while enhancing its availability and contents.
- Development of SSRS SQL Server Reporting Services Portal to allow easy instant access to City data from a single source. This will include access to legacy data following the move to Tyler Munis.
- Project manage the further expansion of Access Control.

Technology Services Fund

Technology Services Department (continued)

- Oversee the deployment of OnSSI enterprise Security Camera solution to include City pier.
- Work towards a “7 Nines” network environment.

2014-15 Significant Budgetary Issues

The budget for the Technology Services Fund is \$1,728,737, a \$91,971 decrease from the FY 13-14 budget.

At the end of 2014-15, unrestricted net assets are estimated to be \$674,805, which is higher than the minimum fund balance of \$340,000 recommended by policy. The City plans for a slow use of this fund balance to reduce it over time to more closely match the minimum requirement.

Revenues

The primary revenue sources for this Internal Service Fund are the charges to each fund for services. Charges to users are calculated using the same basis as FY 13-14, which was a formula based on the number of personal computers, service calls, users and transactions.

Expenditures

Budgeted expenditures for the Technology Services Department are \$1,728,737.

Personal Services are budgeted at \$580,083, or \$162,853 less than FY 13-14. The primary reason for this decrease is the elimination of the Technology Services Manager position and the replacement of a long-term employee at entry level. This savings is slightly offset by an increase to the professional services contract.

Operating Expenses increased by \$84,882 to \$899,654. The primary reason for the increase is related to the Technology Management Services contract, due to expected projects in the Tyler (enterprise software) reporting. In addition, there are two special projects identified, including adding a smart interactive TV to the Multi-Media room (\$12,000), and adding air media presentation capability to the larger conference rooms (\$10,000). These one-time expenditures will address ongoing communication problems in these rooms. Several line items have been rearranged, with Tyler software maintenance to a single line item for enhanced tracking.

There is \$249,000 budgeted for Capital, which includes \$30,000 for a fire suppression system in the Police Data Center (which is the City’s backup), \$84,000 for a phone system upgrade and \$135,000 for a Security Camera project.

Technology Services Fund

Technology Services Department (continued)

2014-15 Performance Measures

	Actual 2011/2012	Actual 2012/13	Expected 2013-14	Expected 2014-2015
Operating Expenditures	1,925,296	1,612,897	1,586,818	1,479,737
Budgeted Employees	10	10	8	7
Software Applications/ Programs Maintained	236/19,985	236/19,985	236/19,985	236/19,985
Active Devices- (Computers, servers, printers, and phones)	896	896	896	896
User Accounts	427	425	425	425
Hours of Network Maintenance	8,736	8,736	8,736	8,736
Community TV Programming Hours	8,736	8,736	8,736	8,736
Training Classes	25	38	40	40
% of Network Availability	99.5%	99.5%	99.5%	99.5%
% Software Application Availability	99.5%	99.5%	99.5%	99.5%
% of Help Desk Calls Responded to within Goal	93.0%	94.0%	94.0%	94.0%
% of Community TV Availability	99.5%	99.5%	99.5%	99.5%
Average Help Desk Calls per active device	2.28	4.00	3.0	3.0
Average Help Desk Calls per User Account	4.74	6.15	5.0	5.0

FUND: 520 TECHNOLOGY SERVICES
TECHNOLOGY SERVICES
FISCAL YEAR 2014-15

<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 Adopted
1	1	0	Technology Services Manager	\$0
1	1	1	Programmer Analyst	65,038
1	1	1	Technology Services Director*	0
3	1	1	Sr. Network Specialist	55,362
2	2	2	Network Specialist	112,454
1	1	1	Video Programming & Product.	63,142
1	1	1	GIS Manager	79,560
* Contracted				
10	8	7	Regular Salaries	\$375,556
			Other Salaries & Wages	10,140
			Overtime	17,000
			Employer Payroll Expenses	177,387
			Total Personal Services	<u>\$580,083</u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
TECHNOLOGY SERVICES
TECHNOLOGY DIVISION**

FUND 520	ACCOUNT DESCRIPTION	12-13 ACTUALS	13-14 ORIGINAL BUDGET	13-14 CURRENT PROJECTION	14-15 ADOPTED BUDGET	CHANGE
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES <i>Elimination of Tech Services Manager (\$96,352) and the replacement of a Sr Network Specialist at entry level</i>	537,816	497,855	399,100	375,556	(122,299)
10-30	OTHER SALARIES	10,162	10,140	10,140	10,140	0
10-40	OVERTIME	10,368	13,500	17,000	17,000	3,500
25-01	FICA	43,119	36,445	33,000	30,733	(5,712)
25-03	RETIREMENT CONTRIBUTIONS	68,730	65,682	53,186	49,825	(15,857)
25-04	LIFE/HEALTH INSURANCE	102,961	117,394	88,900	95,389	(22,005)
25-07	EMPLOYEE ALLOWANCES	2,696	1,920	1,440	1,440	(480)
	TOTAL PERSONAL SERVICES	\$775,852	\$742,936	\$602,766	\$580,083	(\$162,853)
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES <i>Small parts and office supplies</i>	2,081	3,188	4,600	4,600	1,412
30-01	CITY ADMINISTRATION	111,160	103,380	103,380	98,130	(5,250)
30-31	TV VIDEO PRODUCTION <i>Granicus hosting \$20,900; Multi media room Smart TV \$12,000; Presentation Gateways, \$10,000; TV music, etc</i>	20,357	31,902	31,020	50,420	18,518
31-01	PROFESSIONAL SERVICES <i>Wiring (\$20,000) Selpan Service employees (\$189,400); Elance (15,000), Kronos (\$3,000), etc</i>	96,812	178,750	230,900	233,900	55,150
40-00	TRAINING & TRAVEL COSTS <i>ERSI Conference, Lynda Training, Tyler Connect and Ongoing training</i>	2,568	13,700	12,375	12,375	(1,325)
41-00	COMMUNICATIONS	2,928	1,836	576	576	(1,260)
41-01	TELEPHONE	154	153	0	0	(153)
41-02	FAX & MODEMS <i>T3 for internet \$22,740; Broadband for offsite including parking garages</i>	12,668	38,250	42,340	43,440	5,190
42-10	EQUIP. SERVICES - REPAIRS	1,050	900	0	0	(900)
42-11	EQUIP. SERVICES - FUEL	97	200	60	0	(200)
44-01	BUILDING RENTAL	0	0	0	0	0
45-22	SELF INS. PROPERTY DAMAGE	53,354	29,460	29,460	43,001	13,541
46-00	REPAIR & MAINTENANCE <i>Tyler maintenance for all modules \$89,068; OSDBA \$18,853</i>	108,158	69,794	93,920	107,921	38,127
46-16	HARDWARE MAINTENANCE	13,537	18,764	19,525	19,525	761
46-17	SOFTWARE MAINTENANCE <i>Visionair \$88,566; Microsoft \$25,000; Police MDTs \$10,000; Civic Plus, Kronos, Brazos, Barracuda, Goto Assets, Executime, etc</i>	171,456	283,817	236,175	238,326	(45,491)
46-19	PRINTERS	4,180	7,500	7,500	7,500	0
52-00	OPERATING SUPPLIES <i>Forms, backup tapes, GIS plotter supplies</i>	195	11,158	9,420	9,420	(1,738)
52-52	MINOR OPERATING EQUIPMENT	0	21,500	162,281	30,000	8,500
54-00	BOOKS, PUBS, SUBS, MEMBS	0	520	520	520	0
59-00	DEPRECIATION	236,290	0	0	0	0
	TOTAL OPERATING EXPENSES	\$837,045	\$814,772	\$984,052	\$899,654	\$84,882
<u>NON-OPERATING EXPENSES</u>						
60-40	MACHINERY & EQUIPMENT	292,828	263,000	246,200	249,000	(14,000)
60-30	BUILDING AND IMPROVEMENTS	0	0	74,540	0	0
60-81	COMPUTER SOFTWARE	58,596	0	45,010	0	0
	TOTAL NON-OPERATING EXPENSES	\$351,424	\$263,000	\$365,750	\$249,000	(\$14,000)
	TOTAL EXPENSES	\$1,964,321	\$1,820,708	\$1,952,568	\$1,728,737	(\$91,971)

**CAPITAL IMPROVEMENT PROJECTS
TECHNOLOGY SERVICES FUND (Fund 520)**

CIP ID	PROJECT DESCRIPTION	DEPT REQUEST	2015-16	2016-17	2017-18	2018-19
		2014-15				
15T06	PD Data Center Fire Suppression	30,000	0	0	0	0
15T07	Phone System Upgrade	84,000	0	0	0	0
15T08	Security Camera Project	135,000	30,000	0	0	0
	Dispatch PC's & Monitors (7)	0	0	0	25,000	0
	Hyper-V Virtual Host Servers	0	25,000	0	25,000	0
	PC Replacement Program (300)	0	0	240,000	0	0
	Storage Area Network	0	40,000	0	0	0
	Police & Fire Notebook Replacements	0	0	90,000	0	0
	Replace Chamber Camera Equipment	0	0	0	0	15,000
TOTAL TECHNOLOGY SERVICES FUND		249,000	95,000	330,000	50,000	15,000

Other major projects managed

Building Department Tablets	65,000	-	-	-	65,000
City Facility Security Locks	95,000	20,000	-	-	-
River Park Computer Lab	6,800	6,800	6,800	6,800	6,800

**FISCAL YEAR 2014-15
TECHNOLOGY SERVICES
INTERFUND CHARGES ALLOCATION**

Charges to	BUDGET FY 10-11	BUDGET FY 11-12	BUDGET FY 12-13	BUDGET FY 13-14	BUDGET FY 14-15	Increase/ (Decrease)
General Fund	1,140,920	1,117,967	1,191,630	1,007,030	926,470	(80,560)
Building Permits Fund	206,150	202,003	238,565	201,610	185,480	(16,130)
CRA Fund	19,010	18,628	21,621	18,270	16,810	(1,460)
Streets Fund	38,030	37,265	45,260	38,250	35,190	(3,060)
Water & Sewer Fund	342,270	335,384	425,890	359,920	331,130	(28,790)
Beach Parking Fund	28,520	27,946	32,437	27,410	25,220	(2,190)
Solid Waste Fund	57,050	55,902	64,880	54,830	50,440	(4,390)
City Dock Fund	4,760	4,664	5,415	4,580	4,210	(370)
Storm Water Fund	19,010	18,628	21,650	18,300	16,840	(1,460)
Tennis Fund	4,760	4,664	5,414	4,580	4,210	(370)
Equipment Services Fund	19,010	18,628	23,580	19,930	18,340	(1,590)
Total	1,879,490	1,841,679	2,076,342	1,754,710	1,614,340	(140,370)
			Expected		Proposed	
Interest Earnings			4,000		4,000	
Transfer In from Public Service Tax			70,000		0	
Total Revenue			1,828,710		1,618,340	

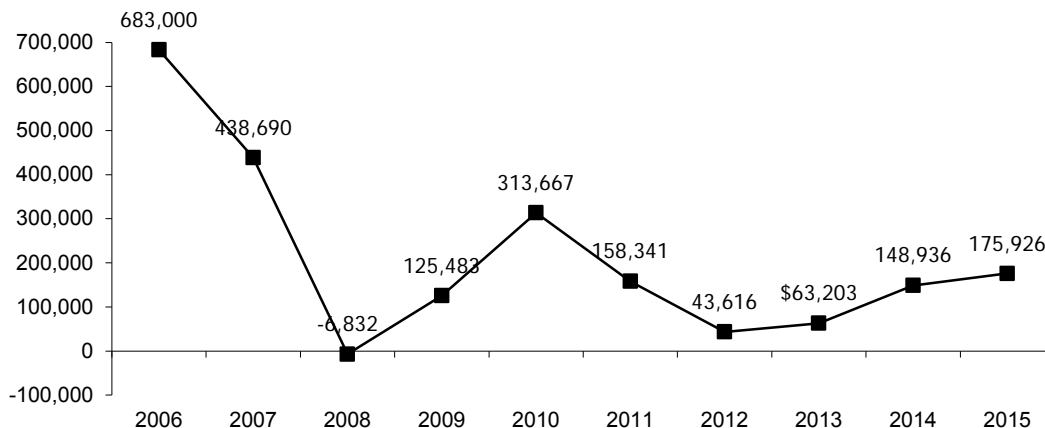
The customers of the Technology Services Department are the various departments of the City. Fees are prorated using prior years' use of services such as work orders or mainframe use and number of computers in each department. Actual charges to departments will be the same as budgeted.

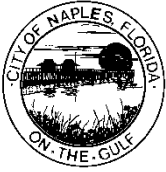


EQUIPMENT SERVICES FINANCIAL SUMMARY Fiscal Year 2014-15

Beginning Balance - Unrestricted Net Assets as of September 30, 2013	\$63,203
Projected Revenues FY 2013-14	2,488,154
Projected Expenditures FY 2013-14	2,402,421
Net Increase/(Decrease) in Net Unrestricted Assets	<u>\$85,733</u>
Expected Unrestricted Net Assets as of September 30, 2014	\$148,936
Add Fiscal Year 2014-15 Budgeted Revenues	
Charges for Services:	
Charges to Other Funds/Fuel	884,571
Charges to Other Funds/Maintenance	1,454,806
Collier County - EMS Fuel	150,140
Other Revenue	400
	<u>2,489,917</u>
TOTAL AVAILABLE RESOURCES	\$2,638,853
Less Fiscal Year 2014-15 Budgeted Expenditures	
Personal Services	\$702,409
Operations & Maintenance	1,595,181
Transfer - Self Insurance	32,940
Administrative Fee - General Fund	107,770
Transfer - Technology Services	18,340
Capital Expenditures	6,287
	<u>2,462,927</u>
BUDGETED CASH FLOW	\$26,990
Projected Unrestricted Net Assets as of September 30, 2015	<u><u>\$175,926</u></u>

**Trend - Unrestricted Net Assets
(Recommended is \$256,000)**





Equipment Services Fund

Utilities Department (Fund 530)

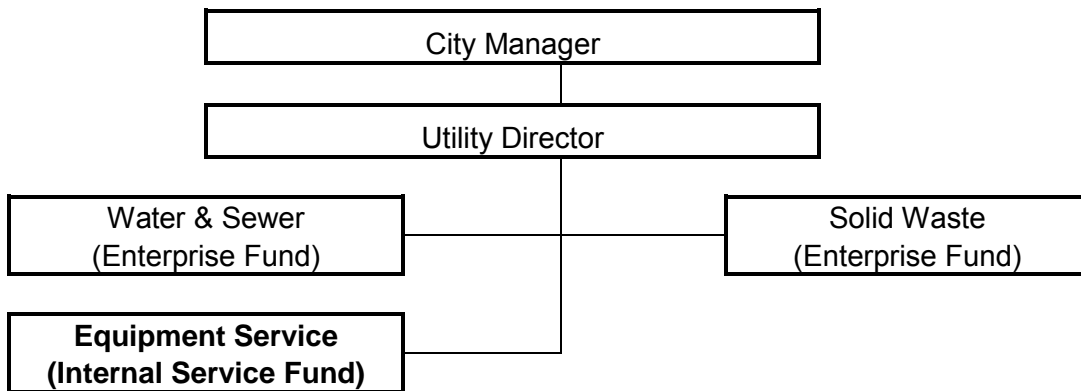
Mission Statement:

The mission of Equipment Services is to provide vehicles, equipment and fuel services to employees and departments of the City of Naples, thus enabling employees to perform the necessary functions of the City.

Department Description

The Utilities Department operates in three separate funds: Water & Sewer Fund, Solid Waste Fund, and Equipment Services Fund. Equipment Services is an Internal Service Fund, responsible for the maintenance and replacement of all City rolling stock, including Police and Fire apparatus.

Equipment Services is focused on providing service and maintenance reliability to the City's fleet. Improved preventative maintenance programs are sought on a continuous basis to assure service reliability to the City fleet.



2013-14 Department Accomplishments

- Initiated the outfitting of hardware within fleet vehicles for the implementation of the GPS monitoring system.
- Equipment Services staff, in coordination with Technology Services, retrofitted the computer systems and consoles within the older patrol vehicles for enhanced communication operations.
- Assisted PESD with the transition of patrol vehicles from the Ford Crown Victoria units to the Police Interceptor units (full sized patrol vehicles have been discontinued – transition required extensive staff time for outfitting requirements)
- Recommended and implemented vehicle size reductions in an effort to produce fuel savings and reduce maintenance and repair costs. Examples include:
 1. Building Department – Transitioned from 1 full-size pick-up truck (F150) to a Ford Escape
 2. Utilities - Transitioned from 1 Explorer to a Ford Escape
 3. PESD – Transitioned from 2 Ford Taurus (mid-size) to Ford Fusions (small/compact)

Equipment Services Fund (continued)

2014-15 Departmental Goals and Objectives

In accordance with Vision Plan Item 4 (strengthen the economic health and vitality of the city) continue and strengthen the city's leadership role in environmental protection and regional/community sustainability:

- Review preventative maintenance schedules for City Fleet vehicles in an effort to seek alternatives for maximizing vehicle life expectancy by reducing costs and enhancing efficiencies
- Use of Recapped (recycled) small truck tires
- Annually review City fleet requirements to ensure optimum efficiencies and low costs. Specifically make recommendations to consolidate equipment, actively play a role in vehicle replacements, and determine surplus equipment

In accordance with Vision Plan Item 5 (maintain and enhance governance capacity for public service and leadership), recruit, develop, and retain a highly competent staff through such activities as attendance at workshops, seminars, and conferences.

- Provide monthly reports identifying productivity of mechanics
- Send two automotive technicians to receive Emergency Vehicle Technician (EVT) training to maintain certifications for maintaining City owned emergency vehicles

2014-15 Significant Budgetary Issues

The budget for the Equipment Services Fund is \$2,462,927, a \$22,504 increase over the FY 13-14 budget.

Revenues

Funding for the Equipment Services Fund is provided by each user department in the City. Every month, the Equipment Services Department charges each department for products and services provided. The revenue budget consists of two parts: fuel and maintenance; both are budgeted based on a multi-year historic trend.

The fuel revenue is based on each user's prior years' volume, multiplied by an assumed cost of fuel. The budgeted cost of fuel is based on the current price of fuel at the time the budget is prepared plus 10%. Fuel prices in this budget are estimated with the expected use of 157,716 gallons of gasoline and 110,746 gallons of diesel respectively. 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 \$150,140.

The budget for 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. On a monthly basis, maintenance charges are billed to the user department, based on a combined labor and parts charge, similar to a commercial mechanic shop.

Equipment Services Fund (continued)

Expenditures

Personal Services

This fund has eight full-time employees and one part-time position. The FY 2014-15 budget includes the 2% contractual increase for both union and non-union employees.

Operating Costs

Operating and capital expenditures of this fund total \$1,760,518 which is \$10,966 more than FY 13-14. The primary reason for this increase is related to fuel.

The most significant expenses are:

Sublet repairs	\$200,000	Transmission, painting, body work, welding, generator maintenance
Operating Supplies	\$228,000	Vehicle and equipment parts
Fuel	\$977,571	
City Administrative Costs	\$107,770	
Tires	\$100,000	

Included as capital is \$6,287 for a 25-ton jack and a wire feed welder.

2014-15 Benchmarks

	Naples	City of Palm Bay	Winter Park	Collier County
Total Light Duty Vehicles up to 26,000 LB	177	423	250	664
Total Heavy Duty Vehicles 26,000 – 80,000 LB	37	57	32	85
Total Fuel Used	264,091	400,862	228,343	1,144,914
Total Fleet Technician Employees	5	10	8	15
Percentage of labor hours billed compared to employee hours paid	80%	72%	74%	86%

2014-15 Performance Measures

	Actual 2011-12	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Percentage of fleet availability	97.45%	98.35%	98.5%	98.75%
Scheduled Preventive Maintenance Services Completed	94.8%	94.6%	95%	95.4%
Average Annual Billable Hour Productivity (per mechanic)	1,724	1,657	1,740	1,745

**Equipment Services Fund
Revenue and Interdepartmental Billings**

Fund	Actual FY11-12	Actual FY 12-13	Adopted FY 13-14	Projected FY 13-14	Adopted FY 14-15
General Fund	917,228	980,736	918,740	1,009,848	929,276
Building Permits	27,612	31,829	29,930	29,930	29,930
Streets Fund	19,569	18,422	24,759	27,759	27,000
Water & Sewer Fund	367,593	452,263	512,670	479,970	522,171
Beach Fund	37,793	43,848	41,000	41,000	42,000
Solid Waste Fund	421,635	724,873	714,702	713,102	703,900
City Dock Fund	3,918	6,171	5,820	5,820	5,600
Storm Water Fund	46,979	55,249	72,700	72,700	68,000
Tennis Fund	231	888	1,000	1,000	1,000
Technology Services Fund	952	1,147	1,100	6,000	0
Equipment Services Fund	11,870	11,828	7,000	10,500	10,500
Total Chargebacks	1,855,380	2,327,252	2,329,421	2,397,629	2,339,377
Collier County - EMS Fuel	140,600	117,295	115,000	90,000	150,140
Total Charges	\$1,995,980	\$2,444,547	2,444,421	\$2,487,629	\$2,489,517
Other Revenue Sources					
Interest Income	1,528	993	0	500	400
Other Miscellaneous	1,451	1,430	100	25	0
Total Other Sources	2,979	2,423	100	525	400
Total All Sources	\$1,998,959	\$1,998,403	\$2,444,521	\$2,488,154	\$2,489,917

**FUND 530 EQUIPMENT SERVICES
UTILITIES DEPARTMENT
FISCAL YEAR 2014-15**

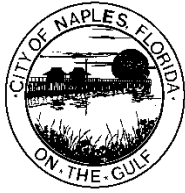
<i>2013 Adopted</i>	<i>2014 Adopted</i>	<i>2015 Adopted</i>	JOB TITLE	FY 2015 ADOPTED
1	1	1	Equipment Services Superintendent	\$93,749
1	1	1	Service Coordinator	68,592
2	2	2	Lead Mechanic	110,856
3	3	3	Mechanic	145,431
1	1	1	Auto Parts Controller	36,616
0.5	0.5	0.5	Service Worker III	14,744
8.5	8.5	8.5	Regular Salaries	\$469,988
			Other Salaries & Wages	28,340
			Overtime	10,000
			Employer Payroll/Other Expenses	194,081
			Total Personal Services	<u><u>\$702,409</u></u>

**FISCAL YEAR 2014-15
BUDGET DETAIL
EQUIPMENT SERVICES FUND**

530.1302.590			13-14	13-14	14-15	
ACCOUNT DESCRIPTION		12-13	ORIGINAL	CURRENT	ADOPTED	CHANGE
		ACTUALS	BUDGET	PROJECTION	BUDGET	
<u>PERSONAL SERVICES</u>						
10-20	REGULAR SALARIES & WAGES	428,477	460,771	460,771	469,988	9,217
10-30	OTHER SALARIES	20,634	28,340	21,000	28,340	0
	<i>Standby pay \$195 x 52 weeks and ASE/EVT certification bonuses per contract</i>					
10-40	OVERTIME	15,528	10,000	10,000	10,000	0
25-01	FICA	37,181	34,152	34,152	34,382	230
25-03	RETIREMENT CONTRIBUTIONS	61,450	63,123	63,123	67,212	4,089
25-04	LIFE/HEALTH INSURANCE	88,960	91,525	91,525	89,527	(1,998)
25-07	EMPLOYEE ALLOWANCES	928	2,960	2,960	2,960	0
29-00	GENERAL AND OTHER	0	0	0	0	0
	TOTAL PERSONAL SERVICES	\$653,159	\$690,871	\$683,531	\$702,409	\$11,538
<u>OPERATING EXPENSES</u>						
30-00	OPERATING EXPENDITURES	5,136	3,000	3,000	3,000	0
30-01	CITY ADMINISTRATION	112,360	106,980	106,980	107,770	790
30-07	TOOL ALLOWANCE	2,000	2,000	2,000	2,000	0
31-04	OTHER CONTRACTUAL SVCS	8,881	17,090	22,990	18,210	1,120
	<i>FASTER System (\$5,890), Trak (\$5,720), Diagnostic Software (\$5,390), etc.</i>					
40-00	TRAINING & TRAVEL COSTS	2,288	3,500	3,500	3,500	0
41-00	COMMUNICATIONS	1,079	1,860	1,300	1,300	(560)
42-10	EQUIP. SERVICES -REPAIRS	6,796	4,500	6,500	6,500	2,000
42-11	EQUIP. SERVICES -FUEL	5,032	2,500	4,000	4,000	1,500
43-01	ELECTRICITY	12,597	12,000	13,000	13,000	1,000
43-02	WATER, SEWER, GARBAGE	13,217	12,000	13,500	13,500	1,500
45-22	SELF INSURANCE	34,202	32,590	32,590	32,940	350
46-00	REPAIR AND MAINTENANCE	3,154	6,000	6,000	6,000	0
46-03	EQUIP. MAINTENANCE	0	1,600	1,600	1,600	0
	<i>Fire Systems testing and Compressor Maintenance</i>					
46-10	SUBLET REPAIRS	172,519	200,000	220,000	200,000	0
	<i>Outside repairs, including welding and generator maintenance</i>					
49-02	TECHNOLOGY SERVICE CHG	23,580	19,930	19,930	18,340	(1,590)
49-08	HAZARDOUS WASTE DISPOSAL	2,453	3,000	3,000	3,000	0
51-00	OFFICE SUPPLIES	500	500	500	500	0
52-00	OPERATING SUPPLIES	200,897	228,000	228,000	228,000	0
	<i>Repair Parts for City Equipment</i>					
52-02	FUEL	995,988	949,002	887,000	977,571	28,569
	<i>Est. 157,716 gallons of gas @ \$3.53; 110,746 gallons of diesel @ \$3.80</i>					
52-06	TIRES	99,082	100,000	100,000	100,000	0
52-07	UNIFORMS	2,653	3,500	3,500	3,500	0
52-08	SHOP SUPPLIES	27,912	9,000	9,000	9,000	0
52-09	OTHER CLOTHING	612	1,000	1,000	1,000	0
59-00	DEPRECIATION	78,413	0	0	0	0
60-40	CAPITAL MACHINERY	0	30,000	30,000	6,287	(23,713)
	TOTAL OPERATING EXPENSES	\$1,811,439	\$1,749,552	\$1,718,890	\$1,760,518	\$10,966
	TOTAL EXPENSES	\$2,464,597	\$2,440,423	\$2,402,421	\$2,462,927	\$22,504

**CAPITAL PROJECTS
FUND 530 - EQUIPMENT SERVICES**

PROJECT NUMBER	PROJECT DESCRIPTION	DEPT REQUEST 2014-15	2015-16	2016-17	2017-18	2018-19
	Heater Upgrades (Efficient Models)	0	0	50,000	0	0
	Service Truck Replacement	0	35,000	0	0	0
	Lighting Improvements	0	0	25,000	0	0
	Portable Vehicle Lifts	0	0	0	45,000	0
	FUND TOTAL	0	35,000	75,000	45,000	0



City of Naples, Florida

Capital Improvements Budget

Program Description

By June 1, in accordance with Section 2-691 of the City Code of Ordinances, the City Manager presents City Council with a Five-Year Plan for the Capital Improvement Program (CIP). This program generally includes items with an expected life of more than 2 years and a project cost of more than \$10,000. The CIP is a separate document, available online or in the City Clerk's office, but this summary identifies the projects specifically budgeted for FY14-15.

The CIP is used to identify and coordinate the financing and timing of public improvements. The first year of the Five-Year Program, as amended during the budget process, is included in this document. Projects are budgeted by fund and department, but are shown in this section in total for reference purposes.

Although Capital Improvement Projects are those projects with a cost greater than \$10,000, the City considers any item with a purchase price greater than \$1,000 a fixed asset, in accordance with Florida Statutes 274.02 and Florida Administrative Rule 69-I-73.003 (Recording of Property). Therefore, some items not classified as a capital item in the CIP may be included in capital project line items for tracking purposes due to their cost.

The following funds provide revenue for funding the CIP from their own revenue generation, grants, donations and retained earnings:

- Public Service Tax Fund
- Stormwater Fund
- Baker Park/Special Park Fund
- Streets and Traffic Fund
- Solid Waste Fund
- Water & Sewer Fund
- Building Permits Fund
- CRA Fund
- Beach Fund
- Technology Services Fund

2014-15 Significant Budgetary Issues

The City carefully reviewed all capital project requests during the budget process to ensure that the projects were timely, fundable and appropriate. The plan for FY 2014-15 is to focus on equipment replacement and major repairs to infrastructure. Maintaining the current quality of life and aesthetic appeal of Naples is a priority. This CIP places an emphasis on maintaining existing infrastructure, such as buildings roadways, alleys, landscape, and rights-of-way.

The Five-Year Capital Improvement Program represents slightly more than \$99.3 million in projects. Capital projects for FY 14-15 total \$33.1 million.

Public Service Tax Funds

The Public Service Tax Funds are two separate yet intertwined funds that fund capital projects, primarily related to the General Fund Departments.

Capital Improvement Budget (continued)

The **Debt Service Fund** accounts for the City's outstanding debt service on Public Service Tax Revenue Bonds. This fund does not include bond issues for the enterprise funds. Debt service for the enterprise funds is funded through the enterprise funds. After annual debt service obligations have been met, balances in this fund can be transferred to the Capital Improvement Fund to pay for capital expenditures.

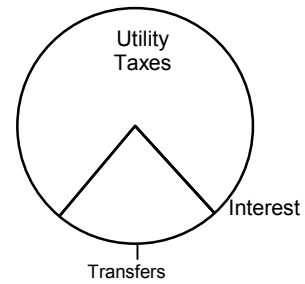
The **Capital Improvement Fund** was established to account for capital projects funded by the City's Public Service Taxes.

Capital Improvement Projects includes items such as machinery, fire trucks, police vehicles, improvements to City facilities, or new construction.

Public Service Tax - Debt Service Fund (Fund 200)

Revenues

This fund has two primary types of revenue: Public Service Taxes; and a transfer from the Community Redevelopment Agency for its debt service (related to two parking garages and other capital improvements). There is a small amount of interest income. The adjacent chart shows the comparative totals of revenues to the Public Service Tax Fund.



Public Service Taxes, generated from Electric, Telecommunications, Gas and Propane, are allowed by Florida Statutes and City Code.

Electric Public Service Tax	\$2,800,000
Propane Gas	\$145,000
Natural Gas	\$90,000
Telecommunications	\$197,585

In January 2010, the Telecommunications Tax was increased (per City ordinance) from 3.3% to 5.22%. A portion of these revenues are allocated to the Public Service Tax Fund to be used for capital. The expected revenue for Telecommunications Tax in this fund is \$197,585. The rest of the Telecommunications tax is shared with the General Fund (\$2,001,240) and the Streets Fund (\$300,000) for a total of \$2,498,825

Other revenues are generated from interest income (\$25) and a transfer in from the Community Redevelopment Agency (\$958,105) 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 and Tennis funds' debt, which are reflected separately in those funds:

Type	Amount outstanding	2014-15 payment
Public Service Tax bonds	\$4,716,866	\$664,236
Redevelopment bonds	\$6,801,222	958,105

Capital Improvement Budget (continued)

After funding the debt service and other costs of this fund, any excess balance may be transferred to the Capital Improvement Fund, as directed by the City's Code of Ordinances. For FY 2014-15, the transfer from the Public Service Tax Debt Service Fund to Public Service Tax - Capital Improvement Fund for capital improvements is \$3,375,000. This leaves a projected available fund balance in this fund of \$977,557.

Public Service Tax - Capital Improvement Fund (Fund 340)

Revenues

In addition to the \$3,375,000 transfer in from the Debt Service Fund, discussed above, the Capital Improvement Fund receives interest income, assessment payments, auction proceeds and a loan payment from the East Naples Bay Taxing District.

Police and Fire impact fees are available to either expand the level of service or provide services specifically due to growth. This budget assumes the use of \$91,500 of Police Impact fees, and \$75,000 of Fire Impact Fees. The current balances of Police and Fire impact fees are \$107,500 and \$90,000.

Another source of revenue is the Special Assessment repayments. These are repayments projected from a dredging project in West Naples Bay (Aqualane Shores). This Special Assessment District was initiated in 2005 and the project was completed in 2009 for a total assessment of \$663,337. For FY 14-15, \$51,000 is anticipated to be received from the assessments. The outstanding balance is \$71,020, with final payments expected in FY 15-16.

When the CIP was presented to Council, it included a transfer of \$825,000 from the General Fund to the Public Service Tax Fund to pay for the implementation of the A.D. Morgan Facility Reports. This document however does not make that transfer, and instead uses Public Service Tax Fund balances for the facilities projects.

Expenditures

The City's Capital Improvement Program was presented to City Council on June 1, and included all items in all funds with an expected cost over \$10,000 and a life greater than two years. Most projects are funded from operating funds, 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.

The Public Service Tax Fund CIP as presented in June was \$3,761,805.

Between June and the presentation of the preliminary budget, the following changes were made to the Public Service Tax Capital Projects:

Increase Marine Boat to \$135,000	\$85,000
Total changes	\$85,000
New Total	\$3,846,805

Capital Improvement Budget (continued)

The following changes were made to capital projects in other operating funds.

Building Fund	Added one Site Compliance Inspection Vehicle \$22,500.
Water/Sewer Fund	Decreased Project 15K59 from \$800,000 to \$305,000
Solid Waste Fund	Moved one truck and the cardboard bailer to FY 15-16 and increased truck retrofit project by \$25,000

The fund (the 340 fund) also pays a \$63,800 Administrative Charge for overhead costs.

All Funds Summary

Refer to the next section for a listing of the projects funded for FY14-15 in the Capital Projects Fund and all other funds. Further details on each project can be found in the Five-Year Capital Improvement Program (CIP), a copy of which is available in the City Clerk's Office and on the City's website.

As part of the City's Capital Improvement process, any expected increase in operating costs are reviewed and included with the Capital Improvement Program. When needed, these operating costs are included in the operating budget. Because the City's projects are primarily replacements or major repairs, few have an operating impact. A summary of any indicated operating costs are shown following the list of projects.

**PUBLIC SERVICE TAX
DEBT SERVICE FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15**

Fund 200

Beginning Fund Balance - Unrestricted September 30, 2013		\$1,687,592
Projected Revenues FY 2013-14		4,095,380
Projected Expenditures FY 2013-14		3,938,809
Net Increase/(Decrease) in Net Unrestricted Assets		<u>156,571</u>
		0
Expected Unrestricted Net Assets as of September 30, 2014		\$1,844,163
ADD: BUDGETED REVENUES:		
Public Service Taxes		
Electric (FPL)	2,800,000	
Propane Gas	145,000	
Natural Gas	90,000	
Local Telecommunication Tax	197,585	
Interest Earned	25	
Transfer - CRA Bonds	958,105	
		<u>4,190,715</u>
TOTAL AVAILABLE RESOURCES		\$6,034,878
LESS: BUDGETED EXPENDITURES:		
Public Service Tax Debt Service	664,236	
CRA Debt Service	958,105	
General Fund Admin. Reimbursement	59,980	
<i>Transfer to Capital Projects Fund</i>	<u>3,375,000</u>	
		<u>5,057,321</u>
BUDGETED CASH FLOW		(\$866,606)
Projected Unrestricted Net Assets as of September 30, 2015		<u><u>\$977,557</u></u>

**PUBLIC SERVICE TAX
CAPITAL PROJECTS FUND
FINANCIAL SUMMARY
Fiscal Year 2014-15**

Fund 340

Beginning Fund Balance - Unreserved September 30, 2013	\$4,350,277
Projected Revenues FY 2013-14	2,783,825
Projected Expenditures FY 2013-14	6,372,592
<i>Includes \$2.5 million for Baker Park</i>	
Net Increase/(Decrease) in Net Assets	(3,588,767)
Expected Fund Balance as of September 30, 2014	\$761,510

Add Fiscal Year 2014-15 Budgeted Revenues

Transfer - Public Service Tax	\$3,375,000	
Interest Earned	35,000	
General Fund Transfer	0	
Police Impact Fees	91,500	
Fire Impact Fees	75,000	
Earned Assessment Payments	51,000	
Auction Proceeds	15,000	
East Naples Bay Loan Repayment	48,750	3,691,250

TOTAL AVAILABLE RESOURCES **\$4,452,760**

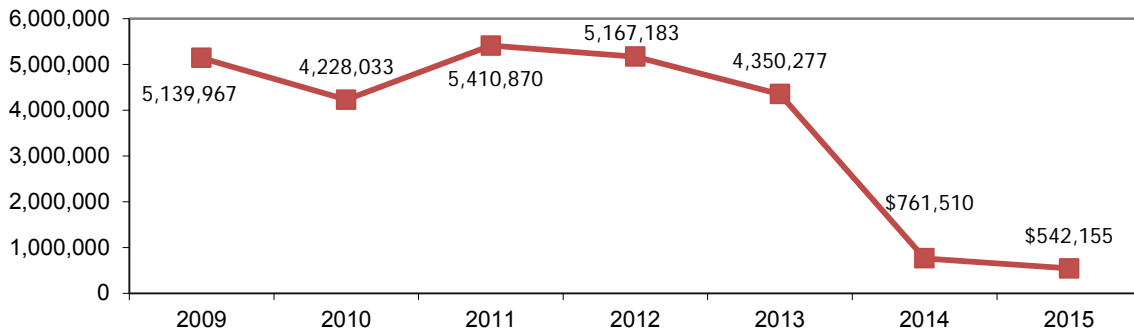
Less Fiscal Year 2014-15 Budgeted Expenditures

Capital Projects	3,846,805	
General Fund Admin. Reimbursement	63,800	
		3,910,605

BUDGETED CASH FLOW **(219,355)**

Projected Fund Balance as of September 30, 2015 **\$542,155**

Fund Balance Trend



**PUBLIC SERVICE TAX FUNDS
FUND 200 & 340 COMBINED REVENUE SUMMARY**

	<u>ACTUAL 2012-13</u>	<u>ADOPTED 2013-14</u>	<u>PROJECTED 2013-14</u>	<u>ADOPTED 2014-15</u>
Ad Valorem Proceeds	1,216	0	0	0
Electric Public Service Tax	2,794,311	2,620,000	2,700,000	2,800,000
Propane/Gas Public Service Tax	139,236	125,000	125,000	145,000
Natural Gas Tax	60,145	90,000	90,000	90,000
Local Communications	197,585	197,585	197,585	197,585
Interest Income	26	50	25	25
Sale of Fixed Assets	23,170	15,000	15,000	15,000
Other Interest Income	49,729	30,000	30,000	35,000
Assessment Payments	41,031	51,850	51,000	51,000
Impact Fees/Other (Transfer In)	0	428,125	428,125	166,500
East Naples Bay	0	47,700	47,700	48,750
Transfer Other Funds/Bonds	14,595,000	0	0	0
Other Transfer General Fund	904,555	0	0	0
Transfer Public Service Tax	2,330,015	2,212,000	2,212,000	3,375,000
Transfer CRA Bonds	979,007	982,770	982,770	958,105
COMBINED REVENUES	<u>\$22,115,026</u>	<u>\$6,800,080</u>	<u>\$6,879,205</u>	<u>\$7,881,965</u>
SOURCE: Fund 200	18,765,310	4,015,405	4,095,380	4,190,715
SOURCE: Fund 340	3,129,115	2,784,675	2,783,825	3,691,250
Combined Revenues	<u>21,894,425</u>	<u>\$6,800,080</u>	<u>\$6,879,205</u>	<u>7,881,965</u>

**CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2015-19**

Project Description	2014-15	2015-16	2016-17	2017-18	2018-19
ADMINISTRATION DEPARTMENTS					
14A01 City Facility Coded Door Lock System	95,000	20,000	0	0	0
15A07 Replace Code Enforcement vehicle	18,500	0	0	0	0
Replace Carpet in City Hall / Chambers	0	24,500	23,500	0	0
TOTAL FINANCE DEPARTMENT	113,500	44,500	23,500	0	0
POLICE SERVICES					
15H04 Portable Radio Replacement	84,835	56,800	50,000	50,000	50,000
15H02 Mobile Radio Replacement	38,500	18,000	0	0	18,000
15H01 Marked Patrol Car Replacement	250,000	300,000	50,000	0	0
15H03 Unmarked Vehicle Replacement	99,000	72,000	48,000	48,000	72,000
15H05 Automatic Electronic Defibrillators (25 AEDs)	25,170	0	0	0	0
15H14 Taser Replacement	37,250	37,250	0	0	30,750
15H06 Livescan Fingerprint System Repl.	14,750	0	0	0	0
15H07 Speed Trailer/LPR Purchase	41,500	41,500	0	0	0
14H16 Patrol Ops Furniture Replacement	36,500	50,000	35,000	0	0
15H09 Ceramic Tile Replacement	20,000	0	0	0	0
Marine Outboard Engine Replacement	0	16,000	0	0	0
Police Motorcycle Replacement	0	60,000	0	0	0
TOTAL POLICE DEPARTMENT	647,505	651,550	183,000	98,000	170,750
FIRE AND RESCUE DEPARTMENT					
NA Fire Station 1 Reservation (Fund Balance)	500,000	0	0	0	0
15E15 Fire Station Design and Construction	400,000	1,800,000	1,800,000	0	0
15E08 Self Contained Breathing Apparatus	27,500	27,500	0	0	56,000
15E11 Portable Radios (5)	15,000	15,000	10,000	10,000	10,000
15E02 Quick Response Vehicle (fully equipped)	250,000	0	0	0	0
15E18 Rescue Boat	135,000	0	0	0	0
15E09 Phillips Lifepack Unit / Heart Monitor	31,000	0	0	0	0
15E13 Base and Mobile Radio Replacements	53,000	39,000	25,000	0	0
Fire Station No. 2 Renovation	0	250,000	0	0	0
EPIC Voice Amplifier	0	12,500	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
CIRA X Communications Gateway	0	16,500	0	0	0
Fire-Rescue Support Vehicle	0	45,000	0	0	0
Chief One Vehicle	0	47,500	0	0	0
Battalion One Vehicle	0	75,200	0	0	0
Bunker Gear Lockers	0	0	35,000	0	0
Fitness Equipment for Wellness Program	0	0	32,000	0	0
Training Center Renovations	0	0	20,000	0	0
Special Response Vehicle (SRU-2)	0	0	75,000	0	0
New Hazardous Materials Trailer	0	0	150,000	0	0
Sand Blast and paint all hydrants	0	0	145,000	0	0
Trench Rescue Training Prop	0	0	15,000	0	0
Bunker Gear Replacement	0	0	50,000	50,000	55,000
Roof to cover reserve apparatus	0	0	60,000	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	700,000	0
Training Tower and Burn trailer for NFTC	0	0	0	275,000	0
Tower Co. 2 - Fully Equipped (Repl.)	0	0	0	0	1,500,000
Multi-Force Training Doors	0	0	0	0	18,500
Total Fire Department	1,411,500	2,425,700	2,417,000	1,035,000	1,639,500
COMMUNITY SERVICES					
Administration					
15G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000

**CAPITAL PROJECTS - PUBLIC SERVICE TAX FUND
FISCAL YEARS 2015-19**

Project Description	2014-15	2015-16	2016-17	2017-18	2018-19
Parks & Parkways					
15F26 Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
15F32 Landscape Median Restoration *	150,000	75,000	75,000	75,000	75,000
15I06 Vehicle Replacement - Pk/Pkwys (2)	70,000	70,000	70,000	45,000	45,000
15F37 CDS Landscape Renovations	25,000	25,000	25,000	25,000	25,000
15F03 Ground Maintenance Rotary Tiller	2,500	0	0	0	3,000
Facilities					
15I30 Police & Fire Department Building HVAC	625,000	0	0	0	0
15I31 Police & Fire Department Building Repairs	200,000	20,000	0	0	0
15I09 Vehicle Replacement-Facilities (2)	50,000	50,000	50,000	25,000	25,000
15I01 Facilities Replacements & Repairs	115,000	115,000	115,000	115,000	115,000
Recreation					
15I04 River Park/Anthony Pk - Repairs & Replace	50,000	45,000	70,000	30,000	70,000
15G05 Norris- Repairs & Replace	50,000	55,000	30,000	30,000	70,000
15I02 Fleischmann Park - Repairs & Replace	50,000	50,000	50,000	50,000	50,000
15G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
15G15 River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
15G16 River Park Aquatic - Repairs & Replace	30,000	30,000	30,000	30,000	30,000
TOTAL COMMUNITY SERVICES DEPARTMENT	1,674,300	791,800	771,800	681,800	764,800
Total Public Service Tax	3,846,805	3,913,550	3,395,300	1,814,800	2,575,050

*For project 15F32 the FY13-14 balance of \$75,000 will be carried forward into FY 14-15.
Police Boat - increased to \$135,000 from the proposed CIP, and changed to a fire boat

**CITY OF NAPLES
FIVE YEAR CAPITAL IMPROVEMENT PROJECTS OVERVIEW
ALL FUNDS**

	Request 2014-15	2015-16	2016-17	2017-18	2018-19
Public Service Tax/Capital Projects Fund					
Administrative Departments	113,500	44,500	23,500	0	0
Police Department	647,505	651,550	183,000	98,000	170,750
Fire and Rescue Department	1,411,500	2,425,700	2,417,000	1,035,000	1,639,500
Community Services Department	1,674,300	791,800	771,800	681,800	764,800
Public Service Tax Fund	3,846,805	3,913,550	3,395,300	1,814,800	2,575,050
Water Sewer Fund	7,358,000	10,043,000	8,231,000	6,410,000	3,705,000
Building Permits Fund	307,000	144,000	22,000	0	65,000
Community Redevelop. Agency (CRA)	50,000	255,000	0	100,000	0
Streets & Traffic Fund	1,223,000	1,290,000	1,250,000	1,300,000	1,100,000
Solid Waste Fund	1,154,000	755,000	106,000	387,000	361,000
Stormwater Fund	2,953,000	2,143,000	7,550,000	1,375,000	5,600,000
Dock Fund	0	18,500	0	1,115,000	0
Beach Fund	1,351,000	500,000	19,000	0	49,000
Baker Park/Special Park Fund	14,600,000	0	0	0	0
Technology Services Fund	249,000	95,000	330,000	50,000	15,000
Equipment Services	0	35,000	75,000	45,000	0
TOTAL ALL CAPITAL PROJECTS	33,091,805	19,192,050	20,978,300	12,596,800	13,470,050

Five Year Total	\$ 99,329,005
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The above list shows, by funding source, the projected Five Year Capital Improvement Program.



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
ADMINISTRATION DEPARTMENTS					
15A01 Secure Facility Access	95,000	20,000	0	0	0
15A07 Replace Code Enforcement vehicle	18,500	0	0	0	0
Records Center Scanner	0	0	0	0	0
City Hall Rewiring	0	0	0	0	0
Replace Carpet in City Hall / Chambers	0	24,500	23,500	0	0
TOTAL ADMINISTRATION	113,500	44,500	23,500	0	0
POLICE SERVICES					
15H04 Portable Radio Replacement	84,835	56,800	50,000	50,000	50,000
15H02 Mobile Radio Replacement	38,500	18,000	0	0	18,000
15H01 Marked Patrol Car Replacement	250,000	300,000	50,000	0	0
15H03 Unmarked Vehicle Replacement	99,000	72,000	48,000	48,000	72,000
15H05 Automatic Electronic Defibrillators (25 AEDs)	25,170	0	0	0	0
15H14 Taser Replacement	37,250	37,250	0	0	30,750
15H06 Livescan Fingerprint System Repl.	14,750	0	0	0	0
15H07 Speed Trailer/LPR Purchase	41,500	41,500	0	0	0
14H16 Patrol Ops Furniture Replacement	36,500	50,000	35,000	0	0
15H09 Ceramic Tile Replacement	20,000	0	0	0	0
Marine Outboard Engine Replacement	0	16,000	0	0	0
Police Motorcycle Replacement	0	60,000	0	0	0
Criminal Investigation Vehicle Additional	0	0	0	0	0
Crime Scene Lab Equipment	0	0	0	0	0
Criminal Investigation Technology	0	0	0	0	0
Police Incar Camera Systems	0	0	0	0	0
TOTAL POLICE DEPARTMENT	647,505	651,550	183,000	98,000	170,750
FIRE AND RESCUE DEPARTMENT					
NA Fire Station 1 Reservation (Fund Balance)	500,000	0	0	0	0
15E15 Fire Station Design and Construction	400,000	1,800,000	1,800,000	0	0
15E08 Self Contained Breathing Apparatus	27,500	27,500	0	0	56,000
15E11 Portable Radios (5)	15,000	15,000	10,000	10,000	10,000
15E02 Quick Response Vehicle (fully equipped)	250,000	0	0	0	0
15E09 Phillips Lifepack Unit / Heart Monitor	31,000	0	0	0	0
15E13 Base and Mobile Radio Replacements	53,000	39,000	25,000	0	0
15E18 Rescue Vessel	135,000	0	0	0	0
Fire Station No. 2 Renovation	0	250,000	0	0	0
EPIC Voice Amplifier	0	12,500	0	0	0
Self Contained Breathing App. Upgrade	0	97,500	0	0	0
CIRA X Communications Gateway	0	16,500	0	0	0
Fire-Rescue Support Vehicle	0	45,000	0	0	0
Chief One Vehicle	0	47,500	0	0	0
Battalion One Vehicle	0	75,200	0	0	0
Bunker Gear Lockers	0	0	35,000	0	0
Fitness Equipment for Wellness Program	0	0	32,000	0	0
Training Center Renovations	0	0	20,000	0	0
Special Response Vehicle (SRU-2)	0	0	75,000	0	0
New Hazardous Materials Trailer	0	0	150,000	0	0
Sand Blast and paint all hydrants	0	0	145,000	0	0
Trench Rescue Training Prop	0	0	15,000	0	0
Bunker Gear Replacement	0	0	50,000	50,000	55,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
Roof to cover reserve apparatus	0	0	60,000	0	0
Engine Co. 1 - Fully Equipped (Repl.)	0	0	0	700,000	0
Training Tower and Burn trailer for NFTC	0	0	0	275,000	0
Tower Co. 2 - Fully Equipped (Repl.)	0	0	0	0	1,500,000
Multi-Force Training Doors	0	0	0	0	18,500
TOTAL FIRE DEPARTMENT	1,411,500	2,425,700	2,417,000	1,035,000	1,639,500
COMMUNITY SERVICES					
Administration					
15G11 Facility Renovations and Replacements	50,000	50,000	50,000	50,000	50,000
13A03 Gordon River Park (moved to Fund 125)	0	0	0	0	0
Parks & Parkways					
15F26 Tree Fill In and Replacement	150,000	150,000	150,000	150,000	150,000
15F32 Landscape Median Restoration	150,000	75,000	75,000	75,000	75,000
15I06 Vehicle Replacement - Pk/Pkwys (2)	70,000	70,000	70,000	45,000	45,000
15F37 CDS Landscape Renovations	25,000	25,000	25,000	25,000	25,000
15F03 Ground Maintenance Rotary Tiller	2,500	0	0	0	3,000
Facilities					
15I30 Police & Fire Department Building HVAC	625,000	0	0	0	0
15I31 Police & Fire Department Building Repairs	200,000	20,000	0	0	0
15I09 Vehicle Replacement-Facilities (2)	50,000	50,000	50,000	25,000	25,000
15I01 Facilities Replacements & Repairs	115,000	115,000	115,000	115,000	115,000
Recreation					
15I04 River Park/Anthony Pk - Repair & Replace	50,000	45,000	70,000	30,000	70,000
15G05 Norris- Repairs & Replacements	50,000	55,000	30,000	30,000	70,000
15I02 Fleischmann Park - Repair/Replace	50,000	50,000	50,000	50,000	50,000
15G04 Citywide Playground Improvements	50,000	50,000	50,000	50,000	50,000
15G15 River Park Computer Lab	6,800	6,800	6,800	6,800	6,800
15G16 River Park Aquatic - Repairs & Replace	30,000	30,000	30,000	30,000	30,000
Renovate and Repair Cambier Park	0	0	0	0	0
Athletic Field Dressing Machine	0	0	0	0	0
Tennis Fund - Court Repairs	0	0	0	0	0
TOTAL COMMUNITY SERVICES DEPARTMENT	1,674,300	791,800	771,800	681,800	764,800
Total All Public Service Tax	3,846,805	3,913,550	3,395,300	1,814,800	2,575,050
WATER SEWER FUND					
Water Production					
15K50 Delroyd Gear Box Rebuilds	42,000	0	0	42,000	42,000
15K25 Monitoring Wells	150,000	0	0	0	0
14K05 Walkway Railing Replacements	80,000	0	0	0	0
15K20 Washwater Transfer Sludge Pumps	30,000	0	30,000	0	30,000
15K08 Radiators for Plant Generators	300,000	0	0	0	0
15K03 Forklift Replacement	35,000	0	0	0	0
15K16 Filters 1-11 Effluent Valve Actuators	85,000	0	0	0	0
15K04 Chemical Storage Improvements	20,000	200,000	0	0	0
Laboratory Remodel	0	45,000	0	0	0
Filter Arm Feedline Replacement	0	25,000	0	0	0
Filter Awnings	0	25,000	120,000	120,000	0



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
CO2 Tank Rehab	0	30,000	0	0	0
Service Truck Replacement	0	20,000	0	0	0
Plant Painting	0	100,000	0	0	100,000
Well 1A and Lighting Generator Motor	0	20,000	0	0	0
Filter Bed Replacement (2 per year)	0	100,000	100,000	100,000	100,000
Transfer Pit Overflow Repiping	0	25,000	150,000	0	0
Influent Mag Flow Meter	0	20,000	0	20,000	0
Accelerator Trough Replacement/Lining	0	0	25,000	130,000	130,000
Flume Support Replacements	0	0	58,000	0	0
Golden Gate Well 426	0	0	85,000	600,000	0
Static Mixer for Accelerator	0	0	0	50,000	50,000
Pond Dredging	0	0	0	125,000	0
Contact Time Improvements (4-log)	0	0	0	0	50,000
PAX Mixer for Solana	0	0	0	0	55,000
13K55 Thickener Tank Improvements	0	0	0	0	0
14K04 Chemical Feedline Trench Improvements	0	0	0	0	200,000
TOTAL WATER PRODUCTION	742,000	610,000	568,000	1,187,000	757,000
Water Distribution					
14L02 Water Transmission Mains	900,000	650,000	650,000	1,000,000	650,000
15L03 Fire Flow Improvements	1,645,000	1,108,000	0	0	0
15L06 Service Truck Replacements (2)	50,000	65,000	65,000	65,000	65,000
15L10 Facility Repairs - Utilities	250,000	50,000	0	0	0
15L11 Air Compressor Replacements	36,000	0	0	0	0
15L25 G.G Blvd Expansion (Everglades Blvd-Desoto)	250,000	0	250,000	0	0
Awning Extension	0	15,000	85,000	0	0
Master Plan for Water Pipe Replacements	0	0	100,000	0	0
Water System Hydraulic Model Update	0	0	0	100,000	0
Traffic Arrow Board Replacement (2 - WD)	0	0	0	0	20,000
13L60 HVAC Unit Replacements - Utils Admin	0	0	0	0	0
14L04 Trailer Replacement	0	0	0	0	0
TOTAL WATER DISTRIBUTION	3,131,000	1,888,000	1,150,000	1,165,000	735,000
Wastewater Treatment					
15M07 WWTP Pumps	100,000	100,000	100,000	100,000	100,000
15M25 Infrastructure Repairs	315,000	500,000	250,000	250,000	250,000
15M11 Air Blowers	80,000	80,000	78,000	78,000	78,000
15M12 Service Truck Replacement	22,000	22,000	0	0	25,000
15M13 Barscreen Replacement	250,000	0	0	0	0
15M18 WWTP Office Building Remodel	30,000	30,000	0	0	0
15M19 Generator Improvements	150,000	0	100,000	150,000	0
PLC Replacements	0	50,000	60,000	150,000	0
Cover Shades for BFP and CCC	0	75,000	75,000	0	0
SCADA Improvements	0	0	0	100,000	0
Chlorine System Expansion	0	0	0	100,000	0
Final Treatment Expansion	0	0	0	0	100,000
TOTAL WASTEWATER TREATMENT	947,000	857,000	663,000	928,000	553,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
Wastewater Collections					
15N04 Replace Sewer Mains, Laterals, etc.	1,000,000	500,000	500,000	500,000	500,000
15N07 Enclosed Trailer/Equipment (Gravity Line)	50,000	0	0	0	0
15N22 Service Truck Replacement	65,000	65,000	65,000	65,000	65,000
Sanitary Sewer Install (Bembury)	0	0	0	0	0
Light Tower Replacements (2)	0	25,000	0	0	0
Vacuum/Pumper Truck Replacement	0	180,000	190,000	0	0
Sewer System Hydraulic Model Update	0	100,000	0	0	0
Combination Jet/Vacuum Truck (Repl)	0	0	300,000	0	0
Boxblade Tractor Replacement	0	0	55,000	0	0
Master Plan for Sewer Pipe Replacements	0	0	100,000	0	0
Cement Sprayer (F/Manhole Rehabs)	0	0	0	70,000	0
14N02 Valve Maintenance Equipment	0	0	0	0	0
14N03 TV Truck Replacement	0	0	0	0	0
TOTAL WASTEWATER COLLECTIONS	1,115,000	870,000	1,210,000	635,000	565,000
Utilities Maintenance					
15X01 Replace/Upgrade Well Equipment	250,000	150,000	150,000	150,000	150,000
15X04 Replace Submersible Pumps	150,000	150,000	150,000	150,000	150,000
15X07 Power Service Control Panels	300,000	300,000	300,000	300,000	300,000
15X02 Pump Stations Improvements	300,000	300,000	300,000	300,000	300,000
15X05 Service Truck Replacement	50,000	65,000	65,000	65,000	65,000
15X15 Remote Facility Repairs (Buildings)	45,000	30,000	30,000	30,000	30,000
15X13 Well Inspection Camera	0	20,000	0	0	0
Odor Control Systems	0	40,000	40,000	0	0
Pump Station Fill Valves	0	40,000	0	0	0
Irrigation System Control Valves	0	50,000	50,000	0	0
Master Pump Station Construction (10 & 9)	0	50,000	400,000	0	0
Sewer Bypass Pump	0	0	55,000	0	0
Building Replacement	0	0	0	1,400,000	0
TOTAL UTILITIES MAINTENANCE	1,095,000	1,195,000	1,540,000	2,395,000	995,000
Utilities/Finance/Customer Service					
15K05 Meter Reader Truck Replacements	23,000	23,000	0	0	0
TOTAL CUSTOMER SERVICE	23,000	23,000	0	0	0
IWRP (Integrated Water Resource Plan)					
15K53 ASR Wellfield (Well No. 4)	0	1,500,000	0	0	0
15K58 Reclaimed Water Distribution System	0	3,000,000	3,000,000	0	0
15K59 Reclaimed Water Transmission Mains	305,000	100,000	100,000	100,000	100,000
TOTAL IWRP	305,000	4,600,000	3,100,000	100,000	100,000
TOTAL WATER SEWER FUND	7,358,000	10,043,000	8,231,000	6,410,000	3,705,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
Building Fund					
15B01 Electronic Permitting	75,000	100,000	0	0	0
15B05 Handheld Portable Tablets	65,000	0	0	0	65,000
14B06 Permit Counter Remodel	30,000	0	0	0	0
15B04 Vehicle Replacement Program	44,000	44,000	22,000	0	0
15B20 Vehicle Addition	28,000	0	0	0	0
15B21 Site Compliance Vehicle *	22,500	0	0	0	0
15B23 Lobby Lighting	20,000	0	0	0	0
15B07 Fire Inspector Vehicle Replacement	22,500	0	0	0	0
TOTAL BUILDING FUND	307,000	144,000	22,000	0	65,000
COMMUNITY REDEVELOPMENT AGENCY-CRA (Fund 180)					
15C01 Wayfinding Design and Implementation	50,000	150,000	0	0	0
Riverside Circle - Baker Park Gateway	0	105,000	0	0	0
6th Ave Garage (Waterproof, Paint, etc)	0	0	0	100,000	0
TOTAL CRA FUND	50,000	255,000	0	100,000	0
STREETS & TRAFFIC FUND					
15U28 Pavement Management Program	500,000	600,000	600,000	700,000	700,000
15U29 Pedestrian & Bicycle Master Plan Projects	150,000	150,000	150,000	150,000	150,000
15U31 Alley Maintenance & Improvements	50,000	50,000	50,000	50,000	50,000
15U03 Traffic Operations Center Upgrades	50,000	50,000	50,000	0	0
NA Phase II, III, IV, & V Stop Sign Replacement**	200,000	200,000	200,000	200,000	0
15U01 Signal System Improvement	250,000	200,000	200,000	200,000	200,000
15U04 Replace Service Truck	23,000	0	0	0	0
Replace Service Van	0	40,000	0	0	0
TOTAL STREETS & TRAFFIC FUND	1,223,000	1,290,000	1,250,000	1,300,000	1,100,000
SOLID WASTE FUND (Fund 450)					
15P01 Large Refuse Truck Replacement	0	500,000	0	250,000	250,000
15P02 Rebuild Solid Waste Refuse Trucks	100,000	78,000	78,000	82,000	82,000
15P21 Satellite Collection Vehicle Replacement	27,000	27,000	28,000	28,000	29,000
15P20 Service Vehicle Replacement	27,000	0	0	27,000	0
15P07 Cardboard Bailer (for new facility)	0	25,000	0	0	0
Large Refuse Truck Wash Station	0	125,000	0	0	0
14P03 Solid Waste Site Retrofit	1,000,000	0	0	0	0
TOTAL SOLID WASTE FUND	1,154,000	755,000	106,000	387,000	361,000
STORMWATER FUND (Fund 470)					
15V02 Citywide Stormwater Improvements	600,000	625,000	650,000	675,000	700,000
15V27 Citywide Lake Improvements	1,050,000	300,000	1,250,000	350,000	2,000,000
15V26 Beach Stormwater Outfall Management	500,000	100,000	3,000,000	0	0
15V15 Cove PS Outfall Dredge & Impoundment	350,000	0	2,000,000	0	0
15V01 Stormwater Vehicle Replacement	28,000	0	0	0	0
15V12 Oyster Reef & Seagrass Restoration	175,000	350,000	350,000	350,000	0
15V11 Habitat Island Naples Bay	250,000	0	0	0	0
Vac Truck Replacement	0	350,000	0	0	0
Stormwater Pickup Truck Replacement	0	43,000	0	0	0
Cove PS Transmission Main/ASR Supply	0	0	300,000	0	2,900,000
Riverside Circle Filter Marsh	0	375,000	0	0	0
TOTAL STORMWATER FUND	2,953,000	2,143,000	7,550,000	1,375,000	5,600,000



CAPITAL PROJECTS - ALL FUNDS FISCAL YEARS 2015-2019

Project Description	Requested 2014-15	2015-16	2016-17	2017-18	2018-19
CITY DOCK FUND (Fund 460)					
Dock Master Vehicle Replacement	0	18,500	0	0	0
City Dock Renovation	0	0	0	1,115,000	0
TOTAL NAPLES CITY DOCK FUND	0	18,500	0	1,115,000	0
BEACH FUND (Fund 430)					
15R05 Pier Deck Replacement	892,000	0	0	0	0
15R06 Naples Pier Restroom Redesign/Expansion	100,000	500,000	0	0	0
15R01 Patrol Truck Replacement	19,000	0	19,000	0	0
15R15 Beach Cart	12,000	0	0	0	0
13R10 Parking Meter Update	305,000	0	0	0	30,000
15R02 Beach Admin Truck Replacement	23,000	0	0	0	0
Maintenance Truck Replacement	0	0	0	0	19,000
TOTAL BEACH FUND	1,351,000	500,000	19,000	0	49,000
BAKER PARK/SPECIAL PROJECT FUND (Fund 125)					
13A03 Park - Construction & Development	13,375,000	0	0	0	0
15A16 Gordon River Bridge Component	1,225,000	0	0	0	0
TOTAL Baker Park/Special Project Fund	14,600,000	0	0	0	0
TECHNOLOGY FUND (Fund 520)					
15T06 PD Data Center Fire Suppression	30,000	0	0	0	0
15T07 Phone System Upgrade	84,000	0	0	0	0
15T08 Security Camera Project	135,000	30,000	0	0	0
Dispatch PC's & Monitors (7)	0	0	0	25,000	0
Hyper-V Virtual Host Servers	0	25,000	0	25,000	0
PC Replacement Program (300)	0	0	240,000	0	0
Storage Area Network	0	40,000	0	0	0
Police & Fire Notebook Replacements	0	0	90,000	0	0
Replace Chamber Camera Equipment	0	0	0	0	15,000
TOTAL TECHNOLOGY SERVICES FUND	249,000	95,000	330,000	50,000	15,000
EQUIPMENT SERVICES (Fund 530)					
Service Truck Replacement	0	35,000	0	0	0
Lighting Improvements	0	0	25,000	0	0
Heater Upgrades (Efficient Models)	0	0	50,000	0	0
Portable Vehicle Lifts	0	0	0	45,000	0
TOTAL EQUIPMENT SERVICES FUND	0	35,000	75,000	45,000	0
TOTAL ALL CAPITAL PROJECTS	33,091,805	19,192,050	20,978,300	12,596,800	13,470,050

CAPITAL PROJECTS - ALL FUNDS
OPERATING BUDGET IMPACT
Source of information is the Five Year CIP
FISCAL YEAR 2014-15

Impact 2014-15	Comment
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Project Description

Administration Departments

15A01 Secure Facility Access	0	Replaces current locks - no impact on operating budget
15A07 Replace Code Enforcement vehicle	0	Replacement - no impact on operating budget

Police Department

15H04 Portable Radio Replacement	0	Replacement - no impact on operating budget
15H02 Mobile Radio Replacement	0	Replacement - no impact on operating budget
15H01 Marked Patrol Car Replacement	0	Replacement - no impact on operating budget
15H03 Unmarked Vehicle Replacement	0	Replacement - no impact on operating budget
15H05 Automatic Electronic Defibrillators (25 AEDs)	0	Replacement - no impact on operating budget
15H14 Taser Replacement	0	Replacement - no impact on operating budget
15H06 Livescan Fingerprint System Repl.	0	Replacement - no impact on operating budget
15H07 Speed Trailer/LPR Purchase	2,000	Recurring Service Agreement
14H16 Patrol Ops Furniture Replacement	0	Replacement - no impact on operating budget
15H09 Ceramic Tile Replacement	0	Replacement - no impact on operating budget

Fire Department

NA Fire Station 1 Reservation (Fund Balance)	0	Long term \$15,000 increase for more utilities and maintenance
15E15 Fire Station Design and Construction	0	No impact on budget
15E08 Self Contained Breathing Apparatus	0	Replacement - no impact on operating budget
15E11 Portable Radios (5)	0	Replacement - no impact on operating budget
15E02 Quick Response Vehicle (fully equipped)	0	Replacement - no impact on operating budget
15E09 Phillips Lifepack Unit / Heart Monitor	0	Replacement - no impact on operating budget
15E13 Base and Mobile Radio Replacements	0	Replacement - no impact on operating budget
15E18 Rescue Vessel	0	Replacement - no impact on operating budget

Community Services

15G11 Facility Renovations and Replacements	0	Replacement - no impact on operating budget
15F26 Tree Fill In and Replacement	3,500	Additional trees need watering and maintenance
15F32 Landscape Median Restoration	0	Replacement - no impact on operating budget
15I06 Vehicle Replacement - Pk/Pkwy (2)	0	Replacement - no impact on operating budget
15F37 CDS Landscape Renovations	0	Replacement - no impact on operating budget
15F03 Ground Maintenance Rotary Tiller	0	Replacement - no impact on operating budget
15I30 Police & Fire Department Building HVAC	0	Potential Savings
15I31 Police & Fire Department Building Repairs	0	Replacement - no impact on operating budget
15I09 Vehicle Replacement-Facilities (2)	0	Replacement - no impact on operating budget
15I01 Facilities Replacements & Repairs	0	Replacement - no impact on operating budget
15I04 River Park/Anthony Pk - Repair & Replace	0	Replacement - no impact on operating budget
15G05 Norris- Repairs & Replacements	0	Replacement - no impact on operating budget
15I02 Fleischmann Park - Repair/Replace	0	Replacement - no impact on operating budget
15G04 Citywide Playground Improvements	0	Replacement - no impact on operating budget
15G15 River Park Computer Lab	0	Replacement - no impact on operating budget
15G16 River Park Aquatic - Repairs & Replace	0	Replacement - no impact on operating budget

Water/Sewer Utilities

15K50 Delroyd Gear Box Rebuilds	0	Replacement - may improve electrical efficiencies
15K25 Monitoring Wells	0	Replacement - may improve electrical efficiencies
14K05 Walkway Railing Replacements	0	Replacement - no impact on operating budget
15K20 Washwater Transfer Sludge Pumps	0	Replacement - no impact on operating budget
15K08 Radiators for Plant Generators	0	Replacement - no impact on operating budget
15K03 Forklift Replacement	0	Replacement - no impact on operating budget
15K16 Filters 1-11 Effluent Valve Actuators	0	Replacement - no impact on operating budget
15K04 Chemical Storage Improvements	0	No impact
14L02 Water Transmission Mains	0	No impact
15L03 Fire Flow Improvements	0	No impact
15L06 Service Truck Replacements (2)	0	Replacement - no impact on operating budget
15L10 Facility Repairs - Utilities	0	Repairs- no impact on operating budget

**CAPITAL PROJECTS - ALL FUNDS
OPERATING BUDGET IMPACT**

Source of information is the Five Year CIP

FISCAL YEAR 2014-15

Project Description	Impact 2014-15	Comment
15L11 Air Compressor Replacements	0	Replacement - no impact on operating budget
15L25 G.G Blvd Expansion (Everglades Blvd-Desoto)	0	No impact
15M07 WWTP Pumps	0	Replacement - no impact on operating budget
15M25 Infrastructure Repairs	0	Replacement - no impact on operating budget
15M11 Air Blowers	0	Replacement - no impact on operating budget
15M12 Service Truck Replacement	0	Replacement - no impact on operating budget
15M13 Barscreen Replacement	0	Replacement - no impact on operating budget
15M18 WWTP Office Building Remodel	0	Replacement - no impact on operating budget
15M19 Generator Improvements	0	Replacement - no impact on operating budget
15N04 Replace Sewer Mains, Laterals, etc.	0	Replacement - no impact on operating budget
15N07 Enclosed Trailer/Equipment (Gravity Line)	0	Replacement - no impact on operating budget
15N22 Service Truck Replacement	0	Replacement - no impact on operating budget
15X01 Replace/Upgrade Well Equipment	0	Replacement - no impact on operating budget
15X04 Replace Submersible Pumps	0	Replacement - no impact on operating budget
15X07 Power Service Control Panels	0	Replacement - no impact on operating budget
15X02 Pump Stations Improvements	0	Replacement - no impact on operating budget
15X05 Service Truck Replacement	0	Replacement - no impact on operating budget
15X15 Remote Facility Repairs (Buildings)	0	Repairs - no impact on operating budget
15K05 Meter Reader Truck Replacements	0	Replacement - no impact on operating budget
15K59 Reclaimed Water Transmission Mains	5,000	Minor additional maintenance costs
Building Inspections Fund		
15B01 Electronic Permitting	12,000	Software maintenance cost estimate
15B05 Handheld Portable Tablets	3,000	Connectivity and maintenance
14B06 Permit Counter Remodel	0	Replacement - no impact on operating budget
15B04 Vehicle Replacement Program	0	Replacement - no impact on operating budget
15B20 Vehicle Addition	3,500	Added vehicle
15B21 Site Compliance Vehicle	3,500	Added vehicle
15B23 Lobby Lighting	0	Replacement - no impact on operating budget
15B07 Fire Inspector Vehicle Replacement	0	Replacement - no impact on operating budget
CRA and Streets		
15C01 Wayfinding Design and Implementation	0	Signs, no impact on operating budget
15U28 Pavement Management Program	0	No impact
15U29 Pedestrian & Bicycle Master Plan projects	0	No impact
15U31 Alley Maintenance & Improvements	0	No impact
15U03 Traffic Operations Center Upgrades	0	No impact
NA Phase II, III, IV, & V Stop Signs	(10,000)	After phase V, savings over wood will be \$40,000 annually
15U01 Signal System Improvement	0	No impact
15U04 Replace Service Truck	0	Replacement - no impact on operating budget
Solid Waste Fund		
15P02 Rebuild Solid Waste Refuse Trucks	0	No impact
15P21 Satellite Collection Vehicle Replacement	0	Replacement - no impact on operating budget
15P20 Service Vehicle Replacement	0	Replacement - no impact on operating budget
14P03 Solid Waste Site Retrofit	0	No impact

**CAPITAL PROJECTS - ALL FUNDS
OPERATING BUDGET IMPACT**

Source of information is the Five Year CIP

FISCAL YEAR 2014-15

Project Description	Impact 2014-15	Comment
Stormwater Fund		
15V02 Citywide Stormwater Improvements	0	No impact
15V27 Citywide Lake Improvements	0	No impact
15V26 Beach Stormwater Outfall Management	0	No impact
15V15 Cove PS Outfall Dredge & Impoundment	0	No impact
15V01 Stormwater Vehicle Replacement	0	Replacement - no impact on operating budget
15V12 Oyster Reef & Seagrass Restoration	5,000	Reef Bed maintenance
15V11 Habitat Island Naples Bay	15,000	Monitoring and Maintenance Costs
Beach Fund		
15R05 Pier Deck Replacement	0	No impact/Possible Long Term savings
15R06 Naples Pier Restroom Redesign	0	Larger restrooms will cost more to maintain in future
15R01 Patrol Truck Replacement	0	No impact
15R15 Beach Cart	0	No impact
13R10 Parking Meter Update	9,000	Increased expense for credit card and phone lines
15R02 Beach Admin Truck Replacement	0	Replacement - no impact on operating budget
Special Park Fund		
13A03 Park - Construction & Development	12,000	Estimated annual cost post-completion is \$400,000
15A16 Gordon River Bridge Component	0	Included in above
Technology Services		
15T06 PD Data Center Fire Suppression	0	No impact
15T07 Phone System Upgrade	(9,800)	Operating savings expected
15T08 Security Camera Project	3,800	Monitoring Costs



City of Naples, Florida

Debt Administration Overview

The City Manager and the Director of Finance are responsible for the administration of the City's debt; however, City Council is ultimately in charge of approval of the form and dollar amount of all of the City's borrowings.

The Debt Management program is part of the comprehensive City of Naples Financial Policy. 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.

Legal Debt Limits

There is no limit established by either the City or the State on the amount of debt the City may incur.

Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt the City may incur, the following guidelines help ensure that the City monitors its debt capability.

	9/30/2012	9/30/2013	9/30/2014
Total Outstanding Debt Per Capita	\$2,105	\$1,815	\$1,605
General Obligation Debt per Capita	\$803	\$647	\$577
Per capital personal income	\$82,316	\$83,798	\$83,798 (est)
<i>A general guide is that general obligation debt per capita should not exceed 2% of per capital income</i>	.97%	.77%	.68%

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 2014-15.

CITY OF NAPLES

COMBINED DEBT SERVICE SCHEDULE ALL FINANCING SOURCES

Year Ending 9/30	Principal	Interest	Total Requirement
2015	\$4,258,193	\$564,534	\$4,822,727
2016	\$4,312,045	\$496,455	\$4,808,500
2017	\$4,388,972	\$427,215	\$4,816,187
2018	\$4,465,321	\$340,965	\$4,806,286
2019	\$2,795,176	\$287,856	\$3,083,032
2020	\$2,852,236	\$241,483	\$3,093,719
2021	\$2,984,690	\$193,833	\$3,178,523
2022	\$1,407,799	\$150,346	\$1,558,145
2023	\$916,000	\$125,971	\$1,041,971
2024	\$941,000	\$102,066	\$1,043,066
2025	\$964,000	\$77,509	\$1,041,509
2026	\$990,000	\$52,352	\$1,042,352
2027	\$1,016,000	\$26,515	\$1,042,515
Total	\$32,291,432	\$3,087,102	\$35,378,534

Includes

Public Utilities Refunding Revenue Bond (Series 2013)
Capital Improvement Refunding Revenue Note (Series 2013)
Water Sewer (Series 2012 A & B)

CITY OF NAPLES
PUBLIC SERVICE TAX REVENUE NOTE, SERIES 2013

Authorized and Issued: \$14,000,000
Dated: February 27, 2013
Final Maturity: December 1, 2021
Principal and Interest Payment: Monthly
Interest Rate: 1.42%
Revenue Pledged: Non-Ad Valorem Revenues

Public Service Tax Portion \$ 4,716,866

	Principal	Interest	Total Payment	Balance Remaining
				4,716,866
FY 2014-15	601,173	63,063	\$664,236	4,115,693
FY 2015-16	613,494	54,492	\$667,986	3,502,199
FY 2016-17	641,305	45,551	\$686,856	2,860,894
FY 2017-18	651,134	36,380	\$687,514	2,209,760
FY 2018-19	653,181	27,131	\$680,312	1,556,578
FY 2019-20	665,467	17,767	\$683,234	891,111
FY 2020-21	708,466	8,118	\$716,585	182,645
FY 2021-22	182,645	439	\$183,084	(0)

Tennis Fund Portion \$ 97,913

	Principal	Interest	Total Payment	Balance Remaining
				97,913
FY 2014-15	60,000	1,000	61,000	37,913
FY 2015-16	37,913	193	38,106	-

CRA Portion \$ 6,801,222

	Principal	Interest	Total Payment	Balance Remaining
				6,801,222
FY 2014-15	866,827	91,278	958,105	5,934,394
FY 2015-16	884,593	78,796	963,389	5,049,801
FY 2016-17	924,695	65,766	990,461	4,125,107
FY 2017-18	938,866	52,545	991,411	3,186,240
FY 2018-19	941,819	39,174	980,993	2,244,422
FY 2019-20	959,533	25,651	985,184	1,284,889
FY 2020-21	1,021,534	11,736	1,033,270	263,355
FY 2021-22	263,355	633	263,988	0

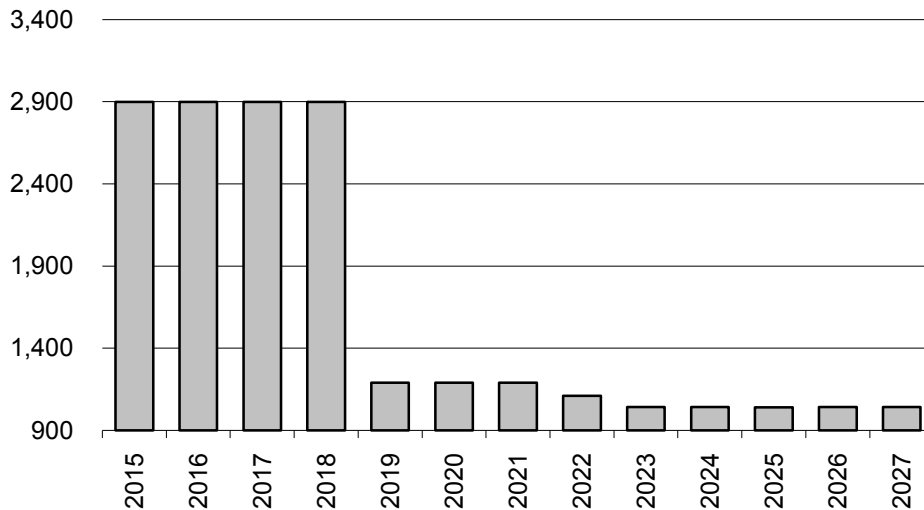
CITY OF NAPLES

**WATER & SEWER FUND
COMBINED DEBT SERVICE SCHEDULE**

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2015	2,510,399	389,069	2,899,468
2016	2,553,233	345,812	2,899,045
2017	2,597,259	301,741	2,899,000
2018	2,646,515	252,040	2,898,555
2019	968,285	221,551	1,189,836
2020	992,203	198,065	1,190,268
2021	1,016,112	173,979	1,190,091
2022	961,799	149,274	1,111,073
2023	916,000	125,971	1,041,971
2024	941,000	102,066	1,043,066
2025	964,000	77,509	1,041,509
2026	990,000	52,352	1,042,352
2027	1,016,000	26,515	1,042,515
Total	\$19,072,805	\$2,415,944	\$21,488,749

This includes: 2012 Water and Sewer Series A and Series B and Series 2013

Water/Sewer Debt Service (\$000's Omitted)



CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012A

Type: Revenue Bonds
 Authorized and Issued: \$8,324,000
 Amount Outstanding - September 30, 2012 \$7,641,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.65%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2015	471,000	190,641	661,641
2016	483,000	178,160	661,160
2017	496,000	165,360	661,360
2018	509,000	152,216	661,216
2019	523,000	138,728	661,728
2020	537,000	124,868	661,868
2021	551,000	110,638	661,638
2022	565,000	96,036	661,036
2023	580,000	81,064	661,064
2024	596,000	65,694	661,694
2025	611,000	49,900	660,900
2026	628,000	33,708	661,708
2027	<u>644,000</u>	<u>17,066</u>	<u>661,066</u>
Total	\$7,194,000	\$1,404,076	\$8,598,076

Purpose: refunding of Series 2007A Bank Loan

CITY OF NAPLES

WATER AND SEWER REVENUE BONDS - SERIES 2012B

Type: Revenue Bonds
 Authorized and Issued: \$4,835,000
 Amount Outstanding - September 30, 2014 \$4,174,000
 Dated: March 6, 2012
 Final Maturity: September 1, 2027
 Principal Payment: September 1
 Interest Payment: September 1, March 1
 Interest Rate: 2.54%
 Revenue Pledged: Net Revenues of Water and Sewer Systems

<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2015	275,000	106,020	381,020
2016	282,000	99,035	381,035
2017	289,000	91,872	380,872
2018	296,000	84,531	380,531
2019	304,000	77,013	381,013
2020	312,000	69,291	381,291
2021	320,000	61,366	381,366
2022	328,000	53,238	381,238
2023	336,000	44,907	380,907
2024	345,000	36,373	381,373
2025	353,000	27,610	380,610
2026	362,000	18,644	380,644
2027	<u>372,000</u>	<u>9,449</u>	<u>381,449</u>
Total	\$4,174,000	\$779,348	\$4,953,348

Purpose: Refunding of Series 2007B Bank Loan

CITY OF NAPLES

2013 Utility Refunding

Refunding of All SRF loans

Original Issue \$12,225,534.68

Amount Outstanding - September 30, 2014 : \$9,307,430

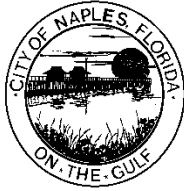
Date of Issue: February 27, 2013

Final Maturity: October 30, 2021

Interest Rate: 1.34%

Payments are Monthly	Stormwater Principal	Water/Sewer Principal	Stormwater Interest	Water/Sewer Interest	Total Payment
FY 2014-15	219,794	1,764,399	\$20,125	92,408	2,096,726.00
FY 2015-16	222,812	1,788,233	\$17,162	68,618	2,096,825.00
FY 2016-17	225,713	1,812,259	\$14,158	44,509	2,096,639.00
FY 2017-18	228,806	1,841,515	\$11,114	15,293	2,096,728.00
FY 2018-19	231,891	141,285	\$8,030	5,811	387,017.00
FY 2019-20	235,033	143,203	\$4,903	3,906	387,045.00
FY 2020-21	238,578	145,112	\$1,332	1,975	386,997.00
FY 2021-22	-	68,799	\$0	77	68,876.00
Total	1,602,627	7,704,805	76,824	232,597	9,616,853.00

Debt is through STI Corporation



City of Naples 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.

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 19,000. However, from November to May the population swells to over 33,500, as part-time residents migrate from all parts of the world.

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.

History

During the 1800s, U.S. survey teams exploring the southwest coast of Florida sent detailed reports to the U.S. Senate. Descriptions of the area captured the interest of General John S. Williams, a senator from Louisville, Kentucky.

Captivated by the potential, Williams recruited Walter Haldeman, a wealthy, adventurous publishing magnate and owner of the Louisville Courier-Journal. In 1885 the pair chartered a boat and sailed down the southwest coast of Florida. When they encountered a magnificent beach with a natural bay just beyond to the east, they knew they'd found their paradise, in what would someday be Naples.

By 1889, Williams and Haldeman both built homes on the beach, constructed a pier, and established a 16-room hotel. The hotel was aptly named The Naples Hotel. In 1926, Naples received electric power, and the Naples Depot began providing train service in January 1927. Naples gained a reputation as a winter resort. In 1928 the Tamiami Trail was completed, linking Tampa, Naples and Miami, making Naples even more accessible. In 1929, Allen Joslin, (married to the heir of the Jergens hand lotion fortune) and wife Lois, built the first 18-hole golf course in the area at the Naples Beach Hotel

Through the 1950s, the City of Naples remained a small, but lovely, oasis along the Gulf of Mexico.

In 1959 a referendum moved the county seat from Everglades City to Naples. On Sept. 10, 1960, Hurricane Donna caused an unprecedented havoc as it plowed ashore between Naples and Fort Myers. The storm caused \$25 million in damage and destroyed the Naples Pier, which was soon rebuilt. Aiding in the county development, construction began on Alligator Alley in 1964, and the road opened to traffic – with a 75 cent toll – four years later. In 1969, “Jungle” Larry Tetzlaff opened Jungle Larry’s, now called the Naples Zoo.

At the corner of 12th Avenue South and Gulfshore Boulevard sits Palm Cottage. This house museum is the oldest house in Naples (built 1895) made of Tabby Mortar construction, a hand-

made concrete consisting of sand, shells and water. The 3,500 square foot house museum is listed as an historic landmark in the National Register of Historic Places.

In May 2012, Naples was named the ninth best small town in America by Smithsonian Magazine. The magazine cited Naples' music, arts, design, community theater, zoo, and weather in its ranking.

Education and Recreation

Schools in the City are run by the Collier County Public School District. There are four public schools within the City limits: Seagate Elementary, Lake Park Elementary, Gulfview Middle, and Naples High School. St. Ann School is a private school also situated in the City. For post high school studies, located near the City are Florida Gulf Coast University, Hodges University (formerly International College), Ave Maria University, Ave Maria School of Law and Edison State College.



The City of Naples has wonderful lodging and dining, as well as world-famous historic shopping districts. Mention areas like “Fifth Avenue”, “Third Street” or “Tin City” and locals and their guests smile with delight from memories of good times had. With nine miles of white sugary sand Gulf beaches and gentle surf, the City of Naples is a wonderful beach destination. Parking is available at the end of

nearly every avenue, making the City beaches the most accessible beaches in the County. The City has excellent fishing; both salt and fresh water, and has the famous **Naples Pier** where fishing is free.

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.

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. This human population growth began to affect this beautiful estuary. The fringe of red mangroves around the bay, oyster reefs, and the bay's sea grass beds began to show signs of decline. In order to protect the mangroves, sea grasses, and oysters, City Council, staff, and others are making a concentrated effort to preserve and protect the natural beauty of 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.

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

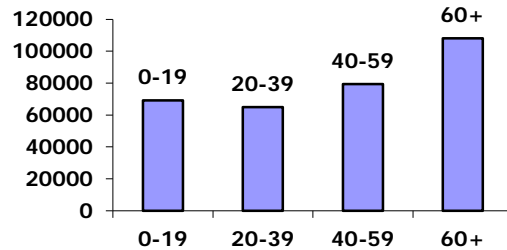
Economy and Transportation

The City of Naples is serviced by the Naples Municipal Airport which is ideally located just minutes from downtown Naples. This 732-acre airport facility is a fully certificated air carrier airport. With two main runways, it is home to private, and charter air carriers, plus fire/rescue services, Mosquito Control, car rental agencies, the Collier County Sheriff's Aviation Unit, flight schools, the Collier County Humane Society, and other aviation and non-aviation businesses. For more general aviation, the Southwest Florida International Airport is thirty miles north of the City, in Lee County. The City is relatively easy to access from Interstate 75, and is about a two-hour drive from Miami or a three-hour drive from Tampa.

Demographics

Based on the most recent (2010) census estimates, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples median income was, at that time, estimated to be \$71,033, compared to the state average of \$26,696. Although most demographic data is not tracked for Naples itself, Collier County has a population that is made up of 50.7% male, and 49.3% female, split relatively evenly among age groups, as shown on the adjacent graph.

Collier County Age Groups



The median age in Collier County is 45.3 years old. For December 2013 the Naples’ unemployment rate is 5.4%, an improvement over December 2012, which was 7.5% and appears to be remaining steady.

Land Use

The adjacent chart shows that the primary land use in the City is residential, with recreational (including private) and conservation being the secondary land use. The difference between the total City area (10,200 acres) and the land use (7,733 acres) is due to the bodies of water calculated within the City’s land area.

Current Land Use	Acreage	Percent
Residential	3,991.40	51.61%
Commercial	789.94	10.22%
Public/Semi-Public (Institutional)	252.70	3.27%
Industrial	30.74	0.40%
Recreation or Conservation	1,612.81	20.86%
Vacant	415.71	5.38%
Airport	639.81	8.27%
Total Land Use	7,733.11	100.00%
Total Area (City Limits)	10,199.76	

Business

According to the U.S. Census Bureau, the largest business type in the Naples area is Government, followed by Health Care/Social Services and Accommodations/Food Service. Naples Community Hospital is located in the City. This medical facility has more than 500 physicians, 4,000 employees, and 1,900 volunteers at the 420-bed hospital.

City of Naples Primary Assets			
Police Stations			1
Fire Stations			3
Streets (Miles)			108
Parks and Recreation			
Swimming Pools			1
Community Centers			3
Pier			1
Dock			1
Water Utility			
Active Accounts			16,791
Plants			1
Capacity per Day			30
(MGD)			
Sewer Utility			
Active Accounts			8,951
Plants			1
Capacity per Day			10
(MGD)			

City of Naples Top Ten Property Tax Payers		
Taxpayer	Value	% Total
Florida Power & Light	\$112,585,930	0.76%
Coastland Center LP	67,717,247	0.46%
The Moorings, Inc.	55,663,883	0.37%
Sandra Gerry	47,152,489	0.32%
Gardner & Judith Larned	33,192,174	0.22%
Westbury Properties Inc.	31,099,913	0.21%
Arthur Allen Jr.	27,228,893	0.18%
Judith Herb Trust	26,281,009	0.18%
CenturyLink	22,885,324	0.15%
Susan McCurry Trust	22,536,592	0.15%

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 photo above includes the Council and appointed employees. The bottom row pictured left to right: City Clerk Pat Rambosk, Mayor John F. Sorey III, Councilwoman Teresa Heitmann, Vice-Mayor Margaret "Dee" Sulick, and Councilman Sam J. Saad III. Top row pictured left to right: City Attorney Robert Pritt, Councilman Doug Finlay, Councilwoman Linda Penniman, City Manager A. William Moss, and Councilman Bill Barnett.

City Council Members have an office at City Hall and can be reached via email collectively at citycouncil@naplesgov.com.

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.

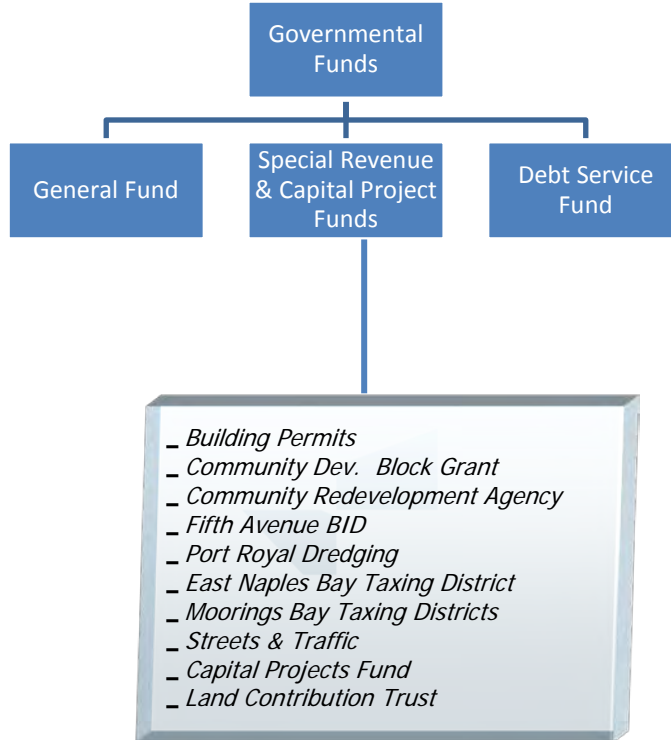
- The Naples Police and Emergency Services Department was re-accredited (CALEA) in April 2008
- 2004 and 2006 Florida Recreation and Parks Association (FRPA) Media Excellence Award in the Print Category (for quarterly program guide)
- 2007 FRPA Agency Excellence Award in Category V (serving populations at or below 34,999)
- Coastal America Partnership Award presented to City of Naples in recognition of efforts to protect and restore South Florida's aquatic coastal resources – Oyster Restoration Project
- Tree City U.S.A. Designation awarded annually from 1999 to 2010
- In 2005, Naples was voted the best beach in America by the [Travel Channel](#).
- 2009 Florida Local Environmental Resource Agencies' Environmental Leadership Award for Outstanding Leadership in Local Environmental Protection.
- Family Friendly Workplace by the Naples Alliance for Children awarded annually from 1999 to 2009
- GFOA Certificate of Achievement in Financial Reporting
- GFOA Distinguished Budget Presentation Award

All departments of the City, with the exception of the City Clerk and the City Attorney, are under the supervision and control of the City Manager.

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 twelve Governmental Funds, as shown on the following diagram:



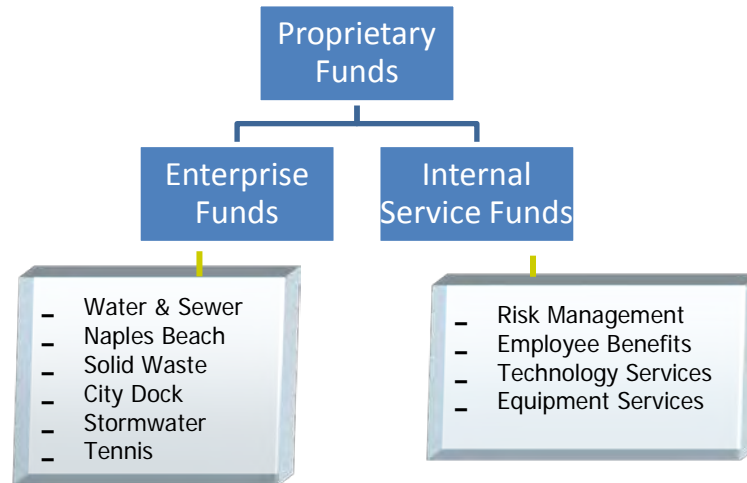
The General Fund is the major operating fund of the City. It accounts for all general government activity not accounted for in other funds. It includes most tax revenues and services such as public safety, parks, recreation, planning, and administration.

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. In the City’s financial reports, the term major fund is relevant because fund statements report separate columns for the general fund and for other major governmental and enterprise funds. In financial reporting, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. However, in the budgeting system, all funds that will have expenditures during the year are included in this report except the Pension Funds and the impact fee funds.

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 the budgeting process, the classification of “special revenue fund” or “capital project fund” is not 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 the following:



The primary difference between Enterprise Funds and Internal Service Funds is their customer base. Enterprise Funds have customers that are residents or other external users, such as visitors to a special park. The customers of Internal Service Funds are other departments of the City.

Water and Sewer Fund is the largest fund in the City. It provides water, sewer and irrigation water to a customer base which includes all city residents and extends outside the city limits. No other proprietary fund meets the 10% threshold of a major fund.

All of the above funds are included in the City's budget process. Not included in the budget process are the City's three pension funds, and the three impact fee funds. Pension funds will never be included, and impact fee funds will be budgeted when funds are to be used.

Basis of Budgeting. Naples' budget is prepared in a manner 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. The basis of budgeting for these funds is the same as the basis of accounting and financial 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 be gathered from neighborhood associations, other employees, city-council appointed committees and other city residents and business people.

After the first quarter of the fiscal year, the Finance Department prepares two long-term financial outlook reports. The General Fund Sustainability Report provides a five year outlook to see what the impact will be of current decisions and current index trends. The Community Redevelopment Agency Sustainability Report provides a similar outlook, but for the remaining life of the CRA. Both reports are integral to the budgeting process as they demonstrate how changes made now can affect the city's budget in the future.

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.

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 resolution, 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 resolution must have Council approval by resolution.

The Finance Department provides quarterly 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 to City Council quarterly updates on the status of their goals and objectives.

**Agenda Item 2-b (1)
Meeting of 9/17/14****RESOLUTION 14-13521**

A RESOLUTION DETERMINING AND FIXING THE 2014 TAX LEVY AND FINAL MILLAGE RATE FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS AND FOR PROVIDING SUFFICIENT FUNDS FOR THE GENERAL FUND OPERATIONS; PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida mandated a procedure for County Property Appraisers to calculate the total taxable value for each taxing authority and for the subsequent calculation of rolled back millage rate; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City has been certified by the County Property Appraiser as \$16,914,968,460; and

WHEREAS, Florida Statute 200.065(2)(a) requires the taxing authority to compute a proposed millage rate necessary to fund the budget, other than the portion funded from sources other than ad valorem taxes, and that in computing proposed or final millage rates, the taxing authority shall utilize not less than 95 percent of the certified taxable value; and

WHEREAS, the City of Naples, Florida has performed the necessary millage calculation and found it to be 1.1800 mills; and

WHEREAS, Florida Statute 200.065(1) requires the taxing authority to compute a rolled back millage rate; and

WHEREAS, the City of Naples, Florida, on September 3, 2014, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, the City of Naples, Florida has performed the necessary rolled back millage calculation as required by law and found the millage to be 5.37% greater than the rolled back rate of 1.1199 mills; and

WHEREAS, pursuant to state law, the City must adopt a tentative or final millage rate prior to adopting a tentative budget; and

WHEREAS, City Council approved the tentative millage rate at the September 3, 2014 Special City Council Meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2014 tax levy and final operating millage rate for the City of Naples is adopted at 1.1800, which is 5.37% over the rolled-back millage rate of 1.1199.

Resolution 14-13521

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:

Total General Fund and Community Redevelopment Agency Operations

1.1800 mills. \$18,961,680.

Section 3. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall take effect October 1, 2014.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:

Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

John F. Sorey III
John F. Sorey III, Mayor

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2014\14-13521

Date filed with City Clerk: 9-17-14

**Agenda Item 2-b (2)
Meeting of 9/17/14****RESOLUTION 14-13522**

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CITY OF NAPLES, EXCLUSIVE OF DEPENDENT TAXING DISTRICTS, FOR FISCAL YEAR COMMENCING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; APPROPRIATING FUNDS FOR OPERATING EXPENSES OF THE CITY OF NAPLES FOR THE GENERAL OPERATION OF THE DEPARTMENTS OF THE CITY, INCLUDING UTILITIES, AND FOR THE INTEREST AND PRINCIPAL ON THE OUTSTANDING BONDS AND OTHER FIXED OBLIGATIONS OF THE CITY FOR AND DURING THE FISCAL YEAR, PROVIDING A SEVERABILITY CLAUSE, A REPEALER PROVISION AND AN EFFECTIVE DATE

WHEREAS, the City of Naples adopts a budget, exclusive of Dependent Taxing Districts, and appropriates funds on an annual basis for the general operation of the departments of the City, including utilities, and pays interest and principal on bonds and other fixed obligations of the City; and

WHEREAS, on July 25, 2014, 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 18 and 20, 2014, the City Council, at a public workshop, reviewed that document and recommended changes that are incorporated by reference; and

WHEREAS, a final budget document incorporating the information from the preliminary budget and changes approved on August 18 and 20, 2014 and at the Public Hearings shall be prepared and distributed to represent the work plan of the City; and

WHEREAS, at the September 3, 2014 public hearing on the tentative budget, after City Council eliminated the added firefighter position and increased the Contingency in the same amount, the tentative fiscal year 2014-15 budget was approved;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. This Resolution shall be known as the "Final Budget Resolution of the City of Naples" for its fiscal year 2014-15 and shall serve to appropriate the sums provided for herein.

Section 2. Appendix A, the City of Naples preliminary budget as amended on August 18 and 20, 2014 and at the tentative budget hearing on September 3, 2014, a copy of which is on file with the City Clerk, is hereby adopted.

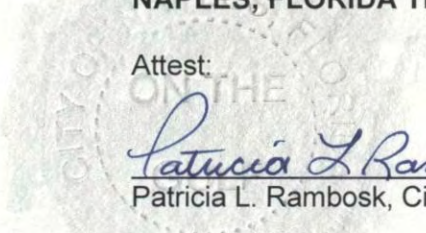
Section 3. Appendix B represents a summary of the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, along with the total appropriations for expenditures and reserves, along with the list of amendments that were approved.

Resolution 14-13522**Page 2**

- Section 4.** 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 5.** 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 spending money or transferring money from budgeted Contingency Accounts. Funds may be transferred from the Contingency Account to another account by City Council motion or resolution.
- Section 6.** Appendix C is the document that represents the City of Naples Five Year Capital Improvement Program presented to City Council in June 2014 in accordance with the City Charter. Approved Capital Improvement Projects are included in the 2014-15 budget. Budget adjustments which modify the intent of the Capital Improvement Budget for Fiscal 2014-15 require City Council approval by resolution.
- Section 7.** On October 1, 2014 the Finance Director is authorized to reserve, and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from Fiscal Year 2014-15.
- 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.** 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 10.** If any section, paragraph, or part of this Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:


Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

John F. Sorey III
John F. Sorey III, Mayor

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

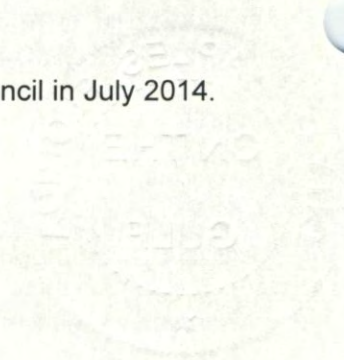
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Date filed with City Clerk: 9-17-14

Appendix A

This is the 326-page Proposed Budget document that was presented to Council in July 2014.

(On file in the City Clerk's Office)



Appendix B

Summary of Proposed Budget (see Page 10 of Proposed Budget Book)

Fund Title	Projected	FY 14-15 Budget		Net	Budgeted
	9/30/2014	Revenues	Expenditures		Change
Fund Balance					Fund Balance
General Fund	10,695,024	33,028,409	32,899,446	128,963	10,823,987
Special Revenue Funds					
Building Permits (110)	5,460,429	3,229,200	5,227,982	(1,998,782)	3,461,647
Special Park Fund/Baker Park (125)	4,464,200	10,144,050	14,608,250	(4,464,200)	0
Fifth Avenue Business (138)	3,969	373,650	373,647	3	3,972
East Naples Bay District (150)	(593,122)	223,550	223,550	0	(593,122)
Moorings Bay District (151)	1,092,577	43,440	109,250	(65,810)	1,026,767
Port Royal Dredging (155)	(9)	151,000	143,660	7,340	7,331
Community Redevelopment (180)	89,210	2,190,870	2,024,062	166,808	256,018
Streets and Traffic (190)	3,510,903	2,107,987	2,868,870	(760,883)	2,750,020
Utility Tax/ Debt Service (200)	1,844,163	4,190,715	5,057,321	(866,606)	977,557
Capital Projects Fund (340)	766,510	3,691,250	3,910,605	(219,355)	547,155
Total Capital, Debt and Special Revenue Funds	16,638,830	26,345,712	34,547,197	(8,201,485)	6,912,633
Enterprise Funds					
Water and Sewer (420)	14,293,516	32,323,418	32,318,968	4,450	14,297,966
Naples Beach Fund (430)	2,983,086	2,685,022	2,851,779	(166,757)	2,816,329
Solid Waste Fund (450)	2,362,478	6,169,700	7,180,792	(1,011,092)	1,351,386
City Dock Fund (460)	663,700	2,056,600	1,838,198	218,402	882,102
Storm Water Fund (470)	8,417,266	4,812,750	6,080,390	(1,267,640)	7,149,626
Tennis Fund (480)	111,659	525,900	581,326	(55,426)	56,233
Total Enterprise Funds	28,831,705	48,573,390	50,851,453	(2,278,063)	26,553,642
Internal Service Funds					
Risk Management (500)	2,381,416	3,159,759	4,349,527	(1,189,768)	1,191,648
Employee Benefits (510)	748,174	6,869,356	6,401,530	467,826	1,216,000
Technology Services (520)	785,202	1,618,340	1,728,737	(110,397)	674,805
Equipment Services (530)	148,936	2,489,917	2,462,927	26,990	175,926
Total Internal Service Funds	4,063,728	14,137,372	14,942,721	(805,349)	3,258,379
TOTAL	60,229,287	122,084,883	133,240,817	(11,155,934)	47,548,641

No changes were made at the Council Budget workshop to affect the financial portion of the Proposed Budget. The change at the tentative budget hearing held on September 3, 2014, eliminating the added firefighter position and increasing Contingency in the same amount, did not affect the final budget amount.

Appendix C

This is the 171-page Capital Improvement document that was presented to Council in June
2014

(On file in the City Clerk's Office)

RESOLUTION 14-13523

A RESOLUTION DETERMINING AND FIXING THE 2014 TAX LEVY AND FINAL 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 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 \$459,587,887; 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 City of Naples, Florida, on September 3, 2014, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, City Council approved the tentative millage rate at the September 3, 2014, Special City Council Meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2014 tax levy and final millage rate for the East Naples Bay Special Taxing District is adopted at 0.5000, which is 7.5% over the rolled-back rate of 0.4650.

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 \$219,050.

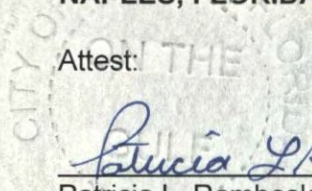
Section 3. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall take effect October 1, 2014.

Resolution 14-13523

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:


Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

John F. Sorey III
John F. Sorey III, Mayor

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2014\14-13523

Date filed with City Clerk: 9-17-14

**Agenda Item 2-c (2)
Meeting of 9/17/14**

RESOLUTION 14-13524

A RESOLUTION DETERMINING AND FIXING THE 2014 TAX LEVY AND FINAL 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 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 \$1,567,905,323; 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 City of Naples, Florida, on September 3, 2014, conducted a public hearing for the millage rate as required by Florida Statute 200.065; and

WHEREAS, City Council approved the tentative millage rate at the September 3, 2014 Special City Council Meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the 2014 tax levy and final millage rate for the Moorings Bay Special Taxing District is adopted at 0.0252, representing a 5% increase over the rolled-back rate of .0240.

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. \$37,540.

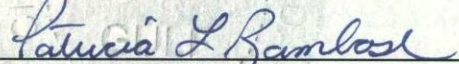
Section 3. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall take effect October 1, 2014.

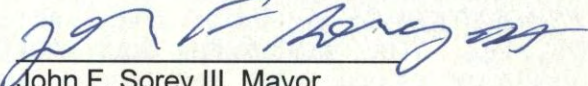
Resolution 14-13524

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:

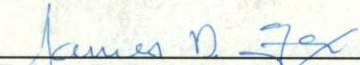


Patricia L. Rambosk, City Clerk



John F. Sorey III, Mayor

Approved as to form and legality:



Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2014\14-13524

Date filed with City Clerk: 9-17-14

**Agenda Item 2-d (1)
Meeting of 9/17/14**

RESOLUTION 14-13525

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE EAST NAPLES BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; 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 a public hearing on the fiscal year 2014-15 budget; and

WHEREAS, the City Council approved the tentative budget at the September 3, 2014 Special City Council Meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the final budget for the East Naples Bay Special Taxing District for the Fiscal Year commencing October 1, 2014 and ending September 30, 2015 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, 2015, there is hereby appropriated out of any moneys 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:

East Naples Bay Special Taxing District. \$223,550.

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.

Section 4. On October 1, 2014, the Finance Director is authorized to reserve and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from Fiscal Year 2013-14.

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

Resolution 14-13525

the ledgers and financial records in each respective designated account.

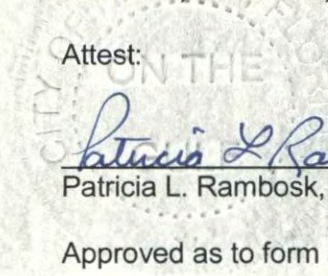
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

Section 7. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This resolution shall take effect October 1, 2014.

PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:


Patricia L. Rambosk
Patricia L. Rambosk, City Clerk

John F. Sorey III
John F. Sorey III, Mayor

Approved as to form and legality:

Robert D. Pritt
Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2014\14-13525

Date filed with City Clerk: 9-17-14

**Agenda Item 2-d (2)
Meeting of 9/17/14**

RESOLUTION 14-13526

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR FISCAL YEAR COMMENCING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; APPROPRIATING FUNDS FOR THE GENERAL OPERATION OF THE MOORINGS BAY SPECIAL TAXING DISTRICT FOR AND DURING FISCAL YEAR COMMENCING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; 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 a public hearing on the fiscal year 2014-15 budget; and

WHEREAS, City Council approved the tentative budget at the September 3, 2014 Special City Council Meeting;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPLES, FLORIDA:

Section 1. That the final budget for the Moorings Bay Special Taxing District for the fiscal year commencing October 1, 2014, and ending September 30, 2015 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, 2015, there is hereby appropriated out of any moneys 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:

Moorings Bay Special Taxing District \$109,250.

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.

Section 4. On October 1, 2014, the Finance Director is authorized to reserve and carry forward as additions to the next fiscal year's budget the unpaid purchase orders and outstanding contracts from Fiscal Year 2013-14.

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

Resolution 14-13526

in the ledgers and financial records in each respective designated account.

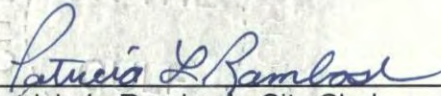
Section 6. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated.

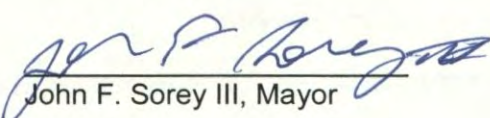
Section 7. If any word, phrase, clause, subsection or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this resolution. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. This resolution shall take effect October 1, 2014.

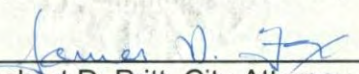
PASSED IN OPEN AND SPECIAL SESSION OF THE CITY COUNCIL OF THE CITY OF NAPLES, FLORIDA, THIS 17TH DAY OF SEPTEMBER, 2014.

Attest:


Patricia L. Rambosk, City Clerk


John F. Sorey III, Mayor

Approved as to form and legality:


Robert D. Pritt, City Attorney

M:\REF\COUNCIL\RES\2014\14-13526

Date filed with City Clerk: 9-17-14

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.

Goal:	Department	Objectives
1 Preserve the Town's distinctive character and culture		
	Community Services	Prepare bid specifications, receive competitive bids, and plant a minimum of 250 trees through the Tree Fill-in and Replacement Program prior to August 31, 2015.
	Planning	Amend the regulations on outdoor display and secondhand merchandise.
	Planning	Begin to assess the comprehensive plan for consistency with Statutory changes in anticipation of the 2016 reporting requirements.
2 Make Naples the green jewel of Southwest Florida		
(a) Restore Naples Bay; protect beaches and other key waters	Natural Resources	Restore Naples Bay and other receiving waters by constructing artificial reefs, sea grass and oyster beds, and expanding mangrove forests.
	Stormwater	Improve flood protection and enhance water quality treatment through the construction of rain gardens and filter marshes, as well as expansion of reclaimed swales, and installation of aerators, fountains, and vegetated floating mats in stormwater ponds.
(b) Promote community sustainability and environmental conservation	Solid Waste	Distribute "garbage grams" informing and educating homeowners concerning the proper recycling and solid waste procedures.
	Solid Waste	Provide onsite visits with nonresidential recycling customers to encourage and enforce non-residential recycling; provide educational material and training to ensure compliance.

(c) Establish more open and green space in the City	Beach/Community Services	Maintain miles of pristine Gulf beaches that make Naples a wonderful beach destination
	Community Services	Monitor and act on 100% of tree ordinance violations within 30 days of observation or reporting.
	Planning	Amend the D Downtown regulations to better address allocations for density

3 Maintain an extraordinary quality of life for residents		
(a) Maintain and improve public amenities for residents	Water & Sewer	Target the Crayton Road area between Harbour Drive and Parkshore Drive (West of Crayton Road) for sewer lining improvements in order 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.
	Community Services	Coordinate appropriate seasonal planting schedules for City parks, medians and rights-of-way on a monthly basis Continue the physical assessment program of several public facilities by identifying long-term structural needs and replacements, estimating useful life of individual buildings and identifying a funding strategy and timeline to address deficiencies; to be completed by June 30, 2015.
	Beach/Maint.	Coordinate the replacement of the wooden planks with composite material at the Naples Pier to be completed by end of December 2014.

(b) Promote community health	Tennis	Schedule one additional USTA sanctioned event or tournament prior to August 31, 2015.
	Tennis	Identify feasibility of a “premium” membership level, or an expanded sponsor program and assess potential revenue increase such a program may generate by January 2015.

(c) Enhance mobility in the City	Streets	Complete the budgeted phase of street sign replacement and wayfaring project.
	Finance	Complete Phase II of the Parking Meter project.
(d) Maintain and enhance public safety	Police	Enhance education efforts to assist citizens in identifying suspicious behavior, reporting it to the police, and providing them information on how to safeguard personal property.
	Police	Prepare targeted area response plans utilizing citizen tips, identifying crime trends, utilizing predictive policing strategies, and criminal intelligence data.
	Fire	Purchase a second new Quick Response Vehicle (QRV) to be put in service at Fire Station No.1.
	Fire	Install an Alerting System for Fire Stations including software, hardware, procedures and actions of personnel.
	Stormwater	Install flap gates and other backflow preventers to minimize tidal backflows into the storm sewer system.
4 Strengthen the economic health and vitality of the City		
	Stormwater	Improve the operational efficiency of the Public Works and Lantern Lane Pump Stations.
	Finance	Review current banking contract(s) for renewal
	Finance	Plan an informational blitz to increase bank draft participation to 29%.

5 Maintain and enhance governance capacity for public service and leadership	
City Manager	Provide City Council adequate background information about ongoing City issues so they can make well informed decisions.
Community Services	Coordinate and schedule a seasonally adjusted annual plan of cultural, athletic and general recreational programs and services inclusive of youth, adults and senior adults.
Fire	Present a Master Plan of the Fire-Rescue Department that will provide a thorough overview of the Department including personnel, staffing, stations and locations, apparatus and strategic future plans.
Planning	Work with GIS to make past petition information available online.

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 quarterly 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. 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 will maintain a separate Fund Balance Policy in accordance with Governmental Account Standards Board (GASB) Pronouncement 54.



City of Naples Fund Balance Policy

1. PURPOSE:

The City hereby establishes a fund balance policy in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy is tailored to the needs of the City of Naples (the “City”) to establish a level of funding that protects against unforeseen events that would adversely affect the financial condition of the City and jeopardize the continuation of operations.

This policy will ensure that the City maintains a prudent level of financial resources to: 1) protect against reducing service levels or raising taxes and fees because of seasonal or temporary revenue shortfalls, natural disasters, or unexpected one-time expenditures, 2) provide for sufficient cash flow for daily financial needs, 3) offset significant economic or revenue downturns, and 4) secure and maintain investment grade bond ratings

Fund balance should be reported in two main categories—*nonspendable* and *spendable*, with the spendable category further broken down into four sub-categories in order of relative strength: *restricted*, *committed*, *assigned* and *unassigned*.

2. CATEGORIES OF FUND BALANCE - DEFINITIONS:

Assigned Fund Balance: Assigned fund balance is the portion that reflects the City’s intended use of the assets for a specific purpose. The intended use shall be established by the City Council or any other person the City Council delegates it’s authority.

Committed Fund Balance: Committed fund balance is the portion of fund balance whose amounts have self-imposed limitations, established through actions of the City Council, the City’s highest level of decision making authority, set in place prior to the end of the period. These amounts cannot be used for any other purpose unless the City Council takes the same action to remove or change the constraint. Purchase orders or contracts that are rolled from the prior fiscal year to the new fiscal year are committed resources.

Nonspendable Fund Balance: Nonspendable fund balance represents amounts that will not or cannot be converted to cash. The items include inventories, advances to other funds, long-term amounts of loans and notes receivable or prepaid items.

Restricted Fund Balance: Restricted fund balance is the portion of fund balance that is restricted to specific purposes. Amounts are restricted when they are created by an externally enforceable legal restriction. The restrictions can be imposed by creditors, grantors, contributors, laws or regulations of other governments.

Unassigned Fund Balance: Unassigned fund balance is the portion of fund balance which is not obligated or specifically designated and is available for any purpose. This amount classification represents fund balance that has not been restricted, committed, or assigned to specific purposes in the General Fund. Only the General Fund can have a positive balance. In other funds, balances are assigned to the fund’s purposes; otherwise they would be accounted for in the General Fund.

3 OTHER DEFINITIONS

Encumbrances: Encumbrances are the commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Expenditures: Expenditures are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

Fund Balance: Fund balance means the difference between fund assets and fund liabilities. Fund balance is also referred to as net assets.

Operating Expenditures: Operating expenditures are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenses, debt service, and transfers to other funds.

Unrestricted Net Assets: Unrestricted net assets in proprietary funds are roughly equivalent to unreserved fund balance in governmental funds; however, in the case of proprietary funds unrestricted net assets do not necessarily represent funds available for appropriation. This is due to the fact that some of the unrestricted net assets offset capital assets such as buildings and equipment.

Spending Priority: When a governmental fund has multiple classifications of fund balance the expenditure is determined to reduce the restricted fund balances first, then committed fund balance followed by assigned.

4 FUND BALANCE POLICY GENERAL FUND

- A) Restricted – There is no restricted fund balance in the General Fund. Restricted amounts shall be tracked in special revenue, capital project, or debt service funds.
- B) Committed -
 - a. Commitment of fund balance may be made by resolution of City Council and commitments may be changed or lifted only by Council using the same formal action. Commitment of fund balance may be made for such purposes as establishing reserves for disasters.
 - b. The City, by this policy, establishes an Emergency Operating Reserve. - In order to provide the resources necessary to ensure continued operations of the City should a catastrophic event such as a hurricane or other natural disaster occur, the City establishes an emergency operating reserve within the general fund equal to 10% of the closed fiscal year's original adopted operating budget.
- C) Assigned
 - a. By this policy, the City Manager and the City Council are designated the authorities to establish assignments as part of the budget or reporting processes.
 - b. In addition to the above noted authority, the City establishes and confirms the Handicap Reserve in the General Fund, in accordance with City Code 36-61 relating to Disabled Person Parking Space Violations.
- D) Unassigned.
 - a. Unassigned fund balance is the residual classification for the General fund and represents fund balance that has not been committed or assigned to specific purposes.
 - b. The General Fund Unassigned Fund Balance at year-end will range between 16% and 30% percent of the prior year's original budgeted expenditures. In any fiscal year where the City is unable to fund the minimum reservation of fund balance as required in this section, the City shall not budget any amount of unassigned fund balance for the purpose of balancing the budget.

4 MINIMUM FUND BALANCE POLICY - SPECIAL REVENUE FUNDS.

A. The CRA Fund and the Streets Fund

The CRA Fund (380) and the Streets Fund (390) Undesignated Fund Balance shall be between 16% and 30% of the prior year's original operating budget, plus additional for future planned or unplanned capital projects.

B. Non-Construction Enterprise Funds

The Non-Construction Enterprise Funds shall retain a minimum Unrestricted Net Assets in an amount between 8% and 16% of the annual budget plus 10% of the net capital assets from the most recent audit.

C. Internal Service Funds

The Internal Service Funds shall retain a minimum 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 a minimum Unrestricted Net Assets in an amount between 8% to 16% of the annual budget plus 10% of net capital assets.

D. Other Operating Funds (excluding Enterprise Funds)

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.

E. Building Permit Fund

The Building Permit Fund shall keep an Undesignated Fund Balance between a range of a minimum of 40% and a maximum of 85%.

5. SPENDING ORDER OF FUND BALANCES

The City will use restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal document/contracts that prohibit doing this such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned and then unassigned fund balance when expenditures are incurred for purposes for which in any of the unrestricted fund balance classifications could be used.

6. UTILIZATION OF SURPLUS RESERVES

If it is determined at the fiscal year end that there is a surplus (an amount in excess of the excess of the upper limit of the fund balance range for any fund) the monies may be utilized for any purpose of the City or Fund. It may also be used for one-time costs including the establishment of or the increase in restrictions or commitments of fund balance.

7. REPLENISHMENT OF RESERVE DEFICITS

If at the end of any fiscal year, the actual amount of unassigned fund balance falls below the minimum required fund balance level set forth herein, the City Manager shall prepare and submit a plan for expenditure or expense reductions and/or revenue increases to the City Council. As part of the annual budget review, the City Council shall review and, if necessary, amend the plan submitted by the City Manager for restoring the amounts of unassigned fund balance to the required levels. Any deficit in the required minimum amount must be restored no later than the end of the second fiscal year following the occurrence.

8. ANNUAL REVIEW AND DETERMINATION OF RESERVE AMOUNTS

Compliance with the provision of this policy shall be reviewed as part of the annual budget process; and revisions to the levels of fund balance will be determined during this process if necessary.



City of Naples Five Year Sustainability Report Presented March 2014

The purpose of the 2014 Five Year Sustainability Report is to analyze what the future will hold for the City if the current financial trends continue, to consider what changes may affect the future finances, to ensure that the City is heading in the right direction and to provide information that will avoid future financial surprises. Knowing, acknowledging and preparing for financial changes and challenges will help the City Council continue to control the City's strong financial standing.

This document is the sixth Sustainability Report considered by the City, with the first report presented in February 2009, with successive reports provided in December 2009, December 2010, March 2012, and March 2013.

Unless specifically noted, projections in this report assume the same level of efficiency and same level of service as in the current year (FY13-14) budget. Changes in efficiency or levels of service will result in a different outcome.

Overview

As the chart below shows, if the assumptions of this report hold true, the City will have a surplus sooner than originally expected.

City of Naples, Florida							
General Fund Budget Projection							
Five Fiscal Years							
	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
Revenue	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265
Expenditures	32,127,223	31,806,223	32,816,919	33,605,374	34,422,699	35,135,621	35,774,476
Change in Financial Position	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789

Several years ago, the Five Year Report had a very different financial position. For example, the 2010 presentation showed the FY14-15 estimated Change in Financial Position to be a negative \$3.8 million. Now, as shown above, the FY 14-15 financial position shows a positive increase in financial position. Position eliminations (more than 47 positions since 2007 have been eliminated from the General Fund), cessation of pay raises for several years, changes in pension, and change in the health insurance structure were the major contributors to this fiscal projection going from a future crisis to being a healthy financial plan.

The above chart shows there will be an increase in fund balance based on certain assumptions. Some of the main assumptions used for this projection are:

- Property tax revenues will grow at a steady 5% every year with millage rate staying at 1.18
- Interest earnings will grow 3% per year

- Health and other insurances will increase by 3% per year
- Employees' pay will increase every year, generally by 2%, but some will be more, depending on the union contract
- Property/Casualty/Liability/other insurance, at \$1,551,200 is a sizable component of the General Fund, and will continue to increase 5% annually
- City Water/Sewer bills will increase 2% per year, while electric and phone will increase 1% per year
- Telecommunications Tax and Business Tax Receipts are not affected by the Florida Legislature during this forecast, although these are still being discussed and considered for decreases
- There are no employees added

The City of Naples has a very conservative budgeting and projection approach. For example,

- Employees are budgeted and assumed to be paid at 100%. There is no savings percentage budgeted or projected for the possibility of vacancies. Typically, there are salary savings throughout the year as people resign or retire, and their position remains vacant during the hiring process or sometimes a replacement is hired at a lower rate of pay.
- The City budgets the receipt of 95% of property taxes as state law allows, although generally more than 96% is received.
- The City typically budgets 10% of the proposed expenses as a Contingency, used for emergencies or unplanned operational shortages.

These and other conservative practices assist with ensuring that the fund stays strong.

Debt typically doesn't affect the General Fund, but to some extent it does. The City has refinanced all of its debt, with the oldest outstanding debt being from 2012. Refinancing for future fiscal savings is no longer feasible.

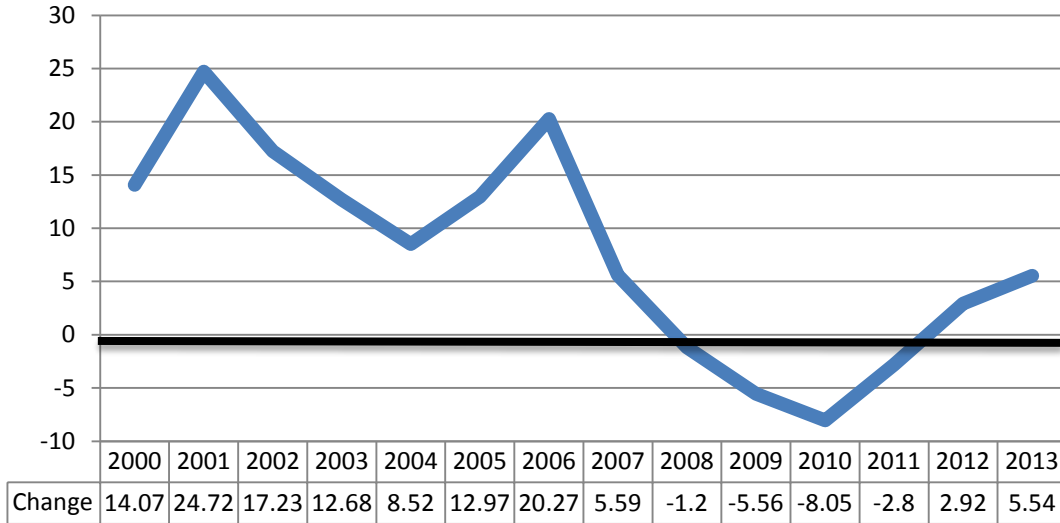
Revenue

Following this narrative are six sheets that are the basis for this report. The first three pages of the spreadsheet show the line item revenues using the same terms and format as the City's budget document. The third of these sheets shows the growth assumptions where applicable.

Ad Valorem Taxes (property taxes) represent half of all General Fund revenue sources. Therefore, selecting an accurate and reasonable growth rate is essential to a realistic projection.

In 2013, the taxable value of the City increased for the 2nd consecutive year. This 2013 value increase was a major turnabout, after four consecutive years of decline and the increase is expected to continue. The rate used in this projection is 5%.

Annual Rate of Change in Taxable Value



Although past performance is not the ideal indicator for future performance, the recent growth rate was used a guide to selecting a projected growth rate for future years. Noted above, the growth rate used in this projection is 5%, a conservative estimate based on the growth of years 2000-2006, but after the downturn of 2007-2012, cautious projections are prudent.

Expenditures

The last three pages of this document show the line item expenditures using the same terms and format as the City’s budget document. The final sheet shows the any rate changes applied.

Expenditures were developed at a macro level. Line items were considered for the fund, not by each department. The current year budget was used as a primary basis for future expenditures. The City tends to budget expenses consistently in the General Fund, and this will continue.

Showing these line items by type of expenses allows the reader to see which item has the greatest impact. For example, it shows that controlling a line item like Duplicating (used for budget books, recreation books and Citizen Guides) will not have as much impact as other organizational changes. That does not mean a small line item is not reviewed, but it puts each line item into perspective. Smaller line items will not be ignored.

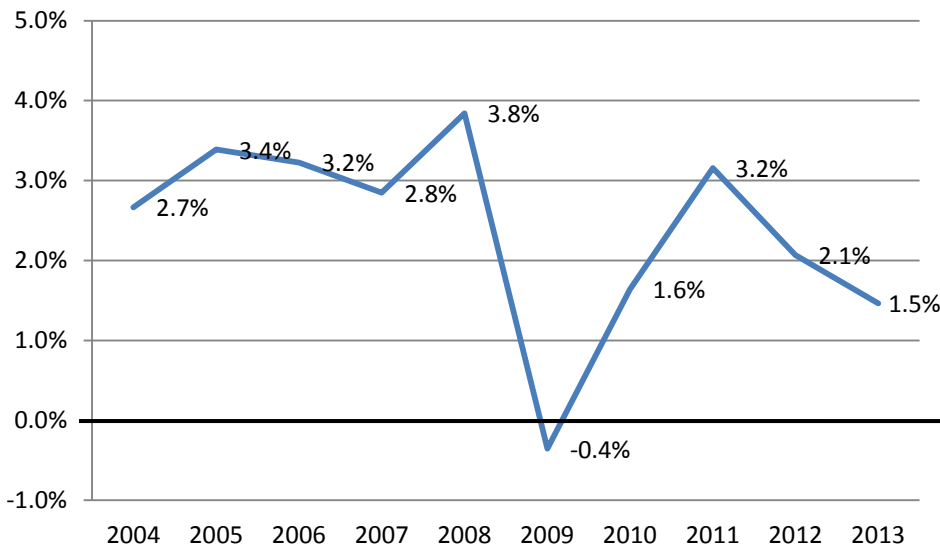
In this projection, wages and benefits are slightly more than 80% of the expenditures in the General Fund every year. Wages include increases of 2-3% for all but Fire employees. Fire employees show 6% increase in year one, with a change in calculating overtime resulting in a net 3% increase, and 3% and 2% in successive years.

Although pension costs would be expected to decrease over time due to the pension modifications for all the pension funds, this projection shows an increase of 1% annually in case of continued low interest rate environment and recent increases will be due to wage increases, but are projected at only 1% for this presentation, while Health Insurance is projected to increase 3% per year. It is too soon to tell if that is sufficient increase, and 5% was considered. If the 5% increase is used, there is an additional annual expenditure increase of \$60,000 per year.

Non-payroll expenses represent 20% of the General fund's expenditures, and that includes a \$350,000 Contingency account budgeted annually. The largest cost types in operating expenses includes the Technology expenditure (to the Internal Service Fund), Self-Insurance/Insurance costs, Vehicle Maintenance and Repairs, Utilities and professional/contractual services (such as lawn care, some camp instructors, tree maintenance). Combined, these make up 70% of the non-payroll expenditures.

Aside from Insurance, Water Sewer and Fuel costs, which are expected to have 2-5% increase, expenditures are projected at a 0-1% increase.

The following chart shows the change in Consumers Price Index (CPI) for the past ten years. This chart can help show that expenses will go up in the future, and the range of current possibilities. As noted previously, history is not a promise for the future, but can be used as a guide.



Challenges

Although the outlook has made a turnabout, there are several challenges that lay ahead that will need prioritizing and strategizing, to ensure the continued safety, security and comfort of our residents.

Significant forecast issues include:

- General Fund support of street improvements
- Fire station leases and expansions
- Operating costs of new Gordon River Park
- White fly and other pest intrusion controls
- Public Building improvements per AD Morgan report
- Reductions in State Communication Services Tax (Revenue Sharing)

Although the answers to these challenges won't be forthcoming immediately, these topics need to be weighed and considered, along with other needs of the community.

If the noted path is followed, funds will be available, to fully or partially fund these challenges in the upcoming years, or to face and address other challenges that the City may encounter.

City of Naples, Florida							
General Fund Budget Projection							
Five Fiscal Years							
	FY 13-14 Budget	FY 13-14 Estimated	FY 14-15 Projected	FY 15-16 Projected	FY 16-17 Projected	FY 17-18 Projected	FY 18-19 Projected
Revenue	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265
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Change in Financial Position	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789

Prediction is very difficult, especially if it's about the future. Niels Bohr

City of Naples General Fund

Revenue Detail

Description	FY 12-13	FY 13-14	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
	Actual	Budget	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Ad Valorem Taxes	16,638,841	17,211,650	17,211,650	18,072,233	18,975,844	19,924,636	20,920,868	21,966,912	
Insurance Premium Taxes	1,324,165	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027	1,354,027	
Payment in Lieu of Taxes	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	2,101,780	
Telecommunications Tax	2,486,584	2,202,415	2,200,000	2,202,415	2,224,439	2,224,439	2,246,684	2,246,684	
Business Tax Receipt	223,772	230,400	218,000	230,400	230,400	230,400	230,400	230,400	
Address Changes	3,096	3,000	3,000	4,000	4,000	4,000	4,000	4,000	
County Business Tax Receipt	29,022	33,000	33,000	33,000	33,000	33,000	33,000	33,000	
Taxes	22,807,260	23,136,272	23,121,457	23,997,855	24,923,490	25,872,282	26,890,759	27,936,802	
Contractor Exams	1,668	7,000	7,000	6,000	6,000	6,000	6,000	6,000	
Electric Franchise Fee	3,215,470	3,300,000	3,300,000	3,333,000	3,366,300	3,400,000	3,434,000	3,468,300	
Trolley Franchise	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Teco Gas Franchise	81,353	72,000	72,000	74,160	74,902	75,651	76,407	77,171	
Right of Way Permits	31,943	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
Special Events/Other Permits	47,690	36,000	30,000	30,000	30,000	30,000	30,000	30,000	
Outdoor Dining Permits	2,448	4,600	4,600	2,200	2,200	2,200	2,200	2,200	
Coastal Construction Setback	0	-	-	-	-	-	-	-	
Landscaping Certification	37,570	25,000	15,000	5,000	5,000	5,000	5,000	5,000	
Zoning fees									
Licenses and Permits	3,421,142	3,462,600	3,446,600	3,468,360	3,502,402	3,536,851	3,571,607	3,606,671	
Other Grants	58,671	-	-	-	-	-	-	-	
State Revenue Sharing	610,364	600,000	600,000	618,000	624,180	630,422	636,726	643,093	
Mobile Home Licenses	3,610	3,300	3,300	3,500	3,500	3,500	3,500	3,500	
Firefighters Education	13,190	10,000	12,000	12,000	12,000	12,000	12,000	12,000	
Fuel Tax Refund	38,959	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Alcohol Beverage License	61,457	61,000	61,000	65,000	65,000	65,000	65,000	65,000	
General Use Sales Tax	2,006,377	1,950,000	1,950,000	2,008,500	2,028,585	2,048,871	2,069,360	2,090,053	
Collier County	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
Intergovernmental Rev.	3,392,628	3,254,300	3,256,300	3,337,000	3,363,265	3,389,793	3,416,586	3,443,646	
Election fees	0	4,200	-	-	-	-	-	-	
Copies	1,716	1,000	1,000	2,400	2,400	2,400	2,400	2,400	
Planning Dept Fees	45,641	33,300	33,300	45,000	45,000	45,000	45,000	45,000	
County Utility Billing Charge	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	
False Alarms/Reports	28,242	23,000	23,000	23,000	23,000	23,000	23,000	23,000	
Investigation Fees	17,949	15,000	15,000	18,500	18,500	18,500	18,500	18,500	
Security Services/TSA	178,510	150,000	150,000	154,500	159,135	160,726	162,334	163,957	
911 Salary Subsidy	54,531	41,693	41,693	42,944	44,232	44,674	45,121	45,572	
Airport/Fire Contract	569,107	565,000	565,000	576,300	587,826	599,583	611,574	623,806	

**City of Naples General Fund
Revenue Detail**

Description	FY 12-13	FY 13-14	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
	Actual	Budget	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
EMS Space Rental	35,400	35,400	35,400	35,400	35,400	35,400	35,400	35,400	35,400
Lot Mowing Fees	2,809	3,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Parade Fees/fireworks donation	38,420	28,500	28,500	25,000	25,000	25,000	25,000	25,000	25,000
Vending Machine Commission	0	-	-	-	-	-	-	-	-
Recreation /Naming Rgts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Fleischmann Park Fees	411,644	345,700	345,700	355,000	355,000	355,000	355,000	355,000	355,000
Skate Park Fees	33,081	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Norris Community Center Fees	179,389	179,800	179,800	153,500	153,500	153,500	153,500	153,500	153,500
River Park Center Fees	104,220	90,200	90,200	90,200	90,200	90,200	90,200	90,200	90,200
School/Athletics Fees	0	-	-	-	-	-	-	-	-
Aquatic Center Fees	30,375	16,500	20,000	22,000	22,000	22,000	22,000	22,000	22,000
Water/Sewer Reimbursement	1,567,420	-	-	-	-	-	-	-	-
Naples Beach Reimbursement	119,820	-	-	-	-	-	-	-	-
Solid Waste Fund Reimb	382,340	-	-	-	-	-	-	-	-
City Dock Fund Reimb	46,400	-	-	-	-	-	-	-	-
Stormwater Fund Reimb	201,300	-	-	-	-	-	-	-	-
Tennis Fund Reimb	39,549	-	-	-	-	-	-	-	-
Self Insurance Fund Reimb	72,030	-	-	-	-	-	-	-	-
Health Insurance Fund Reimb	114,920	-	-	-	-	-	-	-	-
Technology Services Reimb	111,160	-	-	-	-	-	-	-	-
Equipment Service Reimb	112,360	-	-	-	-	-	-	-	-
Building Permits Reimb	366,940	-	-	-	-	-	-	-	-
Utility Tax Reimb	56,350	-	-	-	-	-	-	-	-
Capital Projects Reimb	72,580	-	-	-	-	-	-	-	-
CRA Reimb	111,160	-	-	-	-	-	-	-	-
Streets and Traffic Reimb	111,250	-	-	-	-	-	-	-	-
Pensions Reimb	112,380	-	-	-	-	-	-	-	-
Charges for Services	5,369,993	1,608,793	1,606,093	1,621,244	1,638,693	1,652,483	1,666,529	1,680,835	
County Court Fines	89,150	99,000	99,000	99,990	100,990	102,000	103,020	104,050	
Police Training Fees	11,390	13,500	13,500	13,635	13,771	13,909	14,048	14,189	
City Fines	55,108	56,000	56,000	55,000	55,000	55,000	55,000	55,000	
Handicap Accessibility Fines	5,664	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Code Enforcement Fines	31,033	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
Civil Ord Infraction/Other Late	4,749	4,300	4,300	-	-	-	-	-	
Parking/Crossing Guard Fee	20,528	-	-	-	-	-	-	-	
Fines & Forfeits	217,622	179,300	179,300	175,125	176,261	177,409	178,568	179,739	
Interest Earnings	155,399	138,000	138,000	140,000	144,200	148,526	152,982	157,571	
GA5B 31 Mark to Market	-58,460	-	-	-	-	-	-	-	

**City of Naples General Fund
Revenue Detail**

Description	FY 12-13	FY 13-14	FY 13-14	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
	Actual	Budget	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
East Naples Bay	0	28,401	28,401	28,401	28,401	28,401	-	-	-
Transfer in from Utility Tax	0	-	-	-	-	-	-	-	-
CRA Repayment	0	47,700	47,700	47,700	47,700	47,700	-	-	-
Other Income	20,722	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Miscellaneous Income	117,661	233,101	233,101	235,101	239,301	167,526	171,982	176,571	
Total General Fund Revenue	35,326,306	31,874,366	31,842,851	32,834,684	33,843,412	34,796,344	35,896,030	37,024,265	
Ad Valorem Taxes	35,326,310	32,127,223	32,127,223	252,857	5.0%	5.0%	5.0%	5.0%	5.0%
Electric Franchise Fee				1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Telecommunications Tax				0.0%	1.0%	0.0%	1.0%	1.0%	0.0%
State Revenue Sharing				3.0%	1.0%	1.0%	1.0%	1.0%	1.0%
General Use Sales Tax/TECO				3.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Security Services/TSA				3.0%	3.0%	1.0%	1.0%	1.0%	1.0%
Airport/Fire Contract				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Interest Earnings				8.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Net Loss (from first Page)	(4,659,216)	(252,857)	36,628	17,766	238,039	373,645	760,409	1,249,789	

**FIVE FISCAL YEARS
EXPENDITURE DETAIL
GENERAL FUND - ALL DEPARTMENTS**

ACCOUNT DESCRIPTION	FY 12-13 ACTUALS	Budget FY 13-14					Projected				
		FY 13-14	Estimated FY 13-14	Projected 14-15	Projected 15-16	Projected 16-17	Projected 17-18	Projected 18-19			
PERSONAL SERVICES											
10-20 REGULAR SALARIES & WAGES	14,872,997	10,723,351	10,723,351	10,937,818	11,265,953	11,603,931	11,836,010	12,072,730			
FIRE DEPT SALARIES (all)		3,878,504	3,878,504	4,111,214	4,234,551	4,361,587	4,448,819	4,537,795			
10-30 OTHER SALARIES	740,446	901,712	901,712	919,746	947,339	975,759	995,274	1,015,179			
10-32 STATE INCENTIVE PAY	93,044	97,020	97,020	98,960	101,929	104,987	107,087	109,229			
10-40 OVERTIME	603,839	671,004	671,004	684,424	704,957	726,106	740,628	755,440			
OVERTIME CHANGE		(45,000)	(45,000)		(90,000)	(90,000)	(90,000)	(90,000)			
10-41 SPECIAL DUTY PAY	151,283	182,025	182,025	185,666	191,235	196,973	200,912	204,930			
10-42 HOLIDAY PAY	238,950	233,471	233,471	238,140	245,285	252,643	257,696	262,850			
25-01 FICA	1,223,656	1,163,409	1,163,409	1,186,677	1,222,277	1,258,946	1,284,125	1,309,807			
25-03 RETIREMENT CONTRIBUTIONS	4,125,106	3,685,166	3,685,166	3,722,018	3,759,238	3,796,830	3,834,799	3,873,147			
25-04 LIFE/HEALTH INSURANCE	2,573,795	2,934,749	2,934,749	3,022,791	3,113,475	3,206,879	3,303,086	3,402,178			
25-07 EMPLOYEE ALLOWANCES	91,866	92,855	92,855	92,855	92,855	92,855	92,855	92,855			
25-13 EARLY RETIREMENT INCENTIVE	97,491	97,491	97,491	57,135	57,135	57,135	57,135	57,135			
25-14 STATE INSURANCE PREMIUM	1,282,698	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026	1,354,026			
TOTAL PERSONAL EXPENSES	26,095,171	26,014,783	26,014,783	26,566,471	27,200,255	27,898,657	28,422,450	28,957,302			
OPERATING EXPENSES											
30-00 OPERATING EXPENDITURES	579,688	793,575	793,575	793,575	793,575	793,575	793,575	793,575			
OVERHEAD REIMBURSEMENT		(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)	(3,112,270)			
30-10 AUTO MILEAGE	80	250	250	250	250	250	250	250			
30-20 FIELD TRIPS	9,333	14,000	14,000	13,000	13,000	13,000	13,000	13,000			
30-21 FLEISCHMANN PARK	2,929	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
31-00 PROFESSIONAL SERVICES	12,528	4,000	4,000	4,000	4,000	4,000	4,000	4,000			
31-01 PROFESSIONAL SERVICES	311,584	307,650	317,650	317,650	317,650	317,650	317,650	317,650			
31-02 ACCOUNTING & AUDITING	72,500	76,000	76,000	78,000	78,000	78,000	78,000	78,000			
31-04 OTHER CONTRACTUAL SVCS	1,370,951	1,645,664	1,645,664	1,662,121	1,678,742	1,695,529	1,712,485	1,729,609			
31-07 MEDICAL SERVICES	21,838	29,600	29,600	29,896	30,195	30,497	30,802	31,110			
31-41 CULTURAL ARTS - THEATRE	25,440	35,000	35,000	40,000	40,000	40,000	40,000	40,000			
31-43 LAWN LANDSCAPE CERTIFICATION	-	-	-	-	-	-	-	-			
31-50 ELECTION EXPENSE	-	55,000	14,000	-	25,000	-	50,000	-			
31-51 DOCUMENT IMAGING	823	1,000	1,000	5,000	5,000	5,000	5,000	5,000			
32-01 CITY ATTORNEY	329,193	280,000	280,000	285,600	285,600	291,312	291,312	297,138			
32-04 OTHER LEGAL SERVICES	16,520	13,500	13,500	13,770	13,770	14,045	14,045	14,326			
32-10 LITIGATION COUNSEL	43,572	100,000	100,000	102,000	102,000	104,040	104,040	106,121			
32-12 LABOR ATTORNEY	80,334	20,000	80,000	80,000	80,000	81,600	81,600	83,232			
40-00 TRAINING & TRAVEL COSTS	116,212	130,650	130,650	130,650	130,650	130,650	130,650	130,650			
41-00 COMMUNICATIONS	113,099	134,347	134,347	134,347	134,347	134,347	134,347	134,347			
42-00 TRANSPORTATION	17,354	31,000	31,000	31,000	31,000	31,000	31,000	31,000			
42-02 POSTAGE & FREIGHT	31,144	45,000	45,000	45,000	45,000	45,000	45,000	45,000			
42-10 EQUIP SERVICES - REPAIRS	660,264	583,340	583,340	589,173	595,065	601,016	607,026	613,096			

**FIVE FISCAL YEARS
EXPENDITURE DETAIL
GENERAL FUND - ALL DEPARTMENTS**

	FY 12-13 ACTUALS	Budget FY 13-14	Estimated FY 13-14	Projected 14-15	Projected 15-16	Projected 16-17	Projected 17-18	Projected 18-19
ACCOUNT DESCRIPTION								
42-11 EQUIP. SERVICES - FUEL	320,471	335,400	335,400	345,462	352,371	359,419	366,607	373,939
43-01 ELECTRICITY	385,481	415,700	415,700	419,857	424,056	428,296	432,579	436,905
43-02 WATER, SEWER, GARBAGE	361,043	331,669	331,669	334,986	338,336	341,719	345,136	348,587
44-00 RENTALS & LEASES	27,467	34,320	34,320	34,320	34,320	34,320	34,320	34,320
44-02 EQUIPMENT RENTAL	4,715	9,500	9,500	9,500	9,500	9,500	9,500	9,500
45-22 SELF INS. PROPERTY DAMAGE	1,540,776	1,551,200	1,551,200	1,628,760	1,710,198	1,795,708	1,885,493	1,979,768
46-00 REPAIR AND MAINTENANCE	67,280	78,535	78,535	79,320	80,114	80,915	81,724	82,541
46-02 BUILDINGS & GROUND MAINT.	10,003	13,500	13,500	13,700	13,700	13,700	13,700	13,700
46-14 HYDRANT MAINTENANCE	1,770	3,150	3,150	3,150	3,150	3,150	3,150	3,150
47-00 PRINTING AND BINDING	15,898	34,900	34,900	30,000	30,000	30,000	30,000	30,000
47-01 LEGAL ADS	13,706	26,400	26,400	26,400	26,400	26,400	26,400	26,400
47-02 ADVERTISING (NON LEGAL)	11,681	14,250	14,250	14,250	14,250	14,250	14,250	14,250
47-06 DUPLICATING	5,037	11,300	11,300	11,300	11,300	11,300	11,300	11,300
49-00 OTHER CURRENT CHARGES	10,865	13,000	13,000	13,000	13,000	13,000	13,000	13,000
49-02 TECHNOLOGY SERVICES	1,191,629	1,007,030	1,007,030	1,017,100	1,027,271	1,037,544	1,047,919	1,058,399
49-04 EMPLOYEE DEVELOPMENT	900	12,500	12,500	3,000	3,000	3,000	3,000	3,000
49-05 SPECIAL EVENTS	49,292	70,000	70,000	50,000	50,000	50,000	50,000	50,000
49-06 AWARDS	21,198	20,540	20,540	20,540	20,540	20,540	20,540	20,540
49-07 EMPLOYEE RECOGNITION	1,229	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-00 OFFICE SUPPLIES	55,404	70,225	70,225	70,225	70,225	70,225	70,225	70,225
51-02 OTHER OFFICE SUPPLIES	3,314	4,000	4,000	4,000	4,000	4,000	4,000	4,000
52-00 OPERATING SUPPLIES	97,244	155,470	155,470	155,470	155,470	155,470	155,470	155,470
52-02 FUEL	1,634	9,800	9,800	9,800	9,800	9,800	9,800	9,800
52-07 UNIFORMS	49,522	61,875	61,875	61,875	61,875	61,875	61,875	61,875
52-09 OTHER CLOTHING	5,444	1,125	1,125	1,125	1,125	1,125	1,125	1,125
52-10 JANITORIAL SUPPLIES	55,394	57,300	57,300	57,300	57,300	57,300	57,300	57,300
52-23 VESTS	4,970	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Bunker Gear	26,436	28,060	28,060	28,060	28,060	28,060	28,060	28,060
Fire Hose and Appliances	14,616	16,090	16,090	16,090	16,090	16,090	16,090	16,090
Specialty Team Equipment	31,172	26,300	26,300	26,300	26,300	26,300	26,300	26,300
52-41 POOL - OPERATING SUPPLIES	17,531	50,000	50,000	50,000	50,000	50,000	50,000	50,000
52-42 BAND SHELL OPERATING SUPPLIES	4,396	5,000	5,000	5,000	5,000	5,000	5,000	5,000
54-00 BOOKS, PUBS, SUBS, MEMBS	7,094	1,000	1,000	1,000	1,000	1,000	1,000	1,000
54-01 MEMBERSHIPS	23,655	30,255	30,255	30,255	30,255	30,255	30,255	30,255
54-02 BOOKS, PUBS, SUBS.	8,585	6,040	6,040	6,040	6,040	6,040	6,040	6,040
TOTAL OPERATING EXPENSES	8,262,238	5,705,740	5,734,740	5,832,947	5,987,619	6,106,542	6,295,671	6,399,674
NON-OPERATING EXPENSES								
60-30 OTHER CAPITAL EXPENSES	4,656,059	9,200	9,200	20,000	20,000	20,000	20,000	20,000
60-40 TRANSFERS OUT - Streets 2013-17	904,555	-	-	-	-	-	-	-
91-00 TRANSFERS OUT	67,499	47,500	47,500	47,500	47,500	47,500	47,500	47,500

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.

Amortization - The paying off of debt with a fixed repayment schedule in regular installments over a period of time

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 -

Balanced Budget – An operating budget where revenues or other funding sources fully cover expenditures.

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 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.

Business Tax Receipt – Formerly Occupational licenses, is a tax for doing business in the City.

- C -

Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$1,000 to track as fixed assets.

Chargeback – A mechanism by which services performed by one City Department for another is charged and paid across funds.

Glossary (continued)

Capital Improvements Program (CIP) - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. Items included in the CIP are capital expenditures that are greater than \$10,000 and have a useful life of two years or more.

Consumer Price Index (CPI) – Measures the prices of consumer goods and is a measure of U.S. inflation. It is published by the U.S. Department of Labor monthly.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Naples requires Council approval prior to spending Contingency funds.

Contra-expense – A negative expense, such as a refund. It behaves like a revenue but is recorded as an expense.

- 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.

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 costing more than \$1,000 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.

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.

Glossary (continued)

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.

Governmental Fund – a fund that is not classified as proprietary or fiduciary, typically used to account for tax supported or governmental activities. This includes the General fund, special revenues funds and debt service funds.

Grants - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

Homestead Exemption – A deduction from the total taxable assessed value of an owner occupied property. The current exemption is \$50,000, authorized by the State government.

- 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 – Transfer of funds from one fund to another fund.

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 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 - Securities and other assets 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.

Glossary (continued)

- 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.

Personal Services – All costs related to compensating employees including salaries and benefits.

Glossary (continued)

Pledged Reserves - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Examples include enterprise funds and internal service funds.

Property Tax A tax levied on the assessed value of real property, i.e. ad valorem tax.

Public Service Taxes -Formerly called Utility Taxes, these are charges levied by the City on purchase of utility services within the corporate limits of the City. These services include electricity, natural gas, and communications.

-R -

Recurring Costs - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum - A vote by the people.

Refunding Bond - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

Resolution - A special order of the Council, which requires one reading and five days public notice before passage. It is less formal than an Ordinance, but more formal than a motion.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue – Money received by the City from external sources; income.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of Naples has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Millage Rate - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation.

Revenue Neutral – When a revenue such as property taxes provides the same dollar amount received during the previous budget year. See *Rolled-Back Millage Rate*.

-S -

Save our Homes - In 1992, the Florida Constitution was amended to limit the annual increases in the assessed value of property receiving homestead exemption to 3% or the percentage change in the Consumer Price Index, whichever is lower. This assessment limitation is commonly referred to as the "Save Our Homes" or "SOH" cap. .

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

-T -

Tax Base - Taxable property value from which the City receives tax dollars.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Glossary (continued)

Tax Stabilization Fund A reservation of fund balance in the General Fund that sets aside reserves greater than the mandatory fund balance 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 – See Public Service Taxes.

Glossary (continued)

ABBREVIATIONS / ACRONYMS

ADA = Americans with Disabilities Act
AFSCME = American Federation of State, County and Municipal employees. The union and bargaining unit for certain City employees.
ALS = Advanced life support
AS/400 = Refers to the City's in-house main computer
ASR = Aquifer Storage and Recovery-an underground water storage system where water reserves are stored in a "bubble", to be used during times of low water availability.

BLS = Basic Life Support

CAD = Computer Aided Dispatch
CAFR = Comprehensive Annual Financial Report
CDBG = Community Development Block Grant
CIP = Capital Improvements Program/Project/Plan
CPI = Consumer Price Index
CRA = Community Redevelopment Agency

DEP = Department of Environmental Protection
DR 420/422 = Department of Revenue forms certifying taxable assessed value

EEOC = Equal Employment Opportunity Commission
EMS = Emergency Medical Services
EMT = Emergency Medical Technician

FBC = Florida Building Code
FDEP = Florida Department of Environmental protection
FDLE = Florida Department of Law Enforcement
FDOT = Florida Department of Transportation
FEMA = Federal Emergency Management Agency
FICA = Federal Insurance Contributions Act (Medicare and Social Security taxes)
FMLA = Family Medical Leave Act
FTE = Full time equivalent employee

GAAP = Generally Accepted Accounting Principles
GASB = Government Accounting Standards Board
GFOA = Government Finance Officers Association
GIS = Geographic Information System

HTE = Also called SunGard, the company name of the enterprise software that runs the accounting, budget, payroll, ticketing, work order, purchasing, customer billing and permitting programs in Naples

IAFF = International Association of Firefighters
ICMA = International City/County Management Association

LAN = Local Area Network
LTD = Long Term Disability

MGD = Million gallons per day
MHz = Megahertz

NCIC = National Crime Information Center
NPDES = National Pollution Discharge Elimination System

PC = Personal computer
PILOT = Payment in Lieu of Taxes

OPEIU = Office and Professional Employees International Union, a union representing certain employees of the City

(R) = Replacement (of City assets)
R&R = Renewal and Replacement
RFP = Request for Proposal
RFQ = Request for Qualifications

TIF = Tax Increment Financing
TRIM = Truth in Millage

VAB = Value Adjustment Board is the second of three options for a property owner to contest the value of his property.

W/S = Water/Sewer
WTP = Water Treatment Plant
WW = Wastewater
WWTP = Wastewater Treatment Plant